

TENTATIVE

BUDGET

2007 - 2008

Operations Division

June 2007



Los Angeles Community College District

LOS ANGELES COMMUNITY COLLEGE DISTRICT

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Prepared by Office of Budget and Management Analysis



LOS ANGELES COMMUNITY COLLEGES

CITY • EAST • HARBOR • MISSION • PIERCE • SOUTHWEST • TRADE-TECHNICAL • VALLEY • WEST

OFFICE OF THE CHANCELLOR
Darroch "Rocky" Young, Chancellor

June 27, 2007

Members of the Board of Trustees
Los Angeles Community College District

In accordance with the approved 2007-2008 Budget Calendar, presented herein is the 2007-2008 Tentative Budget for your consideration and approval. This proposed budget is an initial budget developed based on the adopted Budget Allocation Model and through consultation with the Chancellor's Cabinet and the District Budget Committee.

The development of the district budget has been an evolving process. Since the district funding for general purposes depends on the state general revenue projections, the district budget development has initially been based on the State Governor's proposed budget in January 2007. The budget for district-wide services was reviewed and approved by the District Budget Committee and the Chancellor's Cabinet. Budget Allocations are distributed based on the Board-adopted budget model, which allows colleges to retain their revenue, pay for centralized services, and set aside funds for the District contingency reserve.

The District's 2007-2008 Tentative Budget of \$1.3 billion reflects the following major budgets:

- Unrestricted General Fund revenue of \$578 million,
- Restricted General Fund revenue of \$46.3 million for categorical and specially funded programs,
- Bookstore Fund of \$36.2 million,
- Building Fund (Prop. A and AA Bonds) of \$445.7 million,
- Cafeteria Fund of \$3.7 million,
- Child Development Center Fund of \$3.3 million,
- Student Financial Aid Fund of \$90.1 million,
- Special Reserve Fund (State Funded Capital Outlay Projects) of \$97.1 million,
- Debt Services Fund of \$410,000.

The 2007-2008 Tentative Budget includes the Governor's May Revise changes to COLA and other revenue funds with the following revenue assumptions for Unrestricted General Fund:

- State General Revenue and Apportionment of \$486.7 million,
- A projected COLA of 4.53 percent,
- No fee increase,
- Nonresident tuition of \$8.7 million,
- Part-time faculty compensation of \$4.4 million,
- Estimated revenue of \$15.1 million for lottery revenue,
- Dedicated revenue projected by colleges.

We are following the budget negotiations now in progress in Sacramento and are prepared to revise our revenue projections in response to the state budget when it is adopted. Major proposed state budget changes include general base reduction and increase for COLA, growth, career technical education, physical plant and instructional equipment block grants, and basic skills. Changes to the revenue projection will be reflected in the Final Budget document, scheduled for adoption on August 22, 2007.

The budget reflects the District's continuing commitment to improve student access and to upgrade its facilities. New facilities and costs of living adjustments continue to add additional costs to our campuses. It is imperative that we continue to work with the Legislature, State Chancellor and community leaders to advocate more funding for the Community Colleges in addition to supporting the Board Resolution in support of the California Community College Initiative which has qualified for the February 2008 ballot. At the district level, we continue our marketing campaign and student recruitment efforts to attract more students. We are in the fifth year of our bond program that was put in place to modernize our campus facilities, and upgrade our administrative systems. As construction escalates the completion of projects increases which will result in the attraction of more students.

Your attention is directed to the Overview section of this document that presents a discussion of the state's fiscal environment, our current revenue projections, and our concerns about appropriations. As is customary for this stage of budget development, appropriations reflect early District planning and, therefore, changes are expected before completion of the 2007-2008 Final Budget.

Respectfully submitted,

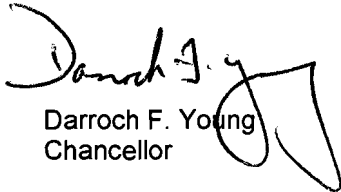

Darroch F. Young
Chancellor

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EXECUTIVE SUMMARY

EXECUTIVE SUMMARY

The following is a brief summary of the District's 2007-2008 Tentative Budget with reference to a more detailed discussion in the body of the report.

- The State budget development for fiscal year 2007-2008 includes projected COLA and funds for enrollment growth (Page 2).
- The 2007-2008 Tentative Budget for all funds is \$1.29 billion. This is \$276 million (17.6%) below the current budget of \$1.568 billion as of April 30, 2007. The differences are principally due to the Student Financial Aid and Specially Funded Programs which are not in the Tentative Budget, the remaining money available for projects from Propositions A and AA Bonds issued, and the absence of balances to be carried forward from the 2006-2007 Fiscal Year (Page 12).
- The 2007-2008 General Fund is \$622.9 million, divided between unrestricted and restricted programs (Page 15).
- The Unrestricted General Fund budget which supports the principal operations of the District is \$578 million (Page 17). The remaining \$44.9 million are restricted to programs such as VTEA, DSPS, EOPS, Matriculation, Community Services, Parking, and Health Services.
- The distribution of Unrestricted General Fund appropriations (Page 21 to 36).
- The distribution of Restricted General Fund appropriations (Page 37 to 47).
- The distribution of Other Funds appropriations (Page 48 to 61).

OVERVIEW

OVERVIEW

The 2007-2008 Tentative Budget totals \$1.29 billion and is distributed over eight funds (**Chart #1, Fund Summary**):

General Fund	\$624,323,195*
Bookstore Fund	36,275,154
Cafeteria Fund	3,735,486
Child Development Fund	3,291,541
Student Financial Aid Fund	90,051,395
Special Reserve Fund	97,120,368
Debt Service Fund	410,000
Building Fund	<u>445,711,162</u>
Total Appropriations	\$1,300,918,301
Less: Intrafund Transfers	1,378,000*
Less: Interfund Transfers	<u>6,972,701</u>
Net Appropriations	<u>\$1,292,567,600</u>

The General Fund, which is the largest fund and supports the basic operations of the District, totals \$622.9 million (*net of intrafund transfers) and represents 48.2 percent of the total Tentative Budget.

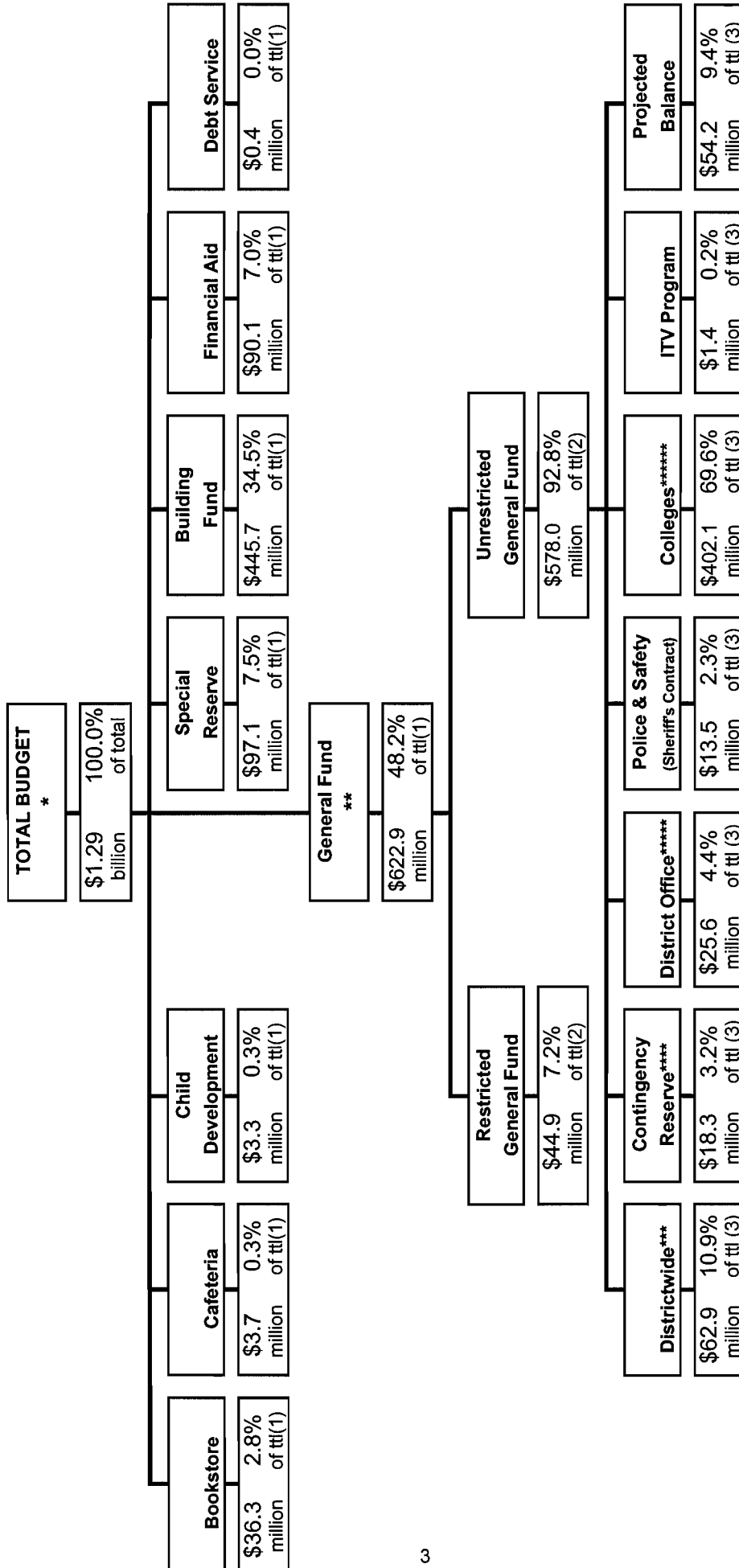
The General Fund is further divided into: 1) unrestricted programs and 2) restricted programs (i.e. federal, state and local categoricals). The Unrestricted General Fund, which represents funds and expenditures over which the District retains discretionary usage, totals \$578 million or 92.8 percent of the General Fund. As is customary, at this stage of budget development, student financial aid and most special federally funded programs are not fully included. The funds will be included as we develop the final 2007-2008 budget and as we receive funding during the fiscal year.

This Overview focuses primarily on the Unrestricted General Fund. Included is a discussion of: 1) the California Community Colleges budget development, 2) the District budget development, 3) revenue assumptions which provide the basis for the Tentative Budget, and 4) colleges, district office and district-wide appropriations.

California Community Colleges Budget Development

In the Governor’s May Revise budget proposal, released on May 14, 2007, the funding for the community colleges was increased by \$275 million from prior year, which brings the program

FUND SUMMARY



*Total Budget has been adjusted for overstatement caused by Intrafund Transfer (\$1,378,000) and Interfund Transfer (\$6,972,701).

**Total General Fund has been adjusted for overstatement caused by Intrafund Transfer (\$1,378,000).

***Districtwide includes centralized districtwide accounts budget and DW A.C.E Program, but, excludes Faculty Overbase, Gold Creek, Metro Records, and College Reserve.

****Contingency Reserve is calculated using Unrestricted General Fund total of \$578 million which includes Projected Balance of \$54.2 million.

*****District Office includes Board Office.

*****Colleges include Faculty Overbase, Gold Creek, and Metro Records.

(1) Percentage amounts are of Total Budget.

(2) Percentage amounts are of General Fund.

(3) Percentage amounts are of Unrestricted General Fund.

funding for the California Community Colleges to nearly \$6.9 billion. The proposal provides an increase in COLA (cost-of-living adjustment) from 4.04 percent to 4.53 percent. The Governor's budget proposal would increase the community college share of Proposition 98 funding from 10.83 percent in current year to 10.85 percent in 2007-08.

The Governor's May Revision for 2007-2008 proposed budget contains the following major budget items for Community Colleges:

1. A two percent (2%) enrollment growth funding for apportionments
2. A 4.53 percent cost-of-living adjustment
3. \$80 million reduction in base apportionment
4. \$33.1 million redirection of Basic Skills overcap funding for additional Matriculation and support
5. \$9 million one-time current year funding increase and \$9 million ongoing increase to support additional nursing program capacity
6. No enrollment fee increase
7. \$52 million to expand Career Technical Education course offerings/programs
8. No funding for new career development and college preparation non-credit funding category; no funding for professional development
9. \$152.7 million one-time funding for Career Technical Education Equipment; grants for nursing programs, deferred maintenance and instructional equipment; and other matching grants for one-time technology costs.

The Senate and Assembly Budget Committees have proposed the following changes and augmentations to the Governor's May Revise:

1. Senate took action on an \$80 million base reduction in current year (2006-07) and to recapture the funds on or after March 14, 2008 to ensure that all 2006-07 reported FTES are funded. In the 2006-07 budget year, the Senate reduced the base apportionment by \$80 million and provided \$10 million additional resources to enrollment growth.
2. The Assembly rejected the May Revise Proposal to reduce base apportionment by \$80 million in the 2006-07 year. In 2007-08 budget year, Assembly reduced the base apportionment by \$40 million to ensure that all districts receive funding to support projected enrollment.

3. Cost-of-Living Adjustment remains as May Revise Proposal at 4.53 percent.
4. The Senate provided Growth for apportionment at 2.2 percent, and the Assembly provided Growth for apportionment at 3.5 percent.
5. The Senate provided no increase in ongoing funds for Career Development and College Preparation noncredit. The Assembly included \$18 million of ongoing funds for Career Development and College Preparation noncredit.
6. Both Senate and Assembly committees accepted the community college system language for Basic Skills initiatives and over-cap supplemental funding of \$33.1 million for on-going funds for basic skills initiatives, but rejected the May Revise proposal to recapture an additional \$33.1 basic skills funds appropriated in 2006-07.

At this time the Conference Committee is reviewing the community college budget which is expected to complete its work at anytime. Additional state revenues are expected when the State Budget is adopted. Budget adjustments will be incorporated in the District's Final Budget for Board adoption on August 22, 2007.

DISTRICT BUDGET DEVELOPMENT

The District's 2007-2008 budget development began early in November 2006 when the Board adopted the 2007-2008 Budget Development Calendar. In December 2006, colleges and other operating locations provided their initial projected dedicated revenue and district-wide accounts budgets. After the Governor's proposed State budget was released on January 14, 2007, preliminary allocations were provided to all operating locations to begin working with their constituencies in developing their 2007-2008 Budget Operation Plans. During January 2007 through June 2007, the District Budget Committee and the Chancellor's Cabinet reviewed and approved the District-wide Accounts and the District Office Budget for centralized services.

Due to the continuing budget deliberations in the State Legislature, the District's Tentative Budget is developed and planned at the preliminary budget allocation level with a fully restored base revenue, no funding for enrollment growth, and no basic skills over-cap funding pending changes from the state budget adoption.

REVENUE ASSUMPTIONS

The revenue assumptions, by which the 2007-2008 Tentative Budget is developed, are based on the following:

1. Projected State General Revenue is at \$486.7 million, which includes \$21 million (4.53 %) COLA.
2. Apprenticeship income is projected at \$160,030.

UNRESTRICTED GENERAL FUND

INCOME	2005-06	Final Budget	2006-07	Actual	2007-2008
	Actual		Curr Budget		Tentative Budget
ATTENDANCE DRIVEN					
General Revenue	415,091,639	454,984,443	463,559,487	386,555,715	486,731,518
Non-Resident	7,194,205	8,700,000	8,700,000	7,782,017	8,700,000
Apprenticeship	140,619	160,030	165,222	138,801	160,030
DEDICATED REVENUE*	5,855,412	3,859,056	4,308,331	4,210,348	3,972,919
OTHER INCOME					
Lottery	15,144,066	15,144,066	15,144,066	5,199,901	15,144,066
Part-time Faculty Compensation	4,427,138	4,427,138	4,427,138	3,718,796	4,427,138
Interest	2,078,612	1,600,000	1,600,000	2,562,324	1,600,000
Other State	3,605,317	11,505,059	11,505,059	949,434	3,025,857
Basic Skills	0	3,307,723	3,307,723	3,186,320	0
Other Local	1,077,044	0	137,018	793,305	0
INCOMING TRANSFERS	210,998	0	15,910	(392,203)	0
TOTAL INCOME	454,825,051	503,687,515	512,869,954	414,704,759	523,761,528
Beginning Balance	32,834,907	32,145,384	32,145,384	32,145,384	54,239,332
Open Orders	4,363,596	7,522,489	7,522,489	7,522,489	0
Adj to Beg Bal	4,093,820	0	0	0	0
TOTAL ADJ BEG BALANCE	41,292,323	39,667,873	39,667,873	39,667,873	54,239,332
YE Open Orders	7,710,451	0	0	0	0
Less Ending Balance	31,957,422	0	0	0	0
TOTAL UNRESTRICTED INCOME	456,449,501	543,355,388	552,537,827	454,372,632	578,000,860
Less Intrafund w/in Unrestr	120,000	0	0	0	0
NET UNRESTRICTED INCOME	456,329,501	543,355,388	552,537,827	454,372,632	578,000,860

* Dedicated Revenue includes Veterans Education Application Fees (federal).

APPROPRIATIONS	2005-06	Final Budget	2006-07	Actual	2007-2008
	Actual		Curr Budget		Tentative Budget
Certificated Salaries	204,680,322	222,459,767	209,463,612	177,926,122	203,450,310
Non-Certificated Salaries	90,209,022	94,262,363	98,258,186	82,573,637	101,776,576
Employee Benefits	91,493,339	100,642,673	100,798,962	85,752,454	99,236,297
Books & Supplies	6,961,556	8,525,601	10,256,365	6,349,211	9,132,064
Other Operating Expenses	47,028,098	59,829,162	63,791,650	39,604,033	64,247,782
Capital Outlay	3,841,941	5,919,502	12,557,138	4,344,667	8,071,085
Interfund Transfer	10,554,303	6,132,478	6,585,081	6,585,081	6,972,701
Other	1,680,918	45,583,842	50,826,833	1,413,481	85,114,045
TOTAL APPROPRIATIONS	456,449,501	543,355,388	552,537,827	404,548,686	578,000,860
Less Intrafund w/in Unrestr	120,000	0	0	0	0
NET APPROPRIATIONS	456,329,501	543,355,388	552,537,827	404,548,686	578,000,860

* 2006-07 Current Budget is as of April 2007 closing.

2007-08 TENTATIVE BUDGET
Funds Available for 2007-2008
Unrestricted General Fund

	2006-2007 FINAL BUDGET (w/ Undistrib Balances) (COLA@5.92%, Gr@2.44%)	2007-2008 PRELIMINARY (CONSERVATIVE) COLA@4.04%, Gr@0.00%	2007-2008 TENTATIVE BUDGET COLA@4.53%, Gr@0.00%
Base	404,775,812	459,385,970	465,638,112
Base Restoration	10,314,721	0	0
COLA	23,962,728	18,559,193	21,093,406
Growth	10,431,182	0	0
Lottery	15,144,066	15,144,066	15,144,066
Non-Resident	8,700,000	8,700,000	8,700,000
Apprenticeship	160,030	160,030	160,030
Equalization	5,500,000	0	0
Part-time Faculty Compensation	4,427,138	4,427,138	4,427,138
One-Time General Purpose Block Grant	1,890,960	0	0
One-Time Gen Purpose (Trlr Bill/Restrict)	6,588,242	0	0
Other State	3,025,857	3,025,857	3,025,857
Local			
Interest	1,600,000	1,600,000	1,600,000
Dedicated Revenue	3,859,056	3,928,018	3,972,919
TOTAL INCOME	500,379,792	514,930,272	523,761,528
Basic Skills	3,307,723	0	0
Fund Balances			
Open Orders	7,522,489	0	0
Balance	32,145,384	0	54,239,332
Total Fund Balance	39,667,873	0	54,239,332
TOTAL PROJ FUNDS AVAILABLE	543,355,388	514,930,272	578,000,860

3. Non-resident tuition is projected at \$8.7 million based on the rate of \$173 per unit.
4. \$4.42 million of part-time faculty compensation.
5. Lottery revenues are projected at \$15.1 million (\$138/FTES) based on 2006-2007 lottery revenue and enrollment projections.
6. Dedicated Revenue projections submitted by colleges at \$3.97 million.
7. Interest, "Other State", and "Other Local" income are projected to be the same as in the 2006-2007 Final Budget. These sources of income include interest earned on cash balances, state mandated costs revenue, and other miscellaneous fees such as jury duty, royalties, handling charges, discounts, etc.
8. An \$18.3 million (3.5%) Contingency Reserve is set aside for 2007-2008
9. \$54.2 million of projected ending balance from the 2006-2007 Unrestricted General Fund.

Chart #2, Unrestricted General Fund Income and Appropriations, reflects these assumptions and compares them with 2005-06 income and the 2006-07 Final Budget and Current Budget as of April 30, 2007.

Under the adopted allocation model, all revenues are distributed to the colleges. **Chart #3**, 2007-08 Tentative Budget Allocation, Funds Available for 2007-08, Unrestricted General Fund, represents the projected revenue available for general operations.

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 C**.

The Tentative Budget Allocations (Appropriations) are summarized by location in **Chart #4**, 2007-2008 Tentative Budget Allocation, Budget Allocation Comparison, Unrestricted General Fund. The total of \$578 million is \$34.6 million more than the 2006-2007 Final Budget.

The Unrestricted General Fund budget of \$578 million represents about 6.4 percent increase from prior year. This increase is made possible from 2006-07 funded growth added to base revenue and COLA (4.53%) and increase in 2006-07 projected ending balance. The budget assumes that the district will end the 2006-07 fiscal year with a \$54.2 million ending balance.

At this stage of budget development, all colleges have established their operating budgets at reasonable and realistic levels.

District-wide programs and services are budgeted at \$59.4 million. **Chart #5**, Districtwide Appropriations, shows the 2007-2008 Tentative Budget for districtwide items compared with 2005-06 expenditures and 2006-07 Current Budget. Funding for District-wide programs and services and District Office functions are based on the level of services and programs that will remain at the District-wide level.

Contingency Reserve is established at three and one half percent (3.5%) of the Unrestricted General Revenue.

SUMMARY

The 2007-2008 Budget will be increased to include additional state revenue, 2006-2007 ending balances, open orders and any additional revenue adjustments for the Final Budget. Although 2006-07 ending balances and basic skills over-cap supplemental funding can provide additional funding for colleges, additional costs increase such as salaries and benefits will impact the operating costs of all locations.

The District will have challenges in sustaining the base enrollment in 2007-08 with the normal two summer sessions. However, the District will continue to improve its marketing and student recruitment efforts and set priorities to improve education access and programs to maximize its enrollment growth funding.

**2007-08 TENTATIVE BUDGET
UNRESTRICTED GENERAL FUND**

	2006-2007	2007-2008	2007-2008
	FINAL BUDGET (w/ Undistr Balances)	PRELIMINARY BUDGET (CONSERVATIVE)	TENTATIVE BUDGET
City	57,315,701	59,997,472	59,615,475
East	73,341,770	80,769,222	82,523,510
Harbor	26,553,099	28,759,769	29,037,330
Mission	21,990,863	22,861,462	23,309,266
Pierce	51,871,053	56,377,888	57,209,823
Southwest	21,829,251	22,243,540	22,322,126
Trade-Tech	47,936,790	48,517,789	48,135,918
Valley	50,257,777	51,823,076	51,685,082
West	26,725,716	28,252,161	28,230,561
ITV	1,395,431	1,395,431	1,395,431
Equalization (Undistr)	5,500,000	0	0
One-Time General Purpose	1,890,960	0	0
One-Time GP (Trlr Bill/Restrict)	6,588,242	0	0
One-Time Basic Skills	3,307,723	0	0
College Total	396,504,375	400,997,810	403,464,522
District Office	23,222,922	25,591,138	25,585,343
DW Centralized & Other	54,837,860	58,220,430	58,456,075
Contingency Reserve	17,024,021	18,022,560	18,331,653
LA Cnty Sheriff's Contr	11,993,336	11,993,336	13,522,298
East & Pierce Rev Adj	0	0	4,296,637
Restricted Program Def	0	0	0
DW PACE Program	105,000	105,000	105,000
College Reserve	0	0	10,000,000
Undistributed Balance	39,667,873	0	44,239,332
TOTAL	543,355,387	514,930,274	578,000,860

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**DISTRICTWIDE
UNRESTRICTED GENERAL FUND**

DESCRIPTION	2005 - 06		2006 - 07		2007 - 08	
	EXPENDITURE	% of total	CURRENT BUDGET*	% of total	TENTATIVE BUDGET	% of total
ACADEMIC SENATE	260,138	0.54	361,783	0.61	364,928	0.61
AUDIT EXPENSE	400,000	0.83	460,000	0.77	480,000	0.81
BENEFITS (RETIREE)	23,559,062	48.87	23,840,218	40.13	26,671,540	44.87
BOARD ELECTION EXPENSE	-	0.00	3,000,000	5.05	1,500,000	2.52
COLLECTIVE BARGAINING	297,159	0.62	788,605	1.33	710,929	1.20
COLLEGE ADVANCEMENT (Resource Development)	268,604	0.56	371,000	0.62	281,226	0.47
STUDENT-RIGHT-TO-KNOW	-	0.00	33,300	0.06	33,300	0.06
EMPLOYEE ASSISTANCE PROGRAM	119,966	0.25	171,836	0.29	154,500	0.26
ENVIRONMENTAL HEALTH AND SAFETY	182,538	0.38	319,969	0.54	291,566	0.49
HUMAN RESOURCES	535,806	1.11	584,659	0.98	325,500	0.55
INFORMATION TECHNOLOGY	1,559,489	3.24	2,386,873	4.02	1,941,693	3.27
INSURANCE CLAIMS	1,589,231	3.30	2,313,443	3.89	2,348,174	3.95
INSURANCE LIABILITY	1,593,844	3.31	2,193,067	3.69	1,647,400	2.77
LEGAL EXPENSE	1,311,514	2.72	2,751,700	4.63	2,724,331	4.58
PROJECT MATCH	40,442	0.08	29,300	0.05	46,050	0.08
FACILITIES PLANNING	1,595,828	3.31	1,611,828	2.71	1,611,828	2.71
TAX REVENUE ANTICIPATION	38,725	0.08	500,000	0.84	-	0.00
NETWORK COMMUNICATIONS	292,443	0.61	635,308	1.07	656,667	1.10
TUITION REIMBURSEMENT	129,729	0.27	322,256	0.54	242,500	0.41
VACATION BALANCE	571,741	1.19	625,000	1.05	625,000	1.05
WORKER'S COMPENSATION	5,333,970	11.06	7,486,748	12.60	8,065,738	13.57
CENTRAL FINANCIAL AID UNIT (CFA)	873,635	1.81	967,953	1.63	999,960	1.68
DISTRICTWIDE BENEFITS	247,535	0.51	150,000	0.25	150,000	0.25
FUNDING FOR SAP PROJECT	4,575,491	9.49	3,544,740	5.97	4,107,351	6.91
HEALTH BENEFITS FOR PART-TIME FACULTY	437,129	0.91	378,205	0.64	-	0.00
PERSONNEL COMMISSION	148,521	0.31	129,699	0.22	130,062	0.22
STAFF DEVELOPMENT	36,040	0.07	154,579	0.26	120,000	0.20
D'WIDE MARKETING (Public Relations)	860,412	1.78	1,216,694	2.05	1,000,000	1.68
SOUTHWEST BASEBALL FIELDS	-	0.00	60,000	0.10	60,000	0.10
GASB 34/35	12,000	0.02	47,500	0.08	50,000	0.08
OTHER SPECIAL PROJECTS	138,397	0.29	1,036,120	1.74	480,000	0.81
DISTRICT & COLLEGE FOUNDATION	154,831	0.32	237,500	0.40	190,000	0.32
W'FORCE DEVELOPMENT ACHIEVEMENT	17,182	0.04	48,833	0.08	36,730	0.06
PAYROLL IMPROVEMENT SYSTEMS	249,179	0.52	-	0.00	-	0.00
DBC-INITIATED FACULTY/STAFF TRANSFER	-	0.00	361,113	0.61	309,102	0.52
DOLORES HUERTA CENTER	-	0.00	100,000	0.17	100,000	0.17
SUBTOTAL	47,430,581	98.4	59,219,829	99.7	58,456,075	98.34
FACULTY OVERBASE**	647,661	1.34	10,675	0.02	787,014	1.32
GOLD CREEK	69,218	0.14	121,890	0.21	128,717	0.22
METRO RECORDS	58,455	0.12	59,252	0.10	68,496	0.12
SUBTOTAL	775,334	1.61	191,817	0.32	984,227	1.66
CENTRALIZED DW ACCOUNTS TOTAL	48,205,915	100	59,411,646	100	59,440,302	100

*As of April 2007 cyclical closing.

**05-06 total expenditures for Faculty Overbase reflect budget provided to each college (if any); college distributes amounts where expenses are incurred; 06-07 Current Budget is at this level at this time because colleges distribute funds to various disciplines (original amount of \$700,232).

SUMMARY

**SUMMARY OF ALL FUNDS
THREE-YEAR COMPARISON**

INCOME	2007-08 TENTATIVE BUDGET												
	2005-06	2006-07	TOTAL	Unrestricted	Restricted	TOTAL	BOOKSTORE	CAFETERIA	CHILD DEV	SPECL RESV	BLDG FUND	FINAN AID	DEBT SVC
	YEAR-END ACTUAL	CURRENT BUDGET*	BUDGET	Genl Fund	Genl Fund	GENL FUND							
FEDERAL	90,886,199	106,236,501	80,780,813	4,350	2,235,610	2,239,960			2,054,810	2,381,591		76,159,262	
STATE	371,418,526	511,160,034	488,028,850	370,008,611	30,269,171	400,277,782				71,804,125		13,892,133	
LOCAL TAX	116,207,292	120,600,000	123,800,000	123,800,000		123,800,000							
LOCAL OTHER	101,521,932	488,938,068	105,680,177	29,948,567	12,439,554	42,388,121	36,275,154	3,735,486	210,797	1,550,619	21,500,000		
INTERFUND TRANSFERS	10,775,301	11,943,913	6,972,701		1,378,000	0			1,025,934	5,946,767			
INTRAFUND TRANSFERS	1,666,702	1,483,441	1,378,000		1,378,000	1,378,000							
TOTAL INCOME	692,475,952	1,240,361,957	806,620,541	523,761,528	46,322,335	570,083,863	36,275,154	3,735,486	3,291,541	81,683,102	21,500,000	90,051,395	0
Beginning Balance													
Adj to Beg Balance	581,419,902	372,135,317	554,143,736	54,239,332	0	54,239,332	943,987	0	0	67,259,069	424,211,162	7,080,206	410,000
Reserve/Open Orders	634,068	1,731,927	0	0	0	0	0	0	0	0	0	0	0
	5,308,800	9,309,465	0	0	0	0	0	0	0	0	0	0	0
TOTAL REVENUE	1,279,838,722	1,623,538,666	1,360,764,277	578,000,860	46,322,335	624,323,195	37,219,121	3,735,486	3,291,541	148,942,171	445,711,162	97,131,601	410,000
Less YE Open Orders	9,497,427	0	0	0	0	0	0	0	0	0	0	0	0
Less Ending Balance	372,398,496	41,612,014	59,845,976	0	0	0	943,987	0	0	51,821,803	0	7,080,206	0
Less Reserves	0	0	0	0	0	0	0	0	0	0	0	0	0
ADJUSTED REVENUE	897,942,799	1,581,926,652	1,300,918,301	578,000,860	46,322,335	624,323,195	36,275,154	3,735,486	3,291,541	97,120,368	445,711,162	90,051,395	410,000
Less Intrafund w/in Unrestr	120,000	0	0	0	0	0	0	0	0	0	0	0	0
ADJUSTED REVENUE	897,822,799	1,581,926,652	1,300,918,301	578,000,860	46,322,335	624,323,195	36,275,154	3,735,486	3,291,541	97,120,368	445,711,162	90,051,395	410,000
Less Intrafund Unr/Res	1,546,702	1,483,441	1,378,000		1,378,000	1,378,000							
Less Interfund Transfers	10,775,301	11,943,913	6,972,701										
AVAILABLE FOR APPROP	885,500,796	1,568,499,298	1,292,567,600	578,000,860	44,944,335	622,945,195	36,275,154	3,735,486	3,291,541	97,120,368	445,711,162	90,051,395	410,000

APPROPRIATIONS	2007-08 TENTATIVE BUDGET												
	2005-06	2006-07	TOTAL	Unrestricted	Restricted	TOTAL	BOOKSTORE	CAFETERIA	CHILD DEV	SPECL RESV	BLDG FUND	FINAN AID	DEBT SVC
	YEAR-END ACTUAL	CURRENT BUDGET*	BUDGET	Genl Fund	Genl Fund	GENL FUND							
CERTIFICATED SALARIES	222,727,274	230,032,890	215,678,582	203,450,310	9,609,238	213,059,548	5,239,180	1,043,871	2,619,034	3,243,005			
NON-CERTIFICATED SALARIES	132,417,805	146,769,783	130,852,030	101,776,576	19,392,162	121,168,738	1,337,088	195,311	157,236	1			
EMPLOYEE BENEFITS	101,798,605	111,261,575	105,888,832	99,236,297	4,721,871	103,958,168	25,659,715	1,943,507	408,264	31,879			
BOOKS & SUPPLIES	36,527,760	45,212,541	38,660,654	9,132,064	1,876,847	11,008,911	1,683,923	187,311	16,642	2,600,791	11,370,000		
OTHER EXPENSES	87,813,589	115,414,932	85,954,622	64,247,782	5,858,546	70,106,328	1,045,207	105,031	6,269	91,244,692	434,341,162		
CAPITAL OUTLAY	218,563,003	764,561,647	535,729,809	8,071,085	917,595	8,988,680			4,837				
OTHER	87,319,462	196,729,371	181,171,271	85,114,045	3,946,076	89,060,121	1,310,041	260,455	79,259				
INTERFUND TRANSFERS	10,775,301	11,943,913	6,972,701	6,972,701		6,972,701							410,000
TOTAL APPROPRIATIONS	897,942,799	1,581,926,652	1,300,918,301	578,000,860	46,322,335	624,323,195	36,275,154	3,735,486	3,291,541	97,120,368	445,711,162	90,051,395	410,000
Less Intrafund w/in Unr	120,000	0	0	0	0	0	0	0	0	0	0	0	0
ADJUSTED APPROPRIATIONS	897,822,799	1,581,926,652	1,300,918,301	578,000,860	46,322,335	624,323,195	36,275,154	3,735,486	3,291,541	97,120,368	445,711,162	90,051,395	410,000
Less Intrafund Unr bet Loc	0	0	0	0		0	0	0	0	0	0	0	0
Less Intrafund Unr/Res	1,546,702	1,483,441	1,378,000		1,378,000	1,378,000							0
Less Interfund Transfers	10,775,301	11,943,913	6,972,701										0
NET APPROPRIATIONS	885,500,796	1,568,499,298	1,292,567,600	578,000,860	44,944,335	622,945,195	36,275,154	3,735,486	3,291,541	97,120,368	445,711,162	90,051,395	410,000

* 2006-07 Current Budget is as of April 2007 closing

SUMMARY OF ALL FUNDS

Chart #6, SUMMARY OF ALL FUNDS, is provided to summarize the District's total budget by source of funding and major object of expenditure. 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: This funding source is down from the current 2006-2007 budget as of April 30, 2007 primarily because federal financial aid programs are not yet fully budgeted in the Student Financial Aid Fund, and conservative estimates are used for Vocational and Technological Education Act and other specially funded federal programs.
- State Income: State income is less than in the current budget. Categorical state funded programs such as DSPS, EOP&S, CARE, and Matriculation are budgeted at 95 percent of the current 2006-2007 budget. State support has not yet been assured for Physical Plant and Instructional Support, Staff/Faculty Diversity, Staff Development, and Instructional Equipment programs. Capital Outlay and Deferred Maintenance state funded projects budgeted at this time are on-going projects projected to be carried forward 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 decreased to reflect that specially funded programs funded by local agencies are not budgeted at this time.
- 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 Cafeteria Fund and Child Development Fund receive an augmentation from the General Fund to support operations. The Special Reserve Fund receives funds from the General Fund for operations and matching fund requirements.
- Beginning Balance: The Restricted General Fund Balance is not reflected at this stage of budget development. When the books are closed for 2006-2007 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 reappropriation.

APPROPRIATIONS

The Appropriations section contains a more complete comparison of appropriations by sub-object 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.

**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 \$622.9 million available for appropriation in the General Fund (**Chart #7**) 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. \$54.2 million for Unrestricted General Fund balance from 2006-2007 fiscal year is projected and included in the Tentative Budget. Location balances are not included until Final Budget after the fiscal year for 2006-2007 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 #7

TOTAL GENERAL FUND

INCOME	2005-06	2006-2007			2007-2008
	Actual	Final Budget	Curr Budget	Actual	Tentative Budget
Federal	21,507,387	14,338,731	23,945,358	9,983,527	2,235,610
General Revenue	415,091,639	454,984,443	463,559,487	386,555,715	486,731,518
Non-Resident	7,194,205	8,700,000	8,700,000	7,782,017	8,700,000
Apprenticeship	140,619	160,030	165,222	138,801	160,030
Dedicated Revenue	5,855,412	3,859,056	4,308,331	4,210,348	3,972,919
Lottery	15,144,066	15,144,066	15,144,066	5,199,901	15,144,066
Part-time Faculty Comp	4,427,138	4,427,138	4,427,138	3,718,796	4,427,138
Interest	2,078,612	1,600,000	1,600,000	2,562,324	1,600,000
Other State	39,563,083	56,932,321	74,539,389	49,055,124	33,295,028
Other Local	14,803,953	16,616,512	20,798,333	11,487,564	12,439,554
Incoming Transfers	1,757,700	1,402,991	1,499,351	1,019,756	1,378,000
TOTAL INCOME	527,563,814	578,165,288	618,686,675	481,713,874	570,083,863
Beginning Balance	45,103,774	42,529,564	42,529,564	42,529,564	54,239,332
Open Orders	5,277,697	8,917,611	8,917,611	8,917,611	0
Adj to Beginning Balance	5,172,119	0	805,181	805,181	0
Other Adjustments	0	0	0	0	0
TOTAL ADJ BEG BALANCE	55,553,590	51,447,175	52,252,356	52,252,356	54,239,332
Less Less Open Orders to CF	9,105,573	0	0	0	0
Less Ending Balance	42,341,602	3,424,117	0	0	0
TOTAL GENERAL FUND INCOME	531,670,229	626,188,346	670,939,031	533,966,230	624,323,195
Less Intrafund Transfers	1,666,702	1,402,991	1,483,441	1,411,959	1,378,000
NET GENERAL FUND INCOME	530,003,527	624,785,355	669,455,590	532,554,271	622,945,195

* Dedicated Revenue includes Veterans Education Application Fees (federal).

APPROPRIATIONS	2005-06	2006-2007			2007-2008
	Actual	Final Budget	Curr Budget	Actual	Tentative Budget
Certificated Salaries	219,065,914	233,541,995	225,744,162	189,201,169	213,059,548
Non-Certificated Salaries	122,709,670	119,143,741	136,326,999	109,392,202	121,168,738
Employee Benefits	98,669,573	106,497,733	109,019,397	92,153,295	103,958,168
Books & Supplies	11,607,315	12,654,004	17,362,762	9,387,207	11,008,911
Other Operating Expenses	56,074,964	70,162,288	80,335,950	45,486,683	70,106,328
Capital Outlay	10,380,780	22,994,881	29,515,995	9,731,020	8,988,680
Interfund Transfer	10,684,303	6,132,478	11,853,003	11,853,003	6,972,701
Other	2,477,709	55,061,226	60,780,763	1,774,166	89,060,121
TOTAL APPROPRIATIONS	531,670,229	626,188,346	670,939,031	468,978,745	624,323,195
Less Intrafund w/in Unrestr	1,666,702	1,402,991	1,483,441	1,411,959	1,378,000
NET APPROPRIATIONS	530,003,527	624,785,355	669,455,590	467,566,786	622,945,195

* 2006-07 Current Budget is as of April 2007 closing.

UNRESTRICTED GENERAL FUND

Chart #8 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. However, the principal source of unrestricted income for the District is generated by student attendance. These funds, termed State General Revenues, total \$486.7 million, including a \$21 million for COLA, and make up 84.2 percent of our unrestricted funds.

- State General Revenue Income

The State General Revenue income projection is established by computing the District's prior year base funding and adjusting for inflation and growth.

State General Revenue income is derived from several sources (as reflected in Chart #8): State Apportionment, Tax Relief Subventions and Property Taxes, and 98 percent of the Enrollment Fee.

- 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 \$148.94.

Other State: Includes state mandated cost reimbursement.

Interest Income: Represents income earned from the investment of surplus District cash by the County Treasurer.

Non-Resident Tuition: Represents fees of \$173/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.

Projected Source of Funds
Unrestricted General Fund
2007-08 Tentative Budget

STATE GENERAL REVENUES		
State Apportionment		
Base	465,638,112	
COLA (est. @ 4.53%)	21,093,406	
Growth (est. @ 0.00%)	0	
Total State Apportionment	486,731,518	
TOTAL GENERAL REVENUES		486,731,518
PART-TIME FACULTY COMPENSATION		4,427,138
LOTTERY		15,144,066
NON-RESIDENT TUITION		8,700,000
APPRENTICESHIP		160,030
OTHER STATE		3,025,857
INTEREST		1,600,000
OTHER LOCAL		0
DEDICATED REVENUE		3,972,919
INCOMING TRANSFER		0
LESS INTRAFUND w/in UNRESTRICTED		0
TOTAL UNRESTRICTED GF INCOME		523,761,528
OPEN ORDERS		0
BEGINNING BALANCE		54,239,332
TOTAL FUNDS AVAILABLE FOR APPROPRIATION		578,000,860

RESTRICTED GENERAL FUND

Chart #9 is a summary 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:** Vocational and Applied Technology Education Act (VATEA) Programs comprise the largest separate category of programs from federal sources of income. "Other Federal" includes programs such as Veteran's Education, Higher Education Act, SEOG, and Federal Work Study. These federal programs have not been accepted by the Board at this time.
- **State Categoricals:** The state supports a number of categorical programs designed to accomplish specific objections. Primarily, these are Extended Opportunities Programs and Services (EOPS), CARE, Disabled Students Programs and Services (DSPS), CalWorks, TANF, and Matriculation.
- **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.

RESTRICTED GENERAL FUND

INCOME	2005-06	2006-07		2007-2008	
	Actual	Final Budget	Curr Budget	Actual	Tentative Budget
Federal					
Voc & Tech Education	1,129,092	610,111	945,851	1,284,727	251,648
Other SFP	20,378,295	13,728,620	22,999,507	8,698,800	1,983,962
Total Federal	21,507,387	14,338,731	23,945,358	9,983,527	2,235,610
State					
Disabled Student Prog & Svs	5,236,500	4,974,961	6,127,556	5,147,147	5,752,832
Extended Oppor Prog & Svs	6,404,120	6,454,095	7,800,001	8,176,967	7,107,334
Instructional Equipment	2,324,130	10,082,460	10,082,460	9,210,123	0
Matriculation (Credit/NonCredit)	4,964,112	4,702,132	7,672,010	6,444,488	6,537,815
MIS	486,623	0	330,273	277,429	0
Staff Development	0	0	400,867	400,148	0
Staff Diversity	82,915	0	74,069	62,218	0
Other	16,459,366	15,905,891	27,239,371	15,200,851	10,871,190
Total State	35,957,766	42,119,539	59,726,607	44,919,370	30,269,171
Local					
Community Services	6,187,491	8,576,504	8,576,504	4,255,216	7,549,539
Health Services	1,176,567	2,235,400	2,235,400	2,236,819	2,178,880
Parking	2,170,078	2,607,341	2,607,341	1,935,924	2,711,135
Other	4,192,773	3,197,267	7,242,070	2,266,300	0
Total Local	13,726,909	16,616,512	20,661,315	10,694,259	12,439,554
Incoming Transfers	1,546,702	1,402,991	1,483,441	1,411,959	1,378,000
TOTAL INCOME	72,738,764	74,477,773	105,816,721	67,009,115	46,322,335
Beginning Balance	12,268,867	10,384,180	10,384,180	10,384,180	0
Open Orders	914,101	1,395,122	1,395,122	1,395,122	0
CF Balance	0	0	0	0	0
Adj to Beginning Balance	1,078,299	0	805,181	805,181	0
Other Adjustments	0	0	0	0	0
Less YE Open Orders	1,395,122	0	0	0	0
Less Ending Balance	10,384,180	3,424,117	0	0	0
TOTAL RESTRICTED INCOME	75,220,728	82,832,958	118,401,204	79,593,598	46,322,335

* Dedicated Revenue Includes Veterans Education Application Fees (federal).

APPROPRIATIONS	2005-06	2006-07		2007-2008	
	Actual	Final Budget	Curr Budget	Actual	Tentative Budget
Certificated Salaries	14,385,592	11,082,228	16,280,550	11,275,047	9,609,238
Non-Certificated Salaries	32,500,648	24,881,378	38,068,813	26,818,565	19,392,162
Employee Benefits	7,176,234	5,855,060	8,220,435	6,400,841	4,721,871
Books & Supplies	4,645,759	4,128,403	7,106,397	3,037,995	1,876,847
Other Operating Expenses	9,046,866	10,333,126	16,544,300	5,882,650	5,858,546
Capital Outlay	6,538,838	17,075,379	16,958,857	5,386,353	917,595
Interfund Transfer	130,000	0	5,267,922	5,267,922	0
Other	796,791	9,477,384	9,953,930	360,686	3,946,076
TOTAL APPROPRIATIONS	75,220,728	82,832,958	118,401,204	64,430,059	46,322,335

* 2006-07 Current Budget is as of April 2007 closing.

**UNRESTRICTED
GENERAL FUND
APPROPRIATIONS**

**UNRESTRICTED GENERAL FUND
BY SUB-MAJOR COMMITMENT ITEM**

C/I	DESCRIPTION	2005-06 EXPENDITURE	% of Total	2006-07 CURRENT BUDGET*	% of Total	2007-08 TENTATIVE BUDGET	% of Total
110000	Teaching, Regular	91,289,601	20.0%	94,608,037	17.1%	95,619,351	16.5%
120000	Non-Teaching, Regular	37,132,406	8.1%	39,731,715	7.2%	39,150,540	6.8%
130000	Teaching, Hourly	73,571,397	16.1%	71,385,037	12.9%	65,498,517	11.3%
140000	Non-Teaching, Hourly	2,686,919	0.6%	3,018,891	0.5%	2,643,645	0.5%
190000	Misc Certificated Salaries	0	0.0%	719,932	0.1%	538,257	0.1%
	TOTAL CERTIFICATED SALARIES	204,680,322	44.9%	209,463,612	37.9%	203,450,310	35.2%
200000	Non-Certificated Salaries	6,996	0.0%	0	0.0%	0	0.0%
210000	Classified, Regular	73,128,102	16.0%	79,640,338	14.4%	83,678,968	14.5%
220000	Instructional Aides, Regular	7,853,419	1.7%	8,436,823	1.5%	9,733,429	1.7%
230000	Sub/Relief, Unclassified	6,658,763	1.5%	6,694,868	1.2%	5,522,103	1.0%
240000	Instructional Aides, Non-Perm	2,962,124	0.6%	3,441,157	0.6%	2,762,876	0.5%
290000	Misc Non-Certificated Salaries	(400,383)	-0.1%	45,000	0.0%	79,200	0.0%
	TOTAL NON-CERTIF SALARIES	90,209,022	19.8%	98,258,186	17.8%	101,776,576	17.6%
310000	STRS Employer Contributions	15,111,336	3.3%	16,544,279	3.0%	11,998,656	2.1%
320000	PERS Employer Contributions	9,522,071	2.1%	11,234,192	2.0%	10,271,725	1.8%
330000	OASDHI Contributions	6,553,925	1.4%	8,182,828	1.5%	6,395,075	1.1%
340000	Medical/Dental Contributions	63,087,040	13.8%	66,588,743	12.1%	74,284,853	12.9%
350000	State Unemployment Insurance	2,164,027	0.5%	2,784,095	0.5%	173,923	0.0%
360000	Workers Compensation Insurance	4,039,734	0.9%	6,116,000	1.1%	6,800,000	1.2%
370000	Local Retirement System	441,041	0.1%	755,650	0.1%	307,550	0.1%
390000	Misc Employee Benefits	(9,425,835)	-2.1%	(11,406,825)	-2.1%	(10,995,485)	-1.9%
	TOTAL BENEFITS	91,493,339	20.0%	100,798,962	18.2%	99,236,297	17.2%
420000	Books	462,218	0.1%	651,527	0.1%	341,886	0.1%
440000	Instructional Media Materials	486,859	0.1%	570,151	0.1%	518,271	0.1%
450000	Supplies	6,011,314	1.3%	8,844,141	1.6%	8,108,710	1.4%
460000	Bookstore	1,165	0.0%	25,000	0.0%	0	0.0%
490000	Misc Supplies & Books	0	0.0%	165,546	0.0%	163,197	0.0%
	TOTAL PRINTING & SUPPLIES	6,961,556	1.5%	10,256,365	1.9%	9,132,064	1.6%
540000	Insurance	2,701,458	0.6%	4,090,418	0.7%	3,477,082	0.6%
550000	Utilities & Housekeeping Expense	10,717,347	2.3%	12,632,228	2.3%	11,937,778	2.1%
560000	Contracts & Rentals	22,812,087	5.0%	31,662,112	5.7%	31,111,752	5.4%
570000	Legal, Election, Audit	2,548,505	0.6%	6,657,484	1.2%	5,544,000	1.0%
580000	Other Expense	8,237,736	1.8%	8,481,324	1.5%	12,007,170	2.1%
590000	Misc Other Expense	10,966	0.0%	268,084	0.0%	170,000	0.0%
	TOTAL OPERATING EXPENSES	47,028,098	10.3%	63,791,650	11.5%	64,247,782	11.1%
610000	Sites	3,750	0.0%	147,679	0.0%	154,000	0.0%
620000	Buildings	26,325	0.0%	1,531,727	0.3%	554,976	0.1%
640000	Equipment	3,453,462	0.8%	6,998,268	1.3%	3,606,761	0.6%
650000	Lease/Purchase	358,404	0.1%	1,065,635	0.2%	705,108	0.1%
690000	Misc Capital Outlay	0	0.0%	2,813,829	0.5%	3,050,240	0.5%
	TOTAL CAPITAL OUTLAY	3,841,941	0.8%	12,557,138	2.3%	8,071,085	1.4%
730000	Interfund Transfers	10,554,303	2.3%	6,585,081	1.2%	6,972,701	1.2%
739800	Intrafund Transfer w/in Loc	120,000	0.0%	0	0.0%	0	0.0%
739900	Intrafund Transfer - Restr/Unrestr	1,546,702	0.3%	1,483,441	0.3%	1,378,000	0.2%
750000	Loans/Grants	14,216	0.0%	29,479	0.0%	0	0.0%
790000	Unallocated/Reserves	0	0.0%	49,313,913	8.9%	83,736,045	14.5%
	TOTAL OTHER	12,235,221		57,411,914		92,086,746	
	Less Intrafund w/in Loc	120,000		0		0	
	TOTAL UNRESTRICTED	456,329,501	100.0%	552,537,827	100.0%	578,000,860	100.0%

*2006-07 Current Budget is as of April 2007 closing.

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LOS ANGELES CITY COLLEGE UNRESTRICTED GENERAL FUND BY SUB-MAJOR COMMITMENT ITEM

C/I	DESCRIPTION	2005-06 EXPENDITURE	% of Total	2006-07 CURRENT BUDGET*	% of Total	2007-08 TENTATIVE BUDGET	% of Total
110000	Teaching, Regular	15,588,594	27.4%	16,142,717	26.1%	16,731,914	28.1%
120000	Non-Teaching, Regular	4,391,089	7.7%	5,070,171	8.2%	5,026,288	8.4%
130000	Teaching, Hourly	10,208,044	17.9%	9,952,751	16.1%	8,302,855	13.9%
140000	Non-Teaching, Hourly	220,799	0.4%	445,579	0.7%	435,692	0.7%
	TOTAL CERTIFICATED SALARIES	30,408,527	53.4%	31,611,218	51.2%	30,496,749	51.2%
200000	Non-Certificated Salaries	21	0.0%	0	0.0%	0	0.0%
210000	Classified, Regular	9,308,850	16.3%	9,958,951	16.1%	9,342,427	15.7%
220000	Instructional Aides, Regular	1,655,207	2.9%	1,765,458	2.9%	1,875,195	3.1%
230000	Sub/Relief, Unclassified	677,765	1.2%	644,227	1.0%	447,705	0.8%
240000	Instructional Aides, Non-Perm	508,458	0.9%	695,197	1.1%	474,500	0.8%
290000	Misc Non-Certificated Salaries	(40,494)	-0.1%	0	0.0%	0	0.0%
	TOTAL NON-CERTIF SALARIES	12,109,808	21.2%	13,063,833	21.1%	12,139,827	20.4%
390000	Misc Employee Benefits	8,655,643	15.2%	9,461,931	15.3%	9,447,274	15.8%
	TOTAL BENEFITS	8,655,643	15.2%	9,461,931	15.3%	9,447,274	15.8%
420000	Books	127,249	0.2%	67,365	0.1%	10,000	0.0%
440000	Instructional Media Materials	90,720	0.2%	83,851	0.1%	105,670	0.2%
450000	Supplies	772,653	1.4%	1,220,112	2.0%	1,024,960	1.7%
	TOTAL PRINTING & SUPPLIES	990,621	1.7%	1,371,328	2.2%	1,140,630	1.9%
550000	Utilities & Housekeeping Expense	1,190,825	2.1%	1,542,374	2.5%	1,594,150	2.7%
560000	Contracts & Rentals	943,656	1.7%	1,468,966	2.4%	1,386,001	2.3%
570000	Legal, Election, Audit	55,850	0.1%	0	0.0%	0	0.0%
580000	Other Expense	1,086,676	1.9%	1,136,686	1.8%	1,142,912	1.9%
	TOTAL OPERATING EXPENSES	3,277,007	5.7%	4,148,026	6.7%	4,123,063	6.9%
610000	Sites	3,750	0.0%	47,679	0.1%	54,000	0.1%
620000	Buildings	45,570	0.1%	101,759	0.2%	88,074	0.1%
640000	Equipment	557,264	1.0%	591,392	1.0%	479,000	0.8%
650000	Lease/Purchase	0	0.0%	5,205	0.0%	15,000	0.0%
	TOTAL CAPITAL OUTLAY	606,583	1.1%	746,035	1.2%	636,074	1.1%
730000	Interfund Transfers	331,836	0.6%	156,280	0.3%	268,803	0.5%
739800	Intrafund Transfer w/in Loc	120,000	0.2%	0	0.0%	0	0.0%
739900	Intrafund Transfer - Restr/Unrestr	616,089	1.1%	491,577	0.8%	643,080	1.1%
750000	Loans/Grants	0	0.0%	26,954	0.0%	0	0.0%
790000	Unallocated/Reserves	0	0.0%	708,877	1.1%	719,975	1.2%
	TOTAL OTHER	1,067,925	1.9%	1,383,688	2.2%	1,631,858	2.7%
	Less Intrafund w/in Loc	120,000		0		0	
	TOTAL UNRESTRICTED	56,996,115	100.0%	61,786,059	100.0%	59,615,475	100.0%

*2006-07 Current Budget is as of April 2007 closing.

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EAST LOS ANGELES COLLEGE UNRESTRICTED GENERAL FUND BY SUB-MAJOR COMMITMENT ITEM

C/I	DESCRIPTION	2005-06 EXPENDITURE	% of Total	2006-07 CURRENT BUDGET*	% of Total	2007-08 TENTATIVE BUDGET	% of Total
110000	Teaching, Regular	15,716,980	23.0%	15,803,838	16.8%	16,233,886	19.7%
120000	Non-Teaching, Regular	5,630,442	8.3%	5,460,831	5.8%	5,561,398	6.7%
130000	Teaching, Hourly	13,489,937	19.8%	18,725,799	19.9%	14,989,007	18.2%
140000	Non-Teaching, Hourly	506,561	0.7%	713,115	0.8%	557,028	0.7%
	TOTAL CERTIFICATED SALARIES	35,343,921	51.8%	40,703,583	43.3%	37,341,319	45.2%
210000	Classified, Regular	9,221,395	13.5%	10,328,375	11.0%	10,838,762	13.1%
220000	Instructional Aides, Regular	1,069,317	1.6%	1,059,910	1.1%	1,375,561	1.7%
230000	Sub/Relief, Unclassified	1,524,933	2.2%	1,826,381	1.9%	1,799,768	2.2%
240000	Instructional Aides, Non-Perm	731,152	1.1%	712,528	0.8%	557,452	0.7%
290000	Misc Non-Certificated Salaries	(6,586)	0.0%	0	0.0%	0	0.0%
	TOTAL NON-CERTIF SALARIES	12,540,212	18.4%	13,927,194	14.8%	14,571,543	17.7%
390000	Misc Employee Benefits	8,958,763	13.1%	9,666,710	10.3%	10,080,538	12.2%
	TOTAL BENEFITS	8,958,763	13.1%	9,666,710	10.3%	10,080,538	12.2%
420000	Books	153,514	0.2%	232,523	0.2%	150,413	0.2%
440000	Instructional Media Materials	139,278	0.2%	110,729	0.1%	121,928	0.1%
450000	Supplies	1,282,907	1.9%	2,034,960	2.2%	1,792,593	2.2%
	TOTAL PRINTING & SUPPLIES	1,575,698	2.3%	2,378,212	2.5%	2,064,934	2.5%
550000	Utilities & Housekeeping Expense	2,379,741	3.5%	2,557,276	2.7%	2,661,203	3.2%
560000	Contracts & Rentals	4,277,241	6.3%	6,551,548	7.0%	6,746,267	8.2%
570000	Legal, Election, Audit	0	0.0%	5,000	0.0%	5,000	0.0%
580000	Other Expense	1,471,051	2.2%	2,061,457	2.2%	1,821,022	2.2%
590000	Misc Other Expense	0	0.0%	112,160	0.1%	0	0.0%
	TOTAL OPERATING EXPENSES	8,128,034	11.9%	11,287,441	12.0%	11,233,492	13.6%
610000	Sites	0	0.0%	100,000	0.1%	100,000	0.1%
620000	Buildings	(42,120)	-0.1%	1,400,066	1.5%	418,900	0.5%
640000	Equipment	1,362,426	2.0%	3,533,070	3.8%	1,008,579	1.2%
650000	Lease/Purchase	154,485	0.2%	311,283	0.3%	210,797	0.3%
690000	Misc Capital Outlay	0	0.0%	2,797,412	3.0%	3,000,000	3.6%
	TOTAL CAPITAL OUTLAY	1,474,791	2.2%	8,141,831	8.7%	4,738,276	5.7%
730000	Interfund Transfers	188,596	0.3%	368,434	0.4%	369,892	0.4%
739900	Intrafund Transfer - Restr/Unrestr	36,423	0.1%	28,132	0.0%	66,068	0.1%
790000	Unallocated/Reserves	0	0.0%	7,449,166	7.9%	2,057,448	2.5%
	TOTAL OTHER	225,019	0.3%	7,845,732	8.4%	2,493,408	3.0%
	Less Intrafund w/in Loc	0		0		0	
	TOTAL UNRESTRICTED	68,246,438	100.0%	93,950,703	100.0%	82,523,510	100.0%

*2006-07 Current Budget is as of April 2007 closing.

05/25/07

**LOS ANGELES HARBOR COLLEGE
UNRESTRICTED GENERAL FUND BY SUB-MAJOR COMMITMENT ITEM**

C/I	DESCRIPTION	2005-06 EXPENDITURE	% of Total	2006-07 CURRENT BUDGET*	% of Total	2007-08 TENTATIVE BUDGET	% of Total
110000	Teaching, Regular	6,445,193	23.5%	6,358,612	21.8%	6,245,862	21.5%
120000	Non-Teaching, Regular	2,983,630	10.9%	3,516,459	12.1%	3,105,715	10.7%
130000	Teaching, Hourly	5,917,619	21.6%	2,568,528	8.8%	5,072,533	17.5%
140000	Non-Teaching, Hourly	146,208	0.5%	131,892	0.5%	133,392	0.5%
	TOTAL CERTIFICATED SALARIES	15,492,650	56.5%	12,575,491	43.1%	14,557,502	50.1%
210000	Classified, Regular	4,284,000	15.6%	4,798,103	16.5%	4,851,470	16.7%
220000	Instructional Aides, Regular	543,248	2.0%	558,830	1.9%	691,239	2.4%
230000	Sub/Relief, Unclassified	518,945	1.9%	546,295	1.9%	425,687	1.5%
240000	Instructional Aides, Non-Perm	176,536	0.6%	127,322	0.4%	121,322	0.4%
290000	Misc Non-Certificated Salaries	(48,301)	-0.2%	0	0.0%	0	0.0%
	TOTAL NON-CERTIF SALARIES	5,474,429	20.0%	6,030,550	20.7%	6,089,718	21.0%
390000	Misc Employee Benefits	4,144,808	15.1%	4,903,154	16.8%	4,792,842	16.5%
	TOTAL BENEFITS	4,144,808	15.1%	4,903,154	16.8%	4,792,842	16.5%
420000	Books	37,901	0.1%	32,155	0.1%	38,599	0.1%
440000	Instructional Media Materials	19,925	0.1%	30,127	0.1%	32,802	0.1%
450000	Supplies	286,690	1.0%	512,809	1.8%	464,266	1.6%
	TOTAL PRINTING & SUPPLIES	344,516	1.3%	575,091	2.0%	535,667	1.8%
540000	Insurance	0	0.0%	0	0.0%	1,331	0.0%
550000	Utilities & Housekeeping Expense	682,410	2.5%	704,940	2.4%	632,072	2.2%
560000	Contracts & Rentals	271,490	1.0%	449,441	1.5%	474,035	1.6%
580000	Other Expense	349,243	1.3%	547,763	1.9%	493,912	1.7%
	TOTAL OPERATING EXPENSES	1,303,142	4.8%	1,702,144	5.8%	1,601,350	5.5%
620000	Buildings	0	0.0%	27,641	0.1%	29,641	0.1%
640000	Equipment	338,107	1.2%	407,701	1.4%	346,561	1.2%
650000	Lease/Purchase	0	0.0%	16,181	0.1%	16,181	0.1%
	TOTAL CAPITAL OUTLAY	338,107	1.2%	451,523	1.5%	392,383	1.4%
730000	Interfund Transfers	143,490	0.5%	235,024	0.8%	220,615	0.8%
739900	Intrafund Transfer - Restr/Unrestr	162,995	0.6%	192,758	0.7%	219,095	0.8%
790000	Unallocated/Reserves	0	0.0%	2,500,993	8.6%	628,158	2.2%
	TOTAL OTHER	306,485	1.1%	2,928,775	10.0%	1,067,868	3.7%
	Less Intrafund w/in Loc	0		0		0	
	TOTAL UNRESTRICTED	27,404,138	100.0%	29,166,728	100.0%	29,037,330	100.0%

*2006-07 Current Budget is as of April 2007 closing.

05/25/07

**LOS ANGELES MISSION COLLEGE
UNRESTRICTED GENERAL FUND BY SUB-MAJOR COMMITMENT ITEM**

C/I	DESCRIPTION	2005-06 EXPENDITURE	% of Total	2006-07 CURRENT BUDGET*	% of Total	2007-08 TENTATIVE BUDGET	% of Total
110000	Teaching, Regular	4,661,311	19.9%	4,313,206	18.3%	4,489,313	19.3%
120000	Non-Teaching, Regular	2,486,934	10.6%	3,009,999	12.8%	3,035,862	13.0%
130000	Teaching, Hourly	5,524,127	23.6%	2,659,987	11.3%	3,501,026	15.0%
140000	Non-Teaching, Hourly	230,125	1.0%	258,401	1.1%	255,288	1.1%
	TOTAL CERTIFICATED SALARIES	12,902,497	55.0%	10,241,593	43.5%	11,281,489	48.4%
200000	Non-Certificated Salaries	59	0.0%	0	0.0%	0	0.0%
210000	Classified, Regular	4,416,006	18.8%	4,488,813	19.1%	4,596,195	19.7%
220000	Instructional Aides, Regular	421,327	1.8%	454,754	1.9%	455,983	2.0%
230000	Sub/Relief, Unclassified	373,128	1.6%	423,551	1.8%	287,638	1.2%
240000	Instructional Aides, Non-Perm	92,499	0.4%	221,252	0.9%	126,149	0.5%
	TOTAL NON-CERTIF SALARIES	5,303,019	22.6%	5,588,370	23.8%	5,465,965	23.4%
390000	Misc Employee Benefits	3,548,098	15.1%	3,979,924	16.9%	3,817,818	16.4%
	TOTAL BENEFITS	3,548,098	15.1%	3,979,924	16.9%	3,817,818	16.4%
420000	Books	14,499	0.1%	50,000	0.2%	9,764	0.0%
440000	Instructional Media Materials	10,755	0.0%	51,381	0.2%	11,502	0.0%
450000	Supplies	219,810	0.9%	363,830	1.5%	340,772	1.5%
460000	Bookstore	780	0.0%	25,000	0.1%	0	0.0%
490000	Misc Supplies & Books	0	0.0%	19,279	0.1%	0	0.0%
	TOTAL PRINTING & SUPPLIES	245,844	1.0%	509,490	2.2%	362,038	1.6%
550000	Utilities & Housekeeping Expense	667,690	2.8%	761,390	3.2%	772,045	3.3%
560000	Contracts & Rentals	423,465	1.8%	598,648	2.5%	625,161	2.7%
580000	Other Expense	164,013	0.7%	349,179	1.5%	255,501	1.1%
	TOTAL OPERATING EXPENSES	1,255,169	5.4%	1,709,217	7.3%	1,652,707	7.1%
640000	Equipment	103,487	0.4%	115,336	0.5%	94,902	0.4%
650000	Lease/Purchase	1,342	0.0%	15,324	0.1%	15,756	0.1%
	TOTAL CAPITAL OUTLAY	104,829	0.4%	130,660	0.6%	110,658	0.5%
739900	Intrafund Transfer - Restr/Unrestr	92,183	0.4%	78,073	0.3%	80,973	0.3%
750000	Loans/Grants	0	0.0%	1,000	0.0%	0	0.0%
790000	Unallocated/Reserves	0	0.0%	1,288,867	5.5%	537,618	2.3%
	TOTAL OTHER	92,183	0.4%	1,367,940	5.8%	618,591	2.7%
	Less Intrafund w/in Loc	0		0		0	
	TOTAL UNRESTRICTED	23,451,639	100.0%	23,527,194	100.0%	23,309,266	100.0%

*2006-07 Current Budget is as of April 2007 closing.

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**LOS ANGELES PIERCE COLLEGE
UNRESTRICTED GENERAL FUND BY SUB-MAJOR COMMITMENT ITEM**

C/I	DESCRIPTION	2005-06 EXPENDITURE	% of Total	2006-07 CURRENT BUDGET*	% of Total	2007-08 TENTATIVE BUDGET	% of Total
110000	Teaching, Regular	11,177,546	22.6%	12,221,478	19.7%	12,684,212	22.2%
120000	Non-Teaching, Regular	5,263,053	10.6%	5,297,149	8.5%	5,326,422	9.3%
130000	Teaching, Hourly	10,380,494	21.0%	12,315,376	19.8%	11,338,579	19.8%
140000	Non-Teaching, Hourly	335,004	0.7%	456,231	0.7%	535,518	0.9%
	TOTAL CERTIFICATED SALARIES	27,156,097	54.9%	30,290,234	48.7%	29,884,731	52.2%
200000	Non-Certificated Salaries	5,580	0.0%	0	0.0%	0	0.0%
210000	Classified, Regular	7,153,127	14.5%	8,422,164	13.6%	8,943,744	15.6%
220000	Instructional Aides, Regular	1,188,559	2.4%	1,327,179	2.1%	1,595,852	2.8%
230000	Sub/Relief, Unclassified	1,003,121	2.0%	1,027,805	1.7%	1,072,224	1.9%
240000	Instructional Aides, Non-Perm	398,943	0.8%	359,242	0.6%	354,910	0.6%
290000	Misc Non-Certificated Salaries	(31,567)	-0.1%	0	0.0%	0	0.0%
	TOTAL NON-CERTIF SALARIES	9,717,762	19.6%	11,136,390	17.9%	11,966,730	20.9%
390000	Misc Employee Benefits	7,020,857	14.2%	7,758,986	12.5%	8,094,463	14.1%
	TOTAL BENEFITS	7,020,857	14.2%	7,758,986	12.5%	8,094,463	14.1%
420000	Books	21,953	0.0%	18,456	0.0%	14,056	0.0%
440000	Instructional Media Materials	70,525	0.1%	99,157	0.2%	103,557	0.2%
450000	Supplies	984,898	2.0%	1,313,876	2.1%	1,334,694	2.3%
460000	Bookstore	384	0.0%	0	0.0%	0	0.0%
490000	Misc Supplies & Books	0	0.0%	146,267	0.2%	113,197	0.2%
	TOTAL PRINTING & SUPPLIES	1,077,761	2.2%	1,577,756	2.5%	1,565,504	2.7%
540000	Insurance	0	0.0%	18,851	0.0%	18,851	0.0%
550000	Utilities & Housekeeping Expense	1,524,902	3.1%	1,774,105	2.9%	961,374	1.7%
560000	Contracts & Rentals	638,809	1.3%	1,468,253	2.4%	1,630,205	2.8%
580000	Other Expense	738,520	1.5%	1,341,862	2.2%	1,187,880	2.1%
	TOTAL OPERATING EXPENSES	2,902,230	5.9%	4,603,071	7.4%	3,798,310	6.6%
620000	Buildings	22,875	0.0%	1	0.0%	1	0.0%
640000	Equipment	478,875	1.0%	877,380	1.4%	791,489	1.4%
650000	Lease/Purchase	162,860	0.3%	234,326	0.4%	194,310	0.3%
690000	Misc Capital Outlay	0	0.0%	240	0.0%	240	0.0%
	TOTAL CAPITAL OUTLAY	664,610	1.3%	1,111,947	1.8%	986,040	1.7%
730000	Interfund Transfers	600,328	1.2%	550,098	0.9%	280,640	0.5%
739900	Intrafund Transfer - Restr/Unrestr	338,457	0.7%	162,288	0.3%	69,118	0.1%
790000	Unallocated/Reserves	0	0.0%	4,965,310	8.0%	564,287	1.0%
	TOTAL OTHER	938,785	1.9%	5,677,696	9.1%	914,045	1.6%
	Less Intrafund w/in Loc	0		0		0	
	TOTAL UNRESTRICTED	49,478,101	100.0%	62,156,080	100.0%	57,209,823	100.0%

*2006-07 Current Budget is as of April 2007 closing.

05/25/07

**LOS ANGELES SOUTHWEST COLLEGE
UNRESTRICTED GENERAL FUND BY SUB-MAJOR COMMITMENT ITEM**

C/I	DESCRIPTION	2005-06 EXPENDITURE	% of Total	2006-07 CURRENT BUDGET*	% of Total	2007-08 TENTATIVE BUDGET	% of Total
110000	Teaching, Regular	4,515,081	20.5%	4,692,836	21.1%	4,740,102	21.2%
120000	Non-Teaching, Regular	2,398,264	10.9%	2,159,410	9.7%	1,841,069	8.2%
130000	Teaching, Hourly	4,225,464	19.2%	3,057,086	13.7%	3,332,768	14.9%
140000	Non-Teaching, Hourly	217,099	1.0%	128,534	0.6%	51,000	0.2%
	TOTAL CERTIFICATED SALARIES	11,355,908	51.5%	10,037,866	45.1%	9,964,939	44.6%
200000	Non-Certificated Salaries	348	0.0%	0	0.0%	0	0.0%
210000	Classified, Regular	4,172,266	18.9%	4,584,542	20.6%	4,656,033	20.9%
220000	Instructional Aides, Regular	459,772	2.1%	519,234	2.3%	610,382	2.7%
230000	Sub/Relief, Unclassified	313,520	1.4%	200,169	0.9%	72,000	0.3%
240000	Instructional Aides, Non-Perm	225,240	1.0%	295,297	1.3%	185,000	0.8%
290000	Misc Non-Certificated Salaries	(191,093)	-0.9%	0	0.0%	0	0.0%
	TOTAL NON-CERTIF SALARIES	4,980,052	22.6%	5,599,242	25.1%	5,523,415	24.7%
390000	Misc Employee Benefits	3,207,884	14.5%	3,301,383	14.8%	3,775,440	16.9%
	TOTAL BENEFITS	3,207,884	14.5%	3,301,383	14.8%	3,775,440	16.9%
420000	Books	46,090	0.2%	31,267	0.1%	0	0.0%
440000	Instructional Media Materials	17,608	0.1%	18,394	0.1%	0	0.0%
450000	Supplies	269,117	1.2%	300,886	1.4%	188,600	0.8%
	TOTAL PRINTING & SUPPLIES	332,815	1.5%	350,547	1.6%	188,600	0.8%
550000	Utilities & Housekeeping Expense	1,007,886	4.6%	1,109,913	5.0%	1,146,225	5.1%
560000	Contracts & Rentals	437,255	2.0%	422,729	1.9%	296,320	1.3%
580000	Other Expense	456,106	2.1%	491,492	2.2%	309,171	1.4%
590000	Misc Other Expense	0	0.0%	302	0.0%	0	0.0%
	TOTAL OPERATING EXPENSES	1,901,247	8.6%	2,024,436	9.1%	1,751,716	7.8%
640000	Equipment	93,200	0.4%	69,024	0.3%	1,500	0.0%
650000	Lease/Purchase	9,141	0.0%	176,596	0.8%	198,400	0.9%
	TOTAL CAPITAL OUTLAY	102,342	0.5%	245,620	1.1%	199,900	0.9%
730000	Interfund Transfers	155,307	0.7%	0	0.0%	0	0.0%
750000	Loans/Grants	14,216	0.1%	0	0.0%	0	0.0%
790000	Unallocated/Reserves	0	0.0%	721,659	3.2%	918,116	4.1%
	TOTAL OTHER	169,523	0.8%	721,659	3.2%	918,116	4.1%
	Less Intrafund w/in Loc	0		0		0	
	TOTAL UNRESTRICTED	22,049,771	100.0%	22,280,753	100.0%	22,322,126	100.0%

*2006-07 Current Budget is as of April 2007 closing.

05/25/07

LOS ANGELES TRADE-TECHNICAL COLLEGE UNRESTRICTED GENERAL FUND BY SUB-MAJOR COMMITMENT ITEM

C/I	DESCRIPTION	2005-06 EXPENDITURE	% of Total	2006-07 CURRENT BUDGET*	% of Total	2007-08 TENTATIVE BUDGET	% of Total
110000	Teaching, Regular	13,427,152	29.8%	14,903,383	29.4%	14,774,583	30.7%
120000	Non-Teaching, Regular	3,437,882	7.6%	4,144,526	8.2%	4,124,265	8.6%
130000	Teaching, Hourly	8,901,246	19.7%	7,952,557	15.7%	5,817,930	12.1%
140000	Non-Teaching, Hourly	461,055	1.0%	232,856	0.5%	200,356	0.4%
	TOTAL CERTIFICATED SALARIES	26,227,335	58.1%	27,233,322	53.7%	24,917,134	51.8%
200000	Non-Certificated Salaries	868	0.0%	0	0.0%	0	0.0%
210000	Classified, Regular	7,704,613	17.1%	8,755,638	17.3%	9,308,959	19.3%
220000	Instructional Aides, Regular	858,839	1.9%	938,302	1.9%	1,051,143	2.2%
230000	Sub/Relief, Unclassified	401,793	0.9%	484,137	1.0%	338,845	0.7%
240000	Instructional Aides, Non-Perm	268,116	0.6%	221,600	0.4%	220,300	0.5%
290000	Misc Non-Certificated Salaries	(14,303)	0.0%	0	0.0%	0	0.0%
	TOTAL NON-CERTIF SALARIES	9,219,927	20.4%	10,399,677	20.5%	10,919,247	22.7%
390000	Misc Employee Benefits	7,261,023	16.1%	7,875,863	15.5%	7,909,601	16.4%
	TOTAL BENEFITS	7,261,023	16.1%	7,875,863	15.5%	7,909,601	16.4%
420000	Books	721	0.0%	127,015	0.3%	27,016	0.1%
440000	Instructional Media Materials	22,107	0.0%	68,256	0.1%	32,157	0.1%
450000	Supplies	725,901	1.6%	994,876	2.0%	1,004,763	2.1%
	TOTAL PRINTING & SUPPLIES	748,729	1.7%	1,190,147	2.3%	1,063,936	2.2%
550000	Utilities & Housekeeping Expense	936,832	2.1%	1,062,081	2.1%	1,087,695	2.3%
560000	Contracts & Rentals	162,913	0.4%	570,669	1.1%	380,302	0.8%
580000	Other Expense	372,951	0.8%	1,067,821	2.1%	972,051	2.0%
	TOTAL OPERATING EXPENSES	1,472,696	3.3%	2,700,571	5.3%	2,440,048	5.1%
620000	Buildings	0	0.0%	60	0.0%	16,160	0.0%
640000	Equipment	73,697	0.2%	288,577	0.6%	195,926	0.4%
650000	Lease/Purchase	925	0.0%	933	0.0%	3,333	0.0%
	TOTAL CAPITAL OUTLAY	74,622	0.2%	289,570	0.6%	215,419	0.4%
730000	Interfund Transfers	0	0.0%	71,226	0.1%	71,226	0.1%
739900	Intrafund Transfer - Restr/Unrestr	101,113	0.2%	261,133	0.5%	113,787	0.2%
790000	Unallocated/Reserves	0	0.0%	651,954	1.3%	485,520	1.0%
	TOTAL OTHER	101,113	0.2%	984,313	1.9%	670,533	1.4%
	Less Intrafund w/in Loc	0		0		0	
	TOTAL UNRESTRICTED	45,105,446	100.0%	50,673,463	100.0%	48,135,918	100.0%

*2006-07 Current Budget is as of April 2007 closing.

05/25/07

**LOS ANGELES VALLEY COLLEGE
UNRESTRICTED GENERAL FUND BY SUB-MAJOR COMMITMENT ITEM**

C/I	DESCRIPTION	2005-06 EXPENDITURE	% of Total	2006-07 CURRENT BUDGET*	% of Total	2007-08 TENTATIVE BUDGET	% of Total
110000	Teaching, Regular	13,560,874	27.6%	14,130,112	26.6%	13,973,128	27.0%
120000	Non-Teaching, Regular	5,299,135	10.8%	5,439,287	10.3%	5,645,777	10.9%
130000	Teaching, Hourly	8,651,027	17.6%	8,166,690	15.4%	6,131,166	11.9%
140000	Non-Teaching, Hourly	225,258	0.5%	333,454	0.6%	245,504	0.5%
	TOTAL CERTIFICATED SALARIES	27,736,294	56.5%	28,069,543	52.9%	25,995,575	50.3%
210000	Classified, Regular	8,289,807	16.9%	8,741,842	16.5%	9,529,739	18.4%
220000	Instructional Aides, Regular	998,651	2.0%	1,137,109	2.1%	1,372,655	2.7%
230000	Sub/Relief, Unclassified	751,557	1.5%	837,003	1.6%	678,674	1.3%
240000	Instructional Aides, Non-Perm	476,414	1.0%	581,925	1.1%	580,884	1.1%
290000	Misc Non-Certificated Salaries	(42,660)	-0.1%	0	0.0%	0	0.0%
	TOTAL NON-CERTIF SALARIES	10,473,769	21.3%	11,297,879	21.3%	12,161,952	23.5%
390000	Misc Employee Benefits	8,012,914	16.3%	8,974,637	16.9%	8,531,285	16.5%
	TOTAL BENEFITS	8,012,914	16.3%	8,974,637	16.9%	8,531,285	16.5%
420000	Books	49,033	0.1%	79,800	0.2%	80,000	0.2%
440000	Instructional Media Materials	97,133	0.2%	94,001	0.2%	94,000	0.2%
450000	Supplies	726,642	1.5%	1,048,454	2.0%	947,731	1.8%
	TOTAL PRINTING & SUPPLIES	872,808	1.8%	1,222,255	2.3%	1,121,731	2.2%
540000	Insurance	1,398	0.0%	1,500	0.0%	1,500	0.0%
550000	Utilities & Housekeeping Expense	919,886	1.9%	1,365,022	2.6%	1,303,682	2.5%
560000	Contracts & Rentals	429,200	0.9%	710,977	1.3%	658,019	1.3%
580000	Other Expense	428,998	0.9%	775,881	1.5%	1,119,990	2.2%
590000	Misc Other Expense	0	0.0%	25,000	0.0%	20,000	0.0%
	TOTAL OPERATING EXPENSES	1,779,482	3.6%	2,878,380	5.4%	3,103,191	6.0%
640000	Equipment	68,582	0.1%	375,589	0.7%	83,245	0.2%
650000	Lease/Purchase	7,645	0.0%	21,062	0.0%	19,158	0.0%
	TOTAL CAPITAL OUTLAY	76,227	0.2%	396,651	0.7%	102,403	0.2%
739900	Intrafund Transfer - Restr/Unrestr	152,550	0.3%	208,773	0.4%	150,714	0.3%
750000	Loans/Grants	0	0.0%	1,525	0.0%	0	0.0%
790000	Unallocated/Reserves	0	0.0%	0	0.0%	518,231	1.0%
	TOTAL OTHER	152,550	0.3%	210,298	0.4%	668,945	1.3%
	Less Intrafund w/in Loc	0		0		0	
	TOTAL UNRESTRICTED	49,104,044	100.0%	53,049,643	100.0%	51,685,082	100.0%

*2006-07 Current Budget is as of April 2007 closing.

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**WEST LOS ANGELES COLLEGE
UNRESTRICTED GENERAL FUND BY SUB-MAJOR COMMITMENT ITEM**

C/I	DESCRIPTION	2005-06 EXPENDITURE	% of Total	2006-07 CURRENT BUDGET*	% of Total	2007-08 TENTATIVE BUDGET	% of Total
110000	Teaching, Regular	5,638,740	21.7%	5,449,258	19.1%	5,172,484	18.3%
120000	Non-Teaching, Regular	3,087,847	11.9%	2,958,490	10.4%	3,142,178	11.1%
130000	Teaching, Hourly	5,982,083	23.0%	5,872,555	20.6%	6,968,764	24.7%
140000	Non-Teaching, Hourly	325,548	1.3%	281,938	1.0%	223,369	0.8%
	TOTAL CERTIFICATED SALARIES	15,034,218	57.9%	14,562,241	51.0%	15,506,795	54.9%
200000	Non-Certificated Salaries	44	0.0%	0	0.0%	0	0.0%
210000	Classified, Regular	4,736,105	18.2%	4,893,976	17.1%	5,242,434	18.6%
220000	Instructional Aides, Regular	640,913	2.5%	655,895	2.3%	682,343	2.4%
230000	Sub/Relief, Unclassified	77,909	0.3%	86,227	0.3%	24	0.0%
240000	Instructional Aides, Non-Perm	84,765	0.3%	226,794	0.8%	142,359	0.5%
290000	Misc Non-Certificated Salaries	(15,947)	-0.1%	0	0.0%	0	0.0%
	TOTAL NON-CERTIF SALARIES	5,523,790	21.3%	5,862,892	20.5%	6,067,160	21.5%
390000	Misc Employee Benefits	4,028,497	15.5%	4,715,267	16.5%	4,216,180	14.9%
	TOTAL BENEFITS	4,028,497	15.5%	4,715,267	16.5%	4,216,180	14.9%
420000	Books	11,258	0.0%	11,258	0.0%	11,258	0.0%
440000	Instructional Media Materials	9,501	0.0%	11,600	0.0%	12,727	0.0%
450000	Supplies	184,252	0.7%	266,344	0.9%	368,386	1.3%
	TOTAL PRINTING & SUPPLIES	205,011	0.8%	289,202	1.0%	392,371	1.4%
550000	Utilities & Housekeeping Expense	871,078	3.4%	994,724	3.5%	1,028,020	3.6%
560000	Contracts & Rentals	258,612	1.0%	293,558	1.0%	292,693	1.0%
580000	Other Expense	(24,541)	-0.1%	223,636	0.8%	246,302	0.9%
590000	Misc Other Expense	0	0.0%	106,402	0.4%	0	0.0%
	TOTAL OPERATING EXPENSES	1,105,149	4.3%	1,618,320	5.7%	1,567,015	5.6%
620000	Buildings	0	0.0%	2,200	0.0%	2,200	0.0%
640000	Equipment	12,772	0.0%	54,832	0.2%	37,329	0.1%
650000	Lease/Purchase	20,842	0.1%	29,930	0.1%	29,930	0.1%
	TOTAL CAPITAL OUTLAY	33,614	0.1%	86,962	0.3%	69,459	0.2%
730000	Interfund Transfers	7,516	0.0%	47,451	0.2%	42,346	0.2%
739900	Intrafund Transfer - Restr/Unrestr	46,892	0.2%	60,707	0.2%	35,165	0.1%
790000	Unallocated/Reserves	0	0.0%	1,303,237	4.6%	334,070	1.2%
	TOTAL OTHER	54,408	0.2%	1,411,395	4.9%	411,581	1.5%
	Less Intrafund w/in Loc	0		0		0	
	TOTAL UNRESTRICTED	25,984,687	100.0%	28,546,279	100.0%	28,230,561	100.0%

*2006-07 Current Budget is as of April 2007 closing.

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INSTRUCTIONAL TELEVISION UNRESTRICTED GENERAL FUND BY SUB-MAJOR COMMITMENT ITEM

C/I	DESCRIPTION	2005-06 EXPENDITURE	% of Total	2006-07 CURRENT BUDGET*	% of Total	2007-08 TENTATIVE BUDGET	% of Total
110000	Teaching, Regular	496,717	41.3%	592,097	40.2%	564,867	40.5%
120000	Non-Teaching, Regular	113,487	9.4%	122,478	8.3%	127,930	9.2%
130000	Teaching, Hourly	70,203	5.8%	46,488	3.2%	43,889	3.1%
140000	Non-Teaching, Hourly	0	0.0%	1	0.0%	0	0.0%
	TOTAL CERTIFICATED SALARIES	680,407	56.6%	761,064	51.6%	736,686	52.8%
210000	Classified, Regular	77,350	6.4%	144,057	9.8%	138,341	9.9%
220000	Instructional Aides, Regular	17,587	1.5%	20,152	1.4%	23,076	1.7%
230000	Sub/Relief, Unclassified	34,379	2.9%	9,203	0.6%	2,779	0.2%
	TOTAL NON-CERTIF SALARIES	129,316	10.8%	173,412	11.8%	164,196	11.8%
390000	Misc Employee Benefits	89,264	7.4%	121,383	8.2%	110,000	7.9%
	TOTAL BENEFITS	89,264	7.4%	121,383	8.2%	110,000	7.9%
420000	Books	0	0.0%	780	0.1%	280	0.0%
440000	Instructional Media Materials	9,309	0.8%	2,655	0.2%	3,928	0.3%
450000	Supplies	38,275	3.2%	59,600	4.0%	34,968	2.5%
	TOTAL PRINTING & SUPPLIES	47,584	4.0%	63,035	4.3%	39,176	2.8%
550000	Utilities & Housekeeping Expense	66,843	5.6%	66,676	4.5%	66,676	4.8%
560000	Contracts & Rentals	63,666	5.3%	70,226	4.8%	69,455	5.0%
580000	Other Expense	122,418	10.2%	215,627	14.6%	206,963	14.8%
	TOTAL OPERATING EXPENSES	252,926	21.0%	352,529	23.9%	343,094	24.6%
640000	Equipment	1,578	0.1%	2,434	0.2%	2,279	0.2%
650000	Lease/Purchase	1,164	0.1%	0	0.0%	0	0.0%
	TOTAL CAPITAL OUTLAY	2,742	0.2%	2,434	0.2%	2,279	0.2%
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 UNRESTRICTED	1,202,238	100.0%	1,473,857	100.0%	1,395,431	100.0%

*2006-07 Current Budget is as of April 2007 closing.

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**DISTRICT OFFICE
UNRESTRICTED GENERAL FUND BY SUB-MAJOR COMMITMENT ITEM**

C/I	DESCRIPTION	2005-06 EXPENDITURE	% of Total	2006-07 CURRENT BUDGET*	% of Total	2007-08 TENTATIVE BUDGET	% of Total
110000	Teaching, Regular	1,700	0.0%	0	0.0%	0	0.0%
120000	Non-Teaching, Regular	1,248,869	5.7%	1,589,279	6.7%	1,622,677	6.3%
130000	Teaching, Hourly	0	0.0%	8,922	0.0%	0	0.0%
140000	Non-Teaching, Hourly	0	0.0%	13,618	0.1%	0	0.0%
	TOTAL CERTIFICATED SALARIES	1,250,569	5.7%	1,611,819	6.8%	1,622,677	6.3%
200000	Non-Certificated Salaries	75	0.0%	0	0.0%	0	0.0%
210000	Classified, Regular	12,658,682	57.3%	13,420,649	56.4%	15,143,749	59.2%
230000	Sub/Relief, Unclassified	702,053	3.2%	380,322	1.6%	289,223	1.1%
290000	Misc Non-Certificated Salaries	(9,433)	0.0%	0	0.0%	5,000	0.0%
	TOTAL NON-CERTIF SALARIES	13,351,376	60.4%	13,800,971	58.0%	15,437,972	60.3%
370000	Local Retirement System	2,641	0.0%	0	0.0%	0	0.0%
390000	Misc Employee Benefits	4,896,638	22.2%	4,612,456	19.4%	5,007,800	19.6%
	TOTAL BENEFITS	4,899,279	22.2%	4,612,456	19.4%	5,007,800	19.6%
450000	Supplies	260,625	1.2%	308,307	1.3%	319,977	1.3%
490000	Misc Supplies & Books	0	0.0%	0	0.0%	50,000	0.2%
	TOTAL PRINTING & SUPPLIES	260,625	1.2%	308,307	1.3%	369,977	1.4%
550000	Utilities & Housekeeping Expense	331,742	1.5%	440,742	1.9%	439,786	1.7%
560000	Contracts & Rentals	595,237	2.7%	979,850	4.1%	657,727	2.6%
570000	Legal, Election, Audit	16,620	0.1%	15,000	0.1%	15,000	0.1%
580000	Other Expense	1,253,333	5.7%	1,714,865	7.2%	1,714,968	6.7%
590000	Misc Other Expense	4,000	0.0%	7,000	0.0%	50,000	0.2%
	TOTAL OPERATING EXPENSES	2,200,932	10.0%	3,157,457	13.3%	2,877,481	11.2%
640000	Equipment	131,079	0.6%	265,062	1.1%	217,193	0.8%
650000	Lease/Purchase	0	0.0%	24,733	0.1%	2,243	0.0%
690000	Misc Capital Outlay	0	0.0%	16,177	0.1%	50,000	0.2%
	TOTAL CAPITAL OUTLAY	131,079	0.6%	305,972	1.3%	269,436	1.1%
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 UNRESTRICTED	22,093,861	100.0%	23,796,982	100.0%	25,585,343	100.0%

*2006-07 Current Budget is as of April 2007 closing.

05/25/07

BOARD OF TRUSTEES
UNRESTRICTED GENERAL FUND BY SUB-MAJOR COMMITMENT ITEM

C/I	DESCRIPTION	2005-06 EXPENDITURE	% of Total	2006-07 CURRENT BUDGET*	% of Total	2007-08 TENTATIVE BUDGET	% of Total
210000	Classified, Regular	134,850	32.0%	134,786	37.4%	140,246	42.0%
230000	Sub/Relief, Unclassified	176,566	41.9%	177,161	49.1%	174,000	52.1%
	TOTAL NON-CERTIF SALARIES	311,415	74.0%	311,947	86.5%	314,246	94.1%
390000	Misc Employee Benefits	91,622	21.8%	27,139	7.5%	1	0.0%
	TOTAL BENEFITS	91,622	21.8%	27,139	7.5%	1	0.0%
450000	Supplies	6,595	1.6%	5,245	1.5%	7,594	2.3%
	TOTAL PRINTING & SUPPLIES	6,595	1.6%	5,245	1.5%	7,594	2.3%
550000	Utilities & Housekeeping Expense	0	0.0%	700	0.2%	700	0.2%
560000	Contracts & Rentals	0	0.0%	0	0.0%	0	0.0%
580000	Other Expense	11,290	2.7%	15,500	4.3%	11,500	3.4%
	TOTAL OPERATING EXPENSES	11,290	2.7%	16,200	4.5%	12,200	3.7%
640000	Equipment	0	0.0%	0	0.0%	0	0.0%
	TOTAL CAPITAL OUTLAY	0	0.0%	0	0.0%	0	0.0%
	Less Intrafund w/in Loc	0		0		0	
	TOTAL UNRESTRICTED	420,923	100.0%	360,531	100.0%	334,041	100.0%

*2006-07 Current Budget is as of April 2007 closing.

05/25/07

**CENTRAL FINANCIAL AID
UNRESTRICTED GENERAL FUND BY SUB-MAJOR COMMITMENT ITEM**

C/I	DESCRIPTION	2005-06 EXPENDITURE	% of Total	2006-07 CURRENT BUDGET*	% of Total	2007-08 TENTATIVE BUDGET	% of Total
210000	Classified, Regular	596,370	68.3%	687,554	71.0%	744,709	74.5%
230000	Sub/Relief, Unclassified	71,279	8.2%	36,000	3.7%	57,000	5.7%
	TOTAL NON-CERTIF SALARIES	667,648	76.4%	723,554	74.8%	801,709	80.2%
390000	Misc Employee Benefits	1	0.0%	1	0.0%	1	0.0%
	TOTAL BENEFITS	1	0.0%	1	0.0%	1	0.0%
450000	Supplies	97,639	11.2%	102,052	10.5%	98,500	9.9%
	TOTAL PRINTING & SUPPLIES	97,639	11.2%	102,052	10.5%	98,500	9.9%
550000	Utilities & Housekeeping Expense	31,973	3.7%	19,000	2.0%	17,800	1.8%
560000	Contracts & Rentals	40,812	4.7%	71,110	7.3%	45,600	4.6%
570000	Legal, Election, Audit	0	0.0%	0	0.0%	0	0.0%
580000	Other Expense	6,202	0.7%	23,456	2.4%	7,350	0.7%
	TOTAL OPERATING EXPENSES	78,987	9.0%	113,566	11.7%	70,750	7.1%
620000	Buildings	0	0.0%	0	0.0%	0	0.0%
640000	Equipment	29,360	3.4%	20,218	2.1%	29,000	2.9%
650000	Lease/Purchase	0	0.0%	8,562	0.9%	0	0.0%
	TOTAL CAPITAL OUTLAY	29,360	3.4%	28,780	3.0%	29,000	2.9%
	Less Intrafund w/in Loc	0		0		0	
	TOTAL UNRESTRICTED	873,635	100.0%	967,953	100.0%	999,960	100.0%

*2006-07 Current Budget is as of April 2007 closing.

05/25/07

Includes Fund 10151 only.

**WORKER'S COMPENSATION
UNRESTRICTED GENERAL FUND BY SUB-MAJOR COMMITMENT ITEM**

C/I	DESCRIPTION	2005-06 EXPENDITURE	% of Total	2006-07 CURRENT BUDGET*	% of Total	2007-08 TENTATIVE BUDGET	% of Total
210000	Classified, Regular	66,291	1.2%	63,462	0.8%	63,462	0.8%
230000	Sub/Relief, Unclassified	0	0.0%	4,000	0.1%	4,000	0.0%
	TOTAL NON-CERTIF SALARIES	66,291	1.2%	67,462	0.9%	67,462	0.8%
320000	PERS Employer Contributions	0	0.0%	0	0.0%	0	0.0%
360000	Workers Compensation Insurance	4,039,734	75.7%	6,116,000	81.7%	6,800,000	84.6%
390000	Misc Employee Benefits	23,480	0.4%	23,227	0.3%	0	0.0%
	TOTAL BENEFITS	4,063,215	76.2%	6,139,227	82.0%	6,800,000	84.6%
450000	Supplies	1,027	0.0%	2,000	0.0%	2,000	0.0%
	TOTAL PRINTING & SUPPLIES	1,027	0.0%	2,000	0.0%	2,000	0.0%
540000	Insurance	745,544	14.0%	632,000	8.4%	563,000	7.0%
550000	Utilities & Housekeeping Expense	0	0.0%	500	0.0%	0	0.0%
560000	Contracts & Rentals	405,375	7.6%	553,559	7.4%	511,049	6.4%
580000	Other Expense	53,142	1.0%	76,000	1.0%	83,000	1.0%
	TOTAL OPERATING EXPENSES	1,204,060	22.6%	1,262,059	16.9%	1,157,049	14.4%
640000	Equipment	0	0.0%	16,000	0.2%	16,000	0.2%
	TOTAL CAPITAL OUTLAY	0	0.0%	16,000	0.2%	16,000	0.2%
	Less Intrafund w/in Loc	0		0		0	
	TOTAL UNRESTRICTED	5,334,593	100.0%	7,486,748	100.0%	8,042,511	100.0%

*2006-07 Current Budget is as of April 2007 closing.

05/25/07

Includes Fund 10009 only.

**DISTRICTWIDE
UNRESTRICTED GENERAL FUND**

DESCRIPTION	2005 - 06		2006 - 07		2007 - 08	
	EXPENDITURE	% of total	CURRENT BUDGET*	% of total	TENTATIVE BUDGET	% of total
ACADEMIC SENATE	260,138	0.54	361,783	0.61	364,928	0.61
AUDIT EXPENSE	400,000	0.83	460,000	0.77	480,000	0.81
BENEFITS (RETIREE)	23,559,062	48.87	23,840,218	40.13	26,671,540	44.87
BOARD ELECTION EXPENSE	-	0.00	3,000,000	5.05	1,500,000	2.52
COLLECTIVE BARGAINING	297,159	0.62	788,605	1.33	710,929	1.20
COLLEGE ADVANCEMENT (Resource Development)	268,604	0.56	371,000	0.62	281,226	0.47
STUDENT-RIGHT-TO-KNOW	-	0.00	33,300	0.06	33,300	0.06
EMPLOYEE ASSISTANCE PROGRAM	119,966	0.25	171,836	0.29	154,500	0.26
ENVIRONMENTAL HEALTH AND SAFETY	182,538	0.38	319,969	0.54	291,566	0.49
HUMAN RESOURCES	535,806	1.11	584,659	0.98	325,500	0.55
INFORMATION TECHNOLOGY	1,559,489	3.24	2,386,873	4.02	1,941,693	3.27
INSURANCE CLAIMS	1,589,231	3.30	2,313,443	3.89	2,348,174	3.95
INSURANCE LIABILITY	1,593,844	3.31	2,193,067	3.69	1,647,400	2.77
LEGAL EXPENSE	1,311,514	2.72	2,751,700	4.63	2,724,331	4.58
PROJECT MATCH	40,442	0.08	29,300	0.05	46,050	0.08
FACILITIES PLANNING	1,595,828	3.31	1,611,828	2.71	1,611,828	2.71
TAX REVENUE ANTICIPATION	38,725	0.08	500,000	0.84	-	0.00
NETWORK COMMUNICATIONS	292,443	0.61	635,308	1.07	656,667	1.10
TUITION REIMBURSEMENT	129,729	0.27	322,256	0.54	242,500	0.41
VACATION BALANCE	571,741	1.19	625,000	1.05	625,000	1.05
WORKER'S COMPENSATION	5,333,970	11.06	7,486,748	12.60	8,065,738	13.57
CENTRAL FINANCIAL AID UNIT (CFA)	873,635	1.81	967,953	1.63	999,960	1.68
DISTRICTWIDE BENEFITS	247,535	0.51	150,000	0.25	150,000	0.25
FUNDING FOR SAP PROJECT	4,575,491	9.49	3,544,740	5.97	4,107,351	6.91
HEALTH BENEFITS FOR PART-TIME FACULTY	437,129	0.91	378,205	0.64	-	0.00
PERSONNEL COMMISSION	148,521	0.31	129,699	0.22	130,062	0.22
STAFF DEVELOPMENT	36,040	0.07	154,579	0.26	120,000	0.20
D'WIDE MARKETING (Public Relations)	860,412	1.78	1,216,694	2.05	1,000,000	1.68
SOUTHWEST BASEBALL FIELDS	-	0.00	60,000	0.10	60,000	0.10
GASB 34/35	12,000	0.02	47,500	0.08	50,000	0.08
OTHER SPECIAL PROJECTS	138,397	0.29	1,036,120	1.74	480,000	0.81
DISTRICT & COLLEGE FOUNDATION	154,831	0.32	237,500	0.40	190,000	0.32
W'FORCE DEVELOPMENT ACHIEVEMENT	17,182	0.04	48,833	0.08	36,730	0.06
PAYROLL IMPROVEMENT SYSTEMS	249,179	0.52	-	0.00	-	0.00
DBC-INITIATED FACULTY/STAFF TRANSFER	-	0.00	361,113	0.61	309,102	0.52
DOLORES HUERTA CENTER	-	0.00	100,000	0.17	100,000	0.17
SUBTOTAL	47,430,581	98.4	59,219,829	99.7	58,456,075	98.34
FACULTY OVERBASE**	647,661	1.34	10,675	0.02	787,014	1.32
GOLD CREEK	69,218	0.14	121,890	0.21	128,717	0.22
METRO RECORDS	58,455	0.12	59,252	0.10	68,496	0.12
SUBTOTAL	775,334	1.61	191,817	0.32	984,227	1.66
CENTRALIZED DW ACCOUNTS TOTAL	48,205,915	100	59,411,646	100	59,440,302	100

*As of April 2007 cyclical closing.

**05-06 total expenditures for Faculty Overbase reflect budget provided to each college (if any); college distributes amounts where expenses are incurred; 06-07 Current Budget is at this level at this time because colleges distribute funds to various disciplines (original amount of \$700,232).

**RESTRICTED
GENERAL FUND
APPROPRIATIONS**

RESTRICTED GENERAL FUND APPROPRIATIONS by SUB-GL ACCOUNT

C/I	DESCRIPTION	2005 - 06		2006 - 07		2007 - 08	
		ACTUAL EXPENDITURE	% of total	CURRENT BUDGET*	% of total	TENTATIVE BUDGET	% of total
110000	TEACHING, REGULAR	549,878	0.73	638,495	0.54	317,113	0.68
120000	NON-TEACHING, REGULAR	9,890,956	13.15	10,766,747	9.09	7,161,204	15.46
130000	TEACHING, HOURLY	641,888	0.85	950,824	0.80	236,028	0.51
140000	NON-TEACHING, HOURLY	3,302,870	4.39	3,924,227	3.31	1,894,893	4.09
190000	MISC. CERTIFICATED SALARIES	0	0.00	257	0.00	0	0.00
	TOTAL CERTIFICATED SALARIES	14,385,592	19.12	16,280,550	13.75	9,609,238	20.74
200000	NON-CERTIFICATED SALARIES	0	0.00	1	0.00	0	0.00
210000	CLASSIFIED, REGULAR	11,822,934	15.72	13,759,718	11.62	8,018,155	17.31
220000	INSTRUCTIONAL AIDES, REGULAR	1,299,696	1.73	1,228,584	1.04	1,173,708	2.53
230000	SUB/RELIEF, UNCLASSIFIED	17,711,423	23.55	20,605,935	17.40	9,366,866	20.22
240000	INSTRUCTIONAL AIDES, NON-PERMANENT	1,666,595	2.22	2,471,857	2.09	833,433	1.80
290000	MISC. CLASSIFIED SALARIES	0	0.00	2,718	0.00	0	0.00
	TOTAL CLASSIFIED SALARIES	32,500,648	43.21	38,068,813	32.15	19,392,162	41.86
390000	EMPLOYEE BENEFITS	7,176,234	9.54	8,220,435	6.94	4,721,871	10.19
	TOTAL BENEFITS	7,176,234	9.54	8,220,435	6.94	4,721,871	10.19
400000	SUPPLIES & MATERIALS	0	0.00	0	0.00	0	0.00
420000	BOOKS	211,217	0.28	564,470	0.48	7,502	0.02
440000	INSTRUCTIONAL MEDIA MATERIALS	616,278	0.82	904,405	0.76	25,235	0.05
450000	SUPPLIES	3,818,166	5.08	5,623,273	4.75	1,844,110	3.98
460000	BOOKSTORE	97	0.00	0	0.00	0	0.00
490000	MISC. SUPPLIES & BOOKS	0	0.00	14,249	0.01	0	0.00
	TOTAL PRINTING & SUPPLIES	4,645,759	6.18	7,106,397	6.00	1,876,847	4.05
500000	OTHER OPERATING EXPENSE. & MATER.	0	0.00	0	0.00	0	0.00
540000	INSURANCE	1,846	0.00	16,123	0.01	13,317	0.03
550000	UTILITIES & HOUSEKEEPING EXPENSE	1,090,913	1.45	1,097,678	0.93	678,685	1.47
560000	CONTRACTS & RENTAL	4,638,107	6.17	9,581,074	8.09	3,399,292	7.34
580000	OTHER EXPENSE	3,315,550	4.41	5,849,425	4.94	1,633,767	3.53
590000	MISC. OTHER EXPENSE	450	0.00	0	0.00	133,485	0.29
	TOTAL OPERATING EXPENSES	9,046,866	12.03	16,544,300	13.97	5,858,546	12.65
610000	SITES	4,975	0.01	985	0.00	985	0.00
620000	BUILDINGS	46,764	0.06	829,053	0.70	9,755	0.02
640000	EQUIPMENT	6,238,477	8.29	13,944,293	11.78	864,286	1.87
650000	LEASE-PURCHASE	248,561	0.33	107,735	0.09	42,569	0.09
690000	MISC. CAPITAL OUTLAY	62	0.00	2,076,791	1.75	0	0.00
	TOTAL CAPITAL OUTLAY	6,538,838	8.69	16,958,857	14.32	917,595	1.98
710000	DEBT RETIREMENT (PLANNING)	0	0.00	0	0.00	0	0.00
720000	TUITION TRANSFERS	0	0.00	1,000	0.00	0	0.00
730000	INTERFUND TRANSFER	130,000	0.17	5,267,922	4.45	0	0.00
739900	INTRA-FUND TRANSFER	0	0.00	0	0.00	0	0.00
740000	REALLOCATION / ADJUSTMENTS	0	0.00	2,383	0.00	0	0.00
750000	LOANS/GRANTS	795,361	1.06	1,202,024	1.02	52,845	0.11
760000	OTHER PAYMENTS	1,430	0.00	3,570	0.00	0	0.00
790000	CONTINGENCY / UNALLOCATED	0	0.00	8,744,953	7.39	3,893,231	8.40
	TOTAL OTHER	926,791	1.23	15,221,852	12.86	3,946,076	8.52
TOTAL RESTRICTED GENERAL FUND		75,220,728	100.00	118,401,204	100.00	46,322,335	100.00

*Current Budget as of April 2007 cyclical closing

RESTRICTED GENERAL FUND APPROPRIATIONS
BY FUND AND LOCATION

DESCRIPTION	CITY	EAST	HARBOR	MISSION	PIERCE	SOUTHWEST	TRADE-TECH	VALLEY	WEST	DISTRICT	TOTAL TENTATIVE BUDGET
COMMUNITY SERVICES	1,112,766	894,393	1,285,185	526,000	1,481,361	113,000	15,650	1,321,184	800,000	0	7,549,539
DISABLED STUDENTS PROG & SVCS (DSPS)	1,694,579	698,236	609,304	475,028	1,116,984	187,623	867,811	1,003,898	348,241	0	7,001,704
EXTENDED OPPORTUNITIES PROG & SVCS (EOPFS)*	1,686,390	915,897	424,985	658,250	651,542	468,821	1,107,822	696,916	496,711	0	7,107,334
HEALTH SERVICES	317,610	350,000	170,370	143,010	354,180	95,000	249,930	332,010	166,770	0	2,178,880
MATRICULATION**	1,030,302	1,552,245	384,363	398,465	767,867	401,279	762,388	787,795	453,111	0	6,537,815
PARKING	250,000	588,744	190,080	150,000	458,311	212,587	130,000	591,413	140,000	0	2,711,135
VOCATIONAL AND TECHNICAL EDUCATION ACT	0	0	0	251,648	0	0	0	0	0	0	251,648
OTHER SPECIALLY FUNDED PROGRAMS***	2,009,578	2,187,886	1,122,723	843,296	1,024,599	1,395,647	1,982,915	1,290,286	974,087	153,263	12,984,280
TOTAL RESTRICTED GENERAL FUND	8,101,225	7,187,401	4,187,010	3,445,697	5,854,844	2,873,957	5,116,516	6,023,502	3,378,920	153,263	46,322,335

* Represents only funds in General Fund

** Matriculation includes non-credit and credit

*** Includes Workforce Training Program, Community Partnership Training & Education, Customized Training Program, Federal Work Study, TANF Funding, Staff/Faculty Development, Staff/Faculty Diversity, State Instructional Equipment Programs, Block Grants, (Funds 10116, 10125, 10128, 10128, 10128, 10128, 10146-10150), BFAP (Funds 10415-10418), Foster and Kinship Care (Funds 10422-10425), and funds above 10700.

**RESTRICTED GENERAL FUND APPROPRIATIONS
BY PROGRAM**

DESCRIPTION	2005 - 06 ACTUAL EXPENDITURE	% of total	2006 - 07 CURRENT BUDGET*	% of total	2007 - 08 TENTATIVE BUDGET	% of total
COMMUNITY SERVICES	6,026,379	8.01	10,538,544	8.90	7,549,539	16.30
DISABLED STUDENTS PROG & SVCS (DSPS)	6,341,017	8.43	7,542,411	6.37	7,001,704	15.12
EXTENDED OPPORTUNITIES PROG & SVCS (EOPS)**	6,233,365	8.29	7,869,745	6.65	7,107,334	15.34
HEALTH SERVICES	1,650,435	2.19	3,058,849	2.58	2,178,880	4.70
MATRICULATION***	4,962,265	6.60	7,817,416	6.60	6,537,815	14.11
PARKING	2,999,284	3.99	4,675,770	3.95	2,711,135	5.85
VOCATIONAL AND TECHNICAL EDUCATION ACT	5,735,024	7.62	5,893,364	4.98	251,648	0.54
OTHER SPECIALLY FUNDED PROGRAMS****	41,272,960	54.87	71,005,105	59.97	12,984,280	28.03
TOTAL RESTRICTED GENERAL FUND	75,220,728	100.00	118,401,204	100.00	46,322,335	100.00

* Current Budget as of April 2007 cyclical closing.

** Represents only funds in General Fund

*** Matriculation includes non-credit and credit

**** Includes Workforce Training Program, Community Partnership Training & Education, Customized Training Program, Federal Work Study, TANF Funding Staff/Faculty Development, Staff/Faculty Diversity, State Instructional Equipment Programs, Block Grants, (Funds 10116, 10125, 10126, 10128, 10146-10150) BFAP (Funds 10415-10419), Foster and Kinship Care (Funds 10422-10425), and funds above 10700.

COMMUNITY SERVICES

LOCATION	2005 - 06		2006 - 07		2007 - 08	
	ACTUAL EXPENDITURE	% of total	CURRENT BUDGET*	% of total	TENTATIVE BUDGET	% of total
CITY	879,110	14.59	1,449,984	13.76	1,112,766	14.74
EAST	797,957	13.24	1,806,682	17.14	894,393	11.85
HARBOR	970,142	16.10	1,362,358	12.93	1,285,185	17.02
MISSION	653,237	10.84	1,487,657	14.12	526,000	6.97
PIERCE	1,198,129	19.88	1,602,991	15.21	1,481,361	19.62
SOUTHWEST	113,462	1.88	160,085	1.52	113,000	1.50
TRADE-TECH	4,016	0.07	38,558	0.37	15,650	0.21
VALLEY	819,231	13.59	1,532,948	14.55	1,321,184	17.50
WEST	591,095	9.81	1,097,281	10.41	800,000	10.60
TOTAL COMMUNITY SERVICES	6,026,379	100.00	10,538,544	100.00	7,549,539	100.00

* Current Budget as of April 2007 cyclical closing.

DISABLED STUDENTS PROGRAMS & SERVICES (DSPS)

LOCATION	2005 - 06		2006 - 07		2007 - 08	
	ACTUAL EXPENDITURE	% of total	CURRENT BUDGET*	% of total	TENTATIVE BUDGET	% of total
CITY	1,584,757	24.99	1,784,108	23.65	1,694,579	24.20
EAST	671,032	10.58	715,135	9.48	698,236	9.97
HARBOR	541,164	8.53	603,221	8.00	609,304	8.70
MISSION	482,093	7.60	495,149	6.56	475,028	6.78
PIERCE	861,686	13.59	1,155,821	15.32	1,116,984	15.95
SOUTHWEST	204,632	3.23	211,239	2.80	187,623	2.68
TRADE-TECH	779,811	12.30	1,058,507	14.03	867,811	12.39
VALLEY	883,372	13.93	1,166,457	15.47	1,003,898	14.34
WEST	332,470	5.24	352,774	4.68	348,241	4.97
TOTAL DSPS	6,341,017	100.00	7,542,411	100.00	7,001,704	100.00

* Current Budget as of April 2007 cyclical closing.

EXTENDED OPPORTUNITIES PROGRAMS & SERVICES (EOPS)

LOCATION	2005 - 06 ACTUAL EXPENDITURE	% of total	2006 - 07 CURRENT BUDGET*	% of total	2007 - 08 TENTATIVE BUDGET	% of total
CITY	1,411,301	22.64	1,912,847	24.31	1,686,390	23.73
EAST	849,187	13.62	1,111,086	14.12	915,897	12.89
HARBOR	400,723	6.43	459,613	5.84	424,985	5.98
MISSION	545,964	8.76	625,496	7.95	658,250	9.26
PIERCE	641,159	10.29	672,158	8.54	651,542	9.17
SOUTHWEST	368,342	5.91	585,214	7.44	468,821	6.60
TRADE-TECH	937,068	15.03	1,214,499	15.43	1,107,822	15.59
VALLEY	608,247	9.76	758,851	9.64	696,916	9.81
WEST	471,374	7.56	529,981	6.73	496,711	6.99
TOTAL EOPS	6,233,365	100.00	7,869,745	100.00	7,107,334	100.00

* Current Budget as of April 2007 cyclical closing.

HEALTH SERVICES

LOCATION	2005 - 06		2006 - 07		2007 - 08	
	ACTUAL EXPENDITURE	% of total	CURRENT BUDGET*	% of total	TENTATIVE BUDGET	% of total
CITY	160,839	9.75	467,804	15.29	317,610	14.58
EAST	171,122	10.37	399,342	13.06	350,000	16.06
HARBOR	167,603	10.16	189,300	6.19	170,370	7.82
MISSION	201,123	12.19	342,999	11.21	143,010	6.56
PIERCE	317,126	19.21	482,208	15.76	354,180	16.26
SOUTHWEST	125,959	7.63	198,188	6.48	95,000	4.36
TRADE-TECH	122,660	7.43	416,321	13.61	249,930	11.47
VALLEY	248,909	15.08	370,180	12.10	332,010	15.24
WEST	135,093	8.19	192,507	6.29	166,770	7.65
TOTAL HEALTH SERVICES	1,650,435	100.00	3,058,849	100.00	2,178,880	100.00

* Current Budget as of April 2007 cyclical closing.

MATRICULATION*

LOCATION	2005 - 06		2006 - 07		2007 - 08	
	ACTUAL EXPENDITURE	% of total	CURRENT BUDGET**	% of total	TENTATIVE BUDGET	% of total
CITY	773,130	15.58	1,074,857	13.75	1,030,302	15.76
EAST	945,554	19.05	1,650,803	21.12	1,552,245	23.74
HARBOR	302,927	6.10	424,945	5.44	384,363	5.88
MISSION	299,841	6.04	430,257	5.50	398,465	6.09
PIERCE	709,896	14.31	907,932	11.61	767,867	11.75
SOUTHWEST	319,992	6.45	418,499	5.35	401,279	6.14
TRADE-TECH	587,091	11.83	844,596	10.80	762,388	11.66
VALLEY	661,230	13.33	833,072	10.66	787,795	12.05
WEST	362,603	7.31	482,455	6.17	453,111	6.93
DISTRICT	0	0.00	750,000	9.59	0	0.00
TOTAL MATRICULATION	4,962,265	100.00	7,817,416	100.00	6,537,815	100.00

* Includes Credit and Non-Credit

** Current Budget as of April 2007 cyclical closing

PARKING

LOCATION	2005 - 06		2006 - 07		2007 - 08	
	ACTUAL EXPENDITURE	% of total	CURRENT BUDGET*	% of total	TENTATIVE BUDGET	% of total
CITY	219,003	7.30	340,484	7.28	250,000	9.22
EAST	304,927	10.17	1,482,076	31.70	588,744	21.72
HARBOR	319,506	10.65	260,000	5.56	190,080	7.01
MISSION	79,564	2.65	102,330	2.19	150,000	5.53
PIERCE	801,178	26.71	1,183,069	25.30	458,311	16.90
SOUTHWEST	203,720	6.79	285,017	6.10	212,587	7.84
TRADE-TECH	219,322	7.31	213,262	4.56	130,000	4.80
VALLEY	630,311	21.02	640,033	13.69	591,413	21.81
WEST	221,753	7.39	169,499	3.63	140,000	5.16
TOTAL PARKING	2,999,284	100.00	4,675,770	100.00	2,711,135	100.00

* Current Budget as of April 2007 cyclical closing.

VOCATIONAL AND TECHNICAL EDUCATION ACT

LOCATION	2005 - 06		2006 - 07		2007 - 08	
	ACTUAL EXPENDITURE	% of total	CURRENT BUDGET*	% of total	TENTATIVE BUDGET	% of total
CITY	633,128	11.04	676,962	11.49	0	0.00
EAST	821,143	14.32	1,067,315	18.11	0	0.00
HARBOR	347,948	6.07	394,505	6.69	0	0.00
MISSION	729,899	12.73	768,771	13.04	251,648	100.00
PIERCE	463,968	8.09	529,400	8.98	0	0.00
SOUTHWEST	420,716	7.34	404,473	6.86	0	0.00
TRADE-TECH	701,644	12.23	677,534	11.50	0	0.00
VALLEY	765,997	13.36	614,434	10.43	0	0.00
WEST	449,281	7.83	389,820	6.61	0	0.00
DISTRICIT	401,300	7.00	370,150	6.28	0	0.00
TOTAL VTEA	5,735,024	100.00	5,893,364	100.00	251,648	100.00

* Current Budget as of April 2007 cyclical closing.

OTHER SPECIALLY FUNDED PROGRAMS*

LOCATION	2005 - 06 ACTUAL EXPENDITURE	% of total	2006 - 07 CURRENT BUDGET**	% of total	2007 - 08 TENTATIVE BUDGET	% of total
CITY	5,334,104	12.92	8,136,564	11.46	2,009,578	15.48
EAST	5,550,451	13.45	10,335,761	14.56	2,187,886	16.85
HARBOR	2,855,024	6.92	4,911,327	6.92	1,122,723	8.65
MISSION	4,820,209	11.68	6,955,231	9.80	843,296	6.49
PIERCE	2,447,584	5.93	5,070,358	7.14	1,024,599	7.89
SOUTHWEST	4,324,852	10.48	5,292,296	7.45	1,395,647	10.75
TRADE-TECH	4,514,951	10.94	7,619,721	10.73	1,982,915	15.27
VALLEY	5,887,697	14.27	9,239,302	13.01	1,290,286	9.94
WEST	4,393,689	10.65	6,325,137	8.91	974,087	7.50
DISTRICT ***	1,144,399	2.77	7,119,408	10.03	153,263	1.18
TOTAL OTHER SFP	41,272,960	100.00	71,005,105	100.00	12,984,280	100.00

* Includes funds 10015-10016, 10154-10159, 10161-10168, 10170-10172, 10437-10449, BFAP (funds 10415-10419), Foster and Kinship Care (Funds 10422-10425), and funds above 10700).

** Current Budget as of April 2007 cyclical closing.

*** District includes ITV

OTHER FUNDS

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BOOKSTORE FUND

	2005-06 YEAR-END ACTUAL	2006-07 CURRENT BUDGET*	2007-08 TENTATIVE BUDGET
State	0	0	0
Other - Local	29,199,018	35,096,511	36,275,154
Net Income	29,199,018	35,096,511	36,275,154
Plus: Incoming Transfers	0	130,911	0
Total Income	29,199,018	35,227,422	36,275,154
Beginning Balance	4,391,311	2,951,122	943,967
Adjustment to Beg. Balance	228,119	0	0
Reserve/Open Orders	0	0	0
Less: Ending Balance	2,951,122	2,834,190	943,967
AMOUNT AVAILABLE	30,867,327	35,344,354	36,275,154

*2006-07 Current Budget is as of April 2007 closing.

Comments:

The Bookstore Fund generates income through sales and is augmented by interest income. 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. Colleges contribute two percent (2%) of sales toward capital improvement fund each year; one percent (1%) for the college; and one percent (1%) for the districtwide improvement reserve.

BOOKSTORE

DESCRIPTION	2005 - 06		2006 - 07		2007 - 08	
	ACTUAL EXPENDITURE	% of total	CURRENT BUDGET*	% of total	TENTATIVE BUDGET	% of total
200000 NON-CERTIFICATED SALARIES	0	0.00	0	0.00	0	0.00
210000 CLASSIFIED, REGULAR	3,362,923	10.89	3,695,283	10.46	3,642,127	10.04
220000 INSTRUCTIONAL AIDES, REGULAR	0	0.00	0	0.00	0	0.00
230000 NON INSTR OTHER THAN PERM.	1,415,961	4.59	1,262,309	3.57	1,597,053	4.40
240000 INSTR. AIDES OTHER THAN PERM.	0	0.00	0	0.00	0	0.00
290000 MISC. CLASSIFIED SALARIES	0	0.00	0	0.00	0	0.00
TOTAL NON-CERTIFICATED SALARIES	4,778,884	15.48	4,957,592	14.03	5,239,180	14.44
320000 PERS EMPLOYER CONTRIBUTIONS	0	0.00	0	0.00	0	0.00
390000 MISC. EMPLOYEE BENEFITS	1,250,340	4.05	1,213,593	3.43	1,337,088	3.69
TOTAL EMPLOYEE BENEFITS	1,250,340	4.05	1,213,593	3.43	1,337,088	3.69
450000 SUPPLIES	50,777	0.16	206,646	0.58	229,100	0.63
460000 BOOKSTORE PURCHASES	22,566,225	73.11	25,015,657	70.78	25,430,615	70.10
470000 MATERIAL FEES	126,201	0.41	343,639	0.97	0	0.00
490000 MISCELLANEOUS SUPPLIES & BOOKS	0	0.00	0	0.00	0	0.00
TOTAL BOOKS & SUPPLIES	22,743,204	73.88	25,565,942	72.33	25,659,715	70.74
540000 INSURANCE	0	0.00	9,000	0.03	14,600	0.04
550000 UTILITIES & HOUSEKEEPING EXP.	296,249	0.96	459,149	1.30	419,977	1.16
560000 CONTRACTS & RENTALS	58,996	0.19	207,085	0.59	177,153	0.49
580000 OTHER EXPENSE	546,528	1.77	1,005,096	2.84	1,072,193	2.96
TOTAL OPERATING EXPENSES	901,774	2.92	1,680,330	4.75	1,683,923	4.64
610000 SITES	0	0.00	0	0.00	0	0
620000 BUILDINGS	58,736	0.19	53,729	0.15	168,348	0.46
640000 EQUIPMENT	216,899	0.70	832,287	2.35	864,859	2.38
650000 LEASE-PURCHASE	1,543	0.00	17,948	0.05	12,000	0.03
690000 MISC. CAPITAL OUTLAY	0	0.00	0	0.00	0	0.00
TOTAL CAPITAL OUTLAY	277,178	0.90	903,964	2.56	1,045,207	2.88
730000 INTERFUND TRANSFERS	46,474	0.15	0	0.00	0	0
790000 CONTINGENCIES	869,474	2.82	1,022,933	2.89	1,310,041	3.61
TOTAL OTHER	915,948	2.97	1,022,933	2.89	1,310,041	3.61
TOTAL BOOKSTORE	30,867,327	100.00	35,344,354	100.00	36,275,154	100.00

*Current Budget as of April 2007 cyclical closing.

BUILDING FUND

	2005-06 YEAR-END ACTUAL	2006-07 CURRENT BUDGET*	2007-08 TENTATIVE BUDGET
New GO Bond Proceeds	0	350,000,000	0
Other - Local	15,756,298	42,000,000	21,500,000
Net Income	15,756,298	392,000,000	21,500,000
Plus: Incoming Transfers	0	0	0
Total Income	15,756,298	392,000,000	21,500,000
Beginning Balance	465,009,636	260,586,232	424,211,162
Adjustment to Beg. Balance	(39,348)	0	0
Less: Ending Balance	260,586,232	0	0
AMOUNT AVAILABLE	220,140,353	652,586,232	445,711,162

*2006-07 Current Budget is as of April 2007 closing; \$350,000,000 from 3rd issuance in Prop AA is also included.

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. The first issuance of \$525 million (Series A) bonds was sold on June 7, 2001. The proceeds will fund new construction, retrofitting, and upgrades to existing facilities at all nine colleges. There were \$66.070 million of uninsured serial bonds issued with various maturity dates through 2016, \$246.725 million of insured serial bonds with various maturity dates through 2021, and \$212.205 million of term bonds (1 & 2) with a maturity date of 2026. A second issuance of \$28,500,000 was sold in 2003.

On May 20, 2003, the District passed another General Obligation Bond - Proposition AA, for \$980 million. These funds will be used for district and college debt, for the District Office building, for satellite locations, and for capital outlay at the colleges. \$189.685 million was issued on July 29, 2003. A second issuance was sold in fy 2004-05 in the amount of \$75.4 million. The third issuance in fy 2006-07 was for \$350 million.

<u>College</u>	2001 Proposition A Authorization <u>Amount</u>	2003 Proposition AA Authorization <u>Amount</u>
Los Angeles City College	147,000,000	94,400,000
East Los Angeles College	172,000,000	109,700,000
Los Angeles Harbor College	124,000,000	77,400,000
Los Angeles Mission College	111,000,000	65,000,000
Los Angeles Pierce College	166,000,000	106,500,000
Los Angeles Southwest College	111,000,000	65,000,000
Los Angeles Trade-Tech. College	138,000,000	89,600,000
Los Angeles Valley College	165,000,000	105,400,000
West Los Angeles College	111,000,000	67,000,000
Distr Ofc, Distr/Coll Debt, Satellites	0	200,000,000
TOTAL AUTHORIZED	\$1,245,000,000	\$980,000,000
AMOUNT ISSUED TO DATE	\$553,500,000	\$615,085,002

BUILDING FUND

DESCRIPTION	2005 - 06		2006 - 07		2007 - 08	
	ACTUAL EXPENDITURE	% of total	CURRENT BUDGET*	% of total	TENTATIVE BUDGET	% of total
450000 SUPPLIES	2,246	0.00	15,000	0.00	0	0.00
TOTAL SUPPLIES	2,246	0.00	15,000	0.00	0	0.00
540000 INSURANCE	3,799,133	1.73	11,350,000	1.74	15,775,000	3.54
560000 CONTRACTS & RENTALS	16,719,018	7.59	17,550,000	2.69	15,600,000	3.50
570000 LEGAL, ELECTION AND AUDIT	1,868,252	0.85	3,190,000	0.49	995,000	0.22
580000 OTHER EXPENSE	247,433	0.11	(18,300,761)	(2.50)	(21,000,000)	(4.71)
590000 MISCELLANEOUS OTHER EXPENSE	442,007	0.20	2,755,240	0.42	0	0.00
TOTAL OPERATING EXPENSES	23,075,843	10.48	18,544,459	2.84	11,370,000	2.55
610000 SITES	57,864,086	26.29	9,696,600	1.52	0	0.00
620000 BUILDINGS	136,017,760	62.70	620,333,669	95.06	431,861,162	96.89
640000 EQUIPMENT	1,180,418	0.54	1,315,000	0.20	0	0.00
650000 LEASE/PURCHASE OF BLDG & EQUIP	0	0.00	2,481,104	0.38	2,480,000	0.56
TOTAL CAPITAL OUTLAY	197,062,264	89.52	634,026,773	97.16	434,341,162	97.45
730000 INTERFUND TRANSFERS	0	0.00	0	0.00	0	0.00
760000 OTHER DEBT PAYMENTS	0	0.00	0	0.00	0	0.00
790000 CONTINGENCIES	0	0.00	0	0.00	0	0.00
TOTAL OTHER	0	0.00	0	0.00	0	0.00
TOTAL BUILDING FUND	220,140,353	100.00	652,586,232	100.00	445,711,162	100.00

*Current Budget as of April 2007 cyclical closing; \$350,000,000 from 3rd issuance in Prop AA Is also included.

CAFETERIA FUND

	2005-06 YEAR-END ACTUAL	2006-07 CURRENT BUDGET*	2007-08 TENTATIVE BUDGET
Federal	108,293	0	0
State	0	95,404	0
Other - Local	2,718,601	3,271,977	3,735,486
Net Income	2,826,893	3,367,381	3,735,486
Plus: Incoming Transfers	265,054	113,000	0
Total Income	3,091,947	3,480,381	3,735,486
Beginning Balance	5,690	20,178	0
Adjustment to Beg. Balance	(7,477)	0	0
Reserve/Open Orders	0	0	0
Less: Ending Balance	20,178	20,178	0
AMOUNT AVAILABLE	3,069,982	3,480,381	3,735,486

*2006-07 Current Budget is as of April 2007 closing.

Comments:

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

CAFETERIA

DESCRIPTION	2005 - 06		2006 - 07		2007 - 08	
	ACTUAL EXPENDITURE	% of total	CURRENT BUDGET*	% of total	TENTATIVE BUDGET	% of total
200000 NON-CERTIFICATED SALARIES	0	0.00	0	0.00	0	0.00
210000 CLASSIFIED, REGULAR	410,962	13.39	410,396	11.79	491,285	13.15
220000 INSTRUCTIONAL AIDES, REGULAR	13,351	0.43	38,724	1.11	0	0.00
230000 NON INSTR OTHER THAN PERM.	421,413	13.73	509,106	14.63	552,586	14.79
240000 INSTR. AIDES OTHER THAN PERM.	18,768	0.61	0	0.00	0	0.00
290000 MISC. CLASSIFIED SALARIES	0	0.00	0	0.00	0	0.00
TOTAL NON-CERTIFICATED SALARIES	864,493	28.16	958,226	27.53	1,043,871	27.94
320000 PERS EMPLOYER CONTRIBUTIONS	0	0.00	0	0.00	0	0.00
390000 MISC. EMPLOYEE BENEFITS	180,404	5.88	158,722	4.56	195,311	5.23
TOTAL EMPLOYEE BENEFITS	180,404	5.88	158,722	4.56	195,311	5.23
440000 INSTRUCTIONAL MEDICA & MATERIALS	0	0.00	1,500	0.04	2,500	0.07
450000 SUPPLIES	1,910,442	62.23	1,835,081	52.73	1,941,007	51.96
460000 BOOKSTORE PURCHASES	0	0.00	0	0.00	0	0.00
TOTAL BOOKS & SUPPLIES	1,910,442	62.23	1,836,581	52.77	1,943,507	52.03
550000 UTILITIES & HOUSEKEEPING EXP.	3,198	0.10	42,172	1.21	61,350	1.64
560000 CONTRACTS & RENTALS	22,362	0.73	37,752	1.08	47,500	1.27
580000 OTHER EXPENSE	31,545	1.03	71,635	2.08	78,461	2.10
TOTAL OPERATING EXPENSES	57,105	1.86	151,559	4.35	187,311	5.01
620000 BUILDINGS	0	0.00	16,000	0.46	1,000	0.03
640000 EQUIPMENT	13,013	0.42	124,585	3.58	104,031	2.78
650000 LEASE-PURCHASE	0	0.00	0	0.00	0	0.00
690000 MISC. CAPITAL OUTLAY	0	0.00	0	0.00	0	0.00
TOTAL CAPITAL OUTLAY	13,013	0.42	140,585	4.04	105,031	2.81
730000 INTERFUND TRANSFERS	44,524	1.45	0	0.00	0	0.00
790000 CONTINGENCIES	0	0.00	234,708	6.74	260,455	6.97
TOTAL OTHER	44,524	1.45	234,708	6.74	260,455	6.97
TOTAL CAFETERIA	3,069,982	100.00	3,480,381	100.00	3,735,486	100.00

*Current Budget as of April 2007 cyclical closing.

CHILD DEVELOPMENT FUND

	2005-06 YEAR-END ACTUAL	2006-07 CURRENT BUDGET*	2007-08 TENTATIVE BUDGET
Federal	323,652	702,757	0
State	5,713,856	6,476,515	2,054,810
Other - Local	353,486	176,852	210,797
Net Income	6,390,994	7,356,124	2,265,607
Plus: Incoming Transfers	854,920	893,467	1,025,934
Total Income	7,245,914	8,249,591	3,291,541
Beginning Balance	142,778	62,726	0
Adjustment to Beg. Balance	21,825	518,376	0
Reserve/Open Orders	31,103	35,531	0
Less: YE Open Orders	35,531	0	0
Less: Ending Balance	62,726	0	0
AMOUNT AVAILABLE	7,343,363	8,866,224	3,291,541

*2006-07 Current Budget is as of April 2007 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 \$210,797. The program is augmented by college support through interfund transfers of \$1,025,934 from the General Fund.

CHILD DEVELOPMENT FUND

DESCRIPTION	2005 - 06		2006 - 07		2007 - 08	
	ACTUAL EXPENDITURE	% of total	CURRENT BUDGET*	% of total	TENTATIVE BUDGET	% of total
110000 TEACHING, REGULAR	164,913	2.25	0	0.00	0	0.00
120000 NON-TEACHING, REGULAR	2,888,984	39.34	3,278,581	36.88	2,543,258	77.27
130000 TEACHING, HOURLY	0	0.00	0	0.00	0	0.00
140000 NON-TEACHING, HOURLY	564,921	7.69	966,263	10.80	75,776	2.30
190000 MISC. CERTFCTD SALARIES	0	0.00	0	0.00	0	0.00
TOTAL CERTIFICATED SALARIES	3,618,818	49.28	4,244,844	47.88	2,619,034	79.57
210000 CLASSIFIED, REGULAR	402,265	5.48	454,721	5.13	51,316	1.56
230000 NON INSTR OTHER THAN PERM.	1,162,014	15.82	1,337,239	15.08	105,920	3.22
240000 INSTR AIDES OTHER THAN PERM.	0	0.00	0	0.00	0	0.00
290000 MISC. CLASSIFIED SALARIES	0	0.00	0	0.00	0	0.00
TOTAL NON-CERTIFICATED SALARIES	1,564,279	21.30	1,791,960	20.21	157,236	4.78
350000 STATE UNEMPLOYMENT INS	0	0.00	0	0.00	0	0.00
390000 MISC. EMPLOYEE BENEFITS	1,032,666	14.06	869,862	9.81	408,264	12.40
TOTAL EMPLOYEE BENEFITS	1,032,666	14.06	869,862	9.81	408,264	12.40
440000 INSTRUCTIONAL MEDIA MATERIALS	0	0.00	0	0.00	0	0.00
450000 SUPPLIES	239,116	3.26	401,877	4.53	16,842	0.51
TOTAL BOOKS & SUPPLIES	239,116	3.26	401,877	4.53	16,842	0.51
540000 INSURANCE	0	0.00	1,101	0.01	1,005	0.03
550000 UTILITIES & HOUSEKEEPING EXP.	57	0.00	1,578	0.02	151	0.00
560000 CONTRACTS & RENTALS	819,099	11.15	1,003,836	11.32	1	0.00
580000 OTHER EXPENSE	40,051	0.55	95,433	1.08	5,112	0.18
590000 MISC. OTHER EXPENSE	0	0.00	0	0.00	0	0.00
TOTAL OPERATING EXPENSES	859,208	11.70	1,101,948	12.43	6,269	0.19
610000 SITES	0	0.00	0	0.00	0	0.00
620000 BUILDINGS	0	0.00	0	0.00	0	0.00
640000 EQUIPMENT	28,215	0.36	42,682	0.48	4,837	0.15
650000 LEASE-PURCHASE	1,062	0.01	3,179	0.04	0	0.00
TOTAL CAPITAL OUTLAY	29,277	0.40	45,861	0.52	4,837	0.15
730000 INTERFUND TRANSFERS	0	0.00	0	0.00	0	0.00
740000 REALLOCATIONS/ADJUSTMENTS	0	0.00	0	0.00	0	0.00
790000 CONTINGENCIES	0	0.00	409,872	4.62	79,259	2.41
TOTAL OTHER	0	0.00	409,872	4.62	79,259	2.41
TOTAL CHILD DEVELOPMENT	7,343,363	100.00	8,866,224	100.00	3,291,541	100.00

*Current Budget as of April 2007 cyclical closing.

DEBT SERVICE FUND

	2005-06 YEAR-END ACTUAL	2006-07 CURRENT BUDGET*	2007-08 TENTATIVE BUDGET
Proceeds (From Prop AA Issuance)	0	0	0
Other - Local	15,014	0	0
Net Income	15,014	0	0
Plus: Incoming Transfers			0
Total Income	15,014	0	0
Beginning Balance	4,734,681	408,370	410,000
Adjustment to Beg. Balance	(3,891,342)	0	0
Reserve/Open Orders	0	0	0
Less: Ending Balance	451,141	0	0
AMOUNT AVAILABLE	407,212	408,370	410,000

*2006-07 Current Budget is as of April 2007 closing.

Comments:

On October 24, 2004, the District issued \$103.9 million from Proposition A and AA Bonds to finance on-going construction, building acquisition, equipment purchase, improvements to college and support facilities at the various campuses; and to refinance other outstanding debts of the District and colleges, including \$3.7 million to pay off the State Energy and Water Efficiency Revenue Bond.

The District's annual energy debt service obligation due each year, including service fee until 2011, is \$410,000.

DEBT SERVICE*

DESCRIPTION	2005 - 06		2006 - 07		2007 - 08	
	ACTUAL EXPENDITURE	% of total	CURRENT BUDGET**	% of total	TENTATIVE BUDGET	% of total
550000 UTILITIES & HOUSEKEEPING EXP	0	0.00	0	0.00	0	0.00
TOTAL OPERATING EXPENSE	0	0.00	0	0.00	0	0.00
730000 INTERFUND TRANSFERS	0	0.00	0	0.00	0	0.00
760000 OTHER PAYMENTS	407,212	100.00	408,370	100.00	410,000	0.00
790000 CONTINGENCIES	0	0.00	0	0.00	0	0.00
TOTAL OTHER	407,212	100.00	408,370	100.00	410,000	0.00
TOTAL DEBT SERVICE	407,212	100.00	408,370	100.00	410,000	0.00

*Includes Funds 3 & 4; **Current Budget as of April 2007 cyclical closing.

SPECIAL RESERVE FUND

	2005-06 YEAR-END ACTUAL	2006-07 CURRENT BUDGET*	2007-08 TENTATIVE BUDGET
Federal	899,875	3,506,665	2,381,591
State	11,744,106	75,035,063	71,804,125
Other - Local	3,355,022	1,567,316	1,550,619
Net Income	15,999,003	80,109,044	75,736,335
Plus: Incoming Transfers	9,564,329	10,790,625	5,946,767
Total Income	25,563,332	90,899,669	81,683,102
Beginning Balance	57,493,768	61,510,379	67,259,069
Adjustment to Beg. Balance	(667,456)	0	0
Reserve/Open Orders	0	0	0
Less: Ending Balance	61,510,379	35,980,713	51,821,803
AMOUNT AVAILABLE	20,879,265	116,429,335	97,120,368

*2006-07 Current Budget is as of April 2007 closing.

Comments:

Projected income for fiscal year 2007-08 includes \$2,381,591 from Federal funds and \$71,804,125 from State funds. Other-Local Income includes interest income restricted for Capital Outlay Programs. Beginning Balances include projected funds carried forward for various on-going projects continuing from previous fiscal years. The Incoming transfers include General Fund support for operating costs, new planning, system modernization and matching fund requirements for capital outlay construction projects.

SPECIAL RESERVE

DESCRIPTION	2005 - 06		2006 - 07		2007 - 08	
	ACTUAL EXPENDITURE	% of total	CURRENT BUDGET*	% of total	TENTATIVE BUDGET	% of total
120000 NON-TEACHING, REGULAR	42,542	0.20	43,884	0.04	0	0.00
140000 NON-TEACHING, HOURLY	0	0.00	0	0.00	0	0.00
190000 MISC. CERTFCTD SALARIES	0	0.00	0	0.00	0	0.00
TOTAL CERTIFICATED SALARIES	42,542	0.20	43,884	0.04	0	0.00
200000 NON-CERTIFICATED SALARIES	0	0.00	0	0.00	0	0.00
210000 CLASSIFIED, REGULAR	2,209,791	10.58	2,504,054	2.15	2,832,551	2.92
230000 NON INSTR OTHER THAN PERM.	290,687	1.39	230,952	0.20	410,454	0.42
240000 INSTR. AIDES OTHER THAN PERM.	0	0.00	0	0.00	0	0.00
290000 MISC. CLASSIFIED SALARIES	0	0.00	0	0.00	0	0.00
TOTAL NON-CERTIFICATED SALARIES	2,500,478	11.98	2,735,006	2.35	3,243,005	3.34
390000 MISC. EMPLOYEE BENEFITS	665,622	3.19	1	0.00	1	0.00
TOTAL EMPLOYEE BENEFITS	665,622	3.19	1	0.00	1	0
440000 INSTRUCTIONAL MEDIA MATERIALS	0	0.00	0	0.00	0	0.00
450000 SUPPLIES	25,437	0.12	30,379	0.03	31,879	0.03
TOTAL BOOKS & SUPPLIES	25,437	0.12	30,379	0.03	31,879	0.03
550000 UTILITIES & HOUSEKEEPING EXP.	14,263	0.07	10,001	0.01	10,001	0.01
560000 CONTRACTS & RENTALS	5,488,412	26.29	3,397,076	2.92	2,220,537	2.29
570000 LEGAL, ELECTION & AUDIT EXP.	24,401	0.12	28,049	0.02	19,489	0.02
580000 OTHER EXPENSE	553,334	2.65	131,970	0.11	56,076	0.06
590000 MISC. OTHER EXPENSE	764,285	3.66	10,033,590	8.62	294,688	0.30
TOTAL OPERATING EXPENSES	6,844,695	32.78	13,600,686	11.68	2,600,791	2.68
610000 SITES	655,995	3.14	176,183	0.15	176,183	0.18
620000 BUILDINGS	9,558,252	45.78	98,722,640	84.79	90,066,393	92.74
640000 EQUIPMENT	586,244	2.81	929,646	0.80	902,116	0.93
650000 LEASE-PURCHASE	0	0.00	100,000	0.09	100,000	0.10
690000 MISC. CAPITAL OUTLAY	0	0.00	0	0.00	0	0.00
TOTAL CAPITAL OUTLAY	10,800,491	51.73	99,928,469	85.83	91,244,692	93.95
710000 DEBT SERVICE	0	0.00	0	0.00	0	0.00
730000 INTERFUND TRANSFERS	0	0.00	90,910	0.08	0	0.00
740000 REALLOCATIONS/ADJUSTMENTS	0	0.00	0	0.00	0	0.00
790000 CONTINGENCIES	0	0.00	0	0.00	0	0.00
TOTAL OTHER	0	0.00	90,910	0.08	0	0.00
TOTAL SPECIAL RESERVE	20,879,265	100.00	116,429,335	100.00	97,120,368	100.00

*Current Budget as of April 2007 cyclical closing.

STUDENT FINANCIAL AID FUND

	2005-06 YEAR-END ACTUAL	2006-07 CURRENT BUDGET*	2007-08 TENTATIVE BUDGET
Federal	70,512,987	78,077,371	76,159,262
State	13,232,827	13,740,848	13,892,133
Other - Local	294,799	0	0
Net Income	84,040,613	91,818,219	90,051,395
Plus: Incoming Transfers	0	0	0
Total Income	84,040,613	91,818,219	90,051,395
Beginning Balance	4,538,264	4,475,116	7,080,206
Adjustment to Beg. Balance	(182,371)	0	0
Reserve/Open Orders	0	356,323	0
Less: Year-End Open Orders	356,323	0	0
Less: Ending Balance	4,475,116	2,776,933	7,080,206
AMOUNT AVAILABLE	83,565,067	93,872,725	90,051,395

*2006-07 Current Budget is as of April 2007 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

DESCRIPTION	2005 - 06		2006 - 07		2007 - 08	
	ACTUAL EXPENDITURE	% of total	CURRENT BUDGET*	% of total	TENTATIVE BUDGET	% of total
420000 BOOKS	0	0.00	0	0.00	0	0.00
TOTAL BOOKS & SUPPLIES	0	0.00	0	0.00	0	0.00
560000 CONTRACTS & RENTALS	0	0.00	0	0.00	0	0.00
580000 OTHER EXPENSE	0	0.00	0	0.00	0	0.00
TOTAL OPERATING EXPENSES	0	0.00	0	0.00	0	0.00
740000 REALLOCATIONS/ADJUSTMENTS	0	0.00	0	0.00	0	0.00
750000 LOANS/GRANTS	83,565,067	100.00	93,872,725	100.00	90,051,395	100.00
790000 CONTINGENCIES	0	0.00	0	0.00	0	0.00
TOTAL OTHER	83,565,067	100.00	93,872,725	100.00	90,051,395	100.00
TOTAL STUDENT FINANCIAL AID	83,565,067	100.00	93,872,725	100.00	90,051,395	100.00

*Current Budget as of April 2007 cyclical closing.

APPENDICES

APPENDIX A

DEFINITIONS AND 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 project funds associated with the State Revenue Bonds.

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 consists of Community Services (fund 10010), Extension Program (fund 10123), Health Services (fund 10135), Parking (fund 10145), State Instructional Equipment/Block Grants (funds 10116, 10125-10128, 10131-10132, 10141-10142, 10146-10150), Disabled Student Programs and Services (fund 10420), Foster and Kinship Care (funds 10422-10425), Matriculation (funds 10426-10432), Staff Development (fund 10435), Faculty and Staff Diversity (fund 10436), Management Information Systems (fund 10437), CalWorks/TANF (funds 10440-10451), College Work Study (funds 10453-10458), Equal Opportunity Program and Services (funds 10486-10490, 10867-10869), Vocational Education Act (funds 10500-10599), and Other Specially Funded Programs.

Unallocated Funds: The Unallocated category in this document serves two purposes -- to establish a budget in specific programs for colleges that have not yet submitted an approved budget; and to indicate an estimate of 2006-2007 income and appropriations in Restricted programs, based on 2005-2006 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.

APPENDIX B

LOCATION CODES

C000	-	Los Angeles City College
D000	-	District Office/Districtwide
E000	-	East Los Angeles College
H000	-	Los Angeles Harbor College
I000	-	Instructional Television (ITV)
M000	-	Los Angeles Mission College
P000	-	Los Angeles Pierce College
S000	-	Los Angeles Southwest College
T000	-	Los Angeles Trade-Technical College
V000	-	Los Angeles Valley College
W000	-	West Los Angeles College

APPENDIX C
LOS ANGELES COMMUNITY COLLEGE DISTRICT
2007-2008
TENTATIVE BUDGET
SB 361 ALLOCATION MECHANISM

PARAMETERS USED TO DETERMINE COLLEGE REVENUE

1. Base Revenue

- a. Base revenue shall be calculated using the SB 361 marginal funding rates. For fiscal year 2006-07, each college shall receive an annual basic allocation based on the following basic allocation base rate:

- FTES \geq 20,000 \$4,000,000 large college
- 10,000 \leq FTES < 20,000 \$3,500,000 medium college
- FTES < 10,000 \$3,000,000 small college
- In addition, to provide a minimum funding for administration and maintenance and operation costs for colleges, the district shall set aside funds from Contingency Reserve to supplement each small college's basic allocation by \$500,000 to increase its basic allocation to \$3,500,000. In subsequent years, the basic allocation shall be adjusted by COLA. The supplemental funding for basic allocation shall be reviewed after three years. If the Contingency Reserve is below 3.5 percent, additional assessments to colleges will be required to replenish the reserve.
- For fiscal year 2007-08, college basic allocation and base revenue shall be the 2006-07 base plus the 5.92% COLA as provided in 2006-07.

- b. Credit Base Revenue shall be equal to the funded base credit FTES multiplied by the base rate of \$4,367.08 in the 2007-08 fiscal year; in subsequent years the base rate shall be the prior year rate plus inflation.

- c. Non-credit Base Revenue shall be equal to the funded base non-credit FTES multiplied by the base rate of \$2,625.76 in the 2007-08 fiscal year; in subsequent years the base rate shall be the prior year rate plus inflation.

- d. The career development and college preparation (CDCP) non-credit base revenue shall be equal to the funded base CDCP non-credit FTES multiplied by the base rate of \$3,092.00 in the 2007-08 fiscal year; in subsequent years the base rate shall be the prior year rate plus inflation.

- e. The base revenues for each college shall be the sum of the annual basic annual allocation, credit base revenue, non-credit base revenue, and CDCP non-credit base revenue.

2. **Guaranteed base funding for 2006-2007 year only** - 2006-07 current college base funding shall be at least equal to the amount of base revenue received under the District's old budget allocation model, **excluding any revenue adjustments resulting from a college's enrollment decline below its base**. The guaranteed base funding does not include revenue reductions resulting from enrollment decline below a college's base. Revenue adjustments for enrollment decline below base shall be applied based on Revenue Parameter #5 below.
3. COLA (cost of living adjustment) shall be distributed to colleges as specified in the State Apportionment notice.
4. Funded Growth Revenue for each college shall be calculated using the following method:
 - a. Determine the funded growth rate for each of the workload measures (Credit FTES, Non-credit FTES, and Career Development and College Preparation Noncredit FTES);
 - b. Identify and fund the lowest percentage growth equally among the colleges not to exceed a college's actual growth percentage;
 - c. Identify and fund the next lowest percentage growth equally among the colleges not to exceed a college's actual growth percentage;
 - d. Repeat step c until the total funded growth revenue is distributed.
5. Colleges experiencing an enrollment/FTES decline (to be determined when the First Principal Apportionment Recalculation becomes available) shall receive stability funding in the initial year of decrease in FTES in an amount equal to the revenue loss associated with the FTES reduction in that year. A college shall be entitled to a proportional restoration of any reduction in state base general revenue during the three years following the initial year of decline if there is a subsequent increase in FTES.
6. **Non-Resident Tuition**

Revenue shall be distributed to colleges based on projected tuition earnings and adjusted for actual.
7. **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.
8. **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.

9. Interest and Other Federal, State, and Local Income Not Directly Generated By 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.

PARAMETERS FOR ALLOCATIONS

1. A college total budget shall be the sum of the adjusted base revenues; net of assessments for district-wide services, District Office function, and Contingency Reserve; plus other revenue; minus budget for Sheriff's contract; minus college deficit payments; and plus balances.
2. The District shall maintain a district Contingency Reserve of 3.5% of total unrestricted general fund revenue at the districtwide level, and 1% of college revenue base allocation at the college level. Such a reserve 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, and so that the District shall not be placed on the State "watch lists." Use of the reserve must be approved by the Board prior to any expenditure. Any Contingency Reserve balance will remain in reserve until a total reserve of 5% of unrestricted general fund revenue is attained.
3. Each college shall be assessed for district-wide centralized services and District Office functions costs based on the differentiated credit, noncredit, and enhanced non-credit (College Development and College Preparation) rates per FTES (including resident and nonresident FTES).
4. 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.
5. 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.
6. If a college experiences enrollment decline below its funded base FTES, its budget shall be reduced by its amount of advanced growth funds. In addition, its state general revenue base will be adjusted according to the state allocation model as indicated in Revenue Parameter #5.
7. Each college and the District Office shall retain its prior year ending balances including open orders. Open orders for ITV, District Office and district-wide shall be funded up to the available balances from these locations. Any uncommitted balances in ITV and district-wide

accounts shall be redistributed to colleges.

8. 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.
9. College deficits are cumulative loans to be paid back. The accumulated loans will be on a three-year payback schedule beginning one year after incurring the deficit. Although colleges may request a review by the Allocation Grant Task Force at any time, colleges with deficits are mandated to have a program and budget review by the Allocation Grant Task Force.
10. Prior to Budget Preparation, the Presidents will make a recommendation on Districtwide and District Office allocations to the District Budget Committee.
11. Prior to Budget Preparation, the Presidents will meet to forecast FTES and set goals to maximize revenues to be generated by the colleges.
12. Each operating location shall prepare a quarterly report to include annual projected expenditures and identify steps necessary to maintain a balanced budget.
13. The budget allocation will be recalculated using this mechanism at Final Budget, First Principal Apportionment (February), and at year-end.

2007-08 TENTATIVE BUDGET
Funds Available for 2007-2008
Unrestricted General Fund

	2006-2007 FINAL BUDGET (w/ Undistrib Balances) (COLA@5.92%, Gr@2.44%)	2007-2008 PRELIMINARY (CONSERVATIVE) COLA@4.04%, Gr@0.00%	2007-2008 TENTATIVE BUDGET COLA@4.53%, Gr@0.00%
Base	404,775,812	459,385,970	465,638,112
Base Restoration	10,314,721	0	0
COLA	23,962,728	18,559,193	21,093,406
Growth	10,431,182	0	0
Lottery	15,144,066	15,144,066	15,144,066
Non-Resident	8,700,000	8,700,000	8,700,000
Apprenticeship	160,030	160,030	160,030
Equalization	5,500,000	0	0
Part-time Faculty Compensation	4,427,138	4,427,138	4,427,138
One-Time General Purpose Block Grant	1,890,960	0	0
One-Time Gen Purpose (Trlr Bill/Restrict)	6,588,242	0	0
Other State	3,025,857	3,025,857	3,025,857
Local			
Interest	1,600,000	1,600,000	1,600,000
Dedicated Revenue	3,859,056	3,928,018	3,972,919
TOTAL INCOME	500,379,792	514,930,272	523,761,528
Basic Skills	3,307,723	0	0
Fund Balances			
Open Orders	7,522,489	0	0
Balance	32,145,384	0	54,239,332
Total Fund Balance	39,667,873	0	54,239,332
TOTAL PROJ FUNDS AVAILABLE	543,355,388	514,930,272	578,000,860

**2007-08 TENTATIVE BUDGET
 UNRESTRICTED GENERAL FUND**

	2006-2007		2007-2008	
	FINAL BUDGET (w/ Undistr Balances)	PRELIMINARY BUDGET (CONSERVATIVE)	TENTATIVE BUDGET	
City	57,315,701	59,997,472	59,615,475	
East	73,341,770	80,769,222	82,523,510	
Harbor	26,553,099	28,759,769	29,037,330	
Mission	21,990,863	22,861,462	23,309,266	
Pierce	51,871,053	56,377,888	57,209,823	
Southwest	21,829,251	22,243,540	22,322,126	
Trade-Tech	47,936,790	48,517,789	48,135,918	
Valley	50,257,777	51,823,076	51,685,082	
West	26,725,716	28,252,161	28,230,561	
ITV	1,395,431	1,395,431	1,395,431	
Equalization (Undistr)	5,500,000	0	0	
One-Time General Purpose	1,890,960	0	0	
One-Time GP (Trlr Bill/Restrict)	6,588,242	0	0	
One-Time Basic Skills	3,307,723	0	0	
College Total	396,504,375	400,997,810	403,464,522	
District Office	23,222,922	25,591,138	25,585,343	
DW Centralized & Other	54,837,860	58,220,430	58,456,075	
Contingency Reserve	17,024,021	18,022,560	18,331,653	
LA Cnty Sheriff's Contr	11,993,336	11,993,336	13,522,298	
East & Pierce Rev Adj	0	0	4,296,637	
Restricted Program Def	0	0	0	
DW PACE Program	105,000	105,000	105,000	
College Reserve	0	0	10,000,000	
Undistributed Balance	39,667,873	0	44,239,332	
TOTAL	543,355,387	514,930,274	578,000,860	

2007-08 TENTATIVE BUDGET

	Net Base Revenue	COLA 4.53%	Growth 0.00%	Apprenticeship	Non-Resident	Dedicated	Lottery	Interest/Other State	TOTAL REVENUES	Assessment Based on SFTES	ADJUSTED REVENUES	Adj For Basic Alloc	One-Time GP Bk Gmt	Restricted Basket/Staffs	Budget For Sheriff's Cont	DW at Colleges	1/3 Deficit Payback (2)	ITV Redistrib	BUD ALLOC w/o BAL	Balances	Redistrib Bal (TV,DO,DW)	Budget For Open Orders	BUDGET ALLOCATION
City	87,995,956	3,038,446	0	0	2,789,274	431,929	2,338,153	923,638	78,816,396	(15,230,135)	61,386,261	0	0	0	(1,572,922)	0	(301,255)	101,391	59,815,475	0	0	0	59,815,475
East	94,589,716	4,284,914	0	0	1,454,928	382,430	3,139,816	1,570,808	105,422,412	(21,102,186)	84,320,226	0	0	0	(1,969,793)	33,540	(959,859)	139,507	82,523,510	0	0	0	82,523,510
Harbor	34,166,803	1,547,711	0	0	464,508	600,756	1,059,049	513,909	38,351,736	(7,078,857)	31,272,879	0	0	0	(1,288,441)	0	(903,907)	50,751	29,037,330	0	0	0	29,037,330
Mission	27,386,108	1,240,581	0	0	278,892	243,343	808,256	468,996	30,436,186	(5,502,258)	24,933,928	0	0	0	(1,219,514)	68,496	(903,907)	40,263	23,909,266	0	0	0	23,909,266
Pierce	64,768,551	2,834,831	0	0	1,733,534	739,531	2,106,159	774,745	73,075,351	(14,408,079)	58,667,272	0	0	0	(1,554,150)	0	(255,595)	96,701	57,209,823	0	0	0	57,209,823
Southwest	28,410,717	1,196,405	0	0	1,087,777	393,903	793,757	382,621	29,251,790	(5,206,773)	24,045,017	0	0	0	(1,505,995)	0	(255,595)	36,709	22,522,126	0	0	0	22,522,126
Trade-Tech	54,456,765	2,468,891	0	0	503,964	293,999	1,824,892	831,099	60,537,440	(11,789,603)	48,747,837	0	0	0	(1,420,296)	728,287	(634,775)	80,110	48,135,918	0	0	0	48,135,918
Valley	60,078,956	2,711,577	0	0	734,919	274,419	1,998,002	851,784	66,659,657	(13,070,286)	53,589,371	0	0	0	(1,487,223)	129,498	(340,972)	88,211	51,865,082	0	0	0	51,865,082
West	32,244,228	1,460,664	0	0	826,969	623,582	1,007,187	685,363	36,650,013	(6,712,338)	29,937,675	0	0	0	(1,439,067)	24,426	(340,972)	46,499	28,230,561	0	0	0	28,230,561
ITV	2,431,278	110,137	0	0	2,235	23,427	89,195	12	2,656,284	(556,711)	2,079,573	0	0	0	0	0	(864,142)	0	1,395,431	0	0	0	1,395,431
Equalization (Undist)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
One-Time Gen Purpose	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
One-Time GP (Tr, Bal/Resinc)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
One-Time Basic Staffs	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
COLLEGE TOTAL	463,946,078	21,003,167	0	180,030	8,700,000	3,972,919	15,144,086	7,002,995	519,629,255	(100,657,228)	418,972,027	0	0	0	(13,455,371)	984,227	(3,036,363)	0	403,464,522	0	0	0	403,464,522
District Office	0	0	0	0	0	0	0	0	0	25,652,270	25,652,270	0	0	0	(66,927)	(984,227)	3,036,363	0	25,685,343	0	0	0	25,685,343
DW Centralized Svc	0	0	0	0	0	0	0	0	59,440,302	59,440,302	59,440,302	0	0	0	0	0	0	0	59,456,075	0	0	0	59,456,075
Contingency Reserve	0	0	0	0	0	0	0	0	17,909,654	17,909,654	17,909,654	(2,214,364)	0	0	0	0	0	0	18,331,653	0	0	0	18,331,653
LA Cnty Sheriff's Contr	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	13,522,298	0	0	0	13,522,298
East & Pierce Rev Adj	4,110,434	186,203	0	0	0	0	0	0	4,296,637	4,296,637	4,296,637	0	0	0	0	0	0	0	4,296,637	0	0	0	4,296,637
Restricted Prog Deficit	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
DW PACE Program	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
College Reserve	0	0	0	0	0	0	0	0	0	105,000	105,000	0	0	0	0	0	0	0	105,000	0	0	0	105,000
Undistrib (Progid Bal)	(2,118,400)	(95,984)	0	0	0	0	0	0	(2,214,384)	0	(2,214,384)	2,214,384	0	0	0	0	0	0	0	10,000,000	0	0	10,000,000
TOTAL	465,638,112	21,093,406	0	180,030	8,700,000	3,972,919	15,144,086	9,052,995	523,761,528	0	523,761,528	0	0	0	0	0	0	0	523,761,528	54,238,332	0	0	578,000,860

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(1) Includes distribution for Part-Time Office Hours Reimbursement
(2) Deficit Payback breakdown is shown on the Schedule of College Deficit Reimbursements worksheet, attached.

ASSESSMENT CALCULATION FOR DISTRICTWIDE, DISTRICT OFFICE, AND CONTINGENCY RESERVE RATE BASED ON RESIDENT + NONRESIDENT CREDIT/NON-CREDIT/ENHANCED NON-CREDIT BREAKDOWN

		Dollars Per Credit/NonCredit/Enhanced NonCredit FTES Calculation						
	Credit Funded Base FTES (Res+NonRes)	NonCredit Funded Base FTES (Res+NonRes)	Enhanced NonCr Funded Base FTES (Res+NonRes)	Assessment Based on Dollars Per Credit FTES \$992.80	Assessment Based on Dollars Per NonCredit FTES \$583.34	Assessment Based on Dollars Per Enh'd NCr FTES \$685.56	Total Assessment By Location 100,657,226	
College								
City	14,268	1,329	422	\$14,165,684	\$775,397	\$289,054	\$15,230,135	
East	20,428	1,170	202	\$20,281,059	\$682,342	\$138,785	\$21,102,186	
Harbor	7,039	156	0	\$6,988,025	\$90,832	\$0	\$7,078,857	
Mission	5,414	127	77	\$5,375,214	\$74,311	\$52,733	\$5,502,258	
Pierce	14,353	272	0	\$14,249,149	\$158,930	\$0	\$14,408,079	
Southwest	4,856	536	107	\$4,820,834	\$312,378	\$73,561	\$5,206,773	
Trade-Tech	11,500	468	145	\$11,417,200	\$273,230	\$99,173	\$11,789,603	
Valley	12,918	404	14	\$12,825,098	\$235,727	\$9,461	\$13,070,286	
West	6,560	341	0	\$6,513,169	\$199,169	\$0	\$6,712,338	
ITV	561	0	0	\$556,711	\$0	\$0	\$556,711	
TOTAL	97,897	4,804	967	\$97,192,143	\$2,802,316	\$662,767	\$100,657,226	

Percent of Total Credit/NonCredit FTES = 94.43% 4.63% 0.93% **BLENDED RATE FOR NONCREDIT 2.784019%**

State Rate Per FTES = \$4,367.08 \$2,625.76 \$3,092.00

Ratio of State Rate NonCredit to Credit = 0.6013 0.7080

Assessment Breakdown = \$97,192,143.00 \$2,802,316.00 \$662,767.00

Prorated Rate Per FTES = \$992.80 \$583.34 \$685.56

2007-2008 FUNDED BASE CALCULATION INCLUDING RESIDENT AND NONRESIDENT CREDIT AND NONCREDIT FTES

College	CREDIT FTES			NONCREDIT FTES			ENHANCED NONCREDIT FTES			TOTAL FTEs RES+NONRES
	Resident Funded Base FTEs	NonResident Credit P2 FTEs	Total Res+NonRes Credit FTEs	Resident NonCredit Funded Base FTEs	NonResident NonCredit P2 FTEs	Total Res+NonRes NonCredit FTEs	Resident Enhanced NonCr Funded Base FTEs	NonResident Enhanced NonCr FTEs	Total Res+NonRes Enhanced NonCredit FTEs	
City	13,417	851	14,268	1,329	0	1,329	422	0	422	16,019
East	19,964	464	20,428	1,170	0	1,170	202	0	202	21,800
Harbor	6,881	158	7,039	156	0	156	0	0	0	7,194
Mission	5,291	123	5,414	127	0	127	77	0	77	5,619
Pierce	13,823	530	14,353	272	0	272	0	0	0	14,625
Southwest	4,801	55	4,856	536	0	536	107	0	107	5,499
Trade-Tech	11,237	263	11,500	468	0	468	145	0	145	12,113
Valley	12,656	263	12,918	404	0	404	14	0	14	13,336
West	6,329	231	6,560	341	0	341	0	0	0	6,902
ITV	557	4	561	0	0	0	0	0	0	561
TOTAL	94,955	2,942	97,897	4,804	0	4,804	967	0	967	103,668

Dedicated Revenue Projections/Distribution

	City \$	East \$	Harbor \$	Mission \$	Pierce \$	Sowest \$	Trade \$	Valley \$	West \$	ITV \$	Total \$
Veterans Rptg Fee	200	1,500	500	0	750	0	900	0	500	0	4,350
Admin Allowance	37,329	48,430	31,306	19,343	76,427	8,003	23,589	50,519	24,049	1,007	320,002
Library Fines	5,000	3,500	1,000	500	3,500	500	10	7,000	50	0	21,060
Drop Fees	0	0	2,000	0	1,100	0	0	0	0	10	3,110
Forgn St Appl Fee	5,000	8,000	750	1,000	4,800	500	3,500	900	3,000	0	27,450
Transcripts	80,000	100,000	40,000	35,000	70,000	25,000	20,000	70,000	45,000	7,926	492,926
Facility Rental	50,000	100,000	5,000	100,000	300,000	300,000	135,000	75,000	483,183	0	1,548,183
Traffic Citations	30,000	70,000	0	50,000	32,000	25,000	40,000	40,000	37,000	0	324,000
Donations	0	0	0	0	77,570	0	0	0	0	0	77,570
Copy Machine	0	0	0	12,000	0	0	0	0	0	0	12,000
Returned Checks	400	1,000	200	500	2,000	500	1,000	1,000	800	20	7,420
Other Income	4,000	0	0	0	0	0	5,000	0	0	14,464	23,464
Other: Wsh Irving MS	0	0	0	0	0	0	0	0	0	0	0
Subtot Non-Specfc	211,929	332,430	80,756	218,343	568,147	359,503	228,999	244,419	593,582	23,427	2,861,535
Farm Sales	0	0	0	0	35,000	0	0	0	0	0	35,000
Golf Driving Range	120,000	0	150,000	0	0	0	0	0	0	0	270,000
Contract Educ	0	0	350,000	10,000	130,384	0	40,000	10,000	0	0	540,384
Forgn St Cap Otlly	100,000	50,000	20,000	15,000	6,000	0	25,000	20,000	30,000	0	266,000
Subtot Specific	220,000	50,000	520,000	25,000	171,384	0	65,000	30,000	30,000	0	1,111,384
Location Total	431,929	382,430	600,756	243,343	739,531	359,503	293,999	274,419	623,582	23,427	3,972,919

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. 05/29/07 Excel\2007-08\2007-08ALLOCMODEL-SB361-TB.xls\dedic

Districtwide Appropriations

Item	LACC \$	ELAC \$	LAHC \$	LAMC \$	LAPC \$	LASC \$	LATTC \$	LAVC \$	WLAC \$	ITV \$	DistOfc \$	Dwide \$	Total \$
Academic Senate	0	0	0	0	0	0	0	0	0	0	0	364,928	364,928
Audit Expense	0	0	0	0	0	0	0	0	0	0	0	480,000	480,000
Benefits-Retiree	0	0	0	0	0	0	0	0	0	0	0	26,671,540	26,671,540
Board Election	0	0	0	0	0	0	0	0	0	0	0	1,500,000	1,500,000
Collectv Brg Rqmnt	0	0	0	0	0	0	0	0	0	0	0	710,929	710,929
Collg Advancemt (Res Dev)	0	0	0	0	0	0	0	0	0	0	0	281,228	281,228
Student Right to Know	0	0	0	0	0	0	0	0	0	0	0	33,300	33,300
Empl Assist Prg	0	0	0	0	0	0	0	0	0	0	0	154,500	154,500
Environmental Health and Safe	0	0	0	0	0	0	0	0	0	0	0	291,566	291,566
Human Resources	0	0	0	0	0	0	0	0	0	0	0	325,500	325,500
Information Technology	0	0	0	0	0	0	0	0	0	0	0	1,941,693	1,941,693
Insurance Claims	0	0	0	0	0	0	0	0	0	0	0	2,348,174	2,348,174
Insurance Liability	0	0	0	0	0	0	0	0	0	0	0	1,647,400	1,647,400
Legal Expense	0	0	0	0	0	0	0	0	0	0	0	2,724,331	2,724,331
Project MATCH	0	0	0	0	0	0	0	0	0	0	0	48,050	48,050
Facilities Planning	0	0	0	0	0	0	0	0	0	0	0	1,611,828	1,611,828
Tax Revenue Anticipation	0	0	0	0	0	0	0	0	0	0	0	0	0
Network Communications	0	0	0	0	0	0	0	0	0	0	0	656,667	656,667
Tuition Reimbursement	0	0	0	0	0	0	0	0	0	0	0	242,500	242,500
Vacation Balance	0	0	0	0	0	0	0	0	0	0	0	625,000	625,000
Workers Compensation	0	0	0	0	0	0	0	0	0	0	0	8,065,738	8,065,738
Central Fin Aid Unit*	0	0	0	0	0	0	0	0	0	0	0	999,960	999,960
Faculty Overbase*	0	33,540	0	0	0	0	728,267	781	24,426	0	0	0	787,014
Gold Creek*	0	0	0	0	0	0	0	128,717	0	0	0	0	128,717
Metro College Records*	0	0	0	68,496	0	0	0	0	0	0	0	0	68,496
Districtwide Benefits	0	0	0	0	0	0	0	0	0	0	0	150,000	150,000
Personnel Commission	0	0	0	0	0	0	0	0	0	0	0	130,062	130,062
Total for Assessment	0	33,540	0	68,496	0	0	728,267	128,498	24,426	0	0	52,002,692	52,987,119
Special Projects:													
Staff Development	0	0	0	0	0	0	0	0	0	0	0	120,000	120,000
Funding For SAP Project	0	0	0	0	0	0	0	0	0	0	0	4,107,351	4,107,351
Health Benefits for PT Fac	0	0	0	0	0	0	0	0	0	0	0	0	0
Districtwide Public Relations	0	0	0	0	0	0	0	0	0	0	0	1,000,000	1,000,000
Southwest Baseball Field	0	0	0	0	0	0	0	0	0	0	0	60,000	60,000
GASB 34 & 35 Implement.	0	0	0	0	0	0	0	0	0	0	0	50,000	50,000
Other Special Projects	0	0	0	0	0	0	0	0	0	0	0	480,000	480,000
Distrc & Coll Found Supp	0	0	0	0	0	0	0	0	0	0	0	190,000	190,000
Wrkfrce Dev Achvmt Award	0	0	0	0	0	0	0	0	0	0	0	36,730	36,730
DBC-Initd Faculty/Staff Transf	0	0	0	0	0	0	0	0	0	0	0	309,102	309,102
Dolores Huerta Center	0	0	0	0	0	0	0	0	0	0	0	100,000	100,000
Total Special Projects	0	0	0	0	0	0	0	0	0	0	0	6,453,183	6,453,183
Total Districtwide	0	33,540	0	68,496	0	0	728,267	129,498	24,426	0	0	58,456,075	59,440,302

* Indicates items funded separately from college/office allocations but not budgeted in Districtwide location 59.

FUNDED GROWTH CALCULATION BASED ON "WINDOW SHADE" METHOD

- Credit Growth -

Possible Levels Of Growth Funding (Window Shading)

College	I Lowest = 0.00%	II Next Low= 0.00%	III Next Low= 0.00%	IV Next Low= 0.00%	V Next Low= 0.00%	VI Next Low= 0.00%	VII Next Low= 0.00%	VIII Next Low= 0.00%	IX Next Low= 0.00%	X Next Low= 0.00%	
City	0.00%										
East	0.00%										
Harbor	0.00%										
Mission	0.00%										
Pierce	0.00%										
Southwest	0.00%										
Trade-Tech	0.00%										
Valley	0.00%										
West	0.00%										
ITV	0.00%										
Average	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	

Percent of Growth Funded by Window Shade Level

College	I %Funded	II %Funded	III %Funded	IV %Funded	V %Funded	VI %Funded	VII %Funded	VIII %Funded	IX %Funded	X %Funded	Funded Growth
City	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
East	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Harbor	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Mission	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Pierce	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Southwest	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Trade-Tech	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Valley	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
West	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
ITV	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Average	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	

Funded Growth Calculation (FTES)

College	I FundedFTES	II FundedFTES	III FundedFTES	IV FundedFTES	V FundedFTES	VI FundedFTES	VII FundedFTES	VIII FundedFTES	IX FundedFTES	X FundedFTES	Funded Growth
City	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
East	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Harbor	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Mission	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Pierce	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Southwest	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Trade-Tech	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Valley	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
West	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ITV	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Funded Growth Calculation (Dollars)

College	I Growth\$	II Growth\$	III Growth\$	IV Growth\$	V Growth\$	VI Growth\$	VII Growth\$	VIII Growth\$	IX Growth\$	X Growth\$	Funded Growth
City	0	0	0	0	0	0	0	0	0	0	0
East	0	0	0	0	0	0	0	0	0	0	0
Harbor	0	0	0	0	0	0	0	0	0	0	0
Mission	0	0	0	0	0	0	0	0	0	0	0
Pierce	0	0	0	0	0	0	0	0	0	0	0
Southwest	0	0	0	0	0	0	0	0	0	0	0
Trade-Tech	0	0	0	0	0	0	0	0	0	0	0
Valley	0	0	0	0	0	0	0	0	0	0	0
West	0	0	0	0	0	0	0	0	0	0	0
ITV	0	0	0	0	0	0	0	0	0	0	0
Total	0	0	0	0	0	0	0	0	0	0	0

FUNDED GROWTH CALCULATION BASED ON "WINDOW SHADE" METHOD

- NonCredit Growth -

Possible Levels Of Growth Funding (Window Shading)

College	I Lowest = 0.00%	II Next Low= 0.00%	III Next Low= 0.00%	IV Next Low= 0.00%	V Next Low= 0.00%	VI Next Low= 0.00%	VII Next Low= 0.00%	VIII Next Low= 0.00%	IX Next Low= 0.00%	X Next Low= 0.00%	
City	0.00%										
East	0.00%										
Harbor	0.00%										
Mission	0.00%										
Pierce	0.00%										
Southwest	0.00%										
Trade-Tech	0.00%										
Valley	0.00%										
West	0.00%										
ITV	0.00%										
Average	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	

Percent of Growth Funded by Window Shade Level

College	I %Funded	II %Funded	III %Funded	IV %Funded	V %Funded	VI %Funded	VII %Funded	VIII %Funded	IX %Funded	X %Funded	Funded Growth
City	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
East	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Harbor	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Mission	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Pierce	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Southwest	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Trade-Tech	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Valley	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
West	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
ITV	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Average	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	

Funded Growth Calculation (FTES)

College	I FundedFTES	II FundedFTES	III FundedFTES	IV FundedFTES	V FundedFTES	VI FundedFTES	VII FundedFTES	VIII FundedFTES	IX FundedFTES	X FundedFTES	Funded Growth
City	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
East	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Harbor	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Mission	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Pierce	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Southwest	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Trade-Tech	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Valley	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
West	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ITV	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Funded Growth Calculation (Dollars)

College	I Growth\$	II Growth\$	III Growth\$	IV Growth\$	V Growth\$	VI Growth\$	VII Growth\$	VIII Growth\$	IX Growth\$	X Growth\$	Funded Growth
City	0	0	0	0	0	0	0	0	0	0	0
East	0	0	0	0	0	0	0	0	0	0	0
Harbor	0	0	0	0	0	0	0	0	0	0	0
Mission	0	0	0	0	0	0	0	0	0	0	0
Pierce	0	0	0	0	0	0	0	0	0	0	0
Southwest	0	0	0	0	0	0	0	0	0	0	0
Trade-Tech	0	0	0	0	0	0	0	0	0	0	0
Valley	0	0	0	0	0	0	0	0	0	0	0
West	0	0	0	0	0	0	0	0	0	0	0
ITV	0	0	0	0	0	0	0	0	0	0	0
Total	0	0	0	0	0	0	0	0	0	0	0

FUNDED GROWTH CALCULATION BASED ON "WINDOW SHADE" METHOD

- Enhanced NonCredit Growth -

Possible Levels Of Growth Funding (Window Shading)

College	I Lowest = 0.00%	II Next Low= 0.00%	III Next Low= 0.00%	IV Next Low= 0.00%	V Next Low= 0.00%	VI Next Low= 0.00%	VII Next Low= 0.00%	VIII Next Low= 0.00%	IX Next Low= 0.00%	X Next Low= 0.00%	
City	0.00%										
East	0.00%										
Harbor	0.00%										
Mission	0.00%										
Pierce	0.00%										
Southwest	0.00%										
Trade-Tech	0.00%										
Valley	0.00%										
West	0.00%										
ITV	0.00%										
Average	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	

Percent of Growth Funded by Window Shade Level

College	I %Funded	II %Funded	III %Funded	IV %Funded	V %Funded	VI %Funded	VII %Funded	VIII %Funded	IX %Funded	X %Funded	Funded Growth
City	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
East	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Harbor	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Mission	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Pierce	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Southwest	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Trade-Tech	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Valley	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
West	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
ITV	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Average	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	

Funded Growth Calculation (FTES)

College	I FundedFTES	II FundedFTES	III FundedFTES	IV FundedFTES	V FundedFTES	VI FundedFTES	VII FundedFTES	VIII FundedFTES	IX FundedFTES	X FundedFTES	Funded Growth
City	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
East	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Harbor	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Mission	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Pierce	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Southwest	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Trade-Tech	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Valley	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
West	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ITV	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Funded Growth Calculation (Dollars)

College	I Growth\$	II Growth\$	III Growth\$	IV Growth\$	V Growth\$	VI Growth\$	VII Growth\$	VIII Growth\$	IX Growth\$	X Growth\$	Funded Growth
City	0	0	0	0	0	0	0	0	0	0	0
East	0	0	0	0	0	0	0	0	0	0	0
Harbor	0	0	0	0	0	0	0	0	0	0	0
Mission	0	0	0	0	0	0	0	0	0	0	0
Pierce	0	0	0	0	0	0	0	0	0	0	0
Southwest	0	0	0	0	0	0	0	0	0	0	0
Trade-Tech	0	0	0	0	0	0	0	0	0	0	0
Valley	0	0	0	0	0	0	0	0	0	0	0
West	0	0	0	0	0	0	0	0	0	0	0
ITV	0	0	0	0	0	0	0	0	0	0	0
Total	0	0	0	0	0	0	0	0	0	0	0

SCHEDULE OF COLLEGE DEFICIT REPAYMENTS

	2002-2003			2003-2004			2004-2005						
	Total Deficit	1st Yr Reductn (in 0405)	2nd Yr Reductn (in 0506)	0607 Paymt Made in 0506	3rd Yr Reductn (in 0607)	1st Yr Reductn (in 0506)	0607 Paymt Made in 0506	2nd Yr Reductn (in 0607)	3rd Yr Reductn (in 0708)	Total Deficit	1st Yr Reductn (in 0607)	2nd Yr Reductn (in 0708)	3rd Yr Reductn (in 0809)
City						0	0	0	0		0	0	0
East						0	0	0	0		0	0	0
Harbor	(3,156,856)	forgiven	forgiven	(526,143)	(526,143)	forgiven	(70,124)	(70,124)	(140,248)	(542,853)	(180,951)	(180,951)	(180,951)
Mission		0	0	0	0	0	0	0	0		0	0	0
Pierce		0	0	0	0	0	0	0	0		0	0	0
Southwest	(820,583)	forgiven	(273,528)	(273,528)	(273,528)								
Trade-Tech	(1,303,714)	(434,571)	(434,571)	(434,571)	(434,571)								
Valley		0	0	0	0	0	0	0	0		0	0	0
West	(1,086,200)	(362,067)	(362,067)	(362,067)	(362,067)					(570,479)	(190,160)	(190,160)	(190,160)
ITV						0	0	0	0		0	0	0
Total	(6,367,353)	(796,698)	(1,070,166)	(526,143)	(1,596,309)	0	(70,124)	(70,124)	(140,248)	(1,113,332)	(371,111)	(371,111)	(371,111)

	2005-06			2006-07 (NA)			DEFICITS TO BE PAID BACK IN 0708					
	Total Deficit	1st Yr Reductn (in 0708)	2nd Yr Reductn (in 0809)	3rd Yr Reductn (in 0910)	1st Yr Reductn (in 0809)	2nd Yr Reductn (in 0910)	3rd Yr Reductn (in 1011)	Total Reduction	From 0304 Deficit	From 0405 Deficit	From 0506 Deficit	AGTF Recomm.
City	(903,764)	(301,255)	(301,255)	(301,255)	0	0	0	(301,255)	0	0	(301,255)	
East		0	0	0	0	0	0	0	0	0	0	
Harbor	(2,035,979)	(678,660)	(678,660)	(678,660)	0	0	0	(999,859)	(140,248)	(180,951)	(678,660)	
Mission	(1,511,720)	(503,907)	(503,907)	(503,907)	0	0	0	(503,907)	0	0	(503,907)	
Pierce		0	0	0	0	0	0	0	0	0	0	
Southwest		0	0	0	0	0	0	(255,595)	0	0	0	(255,595)
Trade-Tech		0	0	0	0	0	0	0	0	0	0	
Valley	(1,904,325)	(634,775)	(634,775)	(634,775)	0	0	0	(634,775)	0	0	(634,775)	
West	(452,436)	(150,812)	(150,812)	(150,812)	0	0	0	(340,972)	0	(190,160)	(150,812)	
ITV		0	0	0	0	0	0	0	0	0	0	
Total	(6,808,224)	(2,269,409)	(2,269,409)	(2,269,409)	0	0	0	(3,036,363)	(140,248)	(371,111)	(2,269,409)	(255,595)

APPENDIX D

2007 - 2008 BUDGET DEVELOPMENT CALENDAR

DATE	ACTIVITY
SEPTEMBER, 2006	INITIATE 2007-08 BUDGET PREPARATION
September 27	District Budget Committee reviews proposed Budget Development Calendar.
OCTOBER, 2006	DEVELOPMENT OF BUDGET PREPARATION ACTIVITIES
October 4	Notice of Budget Development Calendar presented to Board of Trustees.
October 25	A) District Budget Committee reviews College Financial Plans; B) <i>District Budget Committee discussion on proposed changes to Budget Allocation Model</i>
October 18	Adoption of Budget Development Calendar.
October 26	1st Quarter Reports due from colleges.
NOVEMBER, 2006	DEVELOPMENT OF BUDGET OPERATION PLAN
November 1	A) Board Budget Committee receives briefing on 1st Quarter Rep.; B) 1st Quarter Report submitted to Board of Trustees for approval.
November 6	Initial assessment projections of Districtwide accounts.
November 15	1st Quarter Report due to State.
November 29	A) District Budget Committee reviews Districtwide assessment projections; B) <i>District Budget Committee reviews the new Proposed Budget Allocation Model.</i>
DECEMBER, 2006	DEVELOPMENT OF 2007-08 BUDGET ALLOCATION MODEL
December 4	A) Budget Prep file available;**
December 12	B) Budget Prep Workshop.
December 13	<i>Board Notice for adoption of new Budget Allocation Model.</i>
JANUARY, 2007	GOVERNOR'S PROPOSED STATE BUDGET AND PRELIMINARY ALLOCATIONS
January 5	A) Budget Office distributes Budget Operation Plan Instructions; B) Dedicated Revenue Projections due in the Budget Office; C) Cabinet reviews Proposed 2007-08 Preliminary Allocation.
January 9 - 12	Budget Office reviews college's 2007-08 dedicated revenue projections.
January 10	<i>Adoption of new Budget Allocation Model.</i>
January 17	District Budget Comm. reviews Proposed 2007-08 Preliminary Allocation.
January 23	Controller's Office provides initial ending balance projections;
January 26	2nd Quarter Reports due from colleges.
FEBRUARY, 2007	CONSTITUENCIES REVIEW BUDGET STATUS
February 2	Cabinet reviews 2007-08 Budget update.
February 5	Budget Office distributes 2007-08 Preliminary Allocation
February 7	A) Board Budget Committee receives briefing on 2nd Quarter Rep.; B) 2nd Quarter Report submitted to Board of Trustees for approval.
February 15	A) 2nd Quarter Report due to State; B) District Budget Committee reviews 2nd Qtr Rep & College Financial Plans.
February 23	Controller's Office updates ending balance projections.
MARCH, 2007	PREPARATION OF PRELIMINARY BUDGETS
March 6	Budget Prep files transmitted to Budget Office.
March 7 - 20	Technical review of Budget Prep data files and upload to SAP.
March 22	A) Controller's Office updates ending balance projections; B) Preliminary Budget available on SAP system.
March 22 - May 15	Open period for Tentative Budget adjustments.

APPENDIX D

2007 - 2008 BUDGET DEVELOPMENT CALENDAR

DATE	ACTIVITY
APRIL, 2007	REVIEW OF PRELIMINARY BUDGET DATA
April 3	Controller's Office distributes purchasing & year-end closing schedule.
April 26	A) 3rd Quarter Reports due from colleges;
April 23	B) Controller's Office updates ending balance projections.
April 27 - May 18	Budget hearings on preliminary budgets conducted w/coll. administrators.
MAY, 2007	REVENUE PROJECTIONS UPDATED
May 4	A) Constituencies review budget status; B) Cabinet receives briefing on Tentative Budget.
May 10	Revised revenue projections based on Governor's proposed State Budget.
May 15	3rd Quarter Report due to State.
May 16	A) Board of Trustees authorize to encumber new year appropriations; B) Board Budget Committee receives briefing on 3rd Quarter Report; C) 3rd Quarter Report submitted to Board of Trustees for approval.
May 22	Controller's Office updates ending balance projections.
May 23	A) District Budget Committee reviews May Revise update; B) District Budget Committee receives briefing on Tentative Budget; C) Budget Operation Plans due in Budget Office.
May 30	Constituencies receive a briefing on Tentative Budget (Bd Mtg).
JUNE, 2007	TENTATIVE BUDGET
June 13	A) Board Budget Committee to review Proposed Tentative Budget; B) Notice of Tentative Budget to Board of Trustees.
June 22	Controller's Office updates ending balance projections.
June 27	Adoption of Tentative Budget.
JULY, 2007	REVISION TO REVENUE PROJECTIONS/ALLOCATIONS
July 3	File Tentative Budget report with County and State Agencies.
July 6	Deadline for submission of revised Dedicated Revenue for Final Budget.
July 16	Controller's Office runs 1st closing activities.
July 20	Constituencies review Budget status.
July 24	A) Controller's Office updates ending balance projections; B) Controller's Office runs 2nd closing activities.
AUGUST, 2007	FINAL BUDGET
August 3	Final year-end closing and establishment of actual ending balances.
August 8*	Notice/briefing of Final Budget to Board of Trustees.
August 13 - 17*	Publication budget available for public review.
August 22*	A) Board Budget Committee to review Proposed Final Budget; B) Public Hearing and adoption of Final Budget.
SEPTEMBER, 2007	FINAL BUDGET/YEAR-END ANALYSIS
September 15	File Final Budget report with County and State agencies.

Revised 6/01/07

* Based on 2007/08 Board Meeting calendar (TBA).

APPENDIX E

2007-08 BUDGETED POSITIONS

PROGRAM : UNRESTRICTED GENERAL FUND

FUND APPLICATION : 1

Class Description	Job Code	C	E	H	M	P	S	T	V	W	D/DW	ITV	Total FTES
CERTIFICATED ASSIGNMENTS													
Academic Senate Officer	A0756	1.40	0.95	0.95	1.40	1.90		0.30	2.20	1.20			10.30
Assistant General Counsel	A0362										1.00		1.00
Assoc Vice Chanc, Instruc & Stud Support	A0114										2.00		2.00
Assoc Vice Chancellor, Emplr-Emple Rela	A0088										1.00		1.00
Assoc Vice Chancellor, Human Resources	A0090										1.00		1.00
Associate Dean	A0650	3.00	6.50	2.00	2.00	2.00	4.75	4.00	3.00				25.25
Associate General Counsel	A0360										2.00		2.00
Athletic Coach	A0933				0.40								0.40
Athletic Director	A0750	0.60	1.00	1.00	0.60	1.30	1.40	1.00					6.90
Bargaining Unit Representative	A0755	1.40	0.20	1.00	0.80	1.20	0.80	0.50	0.80	0.60			7.30
Chancellor	A0023										1.00		1.00
Child Development Center Teacher	A0553						0.97						0.97
College Enterprise Manager	C2135					1.00							1.00
Consulting Instruc (Learning Skills Ctr)	A0401				1.00				1.00				2.00
Consulting Instructor	A0403	1.00	2.50	3.00		2.50	0.50	3.00	1.60				14.10
Counselor	A0706	10.25	13.00	5.33	6.50	8.50	5.60	11.00	11.70	7.00			78.88
Dean	A0640	8.10	9.00	4.00	5.00	7.00	5.00	5.00	6.00	3.00	1.00		53.10
Department Chair	A0781				1.00	0.40			2.00				3.40
Department Chair - Varied Cap Utilizatio	A0790	0.40				0.90	0.60			0.50			2.40
Department Chair, 14 hr duty	A0783	7.00	6.00		1.00	8.00	2.00	1.00	4.60	2.00			31.60
Department Chair, 17.5 hr duty	A0784	5.00	1.50	0.50	3.00	6.60	1.00	1.00	8.00				25.60
Department Chair, 21 hr duty	A0785		2.00	1.53	1.00	2.00	1.00	3.00	2.00	4.00			14.53
Department Chair, 24.5 hr duty	A0786		1.00		2.00		2.00		2.00				7.00
Department Chair, 28 hr duty	A0787	3.00	5.00	2.60	1.00	2.00	4.00	2.00	2.00	2.00			21.60
Department Chair, 35 hr duty	A0788	1.00	1.00		1.00	1.00	2.00	2.00	1.00				8.00
Department Chair, 7 hr duty	A0782	6.00	2.00	0.92	1.00	1.00	1.00	3.00	3.00	2.00			15.92
Department Chair, Counseling	A0712	1.00	1.00	1.00	0.90	1.00	0.40	0.60	0.60	0.40			6.30

2007-08 BUDGETED POSITIONS

FUND APPLICATION : 1		PROGRAM : UNRESTRICTED GENERAL FUND											Total FTEs
Class Description	Job Code	C	E	H	M	P	S	T	V	W	D/DW	ITV	
Department Chair, Library	A0713	0.40	0.40	0.20	0.20	0.40	0.40	0.20	0.60	0.50			3.30
Department Chair, Library	A0795	0.60	0.60	0.80	0.80	0.60	0.60	0.80		0.50			5.30
Director of Instructional Programs	A0148										1.00		1.00
General Counsel	A0082										1.00		1.00
Handicap Specialist	A0734					1.00							1.00
Instr (Special Assign) (Learning Skills	A0751					3.00							3.00
Instr (Special Assignment)	A0753	4.60	3.45	1.50	0.90	4.40		2.20	4.60	2.60			24.25
Instr (Special Assignment) (SFP)	A0759					0.40		1.00	0.20				1.60
Instructor	A0741	175.50	190.20	64.85	46.40	130.30	43.10	149.80	146.40	68.70		7.40	1,022.65
Instructor, Coach	A0743						0.75						0.75
Librarian	A0730	4.00	5.00	2.00	3.00	4.00	2.00	3.00	4.00	3.60			30.60
PACE Instructor	A0748					6.00							6.00
President	A0602	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00			9.00
Senior Associate Vice Chancellor	A0044										1.00		1.00
Senior Vice Chancellor	A0025										1.00		1.00
Vice Department Chair	A0721	1.10								0.40			1.50
Vice President Of Academic Affairs	A0630	1.00	2.00	2.00	1.00	1.00	1.00	1.00	1.00	1.00			11.00
Vice President Of Administration	A0634		1.00										1.00
Vice President Of Student Services	A0632	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00			9.00
TOTAL CERTIFICATED ASSIGNMENTS		238.35	257.30	97.18	80.90	201.40	69.25	195.42	211.70	106.60	12.00	8.40	1,478.50

2007-08 BUDGETED POSITIONS

FUND APPLICATION : 1

PROGRAM : UNRESTRICTED GENERAL FUND

Class Description	Job Code	C	E	H	M	P	S	T	V	W	D/DW	ITV	Total FTES
NON-CERTIFICATED ASSIGNMENTS													
Academic Personnel Specialist	C5009										1.00		1.00
Accountant	C1163	1.00	1.00	0.50				1.00		1.00	9.00		13.50
Accounting Analyst	C1103	0.50											0.50
Accounting Assistant	C1348	2.00		1.00	1.00	3.00		3.00	3.00	1.00	5.00		19.00
Accounting Manager	C1123										2.00		2.00
Accounting Technician	C1328	4.50	10.00	2.00	4.00	5.00	3.00	4.00	2.70	5.00	14.00	1.00	55.20
Administrative Aide	C2460	6.00	1.00	2.00	2.00	1.00	1.00	1.00			2.00		16.00
Administrative Aide (Confidential)	C2450										2.00		2.00
Administrative Analyst	C5075	1.00	1.00		1.00	2.00	2.00		2.00	1.00	2.00		12.00
Administrative Analyst (Confidential)	C5070										2.00		2.00
Administrative Assistant, Acad Affairs	C2442		2.00	1.00		1.00		1.00	1.00	2.00			8.00
Administrative Assistant, Admin Services	C2440		1.00		1.00		1.00	1.00	1.00				5.00
Administrative Intern	C5090	1.00					1.00			1.00	7.00		10.00
Administrative Intern (Conf)	C5091										1.00		1.00
Administrative Secretary (Confidential)	C2465										3.00		3.00
Administrative Secretary (Steno/Conf)	C2461										2.00		2.00
Administrative Secretary (Stenographic)	C2463		1.00			1.00	1.00		1.00	1.00	1.00		6.00
Administrator for Coll & Distr Public Re	C2107										1.00		1.00
Administrative Secretary	C2468	2.00	2.00	2.00	2.00	1.00		3.00	2.00	2.00	3.00		19.00
Admissions & Records Assistant	C2598	12.00	18.00	6.00	2.00	14.00	5.00	11.50	14.50	5.00		0.50	88.50
Admissions & Records Evaluation Tech	C2596	3.00	3.00	1.60	2.00	3.00	2.00	4.00	3.00	2.00			23.60
Admissions & Records Office Supervisor	C2560		1.00	2.00	1.00	1.00	1.00			1.00			7.00
Agricultural Asst	C4518					1.00							1.00
Agricultural Technician	C4505					1.50							1.50
Art Gallery and Museum Director	C5153		1.00										1.00
Art Gallery Preparator	C5253		1.00										1.00

2007-08 BUDGETED POSITIONS

FUND APPLICATION : 1

PROGRAM : UNRESTRICTED GENERAL FUND

Class Description	Job Code	C	E	H	M	P	S	T	V	W	D/DW	ITV	Total FTES
Assistant Administrative Analyst	C5084	2.00		2.00		2.00		3.00		1.00	3.00		13.00
Assistant Administrative Analyst (Conf)	C5083										1.00		1.00
Assistant Financial Analyst (Conf)	C5089										1.00		1.00
Assistant Personnel Analyst	C5018										2.00		2.00
Assistant Programmer Analyst	C1145										3.00		3.00
Assistant Registrar	C2515	1.00				1.00							2.00
Assistant Research Analyst	C2081			1.00									1.00
Assistant Secretary to the Chancellor	C2415										1.00		1.00
Assoc Vice President, Admin Services	C1054	1.75	0.75			1.00			1.00	1.00	1.00		6.50
Asst Computer & Network Operations Mgr	C1138										1.00		1.00
Asst Computer & Network Support Spec	C1146	2.00	3.00		2.00			5.00		2.00	1.00		15.00
Asst Secretary to the Board of Trustees	C2452										1.00		2.00
Athletic Trainer	C5310	1.50	2.00	2.00	0.50	1.75	1.00	1.00	2.00	1.00	1.00		12.75
Auditor	C1216										3.00		3.00
Automotive Mechanic	C5770		1.00			1.00		1.00	1.00				4.00
Bargaining Unit Representative	A0755								0.20				0.20
Broadcast Engineer	C4605	3.00											3.00
Carpenter	C3433	1.00	3.00	1.00		3.00	1.00	2.00	2.00	1.00			14.00
Carpentry Supervisor	C3402		1.00										1.00
Cashier	C5166	3.00							1.00				4.00
Chemistry Lab Technician	C5254	1.50	1.00	1.00		1.00	1.00	1.00	1.50	1.50			9.50
Chief Financial Officer/Treasurer	C1010										1.00		1.00
Chief Information Officer	C1005										1.00		1.00
College Financial Administrator	C1121				1.00	1.00		1.00	1.00				4.00
College Procurement Specialist	C5120		0.40	0.25			0.25	0.40	1.00	0.20			2.50
Community Services Aide	C5064			1.00									1.00
Compliance Officer	C5011	0.60			1.00	0.95	0.50	1.00	1.00	0.50	1.00		6.55
Computer & Network Operations Manager	C1071										1.00		1.00
Computer & Network Support Specialist	C1144	5.00	3.00	4.00	1.50	3.00	2.00	2.00	5.00	2.75	3.00		31.25

2007-08 BUDGETED POSITIONS

FUND APPLICATION : 1		PROGRAM : UNRESTRICTED GENERAL FUND											Total FTEs
Class Description	Job Code	C	E	H	M	P	S	T	V	W	D/DW	ITV	
Computer Operations Shift Supervisor	C1151										2.00		2.00
Computer Operator	C1152										1.00		1.00
Computer Technician	C3512	1.00			1.00	1.00							3.00
Construction Maintenance Planner & Sched	C3428	1.00				1.00							2.00
Contracts Analyst	C5074												2.00
Contracts Manager	C2060												1.00
Costume Maker	C5393	1.50	1.00			1.00			1.00				4.50
Courier	C5864										2.00		2.00
Custodial Supervisor	C4053	4.00	3.00	1.00	1.00	3.00	1.00	2.00	2.00	3.00			20.00
Custodial Supervisor (Starred Rate)	C4054								1.00				1.00
Custodial Trainee (Starred Rate)	C4083								1.00				1.00
Custodian	C4076	27.00	36.00	16.00	11.00	21.00	16.00	40.00	28.00	18.00			213.00
Data Base Systems Supervisor	C1041										1.00		1.00
Data Communications Specialist	C1074	1.00							1.00		3.00		5.00
Data Control Supervisor	C1333										2.00		2.00
Director of Accounting	C1026										1.00		1.00
Director Of Affirmative Action Programs	A0136										1.00		1.00
Director of Budget and Management 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			8.00
Director of Foundation	C2106					1.00			1.00				2.00
Director of Internal Audit	C1203										1.00		1.00
Educational Information Specialist	C2111									1.00			1.00
Electrician	C3322	2.00	3.00		1.00	2.00	2.00	3.00	1.00	2.00			16.00
Electronics Laboratory Technician	C4558					1.00							1.00
Electronics Technician	C3547	2.00	1.00	2.00				1.00	2.00				8.00
Employee Benefits Specialist	C5068										1.00		1.00
Employee Relations Secretary	C2464										1.00		1.00
Engineering Lab Technician	C5261										1.00		1.00

2007-08 BUDGETED POSITIONS

FUND APPLICATION : 1

PROGRAM : UNRESTRICTED GENERAL FUND

Class Description	Job Code	C	E	H	M	P	S	T	V	W	D/DW	ITV	Total FTES
Exec Director of Facil. Planning & Devel	C1002										1.00		1.00
Exec Secretary to the Board of Trustees	C2448										1.00		1.00
Executive Assistant (Confidential)	C2430					1.00					2.00		3.00
Executive Assistant to the Chancellor	C2220										1.00		1.00
Executive Assistant to the President	C5056					1.00			2.00				3.00
Executive Legal Secretary	C2437										1.00		1.00
Executive Secretary	C2438	1.00	1.00	1.00	1.00		1.00			1.00			6.00
Executive Secretary to the Chancellor	C2405										1.00		1.00
Facilities Assistant	C2449		1.00		1.00		1.00						3.00
Financial Aid Assistant	C2584	7.00	3.00	1.00		1.00	1.00	2.00	5.00		2.00		22.00
Financial Aid Manager	C1125				1.00		1.00	1.00		1.00			6.00
Financial Aid Supervisor	C2580	1.00	1.00	1.00	1.00	1.00		1.00			1.00		7.00
Financial Aid Technician	C2582	4.00	8.00	1.00	3.00	5.00	3.00	5.00	8.00	4.00	4.40		45.40
Financial Analyst	C5073				1.00						3.00		4.00
Fitness Center Coordinator	C5305					1.00							1.00
Gardener	C4183	1.00	9.00	3.00	2.00	12.00	3.00	2.00	7.00	3.00			42.00
Gardening Supervisor	C4157		1.00		1.00	2.00		1.00	1.00	1.00			7.00
General Foreman	C3301	1.00	2.00	1.00	1.00	1.00	1.00	3.00	1.00	1.00			12.00
Graphic Arts Assistant (Restricted)	C4626	1.00											1.00
Graphic Arts Designer	C4613		2.00	0.50	1.00					1.00	1.00		5.50
Groundskeeper	C4187	1.00	3.00					4.00		1.00			9.00
Heating & Air Conditioning Supervisor	C4027					1.00	1.00		1.00				3.00
Heating & Air Conditioning Technician	C4036	1.00	3.00	1.00	1.00	2.00	1.00	3.00	3.00	2.00			17.00
Instructional Aide, Vocational Arts	C5283	1.00				0.50		4.80		1.00			7.30
Instructional Assistant - Admin of Justi	C4587		1.00							1.00			2.00
Instructional Assistant - Art	C5252		2.00							1.00			3.00
Instructional Assistant - Automotive Tec	C4577		1.00			1.50		2.00		1.00			4.50
Instructional Assistant - Child Develop	C4583	1.00	1.00										2.00
Instructional Assistant - Culinary Arts	C4578				2.00		1.00						3.00

2007-08 BUDGETED POSITIONS

FUND APPLICATION : 1

PROGRAM : UNRESTRICTED GENERAL FUND

Class Description	Job Code	C	E	H	M	P	S	T	V	W	D/DW	ITV	Total FTES
Instructional Assistant - Dietetics	C4581	1.00											1.00
Instructional Assistant - Information Te	C4569	8.00	6.00	1.00	3.00	6.00	2.00	2.00	4.00	4.00			36.00
Instructional Assistant - Language Arts	C4560	3.50	1.00	2.00	1.00	2.00		1.00	4.00	1.00			15.50
Instructional Assistant - Mathematics	C4579			1.00	0.50	1.00	1.00		1.00				4.50
Instructional Assistant - Music	C5268	2.00	1.00	1.00		1.00			1.00				6.00
Instructional Assistant - Nursing	C4580	1.00	1.00	1.00		0.50	0.70	1.00	1.00				6.20
Instructional Assistant - Office Admin	C4582	3.00	1.00	1.00	0.86	1.00	1.00	1.00	1.00				9.86
Instructional Assistant - Photography	C5273	1.50	2.00			1.00	1.63	1.00					7.13
Instructional Asst, Registrd Vet Technol	C4586					1.00							1.00
Instructional Media Assistant	C4571	1.00				1.00	1.00	2.00		1.00		1.00	7.00
Instructional Media Specialist	C4623				1.00				2.00				3.00
Lead Carpenter	C3432								1.00				1.00
Lead Electrician	C3321	1.00	1.00			1.00			1.00				4.00
Lead Gardener	C4174			1.00									1.00
Lead Heating & Air Conditioning Technici	C4035		1.00										1.00
Lead Painter	C3471	1.00	1.00										2.00
Lead Plumber	C3342	1.00	1.00						1.00				3.00
Lead Support Services Assistant	C4765		1.00	1.00	1.00	1.00		1.00		1.00			6.00
Legal Secretary	C2462										3.00		3.00
Library Assistant	C2621		1.00			1.00		1.00	1.00	1.00			5.00
Library Technician	C2618	5.50	5.00	4.00	3.00	3.00	4.00	3.00	6.00	4.50			38.00
Life Sciences Lab Technician	C5263	1.00	2.00	1.00	2.00	3.00	1.62	1.00	3.50	1.60			16.72
Locksmith	C3445	1.00	1.00	1.00		1.00	1.00	1.00	1.00	1.00			8.00
Machinist	C3522		1.00					2.00	1.00				4.00
Maintenance Assistant	C3768	9.00	11.00	2.00	2.00	6.00	5.00	4.00	3.00	2.00			44.00
Manager, College Information Systems	C1088	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.75		1.00	8.75
Multimedia Developer	C4620											1.00	1.00
Occupational Safety & Health Specialist	C4266							1.00			1.00		2.00
Office Aide	C2679							2.00					2.00

2007-08 BUDGETED POSITIONS

FUND APPLICATION : 1

PROGRAM : UNRESTRICTED GENERAL FUND

Class Description	Job Code	C	E	H	M	P	S	T	V	W	D/DW	ITV	Total FTES
Office Assistant	C2694	4.00	9.00	0.80	3.00	10.13	1.00	7.00	8.00	3.00	6.00		51.93
Office Supervisor	C2417	1.00	1.00				1.50		1.00		2.00		6.50
Offset Machine Operator	C4768		0.50										0.50
Operations Manager	C4023	1.00	1.00		1.00	1.00	1.00	1.00	1.00	1.00			8.00
Painter	C3473	4.00	3.00	1.00		2.00	1.00	3.00	2.00	1.00			17.00
Painting Supervisor	C3422					1.00							1.00
Paralegal (Litigation)	C2303										1.00		1.00
Payroll Assistant	C1347	3.00	4.00	2.00	1.00	2.00	2.00	3.00	2.00				19.00
Payroll Manager	C1118										1.00		1.00
Payroll Systems Analyst	C1105										2.00		2.00
Payroll Technician	C1338										10.00		10.00
Performing Arts Technician	C5256	3.00	2.00			2.50	1.00		2.00				10.50
Personnel Analyst	C5017										2.00		2.00
Personnel Assistant	C2278	1.00			1.00	2.00					7.00		11.00
Personnel Director	C5003										1.00		1.00
Personnel Manager	C1116										1.00		1.00
Physical Education/Athletics Facilities(C5973	2.00	1.00	1.00			1.00	2.00	2.00	1.00			10.00
Physical Education/Athletics Facilities(C5978	1.00	1.00	1.00		1.00			1.00	1.00			5.00
Physical Sciences Lab Technician	C5274	1.00	1.00	1.00		2.00	0.50	1.00	1.00				7.50
Piano Accomp	C5378	3.48	0.50	1.00		1.00	1.00		1.48	0.50			8.96
Plasterer	C3330	1.00											1.00
Plumber	C3343	1.00	4.00	1.00	1.00	3.00	1.00	1.00	2.00	1.00			15.00
Plumbing Supervisor	C3312					1.00							1.00
Pool Maintenance Custodian	C4056					1.00	1.00			1.00			3.00
Power Equipment Mechanic	C5775				1.00	1.00				1.00			3.00
Principal Employee Relations Specialist	C5012										2.00		2.00
Program Assistant	U8221										1.00		1.00
Programmer Analyst	C1093										7.00		7.00
Projectionist	C4609	0.50											0.50

2007-08 BUDGETED POSITIONS

FUND APPLICATION : 1

PROGRAM : UNRESTRICTED GENERAL FUND

Class Description	Job Code	C	E	H	M	P	S	T	V	W	D/DW	ITV	Total FTES
Public Information Officer	C2112					1.00			1.00		1.00		3.00
Public Relations Specialist	C2109	1.00					1.00	1.00		1.00			4.00
Purchasing Agent	C5121										1.00		1.00
Purchasing Aide	C5140	2.00	1.00			1.00	1.00	1.00	1.00	1.00			7.00
Registrar	C2510						1.00	1.00					2.00
Reprographic Equipment Operator	C4770	2.00	1.00			1.00	1.00	1.00	1.00	1.00			8.00
Research Analyst	C2079		1.00			1.00		1.00		0.50	1.00		4.50
Retirement Systems Coordinator	C5022										1.00		1.00
Retirement Systems Technician	C5030										5.00		5.00
Risk Manager	C2062										1.00		1.00
SAP Business Analyst (FI)	C5442										1.00		1.00
Secretary	C2480	6.00	7.00	5.00	5.00	3.00	2.00	9.00	2.00	1.00		1.00	41.00
Security Guard	C4296							1.00					1.00
Senior Accountant	C1161	2.00	2.00	1.00	1.00	1.00		1.00		1.00	3.00		12.00
Senior Accounting Technician	C1325		1.00	1.50		1.00		1.00	3.00		5.00		12.50
Senior Administrative Analyst	C5023			1.00		1.00		1.00			2.00		5.00
Senior Auditor	C1222										1.00		1.00
Senior Cashier	C2136								1.00				1.00
Senior Computer Operator	C1155										3.00		3.00
Senior Custodial Supervisor	C4048	1.00	1.00	1.00		1.00		1.00	0.50	1.00			6.50
Senior Facilities Assistant	C2445										2.00		2.00
Senior Financial Analyst	C5071										2.00		2.00
Senior Instructional Media Specialist	C4553	1.00											1.00
Senior Office Assistant	C2425	5.00	15.00	6.00	4.00	7.00	2.00	8.00	11.00	6.00	2.00		66.00
Senior Payroll Technician	C1324										2.00		2.00
Senior Personnel Assistant	C2270	1.00	2.00	1.00		1.00	1.00	1.00	2.00	1.00	9.00		19.00
Senior Personnel Technician	C2249										2.00		2.00
Senior Programmer Analyst	C1092										8.00		8.00
Senior Research Analyst	C2077										2.00		2.00

2007-08 BUDGETED POSITIONS

FUND APPLICATION : 1

PROGRAM : UNRESTRICTED GENERAL FUND

Class Description	Job Code	C	E	H	M	P	S	T	V	W	D/DW	ITV	Total FTEs
Senior Secretary	C2478	7.00	4.00	1.00	1.00	2.00	3.00	5.00	4.00	1.00	1.00		29.00
Senior Secretary (Confidential)	C2475		1.00								1.00		2.00
Senior Secretary (Stenographic)	C2473					2.00							2.00
SFP-Program Office Assistant	C5999						1.00	1.00					1.00
SFP-Program Specialist	C5997						1.00	1.00					1.00
Software Systems Engineer	C1045										8.00		8.00
Software Systems Engineering Manager	C1040										1.00		1.00
Sound Engineer	C4607	0.50											0.50
Sr Admissions & Records Office Spvr	C2554	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00			7.00
Sr Computer & Network Support Specialist	C1136	1.00	2.00	1.00	1.00	1.00	1.00	1.00	2.00		2.00		9.00
Stock Control Aide	C5292	1.00											1.00
Stock Control Assistant	C5248	2.00	2.00	1.00	1.00	1.00	1.00	1.00	1.00		1.00		11.00
Stock Control Supervisor	C5203	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00			8.00
Student Recruiter	C5042							1.00					1.00
Student Recruitment Coordinator	C5040			1.00		1.00	1.00	1.00	1.00				4.00
Student Services Aide	C5048	1.00	3.00			1.00	1.00	1.00		1.50			8.50
Student Services Assistant	C5046	2.50	2.00	2.00		1.00		1.00	2.00	2.00			10.50
Student Services Specialist	C5044				2.00			2.00	1.00				5.00
Supervising Accountant	C1160						1.00						1.00
Supervising Accounting Technician	C1320	1.00	1.00	1.00	1.00	0.60	1.00	1.00	2.00		3.00		9.60
Supervising Payroll Technician	C1301										3.00		3.00
Supervising Personnel Analyst	C5013										2.00		2.00
Supervising Syst & Programming Analyst	C1090										4.00		4.00
Swimming Pool Supervisor	C5358					0.66							0.66
Systems & Programming Manager	C1036										1.00		1.00
Theater Management Assistant	C4540	1.00					1.00						2.00
Training & Staff Development Coordinator	C5021										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			8.00
WEB Designer	C1141		1.00		0.50	1.00	1.00	1.00					4.50

2007-08 BUDGETED POSITIONS

FUND APPLICATION : 1	PROGRAM : UNRESTRICTED GENERAL FUND											Total FTES	
Class Description	Job Code	C	E	H	M	P	S	T	V	W	D/DW	ITV	2.00
Word Processing Operator	C2820					1.00					1.00		2.00
TOTAL NON-CERTIFICATED ASSIGNMENTS		224.33	259.15	111.15	95.86	209.59	103.07	212.33	207.38	126.30	253.40	4.50	1,807.06
TOTAL UNRESTRICTED GENERAL FUND		462.68	516.45	208.33	176.76	410.99	172.32	407.75	419.08	232.90	265.40	12.90	3,285.56

2007-08 BUDGETED POSITIONS

FUND APPLICATION : 1		PROGRAM : COMMUNITY SERVICES (10010)											Total FTEs
Class Description	Job Code	C	E	H	M	P	S	T	V	W	D/DW	ITV	
CERTIFICATED ASSIGNMENTS													
Associate Dean	A0650		0.50						1.00				1.50
Dean	A0640	0.39											0.39
Instr (Special Assignment) (SFP)	A0759									1.50			1.50
TOTAL CERTIFICATED ASSIGNMENTS		0.39	0.50	0.00	0.00	0.00	0.00	0.00	1.00	1.50	0.00	0.00	3.39
NON-CERTIFICATED ASSIGNMENTS													
Accounting Technician	C1328	1.00											1.00
Administrative Intern	C5090									1.00			1.00
Assistant Administrative Analyst	C5084									1.00			1.00
Community Services Aide	C5064		1.00							1.00			3.00
Community Services Assistant	C5062	1.00	1.00	1.00					1.00	2.00			7.00
Community Services Manager	C5058	1.00		1.00	1.00								4.00
Custodian	C4076	0.07		1.00									1.07
Office Assistant	C2694			2.00						1.00			4.00
Senior Accountant	C1161	1.00											1.00
Senior Office Assistant	C2425				1.00								1.00
Senior Secretary	C2478	0.39											0.39
Swimming Pool Supervisor	C5358								1.00				1.34
TOTAL NON-CERTIFICATED ASSIGNMENTS		4.46	2.00	5.00	3.00	4.34	0.00	0.00	2.00	5.00	0.00	0.00	25.80
TOTAL COMMUNITY SERVICES (10010)		4.85	2.50	5.00	3.00	4.34	0.00	0.00	3.00	6.50	0.00	0.00	29.19

2007-08 BUDGETED POSITIONS

FUND APPLICATION : 1

PROGRAM : HEALTH SERVICES (10135)

Class Description	Job Code	C	E	H	M	P	S	T	V	W	D/DW	ITV	Total FTES
CERTIFICATED ASSIGNMENTS													
Counselor	A0706			0.33									0.33
Nurse	A0467					1.00							1.00
TOTAL CERTIFICATED ASSIGNMENTS		0.00	0.00	0.33	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	1.33
NON-CERTIFICATED ASSIGNMENTS													
Student Health Center Assistant	C2600					1.00							1.00
TOTAL NON-CERTIFICATED ASSIGNMENTS		0.00	0.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00
TOTAL HEALTH SERVICES (10135)		0.00	0.00	0.33	0.00	2.00	0.00	0.00	0.00	0.00	0.00	0.00	2.33

2007-08 BUDGETED POSITIONS

FUND APPLICATION : 1

PROGRAM : PARKING SERVICES (10145)

Class Description	Job Code	C	E	H	M	P	S	T	V	W	D/DW	ITV	Total FTEs
NON-CERTIFICATED ASSIGNMENTS													
Custodian	C4076	0.93	5.00			1.00				1.00			7.93
Gardener	C4183					4.00			1.00				5.00
Groundskeeper	C4187	1.00		1.00									2.00
Senior Office Assistant	C2425		1.00			1.00	1.00		1.00				4.00
TOTAL NON-CERTIFICATED ASSIGNMENTS		1.93	6.00	1.00	0.00	6.00	1.00	0.00	2.00	1.00	0.00	0.00	18.93
TOTAL PARKING SERVICES (10145)		1.93	6.00	1.00	0.00	6.00	1.00	0.00	2.00	1.00	0.00	0.00	18.93

2007-08 BUDGETED POSITIONS

PROGRAM : DISABLED STUDENTS PROG & SVS (10420)

FUND APPLICATION : 1

Class Description	Job Code	C	E	H	M	P	S	T	V	W	D/DW	ITV	Total FTEs
CERTIFICATED ASSIGNMENTS													
Consulting Instructor	A0403			1.00	1.00	1.00				1.00			4.00
Counselor	A0706	2.00	1.00	0.34		0.50	1.00		2.00				6.84
Counselor (SFP)	A0715			0.50									0.50
Dean	A0640	0.90											0.90
Handicap Specialist	A0734		1.75					1.00	1.00				3.75
Handicap Specialist (SFP)	A0735									1.00			1.00
Instr (Special Assignment)	A0753			0.50		1.00							1.50
Instructor	A0741	2.00							1.00				3.00
TOTAL CERTIFICATED ASSIGNMENTS		4.90	2.75	2.34	1.00	2.50	1.00	1.00	4.00	2.00	0.00	0.00	21.49
NON-CERTIFICATED ASSIGNMENTS													
Instructional Asst, Assistive Tech (Res)	C4588				1.00								1.00
Instructional Asst, Assistive Technology	C4584	1.00	1.00	1.00			1.00	1.00	1.00				6.00
Office Assistant	C2694	1.00											1.00
Senior Secretary	C2478	1.00											1.00
Sign Language Interpreter Specialist I	C4557							3.64					3.64
Sign Language Interpreter Specialist II	C4556	2.08				6.50		3.00					11.58
Special Services Assistant	C5038	2.00	1.10	1.00	1.00	1.00			1.00				7.10
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		8.08	2.10	2.00	2.00	8.50	2.00	8.64	2.00	1.00	0.00	0.00	36.32
TOTAL DISABLED STUDENTS PROG & SVS (10420)		12.98	4.85	4.34	3.00	11.00	3.00	9.64	6.00	3.00	0.00	0.00	57.81

2007-08 BUDGETED POSITIONS

PROGRAM : MATRICULATION-CREDIT & NONCREDIT (10426-10432)

FUND APPLICATION : 1

Class Description	Job Code	C	E	H	M	P	S	T	V	W	D/DW	ITV	Total FTES
CERTIFICATED ASSIGNMENTS													
Consulting Instructor	A0403							1.00		1.00			1.00
Counselor	A0706	2.00	3.00	1.00	1.00	2.00	1.00		2.00				12.00
TOTAL CERTIFICATED ASSIGNMENTS		2.00	3.00	1.00	1.00	2.00	1.00	0.00	2.00	1.00	0.00	0.00	13.00
NON-CERTIFICATED ASSIGNMENTS													
Administrative Intern	C5090							1.00					1.00
Admissions & Records Assistant	C2598		1.00	0.40	1.00								2.40
Assistant Research Analyst	C2081	1.00	1.00							0.30			2.00
Computer & Network Support Specialist	C1144									1.00			0.30
Office Assistant	C2694	1.00								1.00			2.00
Research Analyst	C2079									0.50			0.50
Senior Exam Proctor	C2283									1.00			1.00
Senior Office Assistant	C2425		1.00										1.00
Student Recruiter	C5042						1.00						1.00
Student Services Aide	C5048		1.00	1.00						1.00			3.00
Student Services Assistant	C5046	1.50	2.00	1.00	1.00	1.00		0.50		1.00			8.00
Student Services Specialist	C5044				1.00	1.00		1.00	2.00				5.00
TOTAL NON-CERTIFICATED ASSIGNMENTS		3.50	5.00	2.40	3.00	2.00	1.00	3.50	2.00	4.80	0.00	0.00	27.20
TOTAL MATRIC-CREDIT & NONCREDIT (10426-10432)		5.50	8.00	3.40	4.00	4.00	2.00	3.50	4.00	5.80	0.00	0.00	40.20

2007-08 BUDGETED POSITIONS

FUND APPLICATION : 1 PROGRAM : EXTENDED OPP PROG & SVS (10486-10490)

Class Description	Job Code	C	E	H	M	P	S	T	V	W	D/DW	ITV	Total FTES
CERTIFICATED ASSIGNMENTS													
Counselor	A0706	5.10	3.88	1.00	2.00	3.00	2.00	4.00	2.00	2.00	0.00	0.00	24.98
TOTAL CERTIFICATED ASSIGNMENTS		5.10	3.88	1.00	2.00	3.00	2.00	4.00	2.00	2.00	0.00	0.00	24.98
NON-CERTIFICATED ASSIGNMENTS													
Accountant	C1163	1.00		0.25									1.25
Accounting Assistant	C1348	1.00											1.00
Graphic Arts Designer	C4613	1.00											1.00
Instructional Assistant - Information Te	C4569				0.50								0.50
Office Aide	C2679	1.00											1.00
Office Assistant	C2694							1.00					1.00
Secretary	C2480			1.00									1.00
Senior Office Assistant	C2425	1.00	1.00	0.75	1.00	1.00	1.00	1.00	1.75				7.50
Student Services Aide	C5048		2.00							1.00			3.00
Student Services Assistant	C5046	2.00	1.50		1.00				1.00				5.50
Student Services Specialist	C5044									1.00			1.00
													0.00
TOTAL NON-CERTIFICATED ASSIGNMENTS		7.00	4.50	2.00	2.50	1.00	1.00	1.00	2.75	2.00	0.00	0.00	23.75
TOTAL EXTENDED OPP PROG & SVS (10486-10490)		12.10	8.38	3.00	4.50	4.00	3.00	5.00	4.75	4.00	0.00	0.00	48.73

2007-08 BUDGETED POSITIONS

FUND APPLICATION : 1		PROGRAM : OTHER SPECIALLY FUNDED PROGRAMS											Total FTES
Class Description	Job Code	C	E	H	M	P	S	T	V	W	D/DW	ITV	
CERTIFICATED ASSIGNMENTS													
Child Development Center Teacher	A0553		2.00							0.86			2.86
Counselor	A0706	0.25	0.13					1.00					1.38
Instr (Special Assignment)	A0753								1.00	0.50			1.50
Instr (Special Assignment) (SFP)	A0759				1.00								1.00
TOTAL CERTIFICATED ASSIGNMENTS		0.25	2.13	0.00	1.00	0.00	0.00	1.00	1.00	1.36	0.00	0.00	6.74
NON-CERTIFICATED ASSIGNMENTS													
Accountant	C1163			0.25		1.00							1.25
Accounting Technician	C1328			1.00			1.00						2.00
Computer & Network Support Specialist	C1144				0.50								0.50
Financial Aid Assistant	C2584	2.40	1.00		2.00		1.00	3.00		1.00			10.40
Financial Aid Supervisor	C2580	1.00	1.00						1.00				3.00
Financial Aid Technician	C2582	3.49	4.00	1.87	2.00	2.00	1.00	3.00	2.00	1.00			20.36
Office Assistant	C2694			1.00									1.00
Senior Office Assistant	C2425			0.25					1.00				1.25
Senior Secretary	C2478									0.50			0.50
SFP-Program Director	C5996	1.61			1.00	0.75		1.00					4.36
SFP-Program Office Assistant	C5999		1.50						1.00				2.50
SFP-Program Specialist	C5997	1.00			1.00	1.00	0.50		1.88	0.50			5.88
SFP-Program Technician	C5998	2.00	2.00	1.00	1.03	1.00	0.50	2.00	1.00				10.53
Student Services Assistant	C5046		0.50										0.50
TOTAL NON-CERTIFICATED ASSIGNMENTS		11.50	10.00	5.37	7.53	5.75	4.00	9.00	7.88	3.00	0.00	0.00	64.03
TOTAL OTHER SPECIALLY FUNDED PROGRAMS		11.75	12.13	5.37	8.53	5.75	4.00	10.00	8.88	4.36	0.00	0.00	70.77

2007-08 BUDGETED POSITIONS

FUND APPLICATION : 5

PROGRAM : SPECIAL RESERVE

Class Description	Job Code	C	E	H	M	P	S	T	V	W	D/DW	ITV	Total FTES
NON-CERTIFICATED ASSIGNMENTS													
Accountant	C1163										1.00		1.00
Administrative Analyst	C5075										1.00		1.00
Assistant SAP/ERP Business Analyst	C5450										3.00		3.00
Construction Inspector	C1660										1.00		1.00
Coord, Business Data Warehouse	C5410										1.00		1.00
Director of Facilities Planning & Devel	C1012										1.00		1.00
ERP Business Analyst (SI)	C5444										1.00		1.00
ERP Project Coord (SI)	C5424										1.00		1.00
Facilities Project Manager	C1441										4.00		4.00
Facilities Project Manager (Starred Rt)	C1439										2.00		2.00
Facilities Project Planner & Scheduler	C1598										1.00		1.00
Manager of Facilities Planning	C1592										1.00		1.00
Payroll Manager (Starred Rate)	C1117										1.00		1.00
Regional Facilities Project Coord	C1590										3.00		3.00
SAP Business Analyst (FI)	C5442										1.00		1.00
SAP Business Analyst (HR)	C5440										2.00		2.00
SAP Project Coordinator (HR)	C5420										1.00		1.00
SAP/ERP Manager	C5405										1.00		1.00
Senior Construction Inspector	C1596										4.00		4.00
Spvr Construction Inspector	C1595										1.00		1.00
Technical Training Coord	C5435										1.00		1.00
Vice President, Administrative Services	C1009										1.00		1.00
WEB Architect	C1134										1.00		1.00
TOTAL NON-CERTIFICATED ASSIGNMENTS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	35.00	0.00	35.00

2007-08 BUDGETED POSITIONS

FUND APPLICATION : 5

PROGRAM : SPECIAL RESERVE

Class Description	Job Code	C	E	H	M	P	S	T	V	W	D/DW	ITV	Total FTES
TOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	35.00	0.00	35.00

2007-08 BUDGETED POSITIONS

FUND APPLICATION : 6		PROGRAM : CAFETERIA											Total
Class Description	Job Code	C	E	H	M	P	S	T	V	W	D/DW	ITV	FTEs
NON-CERTIFICATED ASSIGNMENTS													
Accounting Assistant	C1348						0.40			0.40			0.40
Assistant Bookstore Manager	C2144					0.30				0.40			0.70
Bookstore Buyer	C5162						0.50						0.50
Cashier	C5166							2.00					2.00
College Enterprise Manager	C2135									0.20			0.20
Food Services Supervisor	C4350		1.00			1.00							2.00
Food Services Worker	C4398					5.50							5.50
Grill Cook	C4387		1.00										1.00
Senior Cashier	C2136									0.60			0.60
TOTAL NON-CERTIFICATED ASSIGNMENTS		0.00	2.00	0.00	0.00	6.80	0.00	2.00	0.00	2.10	0.00	0.00	12.90
TOTAL		0.00	2.00	0.00	0.00	6.80	0.00	2.00	0.00	2.10	0.00	0.00	12.90

2007-08 BUDGETED POSITIONS

FUND APPLICATION : 7		PROGRAM : CHILD DEVELOPMENT CENTER												Total FTES
Class Description	Job Code	C	E	H	M	P	S	T	V	W	D/DW	ITV		
CERTIFICATED ASSIGNMENTS														
Child Development Center Teacher	A0553	5.10	5.00	3.00	2.00	4.00	4.00	1.03	1.50	1.00				26.63
Director, Child Development Center	A0551	1.00	1.00	1.00	1.00	1.00		1.00	1.00	1.00				8.00
TOTAL CERTIFICATED ASSIGNMENTS		6.10	6.00	4.00	3.00	5.00	4.00	2.03	2.50	2.00	0.00	0.00		34.63
NON-CERTIFICATED ASSIGNMENTS														
Student Services Assistant	C5046								1.00					1.00
TOTAL NON-CERTIFICATED ASSIGNMENTS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	0.00	0.00	0.00		1.00
TOTAL CHILD DEVELOPMENT CENTER		6.10	6.00	4.00	3.00	5.00	4.00	2.03	3.50	2.00	0.00	0.00		35.63

2007-08 BUDGETED POSITIONS

FUND APPLICATION : 8

PROGRAM : BOOKSTORE

Class Description	Job Code	C	E	H	M	P	S	T	V	W	D/DW	ITV	Total FTES
NON-CERTIFICATED ASSIGNMENTS													
Accounting Analyst	C1103	0.50											0.50
Accounting Assistant	C1348									0.60			0.60
Accounting Technician	C1328	0.50			1.00	1.00			0.30				2.80
Administrative Analyst	C5075					1.00							1.00
Agricultural Asst	C4518					1.50							1.50
Assistant Bookstore Manager	C2144	1.00	1.00	1.00	1.00	1.70		1.00		0.60			7.30
Assistant Bookstore Manager (SIRD Rt)	C2143								1.00				1.00
Assoc Vice President, Admin Services	C1054	0.25	0.25										0.50
Bookstore Buyer	C5162	1.00	2.00	1.00	0.75	4.00	1.00	2.00	2.00	2.50			16.25
Bookstore Manager	C2140	1.00			1.00	1.00	1.00	1.00	1.00				6.00
Cashier	C5166	4.00	3.00	1.00	1.00	5.00	2.00	3.50	4.00				23.50
College Enterprise Manager	C2135			1.00						0.80			1.80
Equestrian Manager	C4501					1.00							1.00
Office Assistant (Confidential)	C2693				1.00								1.00
Senior Accountant	C1161										1.00		1.00
Senior Cashier	C2136	1.00				1.00		1.00		0.40			3.40
Stock Control Aide	C5292	1.00		1.00			1.00						3.00
Stock Control Assistant	C5248	1.00		1.00	1.00	1.00			1.00				5.00
TOTAL NON-CERTIFICATED ASSIGNMENTS		11.25	7.25	6.00	6.75	18.60	5.00	8.50	9.30	4.90	1.00	0.00	78.55
TOTAL BOOKSTORE		11.25	7.25	6.00	6.75	18.60	5.00	8.50	9.30	4.90	1.00	0.00	78.55