

Tentative Budget

2024-2025

Office of the Chancellor
June 2024



Los Angeles Community College District

Los Angeles Community College District

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**Interim*

Prepared by Office of Budget and Management Analysis



OFFICE OF THE CHANCELLOR

June 12, 2024

CITY

Members of the Board of Trustees

EAST

Los Angeles Community College District

HARBOR

Dear Members of the Board of Trustees:

MISSION

In accordance with the approved 2024-25 Budget Calendar, presented herein is the 2024-25 Tentative Budget for your consideration and approval. The principal purpose of the Tentative Budget serves as authorization for the District to incur expenses in the new fiscal year until the 2024-25 Final Budget is approved in September. Per our District consultation and governance model, the 2024-25 Tentative Budget was reviewed and approved by the District Budget Committee (DBC) on May 8, 2024, and the Board's Budget and Finance Committee on May 15, 2024.

PIERCE

SOUTHWEST

TRADE-TECH

VALLEY

WEST

The development of the District budget is an annual and evolving process. The District's annual funding for general purposes is heavily dependent on state general revenue projections, starting with the State Governor's proposed, preliminary budget in January 2024. The District budget is then revised to reflect more accurate state revenue projections and proposed allocations through the Governor's May Revision budget. The final state budget is expected to be signed by Governor Gavin Newsom on or before June 30, 2024.

The 2024-25 Tentative Budget was developed using the Governor's January 2024 budget proposal. As such, the Tentative Budget is based on state apportionment funding of \$806.5 million, which includes a COLA of 0.76%. In 2019-20, the Board of Trustees approved a new District Allocation Model that better aligns with the current state-adopted, Student-Centered Funding Formula. This allocation methodology was used to prepare this year's Tentative Budget.

In January 2024, the Administration projected a state shortfall, which at May Revision the Governor has addressed over a two-year period using reserves, reductions, expansion pauses and shifts, revenues and borrowing. In the May Revision, the state's community colleges were protected, while other public agencies are facing severe cuts and revenue shortfalls. We are pleased by Governor Newsom's continued prioritization of community college education funding in his updated budget, which provides financial stability and is a recognition of our vital role in shaping California's future. This commitment underscores the value and importance of our work, providing accessible, affordable, high-quality educational opportunities to our neediest students. The 2024-25 May Revision proposals continue to be influenced by the Multi-year Roadmap between the Newsom Administration and the California Community Colleges, modeled after the California Community College Vision for Success. In line with the principles of the Roadmap, our District remains committed to access, success and equity for all students.

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The 2024-25 May Revision proposes in total \$109.1 billion to K-14 education in the 2024-25 fiscal year, which is no decrease in Proposition 98 funding to K-12 and community colleges over the January budget proposal. The proposed increases to the General Fund for the community colleges include a 0.5 percent increase for growth in the Student-Centered Funding Formula, a Cost of Living Allowance (COLA) of 1.07 percent, \$100.2 million in COLA and adjustments to certain categoricals and \$60 million one-time funds to expand nursing program capacity.

The District's 2024-25 Tentative Budget of \$9.9 billion for all funds reflects the following major budget areas:

- Building Fund (Prop. A, AA, J and Measure CC) \$ 8.3 million
- Unrestricted General Fund \$ 1.0 billion
- Student Financial Aid Fund \$ 280.1 million
- Restricted General Fund \$ 119.3 million
(categorical and specially funded)
- Special Reserve Fund \$ 115.1 million
(State Funded Capital Outlay Projects)
- Bookstore Fund \$ 20.0 million
- Debt Services Fund \$ 7.6 million
- Child Development Centers Fund \$ 2.6 million
- Food Services Fund \$ 1.6 million

We are following the budget negotiations in Sacramento very closely, and are prepared to revise our revenue and expense projections in response to the 2024-25 Final State Budget. The 2024-25 Final Budget is scheduled to be presented to the Board's Budget and Finance Committee for review at its August 21, 2024, meeting, and then presented to the full Board at its September 11, 2024, meeting for discussion and final approval.

Your attention is directed to the Overview section of this document that presents the state's fiscal environment, our current revenue projections and appropriations. As is customary for this stage of budget development, appropriations reflect early District planning and, therefore, changes are expected before completion of the 2024-25 Final Budget.

Respectfully,



Francisco C. Rodriguez, Ph.D.
Chancellor

Table of Contents

Executive Summary 1

Overview 2

I. Summary

All Funds 10

II. General Fund

A. Income 14

B. Unrestricted General Fund Appropriations

Unrestricted General Fund by Sub-Major Commitment Item..... 20

UGF by Sub-Major Commitment Item (repeated for each college)..... 21

Educational Services Center 30

Information Technology 31

Districtwide Accounts 32

Restricted General Fund by Sub-Major Commitment Item 33

Restricted General Fund Appropriations by Fund and Location 34

Restricted General Fund Appropriations by Program 35

California Adult Education Program 36

CA College Promise 36

CalWORKs (Child Care/Non-Child Care)/TANF 37

Community Services 37

Cooperative Agencies Resources for Education (CARE) 38

Disabled Student Programs & Services (DSPS) 38

Dream Resource Liaison Support 39

Equal Employment Opportunity 39

Extended Opportunities Programs & Services (EOPS) 40

Federal Perkins IV (CTE) 40

Federal Work Study 41

Financial Aid Technology 41

Foster and Kinship Care Education (FKCE) 42

Framework for Racial Equity and Social Justice 42

Health Services 43

HEERF I 43

HEERF II 44

HEERF III 44

HEERF MSI Supplement..... 45

HEERF Supplemental Assistance to Institutions of Higher Education..... 45

Higher Ed Emergency MSI 46

Lottery – Prop 20 46

NextUp 47

One-Time Block Grants 47

Parking 48

Staff/Faculty Development 48

Strong Workforce 49

Student Equity & Achievement (SEA) 49

Student Financial Aid Administration (SFAA) 50

Student Retention and Enrollment..... 50

Veteran Resource Center 51

Other Specially Funded Programs (SFP) 51

III. Other Funds

Bookstore Fund 52

Building Fund 54

Food Services Fund 56

Child Development Fund 58

Debt Service Fund..... 60

Special Reserve Fund 62

Student Financial Aid Fund 64

IV. Appendices

Appendix A: Definitions & Notes..... 66

Appendix B: Business Areas 67

Appendix C: Districtwide Accounts 68

Appendix D: Budget Development Calendar 72

Appendix E: Budgeted Positions 74

Appendix F: Tentative Budget Allocation Mechanism 91

Executive Summary

Executive Summary

The following is a brief summary of the District's 2024-2025 Tentative Budget with reference to a more detailed discussion in the body of the report.

- The State Budget Development for fiscal year 2024-2025 (Page 2).
- The 2024-2025 Tentative Budget for all funds is \$9.9 billion. This is less than the current budget of \$10.5 billion as of March 31, 2024. The Restricted General Fund difference is principally due to Specially Funded Programs not being fully funded in the Tentative Budget and restricted program balances not yet carried forward from the 2023-2024 fiscal year. The programs and balances will be included in the Final Budget. The Unrestricted General Fund includes 0.76% state funded COLA and 0.0% enrollment growth revenue in state general revenue (Page 12).
- The 2024-2025 General Fund is \$1.2 billion, divided between unrestricted and restricted programs (Page 15).
- The Unrestricted General Fund budget, which supports the principal operations of the District, is \$1.0 billion (Page 17). The remaining \$119.3 million in the General Fund is restricted to programs such as Student Equity and Achievement (SEA), CalWORKs, Student Financial Aid Administration, DSPS, EOPS, Community Services, Parking, Health Services, etc.
- The distribution of Unrestricted General Fund appropriations (Page 20 to 32).
- The distribution of Restricted General Fund appropriations (Page 33 to 51).
- The distribution of Other Funds appropriations (Page 52 to 65).

Overview

Overview

The 2024-2025 Tentative Budget totals \$9.9 billion and is distributed over eight funds:

Fund	Budget
General	\$1,151,530,774
Bookstore	\$19,956,889
Food Services	\$1,589,474
Child Development	\$2,637,371
Student Financial Aid	\$280,063,856
Special Reserve (Capital Outlay)	\$115,051,398
Debt Service	\$7,588,759
Building	\$8,293,367,087

Appropriations	Amount
Total Appropriations	\$9,874,990,510
Less: Intrafund Transfers	\$3,204,902*
Less: Interfund Transfers	\$8,631,342
Net Appropriations	\$9,863,154,266

The General Fund, which is the largest fund and supports the basic operations of the District, totals \$1.152 billion (*net of intrafund transfers) and represents 11.7% of the total Tentative Budget.

The General Fund is further divided into: 1) unrestricted programs and 2) restricted programs (i.e. federal, state and local categoricals). The Unrestricted General Fund, which represents funds and expenditures over which the District retains discretionary usage, totals \$1.011 billion or 90.0% of the General Fund. As is customary at this stage of budget development, most federal specially funded programs are not fully included. The funds will be included as we develop the final 2024-2025 budget and as we receive funding during the fiscal year.

This Summary focuses primarily on the Unrestricted General Fund. Included is a discussion of: 1) State Budget Development; 2) the District budget development; 3) revenue assumptions which provide the basis for the Tentative Budget; and 4) Colleges, Educational Services Center and Districtwide services appropriations.

State Budget Development

At the release of the May Revision, the State is projecting a revenue shortfall of \$27.6 billion. The Governor’s May revision to his proposed 2024-2025 State Budget, released on May 10, 2024, funded Proposition 98 for K-12 and Community Colleges at \$109.1 billion, a small increase from the Governor’s January Budget.

The proposed May Revise budget for 2024-2025 contains the following major budget items for community colleges:

1. \$100.2 million for COLA (1.07%).
2. \$ 28.1 million for enrollment growth (0.5%).
3. \$ 12.6 million for COLA (1.07%) and adjustments for certain categorical programs
4. \$ 60.0 million one-time to expand nursing program capacity

5. \$ 12.0 million one-time to expand eTranscript California
6. \$ 12.0 million one-time for common cloud data platform demonstration project

Next steps in the budget process include a review by the budget committees of each house, and a legislative conference committee to reach agreement on the differences between the two houses. It is expected that the budget will be approved and signed by the Governor prior to July 1, 2024.

Changes to the budget will be incorporated in the District's Final Budget for Board adoption on September 6, 2024.

District Budget Development

The District's 2024-2025 budget development began early in November 2023 after the Board adopted the 2024-2025 Budget Development Calendar in October 2023. In December 2023, colleges and other operating locations provided their initially-projected dedicated revenue and centralized accounts budgets. In February 2024, after the Governor's proposed State budget was released on January 10, 2024, preliminary allocations were provided to all operating locations to begin working with their constituencies in developing their 2024-2025 Budget Operation Plans.

The District's Tentative Budget is developed and planned utilizing the approved 2019-2020 District Allocation Model that better aligns with the new state-adopted Student Centered Funding Formula. The 2024-2025 Tentative Budget was developed using the Governor's January budget and will be adjusted at Final Budget to reflect any changes occurring from the Final State Budget.

Funding for categorical state-funded programs such as DSPS, EOPS, CalWORKs, Strong Workforce, and Student Equity and Achievement is budgeted at 95% of the 2023-2024 base allocations. FKCE is budgeted at 93% of the 2023-2024 base allocation. EOPS-CARE and EOPS-NEXTUP are budgeted at 90% and 70% of the 2023-2024 base allocation, respectively.

Revenue Assumptions

The revenue assumptions, by which the 2024-2025 Tentative Budget is developed, are based on the following:

1. Projected State General Revenue is at \$806.3 million, which includes \$5.9 million (0.76%) COLA, no growth funds for enrollment, and \$170.4 million for the Education Protection Act Fund (Proposition 30/55).
2. Apprenticeship income is projected at \$33,455.
3. Non-resident tuition is projected at \$8.8 million based on the rate of \$359 per unit.
4. Part-time faculty compensation is projected at \$2.3 million.
5. Lottery revenues are projected at \$16.5 million (\$177/FTES) based on 2023-2024 lottery revenue and enrollment projections.
6. On-going State Mandate block grant funding is projected at \$3.3 million.
7. Dedicated Revenue projections submitted by colleges at \$8.6 million.
8. Interest, "Other State", and "Other Local" income are projected to be similar to the 2023-2024

Final Budget. These sources of income include interest earned on cash balances, and other miscellaneous fees such as jury duty, royalties, handling charges, discounts, etc.

9. \$57.4 million (6.50%) for General Reserve and \$30.9 million (3.50%) for Contingency Reserve are set aside for 2024-2025.
10. \$148.6 million of ending balance is projected for the 2023-2024 Unrestricted General Fund, which includes the General Reserve and Contingency Reserve described above, as well as projected location ending balances.

Chart #1A/B, Unrestricted General Fund Income and Appropriations, reflects these assumptions and compares them with 2022-2023 income and the 2023-2024 Final Budget and Current Budget as of March 31, 2024.

Chart #2, 2024-2025 Tentative Budget, Funds Available for 2024-2025, Unrestricted General Fund, represents the projected revenue available for general operations.

Chart 1A: Unrestricted General Fund Income

Income	2022-23 Actual	2023-24 Final Budget	2023-24* Budget	2023-24* Actual	2024-25 Tent. Budget
Attendance Driven					
General Revenue	687,375,276	753,420,858	753,420,858	391,847,431	635,994,440
Education Protection Act (EPA)	49,418,747	49,418,747	49,418,747	81,723,933	170,355,075
Non-Resident	8,850,682	8,279,000	8,279,000	12,961,818	8,775,000
Apprenticeship	330,891	33,455	33,455	25,552	33,455
Dedicated Revenue	9,777,665	8,210,936	8,507,681	6,902,695	8,584,118
Other Income					
Lottery-Unrestricted	21,930,225	17,892,200	17,892,200	8,680,505	16,549,800
Part-time Faculty Compensation	1,775,067	2,305,482	2,305,482	1,567,728	2,305,482
Part-time Faculty Office Hours	6,464,192	5,252,817	5,252,817	2,340,942	6,565,428
Interest	9,724,318	5,000,000	5,000,000	3,418,586	5,000,000
Other Federal	0	0	0	0	0
Other State	19,874,346	20,132,963	20,132,963	13,164,098	20,451,867
Other Local	10,574,428	9,000,000	9,000,000	5,596,250	9,000,000
Incoming Transfers	5,325,287	0	643,271	643,271	0
Total Income	831,421,124	878,946,458	879,886,474	528,872,809	883,614,665
Beginning Balance	164,408,971	164,052,323	164,052,323	164,052,323	148,596,840
Open Orders	18,500,747	22,994,629	22,994,629	22,994,629	0
Adj to Beg Bal	1,315,435	(1)	(1)	8,567,578	0
Total Adj Beg Balance	184,225,153	187,046,951	187,046,951	195,614,529	148,596,840
YE Open Orders	22,994,629	0	0	0	0
Less Ending Balance	164,051,959	0	0	0	0
Total Unrestricted Income	828,599,690	1,065,993,409	1,066,933,425	724,487,339	1,032,211,505
Less Intrafund w/in Unrestricted	5,062,206	0	0	0	0
Net Unrestricted Income	823,537,484	1,065,993,409	1,066,933,425	724,487,339	1,032,211,505

Chart 1B: Unrestricted General Fund Appropriations

Appropriations	2022-23 Actual	2023-24 Final Budget	2023-24* Budget	2023-24* Actual	2024-25 Tent. Budget
Certificated Salaries	318,028,045	362,128,519	377,038,977	238,154,141	371,221,602
Non-Certificated Salaries	145,624,857	155,113,699	157,996,901	103,870,208	172,815,587
Employee Benefits	217,055,220	198,087,706	206,255,206	158,398,636	222,694,703
Books & Supplies	4,469,668	6,922,868	7,576,115	3,233,014	5,006,126
Other Operating Expenses	110,820,051	202,570,444	166,165,452	72,629,226	122,809,674
Capital Outlay	4,848,371	7,875,027	10,124,678	2,385,444	4,625,810
Interfund Transfer	23,915,635	26,598,898	26,330,097	26,330,097	8,631,342
Other	3,837,842	106,696,248	115,445,999	906,950	124,406,661
Total Appropriations	828,599,690	1,065,993,409	1,066,933,425	605,907,717	1,032,211,505
Less Intrafund w/in Unrestricted	5,062,206	0	0	0	0
Net Appropriations	823,537,484	1,065,993,409	1,066,933,425	605,907,717	1,032,211,505

*As of March 2024 close.

Chart 2: Funds Available for 2024-2025 Unrestricted General Fund

	2023-2024 Final Budget (COLA@8.22%, Gr@0.00%)	2024-2025 Tentative Budget (COLA@0.76%, Gr@0.00%)	Difference
Base (excluding EPA Funds)	692,440,065	630,077,487	(62,362,578)
EPA Funds	49,418,748	170,355,075	120,936,327
COLA	60,980,793	5,916,953	(55,063,840)
Growth	0	0	0
Lottery	17,892,200	16,549,800	(1,342,400)
Non-Resident	8,279,000	8,775,000	496,000
Apprenticeship	33,455	33,455	0
Part-time Faculty Compensation	2,305,482	2,305,482	0
On-Going State Mandate Block Grant	3,494,286	3,270,579	(223,707)
Full-Time Faculty Hiring	13,368,234	13,368,234	0
Part-time Office Hours	5,252,817	6,565,428	1,312,611
Part-Time Faculty Health Benefits	2,170,443	2,713,054	542,611
BOG Fee Waiver Administration	1,100,000	1,100,000	0
Local			
Interest and RDA Passthrough	14,000,000	14,000,000	0
Dedicated Revenue	8,210,934	8,584,118	373,184
Total Income	878,946,457	883,614,665	4,668,208
Fund Balances			
Open Orders	22,994,629	0	(22,994,629)
Contingency Reserve	30,763,126	30,926,513	163,387
General Reserve	57,131,520	57,434,953	303,433
Other Fund Balance	76,157,677	60,235,374	(15,922,303)
Total Fund Balance	187,046,952	148,596,840	(38,450,112)
Total Proj Funds Available	1,065,993,409	1,032,211,505	(33,781,904)

Appropriations

The distribution of funds available for appropriation was determined through the adopted District Budget Allocation Mechanism. Details of the allocation concepts and calculations are presented in **Appendix F**.

The Tentative Budget Allocations (Appropriations) are summarized by location in **Chart #3**, 2024-2025 Tentative Budget Allocation, Budget Allocation Comparison, Unrestricted General Fund. The total of \$1.032 billion is \$33.782 million less than the 2023-2024 Final Budget.

Districtwide programs and services are budgeted at \$143.0 million (Gold Creek and Metro Records are budgeted at the colleges). **Chart #4**, Districtwide Accounts Appropriations, shows the 2024-2025 Tentative Budget for districtwide items compared with 2022-2023 expenditures and 2023-2024 Current Budget. Funding for districtwide programs and services and Educational Services Center functions are based on the level of services and programs that will remain at the district-wide level.

Contingency Reserve is established at 3.50% of the Unrestricted General Revenue, and General Reserve is established at 6.50% of the Unrestricted General Revenue.

Summary

The 2024-2025 Budget will be adjusted to include changes to state revenue provided in the adopted State Budget, 2023-2024 ending balances, open orders, and any additional revenue adjustments for the Final Budget.

Chart 3: 2024-2025 Tentative Budget Unrestricted General Fund

	2023-2024 Final Budget w/ Distributed Balances	2023-2024 Final Budget w/o Distributed Balances	2024-2025 Tentative Budget
City	76,844,245	75,731,368	78,385,112
East	157,801,428	146,527,683	145,191,317
Harbor	44,572,252	42,479,177	42,798,636
Mission	45,273,240	44,514,515	50,116,106
Pierce	97,325,219	92,227,200	90,991,077
Southwest	39,660,069	35,107,854	35,175,495
Trade-Tech	91,966,093	76,179,556	76,677,583
Valley	83,803,911	77,051,249	84,886,352
West	53,956,380	52,095,139	51,488,482
College Total	691,202,837	641,913,741	655,710,160
Educational Services Center	38,793,579	37,647,097	37,651,717
Information Technology	21,497,982	20,033,101	20,105,359
Districtwide Services	149,959,037	131,632,517	143,000,016
Contingency Reserve	30,763,126	(4,873,307)	30,926,513
General Reserve	57,131,520	6,444,222	57,434,953
STRS/PERS Reserve	0	0	0
Other District-wide	1,841,622	0	0
Van de Kamp Innovation	3,612,969	1,236,396	1,236,396
Supplemental Retirement (SRP)	4,700,045	4,700,045	4,758,850
Funds for Deferred Maint	17,578,929	17,578,929	17,672,293
Part Time Faculty Health Benefits	2,170,443	2,170,443	2,713,054
TCR B - One Time Revenue (ECA)	46,741,320	24,293,274	0
Undistributed Balance	0	183,216,951	61,002,194
Total	1,065,993,409	1,065,993,409	1,032,211,505

Chart 4: Districtwide Accounts

	2022-23 Actual Expenditure	2023-24 Current Budget*	2024-25 Tentative Budget	2024-25 % of Total
A. Operating Budgets				
Academic Senate	1,240,207	1,150,234	1,504,325	1.05%
Accreditation	43,947	52,387	25,000	0.02%
Audit Expense	522,046	700,000	700,000	0.49%
Benefits - Retiree	28,804,156	30,680,000	32,705,000	22.82%
Central Financial Aid Unit	1,859,148	1,970,094	2,143,777	1.50%
Dolores Huerta Center	451,850	428,582	541,237	0.38%
DW Mandatory Memberships	556,356	873,967	584,174	0.41%
DW Marketing (Public Relations)	747,421	2,175,143	2,021,500	1.41%
Employee Assistance Program	226,970	250,529	150,000	0.10%
Environmental Health & Safety	361,515	811,730	661,000	0.46%
Framework for Racial Equity	-	-	2,000,000	1.40%
Gold Creek	128,566	196,805	176,676	0.12%
HR-Training & Development	56,016	518,432	100,000	0.07%
Metro Records	113,172	108,379	123,187	0.09%
Special Projects	433,480	1,180,583	853,545	0.60%
Operating Budgets - Total	35,544,850	41,096,865	44,289,421	30.91%
B. Operating budgets with Var Exp				
Collective Bargaining	823,872	837,000	873,848	0.61%
Insurance	8,440,880	11,503,933	14,665,401	10.23%
Legal Expense	7,279,919	6,645,360	6,095,000	4.25%
Reserve for Ins/Legal/WC	-	1,467,911	3,517,360	2.45%
Staff Training, Legal	9,079	343,144	165,000	0.12%
Worker's Compensation	4,951,254	5,036,809	5,489,562	3.83%
Operating Budgets with Variable Exp - Total	21,505,004	25,834,157	30,806,171	21.50%
C. Other Centralized Accounts				
AB-705	2,051,099	4,776,387	-	0.00%
Board Election	7,849,198	4,500,000	4,500,000	3.14%
District Safety/Operations	1,375	1,376,870	1,250,033	0.87%
District Safety/Sheriff	25,113,493	28,585,207	25,726,104	17.95%
Districtwide Benefits	162,392	150,000	200,000	0.14%
Fac/Staff Transfer	-	(152,980)	204,885	0.14%
Financial Services	132,431	111,000	115,000	0.08%
Health Benefits Administration	570,142	549,704	475,000	0.33%
LA College Promise	50,000	50,000	50,000	0.03%
Project Match	125,911	117,000	117,000	0.08%
Public Policy (State & Federal Advocates)	538,560	909,630	608,700	0.42%
Staff Development	1,263	163,117	35,000	0.02%
SW WEC Settlement	18,287	323,877	389,633	0.27%
Tuition Reimbursement	436,030	1,582,466	648,000	0.45%
Vacation Balance	1,276,546	1,000,000	1,300,000	0.91%
Wellness Program	4,233	98,700	75,000	0.05%
Other Centralized Accounts - Total	38,330,961	44,140,978	35,694,355	24.91%
D. Information Technology				
IT-Academic & Student Applications	3,716,453	4,992,930	4,126,313	2.88%
IT-Cyber Security	-	250,000	-	0.00%
IT-Districtwide College Technology Services	4,401,839	4,482,161	3,797,743	2.65%
IT-ERP/SAP	1,134,242	3,614,064	1,949,051	1.36%
IT-Information Security	479,351	1,067,362	792,350	0.55%
IT-Network	2,646,706	3,735,370	3,009,558	2.10%
IT-Region 1 College Technology Services	4,404,075	4,670,834	5,359,020	3.74%
IT-Region 2 College Technology Services	3,388,711	3,702,195	4,503,965	3.14%
IT-Region 3 College Technology Services	3,555,206	3,654,452	4,138,136	2.89%
IT-Service Center	692,660	1,196,878	733,000	0.51%
IT-Systems Engineering	472,075	3,346,266	1,725,530	1.20%
IT-Special Project-ERP System	272,434	92,866	-	0.00%
IT-Special Project-Website Redesign	211,393	2,464,464	-	0.00%
IT-Student Systems & Web Services	1,990,343	4,524,261	2,375,266	1.66%
Information Technology - Total	27,365,488	41,794,103	32,509,932	22.69%
Grand Total	122,746,303	152,866,103	143,299,879	100.00%

*2023-24 Current Budget is as of March 2024 close.

Summary

Summary of All Funds

Chart #5A/B, SUMMARY OF ALL FUNDS, is provided to summarize the District's total budget by source of funding and major object of expenditures. It is provided for information purposes only, and the reader is reminded that separate fund categories are established to segregate and restrict monies. While transfers between fund categories are permitted, these transfers are subject to restriction according to the source of the funds or directive of the Board.

The reader will note that transfers are deducted from both revenues and appropriations in the total columns. This is done so that the funds transferred, either between fund categories (interfund transfers) or between the Unrestricted and Restricted General Funds (intrafund transfers), are not counted twice in the totals.

Income

- **Federal Income:** Federal income represents funds projected for Student Financial Aid programs, CTE programs, and other federal specially funded programs. This funding source is below the 2023-2024 current budget as of March 31, 2024 primarily because federal financial aid grants are not yet fully budgeted in the Student Financial Aid Fund. As is customary, other federal funded programs are conservative estimates.
- **State Income:** State income is less than in the current budget. The state supports a number of categorical programs designed to accomplish specific objectives. The state general revenue includes 0.76% for COLA and 0.00% for enrollment growth and access. The categorical state funded programs such as DSPS, EOPS, CalWORKs, Strong Workforce, and Student Equity and Achievement are budgeted at 95% of the 2023-2024 budget. FKCE is budgeted at 93% of the 2023-2024 budget. EOPS-CARE and EOPS-NEXTUP are budgeted at 90% and 70% of the 2023-2024 budget, respectively. State support has not yet been finalized for Instructional Equipment, Economic Development, Career Technical Education, Staff/Faculty Diversity, and Staff Development. Capital Outlay and Deferred Maintenance state funded projects are not budgeted at this time, but are on-going projects projected to be carried forward in the Final Budget. Funding for these state categorical programs will be augmented in the Final Budget.
- **Local Tax:** This source of funds has been revised to reflect current projections. Local property taxes are an element of the state funding formula (see Income section), and changes are offset against state apportionment.
- **Other Local:** Local income is budgeted similarly to the level of the 2023-2024 budget.
- **Intrafund Transfer:** This account reflects a transfer of funds from the Unrestricted General Fund to the Restricted General Fund to comply with mandatory matching requirements of federal and state programs. Additional transfers will be included in the Final Budget as program funding is confirmed.
- **Interfund Transfer:** This represents revenues received as a result of transfers between fund categories. The Child Development Fund may receive an augmentation from the General Fund to support operations.

- Beginning Balance: The Restricted General Fund Balance is not reflected at this stage of budget development. When the District financials are closed for 2023-2024 and General Fund balances, both restricted and unrestricted, are determined, they will be added.
- Ending Balance: The ending balance for each fund represents projected unexpended funds available for re-appropriation.

Appropriations

The Appropriations section contains a more complete comparison of appropriations by sub-commitment item within each fund.

The distribution of funds among appropriation categories in the Restricted General Fund is not complete at the establishment of the Tentative Budget because funding for most restricted programs is awaiting final confirmation from the awarding agency and budgets are still under development.

Chart 5A: Summary of All Funds Three-Year Comparison – Income

	2022-23 Year End Actual	2023-24 Current Budget*	2024-25 Total Budget	2024-25 Unrestricted Gen Fund	2024-25 Restricted Gen Fund	2024-25 Total Gen Fund	2024-25 Bookstore	2024-25 Food Services	2024-25 Child Dev	2024-25 Special Reserve	2024-25 Building Fund	2024-25 Financial Aid	2024-25 Debt Services
Federal	247,709,207	226,525,536	218,933,658		4,947,831	4,947,831						213,985,827	
State	750,294,168	1,071,626,335	707,227,256	530,721,591	106,080,196	636,801,787			1,466,758	4,880,682		64,078,029	
Local Tax	276,695,640	272,769,790	294,093,956	294,093,956		294,093,956							
Local Other	742,575,021	107,706,196	109,447,984	58,799,118	8,291,242	67,090,360	19,956,889	1,589,474	128,030	1,446,958	17,236,273	2,000,000	
Interfund Transfers	25,963,704	26,330,097	8,631,342			0			1,042,583				7,588,759
Intrafund Transfers	8,633,184	1,562,618	3,204,902		3,204,902	3,204,902							
Total Income	2,051,870,923	1,706,520,572	1,341,539,098	883,614,665	122,524,171	1,006,138,836	19,956,889	1,589,474	2,637,371	6,327,640	17,236,273	280,063,856	7,588,759
Beginning Balance**	3,742,146,432	3,608,283,646	8,533,451,412	148,596,840	0	148,596,840	0	0	0	108,723,758	8,276,130,814	0	0
Adj to Beg Balance	(598,706,159)	5,299,999,999	0	0	0	0	0	0	0	0	0	0	0
Reserve/Open Orders	83,665,670	30,078,612	0	0	0	0	0	0	0	0	0	0	0
Total Revenue	5,278,976,866	10,644,882,829	9,874,990,510	1,032,211,505	122,524,171	1,154,735,676	19,956,889	1,589,474	2,637,371	115,051,398	8,293,367,087	280,063,856	7,588,759
Less YE Open Orders	30,078,612	0	0	0	0	0	0	0	0	0	0	0	0
Less Ending Balance	3,608,283,755	91,237,696	0	0	0	0	0	0	0	0	0	0	0
Less Reserves	0	0	0	0	0	0	0	0	0	0	0	0	0
Adjusted Revenue	1,640,614,500	10,553,645,133	9,874,990,510	1,032,211,505	122,524,171	1,154,735,676	19,956,889	1,589,474	2,637,371	115,051,398	8,293,367,087	280,063,856	7,588,759
Less Intrafund within Unrestricted	0	0	0	0	0	0	0	0	0	0	0	0	0
Adjusted Revenue	1,640,614,500	10,553,645,133	9,874,990,510	1,032,211,505	122,524,171	1,154,735,676	19,956,889	1,589,474	2,637,371	115,051,398	8,293,367,087	280,063,856	7,588,759
Less Intrafund Unr/Res	8,633,184	1,562,618	3,204,902	--	3,204,902	3,204,902	0	0	0	0	0	0	0
Less Interfund Transfers	25,963,704	26,330,097	8,631,342	--	--	--	--	--	--	--	--	--	--
Available for Appropriation	1,606,017,612	10,525,752,418	9,863,154,266	1,032,211,505	119,319,269	1,151,530,774	19,956,889	1,589,474	2,637,371	115,051,398	8,293,367,087	280,063,856	7,588,759

*As of March 2024 close.

**Beg Balance includes authorized, but not yet issued bonds CC and LA (\$2,150,000,000 for CC and \$5,000,000,000 for LA).

Chart 5B: Summary of All Funds Three-Year Comparison – Appropriations

	2022-23 Year End Actual	2023-24 Current Budget*	2024-25 Total Budget	2024-25 Unrestricted Gen Fund	2024-25 Restricted Gen Fund	2024-25 Total Gen Fund	2024-25 Bookstore	2024-25 Food Services	2024-25 Child Dev	2024-25 Special Reserve	2024-25 Building Fund	2024-25 Financial Aid	2024-25 Debt Services
Certificated Salaries	390,093,237	468,150,997	402,386,520	371,221,602	29,750,474	400,972,076		5,000	1,409,444				
Non-Certificated Salaries	201,673,771	243,407,265	210,485,070	172,815,587	32,770,995	205,586,582	4,506,832	318,360	73,296				
Employee Benefits	265,343,633	268,699,349	253,772,328	222,694,703	20,570,517	243,265,220	2,235,571	30,179	652,599				7,588,759
Books & Supplies	31,101,803	50,372,950	28,600,496	5,006,126	9,539,913	14,546,039	11,794,971	824,098	11,574	7,010	1,416,804		
Other Expenses	209,480,837	6,959,088,746	6,683,066,838	122,809,674	13,460,452	136,270,126	748,636	227,142	3,469	91,864,868	6,453,952,597		
Capital Outlay	256,510,041	1,993,521,850	1,841,874,010	4,625,810	2,157,888	6,783,698	199,102	174,815	16,334	3,077,375	1,831,622,686		
Interfund Transfers	260,447,474	544,073,879	446,173,906	124,406,661	14,273,932	138,680,593	471,777	9,880	470,655	20,102,145	6,375,000	280,063,856	
Other	25,963,704	26,330,097	8,631,342	8,631,342		8,631,342							
Total Appropriations	1,640,614,500	10,553,645,133	9,874,990,510	1,032,211,505	122,524,171	1,154,735,676	19,956,889	1,589,474	2,637,371	115,051,398	8,293,367,087	280,063,856	7,588,759
Less Intrafund w/in Unr	0	0	0	0	0	0	0	0	0	0	0	0	0
Adjusted Appropriations	1,640,614,500	10,553,645,133	9,874,990,510	1,032,211,505	122,524,171	1,154,735,676	19,956,889	1,589,474	2,637,371	115,051,398	8,293,367,087	280,063,856	7,588,759
Less Intrafund Unr bet Loc	0	0	0	0	--	0	0	0	0	0	0	0	0
Less Intrafund Unr/Res	8,633,184	1,562,618	3,204,902	--	3,204,902	3,204,902	0	0	0	0	0	0	0
Less Interfund Transfers	25,963,704	26,330,097	8,631,342	--	--	--	--	--	--	--	--	--	--
Net Appropriations	1,606,017,612	10,525,752,418	9,863,154,266	1,032,211,505	119,319,269	1,151,530,774	19,956,889	1,589,474	2,637,371	115,051,398	8,293,367,087	280,063,856	7,588,759

*As of March 2024 close.

General Fund Income

General Fund Income and Balances

The District's General Fund income and balances are categorized by income sources. The following discussion summarizes the General Fund by source of funds.

Total General Fund

Funds of \$1.152 billion available for appropriation in the General Fund (**Chart #6A/B**) include unrestricted and restricted income. Unrestricted funds support the general operations of the District and may be appropriated with greater discretion by the governing board. Restricted funds, whatever the source, must be used in accordance with the guidelines provided either by statute, the funding agency, or the Board of Trustees.

- Beginning Balances represent unrestricted and restricted funds carried forward from the prior fiscal year. \$148.6 million for Unrestricted General Fund balance from the 2023-2024 fiscal year is projected and included in the Tentative Budget. Location balances are not included until Final Budget after the fiscal year for 2023-2024 has ended.
- Incoming Transfers: There is no interfund transfer from other funds to the General Fund. Within the General Fund, however, transfer funds provide required matching fund support from the Unrestricted General Fund for Disabled Student Programs and Services (DSPS) and the Federal Work Study (FWS) program. Colleges may also choose to provide additional subsidies from their unrestricted operating budgets to fund other unrestricted/restricted programs. These transfers are called intrafund transfers as they occur within the General Fund.

Because intrafund transfers are shown in both the unrestricted programs where they originate and the restricted programs to which they go, the total General Fund is overstated by this amount of the transfer. Therefore, these intrafund transfers are subtracted from the General Fund total in order to show the actual amount available to support programs.

Chart 6A: Total General Fund Income

INCOME	2022-23 Actual	2023-24 Final Budget	2023-24* Budget	2023-24* Actual	2024-25 Tent. Budget
Federal	77,031,596	29,850,974	54,248,214	11,358,000	4,947,831
General Revenue	687,375,276	753,420,858	753,420,858	391,847,431	635,994,440
Educ Protection Act (EPA)	49,418,747	49,418,747	49,418,747	81,723,933	170,355,075
Non-Resident	8,850,682	8,279,000	8,279,000	12,961,818	8,775,000
Apprenticeship	330,891	33,455	33,455	25,552	33,455
Dedicated Revenue	9,777,665	8,210,936	8,507,681	6,902,695	8,584,118
Lottery-Unrestricted	21,930,225	17,892,200	17,892,200	8,680,505	16,549,800
Lottery-Restricted (Prop 20)	11,079,352	7,278,181	7,278,181	0	6,732,121
Part-time Faculty Comp	1,775,067	2,305,482	2,305,482	1,567,728	2,305,482
Part-time Faculty Office Hours	6,464,192	5,252,817	5,252,817	2,340,942	6,565,428
Interest	9,724,318	5,000,000	5,000,000	3,418,586	5,000,000
Other State	184,537,601	339,170,844	408,795,076	315,552,062	119,799,942
Other Local	18,802,684	34,056,298	37,593,141	15,770,525	17,291,242
Incoming Transfers	8,896,265	622,477	1,562,618	1,523,705	3,204,902
TOTAL INCOME	1,095,994,561	1,260,792,269	1,359,587,470	853,673,482	1,006,138,836
Beginning Balance	208,893,308	210,036,227	210,036,227	210,036,227	148,596,840
Open Orders	19,907,046	29,968,962	29,968,962	29,968,962	0
Adj to Beginning Balance	1,222,426	(1)	(1)	9,340,871	0
Other Adjustments	0	0	0	0	0
TOTAL ADJ BEG BALANCE	230,022,780	240,005,188	240,005,188	249,346,060	148,596,840
Less Open Orders to CF	29,968,962	0	0	0	0
Less Ending Balance	210,036,336	1,199	123,704	0	0
TOTAL GENERAL FUND INCOME	1,086,012,044	1,500,796,258	1,599,468,954	1,103,019,542	1,154,735,676
Less Intrafund Transfers	8,633,184	622,477	1,562,618	1,523,705	3,204,902
NET GENERAL FUND INCOME	1,077,378,860	1,500,173,781	1,597,906,336	1,101,495,837	1,151,530,774

Chart 6B: Total General Fund Appropriations

APPROPRIATIONS	2022-23 Actual	2023-24 Final Budget	2023-24* Budget	2023-24* Actual	2024-25 Tent. Budget
Certificated Salaries	384,284,176	424,552,571	459,421,610	278,578,242	400,972,076
Non-Certificated Salaries	193,576,627	213,468,306	233,985,068	135,573,520	205,586,582
Employee Benefits	252,482,713	231,554,303	250,643,540	181,550,608	243,265,220
Books & Supplies	16,577,041	32,555,148	33,885,648	9,600,675	14,546,039
Other Operating Expenses	157,989,446	299,468,133	295,890,613	90,828,322	136,270,126
Capital Outlay	26,761,947	32,533,802	43,425,899	10,915,947	6,783,698
Interfund Transfer	25,700,623	26,598,898	26,973,368	26,973,368	8,631,342
Other	28,639,470	240,065,097	255,243,208	3,836,927	138,680,593
TOTAL APPROPRIATIONS	1,086,012,044	1,500,796,258	1,599,468,954	737,857,609	1,154,735,676
Less Intrafund Unr/Res	8,633,184	622,477	1,562,618	1,523,705	3,204,902
NET APPROPRIATIONS	1,077,378,860	1,500,173,781	1,597,906,336	736,333,904	1,151,530,774

*As of March 2024 close.

Unrestricted General Fund

Chart #7 is a summary of Unrestricted General Fund Income by source of funds. State revenues make up the largest source of funds, followed by property tax revenue. The principal source of unrestricted income for the District is generated through the Student-Centered Funding Formula. These funds, termed State General Revenues, total \$806.3 million and make up 91.3% of the District's Unrestricted General Fund income.

State General Revenue Income

The State General Revenue income projection is established by computing the District's State funding guarantee "hold harmless" and adjusting for inflation and growth.

COLA is projected at 0.76% and funded enrollment growth revenue is projected at 0.00%.

State General Revenue income is derived from several sources (as reflected in Chart #7): State Apportionment, Tax Relief Subventions and Property Taxes, Education Protection Act Fund (EPA), and 98% of the Enrollment Fees.

Other Unrestricted Income

- Lottery: Based on a \$/FTES for all FTES (as opposed to the funded FTES used in the General Revenue calculation). The current projection per FTES is \$177.
- On-going State Mandate Block Grant: \$3.3 million.
- Interest Income: Represents income earned from the investment of surplus District cash by the County Treasurer.
- Non-Resident Tuition: Represents fees of \$359/unit paid by non-residents of California.
- Dedicated Revenue: Revenue arising from locally-managed activities, identified with individual locations.
- Other Local: Miscellaneous income from various sources.

Chart 7: Projected Source of Funds - Unrestricted General Fund

State General Revenues	Amount
Base	630,077,487
COLA (EST. @ 0.76%)	5,916,953
Growth (EST. @ 0.00%)	0
Education Protection Act (EPA)	170,355,075
Total State Apportionment	806,349,515
Total General Revenues	806,349,515
Part-Time Faculty Compensation	2,305,482
Lottery	16,549,800
Non-Resident Tuition	8,775,000
Apprenticeship	33,455
On-Going State Mandate Block Grant	3,270,579
Full Time Faculty Hiring	13,368,234
Other State	10,378,482
Interest	5,000,000
Other Local	9,000,000
Dedicated Revenue	8,584,118
Incoming Transfer	0
Less Intrafund within Unrestricted	0
Total Unrestricted GF Income	883,614,665
Open Orders	0
Contingency Reserve	30,926,513
General Reserve	57,434,953
Other Fund Balance	60,235,374
Total Funds Available for Appropriation	1,032,211,505

Restricted General Fund

Chart #8A/B is a summary of the Tentative Budget section of Restricted General Fund income budgeted to date. It is expected that the District will accept and appropriate additional federal and state categorical programs during the year.

- **Federal Income:** CTE Programs comprise the largest separate category of programs from federal sources of income. "Other Federal" includes programs such as Federal Pell Grant, ACA, FSEOG, and Federal Work Study. Only FSEOG and Federal Work Study programs have been accepted by the Board at this time.
- **State Categoricals:** The state supports a number of categorical programs designed to accomplish specific objectives. Primarily, they are the Student Financial Aid Administration Program, Strong Workforce, Student Equity and Achievement, Extended Opportunities Programs and Services (EOPS), CARE, Foster and Kinship Care Education (FKCE), Disabled Students Programs and Services (DSPS), CalWORKs, and TANF.
- **Local Restricted Programs:** The primary restricted programs funded locally are Community Services, Parking, and Health Services. Community Services is restricted because statute does not allow the District to charge more than its costs. Parking and Health Services are supported by a fee and this revenue is restricted by the statute establishing the fee.
- **Beginning Balances:** Beginning balances represent projected unspent funds from the prior year that can be carried forward and spent within the program where they were generated.

Chart 8A: Restricted General Fund Income

Income	2022-23 Actual	2023-24 Final Budget	2023-24* Budget	2023-24* Actual	2024-25 Tent. Budget
Federal					
Federal Perkins	5,226,509	4,525,690	4,722,455	196,765	0
Other SFP	71,805,086	25,325,284	49,525,759	11,161,235	4,947,831
Total Federal	77,031,596	29,850,974	54,248,214	11,358,000	4,947,831
State					
Disabled Student Prog & Svs	8,201,168	10,923,237	13,170,130	9,694,351	9,454,138
Extended Oppor Prog & Svs	9,173,019	9,539,010	10,367,768	15,316,313	8,926,668
Instructional Equipment	0	0	0	0	0
Lottery - Restricted (Prop 20)	11,079,352	7,278,181	7,278,181	0	6,732,121
Student Equity and Achievement	45,560,764	66,727,950	71,355,576	55,217,281	47,915,271
Staff Development	0	0	0	0	0
Staff Diversity	0	138,888	277,776	233,332	0
Other	101,728,304	231,708,796	293,490,863	221,926,687	33,051,998
Total State	175,742,607	326,316,062	395,940,294	302,387,964	106,080,196
Local					
Community Services	2,297,984	2,250,632	2,250,632	1,303,168	2,372,969
Health Services	2,785,567	4,030,353	4,030,353	4,169,941	3,811,512
Parking	52,777	961,987	1,001,987	353,877	1,923,083
Other	3,091,929	17,813,326	21,310,169	4,347,289	183,678
Total Local	8,228,256	25,056,298	28,593,141	10,174,275	8,291,242
Incoming Transfers	3,570,978	622,477	919,347	880,434	3,204,902
Total Income	264,573,437	381,845,811	479,700,996	324,800,673	122,524,171
Beginning Balance	44,484,337	45,983,904	45,983,904	45,983,904	0
Open Orders	1,406,299	6,974,333	6,974,333	6,974,333	0
CF Balance	0	0	0	0	0
Adj to Beginning Balance	(93,009)	0	0	773,293	0
Other Adjustments	0	0	0	0	0
Less YE Open Orders	6,974,333	0	0	0	0
Less Ending Balance	45,984,377	1,199	123,704	0	0
Total Restricted Income	257,412,354	434,802,849	532,535,529	378,532,203	122,524,171

Chart 8B: Restricted General Fund Appropriations

APPROPRIATIONS	2022-23 Actual	2023-24 Final Budget	2023-24* Budget	2023-24* Actual	2024-25 Tent. Budget
Certificated Salaries	66,256,131	62,424,052	82,382,633	40,424,101	29,750,474
Non-Certificated Salaries	47,951,771	58,354,607	75,988,167	31,703,311	32,770,995
Employee Benefits	35,427,492	33,466,597	44,388,334	23,151,972	20,570,517
Books & Supplies	12,107,373	25,632,280	26,309,533	6,367,661	9,539,913
Other Operating Expenses	47,169,394	96,897,689	129,725,161	18,199,096	13,460,452
Capital Outlay	21,913,576	24,658,775	33,301,221	8,530,503	2,157,888
Interfund Transfer	1,784,988	0	643,271	643,271	0
Other	24,801,628	133,368,849	139,797,209	2,929,977	14,273,932
TOTAL APPROPRIATIONS	257,412,354	434,802,849	532,535,529	131,949,893	122,524,171

*As of March 2024 close.

Unrestricted General Fund Appropriations

**Los Angeles Community College District
Unrestricted General Fund by Sub-Major Commitment Item**

C/I	Description	2022-23 Expenditure	% of Total	2023-24 Current Budget*	% of Total	2024-25 Tentative Budget	% of Total
110000	Teaching, Regular	126,882,462	15.3%	143,421,141	13.4%	159,504,148	15.5%
120000	Non-Teaching, Regular	60,305,294	7.3%	61,114,467	5.7%	62,158,582	6.0%
130000	Teaching, Hourly	123,538,059	14.9%	162,521,125	15.2%	143,757,332	13.9%
140000	Non-Teaching, Hourly	7,302,230	0.9%	8,995,841	0.8%	5,496,260	0.5%
190000	Misc Certificated Salaries	0	0.0%	300,000	0.0%	305,280	0.0%
	Total Certificated Salaries	318,028,045	38.4%	376,352,574	35.2%	371,221,602	36.0%
210000	Classified, Regular	121,037,072	14.6%	133,285,523	12.5%	150,105,554	14.5%
220000	Instructional Aides, Regular	13,869,809	1.7%	15,358,504	1.4%	17,290,102	1.7%
230000	Sub/Relief, Unclassified	7,250,824	0.9%	4,731,764	0.4%	3,014,136	0.3%
240000	Instructional Aides, Non-Perm	3,467,152	0.4%	5,147,043	0.5%	2,405,795	0.2%
	Total Non-Certificated Salaries	145,624,857	17.6%	158,522,834	14.8%	172,815,587	16.7%
310000	STRS Employer Contributions	58,511,855	7.1%	58,800,000	5.5%	66,652,000	6.5%
320000	PERS Employer Contributions	48,174,034	5.8%	50,700,000	4.7%	61,262,000	5.9%
330000	OASDHI Contributions	12,469,970	1.5%	12,573,308	1.2%	12,900,000	1.2%
340000	Medical/Dental Contributions	118,082,105	14.3%	123,708,465	11.6%	139,085,260	13.5%
350000	State Unemployment Insurance	3,360,018	0.4%	3,240,615	0.3%	3,075,000	0.3%
360000	Workers Compensation Insurance	3,937,678	0.5%	3,969,400	0.4%	4,365,800	0.4%
370000	Local Retirement System	4,424,845	0.5%	5,124,206	0.5%	4,160,000	0.4%
390000	Misc Employee Benefits	(31,905,285)	-3.9%	(48,000,655)	-4.5%	(68,805,357)	-6.7%
	Total Benefits	217,055,220	26.2%	210,115,339	19.6%	222,694,703	21.6%
420000	Books	4,119	0.0%	10,161	0.0%	9,198	0.0%
440000	Instructional Media Materials	202,465	0.0%	928,790	0.1%	675,694	0.1%
450000	Supplies	4,263,084	0.5%	6,779,469	0.6%	4,321,234	0.4%
	Total Printing & Supplies	4,469,668	0.5%	7,718,420	0.7%	5,006,126	0.5%
540000	Insurance	8,693,083	1.0%	11,648,052	1.1%	14,774,517	1.4%
550000	Utilities & Housekeeping Expense	22,716,159	2.7%	27,768,935	2.6%	21,602,677	2.1%
560000	Contracts & Rentals	43,571,505	5.3%	70,143,356	6.6%	47,673,265	4.6%
570000	Legal, Election, Audit	15,673,753	1.9%	12,062,140	1.1%	11,456,000	1.1%
580000	Other Expense	20,114,793	2.4%	44,411,058	4.1%	27,224,754	2.6%
590000	Misc Other Expense	50,759	0.0%	72,413	0.0%	78,461	0.0%
	Total Operating Expenses	110,820,051	13.4%	166,105,954	15.5%	122,809,674	11.9%
620000	Buildings	0	0.0%	5,000	0.0%	5,000	0.0%
630000	Books & Materials for Libraries	21,179	0.0%	542	0.0%	0	0.0%
640000	Equipment	4,357,094	0.5%	8,786,035	0.8%	4,009,113	0.4%
650000	Lease/Purchase	470,098	0.1%	3,734,910	0.3%	611,697	0.1%
	Total Capital Outlay	4,848,371	0.6%	12,526,487	1.2%	4,625,810	0.4%
730000	Interfund Transfers	23,915,635	2.9%	26,330,097	2.5%	8,631,342	0.8%
739900	Intrafund Transfer - Restr/Unrestr	3,570,978	0.4%	919,347	0.1%	3,204,902	0.3%
740000	Reallocations/Adjustments	257,100	0.0%	0	0.0%	0	0.0%
750000	Loans/Grants	1,186	0.0%	6,011	0.0%	300	0.0%
780000	Enroll-BadDebt	(0)	0.0%	0	0.0%	0	0.0%
790000	Unallocated/Reserves	8,578	0.0%	111,787,908	10.4%	121,201,459	11.7%
	Total Other	27,753,477	3.3%	139,043,363	13.0%	133,038,003	12.9%
	Less Intrafund w/in Loc	0		0		0	
	Total Unrestricted	828,599,690	100.0%	1,070,384,971	100.0%	1,032,211,505	100.0%

*2023-24 Current Budget is as of March 2024 closing.

**Los Angeles City College
Unrestricted General Fund by Sub-Major Commitment Item**

C/I	Description	2022-23 Expenditure	% of Total	2023-24 Current Budget*	% of Total	2024-25 Tentative Budget	% of Total
110000	Teaching, Regular	12,753,537	17.9%	14,476,171	17.3%	18,088,357	23.1%
120000	Non-Teaching, Regular	6,815,777	9.5%	6,791,521	8.1%	8,430,213	10.8%
130000	Teaching, Hourly	14,740,982	20.6%	22,633,874	27.0%	12,268,289	15.7%
140000	Non-Teaching, Hourly	810,784	1.1%	525,770	0.6%	512,052	0.7%
	Total Certificated Salaries	35,121,080	49.2%	44,427,336	53.0%	39,298,911	50.1%
210000	Classified, Regular	10,059,031	14.1%	11,492,266	13.7%	10,820,904	13.8%
220000	Instructional Aides, Regular	1,712,434	2.4%	2,014,752	2.4%	2,616,735	3.3%
230000	Sub/Relief, Unclassified	793,547	1.1%	509,457	0.6%	484,744	0.6%
240000	Instructional Aides, Non-Perm	127,313	0.2%	94,772	0.1%	94,000	0.1%
	Total Non-Certificated Salaries	12,692,325	17.8%	14,111,247	16.8%	14,016,383	17.9%
390000	Misc Employee Benefits	17,107,660	24.0%	16,173,964	19.3%	15,957,160	20.4%
	Total Benefits	17,107,660	24.0%	16,173,964	19.3%	15,957,160	20.4%
420000	Books	0	0.0%	400	0.0%	250	0.0%
440000	Instructional Media Materials	11	0.0%	82,666	0.1%	0	0.0%
450000	Supplies	348,163	0.5%	582,633	0.7%	356,462	0.5%
	Total Printing & Supplies	348,173	0.5%	665,699	0.8%	356,712	0.5%
550000	Utilities & Housekeeping Expense	2,985,531	4.2%	3,376,772	4.0%	3,533,442	4.5%
560000	Contracts & Rentals	297,230	0.4%	1,091,643	1.3%	1,035,411	1.3%
580000	Other Expense	1,328,806	1.9%	2,346,740	2.8%	2,252,608	2.9%
	Total Operating Expenses	4,611,567	6.5%	6,815,155	8.1%	6,821,461	8.7%
630000	Books & Materials for Libraries	21,179	0.0%	0	0.0%	0	0.0%
640000	Equipment	423,110	0.6%	776,005	0.9%	649,947	0.8%
650000	Lease/Purchase	5,400	0.0%	106,009	0.1%	84,455	0.1%
	Total Capital Outlay	449,689	0.6%	882,014	1.1%	734,402	0.9%
730000	Interfund Transfers	940	0.0%	0	0.0%	0	0.0%
739900	Intrafund Transfer - Restr/Unrestr	108,121	0.2%	56,975	0.1%	436,913	0.6%
740000	Reallocations/Adjustments	127,929	0.2%	0	0.0%	0	0.0%
750000	Loans/Grants	0	0.0%	1,200	0.0%	300	0.0%
780000	Enroll-BadDebt	853,974	1.2%	0	0.0%	0	0.0%
790000	Unallocated/Reserves	0	0.0%	735,030	0.9%	762,870	1.0%
	Total Other	1,090,964	1.5%	793,205	0.9%	1,200,083	1.5%
	Less Intrafund w/in Loc	0		0		0	
	Total Unrestricted	71,421,457	100.0%	83,868,620	100.0%	78,385,112	100.0%

*2023-24 Current Budget is as of March 2024 closing.

**East Los Angeles College
Unrestricted General Fund by Sub-Major Commitment Item**

C/I	Description	2022-23 Expenditure	% of Total	2023-24 Current Budget*	% of Total	2024-25 Tentative Budget	% of Total
110000	Teaching, Regular	30,617,251	21.3%	32,346,338	20.1%	37,653,949	25.9%
120000	Non-Teaching, Regular	12,109,831	8.4%	12,427,456	7.7%	14,437,810	9.9%
130000	Teaching, Hourly	26,975,618	18.7%	30,369,065	18.9%	26,677,903	18.4%
140000	Non-Teaching, Hourly	1,812,513	1.3%	1,870,739	1.2%	1,930,525	1.3%
	Total Certificated Salaries	71,515,214	49.7%	77,013,598	48.0%	80,700,187	55.6%
210000	Classified, Regular	17,277,021	12.0%	18,223,870	11.3%	20,210,541	13.9%
220000	Instructional Aides, Regular	3,526,112	2.4%	3,635,958	2.3%	3,987,199	2.7%
230000	Sub/Relief, Unclassified	906,326	0.6%	857,980	0.5%	420,798	0.3%
240000	Instructional Aides, Non-Perm	674,484	0.5%	642,668	0.4%	631,094	0.4%
	Total Non-Certificated Salaries	22,383,942	15.5%	23,360,476	14.5%	25,249,632	17.4%
390000	Misc Employee Benefits	34,821,237	24.2%	29,274,202	18.2%	31,353,239	21.6%
	Total Benefits	34,821,237	24.2%	29,274,202	18.2%	31,353,239	21.6%
420000	Books	697	0.0%	1,500	0.0%	0	0.0%
440000	Instructional Media Materials	5,092	0.0%	22,712	0.0%	0	0.0%
450000	Supplies	661,649	0.5%	731,354	0.5%	0	0.0%
	Total Printing & Supplies	667,438	0.5%	755,566	0.5%	0	0.0%
550000	Utilities & Housekeeping Expense	4,666,257	3.2%	4,424,266	2.8%	0	0.0%
560000	Contracts & Rentals	5,927,202	4.1%	10,558,867	6.6%	5,685,793	3.9%
580000	Other Expense	1,263,482	0.9%	2,515,799	1.6%	25,000	0.0%
	Total Operating Expenses	11,856,941	8.2%	17,498,932	10.9%	5,710,793	3.9%
640000	Equipment	504,292	0.4%	624,133	0.4%	0	0.0%
650000	Lease/Purchase	69,940	0.0%	2,578,880	1.6%	0	0.0%
	Total Capital Outlay	574,231	0.4%	3,203,013	2.0%	0	0.0%
730000	Interfund Transfers	503,408	0.3%	462,122	0.3%	742,966	0.5%
739900	Intrafund Transfer - Restr/Unrestr	56,920	0.0%	5,500	0.0%	4,114	0.0%
740000	Reallocations/Adjustments	30,927	0.0%	0	0.0%	0	0.0%
780000	Enroll-BadDebt	1,591,845	1.1%	0	0.0%	0	0.0%
790000	Unallocated/Reserves	0	0.0%	9,015,656	5.6%	1,430,386	1.0%
	Total Other	2,183,100	1.5%	9,483,278	5.9%	2,177,466	1.5%
	Less Intrafund w/in Loc	0		0		0	
	Total Unrestricted	144,002,103	100.0%	160,589,065	100.0%	145,191,317	100.0%

*2023-24 Current Budget is as of March 2024 closing.

**Los Angeles Harbor College
Unrestricted General Fund by Sub-Major Commitment Item**

C/I	Description	2022-23 Expenditure	% of Total	2023-24 Current Budget*	% of Total	2024-25 Tentative Budget	% of Total
110000	Teaching, Regular	7,382,605	17.1%	11,265,507	23.9%	8,934,656	20.9%
120000	Non-Teaching, Regular	4,652,156	10.8%	3,718,592	7.9%	5,266,553	12.3%
130000	Teaching, Hourly	7,567,631	17.5%	6,559,492	13.9%	1,849,157	4.3%
140000	Non-Teaching, Hourly	454,918	1.1%	401,939	0.9%	174,687	0.4%
	Total Certificated Salaries	20,057,310	46.5%	21,945,530	46.6%	16,225,053	37.9%
210000	Classified, Regular	6,306,776	14.6%	5,958,540	12.7%	7,983,219	18.7%
220000	Instructional Aides, Regular	756,476	1.8%	754,301	1.6%	1,057,556	2.5%
230000	Sub/Relief, Unclassified	448,934	1.0%	429,581	0.9%	157,739	0.4%
240000	Instructional Aides, Non-Perm	227,741	0.5%	279,259	0.6%	251,316	0.6%
	Total Non-Certificated Salaries	7,739,927	17.9%	7,421,681	15.8%	9,449,830	22.1%
390000	Misc Employee Benefits	10,730,969	24.9%	10,855,016	23.1%	10,180,341	23.8%
	Total Benefits	120	0.0%	1,487	0.0%	1,487	0.0%
440000	Instructional Media Materials	568,381	1.3%	830,395	1.8%	649,977	1.5%
450000	Supplies	568,502	1.3%	831,882	1.8%	651,464	1.5%
	Total Printing & Supplies	0	0.0%	6,000	0.0%	6,000	0.0%
540000	Insurance	1,849,573	4.3%	2,575,098	5.5%	2,582,311	6.0%
550000	Utilities & Housekeeping Expense	391,904	0.9%	752,589	1.6%	711,809	1.7%
560000	Contracts & Rentals	616,468	1.4%	1,289,050	2.7%	1,374,304	3.2%
580000	Other Expense	2,857,946	6.6%	4,622,737	9.8%	4,674,424	10.9%
	Total Operating Expenses	0	0.0%	5,000	0.0%	5,000	0.0%
620000	Buildings	274,366	0.6%	511,284	1.1%	587,278	1.4%
640000	Equipment	20,593	0.0%	74,232	0.2%	78,170	0.2%
650000	Lease/Purchase	294,959	0.7%	590,516	1.3%	670,448	1.6%
	Total Capital Outlay	175,850	0.4%	165,850	0.4%	299,617	0.7%
730000	Interfund Transfers	175,850	0.4%	165,850	0.4%	299,617	0.7%
739900	Intrafund Transfer - Restr/Unrestr	142,593	0.3%	109,163	0.2%	109,534	0.3%
740000	Reallocations/Adjustments	88,337	0.2%	0	0.0%	0	0.0%
780000	Enroll-BadDebt	505,766	1.2%	0	0.0%	0	0.0%
790000	Unallocated/Reserves	0	0.0%	548,890	1.2%	537,925	1.3%
	Total Other	912,545	2.1%	823,903	1.7%	947,076	2.2%
	Less Intrafund w/in Loc	0		0		0	
	Total Unrestricted	43,162,157	100.0%	47,091,265	100.0%	42,798,636	100.0%

*2023-24 Current Budget is as of March 2024 closing.

**Los Angeles Mission College
Unrestricted General Fund by Sub-Major Commitment Item**

C/I	Description	2022-23 Expenditure	% of Total	2023-24 Current Budget*	% of Total	2024-25 Tentative Budget	% of Total
110000	Teaching, Regular	6,697,502	15.1%	8,452,993	17.3%	9,110,998	18.2%
120000	Non-Teaching, Regular	3,675,540	8.3%	4,005,790	8.2%	4,733,969	9.4%
130000	Teaching, Hourly	10,245,688	23.2%	11,761,290	24.0%	10,067,054	20.1%
140000	Non-Teaching, Hourly	663,749	1.5%	209,250	0.4%	222,000	0.4%
	Total Certificated Salaries	21,282,479	48.1%	24,429,323	49.9%	24,134,021	48.2%
210000	Classified, Regular	6,437,601	14.6%	6,693,075	13.7%	8,030,469	16.0%
220000	Instructional Aides, Regular	865,925	2.0%	935,817	1.9%	796,105	1.6%
230000	Sub/Relief, Unclassified	403,301	0.9%	181,124	0.4%	48,000	0.1%
240000	Instructional Aides, Non-Perm	229,860	0.5%	106,000	0.2%	90,800	0.2%
	Total Non-Certificated Salaries	7,936,687	17.9%	7,916,016	16.2%	8,965,374	17.9%
390000	Misc Employee Benefits	10,742,937	24.3%	11,892,849	24.3%	10,220,238	20.4%
	Total Benefits	10,742,937	24.3%	11,892,849	24.3%	10,220,238	20.4%
420000	Books	(10)	0.0%	0	0.0%	0	0.0%
440000	Instructional Media Materials	0	0.0%	11,476	0.0%	0	0.0%
450000	Supplies	67,430	0.2%	68,014	0.1%	52,600	0.1%
	Total Printing & Supplies	67,420	0.2%	79,490	0.2%	52,600	0.1%
550000	Utilities & Housekeeping Expense	2,247,989	5.1%	2,149,697	4.4%	2,448,025	4.9%
560000	Contracts & Rentals	436,285	1.0%	665,815	1.4%	492,852	1.0%
580000	Other Expense	517,858	1.2%	932,547	1.9%	595,895	1.2%
590000	Misc Other Expense	23,340	0.1%	0	0.0%	0	0.0%
	Total Operating Expenses	3,225,472	7.3%	3,748,059	7.7%	3,536,772	7.1%
640000	Equipment	61,653	0.1%	21,719	0.0%	9,400	0.0%
650000	Lease/Purchase	14,283	0.0%	54,916	0.1%	45,000	0.1%
	Total Capital Outlay	75,936	0.2%	76,635	0.2%	54,400	0.1%
730000	Interfund Transfers	217,456	0.5%	287,122	0.6%	0	0.0%
739900	Intrafund Transfer - Restr/Unrestr	63,868	0.1%	20,955	0.0%	14,028	0.0%
740000	Reallocations/Adjustments	15,240	0.0%	0	0.0%	0	0.0%
750000	Loans/Grants	1,186	0.0%	4,811	0.0%	0	0.0%
780000	Enroll-BadDebt	596,223	1.3%	0	0.0%	0	0.0%
790000	Unallocated/Reserves	0	0.0%	463,141	0.9%	3,138,673	6.3%
	Total Other	893,974	2.0%	776,029	1.6%	3,152,701	6.3%
	Less Intrafund w/in Loc	0		0		0	
	Total Unrestricted	44,224,904	100.0%	48,918,401	100.0%	50,116,106	100.0%

*2023-24 Current Budget is as of March 2024 closing.

**Los Angeles Pierce College
Unrestricted General Fund by Sub-Major Commitment Item**

C/I	Description	2022-23 Expenditure	% of Total	2023-24 Current Budget*	% of Total	2024-25 Tentative Budget	% of Total
110000	Teaching, Regular	21,888,155	23.7%	22,873,138	22.4%	25,679,459	28.2%
120000	Non-Teaching, Regular	8,904,150	9.6%	8,579,558	8.4%	9,122,118	10.0%
130000	Teaching, Hourly	16,055,923	17.4%	22,670,427	22.2%	7,851,276	8.6%
140000	Non-Teaching, Hourly	539,115	0.6%	243,704	0.2%	255,867	0.3%
	Total Certificated Salaries	47,387,343	51.3%	54,366,827	53.3%	42,908,720	47.2%
210000	Classified, Regular	11,165,175	12.1%	11,660,332	11.4%	14,514,484	16.0%
220000	Instructional Aides, Regular	2,267,356	2.5%	2,620,173	2.6%	3,045,723	3.3%
230000	Sub/Relief, Unclassified	888,673	1.0%	63,215	0.1%	58,014	0.1%
240000	Instructional Aides, Non-Perm	492,964	0.5%	295,013	0.3%	230,505	0.3%
	Total Non-Certificated Salaries	14,814,167	16.0%	14,638,733	14.3%	17,848,726	19.6%
390000	Misc Employee Benefits	23,659,832	25.6%	25,277,553	24.8%	25,377,066	27.9%
	Total Benefits	23,659,832	25.6%	25,277,553	24.8%	25,377,066	27.9%
440000	Instructional Media Materials	0	0.0%	1,951	0.0%	1,950	0.0%
450000	Supplies	196,943	0.2%	156,659	0.2%	98,636	0.1%
	Total Printing & Supplies	196,943	0.2%	158,610	0.2%	100,586	0.1%
550000	Utilities & Housekeeping Expense	3,100,740	3.4%	3,574,593	3.5%	1,936,000	2.1%
560000	Contracts & Rentals	340,147	0.4%	582,243	0.6%	418,196	0.5%
580000	Other Expense	1,327,546	1.4%	1,743,040	1.7%	1,318,170	1.4%
590000	Misc Other Expense	0	0.0%	22,413	0.0%	28,461	0.0%
	Total Operating Expenses	4,768,433	5.2%	5,922,289	5.8%	3,700,827	4.1%
640000	Equipment	172,654	0.2%	664,525	0.7%	54,101	0.1%
650000	Lease/Purchase	13,100	0.0%	34,521	0.0%	52,100	0.1%
	Total Capital Outlay	185,754	0.2%	699,046	0.7%	106,201	0.1%
739900	Intrafund Transfer - Restr/Unrestr	73,974	0.1%	41,563	0.0%	1	0.0%
740000	Reallocations/Adjustments	42,826	0.0%	0	0.0%	0	0.0%
780000	Enroll-BadDebt	1,171,659	1.3%	0	0.0%	0	0.0%
790000	Unallocated/Reserves	6,946	0.0%	934,486	0.9%	948,950	1.0%
	Total Other	1,295,406	1.4%	976,049	1.0%	948,951	1.0%
	Less Intrafund w/in Loc	0		0		0	
	Total Unrestricted	92,307,878	100.0%	102,039,107	100.0%	90,991,077	100.0%

*2023-24 Current Budget is as of March 2024 closing.

**Los Angeles Southwest College
Unrestricted General Fund by Sub-Major Commitment Item**

C/I	Description	2022-23 Expenditure	% of Total	2023-24 Current Budget*	% of Total	2024-25 Tentative Budget	% of Total
110000	Teaching, Regular	4,868,788	15.2%	6,486,866	15.5%	5,996,457	17.0%
120000	Non-Teaching, Regular	3,907,469	12.2%	6,691,392	16.0%	4,959,325	14.1%
130000	Teaching, Hourly	6,462,866	20.1%	8,760,378	21.0%	3,382,383	9.6%
140000	Non-Teaching, Hourly	370,424	1.2%	457,390	1.1%	457,390	1.3%
	Total Certificated Salaries	15,609,546	48.7%	22,396,026	53.6%	14,795,555	42.1%
210000	Classified, Regular	4,682,302	14.6%	5,663,141	13.6%	6,766,317	19.2%
220000	Instructional Aides, Regular	463,149	1.4%	566,895	1.4%	619,459	1.8%
230000	Sub/Relief, Unclassified	252,412	0.8%	220,205	0.5%	191,736	0.5%
240000	Instructional Aides, Non-Perm	145,824	0.5%	133,771	0.3%	130,960	0.4%
	Total Non-Certificated Salaries	5,543,687	17.3%	6,584,012	15.8%	7,708,472	21.9%
390000	Misc Employee Benefits	7,946,446	24.8%	7,326,282	17.5%	7,481,243	21.3%
	Total Benefits	7,946,446	24.8%	7,326,282	17.5%	7,481,243	21.3%
450000	Supplies	38,808	0.1%	266,431	0.6%	225,823	0.6%
	Total Printing & Supplies	38,808	0.1%	266,431	0.6%	225,823	0.6%
550000	Utilities & Housekeeping Expense	1,946,436	6.1%	2,465,898	5.9%	2,449,298	7.0%
560000	Contracts & Rentals	243,783	0.8%	756,433	1.8%	746,322	2.1%
580000	Other Expense	370,480	1.2%	1,200,063	2.9%	1,271,944	3.6%
	Total Operating Expenses	2,560,698	8.0%	4,422,394	10.6%	4,467,564	12.7%
640000	Equipment	8,184	0.0%	40,612	0.1%	22,152	0.1%
650000	Lease/Purchase	194,588	0.6%	402,477	1.0%	120,477	0.3%
	Total Capital Outlay	202,772	0.6%	443,089	1.1%	142,629	0.4%
739900	Intrafund Transfer - Restr/Unrestr	12,976	0.0%	0	0.0%	0	0.0%
740000	Reallocations/Adjustments	(150,230)	-0.5%	0	0.0%	0	0.0%
780000	Enroll-BadDebt	312,532	1.0%	0	0.0%	0	0.0%
790000	Unallocated/Reserves	0	0.0%	354,209	0.8%	354,209	1.0%
	Total Other	175,278	0.5%	354,209	0.8%	354,209	1.0%
	Less Intrafund w/in Loc	0		0		0	
	Total Unrestricted	32,077,236	100.0%	41,792,443	100.0%	35,175,495	100.0%

*2023-24 Current Budget is as of March 2024 closing.

**Los Angeles Trade-Technical College
Unrestricted General Fund by Sub-Major Commitment Item**

C/I	Description	2021-23 Expenditure	% of Total	2023-24 Current Budget*	% of Total	2024-25 Tentative Budget	% of Total
110000	Teaching, Regular	16,920,098	22.6%	18,801,297	19.5%	21,357,920	27.9%
120000	Non-Teaching, Regular	6,751,779	9.0%	4,883,098	5.1%	5,634,830	7.3%
130000	Teaching, Hourly	12,928,391	17.2%	20,357,972	21.2%	969,033	1.3%
140000	Non-Teaching, Hourly	479,214	0.6%	426,403	0.4%	353,341	0.5%
	Total Certificated Salaries	37,079,482	49.4%	44,468,770	46.2%	28,315,124	36.9%
210000	Classified, Regular	10,434,503	13.9%	12,668,103	13.2%	12,961,256	16.9%
220000	Instructional Aides, Regular	1,547,693	2.1%	1,560,183	1.6%	2,017,011	2.6%
230000	Sub/Relief, Unclassified	996,517	1.3%	1,378,830	1.4%	765,774	1.0%
240000	Instructional Aides, Non-Perm	67,584	0.1%	152,429	0.2%	169,461	0.2%
	Total Non-Certificated Salaries	13,046,296	17.4%	15,759,545	16.4%	15,913,502	20.8%
390000	Misc Employee Benefits	18,901,652	25.2%	16,973,454	17.6%	22,150,022	28.9%
	Total Benefits	18,901,652	25.2%	16,973,454	17.6%	22,150,022	28.9%
420000	Books	3,432	0.0%	6,761	0.0%	7,448	0.0%
440000	Instructional Media Materials	185,693	0.2%	794,927	0.8%	660,050	0.9%
450000	Supplies	742,675	1.0%	2,119,306	2.2%	1,376,891	1.8%
	Total Printing & Supplies	931,800	1.2%	2,920,994	3.0%	2,044,389	2.7%
550000	Utilities & Housekeeping Expense	913,891	1.2%	3,277,832	3.4%	2,671,736	3.5%
560000	Contracts & Rentals	162,142	0.2%	1,983,063	2.1%	386,845	0.5%
580000	Other Expense	1,838,899	2.5%	4,798,349	5.0%	2,245,438	2.9%
	Total Operating Expenses	2,914,932	3.9%	10,059,244	10.5%	5,304,019	6.9%
630000	Books & Materials for Libraries	0	0.0%	542	0.0%	0	0.0%
640000	Equipment	369,543	0.5%	3,147,442	3.3%	627,567	0.8%
650000	Lease/Purchase	60,152	0.1%	335,285	0.3%	124,396	0.2%
	Total Capital Outlay	429,695	0.6%	3,483,269	3.6%	751,963	1.0%
730000	Interfund Transfers	498,365	0.7%	247,315	0.3%	0	0.0%
739900	Intrafund Transfer - Restr/Unrestr	338,710	0.5%	110,834	0.1%	0	0.0%
740000	Reallocations/Adjustments	183,175	0.2%	0	0.0%	0	0.0%
780000	Enroll-BadDebt	704,604	0.9%	0	0.0%	0	0.0%
790000	Unallocated/Reserves	1,632	0.0%	2,191,624	2.3%	2,198,564	2.9%
	Total Other	1,726,486	2.3%	2,549,773	2.7%	2,198,564	2.9%
	Less Intrafund w/in Loc	0		0		0	
	Total Unrestricted	75,030,344	100.0%	96,215,049	100.0%	76,677,583	100.0%

*2023-24 Current Budget is as of March 2024 closing.

**Los Angeles Valley College
Unrestricted General Fund by Sub-Major Commitment Item**

C/I	Description	2022-23 Expenditure	% of Total	2023-24 Current Budget*	% of Total	2024-25 Tentative Budget	% of Total
110000	Teaching, Regular	16,257,170	20.7%	17,899,383	19.6%	20,997,029	24.7%
120000	Non-Teaching, Regular	6,293,259	8.0%	6,083,336	6.7%	7,956,794	9.4%
130000	Teaching, Hourly	17,446,273	22.3%	27,445,480	30.1%	11,878,930	14.0%
140000	Non-Teaching, Hourly	804,413	1.0%	773,648	0.8%	796,485	0.9%
	Total Certificated Salaries	40,801,115	52.1%	52,201,847	57.2%	41,629,238	49.0%
210000	Classified, Regular	9,951,284	12.7%	10,982,567	12.0%	12,146,325	14.3%
220000	Instructional Aides, Regular	1,457,980	1.9%	1,610,118	1.8%	1,738,356	2.0%
230000	Sub/Relief, Unclassified	382,633	0.5%	430,220	0.5%	278,176	0.3%
240000	Instructional Aides, Non-Perm	367,351	0.5%	402,864	0.4%	501,549	0.6%
	Total Non-Certificated Salaries	12,159,248	15.5%	13,425,769	14.7%	14,664,406	17.3%
390000	Misc Employee Benefits	19,025,670	24.3%	18,269,888	20.0%	21,850,617	25.7%
	Total Benefits	19,025,670	24.3%	18,269,888	20.0%	21,850,617	25.7%
420000	Books	0	0.0%	1,500	0.0%	1,500	0.0%
440000	Instructional Media Materials	11,999	0.0%	13,571	0.0%	12,207	0.0%
450000	Supplies	460,292	0.6%	755,108	0.8%	598,275	0.7%
	Total Printing & Supplies	472,292	0.6%	770,179	0.8%	611,982	0.7%
540000	Insurance	1,423	0.0%	1,423	0.0%	1,423	0.0%
550000	Utilities & Housekeeping Expense	2,959,759	3.8%	3,154,992	3.5%	3,397,835	4.0%
560000	Contracts & Rentals	223,461	0.3%	429,828	0.5%	455,697	0.5%
580000	Other Expense	933,084	1.2%	1,709,326	1.9%	1,267,225	1.5%
	Total Operating Expenses	4,117,727	5.3%	5,295,569	5.8%	5,122,180	6.0%
640000	Equipment	129,901	0.2%	160,004	0.2%	60,850	0.1%
650000	Lease/Purchase	11,216	0.0%	17,616	0.0%	17,144	0.0%
	Total Capital Outlay	141,117	0.2%	177,620	0.2%	77,994	0.1%
730000	Interfund Transfers	240	0.0%	0	0.0%	0	0.0%
739900	Intrafund Transfer - Restr/Unrestr	643,271	0.8%	114,389	0.1%	99,075	0.1%
740000	Reallocations/Adjustments	85,229	0.1%	0	0.0%	0	0.0%
780000	Enroll-BadDebt	919,452	1.2%	0	0.0%	0	0.0%
790000	Unallocated/Reserves	0	0.0%	1,056,357	1.2%	830,860	1.0%
	Total Other	1,648,192	2.1%	1,170,746	1.3%	929,935	1.1%
	Less Intrafund w/in Loc	0		0		0	
	Total Unrestricted	78,365,362	100.0%	91,311,618	100.0%	84,886,352	100.0%

*2023-24 Current Budget is as of March 2024 closing.

**West Los Angeles College
Unrestricted General Fund by Sub-Major Commitment Item**

C/I	Description	2022-23 Expenditure	% of Total	2023-24 Current Budget*	% of Total	2024-25 Tentative Budget	% of Total
110000	Teaching, Regular	9,445,312	19.5%	10,819,448	18.4%	11,685,323	22.7%
120000	Non-Teaching, Regular	3,763,574	7.8%	4,146,293	7.0%	4,271,544	8.3%
130000	Teaching, Hourly	10,740,743	22.2%	11,924,147	20.2%	7,772,113	15.1%
140000	Non-Teaching, Hourly	669,823	1.4%	876,579	1.5%	641,867	1.2%
	Total Certificated Salaries	24,619,452	50.9%	27,766,467	47.2%	24,370,847	47.3%
210000	Classified, Regular	7,055,134	14.6%	8,329,149	14.1%	9,576,280	18.6%
220000	Instructional Aides, Regular	962,310	2.0%	1,349,950	2.3%	1,064,646	2.1%
230000	Sub/Relief, Unclassified	212,397	0.4%	162,189	0.3%	122,405	0.2%
240000	Instructional Aides, Non-Perm	324,474	0.7%	332,530	0.6%	306,110	0.6%
	Total Non-Certificated Salaries	8,554,315	17.7%	10,173,818	17.3%	11,069,441	21.5%
390000	Misc Employee Benefits	12,143,481	25.1%	15,470,408	26.3%	12,040,079	23.4%
	Total Benefits	12,143,481	25.1%	15,470,408	26.3%	12,040,079	23.4%
440000	Instructional Media Materials	(450)	0.0%	0	0.0%	0	0.0%
450000	Supplies	205,538	0.4%	189,375	0.3%	227,020	0.4%
	Total Printing & Supplies	205,088	0.4%	189,375	0.3%	227,020	0.4%
550000	Utilities & Housekeeping Expense	1,653,392	3.4%	2,181,909	3.7%	1,988,565	3.9%
560000	Contracts & Rentals	533,934	1.1%	824,697	1.4%	501,777	1.0%
580000	Other Expense	110,312	0.2%	679,609	1.2%	364,947	0.7%
	Total Operating Expenses	2,297,638	4.7%	3,686,215	6.3%	2,855,289	5.5%
640000	Equipment	67,618	0.1%	74,597	0.1%	67,618	0.1%
650000	Lease/Purchase	780	0.0%	6,885	0.0%	780	0.0%
	Total Capital Outlay	68,397	0.1%	81,482	0.1%	68,398	0.1%
739900	Intrafund Transfer - Restr/Unrestr	2,694	0.0%	31,386	0.1%	0	0.0%
740000	Reallocations/Adjustments	(166,333)	-0.3%	0	0.0%	0	0.0%
780000	Enroll-BadDebt	650,577	1.3%	0	0.0%	0	0.0%
790000	Unallocated/Reserves	0	0.0%	1,486,980	2.5%	857,408	1.7%
	Total Other	486,938	1.0%	1,518,366	2.6%	857,408	1.7%
	Less Intrafund w/in Loc	0		0		0	
	Total Unrestricted	48,375,309	100.0%	58,886,131	100.0%	51,488,482	100.0%

*2023-24 Current Budget is as of March 2024 closing.

**Educational Services Center
Unrestricted General Fund by Sub-Major Commitment Item**

C/I	Description	2022-23 Expenditure	% of Total	2023-24 Current Budget*	% of Total	2024-25 Tentative Budget	% of Total
120000	Non-Teaching, Regular	2,419,913	6.8%	2,545,207	6.6%	2,423,768	6.4%
130000	Teaching, Hourly	16,710	0.0%	0	0.0%	0	0.0%
140000	Non-Teaching, Hourly	0	0.0%	0	0.0%	0	0.0%
	Total Certificated Salaries	2,436,623	6.8%	2,545,207	6.6%	2,423,768	6.4%
210000	Classified, Regular	18,210,209	50.9%	19,447,444	50.1%	16,624,267	44.2%
230000	Sub/Relief, Unclassified	790,315	2.2%	286,275	0.7%	263,900	0.7%
240000	Instructional Aides, Non-Perm	1,397	0.0%	0	0.0%	0	0.0%
	Total Non-Certificated Salaries	19,001,921	53.1%	19,733,719	50.9%	16,888,167	44.9%
390000	Misc Employee Benefits	11,091,610	31.0%	11,252,895	29.0%	14,017,245	37.2%
	Total Benefits	11,091,610	31.0%	11,252,895	29.0%	14,017,245	37.2%
450000	Supplies	85,270	0.2%	178,829	0.5%	137,550	0.4%
	Total Printing & Supplies	85,270	0.2%	178,829	0.5%	137,550	0.4%
550000	Utilities & Housekeeping Expense	42,117	0.1%	45,000	0.1%	50,000	0.1%
560000	Contracts & Rentals	479,441	1.3%	719,186	1.9%	409,000	1.1%
570000	Legal, Election, Audit	0	0.0%	94,740	0.2%	31,000	0.1%
580000	Other Expense	2,541,572	7.1%	3,565,559	9.2%	3,473,812	9.2%
590000	Misc Other Expense	0	0.0%	50,000	0.1%	50,000	0.1%
	Total Operating Expenses	3,063,131	8.6%	4,474,485	11.5%	4,013,812	10.7%
640000	Equipment	19,695	0.1%	100,270	0.3%	82,000	0.2%
650000	Lease/Purchase	80,045	0.2%	124,089	0.3%	89,175	0.2%
	Total Capital Outlay	99,741	0.3%	224,359	0.6%	171,175	0.5%
790000	Unallocated/Reserves	0	0.0%	384,085	1.0%	0	0.0%
	Total Other	0	0.0%	384,085	1.0%	0	0.0%
	Less Intrafund w/in Loc	0		0		0	
	Total Unrestricted	35,778,297	100.0%	38,793,579	100.0%	37,651,717	100.0%

*2023-24 Current Budget is as of March 2024 closing.

Note: Information Technology Fund Centers (D022*A/B) have been excluded from this page for presentation purposes.

**Information Technology
Unrestricted General Fund by Sub-Major Commitment Item**

C/I	Description	2022-23 Expenditure	% of Total	2023-24 Current Budget*	% of Total	2024-25 Tentative Budget	% of Total
100000	Certificated Salaries	0	0.0%	0	0.0%	0	0.0%
	Total Certificated Salaries	0	0.0%	0	0.0%	0	0.0%
210000	Classified, Regular	10,971,570	60.2%	11,896,456	55.3%	12,514,428	62.2%
220000	Instructional Aides, Regular	134	0.0%	0	0.0%	0	0.0%
230000	Sub/Relief, Unclassified	290,258	1.6%	130,000	0.6%	130,000	0.6%
	Total Non-Certificated Salaries	11,261,963	61.8%	12,026,456	55.9%	12,644,428	62.9%
390000	Misc Employee Benefits	5,875,223	32.2%	5,946,728	27.7%	6,462,806	32.1%
	Total Benefits	5,875,223	32.2%	5,946,728	27.7%	6,462,806	32.1%
450000	Supplies	166,411	0.9%	47,931	0.2%	32,500	0.2%
	Total Printing & Supplies	166,411	0.9%	47,931	0.2%	32,500	0.2%
550000	Utilities & Housekeeping Expense	74,301	0.4%	222,494	1.0%	170,000	0.8%
560000	Contracts & Rentals	214,316	1.2%	435,747	2.0%	310,000	1.5%
580000	Other Expense	457,154	2.5%	424,215	2.0%	295,625	1.5%
	Total Operating Expenses	745,770	4.1%	1,082,456	5.0%	775,625	3.9%
640000	Equipment	185,171	1.0%	480,055	2.2%	190,000	0.9%
	Total Capital Outlay	185,171	1.0%	480,055	2.2%	190,000	0.9%
790000	Unallocated/Reserves	0	0.0%	1,914,356	8.9%	0	0.0%
	Total Other	0	0.0%	1,914,356	8.9%	0	0.0%
	Less Intrafund w/in Loc	0		0		0	
	Total Unrestricted	18,234,538	100.0%	21,497,982	100.0%	20,105,359	100.0%

*2023-24 Current Budget is as of March 2024 closing.

Note: Includes Fund Centers D022*A/B only.

**Districtwide Accounts
Unrestricted General Fund**

	2022-23 Actual Expenditure	2023-24 Current Budget*	2024-25 Tentative Budget	2024-25 % of Total
A. Operating Budgets				
Academic Senate	1,240,207	1,150,234	1,504,325	1.05%
Accreditation	43,947	52,387	25,000	0.02%
Audit Expense	522,046	700,000	700,000	0.49%
Benefits - Retiree	28,804,156	30,680,000	32,705,000	22.82%
Central Financial Aid Unit	1,859,148	1,970,094	2,143,777	1.50%
Dolores Huerta Center	451,850	428,582	541,237	0.38%
DW Mandatory Memberships	556,356	873,967	584,174	0.41%
DW Marketing (Public Relations)	747,421	2,175,143	2,021,500	1.41%
Employee Assistance Program	226,970	250,529	150,000	0.10%
Environmental Health & Safety	361,515	811,730	661,000	0.46%
Framework for Racial Equity	-	-	2,000,000	1.40%
Gold Creek	128,566	196,805	176,676	0.12%
HR-Training & Development	56,016	518,432	100,000	0.07%
Metro Records	113,172	108,379	123,187	0.09%
Special Projects	433,480	1,180,583	853,545	0.60%
Operating Budgets - Total	35,544,850	41,096,865	44,289,421	30.91%
B. Operating budgets with Var Exp				
Collective Bargaining	823,872	837,000	873,848	0.61%
Insurance	8,440,880	11,503,933	14,665,401	10.23%
Legal Expense	7,279,919	6,645,360	6,095,000	4.25%
Reserve for Ins/Legal/WC	-	1,467,911	3,517,360	2.45%
Staff Training, Legal	9,079	343,144	165,000	0.12%
Worker's Compensation	4,951,254	5,036,809	5,489,562	3.83%
Operating Budgets with Variable Exp - Total	21,505,004	25,834,157	30,806,171	21.50%
C. Other Centralized Accounts				
AB-705	2,051,099	4,776,387	-	0.00%
Board Election	7,849,198	4,500,000	4,500,000	3.14%
District Safety/Operations	1,375	1,376,870	1,250,033	0.87%
District Safety/Sheriff	25,113,493	28,585,207	25,726,104	17.95%
Districtwide Benefits	162,392	150,000	200,000	0.14%
Fac/Staff Transfer	-	(152,980)	204,885	0.14%
Financial Services	132,431	111,000	115,000	0.08%
Health Benefits Administration	570,142	549,704	475,000	0.33%
LA College Promise	50,000	50,000	50,000	0.03%
Project Match	125,911	117,000	117,000	0.08%
Public Policy (State & Federal Advocates)	538,560	909,630	608,700	0.42%
Staff Development	1,263	163,117	35,000	0.02%
SW WEC Settlement	18,287	323,877	389,633	0.27%
Tuition Reimbursement	436,030	1,582,466	648,000	0.45%
Vacation Balance	1,276,546	1,000,000	1,300,000	0.91%
Wellness Program	4,233	98,700	75,000	0.05%
Other Centralized Accounts - Total	38,330,961	44,140,978	35,694,355	24.91%
D. Information Technology				
IT-Academic & Student Applications	3,716,453	4,992,930	4,126,313	2.88%
IT-Cyber Security	-	250,000	-	0.00%
IT-Districtwide College Technology Services	4,401,839	4,482,161	3,797,743	2.65%
IT-ERP/SAP	1,134,242	3,614,064	1,949,051	1.36%
IT-Information Security	479,351	1,067,362	792,350	0.55%
IT-Network	2,646,706	3,735,370	3,009,558	2.10%
IT-Region 1 College Technology Services	4,404,075	4,670,834	5,359,020	3.74%
IT-Region 2 College Technology Services	3,388,711	3,702,195	4,503,965	3.14%
IT-Region 3 College Technology Services	3,555,206	3,654,452	4,138,136	2.89%
IT-Service Center	692,660	1,196,878	733,000	0.51%
IT-Systems Engineering	472,075	3,346,266	1,725,530	1.20%
IT-Special Project-ERP System	272,434	92,866	-	0.00%
IT-Special Project-Website Redesign	211,393	2,464,464	-	0.00%
IT-Student Systems & Web Services	1,990,343	4,524,261	2,375,266	1.66%
Information Technology - Total	27,365,488	41,794,103	32,509,932	22.69%
Grand Total	122,746,303	152,866,103	143,299,879	100.00%

*2023-24 Current Budget is as of March 2024 close.

Restricted General Fund Appropriations

**Los Angeles Community College District
Restricted General Fund by Sub-Major Commitment Item**

C/I	Description	2021-22 Expenditure	% of Total	2022-23 Current Budget*	% of Total	2024-25 Tentative Budget	% of Total
110000	Teaching, Regular	3,316,160	1.3%	1,173,020	0.2%	106,209	0.1%
120000	Non-Teaching, Regular	32,883,692	12.8%	43,946,758	8.1%	23,695,364	19.3%
130000	Teaching, Hourly	9,969,906	3.9%	6,200,976	1.1%	302,628	0.2%
140000	Non-Teaching, Hourly	20,086,374	7.8%	34,127,044	6.3%	5,646,273	4.6%
	Total Certificated Salaries	66,256,131	25.7%	85,447,798	15.8%	29,750,474	24.3%
210000	Classified, Regular	24,116,576	9.4%	39,033,188	7.2%	17,866,185	14.6%
220000	Instructional Aides, Regular	2,797,307	1.1%	2,622,359	0.5%	2,065,051	1.7%
230000	Sub/Relief, Unclassified	19,815,296	7.7%	29,490,038	5.5%	10,430,757	8.5%
240000	Instructional Aides, Non-Perm	1,222,592	0.5%	5,805,686	1.1%	2,409,002	2.0%
290000	Misc Non-Certificated Salaries	0	0.0%	50,000	0.0%	0	0.0%
	Total Non-Certificated Salaries	47,951,771	18.6%	77,001,271	14.3%	32,770,995	26.7%
350000	State Unemployment Insurance	409	0.0%	0	0.0%	0	0.0%
390000	Misc Employee Benefits	35,427,083	13.8%	45,867,373	8.5%	20,570,517	16.8%
	Total Benefits	35,427,492	13.8%	45,867,373	8.5%	20,570,517	16.8%
420000	Books	1,175,735	0.5%	2,281,812	0.4%	103,073	0.1%
440000	Instructional Media Materials	4,555,344	1.8%	15,967,518	3.0%	7,727,595	6.3%
450000	Supplies	6,367,111	2.5%	9,065,077	1.7%	1,700,745	1.4%
470000	Materials Fees	9,183	0.0%	8,500	0.0%	8,500	0.0%
	Total Printing & Supplies	12,107,373	4.7%	27,322,907	5.1%	9,539,913	7.8%
540000	Insurance	0	0.0%	124	0.0%	0	0.0%
550000	Utilities & Housekeeping Expense	1,391,834	0.5%	611,250	0.1%	161,771	0.1%
560000	Contracts & Rentals	28,357,471	11.0%	70,671,719	13.1%	8,315,198	6.8%
580000	Other Expense	17,187,119	6.7%	61,294,701	11.4%	4,983,483	4.1%
590000	Misc Other Expense	232,971	0.1%	325,867	0.1%	0	0.0%
	Total Operating Expenses	47,169,394	18.3%	132,903,661	24.6%	13,460,452	11.0%
610000	Sites	0	0.0%	150,000	0.0%	0	0.0%
630000	Books and Materials for Libraries	315,566	0.1%	562,180	0.1%	0	0.0%
640000	Equipment	21,593,760	8.4%	35,315,461	6.5%	2,155,329	1.8%
650000	Lease/Purchase	4,250	0.0%	7,450	0.0%	2,559	0.0%
	Total Capital Outlay	21,913,576	8.5%	36,035,091	6.7%	2,157,888	1.8%
720000	Tuition Transfers	3,842,445	1.5%	3,373,266	0.6%	0	0.0%
730000	Interfund Transfers	1,784,988	0.7%	0	0.0%	0	0.0%
739900	Intrafund Transfers	5,062,206	2.0%	643,271	0.1%	0	0.0%
750000	Loans/Grants	15,881,626	6.2%	4,611,531	0.9%	534,576	0.4%
760000	Other Payments	0	0.0%	1,805	0.0%	0	0.0%
790000	Unallocated/Reserves	15,351	0.0%	126,337,299	23.4%	13,739,356	11.2%
	Total Other	26,586,616	10.3%	134,967,172	25.0%	14,273,932	11.6%
	Less Intrafund w/in Loc	0		0		0	
	Total Restricted General Fund	257,412,354	100.0%	539,545,273	100.0%	122,524,171	100.0%

*2023-24 Current Budget is as of March 2024 closing.

Restricted General Fund Appropriations by Fund and Location

Description	City	East	Harbor	Mission	Pierce	Southwest	Trade-Tech	Valley	West	ESC/DW	Total Tentative
Adult Education	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	4,244,693	8,744,693
CA College Promise	0	0	0	0	0	0	0	0	0	0	0
CalWORKs (Child Care/Non-Child Care) / TANF	806,096	866,732	458,180	515,781	470,551	778,011	1,055,039	1,111,284	499,152	0	6,560,826
Community Services	1,030,622	267,347	0	0	325,000	0	0	700,000	50,000	0	2,372,969
Cooperative Agencies Resources for Education (CARE)	120,488	234,539	280,725	193,308	54,800	0	32,000	63,636	87,813	0	1,067,309
Disabled Student Programs & Services (DSPS)	1,752,633	1,799,324	975,441	714,539	1,248,622	424,438	1,000,811	1,367,432	759,535	0	10,042,775
Dream Resource Liaison Support	0	0	0	0	0	0	0	0	0	0	0
Equal Employment Opportunity	0	0	0	0	0	0	0	0	0	0	0
Extended Opportunities Programs & Services (EOPS)	2,175,208	1,563,599	1,019,970	937,167	761,395	0	574,454	1,291,678	603,197	0	8,926,668
Federal Perkins IV (CTE)	0	0	0	0	0	0	0	0	0	0	0
Federal Work Study	554,003	893,572	297,966	282,212	496,428	196,532	461,380	362,180	311,483	27,740	3,883,496
Financial Aid Technology	0	0	0	0	0	0	0	0	0	0	0
Foster and Kinship Care Education	136,525	97,445	136,654	199,620	80,578	95,873	149,077	0	120,325	0	1,016,097
Framework for Racial Equity and Social Justice	0	0	0	0	0	0	0	0	0	2,000,000	2,000,000
Health Services	498,000	587,103	250,000	200,000	853,519	120,852	439,093	612,945	250,000	0	3,811,512
HEERF I	0	0	0	0	0	0	0	0	0	0	0
HEERF II	0	0	0	0	0	0	0	0	0	0	0
HEERF III	0	0	0	0	0	0	0	0	0	0	0
HEERF MSI Supplement	0	0	0	0	0	0	0	0	0	0	0
HEERF Supplemental Assistance to Institutions of Higher Education	0	0	0	0	0	0	0	0	0	0	0
Higher Ed Emergency MSI	0	0	0	0	0	0	0	0	0	0	0
Lottery - Prop 20	540,119	1,176,511	295,583	362,977	656,175	184,041	554,545	613,464	348,706	2,000,000	6,732,121
NextUp	161,730	224,598	225,459	152,677	197,537	0	32,000	99,239	168,382	0	1,261,622
One-Time Block Grants	0	0	0	0	0	0	0	0	0	0	0
Parking	106,500	229,548	100,000	80,000	500,000	163,000	254,483	409,552	80,000	0	1,923,083
Staff/Faculty Development	0	0	0	0	0	0	0	0	0	0	0
Strong Workforce	1,097,057	3,127,429	349,992	638,735	1,109,558	261,244	2,515,360	915,396	1,002,894	0	11,017,665
Student Equity and Achievement (SEA)	5,499,372	11,325,340	3,198,317	3,434,125	5,552,288	3,357,982	6,082,887	5,278,813	4,186,147	0	47,915,271
Student Financial Aid Administration	535,299	934,588	289,225	355,123	543,202	243,110	435,558	550,650	419,302	0	4,306,057
Student Retention and Enrollment	0	0	0	0	0	0	0	0	0	0	0
Veteran Resource Center	0	0	0	0	0	0	0	0	0	0	0
Other Specially Funded Programs	101,117	36,429	10,175	12,582	28,914	10,771	25,024	20,238	122,956	573,801	942,007
Total Restricted General Fund	15,614,769	23,864,104	8,387,687	8,578,846	13,378,567	6,335,854	14,111,711	13,896,507	9,509,892	8,846,234	122,524,171

Restricted General Fund Appropriations by Program

Location	2022-23 Actual Expenditure	% of total	2023-24 Current Budget*	% of total	2024-25 Tentative Budget	% of total
Adult Education	8,955,887	3.48	14,513,060	2.69	8,744,693	7.14
CA College Promise	4,915,404	1.91	6,607,648	1.22	0	0.00
CalWORKs (Child Care/Non-Child Care) / TANF	6,853,346	2.66	13,519,285	2.51	6,560,826	5.35
Community Services	1,304,279	0.51	8,256,714	1.53	2,372,969	1.94
Cooperative Agencies Resources for Education (CARE)	967,790	0.38	1,424,248	0.26	1,067,309	0.87
Disabled Student Programs & Services (DSPS)	10,074,565	3.91	13,570,900	2.52	10,042,775	8.20
Dream Resource Liaison Support	625,102	0.24	539,533	0.10	0	0.00
Equal Employment Opportunity	9,486	0.00	452,455	0.08	0	0.00
Extended Opportunities Programs & Services (EOPS)	9,173,019	3.56	11,205,401	2.08	8,926,668	7.29
Federal Perkins IV (CTE)	5,226,306	2.03	4,525,690	0.84	0	0.00
Federal Work Study	2,113,542	0.82	3,130,672	0.58	3,883,496	3.17
Financial Aid Technology	379,542	0.15	380,215	0.07	0	0.00
Foster and Kinship Care Education	1,113,804	0.43	1,086,567	0.20	1,016,097	0.83
Framework for Racial Equity and Social Justice	1,536,788	0.60	376,243	0.07	2,000,000	1.63
Health Services	2,802,977	1.09	8,214,560	1.52	3,811,512	3.11
HEERF I	225,382	0.09	0	0.00	0	0.00
HEERF II	13,114,617	5.09	0	0.00	0	0.00
HEERF III	20,251,599	7.87	0	0.00	0	0.00
HEERF MSI Supplement	11,472,283	4.46	81,685	0.02	0	0.00
HEERF Supplemental Assistance to Institutions of Higher Education	917,445	0.36	0	0.00	0	0.00
Higher Ed Emergency MSI	71,692	0.03	0	0.00	0	0.00
Lottery - Prop 20	6,664,119	2.59	18,188,081	3.37	6,732,121	5.49
NextUp	2,346,499	0.91	2,516,489	0.47	1,261,622	1.03
One-Time Block Grants	8,281,665	3.22	27,462,929	5.09	0	0.00
Parking	(115,774)	-0.04	7,191,908	1.33	1,923,083	1.57
Staff/Faculty Development	23,596	0.01	323,177	0.06	0	0.00
Strong Workforce	13,120,107	5.10	29,931,857	5.55	11,017,665	8.99
Student Equity and Achievement (SEA)	45,560,764	17.70	71,355,576	13.23	47,915,271	39.11
Student Financial Aid Administration	5,385,696	2.09	5,897,363	1.09	4,306,057	3.51
Student Retention and Enrollment	11,129,085	4.32	7,858,839	1.46	0	0.00
Veteran Resource Center	983,826	0.38	1,212,945	0.22	0	0.00
Other Specially Funded Programs	61,927,915	24.06	279,721,233	51.84	942,007	0.77
Total Restricted General Fund	257,412,354	100.00	539,545,273	100.00	122,524,171	100.00

*Current Budget as of March 2024 cyclical closing.

California Adult Education Program

Location	2022-23 Actual Expenditure	% of total	2023-24 Current Budget*	% of total	2024-25 Tentative Budget	% of total
City	1,181,113	13.19	2,336,037	16.10	500,000	5.72
East	956,148	10.68	1,612,451	11.11	500,000	5.72
Harbor	511,280	5.71	748,994	5.16	500,000	5.72
Mission	1,413,352	15.78	1,341,100	9.24	500,000	5.72
Pierce	698,149	7.80	1,070,151	7.37	500,000	5.72
Southwest	789,420	8.81	1,727,715	11.90	500,000	5.72
Trade-tech	844,607	9.43	1,253,962	8.64	500,000	5.72
Valley	864,830	9.66	1,800,059	12.40	500,000	5.72
West	1,027,793	11.48	836,559	5.76	500,000	5.72
ESC	669,196	7.47	1,786,032	12.31	4,244,693	48.54
Total California Adult Education	8,955,887	100.00	14,513,060	100.00	8,744,693	100.00

*Current Budget as of March 2024 cyclical closing.
Includes funds 10460-10464.

CA College Promise

Location	2022-23 Actual Expenditure	% of total	2023-24 Current Budget*	% of total	2024-25 Tentative Budget	% of total
City	0	0.00	0	0.00	0	0.00
East	0	0.00	0	0.00	0	0.00
Harbor	0	0.00	0	0.00	0	0.00
Mission	0	0.00	0	0.00	0	0.00
Pierce	0	0.00	0	0.00	0	0.00
Southwest	0	0.00	0	0.00	0	0.00
Trade-tech	0	0.00	0	0.00	0	0.00
Valley	0	0.00	0	0.00	0	0.00
West	0	0.00	0	0.00	0	0.00
ESC	4,915,404	100.00	6,607,648	100.00	0	0.00
Total CA College Promise	4,915,404	100.00	6,607,648	100.00	0	0.00

*Current Budget as of March 2024 cyclical closing.
Includes funds 10459 & 10407-10409.

Note: Funding for fiscal year 2024-25 has not been budgeted at Tentative Budget.

CalWORKs (Child Care/Non-Child Care)/TANF

Location	2022-23 Actual Expenditure	% of total	2023-24 Current Budget*	% of total	2024-25 Tentative Budget	% of total
City	975,377	14.23	1,329,433	9.83	806,096	12.29
East	842,761	12.30	1,781,133	13.17	866,732	13.21
Harbor	586,968	8.56	807,516	5.97	458,180	6.98
Mission	536,493	7.83	715,537	5.29	515,781	7.86
Pierce	528,873	7.72	805,635	5.96	470,551	7.17
Southwest	490,049	7.15	2,744,961	20.30	778,011	11.86
Trade-tech	1,050,570	15.33	2,403,620	17.78	1,055,039	16.08
Valley	1,325,255	19.34	1,963,396	14.52	1,111,284	16.94
West	516,999	7.54	968,054	7.16	499,152	7.61
ESC	0	0.00	0	0.00	0	0.00
Total CalWORKs/TANF	6,853,346	100.00	13,519,285	100.00	6,560,826	100.00

*Current Budget as of March 2024 cyclical closing.
Includes funds 10440-10444, 10445-10447, 10448-10451.

Community Services

Location	2022-23 Actual Expenditure	% of total	2023-24 Current Budget*	% of total	2024-25 Tentative Budget	% of total
City	956,568	73.34	1,202,745	14.57	1,030,622	43.43
East	(227,236)	-17.42	1,628,592	19.72	267,347	11.27
Harbor	0	0.00	32,792	0.40	0	0.00
Mission	0	0.00	1,573	0.02	0	0.00
Pierce	99,170	7.60	2,073,574	25.11	325,000	13.70
Southwest	0	0.00	0	0.00	0	0.00
Trade-tech	0	0.00	0	0.00	0	0.00
Valley	486,064	37.27	2,927,600	35.46	700,000	29.50
West	(10,287)	-0.79	389,838	4.72	50,000	2.11
ESC	0	0.00	0	0.00	0	0.00
Total Community Services	1,304,279	100.00	8,256,714	100.00	2,372,969	100.00

*Current Budget as of March 2024 cyclical closing.
Includes fund 10010.

Cooperative Agencies Resources for Education (CARE)

Location	2022-23 Actual Expenditure	% of total	2023-24 Current Budget*	% of total	2024-25 Tentative Budget	% of total
City	97,671	10.09	169,725	11.92	120,488	11.29
East	193,793	20.02	350,652	24.62	234,539	21.97
Harbor	212,996	22.01	210,460	14.78	280,725	26.30
Mission	70,434	7.28	134,878	9.47	193,308	18.11
Pierce	21,423	2.21	21,915	1.54	54,800	5.13
Southwest	104,695	10.82	202,915	14.25	0	0.00
Trade-tech	106,536	11.01	134,375	9.43	32,000	3.00
Valley	95,875	9.91	94,681	6.65	63,636	5.96
West	64,366	6.65	104,647	7.35	87,813	8.23
ESC	0	0.00	0	0.00	0	0.00
Total CARE	967,790	100.00	1,424,248	100.00	1,067,309	100.00

*Current Budget as of March 2024 cyclical closing.
Includes only funds in General Fund portion of the program (Funds 10867-10869 & 11405).

Disabled Student Programs & Services (DSPS)

Location	2022-23 Actual Expenditure	% of total	2023-24 Current Budget*	% of total	2024-25 Tentative Budget	% of total
City	1,488,017	14.77	1,607,226	11.84	1,752,633	17.45
East	1,742,253	17.29	2,497,754	18.41	1,799,324	17.92
Harbor	962,010	9.55	1,206,972	8.89	975,441	9.71
Mission	700,806	6.96	897,686	6.61	714,539	7.11
Pierce	1,145,490	11.37	1,997,240	14.72	1,248,622	12.43
Southwest	574,346	5.70	485,214	3.58	424,438	4.23
Trade-tech	1,460,807	14.50	1,865,828	13.75	1,000,811	9.97
Valley	1,321,858	13.12	2,191,897	16.15	1,367,432	13.62
West	678,979	6.74	821,083	6.05	759,535	7.56
ESC	0	0.00	0	0.00	0	0.00
Total DSPS	10,074,565	100.00	13,570,900	100.00	10,042,775	100.00

*Current Budget as of March 2024 cyclical closing.
Includes funds 10404-10406 and 10420.

Dream Resource Liaison Support

Location	2022-23 Actual Expenditure	% of total	2023-24 Current Budget*	% of total	2024-25 Tentative Budget	% of total
City	93,600	14.97	67,191	12.45	0	0.00
East	101,804	16.29	119,167	22.09	0	0.00
Harbor	28,624	4.58	86,814	16.09	0	0.00
Mission	91,089	14.57	34	0.01	0	0.00
Pierce	59,471	9.51	115,468	21.40	0	0.00
Southwest	43,461	6.95	30,476	5.65	0	0.00
Trade-tech	22,192	3.55	87,156	16.15	0	0.00
Valley	98,687	15.79	1,140	0.21	0	0.00
West	86,175	13.79	32,087	5.95	0	0.00
ESC	0	0.00	0	0.00	0	0.00
Total Dream Resource Liaison Support	625,102	100.00	539,533	100.00	0	0.00

*Current Budget as of March 2024 cyclical closing.
Includes funds 18207 and 18209.

Note: Funding for 2024-25 has not been budgeted at Tentative Budget.

Equal Employment Opportunity

Location	2022-23 Actual Expenditure	% of total	2023-24 Current Budget*	% of total	2024-25 Tentative Budget	% of total
City	0	0.00	0	0.00	0	0.00
East	0	0.00	0	0.00	0	0.00
Harbor	0	0.00	0	0.00	0	0.00
Mission	0	0.00	0	0.00	0	0.00
Pierce	0	0.00	0	0.00	0	0.00
Southwest	0	0.00	0	0.00	0	0.00
Trade-tech	0	0.00	0	0.00	0	0.00
Valley	0	0.00	0	0.00	0	0.00
West	0	0.00	0	0.00	0	0.00
ESC	9,486	100.00	452,455	100.00	0	0.00
Total Equal Employment Opportunity	9,486	100.00	452,455	100.00	0	0.00

*Current Budget as of March 2024 cyclical closing.
Includes fund 10436.

Note: Funding for 2024-25 has not been budgeted at Tentative Budget.

Extended Opportunities Programs & Services (EOPS)

Location	2022-23 Actual Expenditure	% of total	2023-24 Current Budget*	% of total	2024-25 Tentative Budget	% of total
City	1,579,831	17.22	2,222,616	19.84	2,175,208	24.37
East	1,321,306	14.40	1,701,600	15.19	1,563,599	17.52
Harbor	1,027,683	11.20	964,615	8.61	1,019,970	11.43
Mission	902,894	9.84	879,702	7.85	937,167	10.50
Pierce	893,168	9.74	1,943,272	17.34	761,395	8.53
Southwest	700,268	7.63	362,158	3.23	0	0.00
Trade-tech	1,155,845	12.60	1,107,218	9.88	574,454	6.44
Valley	1,241,512	13.53	1,357,647	12.12	1,291,678	14.47
West	350,511	3.82	666,573	5.95	603,197	6.76
ESC	0	0.00	0	0.00	0	0.00
Total EOPS	9,173,019	100.00	11,205,401	100.00	8,926,668	100.00

*Current Budget as of March 2024 cyclical closing.
Includes only funds in General Fund portion of the program (funds 10486-10490).

Federal Perkins IV (CTE)

Location	2022-23 Actual Expenditure	% of total	2023-24 Current Budget*	% of total	2024-25 Tentative Budget	% of total
City	661,805	12.66	568,692	12.57	0	0.00
East	1,059,741	20.28	886,872	19.60	0	0.00
Harbor	278,007	5.32	251,635	5.56	0	0.00
Mission	389,875	7.46	380,617	8.41	0	0.00
Pierce	564,265	10.80	509,599	11.26	0	0.00
Southwest	275,795	5.28	235,512	5.20	0	0.00
Trade-tech	593,381	11.35	509,599	11.26	0	0.00
Valley	561,489	10.74	499,925	11.05	0	0.00
West	580,782	11.11	464,455	10.26	0	0.00
ESC	261,165	5.00	218,784	4.83	0	0.00
Total Federal Perkins IV (CTE)	5,226,306	100.00	4,525,690	100.00	0	100.00

*Current Budget as of March 2024 cyclical closing.
Includes Funds 10580-10585.
Note: Funding for 2024-25 has not been budgeted at Tentative Budget.

Federal Work Study

Location	2022-23 Actual Expenditure	% of total	2023-24 Current Budget*	% of total	2024-25 Tentative Budget	% of total
City	421,046	19.92	578,547	18.48	554,003	14.27
East	607,228	28.73	674,690	21.55	893,572	23.01
Harbor	110,526	5.23	194,201	6.20	297,966	7.67
Mission	202,960	9.60	233,840	7.47	282,212	7.27
Pierce	105,656	5.00	452,675	14.46	496,428	12.78
Southwest	181,561	8.59	137,735	4.40	196,532	5.06
Trade-tech	166,825	7.89	249,873	7.98	461,380	11.88
Valley	242,059	11.45	380,380	12.15	362,180	9.33
West	75,681	3.58	205,068	6.55	311,483	8.02
ESC	0	0.00	23,663	0.76	27,740	0.71
Total Federal Work Study	2,113,542	100.00	3,130,672	100.00	3,883,496	100.00

*Current Budget as of March 2024 cyclical closing.
Includes Funds 10453-10458.

Financial Aid Technology

Location	2022-23 Actual Expenditure	% of total	2023-24 Current Budget*	% of total	2024-25 Tentative Budget	% of total
City	0	0.00	27,356	7.19	0	0.00
East	0	0.00	0	0.00	0	0.00
Harbor	0	0.00	3,333	0.88	0	0.00
Mission	0	0.00	0	0.00	0	0.00
Pierce	16,491	4.35	1,854	0.49	0	0.00
Southwest	5,809	1.53	13,291	3.50	0	0.00
Trade-tech	5,755	1.52	12,876	3.39	0	0.00
Valley	19,455	5.13	1,729	0.45	0	0.00
West	11,875	3.13	0	0.00	0	0.00
ESC	320,158	84.35	319,776	84.10	0	0.00
Total Financial Aid Technology	379,542	100.00	380,215	100.00	0	0.00

*Current Budget as of March 2024 cyclical closing.
Includes Funds 10484-10485 & 10492-10494.

Note: Funding for fiscal year 2024-25 has not been budgeted at Tentative Budget.

Foster and Kinship Care Education (FKCE)

Location	2022-23 Actual Expenditure	% of total	2023-24 Current Budget*	% of total	2024-25 Tentative Budget	% of total
City	145,735	13.08	146,801	13.51	136,525	13.44
East	104,019	9.34	104,780	9.64	97,445	9.59
Harbor	160,220	14.38	146,940	13.52	136,654	13.45
Mission	207,689	18.65	208,624	19.20	199,620	19.65
Pierce	106,212	9.54	86,643	7.97	80,578	7.93
Southwest	102,340	9.19	103,089	9.49	95,873	9.44
Trade-tech	159,145	14.29	160,308	14.75	149,077	14.67
Valley	0	0.00	0	0.00	0	0.00
West	128,443	11.53	129,382	11.91	120,325	11.84
ESC	0	0.00	0	0.00	0	0.00
Total FKCE	1,113,804	100.00	1,086,567	100.00	1,016,097	100.00

*Current Budget as of March 2024 cyclical closing.
Includes funds 10422-10425.

Framework for Racial Equity and Social Justice

Location	2022-23 Actual Expenditure	% of total	2023-24 Current Budget*	% of total	2024-25 Tentative Budget	% of total
City	0	0.00	50,000	13.29	0	0.00
East	0	0.00	50,000	13.29	0	0.00
Harbor	0	0.00	50,000	13.29	0	0.00
Mission	0	0.00	50,000	13.29	0	0.00
Pierce	0	0.00	50,000	13.29	0	0.00
Southwest	0	0.00	50,000	13.29	0	0.00
Trade-tech	0	0.00	50,000	13.29	0	0.00
Valley	0	0.00	50,000	13.29	0	0.00
West	0	0.00	50,000	13.29	0	0.00
ESC	1,536,788	100.00	(73,757)	-19.60	2,000,000	100.00
Total Framework	1,536,788	100.00	376,243	100.00	2,000,000	0.00

*Current Budget as of March 2024 cyclical closing.
Includes Fund 19660.

Health Services

Location	2022-23 Actual Expenditure	% of total	2023-24 Current Budget*	% of total	2024-25 Tentative Budget	% of total
City	516,154	18.41	1,279,258	15.57	498,000	13.07
East	500,583	17.86	1,832,633	22.31	587,103	15.40
Harbor	161,750	5.77	368,645	4.49	250,000	6.56
Mission	121,375	4.33	767,745	9.35	200,000	5.25
Pierce	565,707	20.18	1,012,541	12.33	853,519	22.39
Southwest	167,016	5.96	121,072	1.47	120,852	3.17
Trade-tech	253,497	9.04	942,396	11.47	439,093	11.52
Valley	400,371	14.28	1,342,533	16.34	612,945	16.08
West	116,524	4.16	547,737	6.67	250,000	6.56
ESC	0	0.00	0	0.00	0	0.00
Total Health Services	2,802,977	100.00	8,214,560	100.00	3,811,512	100.00

*Current Budget as of March 2024 cyclical closing.
Includes funds 10135.

HEERF I

Location	2022-23 Actual Expenditure	% of total	2023-24 Current Budget*	% of total	2024-25 Tentative Budget	% of total
City	98,593	43.74	0	0.00	0	0.00
East	1,456	0.65	0	0.00	0	0.00
Harbor	43,714	19.40	0	0.00	0	0.00
Mission	11,696	5.19	0	0.00	0	0.00
Pierce	65,330	28.99	0	0.00	0	0.00
Southwest	3,562	1.58	0	0.00	0	0.00
Trade-tech	0	0.00	0	0.00	0	0.00
Valley	1,030	0.46	0	0.00	0	0.00
West	0	0.00	0	0.00	0	0.00
ESC	0	0.00	0	0.00	0	0.00
Total HEERF I	225,382	100.00	0	0.00	0	0.00

*Current Budget as of March 2024 cyclical closing.
Includes fund 17637.

Fund ended in FY 2022-23, will not be budgeted in FY 2023-24 and FY 2024-25.

HEERF II

Location	2022-23 Actual Expenditure	% of total	2023-24 Current Budget*	% of total	2024-25 Tentative Budget	% of total
City	897,614	6.84	0	0.00	0	0.00
East	5,044,144	38.46	0	0.00	0	0.00
Harbor	238,430	1.82	0	0.00	0	0.00
Mission	302,852	2.31	0	0.00	0	0.00
Pierce	1,643,789	12.53	0	0.00	0	0.00
Southwest	302,277	2.30	0	0.00	0	0.00
Trade-tech	1,995,978	15.22	0	0.00	0	0.00
Valley	612,370	4.67	0	0.00	0	0.00
West	508,307	3.88	0	0.00	0	0.00
ESC	1,568,856	11.96	0	0.00	0	0.00
Total HEERF II	13,114,617	100.00	0	0.00	0	0.00

*Current Budget as of March 2024 cyclical closing.
Includes fund 17650.

Fund ended in FY 2022-23, will not be budgeted in FY 2023-24 and FY 2024-25.

HEERF III

Location	2022-23 Actual Expenditure	% of total	2023-24 Current Budget*	% of total	2024-25 Tentative Budget	% of total
City	556,280	2.75	0	0.00	0	0.00
East	5,139,392	25.38	0	0.00	0	0.00
Harbor	35,563	0.18	0	0.00	0	0.00
Mission	2,342,330	11.57	0	0.00	0	0.00
Pierce	2,926,533	14.45	0	0.00	0	0.00
Southwest	2,009,407	9.92	0	0.00	0	0.00
Trade-tech	3,512,801	17.35	0	0.00	0	0.00
Valley	2,119,377	10.47	0	0.00	0	0.00
West	794,705	3.92	0	0.00	0	0.00
ESC	815,211	4.03	0	0.00	0	0.00
Total HEERF III	20,251,599	100.00	0	0.00	0	0.00

*Current Budget as of March 2024 cyclical closing.
Includes fund 17651.

Fund ended in FY 2022-23, will not be budgeted in FY 2023-24 and FY 2024-25.

HEERF MSI Supplement

Location	2022-23 Actual Expenditure	% of total	2023-24 Current Budget*	% of total	2024-25 Tentative Budget	% of total
City	1,987,687	17.33	1,714	2.10	0	0.00
East	3,319,635	28.94	0	0.00	0	0.00
Harbor	40,225	0.35	0	0.00	0	0.00
Mission	1,090,588	9.51	0	0.00	0	0.00
Pierce	1,200,843	10.47	4,361	5.34	0	0.00
Southwest	1,098,416	9.57	0	0.00	0	0.00
Trade-tech	1,989,980	17.35	75,610	92.56	0	0.00
Valley	470,771	4.10	0	0.00	0	0.00
West	274,138	2.39	0	0.00	0	0.00
ESC	0	0.00	0	0.00	0	0.00
Total HEERF MSI Supplement	11,472,283	100.00	81,685	100.00	0	0.00

*Current Budget as of March 2024 cyclical closing.
Includes fund 17652.

Fund ended in FY 2022-23, will not be budgeted in FY 2023-24 and FY 2024-25.

HEERF Supplemental Assistance to Institutions of Higher Education (SAHIE)

Location	2022-23 Actual Expenditure	% of total	2023-24 Current Budget*	% of total	2024-25 Tentative Budget	% of total
City	0	0.00	0	0.00	0	0.00
East	0	0.00	0	0.00	0	0.00
Harbor	0	0.00	0	0.00	0	0.00
Mission	0	0.00	0	0.00	0	0.00
Pierce	0	0.00	0	0.00	0	0.00
Southwest	917,445	100.00	0	0.00	0	0.00
Trade-tech	0	0.00	0	0.00	0	0.00
Valley	0	0.00	0	0.00	0	0.00
West	0	0.00	0	0.00	0	0.00
ESC	0	0.00	0	0.00	0	0.00
Total HEERF SAHIE	917,445	100.00	0	100.00	0	0.00

*Current Budget as of March 2024 cyclical closing.
Includes fund 17662.

Fund ended in FY 2022-23, will not be budgeted in FY 2023-24 and FY 2024-25.

Higher Ed Emergency MSI

Location	2022-23 Actual Expenditure	% of total	2023-24 Current Budget*	% of total	2024-25 Tentative Budget	% of total
City	0	0.00	0	0.00	0	0.00
East	0	0.00	0	0.00	0	0.00
Harbor	64,816	90.41	0	0.00	0	0.00
Mission	12	0.02	0	0.00	0	0.00
Pierce	6,865	9.58	0	0.00	0	0.00
Southwest	0	0.00	0	0.00	0	0.00
Trade-tech	0	0.00	0	0.00	0	0.00
Valley	0	0.00	0	0.00	0	0.00
West	0	0.00	0	0.00	0	0.00
ESC	0	0.00	0	0.00	0	0.00
Total Higher Ed Emergency MSI	71,692	100.00	0	100.00	0	0.00

*Current Budget as of March 2024 cyclical closing.
Includes fund 17638.

Fund ended in FY 2022-23, will not be budgeted in FY 2023-24 and FY 2024-25.

Lottery – Prop 20

Location	2022-23 Actual Expenditure	% of total	2023-24 Current Budget*	% of total	2024-25 Tentative Budget	% of total
City	702,248	10.54	1,531,036	8.42	540,119	8.02
East	1,588,566	23.84	3,553,908	19.54	1,176,511	17.48
Harbor	714,613	10.72	756,380	4.16	295,583	4.39
Mission	755,302	11.33	947,612	5.21	362,977	5.39
Pierce	819,348	12.29	2,493,839	13.71	656,175	9.75
Southwest	117,597	1.76	596,029	3.28	184,041	2.73
Trade-tech	620,739	9.31	1,510,419	8.30	554,545	8.24
Valley	580,619	8.71	1,683,225	9.25	613,464	9.11
West	708,457	10.63	1,136,549	6.25	348,706	5.18
ESC	56,630	0.85	3,979,084	21.88	2,000,000	29.71
Total Lottery - Prop 20	6,664,119	0.00	18,188,081	100.00	6,732,121	0.00

*Current Budget as of March 2024 cyclical closing.
Includes fund 10421.

NextUp

Location	2022-23 Actual Expenditure	% of total	2023-24 Current Budget*	% of total	2024-25 Tentative Budget	% of total
City	226,508	9.65	184,274	7.32	161,730	12.82
East	178,309	7.60	289,935	11.52	224,598	17.80
Harbor	278,631	11.87	333,172	13.24	225,459	17.87
Mission	305,742	13.03	243,531	9.68	152,677	12.10
Pierce	312,361	13.31	321,567	12.78	197,537	15.66
Southwest	407,948	17.39	237,926	9.45	0	0.00
Trade-tech	198,259	8.45	321,961	12.79	32,000	2.54
Valley	205,523	8.76	216,482	8.60	99,239	7.87
West	233,218	9.94	367,641	14.61	168,382	13.35
ESC	0	0.00	0	0.00	0	0.00
Total NextUp	2,346,499	100.00	2,516,489	100.00	1,261,622	0.00

*Current Budget as of March 2024 cyclical closing.

Includes only funds in General Fund portion of the program (Funds 10400-10403).

One-Time Block Grants

Location	2022-23 Actual Expenditure	% of total	2023-24 Current Budget*	% of total	2024-25 Tentative Budget	% of total
City	1,345,827	16.25	3,400,346	12.38	0	0.00
East	2,273,129	27.45	3,472,952	12.65	0	0.00
Harbor	575,912	6.95	831,243	3.03	0	0.00
Mission	972,930	11.75	796,159	2.90	0	0.00
Pierce	153,180	1.85	2,541,503	9.25	0	0.00
Southwest	13,252	0.16	1,804,156	6.57	0	0.00
Trade-tech	1,416,791	17.11	2,228,501	8.11	0	0.00
Valley	1,203,474	14.53	645,466	2.35	0	0.00
West	327,169	3.95	2,077,921	7.57	0	0.00
ESC	0	0.00	0	0.00	0	0.00
Total One-Time Block Grants	8,281,665	100.00	27,462,929	100.00	0	0.00

*Current Budget as of March 2024 cyclical closing.

Includes One-Time Block Grants (Funds 10116, 10125-10128, 10131-10134, 10136-10138).

Note: Funding for 2024-25 has not been budgeted at Tentative Budget.

Parking

Location	2022-23 Actual Expenditure	% of total	2023-24 Current Budget*	% of total	2024-25 Tentative Budget	% of total
City	28,910	-24.97	118,281	1.64	106,500	5.54
East	(315,313)	272.35	1,646,067	22.89	229,548	11.94
Harbor	0	0.00	134,532	1.87	100,000	5.20
Mission	66,813	-57.71	40,000	0.56	80,000	4.16
Pierce	(3,976)	3.43	1,643,166	22.85	500,000	26.00
Southwest	(101,573)	87.73	574,578	7.99	163,000	8.48
Trade-tech	(54,572)	47.14	810,330	11.27	254,483	13.23
Valley	332,796	-287.45	2,124,498	29.54	409,552	21.30
West	(68,858)	59.48	100,456	1.40	80,000	4.16
ESC	0	0.00	0	0.00	0	0.00
Total Parking	(115,774)	100.00	7,191,908	100.00	1,923,083	100.00

*Current Budget as of March 2024 cyclical closing.
Includes fund 10145.

Staff/Faculty Development

Location	2022-23 Actual Expenditure	% of total	2023-24 Current Budget*	% of total	2024-25 Tentative Budget	% of total
City	0	0.00	23,106	7.15	0	0.00
East	0	0.00	34,978	10.82	0	0.00
Harbor	0	0.00	11,599	3.59	0	0.00
Mission	0	0.00	13,425	4.15	0	0.00
Pierce	10,090	42.76	13,611	4.21	0	0.00
Southwest	10,137	42.96	0	0.00	0	0.00
Trade-tech	0	0.00	19,303	5.97	0	0.00
Valley	3,369	14.28	18,550	5.74	0	0.00
West	0	0.00	14,795	4.58	0	0.00
ESC	0	0.00	173,810	53.78	0	0.00
Total Staff/Faculty Development	23,596	100.00	323,177	100.00	0	0.00

*Current Budget as of March 2024 cyclical closing.
Includes fund 10435.

Note: Funding for 2024-25 has not been budgeted at Tentative Budget.

Strong Workforce

Location	2022-23 Actual Expenditure	% of total	2023-24 Current Budget*	% of total	2024-25 Tentative Budget	% of total
City	1,173,322	8.94	3,527,802	11.79	1,097,057	9.96
East	3,776,178	28.78	8,262,626	27.60	3,127,429	28.39
Harbor	547,637	4.17	909,612	3.04	349,992	3.18
Mission	744,344	5.67	1,442,576	4.82	638,735	5.80
Pierce	1,803,749	13.75	2,686,917	8.98	1,109,558	10.07
Southwest	219,228	1.67	731,885	2.45	261,244	2.37
Trade-tech	2,791,974	21.28	6,986,633	23.34	2,515,360	22.83
Valley	979,057	7.46	2,541,172	8.49	915,396	8.31
West	1,084,618	8.27	2,842,634	9.50	1,002,894	9.10
ESC	0	0.00	0	0.00	0	0.00
Total Strong Workforce	13,120,107	100.00	29,931,857	100.00	11,017,665	100.00

*Current Budget as of March 2024 cyclical closing.
Includes funds 10496-10500.

Student Equity & Achievement (SEA)

Location	2022-23 Actual Expenditure	% of total	2023-24 Current Budget*	% of total	2024-25 Tentative Budget	% of total
City	6,072,559	13.33	6,892,320	9.66	5,499,372	11.48
East	10,453,698	22.94	16,779,632	23.52	11,325,340	23.64
Harbor	2,492,487	5.47	4,801,829	6.73	3,198,317	6.67
Mission	3,503,568	7.69	4,262,248	5.97	3,434,125	7.17
Pierce	6,979,854	15.32	7,225,004	10.13	5,552,288	11.59
Southwest	2,696,212	5.92	5,290,368	7.41	3,357,982	7.01
Trade-tech	3,791,851	8.32	12,528,326	17.56	6,082,887	12.70
Valley	5,897,293	12.94	6,266,989	8.78	5,278,813	11.02
West	3,673,243	8.06	7,308,860	10.24	4,186,147	8.74
ESC	0	0.00	0	0.00	0	0.00
Total SEA	45,560,764	100.00	71,355,576	100.00	47,915,271	100.00

*Current Budget as of March 2024 cyclical closing.
Includes funds 11400-11404.

Student Financial Aid Administration (SFAA)

Location	2022-23 Actual Expenditure	% of total	2023-24 Current Budget*	% of total	2024-25 Tentative Budget	% of total
City	678,895	12.61	650,393	11.03	535,299	12.43
East	1,079,222	20.04	1,238,825	21.01	934,588	21.70
Harbor	331,203	6.15	423,240	7.18	289,225	6.72
Mission	359,406	6.67	518,051	8.78	355,123	8.25
Pierce	679,860	12.62	680,468	11.54	543,202	12.61
Southwest	309,412	5.75	309,983	5.26	243,110	5.65
Trade-tech	550,783	10.23	544,577	9.23	435,558	10.12
Valley	672,745	12.49	650,217	11.03	550,650	12.79
West	507,273	9.42	546,589	9.27	419,302	9.74
ESC	216,897	4.03	335,020	5.68	0	0.00
Total SFAA	5,385,696	100.00	5,897,363	100.00	4,306,057	100.00

*Current Budget as of March 2024 cyclical closing.
Includes funds 10415-10419

Student Retention and Enrollment

Location	2022-23 Actual Expenditure	% of total	2023-24 Current Budget*	% of total	2024-25 Tentative Budget	% of total
City	1,670,910	15.01	69,251	0.88	0	0.00
East	2,130,744	19.15	2,746,240	34.94	0	0.00
Harbor	320,174	2.88	420,151	5.35	0	0.00
Mission	447,218	4.02	667,411	8.49	0	0.00
Pierce	1,594,664	14.33	511,040	6.50	0	0.00
Southwest	12,230	0.11	983,309	12.51	0	0.00
Trade-tech	940,228	8.45	1,134,077	14.43	0	0.00
Valley	761,018	6.84	804,313	10.23	0	0.00
West	614,595	5.52	434,658	5.53	0	0.00
ESC	2,637,304	23.70	88,389	1.12	0	0.00
Total Student Retention & Enrollment	11,129,085	100.00	7,858,839	100.00	0	0.00

*Current Budget as of March 2024 cyclical closing.
Includes funds 18187, 18192, and 18198.

Note: Funding for 2024-25 has not been budgeted at Tentative Budget.

Veteran Resource Center

Location	2022-23 Actual Expenditure	% of total	2023-24 Current Budget*	% of total	2024-25 Tentative Budget	% of total
City	127,266	12.94	105,317	8.68	0	0.00
East	101,351	10.30	223,336	18.41	0	0.00
Harbor	123,757	12.58	50,201	4.14	0	0.00
Mission	23,845	2.42	114,552	9.44	0	0.00
Pierce	185,683	18.87	126,881	10.46	0	0.00
Southwest	77,283	7.86	74,781	6.17	0	0.00
Trade-tech	132,554	13.47	210,168	17.33	0	0.00
Valley	102,290	10.40	147,678	12.18	0	0.00
West	109,797	11.16	160,031	13.19	0	0.00
ESC	0	0.00	0	0.00	0	0.00
Total Veteran Resource Center	983,826	100.00	1,212,945	100.00	0	0.00

*Current Budget as of March 2024 cyclical closing.
Includes funds 10471-10474.

Note: Funding for 2024-25 has not been budgeted at Tentative Budget.

Other Specially Funded Programs (SFP)

Location	2022-23 Actual Expenditure	% of total	2023-24 Current Budget*	% of total	2024-25 Tentative Budget	% of total
City	13,007,422	21.00	24,142,373	8.63	101,117	10.73
East	6,034,538	9.74	42,528,546	15.20	36,429	3.87
Harbor	3,797,080	6.13	18,710,967	6.69	10,175	1.08
Mission	5,789,131	9.35	21,574,876	7.71	12,582	1.34
Pierce	2,845,260	4.59	29,272,211	10.46	28,914	3.07
Southwest	4,196,920	6.78	18,424,416	6.59	10,771	1.14
Trade-tech	2,871,419	4.64	37,537,381	13.42	25,024	2.66
Valley	9,825,259	15.87	25,611,826	9.16	20,238	2.15
West	10,858,862	17.53	30,233,467	10.81	122,956	13.05
ESC	2,702,024	4.36	31,685,170	11.33	573,801	60.91
Total Other SFP	61,927,915	100.00	279,721,233	100.00	942,007	100.00

*Current Budget as of March 2024 cyclical closing.

Includes Customized Workshop Program, Community Partnership Training & Education, Customized Training Program, Community Services-Other, Technical & Career Ed, Non-Resident Capital Outlay, Veteran's Reporting Fees, Unrestricted Indirect Fund, On-Going Block Grants, Telecommunication & Technology Program, Federal PELL Grant (Funds 10465-10470), FSEOG (Funds 10475-10479), and funds above 10700 (if any).

Other Funds

Bookstore Fund

	2022-23 Year-End Actual	2023-24 Current Budget*	2024-25 Tentative Budget
State	0	0	0
Other - Local	15,704,010	18,779,194	19,956,889
Net Income	15,704,010	18,779,194	19,956,889
Plus: Incoming Transfers	1,962,876	452,972	0
Total Income	17,666,886	19,232,166	19,956,889
Beginning Balance	10,790,304	11,173,061	0
Adjustment to Beg. Balance	77,219	0	0
Reserve/Open Orders	0	0	0
Less: Ending Balance	11,173,061	432,611	0
Amount Available	17,361,348	29,972,616	19,956,889

*2023-24 Current Budget is as of March 2024 closing.

Comments:

The Bookstore Fund generates income through sales. The Fund comprises the bookstore operations of the nine colleges. The beginning balance includes reserves for inventory, improvement reserves, and individual college balances, which are required for the operation of the bookstores. For 2024-25, the requirement for colleges to reserve 3% of projected annual sales for the Campus Improvement and Inventory Reserves continues to be suspended.

Bookstore Fund by Sub-Major Commitment Item

C/I	Description	2022-23 Expenditure	% of Total	2023-24 Current Budget*	% of Total	2024-25 Tentative Budget	% of Total
100000	Certificated Salaries	0	0.0%	0	0.0%	0	0.0%
	Total Certificated Salaries	0	0.0%	0	0.0%	0	0.0%
210000	Classified, Regular	3,188,606	18.4%	3,563,866	11.9%	3,950,453	19.8%
230000	Sub/Relief, Unclassified	741,707	4.3%	760,512	2.5%	556,379	2.8%
240000	Instructional Aides, Non-Perm	0	0.0%	0	0.0%	0	0.0%
	Total Non-Certificated Salaries	3,930,312	22.6%	4,324,378	14.4%	4,506,832	22.6%
390000	Misc Employee Benefits	2,029,847	11.7%	2,002,105	6.7%	2,235,571	11.2%
	Total Benefits	2,029,847	11.7%	2,002,105	6.7%	2,235,571	11.2%
450000	Supplies	7,685	0.0%	83,536	0.3%	21,573	0.1%
460000	Bookstore	10,887,055	62.7%	12,142,913	40.5%	11,773,398	59.0%
	Total Printing & Supplies	10,894,740	62.8%	12,226,449	40.8%	11,794,971	59.1%
540000	Insurance	0	0.0%	0	0.0%	0	0.0%
550000	Utilities & Housekeeping Exp.	157,544	0.9%	178,661	0.6%	177,554	0.9%
560000	Contracts & Rentals	137,356	0.8%	193,922	0.6%	167,160	0.8%
580000	Other Expense	211,452	1.2%	677,236	2.3%	403,922	2.0%
590000	Misc Other Expense	0	0.0%	0	0.0%	0	0.0%
	Total Operating Expenses	506,351	2.9%	1,049,819	3.5%	748,636	3.8%
620000	Buildings	0	0.0%	0	0.0%	0	0.0%
640000	Equipment	97	0.0%	316,354	1.1%	199,102	1.0%
650000	Lease/Purchase	0	0.0%	0	0.0%	0	0.0%
	Total Capital Outlay	97	0.0%	316,354	1.1%	199,102	1.0%
730000	Interfund Transfers	0	0.0%	0	0.0%	0	0.0%
790000	Unallocated/Reserves	0	0.0%	10,053,511	33.5%	471,777	2.4%
	Total Other	0	0.0%	10,053,511	33.5%	471,777	2.4%
	Less Intrafund w/in Loc	0		0		0	
	Total Bookstore	17,361,348	100.0%	29,972,616	100.0%	19,956,889	100.0%

*2023-24 Current Budget is as of March 2024 closing.

Building Fund

	2022-23 Year-End Actual	2023-24 Current Budget*	2024-25 Tentative Budget
New GO Bond Proceeds	0	0	0
Other - Local	614,279,453	4,887,836	17,236,273
Net Income	614,279,453	4,887,836	17,236,273
Plus: Incoming Transfers	0	0	0
Total Income	614,279,453	4,887,836	17,236,273
Beginning Balance	3,382,327,000	3,168,792,930	1,126,130,814
Recognition of Remaining Issues**	(600,000,000)	0	7,150,000,000
Adjustment to Beg. Balance	0	5,300,000,000	0
Reserve/Open Orders	46,209,667	0	
Less: YE Open Orders	0	0	0
Less: Ending Balance	3,168,792,930	0	0
Amount Available	274,023,190	8,473,680,766	8,293,367,087

*2023-24 Current Budget is as of March 2024 closing.

**For presentation purposes, the remaining GO Bonds is \$2,150,000,000 for Measure CC and \$5,000,000,000 for Measure LA.

Comments:

On April 10, 2001, the District passed a \$1.245 billion General Obligation bond (Proposition A) to finance the construction, equipping and improvement of college and support facilities at the nine campuses of the District. On May 20, 2003, the District passed another General Obligation bond (Proposition AA) for \$980 million. These funds were for District and college debt, the Educational Services Center building, satellite locations, and capital outlay at the colleges. All authorized funds for both bonds have been issued as of 2008.

On November 4, 2008, the District passed a third General Obligation bond (Measure J) for \$3.5 billion and on November 8, 2016 the District passed a fourth General Obligation bond (Measure CC) for \$3.3 billion, for the construction, acquisition, furnishing, and equipping of District facilities.

On May 3, 2023 the District passed a fifth General Obligation Bond (Measure LA) for \$5.3 billion to finance infrastructure and technology upgrades, as well as increase Los Angeles Community College District's investment in sustainability, athletics facilities, and other improvements throughout the system.

Building Fund by Sub-Major Commitment Item

C/I	Description	2022-23 Expenditure	% of Total	2023-24 Current Budget*	% of Total	2024-25 Tentative Budget	% of Total
100000	Certificated Salaries	0	0.0%	0	0.0%	0	0.0%
	Total Certificated Salaries	0	0.0%	0	0.0%	0	0.0%
210000	Non-Certificated Salaries	382,647	0.1%	0	0.0%	0	0.0%
	Total Non-Certif Salaries	382,647	0.1%	0	0.0%	0	0.0%
390000	Employee Benefits	139,959	0.1%	0	0.0%	0	0.0%
	Total Benefits	139,959	0.1%	0	0.0%	0	0.0%
400000	Supplies & Materials	0	0.0%	0	0.0%	1,406,804	0.0%
420000	Books	0	0.0%	0	0.0%	0	0.0%
450000	Supplies	2,039,151	0.7%	102,500	0.0%	10,000	0.0%
	Total Printing & Supplies	2,039,151	0.7%	102,500	0.0%	10,000	0.0%
540000	Insurance	0	0.0%	0	0.0%	0	0.0%
560000	Contracts & Rentals	21,575,000	7.9%	49,880,000	0.6%	41,830,000	0.5%
570000	Legal, Election, Audit	13,513,670	4.9%	15,775,000	0.2%	15,375,000	0.2%
580000	Other Expense	6,692,524	2.4%	6,463,038,927	76.3%	6,396,651,301	77.1%
590000	Misc Other Expense	(373,188)	-0.1%	34,484	0.0%	96,296	0.0%
	Total Operating Expenses	41,408,006	15.1%	6,528,728,411	77.0%	6,453,952,597	77.8%
610000	Sites	0	0.0%	0	0.0%	0	0.0%
620000	Buildings	216,717,724	79.1%	1,726,223,651	20.4%	1,622,590,169	19.6%
640000	Equipment	11,113,193	4.1%	213,721,864	2.5%	209,032,517	2.5%
	Total Capital Outlay	227,830,917	83.1%	1,939,945,515	22.9%	1,831,622,686	22.1%
710000	Debt Service	2,222,509	0.8%	4,904,340	0.1%	6,375,000	
790000	Unallocated/Reserves	0	0.0%	0	0.0%	0	0.0%
	Total Other	2,222,509	0.8%	4,904,340	0.1%	6,375,000	0.1%
	Less Intrafund w/in Loc	0		0		0	
	Total Building Fund	274,023,190	100.0%	8,473,680,766	100.0%	8,293,367,087	100.0%

*2023-24 Current Budget is as of March 2024 closing.

Food Services Fund

	2022-23 Year-End Actual	2023-24 Current Budget*	2024-25 Tentative Budget
Federal	0	0	0
State	0	0	0
Other - Local	1,537,247	1,403,673	1,589,474
Net Income	1,537,247	1,403,673	1,589,474
Plus: Incoming Transfers	388,510	247,315	0
Total Income	1,925,757	1,650,988	1,589,474
Beginning Balance	2,583,362	3,203,181	0
Adjustment to Beg. Balance	(5,804)	0	0
Reserve/Open Orders	0	0	0
Less: Ending Balance	3,203,181	0	0
Amount Available	1,300,134	4,854,169	1,589,474

*2023-24 Current Budget is as of March 2024 closing.

Comments:

Projected income from food and beverage sales and vending machines commission is budgeted at a level necessary to support projected costs. Historically, food services operations have not produced sufficient sales to cover its costs, requiring support from the General Fund.

Food Services Fund by Sub-Major Commitment Item

C/I	Description	2022-23 Expenditure	% of Total	2023-24 Current Budget*	% of Total	2024-25 Tentative Budget	% of Total
120000	Non-Teaching, Regular	0	0.0%	0	0.0%	0	0.0%
140000	Non-Teaching, Hourly	1,056	0.1%	5,000	0.1%	5,000	0.3%
	Total Certificated Salaries	1,056	0.1%	5,000	0.1%	5,000	0.3%
210000	Classified, Regular	82,801	6.4%	111,383	2.3%	126,860	8.0%
230000	Sub/Relief, Unclassified	175,763	13.5%	182,500	3.8%	172,500	10.9%
240000	Instructional Aides, Non-Perm	38,768	3.0%	19,000	0.4%	19,000	1.2%
	Total Non-Certificated Salaries	297,332	22.9%	312,883	6.4%	318,360	20.0%
390000	Misc Employee Benefits	32,814	2.5%	49,113	1.0%	30,179	1.9%
	Total Benefits	32,814	2.5%	49,113	1.0%	30,179	1.9%
450000	Supplies	902,610	69.4%	1,168,742	24.1%	824,098	51.8%
	Total Printing & Supplies	902,610	69.4%	1,168,742	24.1%	824,098	51.8%
550000	Utilities & Housekeeping Expense	93	0.0%	33,270	0.7%	31,470	2.0%
560000	Contracts & Rentals	6,980	0.5%	17,000	0.4%	59,500	3.7%
580000	Other Expense	53,341	4.1%	242,489	5.0%	136,172	8.6%
590000	Misc Other Expense	0	0.0%	0	0.0%	0	0.0%
	Total Operating Expenses	60,414	4.6%	292,759	6.0%	227,142	14.3%
620000	Buildings	0	0.0%	0	0.0%	0	0.0%
640000	Equipment	5,907	0.5%	149,305	3.1%	174,815	11.0%
	Total Capital Outlay	5,907	0.5%	149,305	3.1%	174,815	11.0%
730000	Interfund Transfer	0	0.0%	0	0.0%	0	0.0%
790000	Unallocated/Reserves	0	0.0%	2,876,367	59.3%	9,880	0.6%
	Total Other	0	0.0%	2,876,367	59.3%	9,880	0.6%
	Less Intrafund w/in Loc	0		0		0	
	Total Food Services	1,300,134	100.0%	4,854,169	100.0%	1,589,474	100.0%

*2023-24 Current Budget is as of March 2024 closing.

Child Development Fund

	2022-23 Year-End Actual	2023-24 Current Budget*	2024-25 Tentative Budget
Federal	2,152,860	2,725,239	0
State	12,675,524	13,080,117	1,466,758
Other - Local	108,279	105,619	128,030
Net Income	14,936,663	15,910,975	1,594,788
Plus: Incoming Transfers	829,861	462,122	1,042,583
Total Income	15,766,524	16,373,097	2,637,371
Beginning Balance	2,529,207	3,346,420	0
Adjustment to Beg. Balance	(1)	0	0
Reserve/Open Orders	80,538	109,650	0
Less: YE Open Orders	109,650	0	0
Less: Ending Balance	3,346,419	0	0
Amount Available	14,920,199	19,829,167	2,637,371

*2023-24 Current Budget is as of March 2024 closing.

Comments:

Since 1980-81, the State Department of Education has provided funding for all community college child development centers. This method of funding is expected to continue indefinitely. While no specific rate of funding, i.e., per student allowances for child-hour rate, was established, a funding level was determined based upon the provisions for inflation. The amount of state funds shown represents the funding level established by the State Department of Education.

Projected parent fees total \$128,030. The program is augmented by college support through interfund transfers of \$1,042,583 from the General Fund.

Child Development Fund by Sub-Major Commitment Item

C/I	Description	2022-23 Expenditure	% of Total	2023-24 Current Budget*	% of Total	2024-25 Tentative Budget	% of Total
120000	Non-Teaching, Regular	3,668,086	24.6%	3,626,098	18.3%	1,409,220	53.4%
140000	Non-Teaching, Hourly	2,139,918	14.3%	2,719,527	13.7%	224	0.0%
	Total Certificated Salaries	5,808,004	38.9%	6,345,625	32.0%	1,409,444	53.4%
210000	Classified, Regular	2,717,334	18.2%	2,493,065	12.6%	73,296	2.8%
230000	Sub/Relief, Unclassified	769,518	5.2%	752,834	3.8%	0	0.0%
240000	Instructional Aides, Non-Perm	0	0.0%	0	0.0%	0	0.0%
	Total Non-Certificated Salaries	3,486,852	23.4%	3,245,899	16.4%	73,296	2.8%
390000	Misc Employee Benefits	3,557,544	23.8%	3,019,493	15.2%	652,599	24.7%
	Total Benefits	3,557,544	23.8%	3,019,493	15.2%	652,599	24.7%
420000	Books	0	0.0%	0	0.0%	0	0.0%
440000	Instructional Media Materials	34,466	0.2%	160,829	0.8%	0	0.0%
450000	Supplies	653,793	4.4%	1,633,801	8.2%	11,574	0.4%
	Total Printing & Supplies	688,260	4.6%	1,794,630	9.1%	11,574	0.4%
540000	Insurance	0	0.0%	0	0.0%	0	0.0%
550000	Utilities & Housekeeping Expense	0	0.0%	100	0.0%	0	0.0%
560000	Contracts & Rentals	737,952	4.9%	969,286	4.9%	1,001	0.0%
580000	Other Expense	(36,983)	-0.2%	374,118	1.9%	2,468	0.1%
590000	Other Expense	55,405	0.4%	55,405	0.3%	0	0.0%
	Total Operating Expenses	756,374	5.1%	1,398,909	7.1%	3,469	0.1%
620000	Buildings	0	0.0%	(2,048)	0.0%	0	0.0%
640000	Equipment	357,768	2.4%	356,504	1.8%	16,334	0.6%
650000	Lease/Purchase	2,315	0.0%	3,600	0.0%	0	0.0%
	Total Capital Outlay	360,083	2.4%	358,056	1.8%	16,334	0.6%
730000	Interfund Transfer	263,081	1.8%	0	0.0%	0	0.0%
790000	Unallocated/Reserves	0	0.0%	3,666,555	18.5%	470,655	17.8%
	Total Other	0	0.0%	3,666,555	18.5%	470,655	17.8%
	Less Intrafund w/in Loc	0		0		0	
	Total Child Development Fund	14,920,199	100.0%	19,829,167	100.0%	2,637,371	100.0%

*2023-24 Current Budget is as of March 2024 closing.

Debt Service Fund

	2022-23 Year-End Actual	2023-24 Current Budget*	2024-25 Tentative Budget
Federal	0	0	0
Other - Local	177,472	57,167	0
Net Income	177,472	57,167	0
Plus: Incoming Transfers	6,923,284	7,588,759	7,588,759
Total Income	7,100,756	7,645,926	7,588,759
Beginning Balance	0	0	0
Adjustment to Beg. Balance	0	0	0
Reserve/Open Orders	0	0	0
Less: Ending Balance	0	0	0
Amount Available	7,100,756	7,645,926	7,588,759

*2023-24 Current Budget is as of March 2024 closing.

Comments:

For fiscal year 2024-25, incoming transfer of \$7,588,759 is estimated for post-retirement health insurance contribution (GASB 45/75).

Debt Service Fund by Sub-Major Commitment Item

C/I	Description	2022-23 Expenditure	% of Total	2023-24 Current Budget*	% of Total	2024-25 Tentative Budget	% of Total
100000	Certificated Salaries	0	0.0%	0	0.0%	0	0.0%
	Total Certificated Salaries	0	0.0%	0	0.0%	0	0.0%
200000	Non-Certificated Salaries	0	0.0%	0	0.0%	0	0.0%
	Total Non-Certif Salaries	0	0.0%	0	0.0%	0	0.0%
390000	Misc Employee Benefits	7,100,756	100.0%	7,645,926	100.0%	7,588,759	100.0%
	Total Benefits	7,100,756	100.0%	7,645,926	100.0%	7,588,759	100.0%
400000	Book & Supplies	0	0.0%	0	0.0%	0	0.0%
	Total Printing & Supplies	0	0.0%	0	0.0%	0	0.0%
580000	Other Expense	0	0.0%	0	0.0%	0	0.0%
	Total Operating Expenses	0	0.0%	0	0.0%	0	0.0%
600000	Capital Outlay	0	0.0%	0	0.0%	0	0.0%
	Total Capital Outlay	0	0.0%	0	0.0%	0	0.0%
700000	Other	0	0.0%	0	0.0%	0	0.0%
730000	Interfund Transfers	0	0.0%	0	0.0%	0	0.0%
750000	Loans/Grants	0	0.0%	0	0.0%	0	0.0%
790000	Unallocated/Reserves	0	0.0%	0	0.0%	0	0.0%
	Total Other	0	0.0%	0	0.0%	0	0.0%
	Less Intrafund w/in Loc	0		0		0	
	Total Debt Service	7,100,756	100.0%	7,645,926	100.0%	7,588,759	100.0%

*2023-24 Current Budget is as of March 2024 closing.

Special Reserve Fund

	2022-23 Year-End Actual	2023-24 Current Budget*	2024-25 Tentative Budget
Federal	0	0	0
State	37,396,970	12,875,064	4,880,682
Other - Local	16,548,693	1,446,958	1,446,958
Net Income	53,945,663	14,322,022	6,327,640
Plus: Incoming Transfers	15,596,092	17,578,929	0
Total Income	69,541,755	31,900,951	6,327,640
Beginning Balance	131,625,272	208,324,111	108,723,758
Adjustment to Beg. Balance	0	0	0
Reserve/Open Orders	17,468,419	0	0
Less: YE Open Orders	0	0	0
Less: Ending Balance	208,324,111	87,287,340	0
Amount Available	10,311,335	152,937,722	115,051,398

*2023-24 Current Budget is as of March 2024 closing.

Comments:

Projected income for fiscal year 2024-25 includes \$1,446,958 from Other-Local Income, which is interest income restricted for Capital Outlay Programs and utility incentive for Prop 39 (California Clean Energy Jobs Act) projects. Beginning Balances include projected funds carried forward for various on-going projects continuing from previous fiscal years.

Special Reserve Fund by Sub-Major Commitment Item

C/I	Description	2022-23 Expenditure	% of Total	2023-24 Current Budget*	% of Total	2024-25 Tentative Budget	% of Total
100000	Certificated Salaries	0	0.0%	0	0.0%	0	0.0%
	Total Certificated Salaries	0	0.0%	0	0.0%	0	0.0%
200000	Non-Certificated Salaries	0	0.0%	0	0.0%	0	0.0%
	Total Non-Certificated Salaries	0	0.0%	0	0.0%	0	0.0%
300000	Employee Benefits	0	0.0%	0	0.0%	0	0.0%
	Total Benefits	0	0.0%	0	0.0%	0	0.0%
450000	Supplies	0	0.0%	39,302	0.0%	7,010	0.0%
	Total Printing & Supplies	0	0.0%	39,302	0.0%	7,010	0.0%
560000	Contracts & Rentals	3,335	0.0%	4,268	0.0%	4,268	0.0%
580000	Other Expense	211,517	2.1%	4,463,506	2.9%	1,754,537	1.5%
590000	Misc Other Expense	8,545,393	82.9%	124,141,459	81.2%	90,106,063	78.3%
	Total Operating Expenses	8,760,245	85.0%	128,609,233	84.1%	91,864,868	79.8%
610000	Sites	0	0.0%	0	0.0%	0	0.0%
620000	Buildings	1,390,052	13.5%	3,472,806	2.3%	2,971,906	2.6%
640000	Equipment	65,904	0.6%	617,465	0.4%	105,469	0.1%
650000	Lease/Purchase	95,134	0.9%	96,771	0.1%	0	0.0%
	Total Capital Outlay	1,551,090	15.0%	4,187,042	2.7%	3,077,375	2.7%
730000	Interfund Transfers	0	0.0%	0	0.0%	0	0.0%
790000	Unallocated/Reserves	0	0.0%	20,102,145	13.1%	20,102,145	17.5%
	Total Other	0	0.0%	20,102,145	13.1%	20,102,145	17.5%
	Less Intrafund w/in Loc	0		0		0	
	Total Special Reserve	10,311,335	100.0%	152,937,722	100.0%	115,051,398	100.0%

*2023-24 Current Budget is as of March 2024 closing.

Student Financial Aid Fund

	2022-23 Year-End Actual	2023-24 Current Budget*	2024-25 Tentative Budget
Federal	168,545,007	168,324,422	213,985,827
State	60,573,689	85,070,101	64,078,029
Other - Local	476,535	1,400,000	2,000,000
Net Income	229,595,231	254,794,523	280,063,856
Plus: Incoming Transfers	0	0	0
Total Income	229,595,231	254,794,523	280,063,856
Beginning Balance	3,397,980	3,407,716	0
Adjustment to Beg. Balance	0	0	0
Reserve/Open Orders	0	0	0
Less: Year-End Open Orders	0	0	0
Less: Ending Balance	3,407,716	3,407,716	0
Amount Available	229,585,495	254,794,523	280,063,856

*2023-24 Current Budget is as of March 2024 closing.

Comments:

The Student Financial Aid Fund is used to account for the receipts and disbursements of Federal and State grants and loans to students. Budgets will be established as awards are received from the granting agencies.

Student Financial Aid Fund by Sub-Major Commitment Item

C/I	Description	2022-23 Expenditure	% of Total	2023-24 Current Budget*	% of Total	2024-25 Tentative Budget	% of Total
100000	Certificated Salaries	0	0.0%	0	0.0%	0	0.0%
	Total Certificated Salaries	0	0.0%	0	0.0%	0	0.0%
200000	Non-Certificated Salaries	0	0.0%	0	0.0%	0	0.0%
	Total Non-Certificated Salaries	0	0.0%	0	0.0%	0	0.0%
300000	Employee Benefits	0	0.0%	0	0.0%	0	0.0%
	Total Benefits	0	0.0%	0	0.0%	0	0.0%
450000	Supplies	0	0.0%	0	0.0%	0	0.0%
	Total Printing & Supplies	0	0.0%	0	0.0%	0	0.0%
550000	Utilities & Housekeeping Expense	0	0.0%	0	0.0%	0	0.0%
580000	Other Expense	0	0.0%	0	0.0%	0	0.0%
	Total Operating Expenses	0	0.0%	0	0.0%	0	0.0%
600000	Capital Outlay	0	0.0%	0	0.0%	0	0.0%
640000	Equipment -Plan	0	0.0%	4,000	0.0%	0	0.0%
	Total Capital Outlay	0	0.0%	0	0.0%	0	0.0%
750000	Loans/Grants	229,585,495	100.0%	252,155,043	99.0%	277,608,317	99.1%
760000	Other Payments	0	0.0%	0	0.0%	0	0.0%
790000	Unallocated/Reserves	0	0.0%	2,635,480	1.0%	2,455,539	0.9%
	Total Other	229,585,495	100.0%	254,790,523	100.0%	280,063,856	100.0%
	Less Intrafund w/in Loc	0		0		0	
	Total Student Financial Aid	229,585,495	100.0%	254,794,523	100.0%	280,063,856	100.0%

*2023-24 Current Budget is as of March 2024 closing.

Appendices

Appendix A: Definitions & Notes

Appropriation: An allocation of funds for a specified time and purpose; used synonymously with budget.

Budget: A plan of financial operation for a given period for specified purposes consisting of income, revenues and expenditures.

Debt Service: The Debt Service fund consists of both Debt Service funds and the State revenue bond repayment.

Income: Funds upon which appropriations are based. Revenue.

Intrafund Transfer: This refers to the transfer of funds between Unrestricted and Restricted programs of the General Fund, as opposed to interfund transfers, which are transfers between the General Fund and other funds. Intrafund transfers most often occur when additional support from Unrestricted programs is needed in Restricted programs -- i.e., in cases where District matching is required, or when a location wishes to expand a Restricted program beyond its funding. Additionally, income generated from specific dedicated revenue sources (e.g., Swap Meet) that is transferred to another unrestricted program requires an intrafund transfer. Transferring of funds between locations is also established via an intrafund transfer.

Restricted General Fund: The restricted portion of the General Fund (Fund Application 1) is used to account for resources available for the operation and support of the educational programs that are specifically restricted by laws, regulations, donors, or other outside agencies as to their expenditure. Funds are restricted based on the following funding sources or types: Federal, State, State Categorical, Local, and Board-mandated.

Unallocated Funds: The Unallocated category in this document serves two purposes -- to establish a budget in specific programs for colleges which have not yet submitted an approved budget; and to indicate an estimate of new year income and appropriations in Restricted programs based on prior year data. Unallocated funds may not yet be reflected in the operating budget.

Unrestricted General Fund: The unrestricted portion of the General Fund (Fund Application 1) consists of Worker's Compensation (fund 10009), plus funds 10020 through 10299, excluding the programs listed under the definition of Restricted General Fund. The General Purpose budget is synonymous with the Unrestricted General Fund, except that Worker's Compensation is omitted from the General Purpose budget.

Appendix B: Business Areas

Location	Business Area
Los Angeles City College	C000
Educational Services Center	D000
East Los Angeles College	E000
Los Angeles Harbor College	H000
Los Angeles Mission College	M000
Los Angeles Pierce College	P000
Los Angeles Southwest College	S000
Los Angeles Trade-Technical College	T000
Los Angeles Valley College	V000
West Los Angeles College	W000

Appendix C: Districtwide Accounts

A. Operating Budgets

Academic Senate – funding for District Academic Senate Operations and release time.

Accreditation – funding for assignments, contracts, travel expense, and other logistical support pertaining to accreditation efforts for the nine colleges.

Audit Expense – cost of annual and special audits.

Benefits-Retiree – cost of retirees' medical/dental benefits.

Central Financial Aid Unit (CFAU) – the Central Financial Aid Unit operates at the Educational Services Center and is associated with loan collection and districtwide financial aid administration.

Dolores Huerta Center – funding for the Dolores Huerta Labor Institute is used to educate community college students about labor history, the current labor movement, the impact of unions, and workers' issues to promote critical thinking, enhance career prospects, and encourage civic participation among students. The Dolores Huerta Labor Institute is an educational partnership between the Los Angeles Community College District and Los Angeles unions.

Districtwide Mandatory Memberships – funds for mandatory institutional memberships for the colleges. Mandatory memberships budgeted in Districtwide Accounts include the Accrediting Commission for Community and Junior Colleges (ACCJC), American Association of Community Colleges (AACC), and Community College League of California (CCLC).

Districtwide Marketing (Public Relations) – funds for districtwide recruitment of prospective students and public relations.

Employee Assistance Program – funds for this program are based on contractual agreements and used to cover costs for service fees and supplies supporting the coordination of professional counseling, work/life programs, employee development workshops, and other employee support services.

Environmental Health & Safety – districtwide costs of safety and emergency supplies, equipment, tuberculosis testing of employees, and renewal of existing contract in compliance with the Division of Occupational Safety and Health (DOSH) asbestos screenings, respirator physicals, blood chemistry panels, and blood-borne pathogens standard for employees exposed to regulated hazardous substances and “select carcinogens.”

Framework for Racial Equality & Social Justice – funds to support the identification of structural and systemic barriers to the recruitment, hiring, onboarding, supervision, and promotion of historically underrepresented and marginalized communities; to construct and redesign curriculum to support and build upon equitable, anti-racist classroom environments; to establish mandated cultural proficiency, anti-bias, and cultural responsiveness training germane to community policing and de-escalation techniques; and to engage and invest in Districtwide advocacy efforts aimed at introducing and supporting state and national legislation focused on racial equity, inclusion, and diversity.

Gold Creek – funds for the maintenance of the District’s instructional laboratory in the San Gabriel Mountains.

Human Resources Training & Development – funding for contracts for professional development.

Metro Records – funding to cover the costs of record keeping and transcripts for the District’s defunct Metropolitan College.

Special Projects – funding to cover expenses for special projects. Current special projects include ensuring District compliance with ADA.

B. Operating Budgets with Variables

Collective Bargaining – funds for Labor Union representatives’ release time, faculty travel, Local 99 equipment, and negotiation expenses.

Liability Insurance – funds for insurance premiums for athletics, property, and excess worker’s compensation liability and costs of claims, litigation, and settlements related to District property.

Legal Expense – funds for districtwide legal expenses including outside counsel and case settlement.

Reserve for Insurance/Legal/Worker’s Compensation – funds set aside as Reserve for any claim associated with Collective Bargaining, Liability, Legal Expense, and Worker’s Compensation which is based on 20% increase of the 3-year average expenditures.

Staff Training, Legal – funds for diversity training.

Worker’s Compensation – payments of worker’s compensation claims and administration.

C. Other Centralized Accounts

AB705 – funds to support imbedded face-to-face student tutoring in entry-level courses in math and English.

Board Election Expense – funds to cover costs incurred in the election of the District’s Board member(s) that are conducted every other year.

District Safety/Operations – funds to cover costs for District safety personnel and operations which include conducting emergency exercises and drills, update all college emergency plans, developing a standard for Safety and Security Technologies to be deployed throughout the District.

District Safety/Sheriff– funds for District’s security contract.

Districtwide Benefits – funds to cover the annual OPEB contribution of District employees charged to Districtwide Accounts.

Faculty/Staff Transfer – funds to cover the salary and benefits of transferred faculty/staff

Financial Services– funds to cover the actuarial services needed to implement GASB Statement No. 75, Accounting and Financial for Postemployment Benefits Other Than Pensions and to provide reporting information to CALPERS.

Health Benefits Administration – funds cover contracts pertaining to health benefits administration.

Los Angeles College Promise – funds provide admin support to the Los Angeles College Promise program.

Project Match – funds for an instructional development program designed to promote quality instruction and diversity in community college teaching.

Public Policy – funds for services provided by lobbyists who advocate and communicate legislation, policy, and regulatory developments and activities to the state and federal legislatures that may impact the District operations, priorities, and goals.

Staff Development – funds for the enhancement and developmental activities of staff based on contractual agreements.

SW WEC Settlement – funds for the Southwest WEC settlement.

Tuition Reimbursement – funds for tuition reimbursement of District employees as specified in the collective bargaining contract and Board authorization.

Vacation Balance – funds for employee vacation payouts and lump sum vacation payments for employees who leave the Los Angeles Community College District.

Wellness Program – funds to provide health and wellness awareness and intervention programs for Los Angeles Community College District employees and their families through districtwide health promotions that support initiatives identified by the Joint Labor-Management Benefits Committee (JLMBC) and the Board of Trustees.

D. Districtwide Information Technology

Academic and Student Applications – cost of various academic software support applications, including Mathematica, VoteNet, and CurriQnet.

College Technology Services – funds for Information Technology personnel, supplies, and equipment that directly support operations within the three college regions.

Cyber Security – funds to recover from Information Technology security compromises and to protect against unauthorized access.

ERP/SAP – funds set aside for support and maintenance of SAP enterprise resource planning (ERP) software.

Information Security – funds for anti-phishing software and security consulting services pertaining to technology.

Network – funds for the support and maintenance of the District's data transmission and network resources.

Service Center – funds for the support and maintenance of various districtwide information systems, including email servers and cloud services, licenses for Adobe and other electronic signature software, remote desktop access and support, and other management software.

Software Systems – funds for support and maintenance of server hardware and related software at Educational Services Center and regional data centers.

Special Project-Website Redesign – funds to support redesign of district and campus websites

Student Systems and Web Services – funds for support and maintenance of various districtwide information systems, including cloud hosting for college websites, licenses for Zoom, and PeopleSoft support.

Appendix D: 2024-2025 Budget Development Calendar

Date	Activity
October, 2023	Development of Budget Preparation Activities
October 11	District Budget Committee reviews proposed Budget Development Calendar.
November, 2023	Development of Budget Operation Plan
November 1	Initial assessment projections of Districtwide accounts.
November 1 - 10	Constituencies review 1st Quarter 311Q Report and ending balance projections.
November 3	1st Quarter projections due from colleges.
November 8	Adoption of Budget Development Calendar.
November 15	1st Quarter 311Q Report due to State.
November 15	Budget and Finance Committee receives briefing on 1st Quarter projections.
December, 2023	Budget Owner Data Review
December 1 - 15	A) Location review of salary data; B) Budget Owner review of Districtwide Accounts Projection.
December 7 - 8	Planning Budget Formulation (PBF) Workshop.
December 13	1st Quarter 311Q Report submitted to Board of Trustees.
January, 2024	Governor's Proposed State Budget and Preliminary Allocations
January 4	Dedicated Revenue Projections due to the Budget Office.
January 4 - 9	Budget Office reviews colleges' 2024-25 dedicated revenue projections.
January 9 - 26	Constituencies review Proposed 2024-25 Governor's Budget.
January 16	Budget Office distributes Budget Operation Plan Instructions.
February, 2024	Constituencies Review Budget Status
February 2	2nd Quarter projections due from colleges.
February 6	Budget Office distributes 2024-25 Categorical Program Preliminary Allocations.
February 8 - 16	Constituencies review 2nd Quarter 311Q Report and ending balance projections.
February 15	2nd Quarter 311Q Report due to State.
February 21	Budget and Finance Committee receives briefing on 2nd Quarter projections.
March, 2024	Preparation of Preliminary Budgets
March 4 - 13	A) Technical review of PBF data and upload to SAP; B) Constituents receive 2024-25 Preliminary Allocation.
March 6	Deadline for Planning Budget Formulation (PBF) changes.
March 6	2nd Quarter 311Q Report submitted to Board of Trustees.
March 20	Budget and Finance Committee Meeting.
March 21	Preliminary Budget available on SAP system.
March 25 - April 30	Open period for Tentative Budget adjustments (First Adjustment).
April, 2024	Review of Preliminary Budget Data
April 11 - 19	Constituencies review budget status.
April 17	Budget and Finance Committee Meeting.
April 18 - May 9	Budget meetings on preliminary budgets conducted with college administrators.

Date	Activity
May, 2024	Revenue Projections Updated
May 1	Board of Trustees authorization to encumber new year appropriations.
May 3	3rd Quarter projections due from colleges.
May 6	Revise revenue projections based on Governor's proposed State Budget (May Revise).
May 6 - 13	A) Constituencies review May Revise update; B) Constituencies receive 2024-25 Tentative Budget; C) Open period for Final Budget adjustments (Second Adjustment) starts.
May 10	Budget Operation Plans due to the Budget Office.
May 15	3rd Quarter 311Q Report due to State.
May 15	A) Budget and Finance Committee receives briefing on 3rd Quarter projections; B) Budget and Finance Committee reviews Proposed Tentative Budget.
June, 2024	Tentative Budget
June 5	A) Adoption of Tentative Budget; B) 3rd Quarter 311 Q Report submitted to Board of Trustees.
June 7	VC/CFO and Accounting Office update ending balance projections.
June 13	Deadline for submission of revised Dedicated Revenue for Final Budget.
July, 2024	Revision to Revenue Projections/Allocations
July 8	Districtwide Accounts review by Presidents.
July 17	Presidents present recommendation for Districtwide Accounts allocation to District Budget Committee.
July 17 -30	Constituencies review Governor's signed State Budget.
July 19	VC/CFO and Accounting Office run 1st closing activities.
July 25	A) VC/CFO and Accounting Office update ending balance projections; B) VC/CFO and Accounting Office run 2nd closing activities.
July 29	Final year-end closing and establishment of actual ending balances.
August, 2024	Final Budget
August 14	District Budget Committee reviews Final Budget summary pages.
August 21	Budget and Finance Committee reviews Final Budget book.
August 27 – Sept 3	Publication budget available for public review.
September, 2024	Final Budget/Year-End Analysis
September 4*	Public Hearing and adoption of Final Budget.
September 9	File Final Budget report with County agency.

*Actual date dependent on final approved Board calendar.

Appendix E: 2024-2025 Budgeted Positions

Fund Application: 1

Program: Unrestricted General Fund

Certificated Assignments

Class Description	Job Code	C	E	H	M	P	S	T	V	W	ESC/DW	Total FTES
Academic Senate Officer	A0756	2.05	2.20	1.20	2.10	2.00	1.80	0.93	1.20	1.00	3.00	17.48
Academic Senate President	A0754							0.80				0.80
Associate Dean	A0650	3.00					1.00		1.00		1.00	6.00
Associate Vice Chanc, Institu Effectiv	A0095										1.00	1.00
Athletic Director	A0750	0.40	1.00	1.00	0.80	1.00			0.80	0.80		5.80
Bargaining Unit Representative	A0755	1.20	0.80	1.20	1.00	1.70	1.40		1.20			8.50
Chancellor	A0023										1.00	1.00
Child Development Center Teacher	A0553							1.00				1.00
Consulting Instruc (Learning Skills Ctr)	A0401								1.00			1.00
Consulting Instructor	A0403	1.00	3.00			2.40		2.00	0.50		1.00	9.90
Consulting Instructor (SFP)	A0407										1.00	1.00
Counselor	A0706	14.00	19.40	3.00	5.83	13.10	8.00	6.20	6.20	2.00	1.00	78.73
Dean	A0640	7.40	14.50	6.65	2.45	8.50	4.00	9.00	6.30	4.45	4.00	67.25
Dean (Acting)	A0638	1.00										1.00
Department Chair	A0711	8.90	15.70	5.80	5.40	9.30	3.50	7.40	11.90	5.20		73.10
Department Chair, Counseling	A0712	0.80	1.00	1.00	1.00	0.90	0.80	0.80	0.80			7.10
Department Chair, Library	A0713		0.80	0.20		0.40		0.20	0.40	0.40		2.40
Department Chair, Library	A0795		0.20	0.80	0.50	0.60		0.80	0.60	0.60		4.10
Department Chair, Teaching	A0798	11.45	11.90	0.60	3.70	9.00	3.90	3.10	9.10	5.30		58.05
Deputy Chancellor	A0025										1.00	1.00
Handicap Specialist	A0734	1.00							0.50			1.50
Instr (Special Assign) (Learning Skills)	A0751					1.20				1.30		2.50
Instr (Special Assignment)	A0753	6.05	10.57	3.00	2.95	2.70	3.00	1.50	5.10	1.85	2.30	39.02
Instr (Special Assignment) (SFP)	A0759								0.20			0.20
Instructor	A0741	128.45	243.87	71.80	67.60	182.91	41.70	151.97	141.22	82.85		1,112.36
Instructor, Coach	A0743									0.20		0.20
Librarian	A0730	4.00	7.00	1.00	3.00	6.00	1.00	2.00	4.00	3.00		31.00
Officer of Organization	A0760					0.50						0.50
Nurse	A0467						0.40					0.40
President	A0602	1.00	1.00	1.00	1.00		1.00	1.00	1.00	1.00		8.00
President (Interim)	A0604					1.00						1.00
Senior Lead SIS Administrator	A0091										1.00	1.00
Vice Chancellor	A0038										2.00	2.00
Vice Department Chair	A0721	0.20	0.60	1.20	0.60	0.30		0.17	0.20	0.20		3.47
Vice Department Chair, Counseling	A0722	0.20										0.20
Vice President of Academic Affairs	A0630		1.00	2.00	0.25	1.00	1.00	1.00	1.00	1.00		8.25
Vice President of Student Services	A0632	1.00	1.00	1.00	0.11	1.00	1.00	1.00	1.00	1.00		8.11
Total Certificated Assignments		193.10	335.53	102.45	98.28	245.51	73.50	190.87	195.22	112.15	19.30	1,565.91

Non-Certificated Assignments

Class Description	Job Code	C	E	H	M	P	S	T	V	W	ESC/DW	Total FTES
Academic Scheduling Specialist	C2442	1.00	2.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00		10.00
Accountant	C1163	2.50	3.00	1.00	1.00	2.00	1.00	2.00	1.00	1.00	13.00	27.50
Accounting Assistant	C1348	1.00		2.00	1.00	3.00		6.00	0.50		1.00	14.50
Accounting Manager	C1123										2.00	2.00
Accounting Systems Analyst	C1129										1.00	1.00
Accounting Technician	C1328	5.50	12.00	3.00	3.00	3.00	2.00	3.00	4.00	4.00	7.00	46.50
ADA Compliance Officer	C2207					1.00					1.00	2.00
Admin Assistant to the Board of Trustees	C2452										1.00	1.00
Admin Assistant to the Chancellor	C2415										1.00	1.00
Administrative Analyst	C5075	1.00	1.00	1.00	2.00	1.30		3.00	2.00		5.00	16.30
Administrative Assistant	C2478	8.00	8.00	2.00	1.00	4.00	5.00	6.00	5.00	3.00	1.00	43.00
Administrative Assistant (Confidential)	C2475		1.00				1.00					2.00
Administrative Operations Technician	C2460	2.00	1.00	1.00	3.00	3.00	1.00	3.00	2.00	2.00		18.00
Admissions & Records Assistant	C2598	5.00	16.00	5.00	3.00	7.00	4.00	6.00	8.00	5.00		59.00
Admissions & Records Evaluation Tech	C2596	4.00	4.00	3.00	2.00	5.00		4.00	3.85	2.00		27.85
Admissions & Records Office Supervisor	C2560	1.00	1.00		1.00	1.00	1.00	1.00	1.00	1.00		8.00
Agricultural Technician	C4505					5.00						5.00
Applications and Programming Manager	C1036										1.00	1.00
Applications Developer/Programmer	C1093										4.00	4.00
Art Gallery and Museum Director	C5153		1.00									1.00
Art Gallery Preparator	C5253		2.00						0.20			2.20
Assignment Auditor	C1209										1.00	1.00
Assistant Accounting Systems Analyst	C1311										1.00	1.00
Assistant Administrative Analyst	C5084			1.00	1.00						9.00	11.00
Assistant Director of Accounting	C1029										1.00	1.00
Assistant Personnel Analyst	C5018										2.00	2.00
Assistant Personnel Director	C5008										1.00	1.00
Assistant Research Analyst	C2081		1.00							1.00		2.00
Assistant Technology Services Specialist	C1102										14.00	14.00
Assoc Vice President, Admin Services	C1054		1.00			1.00		0.10				2.10
Assoc. V.C. of Facil. Plan. & Sustainab.	C1012										1.00	1.00
Associate General Counsel	C1023										3.00	3.00
Asst Computer & Network Support Specl	C1146										1.00	1.00
Asst. Dir. of Employee & Labor Relations	C5005										1.00	1.00
Asst. Financial Aid Systems Specialist	C2575										2.00	2.00
Athletic Trainer	C5310	1.00	2.00	1.75	1.00	2.00	1.00	1.00	2.00	2.00		13.75
Auditor	C1216										4.00	4.00
Automotive Mechanic	C5770	1.00	1.00			1.00		1.00	1.00	1.00		6.00
Carpenter	C3433	2.00	2.00	1.00		2.00		2.00	1.00	1.00		11.00
Cashier	C5166	2.00			1.00			2.00	1.00			6.00
Central Plant/Util. Infr. Project Mgr.	C1442										1.00	1.00
Chemistry Lab Technician	C5254	1.00	2.00	1.00	1.50	2.00	1.00	1.00	1.50	1.00		12.00
Chief Advancement Officer	C1017										1.00	1.00
Chief Information Security Officer	C1061										1.00	1.00
Chief IT Mgr, Engr & Tech Svc Delivery	C1040										1.00	1.00
Child Develop. Center Food Services Aide	C4524				1.00							1.00
College Event and Venue Coordinator	C5304	1.00	1.00			1.00	1.00	1.00	1.00			6.00
College Event and Venue Technician	C5334		2.00	1.00				1.00				4.00
College Financial Administrator	C1121	1.00	1.00	1.00	1.00			1.00	1.00	1.00		7.00

Class Description	Job Code	C	E	H	M	P	S	T	V	W	ESC/DW	Total FTES
College Human Resources Officer	C2082									1.00	1.00	2.00
College Public Relations Manager	C2109	1.00	1.00			1.00	1.00	1.00	1.00	1.00		7.00
Community Services Aide	C5064			1.00								1.00
Compliance Investigator	C2204										4.00	4.00
Compliance Officer	C5011										1.00	1.00
Computer Laboratory Assistant	C4595		2.00			1.00			2.00			5.00
Computer Operations Supervisor	C1151										1.00	1.00
Computer Systems Operator	C1149										2.00	2.00
Construction Inspector	C1596										1.00	1.00
Cosmetology Lab Technician	C5257							1.00				1.00
Costume Maker	C5393	2.00	1.00			1.00			0.50			4.50
Courier	C5864										2.00	2.00
Custodial Supervisor	C4053	4.00	4.00	2.00	3.00	3.00	2.00	3.50	4.00	3.00		28.50
Custodian	C4076	30.75	57.00	20.00	22.00	40.00	21.00	38.00	25.00	25.00	3.00	281.75
Data Management Support Assistant	C1158										1.00	1.00
Database Administrator	C1041										2.00	2.00
Deputy CIO, College Tech. & Infra. Svcs.	C1067										1.00	1.00
Deputy CIO, IT Infra. & Soft. Sys. Supp.	C1068										1.00	1.00
Dir. of Div., Equity, Inclu. & Accessib.	C1021										1.00	1.00
Director of Budget and Managemt Analysis	C1011										1.00	1.00
Director of Business Services	C1003										1.00	1.00
Director of College Facilities	C3158	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00		9.00
Director of Communications & Marketing	C2105										1.00	1.00
Director of Employee and Labor Relations	C1004										1.00	1.00
Director of Foundation	C2106		1.00						1.00	1.00		3.00
Director of Human Resources	C5004										1.00	1.00
Director of Internal Audit	C1203										1.00	1.00
Director of Safety and Security Services	C4253										1.00	1.00
District IT Manager, College Tech. Svcs.	C1070										3.00	3.00
Division Operations Specialist	C2083										2.00	2.00
Electrician	C3322	2.00	4.00	1.00	2.00	3.00	1.00	3.00	2.00	2.00		20.00
Electronics Laboratory Technician	C4558					1.00		1.00				2.00
Electronics Technician	C3547			1.00							1.00	2.00
Employee and Labor Relations Specialist	C5016										1.00	1.00
Employee Health and Wellness Specialist	C5082										1.00	1.00
Engineering Lab Technician	C5261		1.00									1.00
Environ. & Occupa. Health & Safety Spec	C4266							1.00			1.00	2.00
ERP Functional Business Analyst (SI)	C5444										7.00	7.00
ERP Team Leader (Student Systems)	C5424										1.00	1.00
Event Assistant	C5389		0.28	2.20				1.00				3.48
Exec Assistant to the Board of Trustees	C2448										1.00	1.00
Executive Assistant	C2431										3.00	3.00
Executive Assistant (Confidential)	C2430	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	5.00	14.00
Executive Assistant to the Chancellor	C2405										1.00	1.00
Executive Legal Assistant	C2437										1.00	1.00
Facilities Operations Technician	C2445										1.00	1.00
Facilities Programs Specialist	C5065										1.00	1.00
Facilities Project Manager	C1441										5.00	5.00
Farm Manager	C4503					1.00						1.00

Class Description	Job Code	C	E	H	M	P	S	T	V	W	ESC/DW	Total FTES
Finance Proj Mgr-Bond & Special Funding	C1119										1.00	1.00
Financial Aid Assistant	C2584	2.40	1.13			1.00		2.00	1.00			7.53
Financial Aid Manager	C1125	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	10.00
Financial Aid Supervisor	C2580	1.00		1.00	1.00	1.00	1.00	1.00			1.00	7.00
Financial Aid Systems Specialist	C2574										1.00	1.00
Financial Aid Technician	C2582	8.00	9.00	2.00	2.00	8.00	4.00	10.00	9.00	6.90	6.00	64.90
Financial Analyst	C5073										3.00	3.00
Fitness Center Coordinator	C5305				1.00	1.00						2.00
Foundation Development Assistant	C5098								1.00			1.00
Foundation Development Officer	C2206				0.50				0.75		1.00	2.25
Gardener	C4183	3.00	10.00	3.00	1.00	15.00	3.00	2.00	6.00	3.00		46.00
Gardening Supervisor	C4157	1.00			1.00	1.00		1.00	1.00	1.00		6.00
General Counsel	C1016										1.00	1.00
General Foreman	C3301	1.00	3.00	1.00	1.00	1.00	1.00	2.00	1.00	1.00		12.00
General Services Supervisor	C4710										1.00	1.00
Grants Coordinator	C2209										1.00	1.00
Graphic Designer	C4613	1.00	1.00		1.00						1.00	4.00
Groundskeeper	C4187	3.00			2.00	2.00		4.00		1.00	1.00	13.00
Health Benefits Manager	C2061										1.00	1.00
Heating & Air Conditioning Technician	C4036	2.00	3.00	2.00	1.00	2.00		4.00	2.00	2.00	1.00	19.00
Human Resources Assistant	C2278	1.00		1.00		2.00					7.00	11.00
Information Security Analyst	C1078										2.00	2.00
Instructional Aide - Liberal Arts	C4589		1.00									1.00
Instructional Aide, Vocational Arts	C5283					1.00		2.00				3.00
Instructional Assistant - Admin of Justi	C4587		2.00									2.00
Instructional Assistant - Architecture	C5259		1.00									1.00
Instructional Assistant – Art	C5252		1.00			1.00				1.00		3.00
Instructional Assistant - Automotive Tec	C4577		2.00			1.50						3.50
Instructional Assistant - CAOT	C4582	1.00	1.00		1.00	1.00			1.00			5.00
Instructional Assistant - Child Develop	C4583	1.00	1.00									2.00
Instructional Assistant - Culinary Arts	C4578			1.00	2.00			2.00				5.00
Instructional Assistant - Dietetics	C4581	0.50										0.50
Instructional Assistant - Horticulture	C4153					1.00						1.00
Instructional Assistant - Information Te	C4569	8.00	7.00		1.00	3.00	1.00	2.00		2.00		24.00
Instructional Assistant - Journalism	C5270					1.00						1.00
Instructional Assistant - Language Arts	C4560	1.00	3.00	1.00				1.00	1.00			7.00
Instructional Assistant - Mathematics	C4579		3.00	1.00					1.00			5.00
Instructional Assistant - Music	C5268	2.00	1.00	1.00		1.00			1.00		1.00	6.00
Instructional Assistant - Nursing	C4580	1.00	1.00	1.00		1.00		1.00	1.00			6.00
Instructional Assistant - Photography	C5273	1.50	1.00			1.00			0.75			4.25
Instructional Assistant, Dental Hygiene	C5266									1.00		1.00
Instructional Assistant, Industrial Tech	C5275					1.00		2.40		1.60		5.00
Instructional Assistant, Media Arts	C5271		1.00									1.00
Instructional Asst, Assistive Technology	C4584			0.50				1.00				1.50
Instructional Asst, Registrd Vet Technol	C4586					1.00						1.00
Instructional Media Specialist	C4623										1.00	1.00
Instructional Media Technician	C4571	1.00						2.00		1.00	4.00	8.00
Insurance Claims Specialist	C5066										1.00	1.00
Investigator	C4264										1.00	1.00

Class Description	Job Code	C	E	H	M	P	S	T	V	W	ESC/DW	Total FTES
Lead Carpenter	C3432	1.00										1.00
Lead Electrician	C3321	1.00	1.00			1.00						3.00
Lead Gardener	C4174			1.00		1.00				1.00		3.00
Lead Heating & Air Conditioning Technici	C4035	1.00			1.00	1.00			1.00			4.00
Lead Painter	C3471	1.00										1.00
Lead Plumber	C3342	1.00										1.00
Lead Support Services Assistant	C4765			1.00				1.00	1.00			3.00
Legal Secretary	C2462										2.00	2.00
Legislative & Governmental Rel. Officer	C2104										1.00	1.00
Library Technician	C2618	5.00	7.00	2.00	2.00	4.00	4.00	4.00	6.00	3.00		37.00
Life Sciences Lab Technician	C5263	1.00	3.00	2.00	1.00	4.00	1.63	1.00	3.00	1.60		18.23
Locksmith	C3445	1.00	1.00	1.00	1.00	1.00	1.00	1.00		1.00		8.00
Machinist	C3522							1.00	1.00			2.00
Maintenance & Ops Standard Coordinator	C3170										1.00	1.00
Maintenance Assistant	C3768	7.00	6.00	3.00	1.00	2.00	2.00	7.00	3.00	3.00	1.00	35.00
Network Architect	C1082										1.00	1.00
Network Engineer	C1096										7.00	7.00
Office Assistant	C2694	3.00	11.00		2.00	3.90		2.00	2.00	1.00	5.00	29.90
Online Multimedia Specialist	C4620		1.00			1.00				1.00	4.00	7.00
Online Technical Support Assistant	C4622	1.00	1.00			1.00			1.00	1.00		5.00
Operations Manager	C4023	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	10.00
Painter	C3473	2.00	4.00	1.00	1.00	2.00		4.00	2.00	1.00		17.00
Paralegal	C2301										1.00	1.00
Paralegal (Litigation)	C2303										1.00	1.00
Patient Care Simulation Technician	C5258			1.00				1.00				2.00
Payroll Assistant	C1347	2.00	4.00	1.00	1.00	2.00	1.00	1.00	1.00	1.00		14.00
Payroll Systems Coordinator	C1127										1.00	1.00
Payroll Systems Manager	C1118										1.00	1.00
Payroll Systems Technician	C1338										8.00	8.00
Performing Arts Technician	C5256	4.00	2.00			1.00	1.00		1.00			9.00
Personnel Analyst	C5017										4.00	4.00
Personnel Director	C5003										1.00	1.00
Phys Educa/Athletics Facil Asst(F)	C5978	2.00	2.00		2.00	1.00	1.00	1.00	1.00	1.00		11.00
Phys Educa/Athletics Facil Asst(M)	C5973	1.00	1.00	2.00			1.00		1.00	1.00		7.00
Physical Sciences Lab Technician	C5274	1.00	2.00			2.00		1.00	1.00			7.00
Piano Accompanist/Coach	C5378	1.63	2.00			1.50			1.58			6.71
Plasterer	C3330	1.00										1.00
Plumber	C3343	2.00	4.00	1.00	2.00	2.00		1.00	2.00	1.00		15.00
Pool Lifeguard	C5383	0.50	1.00			3.71	0.50	0.80	3.00			9.51
Pool Operations Technician	C4056					1.00	1.00		0.45			2.45
Power Equipment Mechanic	C5775	1.00			1.00	1.00						3.00
Procurement Manager	C2060										1.00	1.00
Procurement Specialist	C5123										8.00	8.00
Procurement Technician	C5140	1.00	2.00	1.00		1.00		1.00	1.00			7.00
Professional Development Coordinator	C5043					1.00			1.00			2.00
Projectionist	C4609	0.50										0.50
Recruitment and Assessment Manager	C1087										1.00	1.00
Registrar	C2510	1.00	1.00	1.00			1.00	1.00	1.00			6.00
Reprographic Equipment Operator	C4770		2.00			1.00		2.00	2.00	1.00	2.00	10.00

Class Description	Job Code	C	E	H	M	P	S	T	V	W	ESC/DW	Total FTES
Research Analyst	C2079	2.00	2.00	2.00			1.00	2.00	2.00	1.00	2.00	14.00
Risk Management Coordinator	C2070										1.00	1.00
Safety & Emergency Preparedness Manager	C4265										1.00	1.00
SAP ABAP Programmer	C5418										3.00	3.00
SAP Basis Administrator	C5409										1.00	1.00
SAP Business Data Warehouse Developer	C5431										1.00	1.00
SAP Functional Business Analyst	C5441										5.00	5.00
SAP Functional Team Leader	C5425										1.00	1.00
SAP Quality Assurance Analyst	C5417										1.00	1.00
SAP/ERP Manager	C5405										1.00	1.00
Secretary	C2480	7.00	7.00	4.00	6.00	3.00	3.00	8.00	5.00	4.00		47.00
Senior Accountant	C1161	1.00	1.00				1.00	1.00			5.50	9.50
Senior Accounting Technician	C1325		1.00	1.00		1.00			2.00	1.00		6.00
Senior Administrative Analyst	C5023					1.00					2.00	3.00
Senior Administrative Assistant	C2468	3.00	1.00	4.00	2.00	2.00	3.00	2.00	3.00	3.00	3.00	26.00
Senior Administrative Assistant (Conf.)	C2465										2.00	2.00
Senior Administrative Asst. (Steno/Conf)	C2461										1.00	1.00
Senior Applications Developer/Programmer	C1092										3.00	3.00
Senior Assessment and Selection Analyst	C5033										1.00	1.00
Senior Compliance Investigator	C2203										2.00	2.00
Senior Custodial Supervisor	C4048	1.00	1.00			1.00		1.00		1.00		5.00
Senior Financial Analyst	C5071										1.00	1.00
Senior Human Resources Assistant	C2270	1.00	2.00		1.00	1.00		1.00	1.00		9.00	16.00
Senior Human Resources Technician	C2249	2.00	1.00	1.00							2.00	6.00
Senior Network Engineer	C1079										2.00	2.00
Senior Office Assistant	C2425	5.00	7.00	2.00	2.00	5.00	3.00	5.50	2.00	3.50	4.00	39.00
Senior Payroll Systems Technician	C1317										6.00	6.00
Senior Procurement Specialist	C5116										2.00	2.00
Senior SAP ABAP Programmer	C5415										3.00	3.00
Senior SAP Functional Business Analyst	C5439										2.00	2.00
SFP-Program Specialist	C5997	1.00										1.00
SFP-Program Technician	C5998				2.00			1.00				3.00
Sign Language Interpreter Specialist li	C4556					0.50		2.00				2.50
Software Systems Engineer	C1045										5.00	5.00
Sound Engineer	C4607	1.00	1.00									2.00
Special Services Assistant	C5038					1.00				1.00		2.00
Sports Event Technician	C5388		0.75									0.75
Sports Information Specialist	C2115		1.00			1.00			1.00			3.00
Sr Admissions & Records Office Spvr	C2554								1.00	0.75		1.75
Sr Employee & Labor Relations Specialist	C5034										1.00	1.00
Sr Sign Language Interpreter Specialist	C4551							1.00				1.00
Stock Control Aide	C5292		1.00	1.00								2.00
Stock Control Assistant	C5248	2.00	2.00		1.00	2.00	1.00	2.00	2.00	1.00	1.00	14.00
Stock Control Supervisor	C5203	1.00	1.00	1.00								3.00
Student Programs Specialist	C5049							1.00				1.00
Student Recruiter	C5042					1.00				2.00		3.00
Student Recruitment Coordinator	C5040	1.00				1.00	1.00					3.00
Student Services Aide	C5048		3.00			1.00	1.00	3.00	1.00	0.56		9.56
Student Services Assistant	C5046	1.50	8.00	1.00	1.00	3.00	1.00	5.00		2.00		22.50

Class Description	Job Code	C	E	H	M	P	S	T	V	W	ESC/DW	Total FTES
Student Services Specialist	C5044							2.00		1.00		3.00
Student Support Services Representative	C5051	1.00							5.00			6.00
Supervising Accounting Technician	C1320	1.00	1.00	1.00	1.00	1.00		1.00		1.00	1.00	8.00
Supervising Auditor	C1206										1.00	1.00
Supervising Construction Inspector	C1595										1.00	1.00
Supervising Instructional Media Tech.	C4553										1.00	1.00
Supervising Payroll Systems Technician	C1301										3.00	3.00
Supervising Software Systems Engineer	C1042										2.00	2.00
Supervising Technology Svcs. Specialist	C1100										14.00	14.00
Supervising Television/Cinema Engineer	C3536	1.00										1.00
Sustainability & Utility Program Manager	C1435										1.00	1.00
Swimming Pool Supervisor	C5358					1.00			1.00			2.00
Team Leader, App. Develop. & Programming	C1090										3.00	3.00
Team Leader, SAP ABAP Programming	C5407										1.00	1.00
Technology Project Manager	C1081										3.00	3.00
Technology Service Desk Manager	C1084										1.00	1.00
Technology Services Specialist	C1101	0.40									36.00	36.40
Television/Cinema Engineer	C4605	1.00										1.00
Theater Management Assistant	C4540		1.00				1.00					2.00
V.C./Chief Facilities Executive	C1002										1.00	1.00
Vice Chancellor of Human Resources	C5000										1.00	1.00
Vice Chancellor/Chief Financial Officer	C1010										1.00	1.00
Vice Chancellor/Chief Info. Officer	C1005										1.00	1.00
Vice President, Administrative Services	C1009	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00		9.00
Web Architect	C1134										5.00	5.00
Web Designer	C1141										5.00	5.00
Workers' Compensation Claims Specialist	C5067										1.00	1.00
Total Non-Certificated Assignments		202.68	295.15	109.45	103.00	217.41	89.13	208.30	168.08	126.91	392.50	1,912.61
Total Unrestricted General Fund		395.78	630.69	211.90	201.28	462.92	162.63	399.17	363.30	239.06	411.80	3,478.52

Program: Community Services (10010)

Class Description	Job Code	C	E	H	M	P	S	T	V	W	ESC/DW	Total FTES
Community Services Aide	C5064	1.00				0.50			1.00			2.50
Community Services Assistant	C5062	1.00										1.00
Community Services Manager	C5058	1.00	1.00						1.00			3.00
Office Assistant	C2694					1.00						1.00
Pool Lifeguard	C5383								3.00			3.00
Total Non-Certificated Assignments		3.00	1.00	0.00	0.00	1.50	0.00	0.00	5.00	0.00	0.00	10.50
Total Community Services (10010)		3.00	1.00	0.00	0.00	1.50	0.00	0.00	5.00	0.00	0.00	10.50

Program: Health Services (10135)

Certificated Assignments

Class Description	Job Code	C	E	H	M	P	S	T	V	W	ESC/DW	Total FTES
Dean	A0640								0.25			0.25
Nurse	A0467					0.50						0.50
Total Certificated Assignments		0.00	0.00	0.00	0.00	0.50	0.00	0.00	0.25	0.00	0.00	0.75

Non-Certificated Assignments

Class Description	Job Code	C	E	H	M	P	S	T	V	W	ESC/DW	Total FTES
Student Health Center Assistant	C2600					2.00						2.00
Student Services Assistant	C5046		2.00						1.00			3.00
Total Non-Certificated Assignments		0.00	2.00	0.00	0.00	2.00	0.00	0.00	1.00	0.00	0.00	5.00
Total Health Services (10135)		0.00	2.00	0.00	0.00	2.50	0.00	0.00	1.25	0.00	0.00	5.75

Program: Parking Services (10145)

Class Description	Job Code	C	E	H	M	P	S	T	V	W	ESC/DW	Total FTES
Administrative Analyst	C5075					0.50						0.50
Custodian	C4076								1.00			1.00
Gardener	C4183								1.00			1.00
Senior Office Assistant	C2425		1.00			1.00		0.50		0.50		3.00
Total Non-Certificated Assignments		0.00	1.00	0.00	0.00	1.50	0.00	0.50	2.00	0.50	0.00	5.50
Total Parking Services (10145)		0.00	1.00	0.00	0.00	1.50	0.00	0.50	2.00	0.50	0.00	5.50

Program: Disabled Student Programs & Services (10404-10406, 10420)

Certificated Assignments

Class Description	Job Code	C	E	H	M	P	S	T	V	W	ESC/DW	Total FTES
Associate Dean	A0650			1.00								1.00
Counselor	A0706	2.00			1.00	2.00	1.00	1.00	2.00	2.00		11.00
Counselor (SFP)	A0715			1.00								1.00
Dean	A0640			0.10						0.25		0.35
Handicap Specialist	A0734	1.00	2.00		1.00	1.00			1.00			6.00
Total Certificated Assignments		3.00	2.00	2.10	2.00	3.00	1.00	1.00	3.00	2.25	0.00	19.35

Non-Certificated Assignments

Class Description	Job Code	C	E	H	M	P	S	T	V	W	ESC/DW	Total FTES
Event Assistant	C5389								0.90			0.90
Exam Proctor	C2293								1.00			1.00
Instructional Asst, Assistive Technology	C4584	1.00	1.00	1.00	1.00	1.00			1.00			6.00
Sign Language Interpreter Specialist II	C4556	3.60				3.13		2.00		0.50		9.23
Special Services Assistant	C5038	1.00	2.00	1.00	1.00	1.00	1.00					7.00
Sr Sign Language Interpreter Specialist	C4551	1.00				1.00				1.00		3.00
Student Services Assistant	C5046		1.00						1.00			2.00
Total Non-Certificated Assignments		6.60	4.00	2.00	2.00	6.13	1.00	2.00	3.90	1.50	0.00	29.13
Total Disabled Students Prog & Svs (10420)		9.60	6.00	4.10	4.00	9.13	2.00	3.00	6.90	3.75	0.00	48.48

Program: Student Equity and Achievement (11400-11404)

Certificated Assignments

Class Description	Job Code	C	E	H	M	P	S	T	V	W	ESC/DW	Total FTES
Associate Dean (SFP)	A0652										1.00	1.00
Counselor	A0706	4.00	14.00	8.00	5.53	6.80	1.00	14.43	8.00	7.43		69.19
Dean	A0640		3.00		0.75		1.00		2.20	1.10		8.05
Handicap Specialist	A0734							1.00	0.50			1.50
Instr (Special Assignment)	A0753	1.00	1.00		0.20					0.60		2.80
Vice President of Academic Affairs	A0630				0.25							0.25
Vice President of Student Services	A0632				0.60							0.60
Total Certificated Assignments		5.00	18.00	8.00	7.32	6.80	2.00	15.43	10.70	9.13	1.00	83.38

Non-Certificated Assignments

Class Description	Job Code	C	E	H	M	P	S	T	V	W	ESC/DW	Total FTES
Accounting Technician	C1328	1.00										1.00
Administrative Assistant	C2478	1.00	2.00			1.00			2.00			6.00
Admissions & Records Assistant	C2598								2.00	1.00		3.00
Admissions & Records Evaluation Tech	C2596		2.00			1.00	1.00			2.00		6.00
Admissions & Records Office Supervisor	C2560		1.00									1.00
Assistant Research Analyst	C2081		1.00		1.00							2.00
Athletic Trainer	C5310					1.00						1.00
Child Develop. Center Food Services Aide	C4524					1.00						1.00
Child Development Center Assistant	C4529					1.00						1.00
Financial Aid Assistant	C2584					1.00				2.00		3.00
Financial Aid Technician	C2582			1.00								1.00
Graphic Designer	C4613								1.00			1.00
Instructional Assistant - Language Arts	C4560								1.00			1.00
Instructional Asst, Assistive Technology	C4584									1.00		1.00
Office Assistant	C2694		1.00						3.00			4.00
Research Analyst	C2079					1.00			1.00	1.00		3.00
Secretary	C2480			1.00					1.00			2.00
Senior Office Assistant	C2425								1.00			1.00
Special Services Assistant	C5038							2.00				2.00
Student Programs Specialist	C5049					1.00						1.00
Student Recruiter	C5042	3.00						1.00		1.00		5.00
Student Recruitment Coordinator	C5040				0.50			1.00				1.50
Student Services Aide	C5048					1.00						1.00
Student Services Assistant	C5046		13.00		3.00	3.00		1.00	1.00	3.00		24.00
Student Services Specialist	C5044	1.15	2.00	1.00		2.00			2.00	3.00		11.15
Student Support Services Representative	C5051	5.00	8.00	2.00		2.00		5.00		3.00		25.00
Total Non-Certificated Assignments		11.15	30.00	5.00	4.50	16.00	1.00	10.00	15.00	17.00	0.00	109.65
Total Specially Funded Programs		16.15	48.00	13.00	11.82	22.80	3.00	25.43	25.70	26.13	1.00	193.03

Program: Extended Opportunities Programs & Services (10486-10490)

Certificated Assignments

Class Description	Job Code	C	E	H	M	P	S	T	V	W	ESC/DW	Total FTES
Counselor	A0706	5.95	2.65	2.50	1.40	2.00		0.83	3.00	1.35		19.68
Total Certificated Assignments		5.95	2.65	2.50	1.40	2.00	0.00	0.83	3.00	1.35	0.00	19.68

Non-Certificated Assignments

Class Description	Job Code	C	E	H	M	P	S	T	V	W	ESC/DW	Total FTES
Accountant	C1163	0.50										0.50
Data Management Support Assistant	C1158			1.00								1.00
Financial Aid Assistant	C2584				0.50							0.50
Office Assistant	C2694			1.00						1.00		2.00
Senior Office Assistant	C2425	0.75	1.00		0.70	1.00		1.00	1.00			5.45
Student Recruitment Coordinator	C5040				0.40							0.40
Student Services Assistant	C5046	0.50	2.50		0.70				2.00	0.80		6.50
Student Services Specialist	C5044				0.70							0.70
Technology Services Specialist	C1101	0.60										0.60
Total Non-Certificated Assignments		2.35	3.50	2.00	3.00	1.00	0.00	1.00	3.00	1.80	0.00	17.65
Total Extended Opp Prog & Svs (10486-10490)		8.30	6.15	4.50	4.40	3.00	0.00	1.83	6.00	3.15	0.00	37.33

Program: Other Specially Funded Programs

Certificated Assignments

Class Description	Job Code	C	E	H	M	P	S	T	V	W	ESC/DW	Total FTES
Consulting Instructor	A0403	0.25										0.25
Counselor	A0706	1.80	0.95	0.50	1.60	1.00				0.82		6.67
Dean	A0640	0.60	2.50	0.25	0.25	1.50			1.25	2.03	1.00	9.38
Dean (SFP)	A0642		1.00									1.00
Instr (Special Assignment)	A0753								1.70	1.10		2.80
Instructor	A0741									0.90		0.90
Vice President of Academic Affairs	A0630				0.50							0.50
Total Certificated Assignments		2.65	4.45	0.75	2.35	2.50	0.00	0.00	2.95	4.85	1.00	21.50

Non-Certificated Assignments

Class Description	Job Code	C	E	H	M	P	S	T	V	W	ESC/DW	Total FTES
Accountant	C1163										2.00	2.00
Administrative Analyst	C5075									0.50		0.50
Administrative Assistant	C2478		1.00									1.00
Admissions & Records Assistant	C2598				1.00							1.00
Admissions & Records Evaluation Tech	C2596								0.15			0.15
Community Services Aide	C5064					0.50						0.50
Community Services Specialist	C5059			1.00								1.00
Financial Aid Assistant	C2584	1.00	2.00		0.50	1.00				1.00		5.50
Financial Aid Supervisor	C2580	1.00	1.00						2.00	1.00		5.00
Financial Aid Technician	C2582	1.49	3.00	2.00	2.00	2.00	2.00	1.00	1.37	1.10	1.00	16.96
Grants Coordinator	C2209					1.00			1.00			2.00
Instructional Assistant, Industrial Tech	C5275									1.00		1.00
Office Assistant	C2694	1.00										1.00
Research Analyst	C2079										1.00	1.00
Senior Office Assistant	C2425	0.25			0.30				1.00			1.55
SFP-Program Director	C5996	1.00			0.50		1.00					2.50
SFP-Program Office Assistant	C5999		2.00			1.00						3.00
SFP-Program Specialist	C5997	1.00		1.00	1.00			1.00			1.00	5.00
SFP-Program Technician	C5998		3.48					3.00	1.00			7.48
Student Recruitment Coordinator	C5040				0.10							0.10
Student Services Assistant	C5046		2.50		0.30	1.00		1.00	1.00	1.20		7.00
Student Services Specialist	C5044	0.85			0.30					1.80		2.95
Student Support Services Representative	C5051		4.00	1.00								5.00
Total Non-Certificated Assignments		7.59	18.98	5.00	6.00	6.50	3.00	6.00	7.52	7.60	5.00	73.19
Total Specially Funded Programs		10.24	23.43	5.75	8.35	9.00	3.00	6.00	10.47	12.45	6.00	94.69

Fund Application: 6

Program: Food Services

Class Description	Job Code	C	E	H	M	P	S	T	V	W	ESC/DW	Total FTES
Administrative Analyst	C5075					0.20						0.20
Cashier	C5166							2.00				2.00
Total Non-Certificated Assignments		0.00	0.00	0.00	0.00	0.20	0.00	2.00	0.00	0.00	0.00	2.20
Total Food Services		0.00	0.00	0.00	0.00	0.20	0.00	2.00	0.00	0.00	0.00	2.20

Fund Application: 7

Program: Child Development Center

Certificated Assignments

Class Description	Job Code	C	E	H	M	P	S	T	V	W	ESC/DW	Total FTES
Child Development Center Teacher	A0553	3.62	4.00	1.00								8.62
Director, Child Development Center	A0551	1.00	1.00	1.00		1.00			1.00	0.57		5.57
Vice Director, Child Development Center	A0552		1.00									1.00
Total Certificated Assignments		4.62	6.00	2.00	0.00	1.00	0.00	0.00	1.00	0.57	0.00	15.19

Non-Certificated Assignments

Class Description	Job Code	C	E	H	M	P	S	T	V	W	ESC/DW	Total FTES
Child Develop. Center Food Services Aide	C4524		1.75			1.00						2.75
Child Development Center Assistant	C4529					5.88						5.88
Senior Office Assistant	C2425					1.00						1.00
Total Non-Certificated Assignments		0.00	1.75	0.00	0.00	7.88	0.00	0.00	0.00	0.00	0.00	9.63
Total Child Development Center		4.62	7.75	2.00	0.00	8.88	0.00	0.00	1.00	0.57	0.00	24.82

Fund Application: 8

Program: Bookstore

Class Description	Job Code	C	E	H	M	P	S	T	V	W	ESC/DW	Total FTES
Accountant	C1163										1.00	1.00
Accounting Assistant	C1348					1.00			0.50			1.50
Accounting Technician	C1328	0.50				1.00						1.50
Cashier	C5166	4.00	3.00	1.00	1.00	3.40		3.00	1.30	2.00		18.70
College Store Buyer	C5162	1.00	2.00		1.00	2.00		1.00	1.00			8.00
College Store Manager	C2140	1.00	1.00	1.00	1.00	1.00		1.00	1.00	1.00		8.00
College Store Supervisor	C2144	1.00				1.00	1.00	1.00				4.00
Custodian	C4076	0.25										0.25
Senior Accountant	C1161										0.50	0.50
Senior Cashier	C2136	0.50				1.00						1.50
Stock Control Aide	C5292					1.00		1.00				2.00
Stock Control Assistant	C5248	1.00		1.00	1.00	1.00			1.00			5.00
Total Non-Certificated Assignments		9.25	6.00	3.00	4.00	12.40	1.00	7.00	4.80	3.00	1.50	51.95
Total Bookstore		9.25	6.00	3.00	4.00	12.40	1.00	7.00	4.80	3.00	1.50	51.95

Appendix F: 2024-2025 Tentative Budget Allocation Mechanism

In 2019-20, the Board approved a new District Allocation Model that better aligns with the new Student Centered Funding Formula. In 2022-23, this District Allocation Model was reviewed and updated with an equity minded approach and approved by the Board in July 2023. This formula has been utilized for the Tentative Budget Allocation.

Funding Principles

- Aligns with the State’s Student Centered Funding Formula (SCFF) in support of student access, equity and success.
- Allocation Model should be easily understood, fair and predictable.
- Recognizes there are core services and unique characteristics associated with a College regardless of size.
- Recognizes that there are Districtwide costs and Educational Service Center operations that must be funded.
- Balances will be retained by Colleges, Educational Service Center and Information Technology locations.
- Colleges are encouraged to collaborate and promote innovation with each other that will maximize student access and success.
- Apply an equity minded approach, as in the SCFF, recognizing college resources and student needs vary across the District.

I. Parameters Used to Determine State Apportionment Revenue

1. Base Allocation

The Base Allocation is the enrollment-based component of the State Student Centered Funding Formula (SCFF) and is the sum of the Basic Allocation funding (which is based on the number of colleges and centers in a district and its size) and the funding for enrollment in credit (utilizing a three-year average), noncredit, and career development and college preparation (CDCP) noncredit courses, as well as enrollment of special admit students and inmates in correctional facilities.

For fiscal year 2024-25, the basic allocation base rate is estimated to be:

- | | | |
|---------------------------|-------------|----------------|
| • FTES >= 20,000 | \$8,586,065 | large college |
| • 10,000 <= FTES < 20,000 | \$7,512,806 | medium college |
| • FTES < 10,000 | \$6,439,546 | small college |
| • State Approved Center | \$2,146,516 | center |

For fiscal year 2024-25, the FTES allocation rates are estimated to be:

- Credit \$5,238
- Special Admit Credit \$7,346
- Incarcerated Credit \$7,346
- Non-Credit \$4,417
- Non-Credit Enhanced (CDCP) \$7,346

2. Supplemental Allocation

The Supplemental Allocation of the SCFF recognizes that districts must provide additional support to remove barriers to access and success for certain groups of students. It is determined based on the number of low-income students in a district.

For fiscal year 2024-25, the Supplemental Allocation rates are estimated to be:

- Pell Grant Recipients \$1,239
- College Promise Grant Recipients \$1,239
- AB 540 students \$1,239

3. Student Success Allocation

The Student Success Allocation encourages progress on outcomes linked to the goals included in the State Chancellors Office *Vision for Success*. This allocation assigns funding rates for eight outcomes with additional funding for outcomes attained by students who received Pell Grants and College Promise Grants (Equity).

For fiscal year 2024-25, the Student Success Allocation rates are estimated to be:

- Associate degree for transfer (ADT) \$2,922
- Associate degree granted \$2,191
- Baccalaureate degree granted \$2,191
- Credit certificate granted \$1,461
- Transfer-level Math or English course \$1,461
- Transfer to four-year university \$1,096
- Completion of nine or more CTE units \$730
- Attainment of regional living wage \$730

For fiscal year 2023-24, the Equity Allocation rates for Pell Students are estimated to be:

- Associate degree for transfer (ADT) \$1,105
- Associate degree granted \$829
- Baccalaureate degree granted \$829

- Credit certificate granted \$553
- Transfer-level Math or English course \$553
- Transfer to four-year university \$415
- Completion of nine or more CTE units \$276
- Attainment of regional living wage \$276

For fiscal year 2024-25, the Equity Allocation rates for CA Promise Grant Students are estimated to be:

- Associate degree for transfer (ADT) \$737
- Associate degree granted \$553
- Baccalaureate degree granted \$553
- Credit certificate granted \$368
- Transfer-level Math or English course \$368
- Transfer to four-year university \$276
- Completion of nine or more CTE units \$184
- Attainment of regional living wage \$184

4. COLA

COLA (cost of living adjustment) will be distributed as specified in the State Apportionment notice.

5. College Growth

- Growth will not be budgeted until earned
- Earned College Growth is defined as the amount of SCFF apportionment calculated (adjusted for the minimum base allocation) in excess of the College hold harmless amount
- College Growth not resulting in additional revenue from the State will be paid out of the contingency reserve

II. Parameters to Allocate State Apportionment Revenue

1. Educational Services Center (ESC)

The District recognizes that there are certain services that are provided more efficiently through a central operation. Examples of these services include Human Resources, Payroll, Accounts Payable and Purchasing and Information Technology. Funding for the ESC will be determined by a percentage of LACCD Base Allocation determined by the state Student Centered Funding Formula (SCFF). During the hold harmless period of the SCFF, the allocation will be determined by the formula: Prior Year Allocation + Current Year COLA + Board Approved Adjustments +/- cost transfers from/to other locations. At the end of the hold harmless period, (currently 2024-

25) a percentage will be established equal to the 2024-25 allocation amount (minus ending balance) divided by the 2024- 25 General Fund Unrestricted Revenue Final Budget (less dedicated revenue). This percentage will be adjusted in subsequent years by any Board Approved Adjustments +/- cost transfers from/to other locations. Funding for the ESC will come off the top of the Base Allocation, the remaining Base Allocation will be proportionately reduced across all locations and shall be distributed to colleges based on their proportion of the Districts base allocation plus hold harmless amount. The percentage and methodology will be reviewed a few years after the SCFF funding floor is fully implemented.

2. Districtwide (Centralized) Accounts

There are annual expenditures which support the District as a whole or that cannot be easily broken out by college. Examples of these expenditures include Property & Liability Insurance, Legal, Audit, etc. Budgets in these accounts do not carryover but are replenished each year. Funding for the Districtwide Accounts is based on need, the Presidents will make budget recommendations on Districtwide Accounts to the District Budget Committee. Funding for the Districtwide Accounts will come off the top of the Base Allocation, the remaining Base Allocation will be proportionately reduced across all locations and shall be distributed to colleges based on their proportion of the District's funded FTES.

3. Other Districtwide Accounts

There are Districtwide projects and expenditures that are one time in nature that tend to take multiple years to complete. Budgets in these accounts carryover until project completion or are self-supporting operations. Examples of these expenditures include the President and Dean Academy, DAS professional college, DAS sustainability and Van de Kamp. Funding for these other Districtwide accounts come from one-time budget requests or from unique funding streams and does not come from the Base Allocation.

4. Reserves

The District shall maintain a District General Reserve of six and a half percent (6.5%) and a Contingency Reserve of three and a half percent (3.5%) of total unrestricted general fund revenue at the districtwide account level. Such reserves shall be established to ensure the District's financial stability, to meet emergency situations or budget adjustments due to any revenue projection shortfalls during the fiscal year. Use of the reserve must be approved by the Board prior to any expenditure. State Apportionment Base Allocation Revenue will be utilized to maintain the General Reserve (6.5%) and replenish the Contingency Reserve (3.5%).

5. College Set Asides

One percent (1.0%) of total college unrestricted allocation is to be set aside in the college budget to ensure College financial stability, to meet emergency situations or budget adjustments due to any revenue projection shortfalls during the fiscal year.

6. Other Set Asides

The District shall maintain a Deferred Maintenance fund, setting aside two percent (2.0%) of total unrestricted general fund revenue at the districtwide account level. State Apportionment Base Allocation Revenue will be utilized to establish the Deferred Maintenance fund each budget year.

7. College Allocation

a. College Minimum Base

To recognize that there are fixed expenses and core services associated with a College regardless of size, each College will receive an annual minimum base allocation determined by the following parameters:

- Minimum Administrative Staffing:
 1. (1) President;
 2. (3) Vice Presidents;
 3. (1) Institutional Research Dean;
 4. (1) Facilities Manager;
 5. Deans
 - a. (4) Deans => small colleges (FTES<10,000);
 - b. (8) Deans => medium colleges (FTES>=10,000 and <20,000);
 - c. (12) Deans => large colleges (FTES>=20,000).
- Maintenance and Operations costs based on average cost per gross square footage.

b. Remaining State Apportionment Allocation

The colleges shall receive 100 % of their earned Supplemental Allocation and 100% of their earned Student Success Allocation, as well as their proportional share of their earned amount of the remaining Base Allocation (after ESC/IT, Districtwide and Reserves).

c. Assessment Calculation

The proportionate share of the total allocated base plus hold harmless amount will be used to determine the college assessment.

III. Parameters to Allocate Other Revenue

1. Non-Resident Tuition/Enrollment Fees

Revenue shall be distributed to colleges based on college projections of tuition earnings.

2. Local Revenue and Other Federal and State Revenue (Dedicated Revenue)

Revenue that is directly generated by colleges shall be distributed to colleges based on college projections and adjusted for actual.

3. Lottery Revenue

Revenue shall be distributed to colleges based on the proportion of a college's prior year FTES over the total District FTES and adjusted for actual.

4. Interest and Other Federal, State, and Local Income Not Directly Generated by the Colleges.

Interest and other federal, state, and local income that is not directly generated by colleges shall be utilized to fund the District's reserves.

IV. Parameters for Allocations

1. A College total budget shall be the sum of the adjusted base allocation, 100% of the calculated supplemental allocation, 100% of the calculated student success allocation, plus other revenue; minus college deficit payments; plus, balances.
2. Additional funding received by the District after Final Budget, not directly attributable to an individual college, shall be distributed through the new allocation model as delineated in the Revenue Parameters above.
3. In the event that actual revenues are less than the amounts projected and allocated to colleges for the fiscal year, the college budgets will be recalculated and adjusted accordingly.
4. As the District is being 'held harmless' by the State, and will be held to a 'funding floor' in the future; Colleges will be 'held harmless' to the total of the prior year allocated State Apportionment Revenue.
5. The College 'hold harmless' amount will increase by State COLA if the District 'hold harmless' revenue also increases by the same.
6. The College 'funding floor' amount, currently scheduled to be implemented in 2025-26, will not increase by COLA.
7. Colleges shall keep their ending balances through fiscal year 2024-25. Beginning in 2025-26, colleges shall keep their year-end balance up to five (5%) of their prior year's Unrestricted General Fund budget, excluding prior year balances. Colleges are allowed to carry over their accumulated balances from fiscal year 2025-26 and subsequent fiscal years up to ten (10%) of their prior year Unrestricted General Fund budget.
8. Colleges with balances in the General Reserve will be allowed to use up to \$5 million or twenty five percent (25%) of that balance annually, whichever is less. Additional access is allowed with the Chancellor's approval.
9. The Educational Services Center (ESC) and Information Technology (IT) shall retain its prior year ending balance including open orders. Open orders for Educational Services Center/IT and Districtwide Accounts shall be funded up to the available balances from these locations. Any uncommitted balances in Districtwide Accounts shall be redistributed to colleges at the end of the fiscal year.

10. The college president is the authority for college matters within the parameters of law and Board operating policy. The college president shall be responsible for the successful operation and performance of the college.
11. During Budget Preparation, the Presidents will make a recommendation on Districtwide (Centralized) Accounts allocation to the District Budget Committee.
12. Prior to Budget Preparation, the Presidents will meet to forecast FTES and other metrics and set goals to maximize revenues to be generated by the colleges.
13. Each operating location shall prepare a quarterly report to include annual projected expenditures and identify steps necessary to maintain a balanced budget.
14. The budget allocation will be recalculated using this mechanism at Final Budget, First Principal Apportionment (February) and at year-end.

Funds Available For 2024-2025 Unrestricted General Fund

	2022-2023 Final Budget (COLA@8.13%, GR@0.00%)	2024-2025 Tentative Budget (COLA@0.76%, GR@0.00%)	Difference
Base (excluding EPA Funds)	692,440,065	630,077,487	(62,362,578)
EPA Funds	49,418,748	170,355,075	120,936,327
COLA	60,980,793	5,916,953	(55,063,840)
Growth	0	0	0
Lottery	17,892,200	16,549,800	(1,342,400)
Non-Resident	8,279,000	8,775,000	496,000
Apprenticeship	33,455	33,455	0
Part-Time Faculty Compensation	2,305,482	2,305,482	0
On-Going State Mandate Block Grant	3,494,286	3,270,579	(223,707)
Full-Time Faculty Hiring	13,368,234	13,368,234	0
Part-Time Office Hours	5,252,817	6,565,428	1,312,611
Part-Time Faculty Health Benefits	2,170,443	2,713,054	542,611
BOG Fee Waiver Administration	1,100,000	1,100,000	0
Local			
Interest and RDA Passthrough	14,000,000	14,000,000	0
Dedicated Revenue	8,210,934	8,584,118	373,184
Total Income	878,946,457	883,614,665	4,668,208
Fund Balances			
Open Orders	22,994,629	0	(22,994,629)
Contingency Reserve	30,763,126	30,926,513	163,387
General Reserve	57,131,520	57,434,953	303,433
Other Fund Balance	76,157,677	60,235,374	(15,922,303)
Total Fund Balance	187,046,952	148,596,840	(38,450,112)
Total Proj Funds Available	1,065,993,409	1,032,211,505	(33,781,904)

Unrestricted General Fund

	2022-2023 Final Budget w/ Distributed Balances	2022-2023 Final Budget w/o Distributed Balances	2024-2025 Tentative Budget
City	76,844,245	75,731,368	78,385,112
East	157,801,428	146,527,683	145,191,317
Harbor	44,572,252	42,479,177	42,798,636
Mission	45,273,240	44,514,515	50,116,106
Pierce	97,325,219	92,227,200	90,991,077
Southwest	39,660,069	35,107,854	35,175,495
Trade-Tech	91,966,093	76,179,556	76,677,583
Valley	83,803,911	77,051,249	84,886,352
West	53,956,380	52,095,139	51,488,482
College Total	691,202,837	641,913,741	655,710,160
Educational Services Center	38,793,579	37,647,097	37,651,717
Information Technology	21,497,982	20,033,101	20,105,359
Districtwide Services	149,959,037	131,632,517	143,000,016
Contingency Reserve	30,763,126	(4,873,307)	30,926,513
General Reserve	57,131,520	6,444,222	57,434,953
STRS/PERS Reserve	0	0	0
Other District-wide	1,841,622	0	0
Van de Kamp Innovation	3,612,969	1,236,396	1,236,396
Supplemental Retirement (SRP)	4,700,045	4,700,045	4,758,850
Funds for Deferred Maint	17,578,929	17,578,929	17,672,293
Part Time Faculty Health Benefits	2,170,443	2,170,443	2,713,054
TCR B - One Time Revenue (ECA)	46,741,320	24,293,274	0
Undistributed Balance	0	183,216,951	61,002,194
Total	1,065,993,409	1,065,993,409	1,032,211,505

Revenue Allocation Detail

	Minimum Base Rev	Base Funds Remaining	EPA Funds	Supplemental	Student Success	COLA	SCFF Hold Harmless	Total SCFF Apportionment Allocated	Funds for FT Faculty Hiring	Other State/ Local	Apprentice	State Mandate Revenue	Lottery	Non-Resident	Dedicated Revenue	Total Revenues
City	16,409,854	31,581,203	19,439,632	16,002,894	10,927,723	696,031	0	95,057,337	1,722,084	1,222,091	0	363,121	1,888,980	2,500,000	308,904	103,062,517
East	20,071,269	65,756,261	40,475,895	26,907,259	20,469,063	1,367,380	6,238,628	181,285,755	1,603,410	2,112,041	0	816,352	4,114,649	1,550,000	574,550	192,056,757
Harbor	9,556,783	18,099,824	11,141,245	6,877,318	5,614,995	395,750	782,140	52,468,055	901,752	633,737	0	205,422	1,033,753	495,000	1,507,701	57,245,420
Mission	10,658,830	21,630,822	13,314,730	9,010,377	6,404,166	414,376	0	61,433,301	1,840,756	881,159	0	253,000	1,269,450	404,000	394,584	66,476,250
Pierce	17,028,233	37,342,019	22,985,669	18,190,456	14,651,235	833,805	0	111,031,417	1,310,188	1,249,479	0	452,448	2,294,862	1,400,000	1,172,571	118,910,965
Southwest	10,371,139	13,257,277	8,160,442	5,476,337	3,197,856	339,010	4,143,498	44,945,559	920,378	442,993	0	127,653	643,652	150,000	624,536	47,854,771
Trade-Tech	17,200,322	30,885,766	19,011,559	14,836,030	10,604,419	701,278	0	93,239,374	1,369,524	1,113,890	33,455	384,969	1,939,426	771,000	1,307,888	100,159,526
Valley	15,904,530	36,327,901	22,361,435	17,361,759	11,769,997	717,125	0	104,442,747	2,074,642	1,403,477	0	426,793	2,145,488	650,000	470,325	111,613,472
West	10,147,936	21,874,083	13,464,468	8,234,944	7,154,361	471,235	1,128,852	62,475,879	1,625,495	912,043	0	240,820	1,219,541	855,000	986,663	68,315,441
College Total	127,348,896	276,755,156	170,355,075	122,897,374	90,793,815	5,935,990	12,293,118	806,379,424	13,368,229	9,970,910	33,455	3,270,578	16,549,801	8,775,000	7,347,722	865,695,119
Educational Services Ctr																
Information Technology																
Districtwide Svcs																
Contingency Reserve																
General Reserve																
STRS/PERS Reserve																
Other District-wide																
Van de Kamp Innovation															1,236,396	1,236,396
SRP- Early Retirement																
Funds for Def Maint																
PT Fac Health Ben										2,713,054						2,713,054
TCR B-One Time Stability						0	2,493,984	2,493,984								2,493,984
Undistrib (Projtd Bal)						(19,037)	(2,504,855)	(2,523,892)	5	14,000,000						11,476,113
Total	127,348,896	276,755,156	170,355,075	122,897,374	90,793,815	5,916,953	12,282,247	806,349,516	13,368,234	26,683,964	33,455	3,270,578	16,549,801	8,775,000	8,584,118	883,614,666

Assessment and Adjustment Detail

	Total Revenues	Assessment	SRP	Faculty Overbase	Centralized at Colleges	PERS/STRS Contingency	Bud Alloc w/o Balances	Balances	Balances Held Back	Budget for Open Orders	Budget Alloc Before Debt Pymt	Debt Repay	Budget Allocation
City	103,062,517	(23,818,326)	(712,174)	22,995	0	0	78,555,012	0	0	0	78,555,012	(169,900)	78,385,112
East	192,056,757	(46,817,405)	(539,448)	75,100	0	0	144,775,004	0	0	0	144,775,004	416,313	145,191,317
Harbor	57,245,420	(13,980,714)	(471,955)	11,550	0	0	42,804,301	0	0	0	42,804,301	(5,665)	42,798,636
Mission	66,476,250	(16,108,690)	(287,613)	27,878	123,187	0	50,231,012	0	0	0	50,231,012	(114,906)	50,116,106
Pierce	118,910,965	(27,324,184)	(400,796)	0	0	0	91,185,985	0	0	0	91,185,985	(194,908)	90,991,077
Southwest	47,854,771	(12,692,271)	(406,324)	11,550	0	0	34,767,726	0	0	0	34,767,726	407,769	35,175,495
Trade-Tech	100,159,526	(23,700,687)	(504,038)	891,843	0	0	76,846,644	0	0	0	76,846,644	(169,061)	76,677,583
Valley	111,613,472	(26,348,552)	(407,721)	40,425	176,676	0	85,074,300	0	0	0	85,074,300	(187,948)	84,886,352
West	68,315,441	(16,465,787)	(425,524)	46,047	0	0	51,470,177	0	0	0	51,470,177	18,305	51,488,482
College Total	865,695,119	(207,256,616)	(4,155,593)	1,127,388	299,863	0	655,710,161	0	0	0	655,710,161	(1)	655,710,160
Educational Services Ctr	0	38,045,843	(394,126)			0	37,651,717	0	0	0	37,651,717		37,651,717
Information Technology	0	20,194,156	(88,797)			0	20,105,359	0	0	0	20,105,359		20,105,359
Districtwide Svcs	0	143,299,879			(299,863)		143,000,016	0	0	0	143,000,016		143,000,016
Contingency Reserve	0	1,711,109	(120,334)	(1,127,388)		0	463,387	30,463,126			30,926,513		30,926,513
General Reserve	0	303,433					303,433	57,131,520			57,434,953		57,434,953
STRS/PERS Reserve	0					0	0				0		0
Other District-wide	0	0					0	0	0	0	0		0
Van de Kamp Innovation	1,236,396						1,236,396	0	0	0	1,236,396		1,236,396
SRP- Early Retirement	0		4,758,850				4,758,850				4,758,850		4,758,850
Funds for Def Maint	0	17,672,293					17,672,293	0			17,672,293		17,672,293
PT Fac Health Ben	2,713,054						2,713,054				2,713,054		2,713,054
TCR B-One Time Stability	2,493,984	(2,493,984)					0				0		0
Undistrib (Projtd Bal)	11,476,113	(11,476,113)					0	61,002,194			61,002,194		61,002,194
Total	883,614,666	0	0	0	0	0	883,614,666	148,596,840	0	0	1,032,211,506	(1)	1,032,211,505

Total Unrestricted General Fund Revenues

	Base Allocation (less EPA Funds)	EPA Funds	Supplemental	Student Success	Hold Harmless	COLA	Total SCFF Apportionment Generated	Funds for FT Faculty Hiring	Apprenticeship	Non-Resident	Dedicated	Lottery	Interest/Other State	On-Going State Mandate Block Grant	Total Revenue
City	46,113,295	19,439,632	16,002,894	10,927,723	0	696,031	93,179,575	1,722,084	0	2,500,000	308,904	1,888,980	1,222,091	363,121	101,184,755
East	96,014,007	40,475,895	26,907,259	20,469,063	6,238,628	1,367,380	191,472,232	1,603,410	0	1,550,000	574,550	4,114,649	2,112,041	816,352	202,243,234
Harbor	26,428,459	11,141,245	6,877,318	5,614,995	782,140	395,750	51,239,907	901,752	0	495,000	1,507,701	1,033,753	633,737	205,422	56,017,272
Mission	31,584,246	13,314,730	9,010,377	6,404,166	0	414,376	60,727,895	1,840,756	0	404,000	394,584	1,269,450	881,159	253,000	65,770,844
Pierce	54,524,950	22,985,669	18,190,456	14,651,235	0	833,805	111,186,115	1,310,188	0	1,400,000	1,172,571	2,294,862	1,249,479	452,448	119,065,663
Southwest	19,357,613	8,160,442	5,476,337	3,197,856	4,143,498	339,010	40,674,756	920,378	0	150,000	624,536	643,652	442,993	127,653	43,583,968
Trade-Tech	45,097,852	19,011,559	14,836,030	10,604,419	0	701,278	90,251,138	1,369,524	33,455	771,000	1,307,888	1,939,426	1,113,890	384,969	97,171,290
Valley	53,044,186	22,361,435	17,361,759	11,769,997	0	717,125	105,254,502	2,074,642	0	650,000	470,325	2,145,488	1,403,477	426,793	112,425,227
West	31,939,443	13,464,468	8,234,944	7,154,361	1,128,852	471,235	62,393,303	1,625,495	0	855,000	986,663	1,219,541	912,043	240,820	68,232,865
PT Fac Health Benefits	0	0	0	0	0	0	0	0	0	0	0	0	2,713,054	0	2,713,054
TCR B- One Time Stability	0	0	0	0	2,493,984	0	2,493,984	0	0	0	0	0	0	0	2,493,984
Undistributed/Other DW	0	0	0	0	(2,504,855)	(19,037)	(2,523,892)	5	0	0	0	0	14,000,000	0	11,476,113
ESC/Info Tech/VDK	0	0	0	0	0	0	0	0	0	0	1,236,396	0	0	0	1,236,396
Total	404,104,051	170,355,075	122,897,374	90,793,815	12,282,247	5,916,953	806,349,515	13,368,234	33,455	8,775,000	8,584,118	16,549,801	26,683,964	3,270,578	883,614,665

2024-2025 Education Protection Act (EPA)*

College	Total State FTES	% Of Total	Total EPA Funds
City	65,552,927	11.4%	\$19,439,632
East	136,489,902	23.8%	\$40,475,895
Harbor	37,569,704	6.5%	\$11,141,245
Mission	44,898,976	7.8%	\$13,314,730
Pierce	77,510,619	13.5%	\$22,985,669
Southwest	27,518,055	4.8%	\$8,160,442
Trade-Tech	64,109,411	11.2%	\$19,011,559
Valley	75,405,621	13.1%	\$22,361,435
West	45,403,911	7.9%	\$13,464,468
Total	574,459,126	100.0%	\$170,355,075

* Funds to be restricted in the Education Protection Act (EPA) and cannot be used for salaries and benefits of administrators or any administrative costs.

Minimum Base Funding

Revised M&O Cost based on FY 2022-23

	City	East	Harbor	Mission	Pierce	S-West	Trade	Valley	West	Total
Annual Salary ^[1]										
President	322,206	322,206	322,206	322,206	322,206	322,206	322,206	322,206	322,206	2,899,853
Academic Affairs VP	245,929	245,929	245,929	245,929	245,929	245,929	245,929	245,929	245,929	2,213,358
Student Services VP	245,929	245,929	245,929	245,929	245,929	245,929	245,929	245,929	245,929	2,213,358
Administrative Services VP	245,929	245,929	245,929	245,929	245,929	245,929	245,929	245,929	245,929	2,213,358
Director of College Facilities	188,330	188,330	188,330	188,330	188,330	188,330	188,330	188,330	188,330	1,694,974
Institutional Research Dean	195,790	195,790	195,790	195,790	195,790	195,790	195,790	195,790	195,790	1,762,106
Total Funding for Presidents and VPs	\$1,444,112	\$1,444,112	\$1,444,112	\$1,444,112	\$1,444,112	\$1,444,112	\$1,444,112	\$1,444,112	\$1,444,112	\$12,997,007
<i>Estimated Benefits for Presidents/VPs/DCF/Dean ⁽³⁾</i>	<i>640,547</i>	<i>640,547</i>	<i>640,547</i>	<i>640,547</i>	<i>640,547</i>	<i>640,547</i>	<i>640,547</i>	<i>640,547</i>	<i>640,547</i>	<i>5,764,922</i>
Deans										
Current Number of Deans funded from 10100 ⁽⁴⁾	5.2	13.0	4.8	0.5	8.5	4.0	7.6	6.3	4.8	54.7
FTE Faculty (Credit Instruction) ⁽⁵⁾	274	504	139	181	353	101	269	324	183	2,328
FTES (Students) ⁽⁶⁾	8,409	18,806	4,549	5,468	10,665	3,095	8,276	9,692	5,254	74,214
Number of Faculty per Dean	53	39	29	362	41	25	35	51	38	43
Number of FTES per Dean	1,617	1,447	948	10,936	1,255	774	1,089	1,538	1,095	1,357
Proposed Number of Deans (per Total # of FTES)	6	14	3	4	8	2	6	7	4	55
Proposed Number of Deans (per Total # of FTEF)	6	12	3	4	8	2	6	8	4	55
Proposed Number of Deans ⁽⁷⁾	8	12	4	4	8	4	8	8	4	60
Dean Salary ⁽¹⁾	195,790	195,790	195,790	195,790	195,790	195,790	195,790	195,790	195,790	195,790
Total Funding for Deans Position	\$1,566,317	\$2,349,475	\$783,158	\$783,158	\$1,566,317	\$783,158	\$1,566,317	\$1,566,317	\$783,158	11,747,376
<i>Estimated Benefits for Deans⁽³⁾</i>	<i>590,188</i>	<i>885,282</i>	<i>295,094</i>	<i>295,094</i>	<i>590,188</i>	<i>295,094</i>	<i>590,188</i>	<i>590,188</i>	<i>295,094</i>	<i>4,426,411</i>
M&O Costs by Square Footage										
Gross Square Footage ⁽⁸⁾	1,046,319	1,268,431	549,774	644,533	1,099,490	619,796	1,114,287	1,002,869	600,604	7,946,103
Average Cost per sq.ft. ⁽²⁾	\$11.63	\$11.63	\$11.63	\$11.63	\$11.63	\$11.63	\$11.63	\$11.63	\$11.63	\$11.63
Total funding for M&O Costs	\$12,168,690	\$14,751,853	\$6,393,872	\$7,495,919	\$12,787,069	\$7,208,227	\$12,959,158	\$11,663,366	\$6,985,025	\$92,413,178
Total Proposed Minimum Base Funding	\$16,409,854	\$20,071,269	\$9,556,783	\$10,658,830	\$17,028,233	\$10,371,139	\$17,200,322	\$15,904,530	\$10,147,936	\$127,348,896

¹ Source*: Salary schedule (top step) - for Presidents (\$23,907) plus auto allowance (\$500) totals to \$24,407 per month; for Academic Affairs and Student Services VPs (\$18,594); Administrative Services VP (\$18,594); Director of College Facilities (\$14,239); Dean (\$14,803).

² Average Cost per sq.ft. is based on the average cost for all colleges, and not by individual college.

³ Benefits are estimated based on FY 2023-24 rates - 59.88% for classified (Administrative Services VP and Director of College Facilities); and 38.68% for certificated (Presidents, other VPs and Deans).

⁴ Current Number of Deans is based on the result of a college survey conducted in July 2023.

⁵ FTE Faculty (Credit Instruction) is based on the Report WSCH Trends and Staffing Patterns by College in the Fall 2022 (P) Data book as reported by the Office of Attendance Accounting.

⁶ FTES (Students) is based on the 2022-23 Annual FTES report, including Credit, Non-Credit and Enhanced Non-Credit FTES, as reported by the Office of Attendance Accounting.

⁷ Proposed Number of Deans is 4 for small colleges (FTES < 10,000 - H,M,S,W); 8 for medium (FTES < 20,000 - C,P,T,V); and 12 for large (FTES > 20,000 - E).

⁸ Source: Data for M&O Costs and Gross Square Footage for FY 2022-23 is based on data from the Fusion Space Inventory Report.

Student Centered Funding Formula Calculated Revenue

Location	Base	Supplemental	Student Success	Total Calculated SCFF Revenue
City	65,552,927	16,002,894	10,927,723	92,483,544
East	136,489,902	26,907,259	20,469,063	183,866,224
Harbor	37,569,704	6,877,318	5,614,995	50,062,017
Mission	44,898,976	9,010,377	6,404,166	60,313,519
Pierce	77,510,619	18,190,456	14,651,235	110,352,310
Southwest	27,518,055	5,476,337	3,197,856	36,192,248
Trade-Tech	64,109,411	14,836,030	10,604,419	89,549,860
Valley	75,405,621	17,361,759	11,769,997	104,537,377
West	45,403,911	8,234,944	7,154,361	60,793,216
<i>Adjustment for hold harmless</i>	0	0	0	0
Total	574,459,126	122,897,374	90,793,815	788,150,315

Base Allocation Revenue (FTES + Basic Allocation)

	Basic Allocation	3-Year Average Credit	Special Admit Credit	Incarcerated	CDCP	Noncredit	Total Calculated Base	% Of Base Allocation
City	7,512,806	43,403,162	5,419,274	-	8,846,743	370,942	65,552,927	11.4%
East	10,732,581	105,971,161	8,195,852	-	10,709,182	881,126	136,489,902	23.8%
Harbor	6,439,546	25,852,406	4,202,197	-	987,414	88,141	37,569,704	6.5%
Mission	6,439,546	29,262,354	3,678,164	316,630	4,876,702	325,580	44,898,976	7.8%
Pierce	7,512,806	60,523,288	6,018,611	682	537,412	2,917,820	77,510,619	13.5%
Southwest	6,439,546	15,760,762	2,437,619	-	2,880,143	(15)	27,518,055	4.8%
Trade-Tech	7,512,806	52,328,073	1,602,689	-	2,303,090	362,753	64,109,411	11.2%
Valley	7,512,806	50,868,132	5,903,047	-	10,966,249	155,387	75,405,621	13.1%
West	6,439,546	33,419,760	3,528,383	-	1,776,093	240,129	45,403,911	7.9%
Total	66,541,989	417,389,098	40,985,836	317,312	43,883,028	5,341,863	574,459,126	

Paid FTES Workload Measures

	3-Year Average Credit	Special Admit Credit	Incarcerated	CDCP	Noncredit
City	8,286	738	-	1,204	84
East	20,230	1,116	-	1,458	199
Harbor	4,935	572	-	134	20
Mission	5,586	501	43	664	74
Pierce	11,554	819	0	73	661
Southwest	3,009	332	-	392	(0)
Trade-Tech	9,989	218	-	314	82
Valley	9,711	804	-	1,493	35
West	6,380	480	-	242	54
Total	79,679	5,579	43	5,974	1,209
FTES Funding Rates	\$5,238.37	\$7,345.93	\$7,345.93	\$7,345.93	\$4,417.31

Multi District Basic Allocation Rates

Size	FTES	Allocation
Small	<10,000	\$6,439,546
Medium	10,000 - 19,999	\$7,512,806
Large	>=20,000	\$8,586,065

State Approved	Center Allocation Rates
>=1,000	\$2,146,516

Base Funds Remaining

Adjustment to FTES Base

Description	Amount
Minimum Base	127,348,896
EPA	170,355,075
Base Distributed to Colleges ¹	297,703,971

¹ Distributed using different methodology

Calculation of Base Funds Remaining

Description	Amount
Total Base Allocation	574,459,126
Less: Base Revenue to Colleges ¹	(297,703,971)
FTES Base Funds Remaining	276,755,155

¹ Distributed using different methodology

Distribution of Base Funds Remaining

Location	% of Base Allocation	Funds Remaining
City	11.4%	31,581,203
East	23.8%	65,756,261
Harbor	6.5%	18,099,824
Mission	7.8%	21,630,822
Pierce	13.5%	37,342,019
Southwest	4.8%	13,257,277
Trade-Tech	11.2%	30,885,766
Valley	13.1%	36,327,901
West	7.9%	21,874,083
Total	100.0%	276,755,156

2024-2025 FTES Workload Measures *

Location	Credit w/o Special Admit	Special Admit	Incarcerated	Total Credit	CDCP	Noncredit	Total FTES
City	7,602	738	-	8,339	1,204	84	9,628
East	19,127	1,116	-	20,243	1,458	199	21,900
Harbor	4,675	572	-	5,247	134	20	5,402
Mission	5,323	501	43.10	5,867	664	74	6,604
Pierce	10,530	819	0	11,349	73	661	12,083
Southwest	2,655	332	-	2,987	392	(0)	3,379
Trade-Tech	9,613	218	-	9,831	314	82	10,227
Valley	9,040	804	-	9,843	1,493	35	11,371
West	5,513	480	-	5,994	242	54	6,290
Total	74,078	5,579	43	79,700	5,974	1,209	86,883

* projected

Calculation of 3 Year Average

Location	Total Credit 2022-23 ^[1]	Total Credit 2023-24 ^[2]	Total Credit 2024-25 ^[3]	Special Admit & Incarcerated Credit 2022-23 ^[1]	Special Admit & Incarcerated Credit 2023-24 ^[2]	Special Admit & Incarcerated Credit 2024-25 ^[3]	Credit w/o Special Admit or Incarcerated 2022-23 ^[1]	Credit w/o Special Admit or Incarcerated 2023-24 ^[2]	Credit w/o Special Admit or Incarcerated 2024-25 ^[3]	3 yr average
City	9,912	8,901	8,339	719	838	738	9,193	8,063	7,602	8,286
East	22,570	21,249	20,243	1,046	1,211	1,116	21,524	20,038	19,127	20,230
Harbor	5,454	5,610	5,247	314	619	572	5,140	4,990	4,675	4,935
Mission	6,213	6,361	5,867	528	610	544	5,685	5,751	5,323	5,586
Pierce	13,601	11,962	11,349	535	895	819	13,065	11,066	10,530	11,554
Southwest	3,915	3,190	2,987	390	343	332	3,525	2,846	2,655	3,009
Trade-Tech	10,584	10,406	9,831	340	296	218	10,245	10,111	9,613	9,989
Valley	11,168	10,448	9,843	574	950	804	10,595	9,498	9,040	9,711
West	8,091	6,461	5,994	393	533	480	7,698	5,928	5,513	6,380
Total	91,509	84,587	79,700	4,840	6,296	5,623	86,669	78,291	74,078	79,679

¹ ECA FTES ² 2023-24 P2 data ³ 2023-24 P2 data, less Summer shift

Supplemental Allocation Revenue^[1]

	AB 540 Totals	Pell Grant Totals	CA Promise Grant Students Totals	Subtotal	% of Total	Unallocated Adj	Total Supplemental
<i>Rates</i>	\$1,238.71	\$1,238.71	\$1,238.71				
City	797,729	5,657,189	9,547,977	16,002,894	13%	-	16,002,894
East	1,047,949	9,307,667	16,551,643	26,907,259	22%	-	26,907,259
Harbor	224,207	2,508,388	4,144,724	6,877,318	6%	-	6,877,318
Mission	452,129	2,996,439	5,561,808	9,010,377	7%	-	9,010,377
Pierce	831,174	6,368,208	10,991,074	18,190,456	15%	-	18,190,456
Southwest	127,587	1,994,323	3,354,427	5,476,337	4%	-	5,476,337
Trade-Tech	807,639	5,192,672	8,835,718	14,836,030	12%	-	14,836,030
Valley	960,000	6,065,963	10,335,796	17,361,759	14%	-	17,361,759
West	272,516	2,756,130	5,206,298	8,234,944	7%	-	8,234,944
Total District	5,520,930	42,846,979	74,529,465	122,897,374		-	122,897,374
Total State ^[1]	5,520,930	42,846,979	74,529,465	122,897,374			

^[1] 2022-23 data from Attendance Accounting 3/13/24

Supplemental Workload Measures ^[1]

	AB 540 Totals	Pell Grant Totals	Promise Grant Students Totals
City	644	4,567	7,708
East	846	7,514	13,362
Harbor	181	2,025	3,346
Mission	365	2,419	4,490
Pierce	671	5,141	8,873
Southwest	103	1,610	2,708
Trade-Tech	652	4,192	7,133
Valley	775	4,897	8,344
West	220	2,225	4,203
Unallocated	-	6	9
Total District	4,457	34,596	60,176
Total State	4,457	34,596	60,175

^[1] 2022-23 data from Attendance Accounting 3/13/24

Student Success Allocation – Total Revenue

Location	All Students	Pell	CA Promise Grant	Total Success
City	6,798,506	1,433,147	2,696,070	10,927,723
East	12,805,358	2,706,376	4,957,329	20,469,063
Harbor	3,571,753	720,050	1,323,192	5,614,995
Mission	3,918,094	850,400	1,635,672	6,404,166
Pierce	9,453,339	1,784,811	3,413,085	14,651,235
Southwest	1,944,135	449,588	804,133	3,197,856
Trade-Tech	6,561,119	1,393,353	2,649,947	10,604,419
Valley	7,221,785	1,587,125	2,961,087	11,769,997
West	4,543,212	867,997	1,743,152	7,154,361
Total	56,817,301	11,792,847	22,183,666	90,793,815

Student Success Allocation – All Student Revenue

	Associate Degree for Transfer	Associate Degree	Baccalaureate Degree	Credit Certificates	Transfer level Math and English	Transfers to 4 year	9 or more CTE Units	Regional Living Wage	Subtotal	% of Total	Revenue Adjustment	Total
<i>rates</i>	\$2,921.68	\$2,191.26	\$2,191.26	\$1,460.84	\$1,460.84	\$1,095.63	\$730.42	\$730.42				
City	1,349,816	1,094,169	-	865,791	404,653	589,449	1,312,808	1,181,820	6,798,506	12%	-	6,798,506
East	3,437,843	1,679,966	-	877,965	774,245	1,182,185	2,704,502	2,148,652	12,805,358	23%	-	12,805,358
Harbor	965,128	974,380	-	20,939	338,428	376,166	380,062	516,650	3,571,753	6%	-	3,571,753
Mission	981,684	675,639	-	211,822	301,907	381,644	739,672	625,726	3,918,094	7%	-	3,918,094
Pierce	2,579,843	1,571,133	-	146,084	1,172,081	1,444,040	1,335,695	1,204,463	9,453,339	17%	-	9,453,339
Southwest	331,124	537,589	-	19,965	177,736	189,909	248,099	439,713	1,944,135	3%	-	1,944,135
Trade-Tech	483,051	1,049,614	-	836,087	110,050	224,969	2,535,775	1,321,573	6,561,119	12%	-	6,561,119
Valley	1,929,283	1,192,776	-	241,526	700,229	833,774	1,195,698	1,128,499	7,221,785	13%	-	7,221,785
West	957,337	609,170	107,372	257,108	153,875	412,687	1,087,595	958,068	4,543,212	8%	-	4,543,212
Total District	13,015,109	9,384,436	107,372	3,477,287	4,133,204	5,634,823	11,539,906	9,525,164	56,817,301		-	56,817,301
Total State – P1	13,015,109	9,384,436	107,372	3,477,287	4,133,204	5,634,823	11,539,906	9,525,164	56,817,301			

Student Success Data – 3 Year Average - All Student Data

	Associate Degree for Transfer	Associate Degree	Baccalaureate Degree	Credit Certificates	Transfer level Math and English	Transfers to 4 yr	9 or more CTE Units	Regional Living Wage
City	462	499	-	593	277	538	1,797	1,618
East	1,177	767	-	601	530	1,079	3,703	2,942
Harbor	330	445	-	14	232	343	520	707
Mission	336	308	-	145	207	348	1,013	857
Pierce	883	717	-	100	802	1,318	1,829	1,649
Southwest	113	245	-	14	122	173	340	602
Trade-Tech	165	479	-	572	75	205	3,472	1,809
Valley	660	544	-	165	479	761	1,637	1,545
West	328	278	49	176	105	377	1,489	1,312
Unallocated	2	2	-	13	2	30	8	41
Total	4,457	4,285	49	2,394	2,832	5,173	15,807	13,081

Associate Degree for Transfer (ADT)
All Student Data

	2021-22	2022-23 ¹	2023-24 ¹	3yr Avg
City	470	458	458	462
East	1,318	1,106	1,106	1,177
Harbor	325	333	333	330
Mission	362	323	323	336
Pierce	963	843	843	883
Southwest	156	92	92	113
Trade-Tech	176	160	160	165
Valley	715	633	633	660
West	355	314	314	328
Unallocated	5	1	1	2
Total	4,845	4,263	4,263	4,457

Associate Degrees (AA/AS)
All Student Data

	2021-22	2022-23 ¹	2023-24 ¹	3yr Avg
City	504	497	497	499
East	830	735	735	767
Harbor	472	431	431	445
Mission	351	287	287	308
Pierce	743	704	704	717
Southwest	292	222	222	245
Trade-Tech	485	476	476	479
Valley	571	531	531	544
West	266	284	284	278
Unallocated	2	2	2	2
Total	4,516	4,169	4,169	4,285

¹ 2022-23 data from Attendance Accounting 3/13/24

BACCALAUREATE DEGREES
ALL STUDENT DATA

	2021-22	2022-23 ¹	2023-24 ¹	3yr Avg
City	-	-	-	
East	-	-	-	
Harbor	-	-	-	
Mission	-	-	-	
Pierce	-	-	-	
Southwest	-	-	-	
Trade-Tech	-	-	-	
Valley	-	-	-	
West	57	45	45	49
Unallocated	-	-	-	
Total	57	45	45	49

CREDIT CERTIFICATES
ALL STUDENT DATA

	2021-22	2022-23 ¹	2023-24 ¹	3yr Avg
City	582	598	598	593
East	319	742	742	601
Harbor	11	16	16	14
Mission	123	156	156	145
Pierce	48	126	126	100
Southwest	15	13	13	14
Trade-Tech	499	609	609	572
Valley	154	171	171	165
West	124	202	202	176
Unallocated	36	2	2	13
Total	1,911	2,635	2,635	2,394

¹ 2022-23 data from Attendance Accounting 3/13/24

**TRANSFER LEVEL MATH & ENGLISH
ALL STUDENT DATA**

	2021-22	2022-23 ¹	2023-24 ¹	3yr Avg
City	279	276	276	277
East	406	592	592	530
Harbor	211	242	242	232
Mission	180	220	220	207
Pierce	737	835	835	802
Southwest	95	135	135	122
Trade-Tech	66	80	80	75
Valley	376	531	531	479
West	118	99	99	105
Unallocated	3	2	2	2
Total	2,471	3,012	3,012	2,832

**TRANSFER TO A 4 YEAR UNIVERSITY
ALL STUDENT DATA**

	2021-22	2022-23 ¹	2023-24 ¹	3yr Avg
City	638	488	488	538
East	1,291	973	973	1,079
Harbor	434	298	298	343
Mission	391	327	327	348
Pierce	1,446	1,254	1,254	1,318
Southwest	232	144	144	173
Trade-Tech	262	177	177	205
Valley	897	693	693	761
West	414	358	358	377
Unallocated	39	26	26	30
Total	6,044	4,738	4,738	5,173

¹2022-23 data from Attendance Accounting 3/13/24

NINE OR MORE CTE UNITS
ALL STUDENT DATA

	2021-22	2022-23 ¹	2023-24 ¹	3yr Avg
City	1,638	1,877	1,877	1,797
East	3,444	3,832	3,832	3,703
Harbor	501	530	530	520
Mission	962	1,038	1,038	1,013
Pierce	1,786	1,850	1,850	1,829
Southwest	341	339	339	340
Trade-Tech	3,069	3,673	3,673	3,472
Valley	1,587	1,662	1,662	1,637
West	1,419	1,524	1,524	1,489
Unallocated	11	6	6	8
Total	14,758	16,331	16,331	15,807

REGIONAL LIVING WAGE
ALL STUDENT DATA

	2021-22	2022-23 ¹	2023-24 ¹	3yr Avg
City	1,624	1,615	1,615	1,618
East	2,899	2,963	2,963	2,942
Harbor	764	679	679	707
Mission	868	851	851	857
Pierce	1,673	1,637	1,637	1,649
Southwest	614	596	596	602
Trade-Tech	1,812	1,808	1,808	1,809
Valley	1,581	1,527	1,527	1,545
West	1,487	1,224	1,224	1,312
Unallocated	36	43	43	41
Total	13,358	12,943	12,943	13,081

¹ 2022-23 data from Attendance Accounting 3/13/24

STUDENT SUCCESS ALLOCATION – PELL STUDENT REVENUE

	Associate Degree for Transfer	Associate Degree	Baccalaureate Degree	Credit Certificates	Transfer level Math and English	Transfers to 4 yr	9 or more CTE Units	Regional Living Wage	Subtotal	% of Total	Revenue Adjustment	Total
<i>rates</i>	\$1,105.43	\$829.07	\$829.07	\$552.71	\$552.71	\$414.54	\$276.36	\$276.36				
City	341,946	259,499	-	186,448	85,302	126,711	294,508	138,733	1,433,147	12%	-	1,433,147
East	919,349	445,211	-	62,272	166,734	291,836	504,081	316,893	2,706,376	23%	-	2,706,376
Harbor	215,190	186,541	-	4,053	67,062	79,177	82,540	85,487	720,050	6%	-	720,050
Mission	235,088	162,498	-	52,507	56,008	83,599	162,039	98,661	850,400	7%	-	850,400
Pierce	557,137	333,010	-	26,714	185,526	259,778	255,725	166,921	1,784,811	15%	-	1,784,811
Southwest	87,329	142,600	-	4,053	36,479	46,843	59,878	72,406	449,588	4%	-	449,588
Trade-Tech	141,864	261,710	-	187,737	25,240	53,199	537,336	186,267	1,393,353	12%	-	1,393,353
Valley	498,549	284,924	-	39,242	137,625	179,634	277,558	169,593	1,587,125	13%	-	1,587,125
West	226,982	146,193	24,596	51,955	24,688	80,283	194,926	118,374	867,997	7%	-	867,997
Total District	3,223,434	2,222,186	24,596	614,981	784,664	1,201,060	2,368,591	1,353,335	11,792,847		-	11,792,847
Total State - Proj	3,223,434	2,222,186	24,596	614,981	784,664	1,201,060	2,368,591	1,353,335	11,792,847			

STUDENT SUCCESS DATA – 3 YEAR AVERAGE - PELL STUDENT DATA

	Associate Degree for Transfer	Associate Degree	Baccalaureate Degree	Credit Certificates	Transfer level Math and English	Transfers to 4 yr	9 or more CTE Units	Regional Living Wage
City	309	313	-	337	154	306	1,066	502
East	832	537	-	113	302	704	1,824	1,147
Harbor	195	225	-	7	121	191	299	309
Mission	213	196	-	95	101	202	586	357
Pierce	504	402	-	48	336	627	925	604
Southwest	79	172	-	7	66	113	217	262
Trade-Tech	128	316	-	340	46	128	1,944	674
Valley	451	344	-	71	249	433	1,004	614
West	205	176	30	94	45	194	705	428
Unallocated	2	1	-	9	-	22	3	24
Total	2,918	2,682	30	1,122	1,420	2,919	8,574	4,921

**ASSOCIATE DEGREE FOR TRANSFER (ADT)
PELL STUDENT DATA**

	2021-22	2022-23 ¹	2023-24 ¹	3yr Avg
City	312	308	308	309
East	937	779	779	832
Harbor	188	198	198	195
Mission	234	202	202	213
Pierce	548	482	482	504
Southwest	119	59	59	79
Trade-Tech	135	125	125	128
Valley	487	433	433	451
West	222	197	197	205
Unallocated	3	1	1	2
Total	3,185	2,784	2,784	2,918

**ASSOCIATE DEGREES (AA/AS)
PELL STUDENT DATA**

	2021-22	2022-23 ¹	2023-24 ¹	3yr Avg
City	297	321	321	313
East	569	521	521	537
Harbor	255	210	210	225
Mission	212	188	188	196
Pierce	391	407	407	402
Southwest	202	157	157	172
Trade-Tech	313	317	317	316
Valley	361	335	335	344
West	155	187	187	176
Unallocated	-	2	2	1
Total	2,755	2,645	2,645	2,682

¹ 2022-23 data from Attendance Accounting 3/13/24

BACCALAUREATE DEGREES
PELL STUDENT DATA

	2021-22	2022-23 ¹	2023-24 ¹	3yr Avg
City	-	-	-	
East	-	-	-	
Harbor	-	-	-	
Mission	-	-	-	
Pierce	-	-	-	
Southwest	-	-	-	
Trade-Tech	-	-	-	
Valley	-	-	-	
West	33	28	28	30
Unallocated	-	-	-	
Total	33	28	28	30

CREDIT CERTIFICATES
PELL STUDENT DATA

	2021-22	2022-23 ¹	2023-24 ¹	3yr Avg
City	326	343	343	337
East	96	121	121	113
Harbor	6	8	8	7
Mission	77	104	104	95
Pierce	25	60	60	48
Southwest	6	8	8	7
Trade-Tech	299	360	360	340
Valley	65	74	74	71
West	64	109	109	94
Unallocated	23	2	2	9
Total	987	1,189	1,189	1,122

¹ 2022-23 data from Attendance Accounting 3/13/24

**TRANSFER LEVEL MATH & ENGLISH
PELL STUDENT DATA**

	2021-22	2022-23 ¹	2023-24 ¹	3yr Avg
City	165	149	149	154
East	207	349	349	302
Harbor	112	126	126	121
Mission	78	113	113	101
Pierce	309	349	349	336
Southwest	40	79	79	66
Trade-Tech	37	50	50	46
Valley	179	284	284	249
West	44	45	45	45
Unallocated	-	-	-	-
Total	1,171	1,544	1,544	1,420

**TRANSFER TO A 4 YEAR UNIVERSITY
PELL STUDENT DATA**

	2021-22	2022-23 ¹	2023-24 ¹	3yr Avg
City	377	270	270	306
East	858	627	627	704
Harbor	239	167	167	191
Mission	219	193	193	202
Pierce	710	585	585	627
Southwest	151	94	94	113
Trade-Tech	173	106	106	128
Valley	514	393	393	433
West	199	191	191	194
Unallocated	30	18	18	22
Total	3,470	2,644	2,644	2,919

¹ 2022-23 data from Attendance Accounting 3/13/24

NINE OR MORE CTE UNITS
PELL STUDENT DATA

	2021-22	2022-23 ¹	2023-24 ¹	3yr Avg
City	937	1,130	1,130	1,066
East	1,704	1,884	1,884	1,824
Harbor	276	310	310	299
Mission	557	601	601	586
Pierce	872	952	952	925
Southwest	220	215	215	217
Trade-Tech	1,675	2,079	2,079	1,944
Valley	959	1,027	1,027	1,004
West	634	741	741	705
Unallocated	4	3	3	3
Total	7,838	8,942	8,942	8,574

REGIONAL LIVING WAGE
PELL STUDENT DATA

	2021-22	2022-23 ¹	2023-24 ¹	3yr Avg
City	508	499	499	502
East	1,104	1,168	1,168	1,147
Harbor	302	313	313	309
Mission	361	355	355	357
Pierce	626	593	593	604
Southwest	292	247	247	262
Trade-Tech	668	677	677	674
Valley	609	616	616	614
West	473	406	406	428
Unallocated	19	27	27	24
Total	4,962	4,901	4,901	4,921

¹ 2022-23 data from Attendance Accounting 3/13/24

STUDENT SUCCESS ALLOCATION – CA PROMISE GRANT REVENUE

	Associate Degree for Transfer	Associate Degree	Baccalaureate Degree	Credit Certificates	Transfer level Math and English	Transfers to 4 yr	9 or more CTE Units	Regional Living Wage	Subtotal	% of Total	Revenue Adjustment	Total
<i>rates</i>	\$736.95	\$552.71	\$552.71	\$368.48	\$368.48	\$276.36	\$184.24	\$184.24				
City	289,621	232,138	-	172,080	72,836	111,373	258,919	167,843	1,304,810	12%	1,391,260	2,696,070
East	773,306	380,633	-	56,869	145,181	249,000	449,300	344,897	2,399,186	22%	2,558,143	4,957,329
Harbor	190,624	160,839	-	3,562	58,711	68,261	72,529	85,856	640,382	6%	682,810	1,323,192
Mission	212,979	146,468	-	45,446	55,395	76,275	147,453	107,596	791,612	7%	844,060	1,635,672
Pierce	486,878	298,648	-	25,548	174,291	238,222	238,775	189,460	1,651,822	15%	1,761,263	3,413,085
Southwest	76,643	111,463	-	4,422	32,795	38,506	52,263	73,082	389,174	4%	414,959	804,133
Trade-Tech	116,929	226,058	-	171,466	20,635	46,428	500,580	200,392	1,282,488	12%	1,367,459	2,649,947
Valley	418,096	254,799	-	39,919	128,354	160,105	244,548	187,249	1,433,070	13%	1,528,017	2,961,087
West	208,311	129,703	22,845	53,675	24,074	77,381	190,320	137,320	843,629	8%	899,523	1,743,152
Total District	2,773,387	1,940,749	22,845	572,987	712,272	1,065,551	2,154,687	1,493,695	10,736,173		11,447,493	22,183,666
Total State - Proj	2,773,387	2,772,897	2,772,897	2,772,897	2,772,897	2,772,897	2,772,897	2,772,897	22,183,666			

STUDENT SUCCESS DATA – 3 YEAR AVERAGE – PROMISE GRANT RECIPIENT DATA

	Associate Degree for Transfer	Associate Degree	Baccalaureate Degree	Credit Certificates	Transfer level Math and English	Transfers to 4 yr	9 or more CTE Units	Regional Living Wage
City	393	420	-	467	198	403	1,405	911
East	1,049	689	-	154	394	901	2,439	1,872
Harbor	259	291	-	10	159	247	394	466
Mission	289	265	-	123	150	276	800	584
Pierce	661	540	-	69	473	862	1,296	1,028
Southwest	104	202	-	12	89	139	284	397
Trade-Tech	159	409	-	465	56	168	2,717	1,088
Valley	567	461	-	108	348	579	1,327	1,016
West	283	235	41	146	65	280	1,033	745
Unallocated	2	4	-	12	0	26	5	34
Total	3,765	3,515	41	1,567	1,933	3,881	11,700	8,141

**ASSOCIATE DEGREE FOR TRANSFER (ADT)
PROMISE GRANT RECIPIENT DATA**

	2021-22	2022-23 ¹	2023-24 ¹	3yr Avg
City	397	391	391	393
East	1,180	984	984	1,049
Harbor	258	259	259	259
Mission	313	277	277	289
Pierce	728	627	627	661
Southwest	144	84	84	104
Trade-Tech	170	153	153	159
Valley	628	537	537	567
West	304	272	272	283
Unallocated	4	1	1	2
Total	4,126	3,585	3,585	3,765

**ASSOCIATE DEGREES (AA/AS)
PROMISE GRANT RECIPIENT DATA**

	2021-22	2022-23 ¹	2023-24 ¹	3yr Avg
City	406	427	427	420
East	730	668	668	689
Harbor	329	272	272	291
Mission	303	246	246	265
Pierce	537	542	542	540
Southwest	235	185	185	202
Trade-Tech	423	402	402	409
Valley	483	450	450	461
West	216	244	244	235
Unallocated	8	2	2	4
Total	3,670	3,438	3,438	3,515

¹ 2022-23 data from Attendance Accounting 3/13/24

**BACCALAUREATE DEGREES
PROMISE GRANT RECIPIENT DATA**

	2021-22	2022-23 ¹	2023-24 ¹	3yr Avg
City	-	-	-	
East	-	-	-	
Harbor	-	-	-	
Mission	-	-	-	
Pierce	-	-	-	
Southwest	-	-	-	
Trade-Tech	-	-	-	
Valley	-	-	-	
West	48	38	38	41
Unallocated	-	-	-	-
Total	48	38	38	41

**CREDIT CERTIFICATES
PROMISE GRANT RECIPIENT DATA**

	2021-22	2022-23 ¹	2023-24 ¹	3yr Avg
City	471	465	465	467
East	133	165	165	154
Harbor	9	10	10	10
Mission	106	132	132	123
Pierce	30	89	89	69
Southwest	10	13	13	12
Trade-Tech	418	489	489	465
Valley	109	108	108	108
West	105	166	166	146
Unallocated	33	2	2	12
Total	1,424	1,639	1,639	1,567

¹ 2022-23 data from Attendance Accounting 3/13/24

TRANSFER LEVEL MATH & ENGLISH
PROMISE GRANT RECIPIENT DATA

	2021-22	2022-23 ¹	2023-24 ¹	3yr Avg
City	215	189	189	198
East	292	445	445	394
Harbor	134	172	172	159
Mission	125	163	163	150
Pierce	433	493	493	473
Southwest	65	101	101	89
Trade-Tech	46	61	61	56
Valley	271	387	387	348
West	74	61	61	65
Unallocated	1	-	-	0
Total	1,656	2,072	2,072	1,933

TRANSFER TO A 4 YEAR UNIVERSITY
PROMISE GRANT RECIPIENT DATA

	2021-22	2022-23 ¹	2023-24 ¹	3yr Avg
City	489	360	360	403
East	1,113	795	795	901
Harbor	315	213	213	247
Mission	300	264	264	276
Pierce	996	795	795	862
Southwest	182	118	118	139
Trade-Tech	216	144	144	168
Valley	686	526	526	579
West	320	260	260	280
Unallocated	33	22	22	26
Total	4,650	3,497	3,497	3,881

¹ 2022-23 data from Attendance Accounting 3/13/24

**NINE OR MORE CTE UNITS
PROMISE GRANT RECIPIENT DATA**

	2021-22	2022-23 ¹	2023-24 ¹	3yr Avg
City	1,274	1,471	1,471	1,405
East	2,270	2,523	2,523	2,439
Harbor	371	405	405	394
Mission	775	813	813	800
Pierce	1,220	1,334	1,334	1,296
Southwest	287	282	282	284
Trade-Tech	2,389	2,881	2,881	2,717
Valley	1,290	1,346	1,346	1,327
West	953	1,073	1,073	1,033
Unallocated	9	3	3	5
Total	10,838	12,131	12,131	11,700

**REGIONAL LIVING WAGE
PROMISE GRANT RECIPIENT DATA**

	2021-22	2022-23 ¹	2023-24 ¹	3yr Avg
City	923	905	905	911
East	1,872	1,872	1,872	1,872
Harbor	486	456	456	466
Mission	614	569	569	584
Pierce	1,055	1,015	1,015	1,028
Southwest	438	376	376	397
Trade-Tech	1,063	1,100	1,100	1,088
Valley	1,013	1,018	1,018	1,016
West	828	704	704	745
Unallocated	30	36	36	34
Total	8,322	8,051	8,051	8,141

¹ 2022-23 data from Attendance Accounting 3/13/24

COLLEGE HOLD HARMLESS CALCULATION

	2023-24 FY23 TCR + FY24 COLA	2024-25 Min Base	2024-25 Base Funds Remaining	2024-25 EPA	2024-25 Total Allocated Base	2024-25 Supplemental	2024-25 Student Success	2024-25 Total TCR	2024-25 Hold Harmless Amount	2024-25 COLA	2024-25 FY24 TCR + FY25 COLA
City	91,583,069	16,409,854	31,581,203	19,439,632	67,430,689	16,002,894	10,927,723	94,361,306	0	696,031	92,279,100
East	179,918,375	20,071,269	65,756,261	40,475,895	126,303,425	26,907,259	20,469,063	173,679,747	6,238,628	1,367,380	181,285,755
Harbor	52,072,305	9,556,783	18,099,824	11,141,245	38,797,852	6,877,318	5,614,995	51,290,165	782,140	395,750	52,468,055
Mission	54,523,140	10,658,830	21,630,822	13,314,730	45,604,382	9,010,377	6,404,166	61,018,925	0	414,376	54,937,516
Pierce	109,711,194	17,028,233	37,342,019	22,985,669	77,355,921	18,190,456	14,651,235	110,197,612	0	833,805	110,544,999
Southwest	44,606,549	10,371,139	13,257,277	8,160,442	31,788,858	5,476,337	3,197,856	40,463,051	4,143,498	339,010	44,945,559
Trade-Tech	92,273,404	17,200,322	30,885,766	19,011,559	67,097,647	14,836,030	10,604,419	92,538,096	0	701,278	92,974,682
Valley	94,358,506	15,904,530	36,327,901	22,361,435	74,593,866	17,361,759	11,769,997	103,725,622	0	717,125	95,075,631
West ^[1]	62,004,644	10,147,936	21,874,083	13,464,468	45,486,487	8,234,944	7,154,361	60,875,792	1,128,852	471,235	62,475,879
Adjustment ^{[1][2]}	(2,504,855)				-			-	(2,504,855)	(19,037)	(2,523,892)
TCR B- Revenue ^[3]					-				2,493,984	0	-
TOTAL	778,546,331	127,348,896	276,755,156	170,355,075	574,459,127	122,897,374	90,793,815	788,150,316	12,282,247	5,916,953	784,463,284

[1] Includes growth paid to West & SouthGate Center paid to East

[2] Hold harmless to be paid through contingency reserve

[3] Assumes FY23-24 Earned Revenue will be \$800,267,483

ASSESSMENT CALCULATION

Total Assessment	207,256,616
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FY24 Assessment Methodology

Location	Total Allocated Base	Hold Harmless	Total Assessment Base	Base %	Assessment
City	67,430,689	-	67,430,689	11.5%	23,818,326
East	126,303,425	6,238,628	132,542,053	22.6%	46,817,405
Harbor	38,797,852	782,140	39,579,992	6.7%	13,980,714
Mission	45,604,382	-	45,604,382	7.8%	16,108,690
Pierce	77,355,921	-	77,355,921	13.2%	27,324,184
Southwest	31,788,858	4,143,498	35,932,356	6.1%	12,692,271
Trade-Tech	67,097,647	-	67,097,647	11.4%	23,700,687
Valley	74,593,866	-	74,593,866	12.7%	26,348,552
West	45,486,487	1,128,852	46,615,339	7.9%	16,465,787
Total	574,459,127	12,293,118	586,752,245		207,256,616

Prior Assessment Methodology

Location	Total Allocated Base	Hold Harmless	Total Assessment Base	Base %	Assessment
City	67,430,689	-	67,430,689	11.7%	24,328,027
East	126,303,425	-	126,303,425	22.0%	45,568,465
Harbor	38,797,852	-	38,797,852	6.8%	13,997,709
Mission	45,604,382	-	45,604,382	7.9%	16,453,407
Pierce	77,355,921	-	77,355,921	13.5%	27,908,907
Southwest	31,788,858	-	31,788,858	5.5%	11,468,964
Trade-Tech	67,097,647	-	67,097,647	11.7%	24,207,869
Valley	74,593,866	-	74,593,866	13.0%	26,912,397
West	45,486,487	-	45,486,487	7.9%	16,410,872
Total	574,459,127	-	574,459,127		207,256,617

Location	Total Change	FY24 Adjustment ^[3]
City	509,701	(169,900)
East	(1,248,940)	416,313
Harbor	16,995	(5,665)
Mission	344,717	(114,906)
Pierce	584,723	(194,908)
Southwest	(1,223,307)	407,769
Trade-Tech	507,182	(169,061)
Valley	563,845	(187,948)
West	(54,915)	18,305
Total	1.00	(1.00)

[3] Change due to the FY24 Budget Allocation Model Assessment Base to be implemented over 3 years. FY25 is year 2.

DEDICATED REVENUE PROJECTIONS/DISTRIBUTION

	City	East	Harbor	Mission	Pierce	Southwest	Trade	Valley	West	ESC	Total
Salvage Sales	5,000	8,000	0	40,000	0	0	3,300	0	0		56,300
Admin Allowance	65,284	119,400	37,701	44,384	92,071	22,786	60,236	74,775	43,363		560,000
Class Audit Fees	5,000	12,000	500	1,500	6,000	0	2,640	3,500	3,500		34,640
Sevis Fees	15,000	10,000	500	1,000	7,000	250	3,300	1,000	2,300		40,350
Library Fines	10	0	0	0	0	0	0	0	0		10
Forgn St Appl Fee	5,000	4,500	0	450	0	0	660	50	2,500		13,160
Transcripts	25,000	20,000	20,000	28,000	60,000	1,500	26,400	50,000	35,000		265,900
Emerg Transcr Fees	0	0	0	0	0	0	2,640	0	0		2,640
Facility Rental	150,000	0	200,000	90,000	1,000,000	600,000	650,000	100,000	650,000		3,440,000
Civic Center Rental	0	300,000	0	0	0	0	0	150,000	0		450,000
Baccalaureate Fees									250,000		250,000
Gym Membership Fees	0	0	0	100,000	0	0	0	0	0		100,000
Program Development	500	0	0	0	0	0	0	1,000	0		1,500
Traffic Citations	1,000	0	0	5,000	1,000	0	6,600	0	0		13,600
Donations								10,000			10,000
Dup Reg Receipt	0	0	0	900	0	0	0	0	0		900
Dup Diploma/Certif	100	0	0	0	0	0	132	0	0		232
Verification Fees	1,000	650	3,000	1,200	0	0	660	0	0		6,510
Copy Machine	4,000	0	0	2,000	0	0	1,320	0	0		7,320
Returned Checks	10	0	0	150	0	0	0	0	0		160
Other: Income	0	0	0	80,000	0	0	0	60,000	0		140,000
Other: Local	0	50,000	0	0	0	0	0	20,000	0		70,000
Subtotal Non-Specific	276,904	524,550	261,701	394,584	1,166,071	624,536	757,888	470,325	986,663	0	5,463,222
Farm Sales	0	0	0	0	5,000	0	0	0	0	0	5,000
Swap Meet	0	0	900,000	0	0	0	0	0	0	0	900,000
Golf Driving Range	0	0	110,000	0	0	0	0	0	0	0	110,000
Contract Educ	30,000	50,000	236,000	0	0	0	550,000	0	0	0	866,000
Journalism	2,000	0	0	0	1,500	0	0	0	0	0	3,500
Van de Kamp										1,236,396	1,236,396
Subtotal Specific	32,000	50,000	1,246,000	0	6,500	0	550,000	0	0	1,236,396	3,120,896
Location Total	308,904	574,550	1,507,701	394,584	1,172,571	624,536	1,307,888	470,325	986,663	1,236,396	8,584,118

Dedicated revenues are those arising from locally managed activities, which can be associated with individual locations. Colleges are now responsible for their own projections of dedicated revenues. Administrative Allowance (2% of enrollment revenue) provided by Budget & Mgmt Analysis.

DISTRICTWIDE SERVICES APPROPRIATIONS

ITEM	C	E	H	M	P	S	T	V	W	D	TOTAL
A. Operating Budgets											
Academic Senate	0	0	0	0	0	0	0	0	0	1,504,325	1,504,325
Accreditation	0	0	0	0	0	0	0	0	0	25,000	25,000
Audit Expense	0	0	0	0	0	0	0	0	0	700,000	700,000
Benefits-Retiree	0	0	0	0	0	0	0	0	0	32,705,000	32,705,000
Central Financial Aid Unit (CFAU)	0	0	0	0	0	0	0	0	0	2,143,777	2,143,777
Dolores Huerta Center	0	0	0	0	0	0	0	0	0	541,237	541,237
DW Mandatory Memberships	0	0	0	0	0	0	0	0	0	584,174	584,174
DW Marketing (Public Relations)	0	0	0	0	0	0	0	0	0	2,021,500	2,021,500
Employee Assistance Program	0	0	0	0	0	0	0	0	0	150,000	150,000
Environmental Health And Safety	0	0	0	0	0	0	0	0	0	661,000	661,000
Framework for Racial Equity	0	0	0	0	0	0	0	0	0	2,000,000	2,000,000
Gold Creek*	0	0	0	0	0	0	0	176,676	0	0	176,676
HR-Training & Development	0	0	0	0	0	0	0	0	0	100,000	100,000
Metro Records*	0	0	0	123,187	0	0	0	0	0	0	123,187
Special Projects	0	0	0	0	0	0	0	0	0	853,545	853,545
Total Operating Budgets											44,289,421
B. Operating Budget w/ Variable Expenses											
Collective Bargaining	0	0	0	0	0	0	0	0	0	873,848	873,848
Insurance	0	0	0	0	0	0	0	0	0	14,665,401	14,665,401
Legal Expense	0	0	0	0	0	0	0	0	0	6,095,000	6,095,000
Reserve for Insur/Legal/WC	0	0	0	0	0	0	0	0	0	3,517,360	3,517,360
Staff Training-Legal	0	0	0	0	0	0	0	0	0	165,000	165,000
Worker's Compensation	0	0	0	0	0	0	0	0	0	5,489,562	5,489,562
Total Op Budgets w/ Variable Expenses											30,806,171
C. Other Districtwide Accounts											
Board Election	0	0	0	0	0	0	0	0	0	4,500,000	4,500,000
District Safety/Operations	0	0	0	0	0	0	0	0	0	1,250,033	1,250,033
District Safety/Sheriff	0	0	0	0	0	0	0	0	0	25,726,104	25,726,104
Districtwide Benefits	0	0	0	0	0	0	0	0	0	200,000	200,000
Faculty/Staff Transfer	0	0	0	0	0	0	0	0	0	204,885	204,885
Financial Services	0	0	0	0	0	0	0	0	0	115,000	115,000
Health Benefits Administration	0	0	0	0	0	0	0	0	0	475,000	475,000
LA College Promise	0	0	0	0	0	0	0	0	0	50,000	50,000
Project Match	0	0	0	0	0	0	0	0	0	117,000	117,000
Public Policy (State & Federal Advocates)	0	0	0	0	0	0	0	0	0	608,700	608,700
Staff Development	0	0	0	0	0	0	0	0	0	35,000	35,000
SW WEC Settlement	0	0	0	0	0	0	0	0	0	389,633	389,633
Tuition Reimbursement	0	0	0	0	0	0	0	0	0	648,000	648,000
Vacation Balance	0	0	0	0	0	0	0	0	0	1,300,000	1,300,000
Wellness Program	0	0	0	0	0	0	0	0	0	75,000	75,000
Total Other Districtwide Accounts											35,694,355
D. Districtwide Information Technology											
IT- Academic & Student Applications	0	0	0	0	0	0	0	0	0	4,126,313	4,126,313
IT- Cyber Security	0	0	0	0	0	0	0	0	0	0	0
IT- Dwide College Technology Services	0	0	0	0	0	0	0	0	0	3,797,743	3,797,743
IT- ERP/SAP	0	0	0	0	0	0	0	0	0	1,949,051	1,949,051
IT- Information Security	0	0	0	0	0	0	0	0	0	792,350	792,350
IT- Network	0	0	0	0	0	0	0	0	0	3,009,558	3,009,558
IT- Region 1 College Technology Svcs	0	0	0	0	0	0	0	0	0	5,359,020	5,359,020
IT- Region 2 College Technology Svcs	0	0	0	0	0	0	0	0	0	4,503,965	4,503,965
IT- Region 3 College Technology Svcs	0	0	0	0	0	0	0	0	0	4,138,136	4,138,136
IT-Service Center	0	0	0	0	0	0	0	0	0	733,000	733,000
IT-Software Engineering	0	0	0	0	0	0	0	0	0	1,725,530	1,725,530
IT-Student Systems & Web Services	0	0	0	0	0	0	0	0	0	2,375,266	2,375,266
Total DW Information Technology											32,509,932
Total Districtwide Services	0	0	0	123,187	0	0	0	176,676	0	143,000,016	143,299,879

* Indicates items funded separately from college/office allocations but not budgeted in Business Area D000.