

**TENTATIVE**

**BUDGET**

**2014-2015**

Office of the Chancellor  
June 2014



**Los Angeles Community College District**

## **LOS ANGELES COMMUNITY COLLEGE DISTRICT**

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*\*Interim*

**Prepared by Office of Budget and Management Analysis**



## LOS ANGELES COMMUNITY COLLEGE DISTRICT

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CITY • EAST • HARBOR • MISSION • PIERCE • SOUTHWEST • TRADE-TECH • VALLEY • WEST  
OFFICE OF THE CHANCELLOR

June 25, 2014

Members of the Board of Trustees  
Los Angeles Community College District

In accordance with the approved 2014-2015 Budget Calendar, presented herein is the 2014-2015 Tentative Budget for your consideration and approval. Budget Allocations are distributed based on the Board-adopted budget model, which provides base funding for minimum administrative staffing and maintenance and operations costs (M&O), allows colleges to retain their remaining revenue, pay for centralized services, and set aside funds for the District general and contingency reserves. The budget for district-wide services was reviewed and approved by the District Budget Committee and the Chancellor's Cabinet.

The development of the district budget has been an evolving process. Since District funding for general purposes depends on state general revenue projections, District budget development was initially based on the State Governor's proposed budget in January 2014 and then revised to reflect the Governor's May Revise. The Governor's May Revise proposed \$585 million in Proposition 98 General Fund increases to the Community Colleges, which includes a 0.85 percent COLA, a 2.75 percent for enrollment growth and restoration, additional funding for student success and deferral buy down.

The District's 2014-2015 Tentative Budget of \$2.93 billion for all funds reflects the following major budgets:

- Unrestricted General Fund revenue of \$603.4 million
- Restricted General Fund revenue of \$59.9 million for categorical and specially funded programs
- Bookstore Fund of \$26.8 million
- Building Fund (Prop. A, AA, and Measure J Bonds) of \$1.98 billion
- Cafeteria Fund of \$2.3 million
- Child Development Centers Fund of \$2.2 million
- Student Financial Aid Fund of \$244.8 million
- Special Reserve Fund (State Funded Capital Outlay Projects) of \$19.9 million
- Debt Services Fund of \$5.3 million

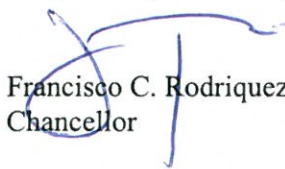
The District budget contains 0.85 percent for COLA, 2.75 percent for regular enrollment growth, and a \$65.7 million for the Education Protection Act of 2012 Fund (Proposition 30).

The State economy has improved significantly resulting in a solid balanced budget which has allowed the state to buy down all remaining \$592 million in state deferrals for the California Community College system, provide a cost of living adjustment (COLA), provide growth funding of 2.75% and increase funding for access, student success and student equity. However, as the State addresses the unfunded pension liability, we are anticipating increases in the STRS and PERS contribution rates over the next five to six years. This is one of several costs increases that are anticipated in the upcoming fiscal years. The sunset of Proposition 30 funds will be realized in fiscal 2015-16 unless revenues are up sufficiently to cover that reduction in revenues. The District is in negotiations for salary increases for all six of its Bargaining Units which may result in some level of increases. The District will continue to strive to manage its resources to achieve its primary goal of providing quality educational choices while maintaining a balanced budget.

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 resolved. At this time, the budget subcommittees of both the Senate and Assembly took actions and added an additional \$246 million ongoing funds to the California Community Colleges above the Governor's May Revise funding level. Changes to the revenue projection from the State Adopted Budget will be reflected in the Final Budget document, scheduled for adoption on August 27, 2014. A State Budget is expected to be sent to the Governor by June 15, 2014.

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 2014-2015 Final Budget.

Respectfully submitted,



Francisco C. Rodriguez, Ph.D.  
Chancellor

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**EXECUTIVE  
SUMMARY**

## EXECUTIVE SUMMARY

The following is a brief summary of the District's 2014-2015 Tentative Budget with reference to a more detailed discussion in the body of the report.

- The State Budget Development for fiscal year 2014-2015 (Page 2).
- The 2014-2015 Tentative Budget for all funds is \$2.94 billion. This is \$382.86 million (11.5%) less than the current budget, as of April 30, 2014. The differences are principally due to decrease in budget for the Building Fund and the Specially Funded Programs and the absence of restricted program balances to be carried forward from the 2013-14 fiscal year. The Building Fund is budgeted at \$1.98 billion for the remaining bond authorization amount, which is \$138 million below the current budget of \$2.12 billion. These funds are for capital construction projects from the Proposition A, AA, and Measure J bonds. Specially Funded Programs are not fully funded in the Tentative Budget. The Unrestricted General Fund includes an estimated 0.85% state funded COLA and an estimated 2.75% of enrollment growth revenue in state general revenue. (Page 11).
- The 2014-15 General Fund is \$663.31 million, divided between unrestricted and restricted programs (Page 14).
- The Unrestricted General Fund budget, which supports the principal operations of the District, is \$603.42 million (Page 16). The remaining \$59.89 million in the General Fund is restricted to programs such as Federal Perkins, Student Success and Support Program, Student Equity, CalWorks, Student Financial Aid Administration, DSPS, EOPS, Community Services, Parking, and Health Services, etc.
- The distribution of Unrestricted General Fund appropriations (Page 20 to 36).
- The distribution of Restricted General Fund appropriations (Page 37 to 45).
- The distribution of Other Funds appropriations (Page 46 to 59).

# OVERVIEW



**OVERVIEW**

The 2014-2015 Tentative Budget totals \$2.94 billion and is distributed over eight funds (**Chart #1, Fund Summary**):

General Fund	664,833,961
Bookstore Fund	26,770,486
Cafeteria Fund	2,344,118
Child Development Fund	2,167,268
Student Financial Aid Fund	244,835,545
Special Reserve Fund	19,918,575
Debt Service Fund	5,315,000
Building Fund	<u>1,979,389,002</u>
Total Appropriations	\$2,937,790,472
Less: Intrafund Transfers	1,525,101*
Less: Interfund Transfers	<u>6,258,382</u>
Net Appropriations	<u>\$2,937,790,472</u>

The General Fund, which is the largest fund and supports the basic operations of the District, totals \$663.31,million (\*net of intrafund transfers) and represents 22.6 percent of the total Tentative Budget.

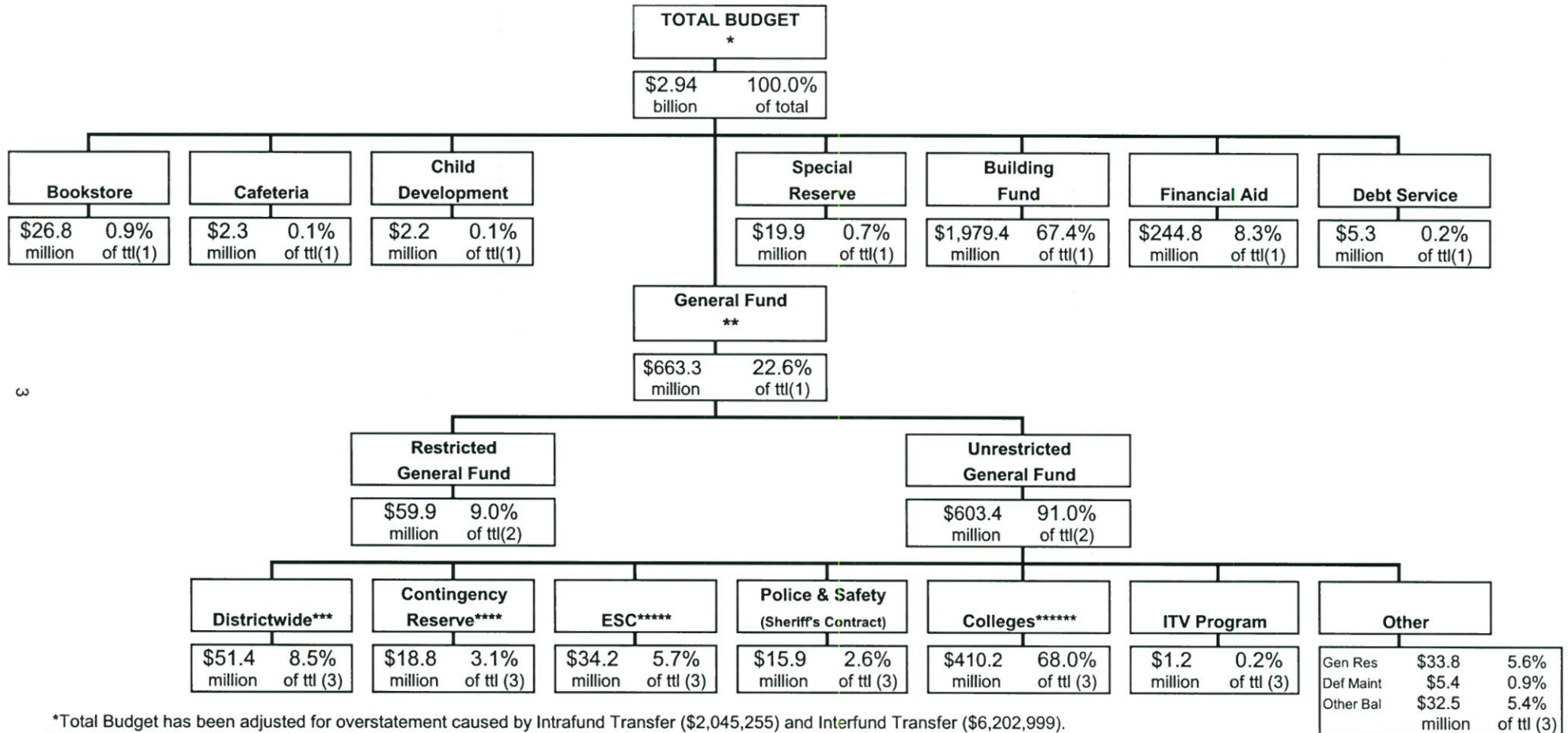
The General Fund is further divided into: 1) unrestricted programs and 2) restricted programs (i.e. federal, state and local categoricals). The Unrestricted General Fund, which represents funds and expenditures wherein the District retains discretionary usage, totals \$603.4 million or 91 percent of the General Fund. As is customary, at this stage of budget development, student financial aid and most special federally funded programs are not fully budgeted. The funds will be included as the final 2014-2015 budget is developed and as funding is received during the fiscal year.

This Summary focuses primarily on the Unrestricted General Fund. Included are discussions on: 1) State Budget Development, 2) the District Budget Development, 3) revenue assumptions which provide the basis for the Tentative Budget, and 4) colleges, Educational Service Center and centralized services appropriations.

**STATE BUDGET DEVELOPMENT**

The Governor’s May revision to his proposed 2014-15 State Budget, released on May 13, 2014,

**FUND SUMMARY**



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\*Total Budget has been adjusted for overstatement caused by Intrafund Transfer (\$2,045,255) and Interfund Transfer (\$6,202,999).  
 \*\*Total General Fund has been adjusted for overstatement caused by Intrafund Transfer (\$2,045,255).  
 \*\*\*Districtwide includes centralized accounts budget and Van de Kamp Innovation, but excludes Gold Creek, Metro Records, and College Reserve.  
 \*\*\*\*Contingency Reserve equals to 3.5% of Total unrestricted General Fund (including projected balance).  
 \*\*\*\*\*Educational Services Center includes Information Technology and 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.

funded Proposition 98 for K-12 and community colleges at \$60.9 billion, which represents a \$2.6 billion increase for 2014-15 over 2013-14. As the State economy is forecast to continue expanding over the next two years, state revenues are forecast to increase by \$2.4 billion across 2012-13 through 2014-15, mainly due to higher than expected personal income tax, partnership income, and dividend income. For higher education, the May Revision continues the commitment to a multi-year stable funding plan and continues reinvesting in education.

For California Community Colleges, the proposed budget for 2014-2015 contains the following major budget items:

1. \$47.3 million or 0.85% cost of living adjustments;
2. \$140.4 million or 2.75% for enrollment growth;
3. \$300 million for the Student Success and Support Program (\$200 million) and the Student Equity Program (\$100 million);
4. \$50 million increase to the Economic and Workforce Development Program on a one-time basis to support the existing Economic and Workforce Development program and to improve student success in career technical education;
5. \$148 million for deferred maintenance with no matching fund requirements;
6. \$37.5 million for the California Clean Energy Jobs Act; and
7. \$592 million to completely pay down all remaining system deferrals.

At this time the Conference Committee is reviewing the Governor's proposals. Changes to the budget will be incorporated in the District's Final Budget for Board adoption on August 25, 2014.

#### DISTRICT BUDGET DEVELOPMENT

The District's 2014-2015 budget development began early in November 2013 after the Board adopted the 2014-2015 Budget Development Calendar in October 2013. In December 2013, the colleges and other operating locations provided their initial projected dedicated revenue and the budgets for centralized accounts. In January 2014, after the Governor's proposed State budget was released on January 09, 2014, preliminary allocations were provided to all operating locations to begin working with their constituencies in developing their 2014-15 Budget Operation Plans. During January 2014 through June 2014, the District Budget Committee and the Chancellor's Cabinet reviewed and approved the centralized accounts and the Educational Services Center budgets for centralized services.

Although the May Revisions have a revised 0.85% of COLA and a 2.75% enrollment growth rates, the District's Tentative Budget is developed and planned at the preliminary allocation level based on the Governor's proposed budget in January, with a COLA of 0.86% and 3% projected enrollment growth revenue distributed to colleges. Changes will be made when the State budget is adopted.

Funding for categorical state-funded programs such as DSPS, EOPS, CARE, and CalWORKS is budgeted at 95 percent of the 2013-14 guaranteed base allocations. Student Financial Aid Administration is budgeted at 80 percent of the 2013-14 base allocation. Student Success and Support Program budget is increased by 100 percent of the 2013-14 base allocation. A new Student Equity Program is estimated at \$7.5 million for supporting underrepresented student services as identified in the Student Equity plans.

### REVENUE ASSUMPTIONS

The revenue assumptions, by which the 2014-2015 Tentative Budget is developed, are based on the following:

1. Projected State General Revenue is at \$499.15 million, which includes \$4.15 million (0.85%) COLA, \$12.6 million (2.75%) estimated growth funds for enrollment, and \$65.69 million for the Education Protection Act Fund (Proposition 30).
3. Apprenticeship income is projected at \$83,709.
4. Non-resident tuition is projected at \$11.3 million based on the rate of \$193 per unit.
5. Part-time faculty compensation is projected at \$2.2 million.
6. Lottery revenues are projected at \$12.3 million (\$121/FTES) based on 2013-2014 lottery revenue and enrollment projections.
6. Dedicated Revenue projections submitted by colleges at \$6.82 million.
7. Interest, "Other State", and "Other Local" income are projected to be the same as in the 2013-2014 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. A \$33.84 million (6.5%) General Reserve and \$18.76 million (3.5%) Contingency Reserve are set aside for 2014-2015.
9. \$68.29 million of projected ending balance for the 2013-2014 Unrestricted General Fund.

**UNRESTRICTED GENERAL FUND**

INCOME	2012-13	2013-14**		2014-15	
	Actual	Final Budget	Budget	Actual	Tentative Budget
<b>ATTENDANCE DRIVEN</b>					
General Revenue	374,553,958	417,231,991	434,002,656	308,273,347	433,460,961
Education Protection Act (EPA)	76,198,032	65,692,554	66,384,133	49,906,385	65,692,554
Non-Resident	11,479,647	12,600,000	12,600,000	10,997,506	11,300,000
Apprenticeship	83,709	83,709	83,709	70,316	83,709
<b>DEDICATED REVENUE*</b>	9,052,821	6,424,784	7,016,493	7,160,337	6,824,015
<b>OTHER INCOME</b>					
Lottery-Unrestricted	12,246,752	14,300,000	14,300,000	7,487,410	12,300,000
Energy Costs & Conservation	0	0	0	0	0
Part-time Faculty Compensation	2,203,448	2,203,448	2,203,448	1,850,896	2,203,448
Interest	160,565	1,609,500	1,609,500	570,255	1,609,500
TRANS	1,369,917	0	806,515	0	0
Other Federal	0	0	2,107,052	2,107,051	0
Other State	5,712,233	1,652,112	4,373,912	4,996,503	1,652,112
Basic Skills	0	0	0	0	0
Other Local	2,458,535	0	2,011,593	1,943,471	0
<b>INCOMING TRANSFERS</b>	294,758	0	15,055	15,055	0
<b>TOTAL INCOME</b>	<b>495,814,375</b>	<b>521,798,098</b>	<b>547,514,066</b>	<b>395,378,533</b>	<b>535,126,299</b>
Beginning Balance	68,486,338	58,300,163	58,300,163	58,300,163	68,290,304
Open Orders	6,200,885	8,399,320	8,399,320	8,399,320	0
Adj to Beg Bal	4,092,584	0	0	0	0
<b>TOTAL ADJ BEG BALANCE</b>	<b>78,779,807</b>	<b>66,699,483</b>	<b>66,699,483</b>	<b>66,699,483</b>	<b>68,290,304</b>
YE Open Orders	8,399,320	0	0	0	0
Less Ending Balance	58,300,163	0	0	0	0
<b>TOTAL UNRESTRICTED INCOME</b>	<b>507,894,699</b>	<b>588,497,581</b>	<b>614,213,549</b>	<b>462,078,016</b>	<b>603,416,603</b>
Less Intrafund w/in Unrestr	144,758	0	0	0	0
<b>NET UNRESTRICTED INCOME</b>	<b>507,749,941</b>	<b>588,497,581</b>	<b>614,213,549</b>	<b>462,078,016</b>	<b>603,416,603</b>

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

APPROPRIATIONS	2012-13	2013-14**		2014-15	
	Actual	Final Budget	Budget	Actual	Tentative Budget
Certificated Salaries	208,084,018	216,423,134	215,785,106	185,254,347	215,417,971
Non-Certificated Salaries	102,595,834	104,925,156	107,389,739	89,599,658	109,598,249
Employee Benefits	120,391,249	124,734,576	132,912,383	103,263,308	124,876,664
Books & Supplies	3,590,939	6,388,039	6,900,487	4,175,209	6,198,828
Other Operating Expenses	62,332,269	72,633,938	77,529,387	45,544,632	68,097,524
Capital Outlay	1,975,043	4,417,849	5,167,883	2,289,432	4,802,650
Interfund Transfer	6,787,321	6,202,999	12,507,994	8,391,026	6,258,382
Other	2,138,026	52,771,890	56,020,570	2,191,755	68,166,335
<b>TOTAL APPROPRIATIONS</b>	<b>507,894,699</b>	<b>588,497,581</b>	<b>614,213,549</b>	<b>440,709,366</b>	<b>603,416,603</b>
Less Intrafund w/in Unrestr	144,758	0	0	0	0
<b>NET APPROPRIATIONS</b>	<b>507,749,941</b>	<b>588,497,581</b>	<b>614,213,549</b>	<b>440,709,366</b>	<b>603,416,603</b>

\*\*As of April 2014 Close

**Chart #2**, Unrestricted General Fund Income and Appropriations, reflects these assumptions and compares them with 2012-13 income and the 2013-14 Final Budget and Current Budget as of April 30, 2014.

Under the adopted allocation model, all revenues are distributed to the colleges. **Chart #3**, 2014-15 Tentative Budget Allocation, Funds Available for 2014-15, 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**, 2014-2015 Tentative Budget Allocation, Budget Allocation Comparison, Unrestricted General Fund. The total of \$603.42 million is \$14.92 million more than the 2013-14 Final Budget.

The Unrestricted General Fund budget of \$603.42 million represents about a 2.5 percent increase over prior year. The increase is mainly due to the 0.85% COLA and 2.75% funded enrollment growth.

Centralized programs and services are budgeted at \$50.6 million. **Chart #5**, Centralized Accounts Appropriations, shows the 2014-2015 Tentative Budget for centralized items compared with 2012-13 Expenditures and 2013-14 Current Budget. Funding for centralized programs and services and Educational Services Center functions are based on the level of services and programs that will remain at the district-wide level.

Contingency Reserve is established at a 3.5% of the Unrestricted General Revenue and General Reserve is established at 6.5% of the Unrestricted General Revenue.

### SUMMARY

The 2014-2015 Budget will be adjusted for the Final Budget to include additional state revenue provided in the adopted State Budget, 2013-2014 ending balances, open orders and any additional revenue adjustments.

**2014-15 TENTATIVE BUDGET**  
**Funds Available for 2014-2015**  
**Unrestricted General Fund**

	2013-2014	2014-15	2014-2015
	FINAL BUDGET (COLA@1.57%, Gr@1.63%)	PRELIMINARY BUDGET (COLA@0.86%, Gr@3.00%)	TENTATIVE BUDGET (COLA@0.85%, Gr@2.75%)
Base (excluding EPA Funds)	402,674,301	416,710,507	416,710,507
Workload Reduction	0	0	0
EPA Funds	65,692,554	65,692,554	65,692,554
COLA	7,353,360	4,148,666	4,145,554
Growth	7,204,330	13,591,519	12,604,900
Lottery	14,300,000	12,300,000	12,300,000
Non-Resident	12,600,000	11,300,000	11,300,000
Apprenticeship	83,709	83,709	83,709
Part-time Faculty Compensation	2,203,448	2,203,448	2,203,448
Other State	1,652,112	1,652,112	1,652,112
Local			
Interest	1,609,500	1,609,500	1,609,500
Dedicated Revenue	6,424,784	6,824,015	6,824,015
<b>TOTAL INCOME</b>	<b>521,798,098</b>	<b>536,116,030</b>	<b>535,126,299</b>
Transfer From Retirement Benefits Reserve	0	0	0
Fund Balances			
Open Orders	8,399,320	0	0
Reserves	26,089,905	34,847,542	34,847,542
Other Fund Balance	32,210,258	31,152,458	33,442,762
<b>Total Fund Balance</b>	<b>66,699,483</b>	<b>66,000,000</b>	<b>68,290,304</b>
<b>TOTAL PROJ FUNDS AVAILABLE</b>	<b>588,497,581</b>	<b>602,116,030</b>	<b>603,416,603</b>

**2014-15 TENTATIVE BUDGET  
UNRESTRICTED GENERAL FUND**

	2013-14	2014-2015	2014-2015
	FINAL BUDGET W/O DISTRIB BALANCES PLUS TRANSITIONAL FUNDING ADJ	PRELIMINARY BUDGET	TENTATIVE BUDGET
City	54,311,677	56,549,244	56,549,244
East	83,721,517	85,467,364	85,467,364
Harbor	27,375,950	28,874,582	28,874,582
Mission	26,128,424	27,185,872	27,185,872
Pierce	55,669,170	57,676,126	57,676,126
Southwest	21,673,022	23,163,319	23,163,319
Trade-Tech	47,932,449	50,005,324	50,005,324
Valley	49,025,221	50,958,441	50,958,441
West	29,809,018	30,298,952	30,298,952
ITV	1,366,367	1,213,878	1,213,878
<b>College Total</b>	<b>397,012,815</b>	<b>411,393,102</b>	<b>411,393,102</b>
Educational Services Center	22,036,152	23,164,274	24,028,419
Information Technology	10,110,090	10,197,037	10,197,037
Centralized & Other	47,800,716	50,614,706	50,614,706
Contingency Reserve	18,023,807	18,764,062	18,764,062
General Reserve	7,826,971	34,707,542	33,843,397
LA Cnty Sheriff's Contr	15,940,616	15,940,616	15,940,616
FON Subsidy	0	0	0
Restricted Program Deficit	0	0	0
Undistributed COLA & Gr Adj	0	0	(989,731)
Student Success Initiatives	0	0	0
Accreditation Activities Funding	(403,500)	0	0
Van de Kamp Innovation	821,087	821,087	821,087
Funds for Deferred Maint	2,629,358	5,361,160	5,361,160
Undistributed Balance	66,699,469	31,152,444	33,442,748
<b>TOTAL</b>	<b>588,497,581</b>	<b>602,116,030</b>	<b>603,416,603</b>



**CENTRALIZED ACCOUNTS  
UNRESTRICTED GENERAL FUND**

DESCRIPTION	2012 - 13 ACTUAL EXPENDITURE*	% of total	2013 - 14 CURRENT BUDGET**	% of total	2014 - 15 TENTATIVE BUDGET	% of total
<b>A. OPERATING BUDGETS</b>						
ACADEMIC SENATE	328,277	0.70	381,811	0.76	424,613	0.84
LEADERSHIP DEVELOPMENT PROGRAM (LDP)	9,536	0.02	35,000	0.07	35,000	0.07
AUDIT EXPENSE	565,180	1.20	1,239,999	2.47	600,000	1.18
BENEFITS (RETIREE)	23,399,678	49.70	22,494,615	44.82	23,386,355	46.02
CENTRAL FINANCIAL AID UNIT (CFAU)	1,054,088	2.24	1,017,185	2.03	1,025,476	2.02
DOLORES HUERTA CENTER	268,790	0.57	208,000	0.41	280,965	0.55
DISTRICTWIDE MARKETING (PUBLIC RELATIONS)	240,464	0.51	306,507	0.61	280,000	0.55
EMPLOYEE ASSISTANCE PROGRAM	141,703	0.30	205,637	0.41	335,500	0.66
ENVIRONMENTAL HEALTH & SAFETY	288,356	0.61	382,476	0.76	370,500	0.73
GOLD CREEK	70,531	0.15	128,711	0.26	128,571	0.25
METRO RECORDS	70,717	0.15	77,368	0.15	78,745	0.15
OTHER SPECIAL PROJECTS	345,064	0.73	729,157	1.45	824,634	1.62
SIS MODERNIZATION PROJECT	149,671	0.32	1,331,975	2.65	960,641	1.89
SOUTHWEST BASEBALL FIELDS	72,100	0.15	71,239	0.14	74,411	0.15
<b>SUBTOTAL FOR OPERATING BUDGETS</b>	<b>27,004,154</b>	<b>57.35</b>	<b>28,609,680</b>	<b>57.01</b>	<b>28,805,411</b>	<b>56.68</b>
<b>B. OPERATING BUDGET WITH VARIABLE EXPENSES</b>						
COLLECTIVE BARGAINING	723,002	1.54	759,507	1.51	443,502	0.87
LIABILITY INSURANCE*	3,281,582	6.97	5,074,641	10.11	3,783,195	7.44
LEGAL EXPENSE	3,556,210	7.55	3,504,821	6.98	4,136,000	8.14
WORKER'S COMPENSATION	6,507,892	13.82	6,008,031	11.97	6,282,416	12.36
RESERVE FOR INSURANCE/LEGAL/WORKER'S COMP	-	0.00	1,626,727	3.24	2,835,498	5.58
<b>SUBTOTAL FOR OPERATING BUDGET W/ VARIABLE EXPENSES</b>	<b>14,068,686</b>	<b>29.9</b>	<b>16,973,727</b>	<b>33.8</b>	<b>17,480,611</b>	<b>34.40</b>
<b>C. OTHER CENTRALIZED ACCOUNTS</b>						
BOARD ELECTION EXPENSE	4,500,000	9.56	3,000,000	5.98	3,000,000	5.90
DBC-INITIATED FACULTY/STAFF TRANSFER	109,640	0.23	-	0.00	-	0.00
DISTRICTWIDE BENEFITS	297,803	0.63	150,000	0.30	150,000	0.30
GASB 45	5,056	0.01	78,501	0.16	30,000	0.06
PROJECT MATCH	85,461	0.18	108,000	0.22	108,000	0.21
TUITION REIMBURSEMENT	180,357	0.38	518,088	1.03	448,000	0.88
VACATION BALANCE	833,878	1.77	750,000	1.49	800,000	1.57
<b>SUBTOTAL</b>	<b>6,012,196</b>	<b>12.77</b>	<b>4,604,589</b>	<b>9.17</b>	<b>4,536,000</b>	<b>8.93</b>
<b>CENTRALIZED DW ACCOUNTS TOTAL</b>	<b>47,085,035</b>	<b>100</b>	<b>50,187,996</b>	<b>100</b>	<b>50,822,022</b>	<b>100</b>

\* Excludes 2012-13 total expenditures (\$1,872,803) and 2013-14 total budget (\$2.0 M) for International Student Health Insurance (under Liability Insurance, GL 544300)

\*\* As of April 2014 cyclical closing.

# **SUMMARY**

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

INCOME	2012-13 YEAR-END ACTUAL	2013-14 CURRENT BUDGET*	2014-15 TENTATIVE BUDGET												
			TOTAL BUDGET	Unrestricted Genl Fund	Restricted Genl Fund	TOTAL GENL FUND	BOOKSTORE	CAFETERIA	CHILD DEV	SPECL RESV	BLDG FUND	FINAN AID	DEBT SVC		
FEDERAL	259,093,517	441,413,590	239,813,998	18,500	3,598,438	3,616,938									
STATE	337,419,295	433,679,442	395,143,748	332,085,784	43,406,750	375,492,534			1,052,541	4,580,766		231,616,294			
LOCAL TAX	158,958,636	147,340,000	160,081,000	160,081,000		160,081,000				5,379,422		13,219,251			
LOCAL OTHER	353,666,148	99,712,088	87,224,033	42,941,015	12,887,069	55,828,084	26,770,486	2,344,118	156,345				2,110,000		15,000
INTERFUND TRANSFERS	6,937,321	13,737,547	6,258,382		1,525,101	0			958,382						5,300,000
INTRAFUND TRANSFERS	2,138,026	3,166,448	1,525,101			1,525,101									
<b>TOTAL INCOME</b>	<b>1,118,212,942</b>	<b>1,139,049,115</b>	<b>890,046,262</b>	<b>535,126,299</b>	<b>61,417,358</b>	<b>596,543,657</b>	<b>26,770,486</b>	<b>2,344,118</b>	<b>2,167,268</b>	<b>9,960,188</b>	<b>2,110,000</b>	<b>244,835,545</b>	<b>5,315,000</b>		
Beginning Balance	2,268,324,795	2,251,876,600	2,115,188,507	68,290,304	0	68,290,304	2,285,159	495,716	877,237	64,188,560	1,977,279,002	1,772,529	0		
Adj to Beg Balance	2,588,100	15,437	0	0	0	0	0	0	0	0	0	0	0		
Reserve/Open Orders	6,591,960	9,005,476	0	0	0	0	0	0	0	0	0	0	0		
<b>TOTAL REVENUE</b>	<b>3,395,717,797</b>	<b>3,399,946,628</b>	<b>3,005,234,769</b>	<b>603,416,603</b>	<b>61,417,358</b>	<b>664,833,961</b>	<b>29,055,645</b>	<b>2,839,834</b>	<b>3,044,505</b>	<b>74,148,748</b>	<b>1,979,389,002</b>	<b>246,608,074</b>	<b>5,315,000</b>		
Less YE Open Orders	9,005,476	0	0	0	0	0	0	0	0	0	0	0	0		
Less Ending Balance	2,194,419,671	62,382,712	59,660,814	0	0	0	2,285,159	495,716	877,237	54,230,173	0	1,772,529	0		
Less Reserves	0	0	0	0	0	0	0	0	0	0	0	0	0		
<b>ADJUSTED REVENUE</b>	<b>1,192,292,650</b>	<b>3,337,563,916</b>	<b>2,945,573,955</b>	<b>603,416,603</b>	<b>61,417,358</b>	<b>664,833,961</b>	<b>26,770,486</b>	<b>2,344,118</b>	<b>2,167,268</b>	<b>19,918,575</b>	<b>1,979,389,002</b>	<b>244,835,545</b>	<b>5,315,000</b>		
Less Intrafund w/in Unrestr	144,758	0	0	0	0	0	0	0	0	0	0	0	0		
<b>ADJUSTED REVENUE</b>	<b>1,192,147,892</b>	<b>3,337,563,916</b>	<b>2,945,573,955</b>	<b>603,416,603</b>	<b>61,417,358</b>	<b>664,833,961</b>	<b>26,770,486</b>	<b>2,344,118</b>	<b>2,167,268</b>	<b>19,918,575</b>	<b>1,979,389,002</b>	<b>244,835,545</b>	<b>5,315,000</b>		
Less Intrafund Unnr/Res	1,993,268	3,166,448	1,525,101	--	1,525,101	1,525,101	0	0	0	0	0	0	0		
Less Interfund Transfers	6,937,321	13,737,547	6,258,382	--	--	--	--	--	--	--	--	--	--		
<b>AVAILABLE FOR APPROP</b>	<b>1,183,217,304</b>	<b>3,320,659,921</b>	<b>2,937,790,472</b>	<b>603,416,603</b>	<b>59,892,257</b>	<b>663,308,860</b>	<b>26,770,486</b>	<b>2,344,118</b>	<b>2,167,268</b>	<b>19,918,575</b>	<b>1,979,389,002</b>	<b>244,835,545</b>	<b>5,315,000</b>		

APPROPRIATIONS	2012-13 YEAR-END ACTUAL	2013-14 CURRENT BUDGET*	2014-15 TENTATIVE BUDGET												
			TOTAL BUDGET	Unrestricted Genl Fund	Restricted Genl Fund	TOTAL GENL FUND	BOOKSTORE	CAFETERIA	CHILD DEV	SPECL RESV	BLDG FUND	FINAN AID	DEBT SVC		
CERTIFICATED SALARIES	229,941,460	242,897,048	226,683,175	215,417,971	9,475,078	224,893,049		58,669	1,731,457						
NON-CERTIFICATED SALARIES	142,955,869	156,310,477	134,616,446	109,598,249	20,183,128	129,781,377	4,201,493	571,575	62,001						
EMPLOYEE BENEFITS	155,095,870	156,333,902	138,292,689	124,876,664	6,230,694	131,107,358	1,451,897	75,243	343,191						5,315,000
BOOKS & SUPPLIES	27,637,089	44,960,826	28,520,312	6,198,828	1,690,981	7,889,809	19,201,923	1,424,087	4,493						
OTHER EXPENSES	94,932,805	169,913,161	121,444,339	68,097,524	6,361,320	74,458,844	1,252,636	133,411	3,493	9,537,860	36,058,095				
CAPITAL OUTLAY	297,268,932	2,081,327,155	1,959,868,676	4,802,650	999,438	5,802,088	321,465	33,501		10,380,715	1,943,330,907				
OTHER	237,523,304	472,083,800	329,889,936	68,166,335	16,476,719	84,643,054	341,072	47,632	22,633						
INTERFUND TRANSFERS	6,937,321	13,737,547	6,258,382	6,258,382		6,258,382								244,835,545	
<b>TOTAL APPROPRIATIONS</b>	<b>1,192,292,650</b>	<b>3,337,563,916</b>	<b>2,945,573,955</b>	<b>603,416,603</b>	<b>61,417,358</b>	<b>664,833,961</b>	<b>26,770,486</b>	<b>2,344,118</b>	<b>2,167,268</b>	<b>19,918,575</b>	<b>1,979,389,002</b>	<b>244,835,545</b>	<b>5,315,000</b>		
Less Intrafund w/in Unr	144,758	0	0	0	0	0	0	0	0	0	0	0	0		
<b>ADJUSTED APPROPRIATIONS</b>	<b>1,192,147,892</b>	<b>3,337,563,916</b>	<b>2,945,573,955</b>	<b>603,416,603</b>	<b>61,417,358</b>	<b>664,833,961</b>	<b>26,770,486</b>	<b>2,344,118</b>	<b>2,167,268</b>	<b>19,918,575</b>	<b>1,979,389,002</b>	<b>244,835,545</b>	<b>5,315,000</b>		
Less Intrafund Unnr bet Loc	0	0	0	0	--	0	0	0	0	0	0	0	0		
Less Intrafund Unnr/Res	1,993,268	3,166,448	1,525,101	--	1,525,101	1,525,101	0	0	0	0	0	0	0		
Less Interfund Transfers	6,937,321	13,737,547	6,258,382	--	--	--	--	--	--	--	--	--	--		
<b>NET APPROPRIATIONS</b>	<b>1,183,217,304</b>	<b>3,320,659,921</b>	<b>2,937,790,472</b>	<b>603,416,603</b>	<b>59,892,257</b>	<b>663,308,860</b>	<b>26,770,486</b>	<b>2,344,118</b>	<b>2,167,268</b>	<b>19,918,575</b>	<b>1,979,389,002</b>	<b>244,835,545</b>	<b>5,315,000</b>		

\*As of April 2014 Close

**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. The reader is reminded that separate fund categories are established to segregate and restrict monies. While transfers between fund categories are permitted, these transfers are subject to restriction according to the source of the funds or directive of the Board.

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

INCOME

- Federal Income: Federal income represents funds projected for Student Financial Aid programs, Federal Perkins programs, and other federal specially funded programs. This funding source is below the current 2013-2014 budget as of April 30, 2014 primarily because federal financial aid grants are not yet fully budgeted in the Student Financial Aid Fund. As is customary, other federal funded programs are conservative estimates.
- State Income: State income is less than in the current budget. The state supports a number of categorical programs designed to accomplish specific objectives. The state general revenue includes a 0.85 percent COLA and 2.75 percent for enrollment growth and access. The categorical state funded programs such as DSPS, EOPS, and CARE are budgeted at 95 percent of the 2013-14 budget. Student Financial Aid Administration is budgeted at 80 percent of the 2013-14 budget. CalWorks programs are budgeted at 85 percent of the 2013-14 budget. Student Success and Support Program is budgeted at 200 percent of 2013-14 budget based on the Governor’s May Revise. Student Equity is a new state categorical program and budgeted at \$7.5 million. State support has not yet been finalized for Basic Skills, Economic Development, Career Technical Education, Physical Plant and Instructional Support, Staff/Faculty Diversity, Staff Development, Telecommunication and Technology Services, 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. Funding for these state categorical programs will be augmented in the Final Budget.
- Local Tax: This source of funds has been revised to reflect current projections. Local property taxes are an element of the state funding formula (see Income section), and

changes are offset against state apportionment.

- Other Local: Local income is 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 2013-2014 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 \$663.31 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. \$68.29 million for Unrestricted General Fund balance from the 2013-14 fiscal year is projected and included in the Tentative Budget. Location balances are not included until Final Budget after the fiscal year for 2013-2014 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.

**TOTAL GENERAL FUND**

INCOME	2012-13	2013-14**			2014-15
	Actual	Final Budget	Budget	Actual	Tentative Budget
Federal	32,667,225	26,071,403	53,984,037	16,201,806	3,598,438
General Revenue	374,553,958	417,231,991	434,002,656	308,273,347	433,460,961
Educ Protection Act (EPA)	76,198,032	65,692,554	66,384,133	49,906,385	65,692,554
Non-Resident	11,479,647	12,600,000	12,600,000	10,997,506	11,300,000
Apprenticeship	83,709	83,709	83,709	70,316	83,709
Dedicated Revenue*	9,052,821	6,424,784	7,016,493	7,160,337	6,824,015
Lottery-Unrestricted	12,246,752	14,300,000	14,300,000	7,487,410	12,300,000
Lottery-Restricted (Prop 20)	2,567,181	0	3,001,817	0	0
Energy Costs & Conservation	0	0	0	0	0
Part-time Faculty Comp	2,203,448	2,203,448	2,203,448	1,850,896	2,203,448
Interest	160,565	1,609,500	1,609,500	570,255	1,609,500
TRANS	1,369,917	0	806,515	0	0
Other State	39,021,714	34,688,904	51,136,218	40,959,914	45,058,862
Other Local	17,766,612	14,682,493	18,904,917	14,591,275	12,887,069
Incoming Transfers	2,288,026	2,045,225	3,181,503	2,206,810	1,525,101
<b>TOTAL INCOME</b>	<b>581,659,606</b>	<b>597,634,011</b>	<b>669,214,946</b>	<b>460,276,259</b>	<b>596,543,657</b>
Beginning Balance	80,647,944	70,284,688	70,284,688	70,284,688	68,290,304
Open Orders	6,490,849	8,986,176	8,986,176	8,986,176	0
Adj to Beginning Balance	4,122,752	0	0	0	0
Other Adjustments	0	0	0	0	0
<b>TOTAL ADJ BEG BALANCE</b>	<b>91,261,545</b>	<b>79,270,864</b>	<b>79,270,864</b>	<b>79,270,864</b>	<b>68,290,304</b>
Less Less Open Orders to CF	8,986,176	0	0	0	0
Less Ending Balance	70,284,688	3,686,410	112,462	0	0
<b>TOTAL GENERAL FUND INCOME</b>	<b>593,650,287</b>	<b>673,218,465</b>	<b>748,373,348</b>	<b>539,547,123</b>	<b>664,833,961</b>
Less Intrafund Transfers	2,138,026	2,045,225	3,166,448	2,191,755	1,525,101
<b>NET GENERAL FUND INCOME</b>	<b>591,512,261</b>	<b>671,173,240</b>	<b>745,206,900</b>	<b>537,355,367</b>	<b>663,308,860</b>

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

APPROPRIATIONS	2012-13	2013-14**			2014-15
	Actual	Final Budget	Budget	Actual	Tentative Budget
Certificated Salaries	226,557,376	229,364,672	239,936,157	200,747,694	224,893,049
Non-Certificated Salaries	136,456,992	130,246,524	148,698,456	117,115,033	129,781,377
Employee Benefits	132,391,741	132,950,852	146,274,702	112,659,317	131,107,358
Books & Supplies	8,943,795	9,282,152	14,913,308	6,829,724	7,889,809
Other Operating Expenses	74,239,444	88,255,505	102,677,441	54,653,628	74,458,844
Capital Outlay	5,377,494	8,481,819	12,160,552	4,574,431	5,802,088
Interfund Transfer	6,787,321	6,202,999	13,722,492	9,605,524	6,258,382
Other	2,896,123	68,433,942	69,990,240	2,557,458	84,643,054
<b>TOTAL APPROPRIATIONS</b>	<b>593,650,287</b>	<b>673,218,465</b>	<b>748,373,348</b>	<b>508,742,808</b>	<b>664,833,961</b>
Less Intrafund w/in Unrestr	2,138,026	2,045,225	3,166,448	2,191,755	1,525,101
<b>NET APPROPRIATIONS</b>	<b>591,512,261</b>	<b>671,173,240</b>	<b>745,206,900</b>	<b>506,551,053</b>	<b>663,308,860</b>



## 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 \$499.15 million and make up of 82.7 percent of the District's Unrestricted General Fund.

- 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.

COLA is projected at 0.85 percent and funded enrollment growth revenue is projected at 2.75 percent.

State General Revenue income is derived from several sources (as reflected in Chart #8): State Apportionment, Tax Relief Subventions and Property Taxes, Education Protection Act Fund (EPA), 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 \$121.

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 \$193/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

2014-15 Tentative Budget

STATE GENERAL REVENUES

State Apportionment		
Base	416,710,507	
Workload Reduction	0	
COLA (est. @ 0.85%)	4,145,554	
Growth (est. @ 2.75%)	12,604,900	
Education Protection Act (EPA)	65,692,554	
Total State Apportionment	499,153,515	
TOTAL GENERAL REVENUES		499,153,515
PART-TIME FACULTY COMPENSATION		2,203,448
LOTTERY		12,300,000
NON-RESIDENT TUITION		11,300,000
APPRENTICESHIP		83,709
OTHER STATE		1,652,112
INTEREST		1,609,500
OTHER LOCAL		0
DEDICATED REVENUE		6,824,015
INCOMING TRANSFER		0
LESS INTRAFUND w/in UNRESTRICTED		0

TOTAL UNRESTRICTED GF INCOME	535,126,299
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TRANSFER FROM RETIREMENT BENEFITS RESERVE	0
OPEN ORDERS	0
GENERAL RESERVE	34,847,542
OTHER FUND BALANCE	33,442,762

TOTAL FUNDS AVAILABLE FOR APPROPRIATION	603,416,603
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### 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:** Federal Perkins 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, FSEOG, 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 objectives. Primarily, they are Student Financial Aid Administration Program, Student Success and Support Program (SSSP), Student Equity, Extended Opportunities Programs and Services (EOPS), CARE, Disabled Students Programs and Services (DSPS), CalWORKs, and TANF.
- **Local Restricted Programs:** The primary restricted programs funded locally are Community Services, Parking, and Health Services. Community Services is restricted because statute does not allow the District to charge more than its costs. Parking and Health Services are supported by a fee and this revenue is restricted by the statute establishing the fee.
- **Beginning Balances:** Beginning balances represent projected unspent funds from the prior year that can be carried forward and spent within the program where they were generated.

**RESTRICTED GENERAL FUND**

INCOME	2012-13	2013-14**		2014-15	
	Actual	Final Budget	Budget	Actual	Tentative Budget
<b>Federal</b>					
Federal Perkins	5,174,334	4,631,329	4,939,504	388,788	0
Other SFP	27,492,891	21,440,074	46,937,481	13,705,967	3,598,438
<b>Total Federal</b>	<b>32,667,225</b>	<b>26,071,403</b>	<b>51,876,985</b>	<b>14,094,755</b>	<b>3,598,438</b>
<b>State</b>					
Disabled Student Prog & Svs	3,784,795	2,985,081	4,900,418	4,116,426	4,048,478
Extended Oppor Prog & Svs	5,021,063	5,087,499	5,813,500	6,712,758	5,931,960
Instructional Equipment	0	1,214,478	2,428,976	2,040,340	0
Lottery - Restricted (Prop 20)	2,567,181	0	3,001,817	0	0
Student Success (SSSP)	4,047,072	8,944,720	9,209,038	6,930,367	15,735,476
Student Equity	0	0	0	0	7,500,000
MIS	0	0	0	0	0
Staff Development	0	0	0	0	0
Staff Diversity	33,732	0	32,266	27,103	0
Other	20,422,819	14,805,014	24,378,108	16,136,417	10,190,836
<b>Total State</b>	<b>35,876,662</b>	<b>33,036,792</b>	<b>49,764,123</b>	<b>35,963,411</b>	<b>43,406,750</b>
<b>Local</b>					
Community Services	5,892,498	6,595,606	6,595,606	4,142,303	6,650,648
Health Services	2,641,978	3,032,952	2,936,793	2,722,824	2,920,703
Parking	2,543,240	2,686,305	2,686,305	2,711,853	2,920,718
Other	4,230,361	2,367,630	4,674,620	3,070,824	395,000
<b>Total Local</b>	<b>15,308,077</b>	<b>14,682,493</b>	<b>16,893,324</b>	<b>12,647,805</b>	<b>12,887,069</b>
<b>Incoming Transfers</b>	<b>1,993,268</b>	<b>2,045,225</b>	<b>3,166,448</b>	<b>2,191,755</b>	<b>1,525,101</b>
<b>TOTAL INCOME</b>	<b>85,845,231</b>	<b>75,835,913</b>	<b>121,700,880</b>	<b>64,897,726</b>	<b>61,417,358</b>
Beginning Balance	12,161,606	11,984,525	11,984,525	11,984,525	0
Open Orders	289,964	586,856	586,856	586,856	0
CF Balance	0	0	0	0	0
Adj to Beginning Balance	30,167	0	0	0	0
Other Adjustments	0	0	0	0	0
Less YE Open Orders	586,856	0	0	0	0
Less Ending Balance	11,984,525	3,686,410	112,462	0	0
<b>TOTAL RESTRICTED INCOME</b>	<b>85,755,588</b>	<b>84,720,884</b>	<b>134,159,799</b>	<b>77,469,107</b>	<b>61,417,358</b>

APPROPRIATIONS	2012-13	2013-14**		2014-15	
	Actual	Final Budget	Budget	Actual	Tentative Budget
Certificated Salaries	18,473,358	12,941,538	24,151,051	15,493,347	9,475,078
Non-Certificated Salaries	33,861,158	25,321,368	41,308,717	27,515,375	20,183,128
Employee Benefits	12,000,492	8,216,276	13,362,319	9,396,008	6,230,694
Books & Supplies	5,352,856	2,894,113	8,012,821	2,654,516	1,690,981
Other Operating Expenses	11,907,175	15,621,567	25,148,054	9,108,996	6,361,320
Capital Outlay	3,402,451	4,063,970	6,992,669	2,284,999	999,438
Interfund Transfer	0	0	1,214,498	1,214,498	0
Other	758,098	15,662,052	13,969,670	365,703	16,476,719
<b>TOTAL APPROPRIATIONS</b>	<b>85,755,588</b>	<b>84,720,884</b>	<b>134,159,799</b>	<b>68,033,441</b>	<b>61,417,358</b>

\*\*As of April 2014 Close

**UNRESTRICTED  
GENERAL FUND  
APPROPRIATIONS**

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

C/I	DESCRIPTION	2012-13		2013-14		2014-15	
		EXPENDITURE	% of Total	CURRENT BUDGET*	% of Total	TENTATIVE BUDGET	% of Total
110000	Teaching, Regular	94,145,165	18.5%	90,607,557	14.8%	93,277,747	15.5%
120000	Non-Teaching, Regular	40,838,515	8.0%	41,284,574	6.7%	43,978,715	7.3%
130000	Teaching, Hourly	69,839,313	13.8%	79,209,593	12.9%	74,720,521	12.4%
140000	Non-Teaching, Hourly	3,261,025	0.6%	3,219,292	0.5%	2,973,614	0.5%
190000	Misc Certificated Salaries	0	0.0%	1,464,090	0.2%	467,374	0.1%
	<b>TOTAL CERTIFICATED SALARIES</b>	<b>208,084,018</b>	<b>41.0%</b>	<b>215,785,106</b>	<b>35.1%</b>	<b>215,417,971</b>	<b>35.7%</b>
210000	Classified, Regular	86,137,861	17.0%	90,599,064	14.8%	93,450,039	15.5%
220000	Instructional Aides, Regular	10,646,462	2.1%	10,931,183	1.8%	11,049,566	1.8%
230000	Sub/Relief, Unclassified	3,657,011	0.7%	3,426,747	0.6%	2,745,361	0.5%
240000	Instructional Aides, Non-Perm	2,154,500	0.4%	2,222,745	0.4%	2,190,579	0.4%
290000	Misc Non-Certificated Salaries	0	0.0%	210,000	0.0%	162,704	0.0%
	<b>TOTAL NON-CERTIF SALARIES</b>	<b>102,595,834</b>	<b>20.2%</b>	<b>107,389,739</b>	<b>17.5%</b>	<b>109,598,249</b>	<b>18.2%</b>
310000	STRS Employer Contributions	17,395,250	3.4%	17,000,000	2.8%	17,000,000	2.8%
320000	PERS Employer Contributions	15,109,137	3.0%	14,314,000	2.3%	15,300,000	2.5%
330000	OASDHI Contributions	8,006,916	1.6%	8,099,605	1.3%	8,080,000	1.3%
340000	Medical/Dental Contributions	82,881,500	16.3%	87,136,380	14.2%	90,389,015	15.0%
350000	State Unemployment Insurance	4,460,360	0.9%	4,008,403	0.7%	165,000	0.0%
360000	Workers Compensation Insurance	5,454,895	1.1%	4,604,602	0.7%	4,828,649	0.8%
370000	Local Retirement System	488,395	0.1%	533,000	0.1%	140,000	0.0%
390000	Misc Employee Benefits	(13,405,204)	-2.6%	(2,783,607)	-0.5%	(11,026,000)	-1.8%
	<b>TOTAL BENEFITS</b>	<b>120,391,249</b>	<b>23.7%</b>	<b>132,912,383</b>	<b>21.6%</b>	<b>124,876,664</b>	<b>20.7%</b>
420000	Books	32,230	0.0%	160,284	0.0%	234,872	0.0%
440000	Instructional Media Materials	236,334	0.0%	699,428	0.1%	649,949	0.1%
450000	Supplies	3,322,375	0.7%	5,928,015	1.0%	5,182,007	0.9%
490000	Misc Supplies & Books	0	0.0%	112,760	0.0%	132,000	0.0%
	<b>TOTAL PRINTING &amp; SUPPLIES</b>	<b>3,590,939</b>	<b>0.7%</b>	<b>6,900,487</b>	<b>1.1%</b>	<b>6,198,828</b>	<b>1.0%</b>
540000	Insurance	4,574,269	0.9%	6,438,940	1.0%	3,267,884	0.5%
550000	Utilities & Housekeeping Expense	14,030,178	2.8%	16,207,122	2.6%	14,406,979	2.4%
560000	Contracts & Rentals	26,541,689	5.2%	32,086,627	5.2%	29,627,287	4.9%
570000	Legal, Election, Audit	9,095,255	1.8%	8,161,895	1.3%	8,052,284	1.3%
580000	Other Expense	8,075,890	1.6%	14,614,803	2.4%	12,644,668	2.1%
590000	Misc Other Expense	14,988	0.0%	20,000	0.0%	98,422	0.0%
	<b>TOTAL OPERATING EXPENSES</b>	<b>62,332,269</b>	<b>12.3%</b>	<b>77,529,387</b>	<b>12.6%</b>	<b>68,097,524</b>	<b>11.3%</b>
620000	Buildings	4,205	0.0%	85,901	0.0%	45,901	0.0%
640000	Equipment	1,287,558	0.3%	4,127,946	0.7%	3,886,099	0.6%
650000	Lease/Purchase	683,281	0.1%	904,036	0.1%	795,650	0.1%
690000	Misc Capital Outlay	0	0.0%	50,000	0.0%	75,000	0.0%
	<b>TOTAL CAPITAL OUTLAY</b>	<b>1,975,043</b>	<b>0.4%</b>	<b>5,167,883</b>	<b>0.8%</b>	<b>4,802,650</b>	<b>0.8%</b>
730000	Interfund Transfers	6,787,321	1.3%	12,507,994	2.0%	6,258,382	1.0%
739800	Intrafund Transfer w/in Loc	144,758	0.0%	0	0.0%	0	0.0%
739900	Intrafund Transfer - Restr/Unrestr	1,993,268	0.4%	3,166,448	0.5%	1,525,101	0.3%
750000	Loans/Grants	0	0.0%	847	0.0%	0	0.0%
790000	Unallocated/Reserves	0	0.0%	52,853,275	8.6%	66,641,234	11.0%
	<b>TOTAL OTHER</b>	<b>8,925,347</b>	<b>1.8%</b>	<b>68,528,564</b>	<b>11.2%</b>	<b>74,424,717</b>	<b>12.3%</b>
	Less Intrafund w/in Loc	144,758		0		0	
	<b>TOTAL UNRESTRICTED</b>	<b>507,749,941</b>	<b>100.0%</b>	<b>614,213,549</b>	<b>100.0%</b>	<b>603,416,603</b>	<b>100.0%</b>

\*2013-14 Current Budget is as of APRIL 2014 closing.

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

C/I	DESCRIPTION	2012-13 EXPENDITURE	% of Total	2013-14 CURRENT BUDGET*	% of Total	2014-15 TENTATIVE BUDGET	% of Total
110000	Teaching, Regular	13,814,720	25.1%	14,510,193	24.7%	14,087,955	24.9%
120000	Non-Teaching, Regular	4,938,638	9.0%	5,160,521	8.8%	5,384,503	9.5%
130000	Teaching, Hourly	9,632,873	17.5%	10,220,206	17.4%	8,651,271	15.3%
140000	Non-Teaching, Hourly	258,246	0.5%	229,078	0.4%	154,106	0.3%
	<b>TOTAL CERTIFICATED SALARIES</b>	<b>28,644,477</b>	<b>52.1%</b>	<b>30,119,998</b>	<b>51.3%</b>	<b>28,277,835</b>	<b>50.0%</b>
210000	Classified, Regular	8,790,465	16.0%	9,011,139	15.4%	9,109,603	16.1%
220000	Instructional Aides, Regular	1,920,241	3.5%	1,977,151	3.4%	1,997,001	3.5%
230000	Sub/Relief, Unclassified	223,130	0.4%	239,557	0.4%	41,007	0.1%
240000	Instructional Aides, Non-Perm	247,269	0.5%	151,394	0.3%	80,000	0.1%
	<b>TOTAL NON-CERTIF SALARIES</b>	<b>11,181,105</b>	<b>20.4%</b>	<b>11,379,241</b>	<b>19.4%</b>	<b>11,227,611</b>	<b>19.9%</b>
390000	Misc Employee Benefits	11,447,018	20.8%	11,446,130	19.5%	12,063,234	21.3%
	<b>TOTAL BENEFITS</b>	<b>11,447,018</b>	<b>20.8%</b>	<b>11,446,130</b>	<b>19.5%</b>	<b>12,063,234</b>	<b>21.3%</b>
420000	Books	1,788	0.0%	44,625	0.1%	30,000	0.1%
440000	Instructional Media Materials	61,287	0.1%	68,768	0.1%	2	0.0%
450000	Supplies	229,302	0.4%	306,277	0.5%	276,635	0.5%
	<b>TOTAL PRINTING &amp; SUPPLIES</b>	<b>292,378</b>	<b>0.5%</b>	<b>419,670</b>	<b>0.7%</b>	<b>306,637</b>	<b>0.5%</b>
550000	Utilities & Housekeeping Expense	1,840,779	3.4%	2,519,556	4.3%	2,064,257	3.7%
560000	Contracts & Rentals	558,228	1.0%	1,091,455	1.9%	871,189	1.5%
570000	Legal, Election, Audit	0	0.0%	5,018	0.0%	5,000	0.0%
580000	Other Expense	455,183	0.8%	801,938	1.4%	742,360	1.3%
	<b>TOTAL OPERATING EXPENSES</b>	<b>2,854,191</b>	<b>5.2%</b>	<b>4,417,967</b>	<b>7.5%</b>	<b>3,682,806</b>	<b>6.5%</b>
620000	Buildings	0	0.0%	25,000	0.0%	25,000	0.0%
640000	Equipment	223,152	0.4%	139,571	0.2%	187,418	0.3%
650000	Lease/Purchase	84,153	0.2%	110,384	0.2%	104,163	0.2%
	<b>TOTAL CAPITAL OUTLAY</b>	<b>307,305</b>	<b>0.6%</b>	<b>274,955</b>	<b>0.5%</b>	<b>316,581</b>	<b>0.6%</b>
730000	Interfund Transfers	45,000	0.1%	45,000	0.1%	0	0.0%
739900	Intrafund Transfer - Restr/Unrestr	157,933	0.3%	158,902	0.3%	109,048	0.2%
790000	Unallocated/Reserves	0	0.0%	428,980	0.7%	565,492	1.0%
	<b>TOTAL OTHER</b>	<b>202,933</b>	<b>0.4%</b>	<b>632,882</b>	<b>1.1%</b>	<b>674,540</b>	<b>1.2%</b>
	Less Intrafund w/in Loc	0		0		0	
	<b>TOTAL UNRESTRICTED</b>	<b>54,929,406</b>	<b>100.0%</b>	<b>58,690,843</b>	<b>100.0%</b>	<b>56,549,244</b>	<b>100.0%</b>

\*2013-14 Current Budget is as of APRIL 2014 closing.

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

C/I	DESCRIPTION	2012-13 EXPENDITURE	% of Total	2013-14 CURRENT BUDGET*	% of Total	2014-15 TENTATIVE BUDGET	% of Total
110000	Teaching, Regular	18,863,951	22.6%	20,308,993	19.8%	21,069,615	24.7%
120000	Non-Teaching, Regular	7,111,857	8.5%	7,777,765	7.6%	8,495,861	9.9%
130000	Teaching, Hourly	14,769,264	17.7%	16,479,964	16.1%	14,189,933	16.6%
140000	Non-Teaching, Hourly	748,870	0.9%	1,269,628	1.2%	1,229,007	1.4%
	<b>TOTAL CERTIFICATED SALARIES</b>	<b>41,493,943</b>	<b>49.7%</b>	<b>45,836,350</b>	<b>44.8%</b>	<b>44,984,416</b>	<b>52.6%</b>
210000	Classified, Regular	12,280,125	14.7%	13,124,249	12.8%	13,659,973	16.0%
220000	Instructional Aides, Regular	1,995,354	2.4%	2,170,626	2.1%	2,051,098	2.4%
230000	Sub/Relief, Unclassified	917,475	1.1%	1,472,763	1.4%	1,292,369	1.5%
240000	Instructional Aides, Non-Perm	624,057	0.7%	997,651	1.0%	1,104,830	1.3%
	<b>TOTAL NON-CERTIF SALARIES</b>	<b>15,817,011</b>	<b>18.9%</b>	<b>17,765,289</b>	<b>17.4%</b>	<b>18,108,270</b>	<b>21.2%</b>
390000	Misc Employee Benefits	16,444,281	19.7%	17,862,006	17.4%	5,266,132	6.2%
	<b>TOTAL BENEFITS</b>	<b>16,444,281</b>	<b>19.7%</b>	<b>17,862,006</b>	<b>17.4%</b>	<b>5,266,132</b>	<b>6.2%</b>
420000	Books	19,248	0.0%	74,831	0.1%	137,429	0.2%
440000	Instructional Media Materials	109,862	0.1%	101,080	0.1%	121,452	0.1%
450000	Supplies	848,769	1.0%	1,728,828	1.7%	1,332,186	1.6%
	<b>TOTAL PRINTING &amp; SUPPLIES</b>	<b>977,880</b>	<b>1.2%</b>	<b>1,904,739</b>	<b>1.9%</b>	<b>1,591,067</b>	<b>1.9%</b>
550000	Utilities & Housekeeping Expense	2,780,796	3.3%	3,106,424	3.0%	3,189,578	3.7%
560000	Contracts & Rentals	3,873,467	4.6%	5,482,382	5.4%	4,831,827	5.7%
580000	Other Expense	1,175,837	1.4%	2,673,685	2.6%	3,267,482	3.8%
	<b>TOTAL OPERATING EXPENSES</b>	<b>7,830,100</b>	<b>9.4%</b>	<b>11,262,491</b>	<b>11.0%</b>	<b>11,288,887</b>	<b>13.2%</b>
620000	Buildings	0	0.0%	10,706	0.0%	10,706	0.0%
640000	Equipment	298,023	0.4%	2,601,203	2.5%	2,681,285	3.1%
650000	Lease/Purchase	138,581	0.2%	195,981	0.2%	224,552	0.3%
	<b>TOTAL CAPITAL OUTLAY</b>	<b>436,604</b>	<b>0.5%</b>	<b>2,807,890</b>	<b>2.7%</b>	<b>2,916,543</b>	<b>3.4%</b>
730000	Interfund Transfers	387,834	0.5%	379,003	0.4%	341,698	0.4%
739900	Intrafund Transfer - Restr/Unrestr	128,028	0.2%	128,027	0.1%	115,478	0.1%
790000	Unallocated/Reserves	0	0.0%	4,428,327	4.3%	854,873	1.0%
	<b>TOTAL OTHER</b>	<b>515,862</b>	<b>0.6%</b>	<b>4,935,357</b>	<b>4.8%</b>	<b>1,312,049</b>	<b>1.5%</b>
	Less Intrafund w/in Loc	0		0		0	
	<b>TOTAL UNRESTRICTED</b>	<b>83,515,681</b>	<b>100.0%</b>	<b>102,374,122</b>	<b>100.0%</b>	<b>85,467,364</b>	<b>100.0%</b>

\*2013-14 Current Budget is as of APRIL 2014 closing.



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

C/I	DESCRIPTION	2012-13 EXPENDITURE	% of Total	2013-14 CURRENT BUDGET*	% of Total	2014-15 TENTATIVE BUDGET	% of Total
110000	Teaching, Regular	6,343,591	21.7%	5,893,104	19.1%	6,696,006	23.2%
120000	Non-Teaching, Regular	3,182,937	10.9%	2,751,420	8.9%	3,276,249	11.3%
130000	Teaching, Hourly	5,094,023	17.4%	5,976,699	19.3%	2,406,986	8.3%
140000	Non-Teaching, Hourly	298,236	1.0%	97,484	0.3%	214,743	0.7%
	<b>TOTAL CERTIFICATED SALARIES</b>	<b>14,918,787</b>	<b>51.1%</b>	<b>14,718,707</b>	<b>47.6%</b>	<b>12,593,984</b>	<b>43.6%</b>
210000	Classified, Regular	5,128,911	17.6%	5,241,483	17.0%	5,729,156	19.8%
220000	Instructional Aides, Regular	619,028	2.1%	615,587	2.0%	645,980	2.2%
230000	Sub/Relief, Unclassified	181,232	0.6%	63,323	0.2%	128,788	0.4%
240000	Instructional Aides, Non-Perm	196,066	0.7%	40,000	0.1%	16,883	0.1%
	<b>TOTAL NON-CERTIF SALARIES</b>	<b>6,125,237</b>	<b>21.0%</b>	<b>5,960,393</b>	<b>19.3%</b>	<b>6,520,807</b>	<b>22.6%</b>
390000	Misc Employee Benefits	6,191,852	21.2%	6,887,992	22.3%	7,027,338	24.3%
	<b>TOTAL BENEFITS</b>	<b>6,191,852</b>	<b>21.2%</b>	<b>6,887,992</b>	<b>22.3%</b>	<b>7,027,338</b>	<b>24.3%</b>
420000	Books	64	0.0%	100	0.0%	0	0.0%
440000	Instructional Media Materials	63	0.0%	367	0.0%	0	0.0%
450000	Supplies	201,489	0.7%	215,596	0.7%	33,067	0.1%
	<b>TOTAL PRINTING &amp; SUPPLIES</b>	<b>201,616</b>	<b>0.7%</b>	<b>216,063</b>	<b>0.7%</b>	<b>33,067</b>	<b>0.1%</b>
540000	Insurance	0	0.0%	600	0.0%	600	0.0%
550000	Utilities & Housekeeping Expense	861,481	2.9%	936,552	3.0%	997,900	3.5%
560000	Contracts & Rentals	193,788	0.7%	272,714	0.9%	307,628	1.1%
580000	Other Expense	187,903	0.6%	616,331	2.0%	642,222	2.2%
	<b>TOTAL OPERATING EXPENSES</b>	<b>1,243,172</b>	<b>4.3%</b>	<b>1,826,197</b>	<b>5.9%</b>	<b>1,948,350</b>	<b>6.7%</b>
620000	Buildings	4,093	0.0%	0	0.0%	0	0.0%
640000	Equipment	38,435	0.1%	30,387	0.1%	7,746	0.0%
650000	Lease/Purchase	11,377	0.0%	10,461	0.0%	883	0.0%
	<b>TOTAL CAPITAL OUTLAY</b>	<b>53,905</b>	<b>0.2%</b>	<b>40,848</b>	<b>0.1%</b>	<b>8,629</b>	<b>0.0%</b>
730000	Interfund Transfers	293,246	1.0%	138,013	0.4%	118,921	0.4%
739900	Intrafund Transfer - Restr/Unrestr	179,187	0.6%	234,928	0.8%	168,419	0.6%
790000	Unallocated/Reserves	0	0.0%	886,075	2.9%	455,067	1.6%
	<b>TOTAL OTHER</b>	<b>472,433</b>	<b>1.6%</b>	<b>1,259,016</b>	<b>4.1%</b>	<b>742,407</b>	<b>2.6%</b>
	Less Intrafund w/in Loc	0		0		0	
	<b>TOTAL UNRESTRICTED</b>	<b>29,207,002</b>	<b>100.0%</b>	<b>30,909,216</b>	<b>100.0%</b>	<b>28,874,582</b>	<b>100.0%</b>

\*2013-14 Current Budget is as of APRIL 2014 closing.

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

C/I	DESCRIPTION	2012-13 EXPENDITURE	% of Total	2013-14 CURRENT BUDGET*	% of Total	2014-15 TENTATIVE BUDGET	% of Total
110000	Teaching, Regular	5,013,063	18.9%	4,956,466	17.8%	5,458,440	20.1%
120000	Non-Teaching, Regular	2,714,970	10.2%	2,596,208	9.3%	2,632,822	9.7%
130000	Teaching, Hourly	4,538,726	17.1%	3,574,649	12.8%	3,969,452	14.6%
140000	Non-Teaching, Hourly	233,568	0.9%	93,050	0.3%	93,053	0.3%
190000	Misc Certificated Salaries	0	0.0%	592,703	2.1%	0	0.0%
	<b>TOTAL CERTIFICATED SALARIES</b>	<b>12,500,327</b>	<b>47.1%</b>	<b>11,813,076</b>	<b>42.4%</b>	<b>12,153,767</b>	<b>44.7%</b>
210000	Classified, Regular	5,355,609	20.2%	5,548,341	19.9%	5,628,234	20.7%
220000	Instructional Aides, Regular	624,234	2.4%	659,172	2.4%	641,324	2.4%
230000	Sub/Relief, Unclassified	174,342	0.7%	45,495	0.2%	2,832	0.0%
240000	Instructional Aides, Non-Perm	96,026	0.4%	53,843	0.2%	53,621	0.2%
	<b>TOTAL NON-CERTIF SALARIES</b>	<b>6,250,211</b>	<b>23.5%</b>	<b>6,306,851</b>	<b>22.6%</b>	<b>6,326,011</b>	<b>23.3%</b>
390000	Misc Employee Benefits	5,669,855	21.4%	5,945,924	21.3%	6,365,001	23.4%
	<b>TOTAL BENEFITS</b>	<b>5,669,855</b>	<b>21.4%</b>	<b>5,945,924</b>	<b>21.3%</b>	<b>6,365,001</b>	<b>23.4%</b>
420000	Books	1,845	0.0%	8,700	0.0%	8,700	0.0%
440000	Instructional Media Materials	(8)	0.0%	15,751	0.1%	15,751	0.1%
450000	Supplies	196,574	0.7%	363,864	1.3%	347,171	1.3%
	<b>TOTAL PRINTING &amp; SUPPLIES</b>	<b>198,411</b>	<b>0.7%</b>	<b>388,315</b>	<b>1.4%</b>	<b>371,622</b>	<b>1.4%</b>
550000	Utilities & Housekeeping Expense	1,264,524	4.8%	1,490,429	5.3%	727,722	2.7%
560000	Contracts & Rentals	201,684	0.8%	361,463	1.3%	205,672	0.8%
580000	Other Expense	311,544	1.2%	471,467	1.7%	407,263	1.5%
590000	Misc Other Expense	0	0.0%	0	0.0%	5,000	0.0%
	<b>TOTAL OPERATING EXPENSES</b>	<b>1,777,752</b>	<b>6.7%</b>	<b>2,323,359</b>	<b>8.3%</b>	<b>1,345,657</b>	<b>4.9%</b>
640000	Equipment	16,186	0.1%	29,138	0.1%	90,329	0.3%
650000	Lease/Purchase	11,016	0.0%	11,251	0.0%	11,251	0.0%
	<b>TOTAL CAPITAL OUTLAY</b>	<b>27,202</b>	<b>0.1%</b>	<b>40,389</b>	<b>0.1%</b>	<b>101,580</b>	<b>0.4%</b>
730000	Interfund Transfers	2,000	0.0%	2,000	0.0%	2,000	0.0%
739900	Intrafund Transfer - Restr/Unrestr	124,589	0.5%	109,518	0.4%	108,867	0.4%
790000	Unallocated/Reserves	0	0.0%	943,909	3.4%	411,367	1.5%
	<b>TOTAL OTHER</b>	<b>126,589</b>	<b>0.5%</b>	<b>1,055,427</b>	<b>3.8%</b>	<b>522,234</b>	<b>1.9%</b>
	Less Intrafund w/in Loc	0		0		0	
	<b>TOTAL UNRESTRICTED</b>	<b>26,550,347</b>	<b>100.0%</b>	<b>27,873,341</b>	<b>100.0%</b>	<b>27,185,872</b>	<b>100.0%</b>

\*2013-14 Current Budget is as of APRIL 2014 closing.

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

C/I	DESCRIPTION	2012-13 EXPENDITURE	% of Total	2013-14 CURRENT BUDGET*	% of Total	2014-15 TENTATIVE BUDGET	% of Total
110000	Teaching, Regular	12,947,082	23.7%	12,536,184	18.7%	14,111,489	24.5%
120000	Non-Teaching, Regular	4,769,991	8.7%	5,104,244	7.6%	5,401,232	9.4%
130000	Teaching, Hourly	9,769,699	17.9%	16,846,403	25.2%	9,517,450	16.5%
140000	Non-Teaching, Hourly	331,697	0.6%	317,644	0.5%	248,659	0.4%
190000	Misc Certificated Salaries	0	0.0%	388,054	0.6%	167,374	0.3%
	<b>TOTAL CERTIFICATED SALARIES</b>	<b>27,818,469</b>	<b>50.8%</b>	<b>35,192,529</b>	<b>52.6%</b>	<b>29,446,204</b>	<b>51.1%</b>
210000	Classified, Regular	8,805,698	16.1%	9,301,875	13.9%	9,455,069	16.4%
220000	Instructional Aides, Regular	1,976,978	3.6%	1,860,801	2.8%	1,974,424	3.4%
230000	Sub/Relief, Unclassified	251,186	0.5%	149,033	0.2%	168,672	0.3%
240000	Instructional Aides, Non-Perm	260,003	0.5%	226,020	0.3%	226,020	0.4%
290000	Misc Non-Certificated Salaries	0	0.0%	0	0.0%	97,704	0.2%
	<b>TOTAL NON-CERTIF SALARIES</b>	<b>11,293,865</b>	<b>20.6%</b>	<b>11,537,729</b>	<b>17.2%</b>	<b>11,921,889</b>	<b>20.7%</b>
350000	State Unemployment Insurance	(4,115)	0.0%	0	0.0%	0	0.0%
390000	Misc Employee Benefits	11,741,254	21.5%	12,158,471	18.2%	12,399,978	21.5%
	<b>TOTAL BENEFITS</b>	<b>11,737,139</b>	<b>21.4%</b>	<b>12,158,471</b>	<b>18.2%</b>	<b>12,399,978</b>	<b>21.5%</b>
420000	Books	10	0.0%	9,243	0.0%	0	0.0%
440000	Instructional Media Materials	(18)	0.0%	364,666	0.5%	321,334	0.6%
450000	Supplies	320,135	0.6%	544,036	0.8%	527,670	0.9%
490000	Misc Supplies & Books	0	0.0%	92,760	0.1%	102,000	0.2%
	<b>TOTAL PRINTING &amp; SUPPLIES</b>	<b>320,127</b>	<b>0.6%</b>	<b>1,010,705</b>	<b>1.5%</b>	<b>951,004</b>	<b>1.6%</b>
540000	Insurance	0	0.0%	12,000	0.0%	13,501	0.0%
550000	Utilities & Housekeeping Expense	1,642,023	3.0%	1,903,043	2.8%	688,387	1.2%
560000	Contracts & Rentals	377,884	0.7%	542,345	0.8%	456,596	0.8%
570000	Legal, Election, Audit	75,000	0.1%	0	0.0%	0	0.0%
580000	Other Expense	674,955	1.2%	1,014,704	1.5%	762,008	1.3%
	<b>TOTAL OPERATING EXPENSES</b>	<b>2,769,862</b>	<b>5.1%</b>	<b>3,472,092</b>	<b>5.2%</b>	<b>1,920,492</b>	<b>3.3%</b>
620000	Buildings	0	0.0%	40,000	0.1%	0	0.0%
640000	Equipment	512,669	0.9%	263,573	0.4%	197,503	0.3%
650000	Lease/Purchase	3,744	0.0%	122,366	0.2%	2	0.0%
	<b>TOTAL CAPITAL OUTLAY</b>	<b>516,413</b>	<b>0.9%</b>	<b>425,939</b>	<b>0.6%</b>	<b>197,505</b>	<b>0.3%</b>
730000	Interfund Transfers	81,000	0.1%	81,000	0.1%	130,000	0.2%
739900	Intrafund Transfer - Restr/Unrestr	186,659	0.3%	159,325	0.2%	125,291	0.2%
790000	Unallocated/Reserves	0	0.0%	2,909,025	4.3%	583,763	1.0%
	<b>TOTAL OTHER</b>	<b>267,659</b>	<b>0.5%</b>	<b>3,149,350</b>	<b>4.7%</b>	<b>839,054</b>	<b>1.5%</b>
	Less Intrafund w/in Loc	0		0		0	
	<b>TOTAL UNRESTRICTED</b>	<b>54,723,533</b>	<b>100.0%</b>	<b>66,946,815</b>	<b>100.0%</b>	<b>57,676,126</b>	<b>100.0%</b>

\*2013-14 Current Budget is as of APRIL 2014 closing.

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

C/I	DESCRIPTION	2012-13 EXPENDITURE	% of Total	2013-14 CURRENT BUDGET*	% of Total	2014-15 TENTATIVE BUDGET	% of Total
110000	Teaching, Regular	4,386,922	17.9%	4,055,611	16.9%	3,969,392	17.1%
120000	Non-Teaching, Regular	3,011,905	12.3%	2,762,149	11.5%	3,529,022	15.2%
130000	Teaching, Hourly	4,643,853	18.9%	3,591,057	15.0%	1,374,083	5.9%
140000	Non-Teaching, Hourly	225,125	0.9%	122,320	0.5%	193,003	0.8%
	<b>TOTAL CERTIFICATED SALARIES</b>	<b>12,267,805</b>	<b>50.0%</b>	<b>10,531,137</b>	<b>44.0%</b>	<b>9,065,500</b>	<b>39.1%</b>
210000	Classified, Regular	4,348,599	17.7%	4,458,400	18.6%	4,502,414	19.4%
220000	Instructional Aides, Regular	582,276	2.4%	620,711	2.6%	611,808	2.6%
230000	Sub/Relief, Unclassified	190,149	0.8%	125,179	0.5%	36,000	0.2%
240000	Instructional Aides, Non-Perm	92,427	0.4%	118,557	0.5%	108,000	0.5%
	<b>TOTAL NON-CERTIF SALARIES</b>	<b>5,213,451</b>	<b>21.2%</b>	<b>5,322,847</b>	<b>22.2%</b>	<b>5,258,222</b>	<b>22.7%</b>
340000	Medical/Dental Contributions	0	0.0%	313	0.0%	0	0.0%
350000	State Unemployment Insurance	0	0.0%	7	0.0%	0	0.0%
390000	Misc Employee Benefits	4,959,582	20.2%	4,053,659	16.9%	5,388,591	23.3%
	<b>TOTAL BENEFITS</b>	<b>4,959,582</b>	<b>20.2%</b>	<b>4,053,979</b>	<b>16.9%</b>	<b>5,388,591</b>	<b>23.3%</b>
420000	Books	0	0.0%	3,350	0.0%	15,000	0.1%
440000	Instructional Media Materials	100	0.0%	49,000	0.2%	40,000	0.2%
450000	Supplies	78,577	0.3%	129,524	0.5%	100,449	0.4%
	<b>TOTAL PRINTING &amp; SUPPLIES</b>	<b>78,677</b>	<b>0.3%</b>	<b>181,874</b>	<b>0.8%</b>	<b>155,449</b>	<b>0.7%</b>
550000	Utilities & Housekeeping Expense	1,082,825	4.4%	1,324,427	5.5%	1,708,250	7.4%
560000	Contracts & Rentals	337,618	1.4%	473,483	2.0%	395,398	1.7%
580000	Other Expense	209,080	0.9%	379,664	1.6%	368,812	1.6%
	<b>TOTAL OPERATING EXPENSES</b>	<b>1,629,522</b>	<b>6.6%</b>	<b>2,177,574</b>	<b>9.1%</b>	<b>2,472,460</b>	<b>10.7%</b>
620000	Buildings	112	0.0%	0	0.0%	0	0.0%
640000	Equipment	2,238	0.0%	23,877	0.1%	4,500	0.0%
650000	Lease/Purchase	370,960	1.5%	390,050	1.6%	390,000	1.7%
	<b>TOTAL CAPITAL OUTLAY</b>	<b>373,310</b>	<b>1.5%</b>	<b>413,927</b>	<b>1.7%</b>	<b>394,500</b>	<b>1.7%</b>
739900	Intrafund Transfer - Restr/Unrestr	20,451	0.1%	157,360	0.7%	16,041	0.1%
790000	Unallocated/Reserves	0	0.0%	1,105,107	4.6%	412,556	1.8%
	<b>TOTAL OTHER</b>	<b>20,451</b>	<b>0.1%</b>	<b>1,262,467</b>	<b>5.3%</b>	<b>428,597</b>	<b>1.9%</b>
	Less Intrafund w/in Loc	0		0		0	
	<b>TOTAL UNRESTRICTED</b>	<b>24,542,798</b>	<b>100.0%</b>	<b>23,943,805</b>	<b>100.0%</b>	<b>23,163,319</b>	<b>100.0%</b>

\*2013-14 Current Budget is as of APRIL 2014 closing.

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

C/I	DESCRIPTION	2012-13 EXPENDITURE	% of Total	2013-14 CURRENT BUDGET*	% of Total	2014-15 TENTATIVE BUDGET	% of Total
110000	Teaching, Regular	13,181,773	26.9%	9,448,443	18.1%	8,383,199	16.8%
120000	Non-Teaching, Regular	4,111,746	8.4%	3,771,214	7.2%	3,934,564	7.9%
130000	Teaching, Hourly	7,104,619	14.5%	8,235,649	15.8%	7,873,229	15.7%
140000	Non-Teaching, Hourly	391,903	0.8%	128,660	0.2%	128,658	0.3%
	<b>TOTAL CERTIFICATED SALARIES</b>	<b>24,790,041</b>	<b>50.5%</b>	<b>21,583,966</b>	<b>41.4%</b>	<b>20,319,650</b>	<b>40.6%</b>
210000	Classified, Regular	8,752,063	17.8%	9,015,893	17.3%	9,592,460	19.2%
220000	Instructional Aides, Regular	926,206	1.9%	1,027,489	2.0%	1,133,058	2.3%
230000	Sub/Relief, Unclassified	359,847	0.7%	365,443	0.7%	279,410	0.6%
240000	Instructional Aides, Non-Perm	157,100	0.3%	182,239	0.3%	176,540	0.4%
	<b>TOTAL NON-CERTIF SALARIES</b>	<b>10,195,215</b>	<b>20.8%</b>	<b>10,591,064</b>	<b>20.3%</b>	<b>11,181,468</b>	<b>22.4%</b>
390000	Misc Employee Benefits	10,533,892	21.5%	11,886,190	22.8%	11,794,839	23.6%
	<b>TOTAL BENEFITS</b>	<b>10,533,892</b>	<b>21.5%</b>	<b>11,886,190</b>	<b>22.8%</b>	<b>11,794,839</b>	<b>23.6%</b>
420000	Books	(8)	0.0%	5,342	0.0%	30,045	0.1%
440000	Instructional Media Materials	(4,835)	0.0%	75,449	0.1%	64,033	0.1%
450000	Supplies	596,430	1.2%	1,321,584	2.5%	1,285,725	2.6%
	<b>TOTAL PRINTING &amp; SUPPLIES</b>	<b>591,587</b>	<b>1.2%</b>	<b>1,402,375</b>	<b>2.7%</b>	<b>1,379,803</b>	<b>2.8%</b>
550000	Utilities & Housekeeping Expense	1,178,450	2.4%	1,546,365	3.0%	1,484,974	3.0%
560000	Contracts & Rentals	347,382	0.7%	530,641	1.0%	489,410	1.0%
580000	Other Expense	702,563	1.4%	1,314,632	2.5%	1,286,811	2.6%
	<b>TOTAL OPERATING EXPENSES</b>	<b>2,228,394</b>	<b>4.5%</b>	<b>3,391,638</b>	<b>6.5%</b>	<b>3,261,195</b>	<b>6.5%</b>
640000	Equipment	98,264	0.2%	446,580	0.9%	362,483	0.7%
650000	Lease/Purchase	8,550	0.0%	8,004	0.0%	8,004	0.0%
	<b>TOTAL CAPITAL OUTLAY</b>	<b>106,815</b>	<b>0.2%</b>	<b>454,584</b>	<b>0.9%</b>	<b>370,487</b>	<b>0.7%</b>
730000	Interfund Transfers	247,505	0.5%	379,610	0.7%	203,670	0.4%
739900	Intrafund Transfer - Restr/Unrestr	396,596	0.8%	473,765	0.9%	204,832	0.4%
750000	Loans/Grants	0	0.0%	847	0.0%	0	0.0%
790000	Unallocated/Reserves	0	0.0%	1,940,314	3.7%	1,289,380	2.6%
	<b>TOTAL OTHER</b>	<b>644,101</b>	<b>1.3%</b>	<b>2,794,536</b>	<b>5.4%</b>	<b>1,697,882</b>	<b>3.4%</b>
	Less Intrafund w/in Loc	0		0		0	
	<b>TOTAL UNRESTRICTED</b>	<b>49,090,045</b>	<b>100.0%</b>	<b>52,104,353</b>	<b>100.0%</b>	<b>50,005,324</b>	<b>100.0%</b>

\*2013-14 Current Budget is as of APRIL 2014 closing.

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

C/I	DESCRIPTION	2012-13 EXPENDITURE	% of Total	2013-14 CURRENT BUDGET*	% of Total	2014-15 TENTATIVE BUDGET	% of Total
110000	Teaching, Regular	13,020,718	24.8%	12,285,475	23.5%	12,445,801	24.4%
120000	Non-Teaching, Regular	5,107,813	9.7%	5,379,124	10.3%	5,330,733	10.5%
130000	Teaching, Hourly	8,920,618	17.0%	5,924,429	11.3%	6,589,119	12.9%
140000	Non-Teaching, Hourly	368,816	0.7%	351,732	0.7%	117,500	0.2%
	<b>TOTAL CERTIFICATED SALARIES</b>	<b>27,417,965</b>	<b>52.3%</b>	<b>23,940,760</b>	<b>45.7%</b>	<b>24,483,153</b>	<b>48.0%</b>
210000	Classified, Regular	8,650,173	16.5%	9,077,560	17.3%	9,132,491	17.9%
220000	Instructional Aides, Regular	1,215,758	2.3%	1,222,488	2.3%	1,177,175	2.3%
230000	Sub/Relief, Unclassified	650,396	1.2%	482,837	0.9%	397,668	0.8%
240000	Instructional Aides, Non-Perm	308,729	0.6%	268,725	0.5%	244,550	0.5%
	<b>TOTAL NON-CERTIF SALARIES</b>	<b>10,825,055</b>	<b>20.6%</b>	<b>11,051,610</b>	<b>21.1%</b>	<b>10,951,884</b>	<b>21.5%</b>
390000	Misc Employee Benefits	10,886,260	20.8%	10,748,143	20.5%	10,974,737	21.5%
	<b>TOTAL BENEFITS</b>	<b>10,886,260</b>	<b>20.8%</b>	<b>10,748,143</b>	<b>20.5%</b>	<b>10,974,737</b>	<b>21.5%</b>
420000	Books	(779)	0.0%	0	0.0%	0	0.0%
440000	Instructional Media Materials	5,133	0.0%	14,245	0.0%	43,626	0.1%
450000	Supplies	314,725	0.6%	389,597	0.7%	379,696	0.7%
	<b>TOTAL PRINTING &amp; SUPPLIES</b>	<b>319,079</b>	<b>0.6%</b>	<b>403,842</b>	<b>0.8%</b>	<b>423,322</b>	<b>0.8%</b>
540000	Insurance	1,423	0.0%	1,423	0.0%	1,423	0.0%
550000	Utilities & Housekeeping Expense	1,794,445	3.4%	1,635,557	3.1%	1,646,428	3.2%
560000	Contracts & Rentals	413,805	0.8%	658,748	1.3%	619,472	1.2%
580000	Other Expense	374,762	0.7%	755,696	1.4%	608,142	1.2%
590000	Misc Other Expense	0	0.0%	0	0.0%	15,000	0.0%
	<b>TOTAL OPERATING EXPENSES</b>	<b>2,584,434</b>	<b>4.9%</b>	<b>3,051,424</b>	<b>5.8%</b>	<b>2,890,465</b>	<b>5.7%</b>
640000	Equipment	28,505	0.1%	145,993	0.3%	14,693	0.0%
650000	Lease/Purchase	19,335	0.0%	20,317	0.0%	20,317	0.0%
690000	Misc Capital Outlay	0	0.0%	0	0.0%	25,000	0.0%
	<b>TOTAL CAPITAL OUTLAY</b>	<b>47,840</b>	<b>0.1%</b>	<b>166,310</b>	<b>0.3%</b>	<b>60,010</b>	<b>0.1%</b>
739900	Intrafund Transfer - Restr/Unrestr	364,033	0.7%	437,254	0.8%	264,258	0.5%
790000	Unallocated/Reserves	0	0.0%	2,557,949	4.9%	910,612	1.8%
	<b>TOTAL OTHER</b>	<b>364,033</b>	<b>0.7%</b>	<b>2,995,203</b>	<b>5.7%</b>	<b>1,174,870</b>	<b>2.3%</b>
	Less Intrafund w/in Loc	0		0		0	
	<b>TOTAL UNRESTRICTED</b>	<b>52,444,667</b>	<b>100.0%</b>	<b>52,357,292</b>	<b>100.0%</b>	<b>50,958,441</b>	<b>100.0%</b>

\*2013-14 Current Budget is as of APRIL 2014 closing.

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

C/I	DESCRIPTION	2012-13 EXPENDITURE	% of Total	2013-14 CURRENT BUDGET*	% of Total	2014-15 TENTATIVE BUDGET	% of Total
110000	Teaching, Regular	6,038,375	20.3%	6,046,495	17.6%	6,385,696	21.1%
120000	Non-Teaching, Regular	2,972,454	10.0%	3,021,421	8.8%	3,307,097	10.9%
130000	Teaching, Hourly	5,026,368	16.9%	6,911,840	20.1%	4,302,699	14.2%
140000	Non-Teaching, Hourly	301,962	1.0%	388,945	1.1%	386,885	1.3%
	<b>TOTAL CERTIFICATED SALARIES</b>	<b>14,339,158</b>	<b>48.2%</b>	<b>16,368,701</b>	<b>47.7%</b>	<b>14,382,377</b>	<b>47.5%</b>
210000	Classified, Regular	5,687,694	19.1%	5,953,269	17.3%	6,219,383	20.5%
220000	Instructional Aides, Regular	763,386	2.6%	770,416	2.2%	783,312	2.6%
230000	Sub/Relief, Unclassified	77,044	0.3%	87,843	0.3%	57,293	0.2%
240000	Instructional Aides, Non-Perm	173,391	0.6%	184,309	0.5%	180,135	0.6%
	<b>TOTAL NON-CERTIF SALARIES</b>	<b>6,701,515</b>	<b>22.5%</b>	<b>6,995,837</b>	<b>20.4%</b>	<b>7,240,123</b>	<b>23.9%</b>
390000	Misc Employee Benefits	6,300,161	21.2%	6,613,089	19.3%	5,569,266	18.4%
	<b>TOTAL BENEFITS</b>	<b>6,300,161</b>	<b>21.2%</b>	<b>6,613,089</b>	<b>19.3%</b>	<b>5,569,266</b>	<b>18.4%</b>
420000	Books	7,419	0.0%	12,026	0.0%	11,631	0.0%
440000	Instructional Media Materials	64,000	0.2%	5,102	0.0%	38,751	0.1%
450000	Supplies	191,062	0.6%	254,892	0.7%	218,447	0.7%
	<b>TOTAL PRINTING &amp; SUPPLIES</b>	<b>262,482</b>	<b>0.9%</b>	<b>272,020</b>	<b>0.8%</b>	<b>268,829</b>	<b>0.9%</b>
550000	Utilities & Housekeeping Expense	1,207,031	4.1%	1,311,127	3.8%	1,293,912	4.3%
560000	Contracts & Rentals	491,243	1.7%	569,308	1.7%	438,719	1.4%
580000	Other Expense	50,751	0.2%	558,610	1.6%	383,909	1.3%
	<b>TOTAL OPERATING EXPENSES</b>	<b>1,749,025</b>	<b>5.9%</b>	<b>2,439,045</b>	<b>7.1%</b>	<b>2,116,540</b>	<b>7.0%</b>
640000	Equipment	51,068	0.2%	136,767	0.4%	52,417	0.2%
650000	Lease/Purchase	13,983	0.0%	21,398	0.1%	21,398	0.1%
	<b>TOTAL CAPITAL OUTLAY</b>	<b>65,050</b>	<b>0.2%</b>	<b>158,165</b>	<b>0.5%</b>	<b>73,815</b>	<b>0.2%</b>
730000	Interfund Transfers	162,093	0.5%	162,093	0.5%	162,093	0.5%
739900	Intrafund Transfer - Restr/Unrestr	167,002	0.6%	158,353	0.5%	131,902	0.4%
790000	Unallocated/Reserves	0	0.0%	1,167,371	3.4%	354,007	1.2%
	<b>TOTAL OTHER</b>	<b>329,095</b>	<b>1.1%</b>	<b>1,487,817</b>	<b>4.3%</b>	<b>648,002</b>	<b>2.1%</b>
	Less Intrafund w/in Loc	0		0		0	
	<b>TOTAL UNRESTRICTED</b>	<b>29,746,486</b>	<b>100.0%</b>	<b>34,334,674</b>	<b>100.0%</b>	<b>30,298,952</b>	<b>100.0%</b>

\*2013-14 Current Budget is as of APRIL 2014 closing.

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

C/I	DESCRIPTION	2012-13 EXPENDITURE	% of Total	2013-14 CURRENT BUDGET*	% of Total	2014-15 TENTATIVE BUDGET	% of Total
110000	Teaching, Regular	534,620	46.1%	555,593	31.3%	659,154	54.3%
120000	Non-Teaching, Regular	142,948	12.3%	147,322	8.3%	147,238	12.1%
130000	Teaching, Hourly	(828)	-0.1%	304	0.0%	0	0.0%
190000	Misc Certificated Salaries	0	0.0%	2,300	0.1%	0	0.0%
	<b>TOTAL CERTIFICATED SALARIES</b>	<b>676,740</b>	<b>58.3%</b>	<b>705,519</b>	<b>39.7%</b>	<b>806,392</b>	<b>66.4%</b>
210000	Classified, Regular	96,698	8.3%	123,539	7.0%	114,678	9.4%
220000	Instructional Aides, Regular	23,000	2.0%	6,742	0.4%	34,386	2.8%
230000	Sub/Relief, Unclassified	2,024	0.2%	6,000	0.3%	6,000	0.5%
240000	Instructional Aides, Non-Perm	0	0.0%	7	0.0%	0	0.0%
	<b>TOTAL NON-CERTIF SALARIES</b>	<b>121,722</b>	<b>10.5%</b>	<b>136,288</b>	<b>7.7%</b>	<b>155,064</b>	<b>12.8%</b>
390000	Misc Employee Benefits	178,117	15.4%	225,948	12.7%	31	0.0%
	<b>TOTAL BENEFITS</b>	<b>178,117</b>	<b>15.4%</b>	<b>225,948</b>	<b>12.7%</b>	<b>31</b>	<b>0.0%</b>
420000	Books	2,641	0.2%	2,067	0.1%	2,067	0.2%
440000	Instructional Media Materials	750	0.1%	3,500	0.2%	3,500	0.3%
450000	Supplies	20,373	1.8%	38,965	2.2%	40,672	3.4%
	<b>TOTAL PRINTING &amp; SUPPLIES</b>	<b>23,764</b>	<b>2.0%</b>	<b>44,532</b>	<b>2.5%</b>	<b>46,239</b>	<b>3.8%</b>
550000	Utilities & Housekeeping Expense	21,166	1.8%	46,195	2.6%	46,195	3.8%
560000	Contracts & Rentals	69,100	6.0%	81,702	4.6%	37,975	3.1%
580000	Other Expense	69,207	6.0%	423,082	23.8%	117,703	9.7%
	<b>TOTAL OPERATING EXPENSES</b>	<b>159,473</b>	<b>13.7%</b>	<b>550,979</b>	<b>31.0%</b>	<b>201,873</b>	<b>16.6%</b>
640000	Equipment	201	0.0%	5,529	0.3%	4,279	0.4%
	<b>TOTAL CAPITAL OUTLAY</b>	<b>201</b>	<b>0.0%</b>	<b>5,529</b>	<b>0.3%</b>	<b>4,279</b>	<b>0.4%</b>
790000	Unallocated/Reserves	0	0.0%	107,105	6.0%	0	0.0%
	<b>TOTAL OTHER</b>	<b>0</b>	<b>0.0%</b>	<b>107,105</b>	<b>6.0%</b>	<b>0</b>	<b>0.0%</b>
	Less Intrafund w/in Loc	0		0		0	
	<b>TOTAL UNRESTRICTED</b>	<b>1,160,017</b>	<b>100.0%</b>	<b>1,775,900</b>	<b>100.0%</b>	<b>1,213,878</b>	<b>100.0%</b>

\*2013-14 Current Budget is as of APRIL 2014 closing.



**EDUCATIONAL SERVICES CENTER**  
UNRESTRICTED GENERAL FUND BY SUB-MAJOR COMMITMENT ITEM

C/I	DESCRIPTION	2012-13 EXPENDITURE	% of Total	2013-14 CURRENT BUDGET*	% of Total	2014-15 TENTATIVE BUDGET	% of Total
120000	Non-Teaching, Regular	2,279,617	10.4%	2,414,304	10.3%	2,206,194	9.2%
130000	Teaching, Hourly	20,591	0.1%	0	0.0%	0	0.0%
140000	Non-Teaching, Hourly	29	0.0%	0	0.0%	0	0.0%
	<b>TOTAL CERTIFICATED SALARIES</b>	<b>2,300,238</b>	<b>10.4%</b>	<b>2,414,304</b>	<b>10.3%</b>	<b>2,206,194</b>	<b>9.2%</b>
210000	Classified, Regular	11,093,485	50.4%	12,086,062	51.5%	12,549,845	52.2%
230000	Sub/Relief, Unclassified	388,207	1.8%	263,614	1.1%	213,422	0.9%
240000	Instructional Aides, Non-Perm	(567)	0.0%	0	0.0%	0	0.0%
	<b>TOTAL NON-CERTIF SALARIES</b>	<b>11,481,125</b>	<b>52.1%</b>	<b>12,349,676</b>	<b>52.6%</b>	<b>12,763,267</b>	<b>53.1%</b>
390000	Misc Employee Benefits	5,510,858	25.0%	4,822,546	20.6%	5,536,289	23.0%
	<b>TOTAL BENEFITS</b>	<b>5,510,858</b>	<b>25.0%</b>	<b>4,822,546</b>	<b>20.6%</b>	<b>5,536,289</b>	<b>23.0%</b>
440000	Instructional Media Materials	0	0.0%	1,500	0.0%	1,500	0.0%
450000	Supplies	94,908	0.4%	182,735	0.8%	175,878	0.7%
490000	Misc Supplies & Books	0	0.0%	20,000	0.1%	30,000	0.1%
	<b>TOTAL PRINTING &amp; SUPPLIES</b>	<b>94,908</b>	<b>0.4%</b>	<b>204,235</b>	<b>0.9%</b>	<b>207,378</b>	<b>0.9%</b>
550000	Utilities & Housekeeping Expense	67,866	0.3%	82,344	0.4%	117,660	0.5%
560000	Contracts & Rentals	801,316	3.6%	1,033,058	4.4%	968,628	4.0%
570000	Legal, Election, Audit	28,191	0.1%	75,000	0.3%	35,000	0.1%
580000	Other Expense	1,706,940	7.8%	2,008,188	8.6%	1,960,184	8.2%
590000	Misc Other Expense	14,988	0.1%	20,000	0.1%	78,422	0.3%
	<b>TOTAL OPERATING EXPENSES</b>	<b>2,619,302</b>	<b>11.9%</b>	<b>3,218,590</b>	<b>13.7%</b>	<b>3,159,894</b>	<b>13.2%</b>
620000	Buildings	0	0.0%	10,195	0.0%	10,195	0.0%
640000	Equipment	0	0.0%	88,914	0.4%	93,002	0.4%
650000	Lease/Purchase	10,510	0.0%	2,632	0.0%	2,200	0.0%
690000	Misc Capital Outlay	0	0.0%	50,000	0.2%	50,000	0.2%
	<b>TOTAL CAPITAL OUTLAY</b>	<b>10,510</b>	<b>0.0%</b>	<b>151,741</b>	<b>0.6%</b>	<b>155,397</b>	<b>0.6%</b>
790000	Unallocated/Reserves	0	0.0%	304,634	1.3%	0	0.0%
	<b>TOTAL OTHER</b>	<b>0</b>	<b>0.0%</b>	<b>304,634</b>	<b>1.3%</b>	<b>0</b>	<b>0.0%</b>
	Less Intrafund w/in Loc	0		0		0	
	<b>TOTAL UNRESTRICTED</b>	<b>22,016,940</b>	<b>100.0%</b>	<b>23,465,726</b>	<b>100.0%</b>	<b>24,028,419</b>	<b>100.0%</b>

\*2013-14 Current Budget is as of APRIL 2014 closing.

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

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

C/I	DESCRIPTION	2012-13 EXPENDITURE	% of Total	2013-14 CURRENT BUDGET*	% of Total	2014-15 TENTATIVE BUDGET	% of Total
100000	Certificated Salaries	0	0.0%	0	0.0%	0	0.0%
	<b>TOTAL CERTIFICATED SALARIES</b>	<b>0</b>	<b>0.0%</b>	<b>0</b>	<b>0.0%</b>	<b>0</b>	<b>0.0%</b>
210000	Classified, Regular	5,395,940	57.4%	5,453,597	53.3%	5,357,537	52.5%
230000	Sub/Relief, Unclassified	55,440	0.6%	0	0.0%	0	0.0%
	<b>TOTAL NON-CERTIF SALARIES</b>	<b>5,451,381</b>	<b>58.0%</b>	<b>5,453,597</b>	<b>53.3%</b>	<b>5,357,537</b>	<b>52.5%</b>
390000	Misc Employee Benefits	2,045,492	21.8%	2,006,008	19.6%	2,162,166	21.2%
	<b>TOTAL BENEFITS</b>	<b>2,045,492</b>	<b>21.8%</b>	<b>2,006,008</b>	<b>19.6%</b>	<b>2,162,166</b>	<b>21.2%</b>
450000	Supplies	33,495	0.4%	66,100	0.6%	66,100	0.6%
	<b>TOTAL PRINTING &amp; SUPPLIES</b>	<b>33,495</b>	<b>0.4%</b>	<b>66,100</b>	<b>0.6%</b>	<b>66,100</b>	<b>0.6%</b>
550000	Utilities & Housekeeping Expense	74,881	0.8%	85,300	0.8%	185,374	1.8%
560000	Contracts & Rentals	868,013	9.2%	1,105,010	10.8%	1,000,000	9.8%
580000	Other Expense	923,651	9.8%	1,303,776	12.7%	1,315,860	12.9%
	<b>TOTAL OPERATING EXPENSES</b>	<b>1,866,546</b>	<b>19.9%</b>	<b>2,494,086</b>	<b>24.4%</b>	<b>2,501,234</b>	<b>24.5%</b>
640000	Equipment	3,236	0.0%	116,800	1.1%	110,000	1.1%
	<b>TOTAL CAPITAL OUTLAY</b>	<b>3,236</b>	<b>0.0%</b>	<b>116,800</b>	<b>1.1%</b>	<b>110,000</b>	<b>1.1%</b>
790000	Unallocated/Reserves	0	0.0%	89,648	0.9%	0	0.0%
	<b>TOTAL OTHER</b>	<b>0</b>	<b>0.0%</b>	<b>89,648</b>	<b>0.9%</b>	<b>0</b>	<b>0.0%</b>
	Less Intrafund w/in Loc	0		0		0	
	<b>TOTAL UNRESTRICTED</b>	<b>9,400,150</b>	<b>100.0%</b>	<b>10,226,239</b>	<b>100.0%</b>	<b>10,197,037</b>	<b>100.0%</b>

\*2013-14 Current Budget is as of APRIL 2014 closing.

NOTE: Includes Fund Centers D022\*A/B only.

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

C/I	DESCRIPTION	2012-13 EXPENDITURE	% of Total	2013-14 CURRENT BUDGET*	% of Total	2014-15 TENTATIVE BUDGET	% of Total
100000	Certificated Salaries	0	0.0%	0	0.0%	0	0.0%
	<b>TOTAL CERTIFICATED SALARIES</b>	<b>0</b>	<b>0.0%</b>	<b>0</b>	<b>0.0%</b>	<b>0</b>	<b>0.0%</b>
210000	Classified, Regular	139,935	30.3%	143,694	33.3%	146,629	29.9%
230000	Sub/Relief, Unclassified	180,521	39.1%	176,000	40.8%	176,000	35.9%
	<b>TOTAL NON-CERTIF SALARIES</b>	<b>320,456</b>	<b>69.4%</b>	<b>319,694</b>	<b>74.0%</b>	<b>322,629</b>	<b>65.9%</b>
390000	Misc Employee Benefits	132,081	28.6%	94,799	22.0%	137,364	28.1%
	<b>TOTAL BENEFITS</b>	<b>132,081</b>	<b>28.6%</b>	<b>94,799</b>	<b>22.0%</b>	<b>137,364</b>	<b>28.1%</b>
450000	Supplies	1,388	0.3%	2,263	0.5%	2,629	0.5%
	<b>TOTAL PRINTING &amp; SUPPLIES</b>	<b>1,388</b>	<b>0.3%</b>	<b>2,263</b>	<b>0.5%</b>	<b>2,629</b>	<b>0.5%</b>
550000	Utilities & Housekeeping Expense	16	0.0%	250	0.1%	250	0.1%
580000	Other Expense	7,537	1.6%	14,836	3.4%	26,736	5.5%
	<b>TOTAL OPERATING EXPENSES</b>	<b>7,552</b>	<b>1.6%</b>	<b>15,086</b>	<b>3.5%</b>	<b>26,986</b>	<b>5.5%</b>
600000	Capital Outlay	0	0.0%	0	0.0%	0	0.0%
	<b>TOTAL CAPITAL OUTLAY</b>	<b>0</b>	<b>0.0%</b>	<b>0</b>	<b>0.0%</b>	<b>0</b>	<b>0.0%</b>
790000	Unallocated/Reserves	0	0.0%	0	0.0%	0	0.0%
	<b>TOTAL OTHER</b>	<b>0</b>	<b>0.0%</b>	<b>0</b>	<b>0.0%</b>	<b>0</b>	<b>0.0%</b>
	Less Intrafund w/in Loc	0		0		0	
	<b>TOTAL UNRESTRICTED</b>	<b>461,478</b>	<b>100.0%</b>	<b>431,842</b>	<b>100.0%</b>	<b>489,608</b>	<b>100.0%</b>

\*2013-14 Current Budget is as of APRIL 2014 closing.

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

C/I	DESCRIPTION	2012-13 EXPENDITURE	% of Total	2013-14 CURRENT BUDGET*	% of Total	2014-15 TENTATIVE BUDGET	% of Total
100000	Certificated Salaries	0	0.0%	0	0.0%	0	0.0%
	<b>TOTAL CERTIFICATED SALARIES</b>	<b>0</b>	<b>0.0%</b>	<b>0</b>	<b>0.0%</b>	<b>0</b>	<b>0.0%</b>
210000	Classified, Regular	699,754	70.9%	698,063	68.6%	719,005	70.1%
230000	Sub/Relief, Unclassified	32,819	3.3%	29,650	2.9%	30,900	3.0%
	<b>TOTAL NON-CERTIF SALARIES</b>	<b>732,573</b>	<b>74.3%</b>	<b>727,713</b>	<b>71.5%</b>	<b>749,905</b>	<b>73.1%</b>
390000	Misc Employee Benefits	(39)	0.0%	351	0.0%	1	0.0%
	<b>TOTAL BENEFITS</b>	<b>(39)</b>	<b>0.0%</b>	<b>351</b>	<b>0.0%</b>	<b>1</b>	<b>0.0%</b>
450000	Supplies	124,144	12.6%	83,809	8.2%	82,308	8.0%
	<b>TOTAL PRINTING &amp; SUPPLIES</b>	<b>124,144</b>	<b>12.6%</b>	<b>83,809</b>	<b>8.2%</b>	<b>82,308</b>	<b>8.0%</b>
550000	Utilities & Housekeeping Expense	49,928	5.1%	35,973	3.5%	45,950	4.5%
560000	Contracts & Rentals	55,865	5.7%	130,374	12.8%	116,660	11.4%
580000	Other Expense	6,705	0.7%	15,772	1.6%	11,772	1.1%
	<b>TOTAL OPERATING EXPENSES</b>	<b>112,498</b>	<b>11.4%</b>	<b>182,119</b>	<b>17.9%</b>	<b>174,382</b>	<b>17.0%</b>
640000	Equipment	6,326	0.6%	12,001	1.2%	6,000	0.6%
650000	Lease/Purchase	11,070	1.1%	11,192	1.1%	12,880	1.3%
	<b>TOTAL CAPITAL OUTLAY</b>	<b>17,397</b>	<b>1.8%</b>	<b>23,193</b>	<b>2.3%</b>	<b>18,880</b>	<b>1.8%</b>
790000	Unallocated/Reserves	0	0.0%	0	0.0%	0	0.0%
	<b>TOTAL OTHER</b>	<b>0</b>	<b>0.0%</b>	<b>0</b>	<b>0.0%</b>	<b>0</b>	<b>0.0%</b>
	Less Intrafund w/in Loc	0		0		0	
	<b>TOTAL UNRESTRICTED</b>	<b>986,572</b>	<b>100.0%</b>	<b>1,017,185</b>	<b>100.0%</b>	<b>1,025,476</b>	<b>100.0%</b>

\*2013-14 Current Budget is as of APRIL 2014 closing.

NOTE: Includes Fund 10151 only.

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

C/I	DESCRIPTION	2012-13 EXPENDITURE	% of Total	2013-14 CURRENT BUDGET*	% of Total	2014-15 TENTATIVE BUDGET	% of Total
100000	Certificated Salaries	0	0.0%	0	0.0%	0	0.0%
	<b>TOTAL CERTIFICATED SALARIES</b>	<b>0</b>	<b>0.0%</b>	<b>0</b>	<b>0.0%</b>	<b>0</b>	<b>0.0%</b>
210000	Classified, Regular	90,647	1.4%	211,407	3.5%	232,443	3.7%
	<b>TOTAL NON-CERTIF SALARIES</b>	<b>90,647</b>	<b>1.4%</b>	<b>211,407</b>	<b>3.5%</b>	<b>232,443</b>	<b>3.7%</b>
360000	Workers Compensation Insurance	5,454,895	83.8%	4,604,602	76.6%	4,828,649	76.9%
390000	Misc Employee Benefits	48,067	0.7%	100,000	1.7%	100,000	1.6%
	<b>TOTAL BENEFITS</b>	<b>5,502,962</b>	<b>84.6%</b>	<b>4,704,602</b>	<b>78.3%</b>	<b>4,928,649</b>	<b>78.5%</b>
450000	Supplies	0	0.0%	100,000	1.7%	100,000	1.6%
	<b>TOTAL PRINTING &amp; SUPPLIES</b>	<b>0</b>	<b>0.0%</b>	<b>100,000</b>	<b>1.7%</b>	<b>100,000</b>	<b>1.6%</b>
540000	Insurance	216,697	3.3%	250,000	4.2%	243,650	3.9%
560000	Contracts & Rentals	571,296	8.8%	615,607	10.2%	649,774	10.3%
580000	Other Expense	125,824	1.9%	126,415	2.1%	127,900	2.0%
	<b>TOTAL OPERATING EXPENSES</b>	<b>913,817</b>	<b>14.0%</b>	<b>992,022</b>	<b>16.5%</b>	<b>1,021,324</b>	<b>16.3%</b>
600000	Capital Outlay	0	0.0%	0	0.0%	0	0.0%
640000	Equipment	465	0.0%	0	0.0%	0	0.0%
	<b>TOTAL CAPITAL OUTLAY</b>	<b>465</b>	<b>0.0%</b>	<b>0</b>	<b>0.0%</b>	<b>0</b>	<b>0.0%</b>
790000	Unallocated/Reserves	0	0.0%	0	0.0%	0	0.0%
	<b>TOTAL OTHER</b>	<b>0</b>	<b>0.0%</b>	<b>0</b>	<b>0.0%</b>	<b>0</b>	<b>0.0%</b>
	Less Intrafund w/in Loc	0		0		0	
	<b>TOTAL UNRESTRICTED</b>	<b>6,507,892</b>	<b>100.0%</b>	<b>6,008,031</b>	<b>100.0%</b>	<b>6,282,416</b>	<b>100.0%</b>

\*2013-14 Current Budget is as of APRIL 2014 closing.

NOTE: Includes Fund 10009 only.

**CENTRALIZED ACCOUNTS  
UNRESTRICTED GENERAL FUND**

DESCRIPTION	2012 - 13 ACTUAL EXPENDITURE*	% of total	2013 - 14 CURRENT BUDGET**	% of total	2014 - 15 TENTATIVE BUDGET	% of total
<b>A. OPERATING BUDGETS</b>						
ACADEMIC SENATE	328,277	0.70	381,811	0.76	424,613	0.84
LEADERSHIP DEVELOPMENT PROGRAM (LDP)	9,536	0.02	35,000	0.07	35,000	0.07
AUDIT EXPENSE	565,180	1.20	1,239,999	2.47	600,000	1.18
BENEFITS (RETIREE)	23,399,678	49.70	22,494,615	44.82	23,386,355	46.02
CENTRAL FINANCIAL AID UNIT (CFAU)	1,054,088	2.24	1,017,185	2.03	1,025,476	2.02
DOLORES HUERTA CENTER	268,790	0.57	208,000	0.41	280,965	0.55
DISTRICTWIDE MARKETING (PUBLIC RELATIONS)	240,464	0.51	306,507	0.61	280,000	0.55
EMPLOYEE ASSISTANCE PROGRAM	141,703	0.30	205,637	0.41	335,500	0.66
ENVIRONMENTAL HEALTH & SAFETY	288,356	0.61	382,476	0.76	370,500	0.73
GOLD CREEK	70,531	0.15	128,711	0.26	128,571	0.25
METRO RECORDS	70,717	0.15	77,368	0.15	78,745	0.15
OTHER SPECIAL PROJECTS	345,064	0.73	729,157	1.45	824,634	1.62
SIS MODERNIZATION PROJECT	149,671	0.32	1,331,975	2.65	960,641	1.89
SOUTHWEST BASEBALL FIELDS	72,100	0.15	71,239	0.14	74,411	0.15
<b>SUBTOTAL FOR OPERATING BUDGETS</b>	<b>27,004,154</b>	<b>57.35</b>	<b>28,609,680</b>	<b>57.01</b>	<b>28,805,411</b>	<b>56.68</b>
<b>B. OPERATING BUDGET WITH VARIABLE EXPENSES</b>						
COLLECTIVE BARGAINING	723,002	1.54	759,507	1.51	443,502	0.87
LIABILITY INSURANCE*	3,281,582	6.97	5,074,641	10.11	3,783,195	7.44
LEGAL EXPENSE	3,556,210	7.55	3,504,821	6.98	4,136,000	8.14
WORKER'S COMPENSATION	6,507,892	13.82	6,008,031	11.97	6,282,416	12.36
RESERVE FOR INSURANCE/LEGAL/WORKER'S COMP	-	0.00	1,626,727	3.24	2,835,498	5.58
<b>SUBTOTAL FOR OPERATING BUDGET W/ VARIABLE EXPENSES</b>	<b>14,068,686</b>	<b>29.9</b>	<b>16,973,727</b>	<b>33.8</b>	<b>17,480,611</b>	<b>34.40</b>
<b>C. OTHER CENTRALIZED ACCOUNTS</b>						
BOARD ELECTION EXPENSE	4,500,000	9.56	3,000,000	5.98	3,000,000	5.90
DBC-INITIATED FACULTY/STAFF TRANSFER	109,640	0.23	-	0.00	-	0.00
DISTRICTWIDE BENEFITS	297,803	0.63	150,000	0.30	150,000	0.30
GASB 45	5,056	0.01	78,501	0.16	30,000	0.06
PROJECT MATCH	85,461	0.18	108,000	0.22	108,000	0.21
TUITION REIMBURSEMENT	180,357	0.38	518,088	1.03	448,000	0.88
VACATION BALANCE	833,878	1.77	750,000	1.49	800,000	1.57
<b>SUBTOTAL</b>	<b>6,012,196</b>	<b>12.77</b>	<b>4,604,589</b>	<b>9.17</b>	<b>4,536,000</b>	<b>8.93</b>
<b>CENTRALIZED DW ACCOUNTS TOTAL</b>	<b>47,085,035</b>	<b>100</b>	<b>50,187,996</b>	<b>100</b>	<b>50,822,022</b>	<b>100</b>

\* Excludes 2012-13 total expenditures (\$1,872,803) and 2013-14 total budget (\$2.0 M) for International Student Health Insurance (under Liability Insurance, GL 544300)

\*\* As of April 2014 cyclical closing.

**RESTRICTED  
GENERAL FUND  
APPROPRIATIONS**

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

C/I	DESCRIPTION	2012-13	% of	2013-14	% of	2014-15	% of
		EXPENDITURE	Total	CURRENT BUDGET*	Total	TENTATIVE BUDGET	Total
110000	Teaching, Regular	637,290	0.7%	699,881	0.5%	99,522	0.2%
120000	Non-Teaching, Regular	11,239,073	13.1%	13,465,969	10.0%	7,463,942	12.2%
130000	Teaching, Hourly	1,198,522	1.4%	1,800,571	1.3%	70,488	0.1%
140000	Non-Teaching, Hourly	5,398,472	6.3%	8,184,630	6.1%	1,841,126	3.0%
	<b>TOTAL CERTIFICATED SALARIES</b>	<b>18,473,358</b>	<b>21.5%</b>	<b>24,151,051</b>	<b>18.0%</b>	<b>9,475,078</b>	<b>15.4%</b>
210000	Classified, Regular	13,904,331	16.2%	18,042,654	13.4%	9,029,207	14.7%
220000	Instructional Aides, Regular	1,624,336	1.9%	1,709,935	1.3%	1,317,052	2.1%
230000	Sub/Relief, Unclassified	15,975,030	18.6%	18,513,563	13.8%	9,407,729	15.3%
240000	Instructional Aides, Non-Perm	2,357,462	2.7%	3,039,847	2.3%	429,140	0.7%
290000	Misc Non-Certificated Salaries	0	0.0%	2,718	0.0%	0	0.0%
	<b>TOTAL NON-CERTIF SALARIES</b>	<b>33,861,158</b>	<b>39.5%</b>	<b>41,308,717</b>	<b>30.8%</b>	<b>20,183,128</b>	<b>32.9%</b>
310000	STRS Employer Contributions	0	0.0%	173	0.0%	0	0.0%
320000	PERS Employer Contributions	0	0.0%	442	0.0%	0	0.0%
330000	OASDHI Contributions	0	0.0%	238	0.0%	0	0.0%
340000	Medical/Dental Contributions	0	0.0%	758	0.0%	0	0.0%
350000	State Unemployment Insurance	0	0.0%	4	0.0%	0	0.0%
370000	Local Retirement System	0	0.0%	2	0.0%	0	0.0%
390000	Misc Employee Benefits	12,000,492	14.0%	13,360,702	10.0%	6,230,694	10.1%
	<b>TOTAL BENEFITS</b>	<b>12,000,492</b>	<b>14.0%</b>	<b>13,362,319</b>	<b>10.0%</b>	<b>6,230,694</b>	<b>10.1%</b>
420000	Books	689,578	0.8%	793,698	0.6%	5,185	0.0%
440000	Instructional Media Materials	1,398,213	1.6%	2,357,046	1.8%	679	0.0%
450000	Supplies	3,265,065	3.8%	4,853,477	3.6%	1,676,617	2.7%
470000	Materials Fees	0	0.0%	8,500	0.0%	8,500	0.0%
490000	Misc Supplies & Books	0	0.0%	100	0.0%	0	0.0%
	<b>TOTAL PRINTING &amp; SUPPLIES</b>	<b>5,352,856</b>	<b>6.2%</b>	<b>8,012,821</b>	<b>6.0%</b>	<b>1,690,981</b>	<b>2.8%</b>
540000	Insurance	0	0.0%	5,855	0.0%	5,855	0.0%
550000	Utilities & Housekeeping Expense	296,373	0.3%	764,862	0.6%	283,340	0.5%
560000	Contracts & Rentals	7,762,675	9.1%	16,797,555	12.5%	4,286,982	7.0%
580000	Other Expense	3,848,126	4.5%	7,575,291	5.6%	1,234,315	2.0%
590000	Misc Other Expense	0	0.0%	4,491	0.0%	550,828	0.9%
	<b>TOTAL OPERATING EXPENSES</b>	<b>11,907,175</b>	<b>13.9%</b>	<b>25,148,054</b>	<b>18.7%</b>	<b>6,361,320</b>	<b>10.4%</b>
610000	Sites	0	0.0%	985	0.0%	985	0.0%
620000	Buildings	0	0.0%	578	0.0%	500	0.0%
640000	Equipment	3,388,825	4.0%	6,580,453	4.9%	911,252	1.5%
650000	Lease/Purchase	13,626	0.0%	57,315	0.0%	86,701	0.1%
690000	Misc Capital Outlay	0	0.0%	353,338	0.3%	0	0.0%
	<b>TOTAL CAPITAL OUTLAY</b>	<b>3,402,451</b>	<b>4.0%</b>	<b>6,992,669</b>	<b>5.2%</b>	<b>999,438</b>	<b>1.6%</b>
720000	Tuition Transfers	7,472	0.0%	13,008	0.0%	0	0.0%
730000	Interfund Transfers	0	0.0%	1,214,498	0.9%	0	0.0%
740000	Reallocations/Adjustments	0	0.0%	230	0.0%	0	0.0%
750000	Loans/Grants	739,468	0.9%	1,274,684	1.0%	91,725	0.1%
760000	Other Payments	3,649	0.0%	32,362	0.0%	0	0.0%
790000	Unallocated/Reserves	7,510	0.0%	12,649,386	9.4%	16,384,994	26.7%
	<b>TOTAL OTHER</b>	<b>758,098</b>	<b>0.9%</b>	<b>15,184,168</b>	<b>11.3%</b>	<b>16,476,719</b>	<b>26.8%</b>
	Less Intrafund w/in Loc	0		0		0	
	<b>TOTAL RESTRICTED GENERAL FUND</b>	<b>85,755,588</b>	<b>100.0%</b>	<b>134,159,799</b>	<b>100.0%</b>	<b>61,417,358</b>	<b>100.0%</b>

\*2013-14 Current Budget is as of APRIL 2014 closing.



RESTRICTED GENERAL FUND APPROPRIATIONS  
BY FUND AND LOCATION

DESCRIPTION	CITY	EAST	HARBOR	MISSION	PIERCE	SOUTHWEST	TRADE-TECH	VALLEY	WEST	ESC	TOTAL TENTATIVE BUDGET
CALWORKS (CHILD CARE/NON CHILD CARE) / TANF (1)	841,395	782,275	347,807	454,182	365,319	578,674	1,189,582	776,799	399,578	114,000	5,849,611
COMMUNITY SERVICES	706,431	584,006	1,597,130	0	1,313,229	0	0	1,374,852	1,075,000	0	6,650,648
DISABLED STUDENTS PROGRAMS & SERVICES (DSPS)	736,741	755,398	588,202	317,777	892,836	215,975	691,995	701,187	392,503	0	5,292,614
HEALTH SERVICES	389,703	620,000	203,000	180,000	480,000	163,000	330,000	350,000	205,000	0	2,920,703
EXTENDED OPPORTUNITIES PROGRAMS & SERVICES (EOPS) (2)	1,251,804	926,786	424,910	550,074	515,296	312,932	955,474	567,364	427,320	0	5,931,960
EXTENDED OPPORTUNITIES PROGRAMS & SERVICES-CARE (EOPS-CARE) (3)	37,672	78,571	42,861	26,240	7,995	58,257	10,703		32,397	0	294,696
FEDERAL PERKINS IV (CTE) / CTE TRANSITION (4)	0	0	0	0	0	0	0	0	0	0	0
FOSTER CARE (5)	101,565	147,851	149,770	232,952	122,256	121,980	128,146		101,541	0	1,106,061
STUDENT SUCCESS & SUPPORT PROG (FORMERLY MATRICULATION) (6)	2,248,651	3,814,195	967,378	1,022,992	1,960,320	867,127	1,764,991	1,952,947	1,136,875	0	15,735,476
PARKING	250,000	804,400	183,068	105,000	608,250	100,000	190,000	350,000	330,000	0	2,920,718
STUDENT FINANCIAL AID ADMINISTRATION (7)	550,495	880,427	257,713	311,522	414,267	252,178	501,564	468,360	307,283	0	3,943,809
OTHER SPECIALLY FUNDED PROGRAMS (8)	390,457	524,981	168,346	169,669	355,595	161,537	310,600	698,850	173,871	7,817,156	10,771,062
<b>TOTAL RESTRICTED GENERAL FUND</b>	<b>7,504,914</b>	<b>9,918,890</b>	<b>4,930,185</b>	<b>3,370,408</b>	<b>7,035,363</b>	<b>2,831,660</b>	<b>6,073,055</b>	<b>7,240,359</b>	<b>4,581,368</b>	<b>7,931,156</b>	<b>61,417,358</b>

- (1) Includes funds 10440-10444, 10445-10447, 10448-10451
- (2) Includes only funds in General Fund portion of the program (funds 10486-10490)
- (3) Includes only funds in General Fund portion of the program (funds 10867-10869)
- (4) Includes funds 10500-10599
- (5) Includes funds 10422-10425
- (6) Includes funds 10426-10428, 10430-10432
- (7) Includes funds 10415-10419
- (8) Includes Community Services - Other (10016), Student Equity Fund (10433), Federal Work Study (10456), FSEOG (10478) and funds above 10700.

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**RESTRICTED GENERAL FUND APPROPRIATIONS  
BY PROGRAM**

LOCATION	2012-13		2013-14		2014-15	
	ACTUAL EXPENDITURE	% of total	CURRENT BUDGET(\$)	% of total	TENTATIVE BUDGET	% of total
CALWORKS (CHILD CARE/NON CHILD CARE) / TANF (1)	4,387,306	5.12	6,337,068	4.72	5,849,611	9.52
COMMUNITY SERVICES	5,847,066	6.82	8,269,142	6.16	6,650,648	10.83
DISABLED STUDENTS PROGRAMS & SERVICES (DSPS)	5,919,283	6.90	6,815,075	5.08	5,292,614	8.62
HEALTH SERVICES	2,807,465	3.27	6,010,653	4.48	2,920,703	4.76
EXTENDED OPPORTUNITIES PROGRAMS & SERVICES (EOPS) (2)	5,034,355	5.87	5,820,061	4.34	5,931,960	9.66
EXTENDED OPPORTUNITIES PROGRAMS & SERVICES-CARE (EOPS-CARE) (3)	280,709	0.33	278,463	0.21	294,696	0.48
FEDERAL PERKINS IV (CTE) / CTE TRANSITION (4)	5,159,675	6.02	5,160,375	3.85	0	0.00
FOSTER CARE (5)	1,225,923	1.43	1,171,240	0.87	1,106,061	1.80
STUDENT SUCCESS & SUPPORT PROG (FORMERLY MATRICULATION) (6)	4,071,901	4.75	9,209,038	6.86	15,735,476	25.62
PARKING	2,086,283	2.43	4,948,931	3.69	2,920,718	4.76
STUDENT FINANCIAL AID ADMINISTRATION (7)	5,667,323	6.61	4,982,365	3.71	3,943,809	6.42
OTHER SPECIALLY FUNDED PROGRAMS (8)	43,268,298	50.46	75,157,388	56.02	10,771,062	17.54
<b>TOTAL RESTRICTED GENERAL FUND</b>	<b>85,755,588</b>	<b>100.00</b>	<b>134,159,799</b>	<b>100.00</b>	<b>61,417,358</b>	<b>100.00</b>

1) Includes funds 10440-10444, 10445-10447, 10448-10451

2) Includes only funds in General Fund portion of the program (funds 10486-10490)

3) Includes only funds in General Fund portion of the program (funds 10867-10869)

4) Includes funds 10500-10599

5) Includes funds 10422-10425

6) Includes funds 10426-10428, 10430-10432

7) Includes funds 10415-10419

8) Includes Workforce Training Program, Community Partnership Training & Education, Customized Training Program, Business Center, Extension Program, Community Service-Other, Block Grants (Funds 10116, 10125-10128, 10131-10134, 10136, 10141-10144, 10146-10150), Basic Skills (Funds 10410-10414), Student Equity, Faculty and Staff Development, Faculty and Staff Diversity, Management Information Systems, Federal Work Study (Funds 10453-10458), Federal PELL Grant (Funds 10465-10470), FSEOG (Funds 10475-10479), Pell Admin. Allowances, Career Tech Trailer Bill, and funds above 10700 (if any).

9) Current Budget as of April 2014 cyclical closing.

## CALWORKS (CHILD CARE/NON CHILD CARE) / TANF

LOCATION	2012-13		2013-14		2014-15	
	ACTUAL EXPENDITURE	% of total	CURRENT BUDGET*	% of total	TENTATIVE BUDGET	% of total
CITY	558,739	12.74	954,135	15.06	841,395	14.38
EAST	590,991	13.47	839,297	13.24	782,275	13.37
HARBOR	296,580	6.76	368,307	5.81	347,807	5.95
MISSION	369,643	8.43	491,859	7.76	454,182	7.76
PIERCE	233,962	5.33	384,196	6.06	365,319	6.25
SOUTHWEST	515,945	11.76	642,064	10.13	578,674	9.89
TRADE-TECH	822,554	18.75	1,271,438	20.06	1,189,582	20.34
VALLEY	563,012	12.83	826,730	13.05	776,799	13.28
WEST	316,245	7.21	438,603	6.92	399,578	6.83
EDUCATIONAL SERVICES CENTER	119,636	2.73	120,439	1.90	114,000	1.95
<b>TOTAL CALWORKS / TANF</b>	<b>4,387,306</b>	<b>100.00</b>	<b>6,337,068</b>	<b>100.00</b>	<b>5,849,611</b>	<b>100.00</b>

\* Current Budget as of April 2014 cyclical closing.

## COMMUNITY SERVICES

LOCATION	2012-13		2013-14		2014-15	
	ACTUAL EXPENDITURE	% of total	CURRENT BUDGET*	% of total	TENTATIVE BUDGET	% of total
CITY	577,072	9.87	774,247	9.36	706,431	10.62
EAST	456,602	7.81	1,181,818	14.29	584,006	8.78
HARBOR	1,100,383	18.82	1,912,989	23.13	1,597,130	24.01
MISSION	0	0.00	0	0.00	0	0.00
PIERCE	1,277,959	21.86	1,738,939	21.03	1,313,229	19.75
SOUTHWEST	350,097	5.99	150,000	1.81	0	0.00
TRADE-TECH	0	0.00	34,963	0.42	0	0.00
VALLEY	1,275,276	21.81	1,372,361	16.60	1,374,852	20.67
WEST	809,677	13.85	1,088,545	13.16	1,075,000	16.16
EDUCATIONAL SERVICES CENTER	0	0.00	15,280	0.18	0	0.00
<b>TOTAL COMMUNITY SERVICES</b>	<b>5,847,066</b>	<b>100.00</b>	<b>8,269,142</b>	<b>100.00</b>	<b>6,650,648</b>	<b>100.00</b>

\* Current Budget as of April 2014 cyclical closing.

## DISABLED STUDENT PROGRAMS &amp; SERVICES (DSPS)

LOCATION	2012-13		2013-14		2014-15	
	ACTUAL EXPENDITURE	% of total	CURRENT BUDGET*	% of total	TENTATIVE BUDGET	% of total
CITY	1,399,150	23.64	1,032,243	15.15	736,741	13.92
EAST	586,829	9.91	829,234	12.17	755,398	14.27
HARBOR	447,145	7.55	624,901	9.17	588,202	11.11
MISSION	370,649	6.26	343,665	5.04	317,777	6.00
PIERCE	847,833	14.32	1,116,365	16.38	892,836	16.87
SOUTHWEST	161,857	2.73	379,368	5.57	215,975	4.08
TRADE-TECH	954,622	16.13	1,125,088	16.51	691,995	13.07
VALLEY	783,542	13.24	923,483	13.55	701,187	13.25
WEST	367,655	6.21	440,728	6.47	392,503	7.42
<b>TOTAL DSPS</b>	<b>5,919,283</b>	<b>100.00</b>	<b>6,815,075</b>	<b>100.00</b>	<b>5,292,614</b>	<b>100.00</b>

\* Current Budget as of April 2014 cyclical closing.

## HEALTH SERVICES

LOCATION	2012-13		2013-14		2014-15	
	ACTUAL EXPENDITURE	% of total	CURRENT BUDGET*	% of total	TENTATIVE BUDGET	% of total
CITY	676	0.02	572,061	9.52	389,703	13.34
EAST	189,230	6.74	968,071	16.11	620,000	21.23
HARBOR	164,992	5.88	218,149	3.63	203,000	6.95
MISSION	237,881	8.47	353,837	5.89	180,000	6.16
PIERCE	472,652	16.84	574,026	9.55	480,000	16.43
SOUTHWEST	0	0.00	255,010	4.24	163,000	5.58
TRADE-TECH	0	0.00	160,957	2.68	330,000	11.30
VALLEY	349,036	12.43	872,954	14.52	350,000	11.98
WEST	0	0.00	45,595	0.76	205,000	7.02
EDUCATIONAL SERVICES CENTER	1,392,999	49.62	1,989,993	33.11	0	0.00
<b>TOTAL HEALTH SERVICES</b>	<b>2,807,465</b>	<b>100.00</b>	<b>6,010,653</b>	<b>100.00</b>	<b>2,920,703</b>	<b>100.00</b>

\* Current Budget as of April 2014 cyclical closing.

**EXTENDED OPPORTUNITIES PROGRAMS & SERVICES (EOPS)\*\***

LOCATION	2012-13		2013-14		2014-15	
	ACTUAL EXPENDITURE	% of total	CURRENT BUDGET*	% of total	TENTATIVE BUDGET	% of total
CITY	2,127,356	27.18	2,624,542	27.17	2,493,315	27.24
EAST	1,080,327	13.80	1,318,375	13.65	1,250,592	13.66
HARBOR	445,495	5.69	570,396	5.90	520,498	5.69
MISSION	640,665	8.19	790,391	8.18	750,871	8.20
PIERCE	625,984	8.00	772,617	8.00	733,669	8.02
SOUTHWEST	560,884	7.17	691,968	7.16	657,370	7.18
TRADE-TECH	1,126,662	14.40	1,391,000	14.40	1,320,475	14.43
VALLEY	767,461	9.81	946,826	9.80	899,485	9.83
WEST	451,107	5.76	554,814	5.74	527,073	5.76
<b>TOTAL EOPS</b>	<b>7,825,941</b>	<b>100.00</b>	<b>9,660,929</b>	<b>100.00</b>	<b>9,153,348</b>	<b>100.00</b>

\* Current Budget as of April 2014 cyclical closing.

\*\* Represents funds in Fund Application 1 and 2 .

**EXTENDED OPPORTUNITIES PROGRAMS & SERVICES-CARE (EOPS-CARE)**

LOCATION	2012-13		2013-14		2014-15	
	ACTUAL EXPENDITURE	% of total	CURRENT BUDGET*	% of total	TENTATIVE BUDGET	% of total
CITY	110,775	13.31	110,775	13.31	105,236	13.32
EAST	122,176	14.67	122,176	14.68	116,067	1.27
HARBOR	80,297	9.64	78,265	9.40	74,071	0.81
MISSION	71,126	8.54	71,126	8.54	67,570	0.74
PIERCE	33,901	4.07	33,901	4.07	32,206	0.35
SOUTHWEST	102,406	12.30	107,098	12.87	101,743	1.11
TRADE-TECH	176,782	21.23	176,317	21.18	167,022	1.82
VALLEY	66,105	7.94	63,777	7.66	60,588	0.66
WEST	68,998	8.29	68,998	8.29	65,548	0.72
<b>TOTAL EOPS-CARE</b>	<b>832,565</b>	<b>100.00</b>	<b>832,433</b>	<b>100.00</b>	<b>790,051</b>	<b>100.00</b>

\* Current Budget as of April 2014 cyclical closing.

\*\* Represents funds in Fund Application 1 and 2 .

## FEDERAL PERKINS IV(CTE)/CTE TRANSITION

LOCATION	2012-13		2013-14		2014-15	
	ACTUAL EXPENDITURE	% of total	CURRENT BUDGET*	% of total	TENTATIVE BUDGET	% of total
CITY	565,226	10.95	568,955	11.03	0	0.00
EAST	934,191	18.11	1,029,690	19.95	0	0.00
HARBOR	364,298	7.06	385,813	7.48	0	0.00
MISSION	390,912	7.58	342,426	6.64	0	0.00
PIERCE	534,669	10.36	514,738	9.97	0	0.00
SOUTHWEST	343,085	6.65	326,365	6.32	0	0.00
TRADE-TECH	729,559	14.14	813,697	15.77	0	0.00
VALLEY	570,302	11.05	514,498	9.97	0	0.00
WEST	484,199	9.38	422,756	8.19	0	0.00
EDUCATIONAL SERVICES CENTER	243,234	4.71	241,437	4.68	0	0.00
<b>TOTAL FEDERAL PERKINS IV(CTE)/CTE</b>	<b>5,159,675</b>	<b>100.00</b>	<b>5,160,375</b>	<b>100.00</b>	<b>0</b>	<b>0.00</b>

\* Current Budget as of April 2014 cyclical closing.

\* Federal Perkins IV (CTE) / CTE Transition includes funds 10500 through 10599 (if any). Funding for 2014-15 has not been received.

## FOSTER CARE

LOCATION	2012-13		2013-14		2014-15	
	ACTUAL EXPENDITURE	% of total	CURRENT BUDGET*	% of total	TENTATIVE BUDGET	% of total
CITY	114,788	9.36	106,910	9.13	101,565	9.18
EAST	152,361	12.43	167,095	14.27	147,851	13.37
HARBOR	165,951	13.54	157,653	13.46	149,770	13.54
MISSION	254,054	20.72	241,002	20.58	232,952	21.06
PIERCE	135,464	11.05	128,404	10.96	122,256	11.05
SOUTHWEST	139,762	11.40	128,400	10.96	121,980	11.03
TRADE-TECH	146,595	11.96	134,891	11.52	128,146	11.59
VALLEY	0	0.00	0	0.00	0	0.00
WEST	116,949	9.54	106,885	9.13	101,541	9.18
<b>TOTAL FOSTER CARE</b>	<b>1,225,923</b>	<b>100.00</b>	<b>1,171,240</b>	<b>100.00</b>	<b>1,106,061</b>	<b>100.00</b>

\* Current Budget as of April 2014 cyclical closing.

**STUDENT SUCCESS & SUPPORT PROGRAM  
(FORMERLY MATRICULATION)\*\***

LOCATION	2012-13		2013-14		2014-15	
	ACTUAL EXPENDITURE	% of total	CURRENT BUDGET*	% of total	TENTATIVE BUDGET	% of total
CITY	642,793	15.79	1,226,212	13.32	2,248,651	14.29
EAST	867,111	21.29	1,982,405	21.53	3,814,195	24.24
HARBOR	242,950	5.97	484,864	5.27	967,378	6.15
MISSION	277,958	6.83	532,610	5.78	1,022,992	6.50
PIERCE	481,104	11.82	976,356	10.60	1,960,320	12.46
SOUTHWEST	253,509	6.23	477,541	5.19	867,127	5.51
TRADE-TECH	479,639	11.78	953,511	10.35	1,764,991	11.22
VALLEY	496,941	12.20	995,431	10.81	1,952,947	12.41
WEST	267,641	6.57	564,974	6.13	1,136,875	7.22
EDUCATIONAL SERVICES CENTER	62,256	1.53	1,015,134	11.02	0	0.00
<b>TOTAL STUDENT SUCCESS &amp; SUPPORT</b>	<b>4,071,901</b>	<b>100.00</b>	<b>9,209,038</b>	<b>100.00</b>	<b>15,735,476</b>	<b>100.00</b>

\* Current Budget as of April 2014 cyclical closing.

\*\* Student Success & Support program includes non-credit and credit.

**PARKING**

LOCATION	2012-13		2013-14		2014-15	
	ACTUAL EXPENDITURE	% of total	CURRENT BUDGET*	% of total	TENTATIVE BUDGET	% of total
CITY	263,461	12.63	322,744	6.52	250,000	8.56
EAST	537,421	25.76	2,367,683	47.84	804,400	27.54
HARBOR	161,098	7.72	234,832	4.75	183,068	6.27
MISSION	101,013	4.84	105,000	2.12	105,000	3.60
PIERCE	171,982	8.24	669,104	13.52	608,250	20.83
SOUTHWEST	105,392	5.05	102,365	2.07	100,000	3.42
TRADE-TECH	174,749	8.38	218,531	4.42	190,000	6.51
VALLEY	295,121	14.15	612,318	12.37	350,000	11.98
WEST	276,046	13.23	316,354	6.39	330,000	11.30
<b>TOTAL PARKING</b>	<b>2,086,283</b>	<b>100.00</b>	<b>4,948,931</b>	<b>100.00</b>	<b>2,920,718</b>	<b>100.00</b>

\* Current Budget as of April 2014 cyclical closing.

## STUDENT FINANCIAL AID ADMINISTRATION

LOCATION	2012-13		2013-14		2014-15	
	ACTUAL EXPENDITURE	% of total	CURRENT BUDGET*	% of total	TENTATIVE BUDGET	% of total
CITY	730,332	12.89	639,601	12.84	550,495	13.96
EAST	1,093,016	19.29	1,044,487	20.96	880,427	22.32
HARBOR	341,027	6.02	304,241	6.11	257,713	6.53
MISSION	445,030	7.85	366,794	7.36	311,522	7.90
PIERCE	601,811	10.62	481,236	9.66	414,267	10.50
SOUTHWEST	364,125	6.42	294,038	5.90	252,178	6.39
TRADE-TECH	664,117	11.72	587,718	11.80	501,564	12.72
VALLEY	660,402	11.65	554,118	11.12	468,360	11.88
WEST	419,176	7.40	361,899	7.26	307,283	7.79
EDUCATIONAL SERVICES CENTER	348,286	6.15	348,233	6.99	0	0.00
<b>TOTAL SFAA</b>	<b>5,667,323</b>	<b>100.00</b>	<b>4,982,365</b>	<b>100.00</b>	<b>3,943,809</b>	<b>100.00</b>

\* Current Budget as of April 2014 cyclical closing.

## OTHER SPECIALLY FUNDED PROGRAMS\*\*

LOCATION	2012-13		2013-14		2014-15	
	ACTUAL EXPENDITURE	% of total	CURRENT BUDGET*	% of total	TENTATIVE BUDGET	% of total
CITY	4,146,100	9.58	7,270,174	9.67	390,457	3.63
EAST	6,129,451	14.17	8,861,138	11.79	524,981	4.87
HARBOR	3,530,691	8.16	7,800,751	10.38	168,346	1.56
MISSION	3,434,978	7.94	4,495,208	5.98	169,669	1.58
PIERCE	1,637,205	3.78	3,130,525	4.17	355,595	3.30
SOUTHWEST	4,513,458	10.43	7,464,989	9.93	161,537	1.50
TRADE-TECH	5,271,431	12.18	9,014,476	11.99	310,600	2.88
VALLEY	6,140,624	14.19	8,279,407	11.02	698,850	6.49
WEST	6,067,062	14.02	13,627,640	18.13	173,871	1.61
EDUCATIONAL SERVICES CENTER***	2,397,299	5.54	5,213,080	6.94	7,817,156	72.58
<b>TOTAL OTHER SFP</b>	<b>43,268,297</b>	<b>100.00</b>	<b>75,157,388</b>	<b>100.00</b>	<b>10,771,062</b>	<b>100.00</b>

\* Current Budget as of April 2014 cyclical closing.

\*\* Includes Workforce Training Program, Community Partnership Training & Education, Customized Training Program, Business Center, Extension Program, Community Service-other, Block Grants (Funds 10116, 10125-10128, 10131-10134, 10136, 10141-10144, 10146-10150), Basic Skills (Funds 10410-10414), Student Equity, Faculty and Staff Development, Faculty and Staff Diversity, Management Information Systems, Federal Work Study (Funds 10453-10458), Federal PELL Grant (Funds 10465-10470), FSEOG (Funds 10475-10479), Pell Admin. Allowances, Career Tech Trailer Bill, and funds above 10700 (if any).

\*\*\* Educational Services Center includes ITV



**OTHER FUNDS**

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**BOOKSTORE FUND**

	2012-13 YEAR-END ACTUAL	2013-14 CURRENT BUDGET*	2014-15 TENTATIVE BUDGET
State	0	0	0
Other - Local	21,221,186	28,825,298	26,770,486
<b>Net Income</b>	<b>21,221,186</b>	<b>28,825,298</b>	<b>26,770,486</b>
Plus: Incoming Transfers	185,757	116,700	0
<b>Total Income</b>	<b>21,406,943</b>	<b>28,941,998</b>	<b>26,770,486</b>
Beginning Balance	4,136,718	3,906,838	2,285,159
Adjustment to Beg. Balance	(638,938)	15,437	0
Reserve/Open Orders	0	0	0
Less: Ending Balance	3,906,838	781,990	2,285,159
<b>AMOUNT AVAILABLE</b>	<b>20,997,885</b>	<b>32,082,283</b>	<b>26,770,486</b>

\*2013-14 Current Budget is as of April 2014 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. For 2014-15, the requirement for colleges to reserve 3% of projected annual sales for the Campus Improvement and Inventory Reserves continues to be suspended.

**BOOKSTORE**

C/I	DESCRIPTION	2012-13 EXPENDITURE	% of Total	2013-14 CURRENT BUDGET*	% of Total	2014-15 TENTATIVE BUDGET	% of Total
100000	Certificated Salaries	0	0.0%	0	0.0%	0	0.0%
	<b>TOTAL CERTIFICATED SALARIES</b>	<b>0</b>	<b>0.0%</b>	<b>0</b>	<b>0.0%</b>	<b>0</b>	<b>0.0%</b>
210000	Classified, Regular	2,895,813	13.8%	3,269,901	10.2%	3,206,004	12.0%
230000	Sub/Relief, Unclassified	797,004	3.8%	1,290,353	4.0%	995,489	3.7%
	<b>TOTAL NON-CERTIF SALARIES</b>	<b>3,692,817</b>	<b>17.6%</b>	<b>4,560,254</b>	<b>14.2%</b>	<b>4,201,493</b>	<b>15.7%</b>
390000	Misc Employee Benefits	1,437,374	6.8%	1,411,212	4.4%	1,451,897	5.4%
	<b>TOTAL BENEFITS</b>	<b>1,437,374</b>	<b>6.8%</b>	<b>1,411,212</b>	<b>4.4%</b>	<b>1,451,897</b>	<b>5.4%</b>
450000	Supplies	47,479	0.2%	275,045	0.9%	170,020	0.6%
460000	Bookstore	14,715,991	70.1%	21,160,430	66.0%	19,031,903	71.1%
	<b>TOTAL PRINTING &amp; SUPPLIES</b>	<b>14,763,470</b>	<b>70.3%</b>	<b>21,435,475</b>	<b>66.8%</b>	<b>19,201,923</b>	<b>71.7%</b>
540000	Insurance	0	0.0%	20,600	0.1%	20,600	0.1%
550000	Utilities & Housekeeping Expense	205,637	1.0%	343,193	1.1%	314,040	1.2%
560000	Contracts & Rentals	108,926	0.5%	251,431	0.8%	247,503	0.9%
580000	Other Expense	281,337	1.3%	860,521	2.7%	656,325	2.5%
590000	Misc Other Expense	0	0.0%	41,521	0.1%	14,168	0.1%
	<b>TOTAL OPERATING EXPENSES</b>	<b>595,899</b>	<b>2.8%</b>	<b>1,517,266</b>	<b>4.7%</b>	<b>1,252,636</b>	<b>4.7%</b>
620000	Buildings	0	0.0%	10,001	0.0%	10,000	0.0%
640000	Equipment	354,978	1.7%	663,747	2.1%	287,665	1.1%
650000	Lease/Purchase	3,347	0.0%	23,801	0.1%	23,800	0.1%
	<b>TOTAL CAPITAL OUTLAY</b>	<b>358,325</b>	<b>1.7%</b>	<b>697,549</b>	<b>2.2%</b>	<b>321,465</b>	<b>1.2%</b>
730000	Interfund Transfers	150,000	0.7%	8,995	0.0%	0	0.0%
790000	Unallocated/Reserves	0	0.0%	2,451,532	7.6%	341,072	1.3%
	<b>TOTAL OTHER</b>	<b>150,000</b>	<b>0.7%</b>	<b>2,460,527</b>	<b>7.7%</b>	<b>341,072</b>	<b>1.3%</b>
	Less Intrafund w/in Loc	0		0		0	
	<b>TOTAL BOOKSTORE</b>	<b>20,997,885</b>	<b>100.0%</b>	<b>32,082,283</b>	<b>100.0%</b>	<b>26,770,486</b>	<b>100.0%</b>

\*2013-14 Current Budget is as of APRIL 2014 closing.

**BUILDING FUND**

	2012-13 YEAR-END ACTUAL	2013-14 CURRENT BUDGET*	2014-15 TENTATIVE BUDGET
New GO Bond Proceeds	250,000,000	0	0
Other - Local	5,592,101	2,930,000	2,110,000
<b>Net Income</b>	<b>255,592,101</b>	<b>2,930,000</b>	<b>2,110,000</b>
Plus: Incoming Transfers	0	0	0
<b>Total Income</b>	<b>255,592,101</b>	<b>2,930,000</b>	<b>2,110,000</b>
Beginning Balance	537,296,968	489,271,727	352,279,002
Recognition of Remaining Issues**	0	1,625,000,000	1,625,000,000
Adjustment to Beg. Balance	0	0	0
Less: Ending Balance	489,271,727	0	0
<b>AMOUNT AVAILABLE</b>	<b>303,617,344</b>	<b>2,117,201,727</b>	<b>1,979,389,002</b>

\*2013-14 Current Budget is as of April 2014 closing.

\*\*For presentation purposes, remaining funds to be issued (\$1,625,000,000) are recognized here.

Comments:

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

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

<u>College</u>	2001 Proposition A Authorization <u>Amount</u>	2003 Proposition AA Authorization <u>Amount</u>	2008 Measure J Authorized For Proj <u>Amount</u>
Los Angeles City College	147,000,000	94,400,000	302,596,436
East Los Angeles College	172,000,000	109,700,000	336,400,288
Los Angeles Harbor College	124,000,000	77,400,000	219,127,201
Los Angeles Mission College	111,000,000	65,000,000	215,929,703
Pierce College	166,000,000	106,500,000	343,214,313
Los Angeles Southwest College	111,000,000	65,000,000	216,477,643
Los Angeles Trade-Tech. College	138,000,000	89,600,000	306,620,110
Los Angeles Valley College	165,000,000	105,400,000	296,159,976
West Los Angeles College	111,000,000	67,000,000	215,185,135
ESC, Debt Repay, Satellites, & Other Distr/Campus-wide Initiatives	0	200,000,000	1,048,289,195
<b>TOTAL AUTHORIZED</b>	<b>\$1,245,000,000</b>	<b>\$980,000,000</b>	<b>\$3,500,000,000</b>

**BUILDING FUND**

C/I	DESCRIPTION	2012-13 EXPENDITURE	% of Total	2013-14 CURRENT BUDGET*	% of Total	2014-15 TENTATIVE BUDGET	% of Total
100000	Certificated Salaries	0	0.0%	0	0.0%	0	0.0%
	<b>TOTAL CERTIFICATED SALARIES</b>	<b>0</b>	<b>0.0%</b>	<b>0</b>	<b>0.0%</b>	<b>0</b>	<b>0.0%</b>
200000	Non-Certificated Salaries	0	0.0%	0	0.0%	0	0.0%
	<b>TOTAL NON-CERTIF SALARIES</b>	<b>0</b>	<b>0.0%</b>	<b>0</b>	<b>0.0%</b>	<b>0</b>	<b>0.0%</b>
300000	Employee Benefits	0	0.0%	0	0.0%	0	0.0%
	<b>TOTAL BENEFITS</b>	<b>0</b>	<b>0.0%</b>	<b>0</b>	<b>0.0%</b>	<b>0</b>	<b>0.0%</b>
450000	Supplies	1,764,884	0.6%	5,857,060	0.3%	0	0.0%
	<b>TOTAL PRINTING &amp; SUPPLIES</b>	<b>1,764,884</b>	<b>0.6%</b>	<b>5,857,060</b>	<b>0.3%</b>	<b>0</b>	<b>0.0%</b>
540000	Insurance	0	0.0%	0	0.0%	1,000,000	0.1%
560000	Contracts & Rentals	9,706,830	3.2%	59,230,000	2.8%	56,000,000	2.8%
570000	Legal, Election, Audit	7,213,811	2.4%	14,950,000	0.7%	115,000	0.0%
580000	Other Expense	2,319,350	0.8%	(19,738,200)	-0.9%	(21,056,905)	-1.1%
590000	Misc Other Expense	67,952	0.0%	829,492	0.0%	0	0.0%
	<b>TOTAL OPERATING EXPENSES</b>	<b>19,307,943</b>	<b>6.4%</b>	<b>55,271,292</b>	<b>2.6%</b>	<b>36,058,095</b>	<b>1.8%</b>
610000	Sites	5,099,838	1.7%	10,180,000	0.5%	0	0.0%
620000	Buildings	260,924,368	85.9%	2,009,673,375	94.9%	1,943,330,907	98.2%
640000	Equipment	16,520,310	5.4%	36,220,000	1.7%	0	0.0%
	<b>TOTAL CAPITAL OUTLAY</b>	<b>282,544,516</b>	<b>93.1%</b>	<b>2,056,073,375</b>	<b>97.1%</b>	<b>1,943,330,907</b>	<b>98.2%</b>
790000	Unallocated/Reserves	0	0.0%	0	0.0%	0	0.0%
	<b>TOTAL OTHER</b>	<b>0</b>	<b>0.0%</b>	<b>0</b>	<b>0.0%</b>	<b>0</b>	<b>0.0%</b>
	Less Intrafund w/in Loc	0		0		0	
	<b>TOTAL BUILDING FUND</b>	<b>303,617,344</b>	<b>100.0%</b>	<b>2,117,201,727</b>	<b>100.0%</b>	<b>1,979,389,002</b>	<b>100.0%</b>

\*2013-14 Current Budget is as of APRIL 2014 closing.

**CAFETERIA FUND**

	2012-13 YEAR-END ACTUAL	2013-14 CURRENT BUDGET*	2014-15 TENTATIVE BUDGET
Federal	57,493	0	0
State	0	0	0
Other - Local	2,194,595	2,306,616	2,344,118
<b>Net Income</b>	<b>2,252,088</b>	<b>2,306,616</b>	<b>2,344,118</b>
Plus: Incoming Transfers	107,105	177,947	0
<b>Total Income</b>	<b>2,359,193</b>	<b>2,484,563</b>	<b>2,344,118</b>
Beginning Balance	52,693	245,377	495,716
Adjustment to Beg. Balance	(4,277)	0	0
Reserve/Open Orders	0	0	0
Less: Ending Balance	245,377	245,377	495,716
<b>AMOUNT AVAILABLE</b>	<b>2,162,232</b>	<b>2,484,563</b>	<b>2,344,118</b>

\*2013-14 Current Budget is as of April 2014 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**

C/I	DESCRIPTION	2012-13 EXPENDITURE	% of Total	2013-14 CURRENT BUDGET*	% of Total	2014-15 TENTATIVE BUDGET	% of Total
120000	Non-Teaching, Regular	0	0.0%	0	0.0%	58,669	2.5%
	<b>TOTAL CERTIFICATED SALARIES</b>	<b>0</b>	<b>0.0%</b>	<b>0</b>	<b>0.0%</b>	<b>58,669</b>	<b>2.5%</b>
210000	Classified, Regular	95,677	4.4%	129,862	5.2%	141,375	6.0%
230000	Sub/Relief, Unclassified	330,844	15.3%	418,642	16.8%	430,200	18.4%
	<b>TOTAL NON-CERTIF SALARIES</b>	<b>426,521</b>	<b>19.7%</b>	<b>548,504</b>	<b>22.1%</b>	<b>571,575</b>	<b>24.4%</b>
390000	Misc Employee Benefits	62,503	2.9%	59,718	2.4%	75,243	3.2%
	<b>TOTAL BENEFITS</b>	<b>62,503</b>	<b>2.9%</b>	<b>59,718</b>	<b>2.4%</b>	<b>75,243</b>	<b>3.2%</b>
450000	Supplies	1,555,789	72.0%	1,622,239	65.3%	1,424,087	60.8%
	<b>TOTAL PRINTING &amp; SUPPLIES</b>	<b>1,555,789</b>	<b>72.0%</b>	<b>1,622,239</b>	<b>65.3%</b>	<b>1,424,087</b>	<b>60.8%</b>
550000	Utilities & Housekeeping Expense	11,730	0.5%	49,888	2.0%	48,550	2.1%
560000	Contracts & Rentals	21,814	1.0%	27,545	1.1%	22,969	1.0%
580000	Other Expense	83,310	3.9%	80,695	3.2%	61,892	2.6%
590000	Misc Other Expense	0	0.0%	7,133	0.3%	0	0.0%
	<b>TOTAL OPERATING EXPENSES</b>	<b>116,855</b>	<b>5.4%</b>	<b>165,261</b>	<b>6.7%</b>	<b>133,411</b>	<b>5.7%</b>
620000	Buildings	0	0.0%	2,500	0.1%	5,000	0.2%
640000	Equipment	564	0.0%	37,982	1.5%	28,501	1.2%
	<b>TOTAL CAPITAL OUTLAY</b>	<b>564</b>	<b>0.0%</b>	<b>40,482</b>	<b>1.6%</b>	<b>33,501</b>	<b>1.4%</b>
790000	Unallocated/Reserves	0	0.0%	48,359	1.9%	47,632	2.0%
	<b>TOTAL OTHER</b>	<b>0</b>	<b>0.0%</b>	<b>48,359</b>	<b>1.9%</b>	<b>47,632</b>	<b>2.0%</b>
	Less Intrafund w/in Loc	0		0		0	
	<b>TOTAL CAFETERIA</b>	<b>2,162,232</b>	<b>100.0%</b>	<b>2,484,563</b>	<b>100.0%</b>	<b>2,344,118</b>	<b>100.0%</b>

\*2013-14 Current Budget is as of APRIL 2014 closing.



**CHILD DEVELOPMENT FUND**

	2012-13 YEAR-END ACTUAL	2013-14 CURRENT BUDGET*	2014-15 TENTATIVE BUDGET
Federal	2,107,937	2,906,004	0
State	4,354,805	5,261,151	1,052,541
Other - Local	287,120	168,212	156,345
<b>Net Income</b>	<b>6,749,862</b>	<b>8,335,367</b>	<b>1,208,886</b>
Plus: Incoming Transfers	1,330,150	892,072	958,382
<b>Total Income</b>	<b>8,080,012</b>	<b>9,227,439</b>	<b>2,167,268</b>
Beginning Balance	457,642	368,888	877,237
Adjustment to Beg. Balance	(1,836)	0	0
Reserve/Open Orders	233	36	0
		0	0
Less: YE Open Orders	36	0	0
Less: Ending Balance	368,888	313,959	877,237
<b>AMOUNT AVAILABLE</b>	<b>8,167,128</b>	<b>9,282,404</b>	<b>2,167,268</b>

\*2013-14 Current Budget is as of April 2014 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 \$156,345. The program is augmented by college support through interfund transfers of \$958,382 from the General Fund.

**CHILD DEVELOPMENT FUND**

C/I	DESCRIPTION	2012-13 EXPENDITURE	% of Total	2013-14 CURRENT BUDGET*	% of Total	2014-15 TENTATIVE BUDGET	% of Total
120000	Non-Teaching, Regular	2,852,035	34.9%	2,399,778	25.9%	1,600,689	73.9%
140000	Non-Teaching, Hourly	532,050	6.5%	561,113	6.0%	130,768	6.0%
	<b>TOTAL CERTIFICATED SALARIES</b>	<b>3,384,085</b>	<b>41.4%</b>	<b>2,960,891</b>	<b>31.9%</b>	<b>1,731,457</b>	<b>79.9%</b>
210000	Classified, Regular	499,625	6.1%	524,807	5.7%	0	0.0%
230000	Sub/Relief, Unclassified	1,879,914	23.0%	1,978,456	21.3%	62,001	2.9%
	<b>TOTAL NON-CERTIF SALARIES</b>	<b>2,379,540</b>	<b>29.1%</b>	<b>2,503,263</b>	<b>27.0%</b>	<b>62,001</b>	<b>2.9%</b>
390000	Misc Employee Benefits	1,368,274	16.8%	1,166,218	12.6%	343,191	15.8%
	<b>TOTAL BENEFITS</b>	<b>1,368,274</b>	<b>16.8%</b>	<b>1,166,218</b>	<b>12.6%</b>	<b>343,191</b>	<b>15.8%</b>
440000	Instructional Media Materials	0	0.0%	1,019	0.0%	0	0.0%
450000	Supplies	567,925	7.0%	1,131,725	12.2%	4,493	0.2%
	<b>TOTAL PRINTING &amp; SUPPLIES</b>	<b>567,925</b>	<b>7.0%</b>	<b>1,132,744</b>	<b>12.2%</b>	<b>4,493</b>	<b>0.2%</b>
540000	Insurance	0	0.0%	610	0.0%	610	0.0%
550000	Utilities & Housekeeping Expense	0	0.0%	543	0.0%	3	0.0%
560000	Contracts & Rentals	405,885	5.0%	458,694	4.9%	0	0.0%
580000	Other Expense	40,891	0.5%	92,955	1.0%	2,880	0.1%
	<b>TOTAL OPERATING EXPENSES</b>	<b>446,776</b>	<b>5.5%</b>	<b>552,802</b>	<b>6.0%</b>	<b>3,493</b>	<b>0.2%</b>
640000	Equipment	18,975	0.2%	53,742	0.6%	0	0.0%
650000	Lease/Purchase	1,554	0.0%	1,800	0.0%	0	0.0%
	<b>TOTAL CAPITAL OUTLAY</b>	<b>20,529</b>	<b>0.3%</b>	<b>55,542</b>	<b>0.6%</b>	<b>0</b>	<b>0.0%</b>
790000	Unallocated/Reserves	0	0.0%	910,944	9.8%	22,633	1.0%
	<b>TOTAL OTHER</b>	<b>0</b>	<b>0.0%</b>	<b>910,944</b>	<b>9.8%</b>	<b>22,633</b>	<b>1.0%</b>
	Less Intrafund w/in Loc	0		0		0	
	<b>TOTAL CHILD DEVELOPMENT FUND</b>	<b>8,167,128</b>	<b>100.0%</b>	<b>9,282,404</b>	<b>100.0%</b>	<b>2,167,268</b>	<b>100.0%</b>

\*2013-14 Current Budget is as of APRIL 2014 closing.

**DEBT SERVICE FUND**

	2012-13 YEAR-END ACTUAL	2013-14 CURRENT BUDGET*	2014-15 TENTATIVE BUDGET
Federal	0	0	0
Other - Local	14,380	1,030,000	15,000
<b>Net Income</b>	<b>14,380</b>	<b>1,030,000</b>	<b>15,000</b>
Plus: Incoming Transfers	5,164,309	7,407,052	5,300,000
<b>Total Income</b>	<b>5,178,689</b>	<b>8,437,052</b>	<b>5,315,000</b>
Beginning Balance	0	0	0
Adjustment to Beg. Balance	0	0	0
Reserve/Open Orders	0	0	0
Less: Ending Balance	(14,657,289)	0	0
<b>AMOUNT AVAILABLE</b>	<b>19,835,978</b>	<b>8,437,052</b>	<b>5,315,000</b>

\*2013-14 Current Budget is as of April 2014 closing.

Comments:

Incoming transfer of \$5,300,000 is estimated for post-retirement health insurance contribution (GASB 45).

**DEBT SERVICE**

C/I	DESCRIPTION	2012-13 EXPENDITURE	% of Total	2013-14 CURRENT BUDGET*	% of Total	2014-15 TENTATIVE BUDGET	% of Total
100000	Certificated Salaries	0	0.0%	0	0.0%	0	0.0%
	<b>TOTAL CERTIFICATED SALARIES</b>	<b>0</b>	<b>0.0%</b>	<b>0</b>	<b>0.0%</b>	<b>0</b>	<b>0.0%</b>
200000	Non-Certificated Salaries	0	0.0%	0	0.0%	0	0.0%
	<b>TOTAL NON-CERTIF SALARIES</b>	<b>0</b>	<b>0.0%</b>	<b>0</b>	<b>0.0%</b>	<b>0</b>	<b>0.0%</b>
300000	Employee Benefits	0	0.0%	0	0.0%	0	0.0%
390000	Misc Employee Benefits	19,835,978	100.0%	7,422,052	88.0%	5,315,000	100.0%
	<b>TOTAL BENEFITS</b>	<b>19,835,978</b>	<b>100.0%</b>	<b>7,422,052</b>	<b>88.0%</b>	<b>5,315,000</b>	<b>100.0%</b>
400000	Book & Supplies	0	0.0%	0	0.0%	0	0.0%
	<b>TOTAL PRINTING &amp; SUPPLIES</b>	<b>0</b>	<b>0.0%</b>	<b>0</b>	<b>0.0%</b>	<b>0</b>	<b>0.0%</b>
500000	Operating Expenses	0	0.0%	0	0.0%	0	0.0%
	<b>TOTAL OPERATING EXPENSES</b>	<b>0</b>	<b>0.0%</b>	<b>0</b>	<b>0.0%</b>	<b>0</b>	<b>0.0%</b>
600000	Capital Outlay	0	0.0%	0	0.0%	0	0.0%
	<b>TOTAL CAPITAL OUTLAY</b>	<b>0</b>	<b>0.0%</b>	<b>0</b>	<b>0.0%</b>	<b>0</b>	<b>0.0%</b>
700000	Other	0	0.0%	0	0.0%	0	0.0%
730000	Interfund Transfers	0	0.0%	6,060	0.1%	0	0.0%
790000	Unallocated/Reserves	0	0.0%	1,008,940	12.0%	0	0.0%
	<b>TOTAL OTHER</b>	<b>0</b>	<b>0.0%</b>	<b>1,015,000</b>	<b>12.0%</b>	<b>0</b>	<b>0.0%</b>
	Less Intrafund w/in Loc	0		0		0	
	<b>TOTAL DEBT SERVICE</b>	<b>19,835,978</b>	<b>100.0%</b>	<b>8,437,052</b>	<b>100.0%</b>	<b>5,315,000</b>	<b>100.0%</b>

\*2013-14 Current Budget is as of APRIL 2014 closing.

Note: Includes Fund Applications 3 and 4

**SPECIAL RESERVE FUND**

	2012-13 YEAR-END ACTUAL	2013-14 CURRENT BUDGET*	2014-15 TENTATIVE BUDGET
Federal	1,757,260	4,729,792	4,580,766
State	7,260,969	9,524,246	5,379,422
Other - Local	295,374	775,837	0
<b>Net Income</b>	<b>9,313,604</b>	<b>15,029,875</b>	<b>9,960,188</b>
Plus: Incoming Transfers	0	5,128,721	0
<b>Total Income</b>	<b>9,313,604</b>	<b>20,158,596</b>	<b>9,960,188</b>
Beginning Balance	59,767,183	59,846,170	64,188,560
Adjustment to Beg. Balance		0	0
Reserve/Open Orders		0	0
Less: Ending Balance	59,846,170	57,976,012	54,230,173
<b>AMOUNT AVAILABLE</b>	<b>9,234,617</b>	<b>22,028,754</b>	<b>19,918,575</b>

\*2013-14 Current Budget is as of April 2014 closing.

Comments:

Projected income for fiscal year 2014-15 includes \$4,580,766 from Federal funds and \$5,379,422 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**

C/I	DESCRIPTION	2012-13 EXPENDITURE	% of Total	2013-14 CURRENT BUDGET*	% of Total	2014-15 TENTATIVE BUDGET	% of Total
100000	Certificated Salaries	0	0.0%	0	0.0%	0	0.0%
	<b>TOTAL CERTIFICATED SALARIES</b>	<b>0</b>	<b>0.0%</b>	<b>0</b>	<b>0.0%</b>	<b>0</b>	<b>0.0%</b>
200000	Non-Certificated Salaries	0	0.0%	0	0.0%	0	0.0%
230000	Sub/Relief, Unclassified	0	0.0%	0	0.0%	0	0.0%
	<b>TOTAL NON-CERTIF SALARIES</b>	<b>0</b>	<b>0.0%</b>	<b>0</b>	<b>0.0%</b>	<b>0</b>	<b>0.0%</b>
300000	Employee Benefits	0	0.0%	0	0.0%	0	0.0%
	<b>TOTAL BENEFITS</b>	<b>0</b>	<b>0.0%</b>	<b>0</b>	<b>0.0%</b>	<b>0</b>	<b>0.0%</b>
450000	Supplies	41,225	0.4%	0	0.0%	0	0.0%
	<b>TOTAL PRINTING &amp; SUPPLIES</b>	<b>41,225</b>	<b>0.4%</b>	<b>0</b>	<b>0.0%</b>	<b>0</b>	<b>0.0%</b>
580000	Other Expense	146,561	1.6%	165,000	0.7%	15,974	0.1%
590000	Misc Other Expense	79,327	0.9%	9,564,099	43.4%	9,521,886	47.8%
	<b>TOTAL OPERATING EXPENSES</b>	<b>225,888</b>	<b>2.4%</b>	<b>9,729,099</b>	<b>44.2%</b>	<b>9,537,860</b>	<b>47.9%</b>
610000	Sites	0	0.0%	179,213	0.8%	179,213	0.9%
620000	Buildings	5,581,122	60.4%	10,403,442	47.2%	9,267,214	46.5%
640000	Equipment	3,245,000	35.1%	1,637,000	7.4%	927,000	4.7%
650000	Lease/Purchase	141,382	1.5%	80,000	0.4%	7,288	0.0%
	<b>TOTAL CAPITAL OUTLAY</b>	<b>8,967,504</b>	<b>97.1%</b>	<b>12,299,655</b>	<b>55.8%</b>	<b>10,380,715</b>	<b>52.1%</b>
790000	Unallocated/Reserves	0	0.0%	0	0.0%	0	0.0%
	<b>TOTAL OTHER</b>	<b>0</b>	<b>0.0%</b>	<b>0</b>	<b>0.0%</b>	<b>0</b>	<b>0.0%</b>
	Less Intrafund w/in Loc	0		0		0	
	<b>TOTAL SPECIAL RESERVE</b>	<b>9,234,617</b>	<b>100.0%</b>	<b>22,028,754</b>	<b>100.0%</b>	<b>19,918,575</b>	<b>100.0%</b>

\*2013-14 Current Budget is as of APRIL 2014 closing.

**STUDENT FINANCIAL AID FUND**

	2012-13 YEAR-END ACTUAL	2013-14 CURRENT BUDGET*	2014-15 TENTATIVE BUDGET
Federal	222,471,229	379,777,457	231,616,294
State	12,055,584	17,760,064	13,219,251
Other - Local	95,981	117,000	0
<b>Net Income</b>	<b>234,622,793</b>	<b>397,654,521</b>	<b>244,835,545</b>
Plus: Incoming Transfers	0	0	0
<b>Total Income</b>	<b>234,622,793</b>	<b>397,654,521</b>	<b>244,835,545</b>
Beginning Balance	2,838,653	2,952,912	1,772,529
Adjustment to Beg. Balance	37,032	0	0
Reserve/Open Orders	100,878	19,264	0
		0	0
Less: Year-End Open Orders	19,264	0	0
Less: Ending Balance	2,952,912	2,952,912	1,772,529
<b>AMOUNT AVAILABLE</b>	<b>234,627,180</b>	<b>397,673,785</b>	<b>244,835,545</b>

\*2013-14 Current Budget is as of April 2014 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**

C/I	DESCRIPTION	2012-13 EXPENDITURE	% of Total	2013-14 CURRENT BUDGET*	% of Total	2014-15 TENTATIVE BUDGET	% of Total
100000	Certificated Salaries	0	0.0%	0	0.0%	0	0.0%
	<b>TOTAL CERTIFICATED SALARIES</b>	<b>0</b>	<b>0.0%</b>	<b>0</b>	<b>0.0%</b>	<b>0</b>	<b>0.0%</b>
200000	Non-Certificated Salaries	0	0.0%	0	0.0%	0	0.0%
	<b>TOTAL NON-CERTIF SALARIES</b>	<b>0</b>	<b>0.0%</b>	<b>0</b>	<b>0.0%</b>	<b>0</b>	<b>0.0%</b>
300000	Employee Benefits	0	0.0%	0	0.0%	0	0.0%
	<b>TOTAL BENEFITS</b>	<b>0</b>	<b>0.0%</b>	<b>0</b>	<b>0.0%</b>	<b>0</b>	<b>0.0%</b>
400000	Book & Supplies	0	0.0%	0	0.0%	0	0.0%
	<b>TOTAL PRINTING &amp; SUPPLIES</b>	<b>0</b>	<b>0.0%</b>	<b>0</b>	<b>0.0%</b>	<b>0</b>	<b>0.0%</b>
500000	Operating Expenses	0	0.0%	0	0.0%	0	0.0%
	<b>TOTAL OPERATING EXPENSES</b>	<b>0</b>	<b>0.0%</b>	<b>0</b>	<b>0.0%</b>	<b>0</b>	<b>0.0%</b>
600000	Capital Outlay	0	0.0%	0	0.0%	0	0.0%
	<b>TOTAL CAPITAL OUTLAY</b>	<b>0</b>	<b>0.0%</b>	<b>0</b>	<b>0.0%</b>	<b>0</b>	<b>0.0%</b>
750000	Loans/Grants	234,627,180	100.0%	397,504,737	100.0%	244,580,631	99.9%
790000	Unallocated/Reserves	0	0.0%	169,048	0.0%	254,914	0.1%
	<b>TOTAL OTHER</b>	<b>234,627,180</b>	<b>100.0%</b>	<b>397,673,785</b>	<b>100.0%</b>	<b>244,835,545</b>	<b>100.0%</b>
	Less Intrafund w/in Loc	0		0		0	
	<b>TOTAL STUDENT FINANCIAL AID</b>	<b>234,627,180</b>	<b>100.0%</b>	<b>397,673,785</b>	<b>100.0%</b>	<b>244,835,545</b>	<b>100.0%</b>

\*2013-14 Current Budget is as of APRIL 2014 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 State revenue bond repayment.

**Income:** Funds upon which appropriations are based. Revenue.

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

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

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

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

**APPENDIX B**

LOCATION CODES

C000	-	Los Angeles City College
D000	-	Educational Service Center
E000	-	East Los Angeles College
H000	-	Los Angeles Harbor College
I000	-	Instructional Television (ITV)
M000	-	Los Angeles Mission College
P000	-	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**  
**2014-2015**  
**TENTATIVE BUDGET**  
**ALLOCATION MECHANISM**

**I. PARAMETERS USED TO DETERMINE COLLEGE MINIMUM BASE ALLOCATION**

On June 13, 2012, the Board of Trustees approved Phase I of the review and changes to the District Allocation Model. Phase I implements an increase to the College Basic Allocation by including minimum staffing and maintenance and operations (M&O) costs, as follows:

1. Each college shall receive an annual base allocation to fully fund the following:
  - a. Minimum Administrative Staffing:
    - i. (1) President;
    - ii. (3) Vice Presidents;
    - iii. (1) Institutional Research Dean;
    - iv. (1) Facilities Manager;
    - v. Deans
      - a) (4) Deans => small colleges (FTES<10,000);
      - b) (8) Deans => medium colleges (FTES>=10,000 and <20,000);
      - c) (12) Deans => large colleges (FTES>=20,000).
  - b. Maintenance and Operations costs based on average cost per gross square footage.

After allocating the minimum base allocation in items a and b above, all remaining revenue (except non-resident tuition, dedicated revenue, and apprenticeship revenue) shall be distributed to colleges based on their proportion of the District's funded FTES.

2. Transition Funding: The District shall set aside necessary funds from the District's reserve (or new revenue) in order to mitigate the adverse effect on any college that experiences a reduction in its allocation as a result of the implementation of this change. The reduction will be implemented as follows:
  - a. No reduction in the first year (2012-13) to any college;
  - b. One-third of the allocation reduction in the second year (2013-14);
  - c. Two-thirds of the allocation reduction in the third year (2014-15);
  - d. The full allocation reduction in the fourth year (2015-16).
3. There will be an annual assessment of the allocation model.

## II. PARAMETERS USED TO DETERMINE STATE GENERAL REVENUE

### 1. Base Revenue

- a. Base revenue shall be calculated using the SB 361 marginal funding rates. For fiscal year 2014-15, each college shall receive an annual basic allocation based on the following basic allocation base rate:

• FTES $\geq$ 20,000	\$4,428,727	large college
• 10,000 $\leq$ FTES $<$ 20,000	\$3,875,136	medium college
• FTES $<$ 10,000	\$3,321,545	small college

- b. Credit Base Revenue shall be equal to the funded base credit FTES multiplied by the base rate of \$4,636.49 in the 2014-15 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 \$2,788.05 in the 2014-15 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 \$3,282.81 in the 2014-15 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 allocation, credit base revenue, non-credit base revenue, and CDCP non-credit base revenue.

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

3. 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.

4. 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.

### **III. PARAMETERS USED TO DISTRIBUTE OTHER REVENUE**

1. Non-Resident Tuition

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

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

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

3. Lottery Revenue

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

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

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

### **IV. PARAMETERS FOR ALLOCATIONS**

1. A college total budget shall be the sum of the adjusted base revenues; net of assessments for Centralized Accounts, Educational Services Center function, Contingency Reserve; a portion of the General Reserve, and a portion of the Deferred Maintenance funding, plus other revenue; minus budget for Sheriff's contract; minus college deficit payments; and plus balances.
2. In accordance with the Board Resolution passed on May 23, 2012 (BT2), an amount of one percent (1.0%) of the Unrestricted General Fund revenue will be set aside in 2014-15 to be used only to address postponed and future deferred maintenance requirements. This amount is to be increased each year until it has reached the industry standard of two percent (2.0%).

3. The District shall maintain a District General Reserve of six and a half percent (6.5%) and a Contingency Reserve of three and a half percent (3.5%) of total unrestricted general fund revenue at the centralized account level; and one percent (1.0%) of college revenue base allocation at the college level. Such reserves shall be established to ensure the District's financial stability, to meet emergency situations or budget adjustments due to any revenue projection shortfalls during the fiscal year. Use of the reserve must be approved by the Board prior to any expenditure.
4. Each college shall be assessed for Centralized Accounts and Educational Services Center 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).
5. 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.
6. 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.
7. 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.
8. Colleges shall keep their year-end balances up to five percent (5.0%) of their prior fiscal year's Unrestricted General Fund budget, excluding prior year balances. This procedure will only affect the carryforward balances of fiscal year 2013-14 and future years; the accumulated balances as of fiscal year 2011-12 or prior shall remain with the colleges. Colleges are allowed to carry over their accumulated balances from fiscal year 2013-14 and subsequent fiscal years up to ten percent (10%) of their prior year Unrestricted General Fund budget. Colleges will be allowed to use up to \$5 million or twenty-five percent (25%) of their ending balances, whichever is less and within the limits of the above parameters. Additional access is allowed with the Chancellor's approval.
9. The District Office shall retain its prior year ending balance including open orders. Open orders for ITV, District Office and Centralized Accounts shall be funded up to the available balances from these locations. Any uncommitted balances in ITV and Centralized Accounts shall be redistributed to colleges.
10. The college president is the authority for college matters within the parameters of law and Board operating policy. The college president shall be responsible for the successful operation and performance of the college. (See Comm. No. BF2, October 9, 2013, District Financial Accountability Measures)

11. Prior to Budget Preparation, the Presidents will make a recommendation on Centralized Accounts and District Office allocations to the District Budget Committee.
12. Prior to Budget Preparation, the Presidents will meet to forecast FTES and set goals to maximize revenues to be generated by the colleges.
13. Each operating location shall prepare a quarterly report to include annual projected expenditures and identify steps necessary to maintain a balanced budget.
14. The budget allocation will be recalculated using this mechanism at Final Budget, First Principal Apportionment (February), and at year-end.

#### **V. PARAMETERS FOR COLLEGE DEBT REPAYMENT**

(Comm. No. BF4, December 11, 2013, College Debt Repayment Policy)

College deficits are cumulative loans to be paid back beginning one year after incurring the deficit.

1. Limit annual college debt repayment obligation to 3% of the college's Final Budget allocation;
2. Colleges that have outstanding debt repayments that exceed 3% of their Final Budget allocation may receive relief from debt repayments under the following conditions:
  - College must balance its budget for at least three consecutive years while meeting its FTES obligation;
  - College has submitted a reasonable, multi-year plan for maintaining a balanced budget and meeting its enrollment target for the duration of its repayment period;
  - College has paid its annual debt according to its repayment plan;
  - College has paid off 50% or more of its total debt; thereafter, college may petition to the District Budget Committee to review and make a recommendation to the Chancellor to waive the remaining debt.
3. One-year suspension of the college debt repayment will be given to interim or new college presidents to allow them time to plan and address the college fiscal issues.<sup>1</sup>

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<sup>1</sup> Only one one-year suspension of the college debt repayment is granted to the college.



**2014-15 TENTATIVE BUDGET**  
**Funds Available for 2014-2015**  
**Unrestricted General Fund**

	2013-2014	2014-15		2014-2015
	FINAL BUDGET (COLA@1.57%, Gr@1.63%)	PRELIMINARY BUDGET (COLA@0.86%, Gr@3.00%)	ADJUSTMENT FOR TENTATIVE BUDGET	TENTATIVE BUDGET (COLA@0.85%, Gr@2.75%)
Base (excluding EPA Funds)	402,674,301	416,710,507	0	416,710,507
Workload Reduction	0	0	0	0
EPA Funds	65,692,554	65,692,554	0	65,692,554
COLA	7,353,360	4,148,666	(3,112)	4,145,554
Growth	7,204,330	13,591,519	(986,619)	12,604,900
Lottery	14,300,000	12,300,000	0	12,300,000
Non-Resident	12,600,000	11,300,000	0	11,300,000
Apprenticeship	83,709	83,709	0	83,709
Part-time Faculty Compensation	2,203,448	2,203,448	0	2,203,448
Other State	1,652,112	1,652,112	0	1,652,112
Local				
Interest	1,609,500	1,609,500	0	1,609,500
Dedicated Revenue	6,424,784	6,824,015	0	6,824,015
<b>TOTAL INCOME</b>	<b>521,798,098</b>	<b>536,116,030</b>	<b>(989,731)</b>	<b>535,126,299</b>
Transfer From Retirement Benefits Reserve	0	0	0	0
Fund Balances				
Open Orders	8,399,320	0	0	0
Reserves	26,089,905	34,847,542	0	34,847,542
Other Fund Balance	32,210,258	31,152,458	2,290,304	33,442,762
<b>Total Fund Balance</b>	<b>66,699,483</b>	<b>66,000,000</b>	<b>2,290,304</b>	<b>68,290,304</b>
<b>TOTAL PROJ FUNDS AVAILABLE</b>	<b>588,497,581</b>	<b>602,116,030</b>	<b>1,300,573</b>	<b>603,416,603</b>

**2014-15 TENTATIVE BUDGET  
 UNRESTRICTED GENERAL FUND**

	2013-14	2014-15	2014-15				
	FINAL BUDGET W/O DISTRIB BALANCES PLUS TRANSITIONAL FUNDING ADJ	PRELIMINARY BUDGET WITH ADJUSTMENTS	SB 361 SIMULATION W/O DISTRIB BALANCES & W/O DEBT REPAYMENT	TENTATIVE BUDGET W/O DISTRIB BALANCES BEFORE TRANSITIONAL FUNDING	TRANSITIONAL FUNDING - THIRD YEAR - <i>(1/3 OF DIFFERENCE BETWEEN SB 361 MODEL AND NEW MODEL)</i>	DEBT REPAYMENT	TENTATIVE BUDGET WITH ADJUSTMENTS
City	54,311,677	56,549,244	57,173,891	56,931,750	80,714	(463,220)	56,549,244
East	83,721,517	85,467,364	88,807,381	83,797,356	1,670,008	0	85,467,364
Harbor	27,375,950	28,874,582	28,929,357	29,767,610	0	(893,028)	28,874,582
Mission	26,128,424	27,185,872	26,382,132	27,185,872	0	0	27,185,872
Pierce	55,669,170	57,676,126	58,469,820	57,279,279	396,847	0	57,676,126
Southwest	21,673,022	23,163,319	21,662,967	23,879,710	0	(716,391)	23,163,319
Trade-Tech	47,932,449	50,005,324	49,618,315	50,005,324	0	0	50,005,324
Valley	49,025,221	50,958,441	51,777,762	51,385,836	130,642	(558,037)	50,958,441
West	29,809,018	30,298,952	30,226,709	30,537,399	0	(238,447)	30,298,952
ITV	1,366,367	1,213,878	1,213,878	1,213,878	0	0	1,213,878
<b>College Total</b>	<b>397,012,815</b>	<b>411,393,102</b>	<b>414,262,212</b>	<b>411,984,014</b>	<b>2,278,211</b>	<b>(2,869,123)</b>	<b>411,393,102</b>
Educational Services Center	22,036,152	23,164,274	24,028,419	24,028,419	0	0	24,028,419
Information Technology	10,110,090	10,197,037	10,197,037	10,197,037	0	0	10,197,037
Centralized & Other	47,800,716	50,614,706	50,614,706	50,614,706	0	0	50,614,706
Contingency Reserve	18,023,807	18,764,062	15,894,938	18,173,150	(2,278,211)	2,869,123	18,764,062
General Reserve	7,826,971	34,707,542	33,843,397	33,843,397	0	0	33,843,397
LA Cnty Sheriff's Contr	15,940,616	15,940,616	15,940,616	15,940,616	0	0	15,940,616
FON Subsidy	0	0	0	0	0	0	0
Restricted Program Deficit	0	0	0	0	0	0	0
Undistributed COLA & Gr Adj	0	0	(989,731)	(989,731)	0	0	(989,731)
Student Success Initiatives	0	0	0	0	0	0	0
Accreditation Activities Funding	(403,500)	0	0	0	0	0	0
Van de Kamp Innovation	821,087	821,087	821,087	821,087	0	0	821,087
Funds for Deferred Maint	2,629,358	5,361,160	5,361,160	5,361,160	0	0	5,361,160
Undistributed Balance	66,699,469	31,152,444	33,442,762	33,442,748	0	0	33,442,748
<b>TOTAL</b>	<b>588,497,581</b>	<b>602,116,030</b>	<b>603,416,603</b>	<b>603,416,603</b>	<b>0</b>	<b>0</b>	<b>603,416,603</b>

**2014-15 TENTATIVE BUDGET**

	Minimum Base Rev	Base Rev Remaining For Distrib	EPA Funds	COLA 0.85%	Growth Revenue	Apprenticeship	Lottery	Non-Resident	Dedicated Revenue	TOTAL REVENUES	Budget For Assessmts	Faculty Overbase	Budget For Sheriff's Cont	Centri at Colleges	ITV Redistrib.	BUD ALLOC w/o BAL	Balances	Redistrib Bal ITV, DO, DW	Budget For Open Orders	BUDGET ALLOCATION	Transitional Fndng & Other Adjustment	Debt Repay	BUDGET ALLOCATION
City	10,272,595	47,465,813	9,275,605	570,564	1,897,493		1,720,388	2,233,133	737,388	74,192,979	(15,491,571)		(1,798,834)	0	29,176	56,931,750	0	0	0	56,931,750	80,714	(463,220)	56,549,244
East	11,074,876	72,200,793	14,217,042	867,069	2,931,413		2,791,724	4,543,702	1,149,302	109,775,921	(23,779,983)	36,010	(2,277,762)	0	43,170	83,797,356	0	0	0	83,797,356	1,670,008	0	85,467,364
Harbor	6,828,758	24,117,508	4,355,422	290,278	913,510		810,365	390,420	727,207	38,433,468	(7,208,924)		(1,472,048)	0	15,114	29,767,610	0	0	0	29,767,610	0	(893,028)	28,874,582
Mission	6,296,347	21,897,237	3,969,345	263,639	820,865		733,495	482,577	515,806	34,979,311	(6,489,962)		(1,395,978)	78,745	13,756	27,185,872	0	0	0	27,185,872	0	0	27,185,872
Pierce	9,655,714	49,111,740	9,396,376	590,119	1,960,579		1,738,029	1,468,002	726,000	74,648,559	(15,622,305)		(1,776,331)	0	29,356	57,279,279	0	0	0	57,279,279	396,847	0	57,676,126
Southwest	6,979,586	18,658,589	3,365,692	224,793	684,538		607,449	150,010	311,922	30,982,579	(5,392,289)		(1,722,764)	0	12,184	23,879,710	0	0	0	23,879,710	0	(716,391)	23,163,319
Trade-Tech	10,067,003	41,361,937	7,861,888	497,190	1,631,711	83,709	1,441,198	398,094	530,856	63,873,386	(12,826,311)	778,793	(1,845,663)	0	25,119	50,005,324	0	0	0	50,005,324	0	0	50,005,324
Valley	9,361,858	43,937,950	8,388,334	528,075	1,741,511		1,538,705	692,938	555,076	66,744,447	(13,737,099)		(1,776,331)	128,571	26,248	51,385,836	0	0	0	51,385,836	130,642	(558,037)	50,958,441
West	6,524,735	24,916,640	4,574,442	299,843	949,207		853,414	907,728	729,882	39,755,891	(7,604,053)	16,620	(1,646,693)	0	15,634	30,537,399	0	0	0	30,537,399	0	(236,447)	30,298,952
ITV	0	1,425,902	288,608	17,096	60,692		65,233	33,396	17,489	1,908,416	(484,781)		0	0	(209,757)	1,213,878	0	0	0	1,213,878	0	0	1,213,878
<b>COLLEGE TOTAL</b>	<b>77,061,472</b>	<b>345,114,109</b>	<b>65,692,554</b>	<b>4,148,666</b>	<b>13,591,519</b>	<b>83,709</b>	<b>12,300,000</b>	<b>11,300,000</b>	<b>6,002,928</b>	<b>535,294,957</b>	<b>(108,637,278)</b>	<b>831,423</b>	<b>(15,712,404)</b>	<b>207,316</b>	<b>0</b>	<b>411,984,014</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>411,984,014</b>	<b>2,278,211</b>	<b>(2,869,123)</b>	<b>411,393,102</b>
Educational Services Center										0	23,252,486		(228,212)		0	23,024,274	0	1,004,145	0	24,028,419	0		24,028,419
Information Technology										0	10,197,037				0	10,197,037	0		0	10,197,037	0		10,197,037
Centralized Svs										0	50,822,022			(207,316)	0	50,614,706	0		0	50,614,706	0		50,614,706
Contingency Reserve										0	19,004,573	(831,423)			0	18,173,150	0		0	18,173,150	(2,278,211)	2,869,123	18,764,062
General Reserve										0					0	0	34,847,542	(1,004,145)	0	33,843,397	0		33,843,397
LA Cnty Sheriff's Contr										0			15,940,616		0	15,940,616	0		0	15,940,616	0		15,940,616
EPA Backfill										0					0	0	0		0	0	0	0	0
Restricted Prog Deficit										0					0	0	0		0	0	0	0	0
Undistrib COLA & Gr Adj										0					0	0	0		0	0	(989,731)		(989,731)
Student Success Initiative										0					0	0	0		0	0	0	0	0
Accreditation Activities										0					0	0	0		0	0	0	0	0
Van de Kamp Innovation									821,087	821,087					0	821,087	0		0	821,087	0		821,087
Funds for Def Maint										0	5,361,160				0	5,361,160	0		0	5,361,160	0		5,361,160
Undistrib (Proj'd Bal)		(14)	0	0	0					(14)					0	(14)	33,442,762		0	33,442,748	0		33,442,748
<b>TOTAL</b>	<b>77,061,472</b>	<b>345,114,095</b>	<b>65,692,554</b>	<b>4,148,666</b>	<b>13,591,519</b>	<b>83,709</b>	<b>12,300,000</b>	<b>11,300,000</b>	<b>6,824,015</b>	<b>536,116,030</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>536,116,030</b>	<b>68,290,304</b>	<b>0</b>	<b>0</b>	<b>604,406,334</b>	<b>(989,731)</b>	<b>0</b>	<b>603,416,603</b>

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NOTES:  
(1) Includes distribution for Part-Time Office Hours Reimbursement  
(2) Redistribution between ESC and Contingency Reserve is for one position (Vice Chancellor of Human Resources).

**2014-15 TENTATIVE BUDGET**  
**TOTAL REVENUES**  
**UNRESTRICTED GENERAL FUND**

	Net Base Revenue	EPA Funds	COLA	Growth	Apprenticeship	Non-Resident	Dedicated	Lottery	Interest/Other State	TOTAL REVENUE
CITY	57,309,985	9,275,605	570,564	1,897,493	0	2,233,133	737,388	1,720,388	421,469	74,166,025
EAST	87,092,284	14,217,042	867,069	2,931,413	0	4,543,702	1,149,302	2,791,724	778,224	114,370,760
HARBOR	29,156,803	4,355,422	290,278	913,510	0	390,420	727,207	810,365	265,606	36,909,611
MISSION	26,481,075	3,969,345	263,639	820,865	0	482,577	515,806	733,495	235,617	33,502,419
PIERCE	59,274,159	9,396,376	590,119	1,960,579	0	1,468,002	728,000	1,738,029	411,662	75,566,926
SOUTHWEST	22,579,240	3,365,692	224,793	684,538	0	150,010	311,922	607,449	188,730	28,112,374
TRADE-TECH	49,940,030	7,861,688	497,190	1,631,711	83,709	398,094	530,856	1,441,198	373,316	62,757,792
VALLEY	53,042,188	8,388,334	528,075	1,741,511	0	692,938	555,076	1,538,705	410,224	66,897,051
WEST	30,117,537	4,574,442	299,843	949,207	0	907,728	729,882	853,414	320,504	38,752,557
ITV	1,717,224	288,608	17,096	60,692	0	33,396	17,489	65,233	208	2,199,946
UNDISTRIB/OTHER DW*	(18)	0	0	0	0	0	821,087	0	2,059,500	2,880,569
ESC/INFO TECH	0	0	0	0	0	0	0	0	0	0
<b>TOTAL</b>	<b>416,710,507</b>	<b>65,692,554</b>	<b>4,148,666</b>	<b>13,591,519</b>	<b>83,709</b>	<b>11,300,000</b>	<b>6,824,015</b>	<b>12,300,000</b>	<b>5,465,060</b>	<b>536,116,030</b>

**2014-2015 EDUCATION PROTECTION ACT (EPA)\*  
 FUNDS DISTRIBUTION**

COLLEGE	FUNDED BASE FTES	% OF TOTAL	TOTAL EPA FUNDS
City	13,903.95	14.1%	\$9,275,605
East	21,311.07	21.6%	\$14,217,042
Harbor	6,528.69	6.6%	\$4,355,422
Mission	5,949.97	6.0%	\$3,969,345
Pierce	14,084.98	14.3%	\$9,396,376
Southwest	5,045.11	5.1%	\$3,365,692
Trade-Tech	11,784.52	12.0%	\$7,861,688
Valley	12,573.95	12.8%	\$8,388,334
West	6,857.00	7.0%	\$4,574,442
ITV	432.62	0.4%	\$288,608
Undistributed Balance	0.00	0.0%	\$0
<b>TOTAL</b>	<b>98,471.85</b>	<b>100.0%</b>	<b>\$65,692,554</b>

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

### Base Allocation Proposed Minimum Base Funding

Revised M&O Cost based on FY 2012-13

Updated December 20, 2013

	City	East	Harbor	Mission	Pierce	S-west	Trade-Tech	Valley	West	Total
<b>Annual Salary (1)</b>										
President	216,215	216,215	216,215	216,215	216,215	216,215	216,215	216,215	216,215	1,945,935
Academic Affairs VP	165,219	165,219	165,219	165,219	165,219	165,219	165,219	165,219	165,219	1,486,969
Student Services VP	165,219	165,219	165,219	165,219	165,219	165,219	165,219	165,219	165,219	1,486,969
Administrative Services VP	165,219	165,219	165,219	165,219	165,219	165,219	165,219	165,219	165,219	1,486,969
Director of College Facilities	126,524	126,524	126,524	126,524	126,524	126,524	126,524	126,524	126,524	1,138,712
Institutional Research Dean	143,955	143,955	143,955	143,955	143,955	143,955	143,955	143,955	143,955	1,295,596
<b>Total Funding for Presidents and VPs</b>	<b>\$982,350</b>	<b>\$982,350</b>	<b>\$982,350</b>	<b>\$982,350</b>	<b>\$982,350</b>	<b>\$982,350</b>	<b>\$982,350</b>	<b>\$982,350</b>	<b>\$982,350</b>	<b>\$8,841,150</b>
<b>Estimated Benefits for Presidents/VPs/DCF/Dean<sup>(3)</sup></b>	<b>289,993</b>	<b>289,993</b>	<b>289,993</b>	<b>289,993</b>	<b>289,993</b>	<b>289,993</b>	<b>289,993</b>	<b>289,993</b>	<b>289,993</b>	<b>2,609,936</b>
<b>Deans</b>										
Current Number of Deans funded from 1010C <sup>(4)</sup>	5	13	6	3	7	4	6	5	4	53
FTE Faculty (Credit Instruction) <sup>(5)</sup>	329	415	160	142	324	106	236	299	156	2,168
FTES (Students) <sup>(6)</sup>	13,384	21,923	6,531	5,899	13,868	4,900	11,656	12,401	6,774	97,336
Number of Faculty per Dean	66	32	27	47	46	27	39	60	39	41
Number of FTES per Dean	2,677	1,686	1,089	1,966	1,981	1,225	1,943	2,480	1,694	1,837
Proposed Number of Deans- (per Total # of FTES)	7	12	4	3	8	3	6	7	4	53
Proposed Number of Deans- (per Total # of FTEF)	8	10	4	3	8	3	6	7	4	53
Proposed Number of Deans <sup>(7)</sup>	8	12	4	4	8	4	8	8	4	60
Dean Salary <sup>(1)</sup>	143,955	143,955	143,955	143,955	143,955	143,955	143,955	143,955	143,955	143,955
<b>Total Funding for Deans Position</b>	<b>\$ 1,151,641</b>	<b>\$ 1,727,461</b>	<b>\$ 575,820</b>	<b>\$ 575,820</b>	<b>\$ 1,151,641</b>	<b>\$ 575,820</b>	<b>\$ 1,151,641</b>	<b>\$ 1,151,641</b>	<b>\$ 575,820</b>	<b>8,637,307</b>
<b>Estimated Benefits for Deans<sup>(3)</sup></b>	<b>275,012</b>	<b>412,518</b>	<b>137,506</b>	<b>137,506</b>	<b>275,012</b>	<b>137,506</b>	<b>275,012</b>	<b>275,012</b>	<b>137,506</b>	<b>1,896,753</b>
<b>M&amp;O Costs by Square Footage (2012-13)</b>										
Gross Square Footage <sup>(8)</sup>	943,863	954,949	603,572	537,220	866,984	622,369	918,241	830,362	565,683	6,843,243
Average Cost per sq.ft. <sup>(2)</sup>	\$8.02	\$8.02	\$8.02	\$8.02	\$8.02	\$8.02	\$8.02	\$8.02	\$8.02	\$8.02
<b>Total funding for M&amp;O Costs</b>	<b>\$7,573,599</b>	<b>\$7,662,554</b>	<b>\$4,843,089</b>	<b>\$4,310,677</b>	<b>\$6,956,719</b>	<b>\$4,993,917</b>	<b>\$7,368,007</b>	<b>\$6,662,862</b>	<b>\$4,539,066</b>	<b>\$54,910,490</b>
<b>Total Proposed Minimum Base Funding</b>	<b>\$10,272,595</b>	<b>\$ 11,074,876</b>	<b>\$ 6,828,758</b>	<b>\$ 6,296,347</b>	<b>\$ 9,655,714</b>	<b>\$ 6,979,586</b>	<b>\$ 10,067,003</b>	<b>\$ 9,361,858</b>	<b>\$ 6,524,735</b>	<b>\$77,061,472</b>

- (1) Source\*: Salary schedule (top step) - for Presidents (\$17,518) plus auto allowance (\$500) totals to \$18,018 per month; for Academic Affairs and Student Services VPs (\$13,768); Administrative Services VP (\$13,768); Director of College Facilities (\$10,544); Dean (\$11,996).
- (2) Average Cost per sq.ft. is based on the average cost for all colleges (excluding ITV), and not by individual college.
- (3) Benefits are estimated based on FY 2013-14 rates - 42.87% for classified (Administrative Services VP and Director of College Facilities); and 23.88% for certificated (Presidents, other VPs and Deans).
- (4) Current Number of Deans is based on the result of a college survey conducted in December 2012.
- (5) FTE Faculty (Credit Instruction) is based on the Report "WSCH Trends And Staffing Patterns By College" in the Fall 2012 Data book as reported by the Office of Attendance Accounting.
- (6) FTES (Students) is based on the 2012-13 Annual FTES report, including Credit, Non-Credit and Enhanced Non-Credit FTES, as reported by the Office of Attendance Accounting.
- (7) Proposed Number of Deans is 4 for small colleges (FTES < 10,000 - H,M,S,W); 8 for medium (FTES < 20,000 - C,P,T,V); and 12 for large (FTES > 20,000 - E).
- (8) Source: Data for M&O Costs and Gross Square Footage for FY 2012-13 is based on data from the Fusion Space Inventory Report.

\* Salary Payscale are published [http://www.laccd.edu/faculty\\_staff/hr/documents/PayScale.xls](http://www.laccd.edu/faculty_staff/hr/documents/PayScale.xls)

**2014-15 TENTATIVE BUDGET  
 UNRESTRICTED GENERAL FUND**

**CALCULATION OF BASE REVENUE FUNDS REMAINING  
 (For Information Purposes Only)**

	CITY	EAST	HARBOR	MISSION	PIERCE	SOUTHWEST	TRADE-TECH	VALLEY	WEST	ITV	Wkld Adj	BASE REVENUE FUNDS REMAINING
TOTAL STATE BASE REVENUE	57,309,985 13.76%	87,092,284 20.92%	29,156,803 6.99%	26,481,075 6.34%	59,274,159 14.23%	22,579,240 5.41%	49,940,030 11.99%	53,042,188 12.73%	30,117,537 7.22%	1,717,224 0.41%	(18) 0.00%	416,710,507
TOTAL PROJECTED REVENUE												535,126,299
Less:												
EPA Funds												(65,692,554)
COLA												(4,145,554)
Growth Funds												(12,604,900)
Nonresident Tuition												(11,300,000)
Dedicated revenue												(6,824,015)
Lottery												(12,300,000)
Apprenticeship												(83,709)
Net Revenue Available												422,175,567
Funds for Minimum Base												(77,061,472)
REMAINING FOR DISTRIBUTION	47,485,813	72,200,793	24,117,508	21,897,237	49,111,740	18,658,589	41,361,937	43,937,950	24,916,640	1,425,902	(14)	345,114,095

## ASSESSMENT CALCULATION FOR DISTRICTWIDE, DISTRICT OFFICE, AND CONTINGENCY RESERVE

### RATE BASED ON RESIDENT + NONRESIDENT CREDIT/NON-CREDIT/ENHANCED NON-CREDIT BREAKDOWN

College	Credit Funded Base FTES (Res+NonRes)	NonCredit Funded Base FTES (Res+NonRes)	Enhanced NonCr Funded Base FTES (Res+NonRes)	<i>Dollars Per Credit/NonCredit/Enhanced NonCredit FTES Calculation</i>			
				Assessment Based on Dollars Per Credit FTES <b>\$1,085.87</b>	Assessment Based on Dollars Per NonCredit FTES <b>\$644.04</b>	Assessment Based on Dollars Per Enhc'd NCr FTES <b>\$755.60</b>	<b>Total Assessment By Location 108,637,278</b>
City	13,531	466	661	\$14,692,477	\$299,949	\$499,145	<b>\$15,491,571</b>
East	21,068	448	813	\$22,877,315	\$288,222	\$614,446	<b>\$23,779,983</b>
Harbor	6,613	43	0	\$7,181,204	\$27,720	\$0	<b>\$7,208,924</b>
Mission	5,794	147	137	\$6,291,385	\$94,909	\$103,668	<b>\$6,489,962</b>
Pierce	14,223	276	0	\$15,444,774	\$177,531	\$0	<b>\$15,622,305</b>
Southwest	4,631	169	336	\$5,029,109	\$109,003	\$254,177	<b>\$5,392,289</b>
Trade-Tech	11,496	139	337	\$12,482,573	\$89,404	\$254,334	<b>\$12,826,311</b>
Valley	12,293	67	457	\$13,348,141	\$43,396	\$345,562	<b>\$13,737,099</b>
West	6,865	223	7	\$7,454,999	\$143,676	\$5,378	<b>\$7,604,053</b>
ITV	446	0	0	\$484,781	\$0	\$0	<b>\$484,781</b>
<b>TOTAL</b>	<b>96,961</b>	<b>1,978</b>	<b>2,748</b>	<b>\$105,286,758</b>	<b>\$1,273,810</b>	<b>\$2,076,710</b>	<b>\$108,637,278</b>

Percent of Total Credit/NonCredit FTES =	95.35%	1.95%	2.70%	
State Rate Per FTES =	\$4,636.49	\$2,788.05	\$3,282.81	<b>→ BLENDED RATE FOR NONCREDIT 1.172535%</b>
Ratio of State Rate NonCredit to Credit =		0.6013	0.7080	
Assessment Breakdown =	\$105,286,758.00	\$1,273,810.00	\$2,076,710.00	
Prorated Rate Per FTES =	\$1,085.87	\$644.04	\$755.60	



**2014-2015 FUNDED BASE CALCULATION  
 INCLUDING RESIDENT AND NONRESIDENT CREDIT AND NONCREDIT FTES**

College	CREDIT FTES			NONCREDIT FTES			ENHANCED NONCREDIT FTES			TOTAL
	Resident Credit Funded Base FTES	NonResident Credit FTES 1213 Annual	Total Res+NonRes Credit FTES	Resident NonCredit Funded Base FTES	NonResident NonCredit FTES	Total Res+NonRes NonCredit FTES	Resident Enhanced NonCr Funded Base FTES	NonResident Enhanced NonCr FTES	Total Res+NonRes Enhanced NonCredit FTES	TOTAL FTES RES+NONRES
City	12,778	753	13,531	466	0	466	661	0	661	14,657
East	20,050	1,018	21,068	448	0	448	813	0	813	22,329
Harbor	6,486	128	6,613	43	0	43	0	0	0	6,656
Mission	5,665	128	5,794	147	0	147	137	0	137	6,078
Pierce	13,809	414	14,223	276	0	276	0	0	0	14,499
Southwest	4,539	92	4,631	169	0	169	336	0	336	5,137
Trade-Tech	11,309	186	11,496	139	0	139	337	0	337	11,971
Valley	12,049	243	12,293	67	0	67	457	0	457	12,817
West	6,627	239	6,865	223	0	223	7	0	7	7,096
ITV	433	14	446	0	0	0	0	0	0	446
<b>TOTAL</b>	<b>93,746</b>	<b>3,216</b>	<b>96,961</b>	<b>1,978</b>	<b>0</b>	<b>1,978</b>	<b>2,748</b>	<b>0</b>	<b>2,748</b>	<b>101,687</b>

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### Dedicated Revenue Projections/Distribution

	City \$	East \$	Harbor \$	Mission \$	Pierce \$	Sowest \$	Trade \$	Valley \$	West \$	ITV \$	ESC \$	Total \$
Veterans Rptg Fee	0	5,000	2,500	3,000	1,000	500	5,000	0	1,500	0	0	18,500
Salvage Sales	400	5,000	6,000	2,000	3,000	5,000	15,000	500	10,000	0	0	46,900
Admin Allowance	58,988	78,702	43,849	27,206	112,900	9,722	31,156	64,226	45,032	2,219	0	474,000
SEVIS Fees	17,000	30,000	3,000	7,000	7,000	500	4,000	1,000	6,600	50	0	76,150
Library Fines	6,000	2,500	1,250	0	4,000	500	700	3,000	500	0	0	18,450
Drop Fees	0	0	0	0	0	0	0	0	0	0	0	0
Forgn St Appl Fee	10,000	15,000	2,500	2,500	6,000	500	2,000	1,500	4,000	0	0	44,000
Transcripts	75,000	140,000	50,000	52,000	100,000	30,000	18,000	70,000	45,000	10,000	0	590,000
Facility Rental	250,000	420,000	50,000	180,000	320,000	150,000	205,000	135,000	475,000	0	0	2,185,000
Traffic Citations	45,000	70,000	30,000	8,000	32,000	30,000	30,000	100,000	40,000	0	0	385,000
Donations	0	3,000	0	5,000	0	0	0	40,700	0	0	0	48,700
Copy Machine	0	0	0	40,000	0	30,000	40,000	0	0	0	0	110,000
Returned Checks	100	100	100	100	100	200	0	750	250	20	0	1,720
Other: Rental	0	0	0	0	0	0	0	0	0	0	0	0
Other: Waste	0	0	8,000	4,000	0	2,500	0	26,400	0	5,200	0	46,100
Other: Wsh Irving MS	500	0	0	0	0	0	0	0	0	0	0	500
<b>Subtot Non-Specfc</b>	<b>462,988</b>	<b>769,302</b>	<b>197,199</b>	<b>330,806</b>	<b>586,000</b>	<b>259,422</b>	<b>350,856</b>	<b>443,076</b>	<b>627,882</b>	<b>17,489</b>	<b>0</b>	<b>4,045,020</b>
Farm Sales	0	0	0	0	7,000	0	0	0	0	0	0	7,000
Golf Driving Range	0	0	100,008	0	0	0	0	0	0	0	0	100,008
Contract Educ	74,400	0	400,000	130,000	45,000	50,000	150,000	72,000	50,000	0	0	971,400
Forgn St Cap Otly	200,000	380,000	30,000	55,000	90,000	2,500	30,000	40,000	52,000	0	0	879,500
Van de Kamp	0	0	0	0	0	0	0	0	0	0	821,087	821,087
<b>Subtot Specific</b>	<b>274,400</b>	<b>380,000</b>	<b>530,008</b>	<b>185,000</b>	<b>142,000</b>	<b>52,500</b>	<b>180,000</b>	<b>112,000</b>	<b>102,000</b>	<b>0</b>	<b>821,087</b>	<b>2,778,995</b>
<b>Location Total</b>	<b>737,388</b>	<b>1,149,302</b>	<b>727,207</b>	<b>515,806</b>	<b>728,000</b>	<b>311,922</b>	<b>530,856</b>	<b>555,076</b>	<b>729,882</b>	<b>17,489</b>	<b>821,087</b>	<b>6,824,015</b>

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.

### Centralized Services Appropriations

Item	LACC \$	ELAC \$	LAHC \$	LAMC \$	LAPC \$	LASC \$	LATTC \$	LAVC \$	WLAC \$	ITV \$	ESC \$	Dwide \$	Total \$
<b>A. OPERATING BUDGETS</b>													
ACADEMIC SENATE	0	0	0	0	0	0	0	0	0	0	0	424,613	424,613
LEADERSHIP DEVELOPMENT	0	0	0	0	0	0	0	0	0	0	0	35,000	35,000
AUDIT EXPENSE	0	0	0	0	0	0	0	0	0	0	0	600,000	600,000
BENEFITS-RETIREE	0	0	0	0	0	0	0	0	0	0	0	23,386,355	23,386,355
CENTRAL FINANCIAL AID UNIT (CFAU)	0	0	0	0	0	0	0	0	0	0	0	1,025,476	1,025,476
DOLORES HUERTA CENTER	0	0	0	0	0	0	0	0	0	0	0	280,965	280,965
D'WIDE MARKETING (PUBLIC RELATION)	0	0	0	0	0	0	0	0	0	0	0	280,000	280,000
EMPLOYEE ASSISTANCE PROGRAM	0	0	0	0	0	0	0	0	0	0	0	335,500	335,500
ENVIRONMENTAL HEALTH AND SAFETY	0	0	0	0	0	0	0	0	0	0	0	370,500	370,500
GOLD CREEK*	0	0	0	0	0	0	0	128,571	0	0	0	0	128,571
METRO RECORDS*	0	0	0	78,745	0	0	0	0	0	0	0	0	78,745
OTHER SPECIAL PROJECTS	0	0	0	0	0	0	0	0	0	0	0	824,634	824,634
SIS MODERNIZATION PROJECT	0	0	0	0	0	0	0	0	0	0	0	960,641	960,641
SOUTHWEST BASEBALL FIELDS	0	0	0	0	0	0	0	0	0	0	0	74,411	74,411
<b>TOTAL OPERATING BUDGETS</b>													<b>28,805,411</b>
<b>B. OPERATING BUDGET W/ VARIABLE EXPENSES</b>													
COLLECTIVE BARGAINING	0	0	0	0	0	0	0	0	0	0	0	443,502	443,502
LIABILITY INSURANCE	0	0	0	0	0	0	0	0	0	0	0	3,783,195	3,783,195
LEGAL EXPENSE	0	0	0	0	0	0	0	0	0	0	0	4,136,000	4,136,000
WORKER'S COMPENSATION	0	0	0	0	0	0	0	0	0	0	0	6,282,416	6,282,416
RESERVE FOR INSUR/LEGAL/WC	0	0	0	0	0	0	0	0	0	0	0	2,835,498	2,835,498
<b>TOTAL OP BUDGETS W/ VARIABLE EXPENSES</b>													<b>17,480,611</b>
<b>C. OTHER CENTRALIZED ACCOUNTS</b>													
BOARD ELECTION EXPENSE	0	0	0	0	0	0	0	0	0	0	0	3,000,000	3,000,000
DBC-INITIATED FACULTY/STAFF TRANS	0	0	0	0	0	0	0	0	0	0	0	0	0
DISTRICTWIDE BENEFITS	0	0	0	0	0	0	0	0	0	0	0	150,000	150,000
GASB 45	0	0	0	0	0	0	0	0	0	0	0	30,000	30,000
PROJECT MATCH	0	0	0	0	0	0	0	0	0	0	0	108,000	108,000
TUITION REIMBURSEMENT	0	0	0	0	0	0	0	0	0	0	0	448,000	448,000
VACATION BALANCE	0	0	0	0	0	0	0	0	0	0	0	800,000	800,000
<b>TOTAL OTHER CENTRALIZED ACCOUNTS</b>													<b>4,536,000</b>
<b>TOTAL CENTRALIZED</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>78,745</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>128,571</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>50,614,706</b>	<b>50,822,022</b>

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

## 2014-2015

### Workload Measures

for calculating 2014-2015 growth--2014-2015 base derived separately

2014-2015 BASE WORKLOAD MEASURES (ADJ'D W/ 1213 SHIFTING TO HOLD HARMLESS)					2014-2015 GROWTH WORKLOAD <i>calculated @ 3.00%</i>				2012-13 ANNUAL FTES			
	Credit FTES	Non- Credit FTES	Enh'd NonCr FTES	Total FTES	Credit FTES	Non- Credit FTES	Enh'd NonCr FTES	Total FTES	Credit FTES	Non- Credit FTES (Adj)	Enh'd NonCr FTES	Appren Hours
City	12,778	466	661	13,904	383	14	20	417	12,300	452	632	
East	20,050	448	813	21,311	602	13	24	639	20,787	404	731	
Harbor	6,486	43	0	6,529	195	1	0	196	6,487	44	0	
Mission	5,665	147	137	5,950	170	4	4	178	5,609	140	150	
Pierce	13,809	276	0	14,085	414	8	0	423	13,611	257	0	
Southwest	4,539	169	336	5,045	136	5	10	151	4,402	135	362	
Trade-Tech	11,309	139	337	11,785	339	4	10	354	11,179	118	359	10,508
Valley	12,049	67	457	12,574	361	2	14	377	11,859	79	462	
West	6,627	223	7	6,857	199	7	0	206	6,546	220	8	
ITV	433	0	0	433	13	0	0	13	522	0	0	
FTES adj	0	0	0	0					0			
<b>Total</b>	<b>93,746</b>	<b>1,978</b>	<b>2,748</b>	<b>98,472</b>	<b>2,812</b>	<b>59</b>	<b>82</b>	<b>2,954</b>	<b>93,303</b>	<b>1,849</b>	<b>2,705</b>	<b>10,508</b>

#### 2014-2015 LACCD FUNDING RATES

Type	Base Rate	Growth Rate
Credit FTES	4,636.49	\$4,676.37
NonCredit FTES	2,788.05	\$2,812.03
Enhcd NonCr (CDCP)	3,282.81	\$3,311.04

#### 2014-2015 GROWTH REVENUE CALCULATION

growth rate: 0.00%				
	Credit Revenue	NonCr Revenue	Enhanced NonCredit (CDCP)	Total Growth Revenue
City	1,792,586	39,289	65,618	1,897,493
East	2,812,885	37,753	80,775	2,931,413
Harbor	909,879	3,631	0	913,510
Mission	794,805	12,432	13,628	820,865
Pierce	1,937,325	23,254	0	1,960,579
Southwest	636,846	14,278	33,414	684,538
Trade-Tech	1,586,565	11,711	33,435	1,631,711
Valley	1,690,399	5,684	45,428	1,741,511
West	929,680	18,820	707	949,207
ITV	60,692	0	0	60,692
Gr Adj	0	0	0	0
<b>Total</b>	<b>13,151,662</b>	<b>166,852</b>	<b>273,005</b>	<b>13,591,519</b>

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6/9/2014

### Calculation of College Allocation Base Revenue

	2014-2015 FUNDED BASE WORKLOAD				2014-2015 COMPUTED BASE REVENUE					2014-2015					
	Credit FTES	NonCredit FTES	Enhanced NonCr FTES	Total FTES	Basic Allocation	Funded Credit Base	Funded NonCredit Base	Enhanced NonCr FTES	Total Base Rev	Less EPA	Adj Base	COLA	Growth	Total	% of Total
City	12,777.62	465.73	660.60	13,903.95	3,875,136	59,243,366	1,298,479	2,168,609	66,585,590	(9,275,605)	57,309,985	570,564	1,897,493	59,778,042	13.76%
East	20,050.36	447.52	813.19	21,311.07	4,428,727	92,963,341	1,247,710	2,669,549	101,309,326	(14,217,042)	87,092,284	867,069	2,931,413	90,890,766	20.92%
Harbor	6,485.65	43.04	0.00	6,528.69	3,321,545	30,070,681	119,999	0	33,512,225	(4,355,422)	29,156,803	290,278	913,510	30,360,591	6.99%
Mission	5,665.41	147.36	137.20	5,949.97	3,321,545	26,267,614	410,858	450,403	30,450,420	(3,969,345)	26,481,075	263,639	820,865	27,565,579	6.34%
Pierce	13,809.33	275.65	0.00	14,084.98	3,875,136	64,026,869	768,530	0	68,670,535	(9,396,376)	59,274,159	590,119	1,960,579	61,824,857	14.23%
Swest	4,539.47	169.25	336.39	5,045.11	3,321,545	21,047,204	471,872	1,104,311	25,944,932	(3,365,692)	22,579,240	224,793	684,538	23,488,571	5.41%
Trade	11,309.10	138.82	336.60	11,784.52	3,875,136	52,434,565	387,028	1,104,989	57,801,718	(7,861,688)	49,940,030	497,190	1,631,711	52,068,931	11.99%
Valley	12,049.23	67.38	457.33	12,573.95	3,875,136	55,866,180	187,862	1,501,344	61,430,522	(8,388,334)	53,042,188	528,075	1,741,511	55,311,774	12.73%
West	6,626.80	223.08	7.12	6,857.00	3,321,545	30,725,097	621,972	23,365	34,691,979	(4,574,442)	30,117,537	299,843	949,207	31,366,587	7.22%
Coll Tot	93,312.97	1,977.83	2,748.43	98,039.23	33,215,451	432,644,916	5,514,308	9,022,570	480,397,247	(65,403,946)	414,993,301	4,131,570	13,530,827	432,655,698	99.59%
ITV	432.62	0.00	0.00	432.62	0	2,005,832	0	0	2,005,832	(288,608)	1,717,224	17,096	60,692	1,795,012	0.41%
ESC/Centrl										0	0	0	0	0	0.00%
Unadj Base*	0.00	0.00	0.00	0	(2)	0	(16)	(18)		0	(18)	0	0	(18)	0.00%
<b>Total</b>	<b>93,745.59</b>	<b>1,977.83</b>	<b>2,748.43</b>	<b>98,471.85</b>	<b>33,215,451</b>	<b>434,650,746</b>	<b>5,514,308</b>	<b>9,022,554</b>	<b>482,403,061</b>	<b>(65,692,554)</b>	<b>416,710,507</b>	<b>4,148,666</b>	<b>13,591,519</b>	<b>434,450,692</b>	<b>100.00%</b>

\*On 1/7/09, DBC approved a \$500,000 increase to Trade-Tech's base allocation to compensate the college for high-cost programs.

## FUNDED GROWTH CALCULATION BASED ON "WINDOW SHADE" METHOD

- Credit Growth -

**Possible Levels Of Growth Funding (Window Shading)**

College	I Lowest = 3.00%	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	3.00%										
East	3.00%										
Harbor	3.00%										
Mission	3.00%										
Pierce	3.00%										
Southwest	3.00%										
Trade-Tech	3.00%										
Valley	3.00%										
West	3.00%										
ITV	3.00%										
<b>Average</b>	<b>3.00%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>	

**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	3.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	3.00%
East	3.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	3.00%
Harbor	3.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	3.00%
Mission	3.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	3.00%
Pierce	3.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	3.00%
Southwest	3.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	3.00%
Trade-Tech	3.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	3.00%
Valley	3.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	3.00%
West	3.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	3.00%
ITV	3.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	3.00%
<b>Average</b>	<b>3.00%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>	

**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	383.33	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	383.33
East	601.51	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	601.51
Harbor	194.57	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	194.57
Mission	169.96	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	169.96
Pierce	414.28	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	414.28
Southwest	136.18	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	136.18
Trade-Tech	339.27	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	339.27
Valley	361.48	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	361.48
West	198.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	198.80
ITV	12.98	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12.98
<b>Total</b>	<b>2,812.37</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>2,812.37</b>

**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	1,792,586	0	0	0	0	0	0	0	0	0	1,792,586
East	2,812,885	0	0	0	0	0	0	0	0	0	2,812,885
Harbor	909,879	0	0	0	0	0	0	0	0	0	909,879
Mission	794,805	0	0	0	0	0	0	0	0	0	794,805
Pierce	1,937,325	0	0	0	0	0	0	0	0	0	1,937,325
Southwest	636,846	0	0	0	0	0	0	0	0	0	636,846
Trade-Tech	1,586,565	0	0	0	0	0	0	0	0	0	1,586,565
Valley	1,690,399	0	0	0	0	0	0	0	0	0	1,690,399
West	929,680	0	0	0	0	0	0	0	0	0	929,680
ITV	60,692	0	0	0	0	0	0	0	0	0	60,692
<b>Total</b>	<b>13,151,662</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>13,151,662</b>

## FUNDED GROWTH CALCULATION BASED ON "WINDOW SHADE" METHOD

- NonCredit Growth -

### Possible Levels Of Growth Funding (Window Shading)

College	I Lowest = 3.00%	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	3.00%										
East	3.00%										
Harbor	3.00%										
Mission	3.00%										
Pierce	3.00%										
Southwest	3.00%										
Trade-Tech	3.00%										
Valley	3.00%										
West	3.00%										
ITV	3.00%										
<b>Average</b>	<b>3.00%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>	

### 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	3.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	3.00%
East	3.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	3.00%
Harbor	3.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	3.00%
Mission	3.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	3.00%
Pierce	3.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	3.00%
Southwest	3.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	3.00%
Trade-Tech	3.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	3.00%
Valley	3.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	3.00%
West	3.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	3.00%
ITV	3.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	3.00%
<b>Average</b>	<b>3.00%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>	

### 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	13.97	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	13.97
East	13.43	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	13.43
Harbor	1.29	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.29
Mission	4.42	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4.42
Pierce	8.27	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8.27
Southwest	5.08	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5.08
Trade-Tech	4.16	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4.16
Valley	2.02	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2.02
West	6.69	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6.69
ITV	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total</b>	<b>59.34</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>59.34</b>

### 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	39,289	0	0	0	0	0	0	0	0	0	39,289
East	37,753	0	0	0	0	0	0	0	0	0	37,753
Harbor	3,631	0	0	0	0	0	0	0	0	0	3,631
Mission	12,432	0	0	0	0	0	0	0	0	0	12,432
Pierce	23,254	0	0	0	0	0	0	0	0	0	23,254
Southwest	14,278	0	0	0	0	0	0	0	0	0	14,278
Trade-Tech	11,711	0	0	0	0	0	0	0	0	0	11,711
Valley	5,684	0	0	0	0	0	0	0	0	0	5,684
West	18,820	0	0	0	0	0	0	0	0	0	18,820
ITV	0	0	0	0	0	0	0	0	0	0	0
<b>Total</b>	<b>166,852</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>166,852</b>

## FUNDED GROWTH CALCULATION BASED ON "WINDOW SHADE" METHOD

- Enhanced NonCredit Growth -

**Possible Levels Of Growth Funding (Window Shading)**

College	I Lowest = 3.00%	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	3.00%										
East	3.00%										
Harbor	3.00%										
Mission	3.00%										
Pierce	3.00%										
Southwest	3.00%										
Trade-Tech	3.00%										
Valley	3.00%										
West	3.00%										
ITV	3.00%										
<b>Average</b>	3.00%	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	3.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	3.00%
East	3.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	3.00%
Harbor	3.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	3.00%
Mission	3.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	3.00%
Pierce	3.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	3.00%
Southwest	3.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	3.00%
Trade-Tech	3.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	3.00%
Valley	3.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	3.00%
West	3.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	3.00%
ITV	3.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	3.00%
<b>Average</b>	3.00%	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	19.82	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	19.82
East	24.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	24.40
Harbor	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Mission	4.12	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4.12
Pierce	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Southwest	10.09	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10.09
Trade-Tech	10.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10.10
Valley	13.72	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	13.72
West	0.21	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.21
ITV	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total</b>	82.45	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	82.45

**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	65,618	0	0	0	0	0	0	0	0	0	65,618
East	80,775	0	0	0	0	0	0	0	0	0	80,775
Harbor	0	0	0	0	0	0	0	0	0	0	0
Mission	13,628	0	0	0	0	0	0	0	0	0	13,628
Pierce	0	0	0	0	0	0	0	0	0	0	0
Southwest	33,414	0	0	0	0	0	0	0	0	0	33,414
Trade-Tech	33,435	0	0	0	0	0	0	0	0	0	33,435
Valley	45,428	0	0	0	0	0	0	0	0	0	45,428
West	707	0	0	0	0	0	0	0	0	0	707
ITV	0	0	0	0	0	0	0	0	0	0	0
<b>Total</b>	273,005	0	0	0	0	0	0	0	0	0	273,005

### SCHEDULE OF COLLEGE DEBT REPAYMENT

	2007-08 Rem. Deficit	2008-09 Deficit	2009-10 Deficit	2010-11 Deficit	2011-12 Deficit	2012-13 Deficit	TOTAL DEBT	Repaid in 2013-14	REMAINING DEBT
City	0	(2,316,097)	0	0	0	0	(2,316,097)	0	(2,316,097)
East	0	0	0	0	0	0	0	0	0
Harbor	(2,030,710)	(2,441,782)	(1,708,181)	0	0	0	(6,180,673)	0	(6,180,673)
Mission	0	0	0	0	0	0	0	0	0
Pierce	0	0	0	0	0	0	0	0	0
Southwest	overcap*	(1,364,784)	(1,466,650)	(1,757,597)	(1,269,281)	(547,551)	(6,405,863)	0	(6,405,863)
Trade-Tech	overcap*	0	0	0	0	0	0	0	0
Valley	(689,051)	(460,779)	(531,310)	(312,085)	(796,968)	(1,641,710)	(4,431,903)	0	(4,431,903)
West	0	(596,118)	0	0	0	0	(596,118)	119,223	(476,895)
ITV	0	0	0	0	0	0	0	0	0
<b>TOTAL</b>	<b>(2,719,761)</b>	<b>(7,179,560)</b>	<b>(3,706,141)</b>	<b>(2,069,682)</b>	<b>(2,066,249)</b>	<b>(2,189,261)</b>	<b>(19,930,654)</b>	<b>119,223</b>	<b>(19,811,431)</b>

	2014-15 TENTATIVE BUDGET	-3% Limit of Budget Allocation	CALCULATION OF COLLEGE DEBT REPAYMENT BASED ON NEW DEBT REPAYMENT POLICY											
			REMAINING DEBT	Debt To Repay in 2013-14	Debt To Repay in 2014-15	Debt To Repay in 2015-16	Debt To Repay in 2016-17	Debt To Repay in 2017-18	Debt To Repay in 2018-19	Debt To Repay in 2019-20	Debt To Repay in 2020-21	Debt To Repay in 2021-22	Debt To Repay in 2022-23	Debt To Repay in 2023-24
City	57,012,464	(1,710,374)	(2,316,097)	suspended	(463,220)	(463,220)	(463,219)	(463,219)	(463,219)	0	0	0	0	0
East	85,467,364	(2,564,021)	0	0	0	0	0	0	0	0	0	0	0	0
Harbor	29,767,610	(893,028)	(6,180,673)	suspended	(893,028)	(893,028)	(893,028)	(893,028)	(893,028)	(893,028)	(822,505)	0	0	0
Mission	27,185,872	(815,576)	0	0	0	0	0	0	0	0	0	0	0	0
Pierce	57,676,126	(1,730,284)	0	0	0	0	0	0	0	0	0	0	0	0
Southwest	23,879,710	(716,391)	(6,405,863)	suspended	(716,391)	(716,391)	(716,391)	(716,391)	(716,391)	(716,391)	(716,391)	(716,391)	(674,735)	0
Trade-Tech	50,005,324	(1,500,160)	0	0	0	0	0	0	0	0	0	0	0	0
Valley	51,516,478	(1,545,494)	(4,431,903)	suspended	(558,037)	(558,039)	(558,039)	(558,039)	(558,039)	(1,545,494)	(96,216)	0	0	0
West**	30,537,399	(916,122)	(476,895)	(119,223)	(238,447)	(238,448)	0	0	0	0	0	0	0	0
ITV	1,213,878	(36,416)	0	0	0	0	0	0	0	0	0	0	0	0
<b>TOTAL</b>	<b>414,262,225</b>	<b>(12,427,866)</b>	<b>(19,811,431)</b>	<b>(119,223)</b>	<b>(2,869,123)</b>	<b>(2,869,126)</b>	<b>(2,630,677)</b>	<b>(2,630,677)</b>	<b>(2,630,677)</b>	<b>(3,154,913)</b>	<b>(1,635,112)</b>	<b>(716,391)</b>	<b>(674,735)</b>	<b>0</b>

Note: Budget Allocation excludes debt repayments but includes transitional funding for comparison purposes.

\*Unfunded Overcap applied to debt repayment.

\*\*West LA College's debt repayment is less than its limit of 3% of Final Budget Allocation. The total debt is scheduled to be paid off in three years with 1/5th in 2013-14 and the remainder in 2014-15 and 2015-16.

APPENDIX D

2014 - 2015 BUDGET DEVELOPMENT CALENDAR

DATE	ACTIVITY
<b>SEPTEMBER, 2013</b>	<b>DEVELOPMENT OF BUDGET PREPARATION ACTIVITIES</b>
September 11	Budget and Finance Committee Meeting.
September 18	District Budget Committee reviews proposed Budget Development Calendar.
September 25	Notice of Budget Development Calendar presented to Board of Trustees.
<b>OCTOBER, 2013</b>	<b>DEVELOPMENT OF BUDGET PREPARATION ACTIVITIES</b>
October 9	A) Adoption of Budget Development Calendar; B) Budget and Finance Committee Meeting.
October 16 - 31	College Projections and Financial Plans Review.
October 30	1st Quarter Reports due from colleges.
<b>NOVEMBER, 2013</b>	<b>DEVELOPMENT OF BUDGET OPERATION PLAN</b>
November 5	Initial assessment projections of Centralized accounts.
November 6	A) Budget and Finance Committee receives briefing on 1st Quarter Rep.; B) 1st Quarter Report submitted to Board of Trustees for approval.
November 7 - 30	Review of Centralized Accounts Projection.
November 15	1st Quarter Report due to State.
November 6 - 30	Constituencies review of 1st Quarter Report and Districtwide projections.
<b>DECEMBER, 2013</b>	<b>BUDGET PREP WORKSHOP</b>
December 4 - 5	A) Budget Prep file available; B) Budget Prep Workshop.
December 11	Budget and Finance Committee Meeting.
December 11 - 27	Constituencies review of mid-year projections and possible mid-year reductions.
<b>JANUARY, 2014</b>	<b>GOVERNOR'S PROPOSED STATE BUDGET AND PRELIMINARY ALLOCATIONS</b>
January 6	A) Budget Office distributes Budget Operation Plan Instructions; B) Dedicated Revenue Projections due in the Budget Office.
January 7 - 10	Budget Office reviews colleges' 2014-15 dedicated revenue projections.
January 15	Budget and Finance Committee Meeting
January 22 - 31	Cabinet reviews Proposed 2014-15 Preliminary Allocation.
January 22	CFO and Accounting Office provide initial ending balance projections.
January 15 - 31	Constituencies review Proposed 2014-15 Preliminary Allocation.
January 31	2nd Quarter Reports due from colleges.
<b>FEBRUARY, 2014</b>	<b>CONSTITUENCIES REVIEW BUDGET STATUS</b>
February 4	Budget Office distributes 2014-15 Preliminary Allocation.
February 12	A) Budget and Finance Committee receives briefing on 2nd Quarter Report; B) 2nd Quarter Report submitted to Board of Trustees for approval.
February 14	2nd Quarter Report due to State.
February 19 - 28	A) Cabinet reviews 2014-15 Budget update; B) Constituencies review 2nd Qtr Report & College Financial Plans.
February 25	CFO and Accounting Office update ending balance projections.
<b>MARCH, 2014</b>	<b>PREPARATION OF PRELIMINARY BUDGETS</b>
March 3	Budget Prep files transmitted to Budget Office.
March 4 - 18	Technical review of Budget Prep data files and upload to SAP.
March 12	Budget and Finance Committee Meeting.
March 25	A) CFO and Accounting Office update ending balance projections; B) Preliminary Budget available on SAP system.



**2014 - 2015 BUDGET DEVELOPMENT CALENDAR**

DATE	ACTIVITY
<b>APRIL, 2014</b>	<b>REVIEW OF PRELIMINARY BUDGET DATA</b>
April 2 - May 9	Open period for Tentative Budget adjustments (First Adjustment).
April 22	CFO and Accounting Office update ending balance projections.
April 23	Budget and Finance Committee Meeting
April 26	CFO and Accounting Office distribute purchasing & year-end closing schedule.
April 29	3rd Quarter Reports due from colleges.
April 29 - May 2	Constituencies review budget status.
April 30 - May 21	Budget meetings on preliminary budgets conducted w/coll. administrators.
<b>MAY, 2014</b>	<b>REVENUE PROJECTIONS UPDATED</b>
May 3 - 22	Cabinet receives briefing on Tentative Budget.
May 5	Revised revenue projections based on Governor's proposed State Budget.
May 13 - 16	A) Constituencies review May Revise update; B) Constituencies receive briefing on Tentative Budget; C) Open period for Final Budget adjustments (Second Adjustment).
May 14	A) Board of Trustees authorization to encumber new year appropriations; B) 3rd Quarter Report submitted to Board of Trustees for approval; C) Budget and Finance Committee receives briefing on 3rd Quarter Report.
May 15	3rd Quarter Report due to State.
May 20	CFO and Accounting Office update ending balance projections.
May 21	Budget Operation Plans due in Budget Office.
<b>JUNE, 2014</b>	<b>TENTATIVE BUDGET</b>
June 11	A) Budget and Finance Committee reviews Proposed Tentative Budget; B) Notice of Tentative Budget to Board of Trustees.
June 18	CFO and Accounting Office update ending balance projections.
June 25	Adoption of Tentative Budget.
June 27	Deadline for submission of revised Dedicated Revenue for Final Budget.
<b>JULY, 2014</b>	<b>REVISION TO REVENUE PROJECTIONS/ALLOCATIONS</b>
July 1	File Tentative Budget report with County and State Agencies.
July 9	Budget and Finance Committee Meeting.
July 15 - 19	Constituencies review of Budget status.
July 18	CFO and Accounting Office run 1st closing activities.
July 24	A) CFO and Accounting Office update ending balance projections; B) CFO and Accounting Office run 2nd closing activities.
<b>AUGUST, 2014</b>	<b>FINAL BUDGET</b>
August 1	Final year-end closing and establishment of actual ending balances.
August 6*	A) Notice/briefing of Final Budget to Board of Trustees; B) Budget and Finance Committee to review Proposed Final Budget.
August 6 - 12*	Publication budget available for public review.
August 20*	Public Hearing and adoption of Final Budget.
<b>SEPTEMBER, 2014</b>	<b>FINAL BUDGET/YEAR-END ANALYSIS</b>
September 12	File Final Budget report with County and State agencies.

\* Based on 2014/15 Board Meeting calendar (TBA).

## APPENDIX E

### 2014-2015 BUDGETED POSITIONS

FUND APPLICATION : 1

PROGRAM : UNRESTRICTED GENERAL FUND

Class Description	Job Code	C	E	H	M	P	S	T	V	W	ESC/ DW	ITV	Total FTES
<b>CERTIFICATED ASSIGNMENTS</b>													
Academic Senate Officer	A0756	1.70	1.20		1.40	1.30	1.00		1.40	0.80	1.00		9.80
Assoc Vice Chanc, Instruc & Stud Support	A0114										1.00		1.00
Assoc Vice Chancellor, Emplr-Emple Rela	A0088										1.00		1.00
Associate Dean	A0650	4.00	2.00		1.00			1.00	3.00	1.00			12.00
Associate Dean (SFP)	A0652									0.80			0.80
Associate General Counsel	A0360										3.00		3.00
Associate Vice Chanc, Institu Effectiv	A0095										1.00		1.00
Athletic Director	A0750		1.00	1.00	1.00	1.00		1.00	1.00	1.00			7.00
Bargaining Unit Representative	A0755	1.00	1.20	0.60	0.60		1.00	0.90	1.20				6.50
Chancellor	A0023										1.00		1.00
Child Development Center Teacher	A0553						1.00						1.00
Consulting Instruc (Learning Skills Ctr)	A0401								0.80				0.80
Consulting Instructor	A0403	0.75	2.00	2.00		2.40		1.00	0.80				8.95
Consulting Instructor (SFP)	A0407								1.00				1.00
Counselor	A0706	13.25	22.00	6.50	5.50	11.40	10.00	10.00	11.30	9.10			99.05
Dean	A0640	5.10	14.00	5.68	4.00	9.00	5.00	8.00	5.00	3.46	1.00		60.24
Department Chair	A0781	1.00			2.00		2.00		2.00				7.00
Department Chair - Varied Cap Utilizatio	A0790	0.80		1.40	2.20	1.90		2.90	1.60	2.40			13.20
Department Chair, 14 hr duty	A0783	4.00	4.00		3.00	10.80	2.00	1.00	8.00	1.00			33.80
Department Chair, 17.5 hr duty	A0784	4.00	4.00	1.00	2.00	4.50	1.00	5.00	2.00	1.00			24.50
Department Chair, 21 hr duty	A0785	5.00	3.00	1.00		2.00	1.00	1.00	2.00	2.00			17.00
Department Chair, 24.5 hr duty	A0786	1.00	1.00				1.00		1.00				4.00
Department Chair, 28 hr duty	A0787	1.00	6.00	3.00	1.00	2.00	1.00	1.00	2.00	1.00			18.00
Department Chair, 35 hr duty	A0788	1.00	1.00	1.00		1.00	1.00	1.00	1.00				7.00
Department Chair, 7 hr duty	A0782	4.80	1.00		1.00			1.00	4.00				11.80
Department Chair, Counseling	A0712	1.00	1.00	1.00	1.00	0.60	0.60	1.00	0.70	0.60			7.50
Department Chair, Library	A0713	0.40	0.40	0.20	0.20	0.40			0.40	0.50			2.50

## 2014-2015 BUDGETED POSITIONS

FUND APPLICATION : 1

PROGRAM : UNRESTRICTED GENERAL FUND

Class Description	Job Code	C	E	H	M	P	S	T	V	W	ESC/DW	ITV	Total FTES
Department Chair, Library	A0795	0.60	0.60	0.80	0.80	0.60	1.00	1.00	0.60	0.50			6.50
Deputy Chancellor	A0025										1.00		1.00
Director of Diversity Programs	A0136										1.00		1.00
Director, Child Development Center	A0551						1.00						1.00
Director, Instructional Programs	A0148											1.00	1.00
General Counsel	A0082										1.00		1.00
Handicap Specialist	A0734		1.00			1.00							2.00
Instr (Special Assign) (Learning Skills	A0751					1.27				2.00			3.27
Instr (Special Assignment)	A0753	4.20	7.60		1.50	3.08	2.80		4.60	3.40	0.50		27.68
Instructor	A0741	145.70	220.90	72.00	55.40	152.10	37.60	150.10	121.50	65.50	0.15	34.40	1,055.35
Instructor, Coach	A0743						0.40			1.00			1.40
Librarian	A0730	4.00	6.00	2.00	3.00	3.80	1.00	3.00	2.00	3.00			27.80
Officer of Organization	A0760		0.40			0.40		0.10					0.90
President	A0602	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00			9.00
Senior Lead SIS Administrator	A0091										1.00		1.00
Vice Chancellor	A0038										3.00		3.00
Vice Department Chair	A0721	1.80		0.20		0.65		0.20	0.40				3.25
Vice President Of Academic Affairs	A0630	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00			9.00
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
<b>TOTAL CERTIFICATED ASSIGNMENTS</b>		<b>209.10</b>	<b>304.30</b>	<b>102.38</b>	<b>89.60</b>	<b>214.20</b>	<b>74.40</b>	<b>193.20</b>	<b>182.30</b>	<b>103.06</b>	<b>16.65</b>	<b>35.40</b>	<b>1,524.59</b>

## 2014-2015 BUDGETED POSITIONS

FUND APPLICATION : 1

PROGRAM : UNRESTRICTED GENERAL FUND

Class Description	Job Code	C	E	H	M	P	S	T	V	W	ESC/DW	ITV	Total FTES
<b>NON-CERTIFICATED ASSIGNMENTS</b>													
Academic Personnel Specialist	C5009										1.00		1.00
Academic Scheduling Specialist	C2442		2.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00			9.00
Accountant	C1163	1.00	3.00	0.50				2.00		1.00	11.00		18.50
Accounting Assistant	C1348	3.00	1.00	1.00	1.00	3.00		4.00	2.00	1.00	5.50		21.50
Accounting Manager	C1123										2.00		2.00
Accounting Technician	C1328	4.50	11.00	3.00	3.00	4.00	4.00	2.00	2.00	3.50	12.00	1.00	50.00
Administrative Aide	C2460	3.00	1.00	2.00	3.00		1.00	2.00	1.00	2.00	2.40		17.40
Administrative Analyst	C5075	1.00	1.00	1.00	1.00	2.00	1.00	1.00	2.00	2.00	4.00		16.00
Administrative Analyst (Confidential)	C5070										1.00		1.00
Administrative Assistant, Admin Services	C2440		1.00			1.00	1.00	1.00	1.00				5.00
Administrative Intern	C5090	1.00						1.00			4.00		6.00
Administrative Intern (Conf)	C5091										1.00		1.00
Administrative Secretary	C2468	1.00	3.00	2.00	2.00	2.00		3.00	2.00	2.00	3.00		20.00
Administrative Secretary (Confidential)	C2465										1.00		1.00
Administrative Secretary (Steno/Conf)	C2461										1.00		1.00
Administrative Secretary (Stenographic)	C2463						1.00				1.00		2.00
Administrator of Maint & Oper Standards	C1051										1.00		1.00
Admissions & Records Assistant	C2598	10.00	15.00	7.00	3.00	10.75	4.00	11.00	9.00	4.00		0.50	74.25
Admissions & Records Evaluation Tech	C2596	3.00	3.00	2.00	1.00	3.00	1.00	3.00	3.00	2.00			21.00
Admissions & Records Office Supervisor	C2560		1.00	1.00	1.00	1.00		1.00		1.00			6.00
Agricultural Asst	C4518					1.00							1.00
Agricultural Technician	C4505					2.00							2.00
Art Gallery and Museum Director	C5153		1.00										1.00
Art Gallery Preparator	C5253		2.00						0.20				2.20
Assistant Administrative Analyst	C5084	1.00	1.00	1.00		1.00		3.00			3.00		10.00
Assistant Administrative Analyst (Conf)	C5083										1.00		1.00

## 2014-2015 BUDGETED POSITIONS

FUND APPLICATION : 1

PROGRAM : UNRESTRICTED GENERAL FUND

Class Description	Job Code	C	E	H	M	P	S	T	V	W	ESC/ DW	ITV	Total FTES
Assistant Financial Analyst (Conf)	C5089										1.00		1.00
Assistant Personnel Analyst	C5018										1.00		1.00
Assistant Personnel Director	C5008										1.00		1.00
Assistant Registrar	C2515	1.00											1.00
Assistant Research Analyst	C2081		1.00						0.25	1.00			2.25
Assistant SAP ABAP Programmer	c5427										1.00		1.00
Assistant Secretary to the Chancellor	C2415										1.00		1.00
Assoc Vice President, Admin Services	C1054	1.00	1.00	1.00		2.00	1.00	1.00	1.00				8.00
Associate Vice President, Business Serv	C1052										1.00		1.00
Asst Computer & Network Support Spec	C1146	1.50	4.00		2.00	1.00	1.00	3.00			1.00		13.50
Asst SAP/ERP Functional Business Analyst	C5450										2.00		2.00
Asst Secretary to the Board of Trustees	C2452										2.00		2.00
Athletic Trainer	C5310		2.00	2.00	1.00	2.00	1.00	1.00	1.00	1.00			11.00
Auditor	C1216										4.00		4.00
Automotive Mechanic	C5770	1.00	1.00			1.00		1.00	1.00				5.00
Business Data Warehouse Dev. (Starred)	C5432										1.00		1.00
Carpenter	C3433	1.00	4.00			2.00	1.00	2.00	2.00	1.00			13.00
Carpentry Supervisor	C3402		1.00										1.00
Cashier	C5166	1.00		1.00	1.00			2.00	1.00				6.00
Chemistry Lab Technician	C5254	1.50	1.00	1.00	1.00	2.00	1.00	1.00	1.50	1.50			11.50
Chief Business Officer	C1006										1.00		1.00
Chief Facilities Executive	C1002										1.00		1.00
Chief Financial Officer/Treasurer	C1010										1.00		1.00
Chief Information Officer	C1005										1.00		1.00
Clerical Trainee	C2698					3.00							3.00
College Enterprise Manager	C2135									0.40			0.40
College Event and Venue Coordinator	C5304		1.00										1.00
College Financial Administrator	C1121				0.68			1.00	1.00	1.00			3.68
College Procurement Specialist	C5120	0.33	0.50	0.33		0.33	0.25	0.25	0.33	0.25			2.58

## 2014-2015 BUDGETED POSITIONS

FUND APPLICATION : 1

PROGRAM : UNRESTRICTED GENERAL FUND

Class Description	Job Code	C	E	H	M	P	S	T	V	W	ESC/DW	ITV	Total FTES
Community Services Aide	C5064			1.00									1.00
Compliance Officer	C5011										3.50		3.50
Computer & Network Operations Manager	C1071										1.00		1.00
Computer & Network Support Specialist	C1144	4.65	4.00	3.00	2.00	3.00	1.00	3.00	4.00	3.00	4.00		31.65
Computer Laboratory Assistant	C4595								1.00				1.00
Computer Operations Shift Supervisor	C1151										2.00		2.00
Computer Operator	C1152										1.00		1.00
Contracts Analyst	C5074										2.00		2.00
Contracts Manager	C2060										1.00		1.00
Cosmetology Lab Technician	C5257							1.00					1.00
Costume Maker	C5393	1.75	1.00			1.00			0.50				4.25
Courier	C5864										2.00		2.00
Custodial Supervisor	C4053	4.00	2.00		3.00	2.00	2.00	2.00	2.00	2.00			19.00
Custodian	C4076	35.00	49.00	21.00	20.00	26.00	16.00	36.00	24.00	18.00	6.00		251.00
Data Base Systems Specialist	C1041										1.00		1.00
Data Communications Specialist	C1074	1.00		1.00		1.00			1.00		3.00		7.00
Data Control Supervisor	C1333										2.00		2.00
Data Management Support Assistant	C1158									1.00	1.00		2.00
Deputy Director, Construction Inspection	C1595										1.00		1.00
Director of Accounting	C1026										1.00		1.00
Director of Budget and Managemt Analysis	C1011										1.00		1.00
Director of College Facilities	C3158	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00			9.00
Director of Communications & External Re	C2105										1.00		1.00
Director of Facilities Planning & Devel	C1012										1.00		1.00
Director of Foundation	C2106								1.00				1.00
Director of Internal Audit	C1203										1.00		1.00
Electrician	C3322	2.00	3.00	1.00	2.00	3.00	1.00	2.00	1.00	1.00			16.00
Electronics Laboratory Technician	C4558					1.00		1.00					2.00
Electronics Technician	C3547	1.00	1.00	2.00				1.00	2.00				7.00

## 2014-2015 BUDGETED POSITIONS

FUND APPLICATION : 1

PROGRAM : UNRESTRICTED GENERAL FUND

Class Description	Job Code	C	E	H	M	P	S	T	V	W	ESC/DW	ITV	Total FTES
Employee Benefits Specialist	C5068										1.00		1.00
Employee Relations Secretary	C2464										1.00		1.00
Employee Relations Specialist	C5016										1.00		1.00
Engineering Lab Technician	C5261		1.00										1.00
Environ. & Occupa. Health & Safety Spec	C4266							1.00			1.00		2.00
ERP Functional Business Analyst (SI)	C5444										6.00		6.00
ERP Team Leader (Student Systems)	C5424										1.00		1.00
Exec Secretary to the Board of Trustees	C2448										1.00		1.00
Executive Assistant	C2431										2.00		2.00
Executive Assistant (Confidential)	C2430		1.00	1.00	1.00	1.00		1.00	1.00	1.00	4.00		11.00
Executive Assistant to the Chancellor	C2220										1.00		1.00
Executive Assistant to the President	C5056				1.00								1.00
Executive Secretary to the Chancellor	C2405										1.00		1.00
Facilities Assistant	C2449		1.00	1.00			1.00		1.00	1.00			5.00
Facilities Programs Specialist	C5065										1.00		1.00
Facilities Project Manager	C1441										4.00		4.00
Financial Aid Assistant	C2584	3.00	2.00		1.00	1.00		2.00	3.00	1.00			13.00
Financial Aid Manager	C1125	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00		10.00
Financial Aid Supervisor	C2580		1.00	1.00	1.00	1.00		1.00			1.00		6.00
Financial Aid Technician	C2582	4.00	8.00	3.00	3.00	5.00	2.00	6.00	9.00	4.00	4.00		48.00
Financial Analyst	C5073	1.00			1.00				1.00		2.00		5.00
Fitness Center Coordinator	C5305				1.00	1.00							2.00
Foundation Development Assistant	C5098		1.00										1.00
Gardener	C4183	1.00	8.00	3.00	2.00	14.00	3.00	1.00	4.00	5.00	1.00		42.00
Gardening Supervisor	C4157		1.00				1.00	1.00	1.00				4.00
General Foreman	C3301	1.00	2.00	1.00	1.00	1.00	1.00	2.00	1.00	2.00			12.00
Graphic Designer	C4613	1.00	1.00		1.00					1.00	1.00		5.00
Groundskeeper	C4187	3.00	1.00		2.00	1.00		2.00					9.00
Heating & Air Conditioning Supervisor	C4027								1.00				1.00

## 2014-2015 BUDGETED POSITIONS

FUND APPLICATION : 1

PROGRAM : UNRESTRICTED GENERAL FUND

Class Description	Job Code	C	E	H	M	P	S	T	V	W	ESC/DW	ITV	Total FTES
Heating & Air Conditioning Technician	C4036	2.00	3.00	1.00	2.00	2.00	1.00	4.00	3.00	2.00			20.00
Instr (Special Assignment) (SFP)	A0759										1.00		1.00
Instructional Aide - Liberal Arts	C4589		1.00										1.00
Instructional Aide, Vocational Arts	C5283					1.00		2.00					3.00
Instructional Assistant - Admin of Justi	C4587		2.00										2.00
Instructional Assistant - Architecture	C5259		1.00										1.00
Instructional Assistant - Art	C5252		2.00			1.00				1.00			4.00
Instructional Assistant - Automotive Tec	C4577					1.50		1.00					2.50
Instructional Assistant - CAOT	C4582	3.00	1.00		0.86	1.00	1.00	1.00	1.00				8.86
Instructional Assistant - Child Develop	C4583	1.00	1.00	1.00									3.00
Instructional Assistant - Culinary Arts	C4578				2.00			1.00					3.00
Instructional Assistant - Dietetics	C4581	1.00											1.00
Instructional Assistant - Horticulture	C4153					0.50							0.50
Instructional Assistant - Information Te	C4569	8.48	9.00		3.00	6.00	2.00	2.00	3.00	4.00			37.48
Instructional Assistant - Language Arts	C4560	3.50	1.00	2.00				1.00	1.00	1.00			9.50
Instructional Assistant - Mathematics	C4579		1.00	1.00	0.50				1.00				3.50
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					3.00
Instructional Assistant - Photography	C5273	1.50	2.00			1.00		0.63	1.00				6.13
Instructional Assistant, Industrial Tech	C5275					1.00		2.40		1.00			4.40
Instructional Asst, Assistive Technology	C4584							1.00					1.00
Instructional Asst, Registrd Vet Technol	C4586					1.00							1.00
Instructional Media Specialist	C4623				1.00								1.00
Instructional Media Technician	C4571	2.00				1.00	1.00	2.00	1.00	1.00		0.50	8.50
Insurance Claims Specialist	C5066										1.00		1.00
Lead Carpenter	C3432	1.00							1.00				2.00
Lead Electrician	C3321	1.00	1.00			1.00			1.00				4.00
Lead Gardener	C4174	1.00		1.00									2.00
Lead Heating & Air Conditioning Technici	C4035	1.00	1.00										2.00



## 2014-2015 BUDGETED POSITIONS

FUND APPLICATION : 1

PROGRAM : UNRESTRICTED GENERAL FUND

Class Description	Job Code	C	E	H	M	P	S	T	V	W	ESC/DW	ITV	Total FTES
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			2.00			1.00				4.00
Library Technician	C2618	5.00	5.00	4.00	3.00	2.00	4.00	3.00	6.00	4.00			36.00
Life Sciences Lab Technician	C5263	1.00	2.00	1.00	2.00	3.00	1.62	1.00	3.00	1.60			16.22
Locksmith	C3445	1.00	1.00	1.00		1.00	1.00	1.00	1.00	1.00			8.00
Machinist	C3522							1.00	1.00				2.00
Maintenance Assistant	C3768	6.00	7.00	3.00	1.00	4.00	4.00	4.00	3.00	2.00	1.00		35.00
Manager, College Information Systems	C1088	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00			9.00
Manager, Public Relations	C2109					1.00		1.00	1.00	1.00			4.00
Office Assistant	C2694	1.25	13.00	1.00	3.00	4.25	1.00	6.00	5.00	1.00	3.25		38.75
Office Supervisor	C2417								1.00		1.00		2.00
Offset Machine Operator	C4768		1.00										1.00
Online Multimedia Specialist	C4620									1.00			1.00
Online Technical Support Assistant	C4622								1.00	1.00			2.00
Operations Manager	C4023	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00			9.00
Painter	C3473	2.00	3.00	1.00		2.00	1.00	3.00	2.00	1.00			15.00
Paralegal (Litigation)	C2303										1.00		1.00
Paratransit Shuttle Driver	C5866									2.00			2.00
Payroll Assistant	C1347	3.00	4.00	1.00	1.00	2.00	1.00	1.00	1.00				14.00
Payroll Manager	C1118										1.00		1.00
Payroll Systems Analyst	C1105										2.00		2.00
Payroll Technician	C1338										6.00		6.00
Performing Arts Technician	C5256	4.00	2.00			2.50			1.00				9.50
Pers Commission Service Representative	C5031										1.00		1.00
Personnel Analyst	C5017										3.00		3.00
Personnel Assistant	C2278	1.00			1.00	2.00					5.00		9.00

## 2014-2015 BUDGETED POSITIONS

FUND APPLICATION : 1

PROGRAM : UNRESTRICTED GENERAL FUND

Class Description	Job Code	C	E	H	M	P	S	T	V	W	ESC/DW	ITV	Total FTES
Personnel Director	C5003										1.00		1.00
Phys Educa/Athletics Facil Asst(F)	C5978	2.00	2.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00			11.00
Phys Educa/Athletics Facil Asst(M)	C5973	1.00	1.00	1.00	1.00		1.50		2.00	1.00			8.50
Physical Sciences Lab Technician	C5274	1.00	1.00			2.00	0.50	1.00	1.00				6.50
Piano Accompanist/Coach	C5378	3.51	1.50	1.00		1.00	1.00		2.06	0.50			10.57
Plasterer	C3330	1.00											1.00
Plumber	C3343	2.00	4.00	1.00	2.00	2.00	1.00	1.00		1.00			14.00
Pool Operations Technician	C4056					2.00	1.00		2.00	1.00			6.00
Power Equipment Mechanic	C5775				1.00	1.00							2.00
Programmer Analyst	C1093										10.00		10.00
Projectionist	C4609	0.50											0.50
Public Information Officer	C2112						1.00						1.00
Purchasing Agent	C5121										1.00		1.00
Purchasing Aide	C5140	1.00	1.00			1.00		1.00	1.00				5.00
Registrar	C2510		1.00				1.00	1.00	1.00				4.00
Reprographic Equipment Operator	C4770	2.00	1.00			1.00	1.00	1.00	2.00	1.00	1.00		10.00
Research Analyst	C2079	0.90	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	2.00		10.90
Retirement Systems Coordinator	C5022										1.00		1.00
Retirement Systems Technician	C5030										5.00		5.00
Risk Manager	C2062										1.00		1.00
SAP ABAP Programmer	C5418										2.00		2.00
SAP Basis Administrator	C5409										1.00		1.00
SAP Func. Bus. Ana. (Human Resources)	C5440										3.00		3.00
SAP Func. Bus. Ana. (Plant Maintenance)	C5438										1.00		1.00
SAP Func. Bus. Analyst (Finance)	C5442										3.00		3.00
SAP Team Leader (Finance)	C5422										1.00		1.00
SAP Team Leader (Human Resources)	C5420										3.00		3.00
SAP/ERP Manager	C5405										1.00		1.00
Secretary	C2480	7.50	11.00	6.00	6.00	1.80	1.00	9.00	3.00			1.00	46.30

## 2014-2015 BUDGETED POSITIONS

FUND APPLICATION : 1

PROGRAM : UNRESTRICTED GENERAL FUND

Class Description	Job Code	C	E	H	M	P	S	T	V	W	ESC/DW	ITV	Total FTES
Sen. SAP Func. Bus. Ana. (PA, OM) (Star)	C5437										1.00		1.00
Sen. SAP Func. Bus. Ana. (PY, TM)	C5433										1.00		1.00
Senior Accountant	C1161		2.00	1.00							4.00		7.00
Senior Accounting Technician	C1325		1.00	1.00		1.00			3.00	1.00	3.00		10.00
Senior Administrative Analyst	C5023					1.00							1.00
Senior Agricultural Technician	C4507					1.00							1.00
Senior Auditor	C1222										1.00		1.00
Senior Computer Operator	C1155										3.00		3.00
Senior Construction Inspector	C1596										2.00		2.00
Senior Custodial Supervisor	C4048	1.00	1.00	1.00		1.00		1.00		1.00			6.00
Senior Facilities Assistant	C2445										2.00		2.00
Senior Financial Analyst	C5071										3.00		3.00
Senior Instructional Media Specialist	C4553	1.00							1.00				2.00
Senior Office Assistant	C2425	6.00	14.00	3.00	3.75	9.00	1.35	7.50	5.50	3.00	3.00		56.10
Senior Payroll Technician	C1324										3.00		3.00
Senior Personnel Assistant	C2270	1.00	2.00			1.00	1.00	1.00	1.00	1.00	11.00		19.00
Senior Personnel Technician	C2249										1.00		1.00
Senior Programmer Analyst	C1092										5.00		5.00
Senior Research Analyst	C2077										1.00		1.00
Senior SAP ABAP Programmer	C5415										3.00		3.00
Senior Secretary	C2478	3.00	2.00	2.00	1.00	3.00	3.00	5.00	3.00	2.00	2.00		26.00
Senior Secretary (Confidential)	C2475		1.00										1.00
Sign Language Interpreter Specialist II	C4556					0.50							0.50
Software Systems Engineer	C1045										7.00		7.00
Software Systems Engineering Manager	C1040										1.00		1.00
Sound Engineer	C4607	0.50											0.50
Special Services Assistant	C5038					1.00				1.00			2.00
Sr Admissions & Records Office Spvr	C2554	1.00	1.00		1.00	1.00		1.00	1.00	1.00			7.00
Sr Computer & Network Support Specialist	C1136	2.00	2.00		1.00	2.00		1.00	2.00	1.00	2.00		13.00

## 2014-2015 BUDGETED POSITIONS

FUND APPLICATION : 1

PROGRAM : UNRESTRICTED GENERAL FUND

Class Description	Job Code	C	E	H	M	P	S	T	V	W	ESC/DW	ITV	Total FTES
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				5.00
Student Recruiter	C5042									1.00			1.00
Student Recruitment Coordinator	C5040	1.00		1.00		1.00	1.00		1.00	1.00			6.00
Student Services Aide	C5048	1.00	3.00			2.50	1.00			1.00			8.50
Student Services Assistant	C5046	4.00	3.00	1.00				2.00		2.00			12.00
Student Services Specialist	C5044				2.00	0.50		1.00	1.00				4.50
Student Support Services Representative	C5051							1.00					1.00
Supervising Accounting Technician	C1320	2.00	1.00		1.00	1.00		1.00	1.00		1.00		8.00
Supervising Payroll Technician	C1301										1.00		1.00
Supervising Personnel Analyst	C5013										1.00		1.00
Supervising Syst & Programming Analyst	C1090										3.00		3.00
Swimming Pool Supervisor	C5358					0.66			1.00				1.66
Systems & Programming Manager	C1036										1.00		1.00
Team Leader, SAP ABAP Programming	C5407										1.00		1.00
Television/Motion Picture Engineer	C4605	3.00											3.00
Theater Management Assistant	C4540	1.00				1.00							2.00
Utility Program Manager	C1435										1.00		1.00
Vice President, Administrative Services	C1009	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00		10.00
WEB Architect	C1134		1.00		0.65	1.00					1.00		3.65
WEB Designer	C1141		1.00					1.00	1.00				3.00
Word Processing Operator	C2820					1.00							1.00
Workers' Compensation Claims Specialist	C5067										1.00		1.00
<b>TOTAL NON-CERTIFICATED ASSIGNMENTS</b>		<b>212.87</b>	<b>288.00</b>	<b>112.83</b>	<b>113.44</b>	<b>204.79</b>	<b>89.22</b>	<b>196.78</b>	<b>177.34</b>	<b>120.75</b>	<b>283.65</b>	<b>3.00</b>	<b>1,802.68</b>
<b>TOTAL UNRESTRICTED GENERAL FUND</b>		<b>421.97</b>	<b>592.30</b>	<b>215.21</b>	<b>203.04</b>	<b>418.99</b>	<b>163.62</b>	<b>389.98</b>	<b>359.64</b>	<b>223.81</b>	<b>300.30</b>	<b>38.40</b>	<b>3,327.27</b>

## 2014-2015 BUDGETED POSITIONS

FUND APPLICATION : 1

PROGRAM : COMMUNITY SERVICES (10010)

Class Description	Job Code	C	E	H	M	P	S	T	V	W	ESC/ DW	ITV	Total FTES
<b>CERTIFICATED ASSIGNMENTS</b>													
Associate Dean (SFP)	A0652									0.20			0.20
Dean	A0640	0.30											0.30
<b>TOTAL CERTIFICATED ASSIGNMENTS</b>		<b>0.30</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.20</b>	<b>0.00</b>	<b>0.00</b>	<b>0.50</b>
<b>NON-CERTIFICATED ASSIGNMENTS</b>													
Community Services Aide	C5064	1.00		1.00		1.52				1.00			4.52
Community Services Assistant	C5062									2.00			2.00
Community Services Manager	C5058	1.00	1.00	1.00		0.96	1.00		1.00	1.00			6.96
Community Services Specialist	C5059			1.00									1.00
Custodian	C4076			1.00									1.00
Office Assistant	C2694		1.00			1.40							2.40
Swimming Pool Supervisor	C5358					0.34							0.34
<b>TOTAL NON-CERTIFICATED ASSIGNMENTS</b>		<b>2.00</b>	<b>2.00</b>	<b>4.00</b>	<b>0.00</b>	<b>4.22</b>	<b>1.00</b>	<b>0.00</b>	<b>1.00</b>	<b>4.00</b>	<b>0.00</b>	<b>0.00</b>	<b>18.22</b>
<b>TOTAL COMMUNITY SERVICES (10010)</b>		<b>2.30</b>	<b>2.00</b>	<b>4.00</b>	<b>0.00</b>	<b>4.22</b>	<b>1.00</b>	<b>0.00</b>	<b>1.00</b>	<b>4.20</b>	<b>0.00</b>	<b>0.00</b>	<b>18.72</b>

## 2014-2015 BUDGETED POSITIONS

FUND APPLICATION : 1

PROGRAM : HEALTH SERVICES (10135)

Class Description	Job Code	C	E	H	M	P	S	T	V	W	ESC/ DW	ITV	Total FTES
<b>CERTIFICATED ASSIGNMENTS</b>													
Nurse	A0467					1.00							1.00
Nurse (SFP)	A0468			1.00									1.00
<b>TOTAL CERTIFICATED ASSIGNMENTS</b>		0.00	0.00	1.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	2.00
<b>NON-CERTIFICATED ASSIGNMENTS</b>													
Student Health Center Assistant	C2600					2.00							2.00
Student Services Specialist	C5044						0.25						0.25
<b>TOTAL NON-CERTIFICATED ASSIGNMENTS</b>		0.00	0.00	0.00	0.00	2.00	0.25	0.00	0.00	0.00	0.00	0.00	2.25
<b>TOTAL HEALTH SERVICES (10135)</b>		0.00	0.00	1.00	0.00	3.00	0.25	0.00	0.00	0.00	0.00	0.00	4.25

## 2014-2015 BUDGETED POSITIONS

FUND APPLICATION : 1

PROGRAM : PARKING SERVICES (10145)

Class Description	Job Code	C	E	H	M	P	S	T	V	W	ESC/DW	ITV	Total FTES
<b>NON-CERTIFICATED ASSIGNMENTS</b>													
Custodian	C4076	1.00	3.00							2.00			6.00
Gardener	C4183								1.00				1.00
Groundskeeper	C4187			1.00									1.00
Office Assistant	C2694	1.00											1.00
Security Guard	C4296							1.00					1.00
Senior Office Assistant	C2425		1.00		0.25	1.00	1.00	0.50	0.50	1.00			5.25
													0.00
<b>TOTAL NON-CERTIFICATED ASSIGNMENTS</b>		<b>2.00</b>	<b>4.00</b>	<b>1.00</b>	<b>0.25</b>	<b>1.00</b>	<b>1.00</b>	<b>1.50</b>	<b>1.50</b>	<b>3.00</b>	<b>0.00</b>	<b>0.00</b>	<b>15.25</b>
<b>TOTAL PARKING SERVICES (10145)</b>		<b>2.00</b>	<b>4.00</b>	<b>1.00</b>	<b>0.25</b>	<b>1.00</b>	<b>1.00</b>	<b>1.50</b>	<b>1.50</b>	<b>3.00</b>	<b>0.00</b>	<b>0.00</b>	<b>15.25</b>

## 2014-2015 BUDGETED POSITIONS

FUND APPLICATION : 1

PROGRAM : DISABLED STUDENTS PROG & SVS (10420)

Class Description	Job Code	C	E	H	M	P	S	T	V	W	ESC/ DW	ITV	Total FTES
<b>CERTIFICATED ASSIGNMENTS</b>													
Associate Dean	A0650					1.00			1.00				2.00
Consulting Instructor	A0403				0.50					0.40			0.90
Consulting Instructor (SFP)	A0407			1.00									1.00
Counselor	A0706	2.00			1.00		1.00	2.00	2.00	1.00			9.00
Counselor (SFP)	A0715			1.50									1.50
Dean	A0640	0.90								0.50			1.40
Handicap Specialist	A0734		3.00		0.60		1.00		1.00				5.60
Instr (Special Assignment)	A0753					1.00							1.00
Instructor	A0741	2.00											2.00
<b>TOTAL CERTIFICATED ASSIGNMENTS</b>		<b>4.90</b>	<b>3.00</b>	<b>2.50</b>	<b>2.10</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>4.00</b>	<b>1.90</b>	<b>0.00</b>	<b>0.00</b>	<b>24.40</b>
<b>NON-CERTIFICATED ASSIGNMENTS</b>													
Instructional Asst, Assistive Technology	C4584	2.00	1.00	1.00	1.00	1.00			1.00				7.00
Senior Secretary	C2478	1.00											1.00
Sign Language Interpreter Specialist I	C4557	0.90						2.00					2.90
Sign Language Interpreter Specialist II	C4556	3.80				5.26		2.00		0.20			11.26
Special Services Assistant	C5038	1.00	2.00	1.00	1.00	1.00	1.00		1.00				8.00
Sr Sign Language Interpreter Specialist	C4551	1.00				1.00		1.00					3.00
Student Services Aide	C5048							1.00					1.00
<b>TOTAL NON-CERTIFICATED ASSIGNMENTS</b>		<b>9.70</b>	<b>3.00</b>	<b>2.00</b>	<b>2.00</b>	<b>8.26</b>	<b>1.00</b>	<b>6.00</b>	<b>2.00</b>	<b>0.20</b>	<b>0.00</b>	<b>0.00</b>	<b>34.16</b>
<b>TOTAL DISABLED STUDENTS PROG &amp; SVS (10420)</b>		<b>14.60</b>	<b>6.00</b>	<b>4.50</b>	<b>4.10</b>	<b>10.26</b>	<b>3.00</b>	<b>8.00</b>	<b>6.00</b>	<b>2.10</b>	<b>0.00</b>	<b>0.00</b>	<b>58.56</b>



## 2014-2015 BUDGETED POSITIONS

FUND APPLICATION : 1

PROGRAM : STUDENT SUCCESS & SUPPORT PROG-CREDIT & NONCREDIT (10426-10428, 10430-10432)

Class Description	Job Code	C	E	H	M	P	S	T	V	W	ESC/ DW	ITV	Total FTES
<b>CERTIFICATED ASSIGNMENTS</b>													
Counselor	A0706	4.50	7.00	2.50	1.00				1.00				16.00
<b>TOTAL CERTIFICATED ASSIGNMENTS</b>		<b>4.50</b>	<b>7.00</b>	<b>2.50</b>	<b>1.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>16.00</b>
<b>NON-CERTIFICATED ASSIGNMENTS</b>													
Admissions & Records Assistant	C2598				1.00								1.00
Office Assistant	C2694	1.00							1.00	1.00			3.00
Senior Office Assistant	C2425								1.00				1.00
SFP-Program Specialist	C5997			1.00			0.48						1.48
Student Services Aide	C5048		2.00	1.00		0.50				1.00			4.50
Student Services Assistant	C5046	3.00	4.00	1.00			1.00			1.00			10.00
Student Services Specialist	C5044				1.00	0.50	0.75		1.00				3.25
Student Support Services Representative	C5051							5.00					5.00
<b>TOTAL NON-CERTIFICATED ASSIGNMENTS</b>		<b>4.00</b>	<b>6.00</b>	<b>3.00</b>	<b>2.00</b>	<b>1.00</b>	<b>2.23</b>	<b>5.00</b>	<b>3.00</b>	<b>3.00</b>	<b>0.00</b>	<b>0.00</b>	<b>29.23</b>
<b>TOTAL MATRIC-CREDIT &amp; NONCREDIT (10426-10432)</b>		<b>8.50</b>	<b>13.00</b>	<b>5.50</b>	<b>3.00</b>	<b>1.00</b>	<b>2.23</b>	<b>5.00</b>	<b>4.00</b>	<b>3.00</b>	<b>0.00</b>	<b>0.00</b>	<b>45.23</b>

## 2014-2015 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	ESC/ DW	ITV	Total FTES
<b>CERTIFICATED ASSIGNMENTS</b>													
Counselor	A0706	4.50	3.65	2.00	1.00	3.00		6.00	3.00	1.56			24.71
<b>TOTAL CERTIFICATED ASSIGNMENTS</b>		<b>4.50</b>	<b>3.65</b>	<b>2.00</b>	<b>1.00</b>	<b>3.00</b>	<b>0.00</b>	<b>6.00</b>	<b>3.00</b>	<b>1.56</b>	<b>0.00</b>	<b>0.00</b>	<b>24.71</b>
<b>NON-CERTIFICATED ASSIGNMENTS</b>													
Accountant	C1163	1.00		0.25									1.25
Asst Computer & Network Support Spec	C1146	0.50											0.50
Computer & Network Support Specialist	C1144	0.60											0.60
Data Management Support Assistant	C1158			1.00									1.00
Instructional Assistant - Information Te	C4569				0.50								0.50
Office Aide	C2679	1.00											1.00
Senior Office Assistant	C2425		2.00	0.75	1.00	1.00	0.55		1.00				6.30
Student Recruitment Coordinator	C5040	0.25											0.25
Student Services Aide	C5048									1.00			1.00
Student Services Assistant	C5046	2.00	1.50		1.00				1.00				5.50
Student Services Specialist	C5044									0.70			0.70
<b>TOTAL NON-CERTIFICATED ASSIGNMENTS</b>		<b>5.35</b>	<b>3.50</b>	<b>2.00</b>	<b>2.50</b>	<b>1.00</b>	<b>0.55</b>	<b>0.00</b>	<b>2.00</b>	<b>1.70</b>	<b>0.00</b>	<b>0.00</b>	<b>18.60</b>
<b>TOTAL EXTENDED OPP PROG &amp; SVS (10486-10490)</b>		<b>9.85</b>	<b>7.15</b>	<b>4.00</b>	<b>3.50</b>	<b>4.00</b>	<b>0.55</b>	<b>6.00</b>	<b>5.00</b>	<b>3.26</b>	<b>0.00</b>	<b>0.00</b>	<b>43.31</b>

## 2014-2015 BUDGETED POSITIONS

FUND APPLICATION : 1

PROGRAM : OTHER SPECIALLY FUNDED PROGRAMS

Class Description	Job Code	C	E	H	M	P	S	T	V	W	ESC/ DW	ITV	Total FTES
<b>CERTIFICATED ASSIGNMENTS</b>													
Child Development Center Teacher	A0553		1.00										1.00
Consulting Instructor (SFP)	A0407			0.69									0.69
Counselor	A0706	0.25	0.35	0.38				2.00		0.14			3.12
Counselor (SFP)	A0715	1.70											1.70
Dean	A0640									0.04			0.04
Instr (Special Assignment)	A0753								1.00				1.00
<b>TOTAL CERTIFICATED ASSIGNMENTS</b>		<b>1.95</b>	<b>1.35</b>	<b>1.07</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>2.00</b>	<b>1.00</b>	<b>0.18</b>	<b>0.00</b>	<b>0.00</b>	<b>7.55</b>
<b>NON-CERTIFICATED ASSIGNMENTS</b>													
Accountant	C1163			0.25		1.00							1.25
Accounting Technician	C1328			1.00									1.00
Community Services Aide	C5064					0.23							0.23
Community Services Manager	C5058					0.04							0.04
Financial Aid Assistant	C2584	2.40	2.00		1.00	1.00							6.40
Financial Aid Supervisor	C2580	2.00	1.00						2.00	1.00			6.00
Financial Aid Technician	C2582	3.49	4.00	2.00	3.00	3.00	4.00	6.00	2.00	3.00			30.49
Office Assistant	C2694	0.40											0.40
Senior Office Assistant	C2425			0.25			0.10						0.35
SFP-Program Director	C5996	1.00			1.00	1.00	1.00	1.00					5.00
SFP-Program Office Assistant	C5999				1.00	1.00							2.00
SFP-Program Specialist	C5997	1.00	0.50	1.00	0.70	0.75		1.00		1.50			6.45
SFP-Program Technician	C5998	2.00	3.75		1.93	0.35	2.00	2.00	1.00				13.03
Student Services Aide	C5048							1.00					1.00
Student Services Assistant	C5046		0.50	1.00									1.50
Student Services Specialist	C5044	0.55								0.30			0.85

## 2014-2015 BUDGETED POSITIONS

FUND APPLICATION : 1

PROGRAM : OTHER SPECIALLY FUNDED PROGRAMS

Class Description	Job Code	C	E	H	M	P	S	T	V	W	ESC/DW	ITV	Total FTES
TOTAL NON-CERTIFICATED ASSIGNMENTS		12.84	11.75	5.50	8.63	8.37	7.10	11.00	5.00	5.80	0.00	0.00	75.99
TOTAL OTHER SPECIALLY FUNDED PROGRAMS		14.79	13.10	6.57	8.63	8.37	7.10	13.00	6.00	5.98	0.00	0.00	83.54

## 2014-2015 BUDGETED POSITIONS

FUND APPLICATION : 6

PROGRAM : CAFETERIA

Class Description	Job Code	C	E	H	M	P	S	T	V	W	ESC/DW	ITV	Total FTES
<b>CERTIFICATED ASSIGNMENTS</b>													
Instr (Special Assignment)	A0753							0.50					0.50
<b>TOTAL CERTIFICATED ASSIGNMENTS</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.50</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.50</b>
<b>NON-CERTIFICATED ASSIGNMENTS</b>													
Assistant Bookstore Manager	C2144					0.30							0.30
Cashier	C5166		1.00			1.00		1.00					3.00
College Financial Administrator	C1121				0.07								0.07
Stock Control Aide	C5292		1.00										1.00
<b>TOTAL NON-CERTIFICATED ASSIGNMENTS</b>		<b>0.00</b>	<b>2.00</b>	<b>0.00</b>	<b>0.07</b>	<b>1.30</b>	<b>0.00</b>	<b>1.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>4.37</b>
<b>TOTAL CAFETERIA</b>		<b>0.00</b>	<b>2.00</b>	<b>0.00</b>	<b>0.07</b>	<b>1.30</b>	<b>0.00</b>	<b>1.50</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>4.87</b>

## 2014-2015 BUDGETED POSITIONS

FUND APPLICATION : 7

PROGRAM : CHILD DEVELOPMENT CENTER

Class Description	Job Code	C	E	H	M	P	S	T	V	W	ESC/DW	ITV	Total FTES
<b>CERTIFICATED ASSIGNMENTS</b>													
Child Development Center Teacher	A0553	5.00	4.00	1.00		1.61	1.00	1.00		1.00			14.61
Director, Child Development Center	A0551	1.00	1.00	1.00	1.00	1.00		1.00	1.00	1.00			8.00
<b>TOTAL CERTIFICATED ASSIGNMENTS</b>		<b>6.00</b>	<b>5.00</b>	<b>2.00</b>	<b>1.00</b>	<b>2.61</b>	<b>1.00</b>	<b>2.00</b>	<b>1.00</b>	<b>2.00</b>	<b>0.00</b>	<b>0.00</b>	<b>22.61</b>
<b>NON-CERTIFICATED ASSIGNMENTS</b>													
													0.00
<b>TOTAL NON-CERTIFICATED ASSIGNMENTS</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL CHILD DEVELOPMENT CENTER</b>		<b>6.00</b>	<b>5.00</b>	<b>2.00</b>	<b>1.00</b>	<b>2.61</b>	<b>1.00</b>	<b>2.00</b>	<b>1.00</b>	<b>2.00</b>	<b>0.00</b>	<b>0.00</b>	<b>22.61</b>

## 2014-2015 BUDGETED POSITIONS

FUND APPLICATION : 8

PROGRAM : BOOKSTORE

Class Description	Job Code	C	E	H	M	P	S	T	V	W	ESC/DW	ITV	Total FTES
<b>NON-CERTIFICATED ASSIGNMENTS</b>													
Accountant	C1163										1.00		1.00
Accounting Assistant	C1348					1.00							1.00
Accounting Technician	C1328	0.50			1.00	1.00				0.50			3.00
Assistant Bookstore Manager	C2144	1.00	1.00	1.00		1.70	1.00	1.00	1.00	1.00			8.70
Bookstore Buyer	C5162	1.00	1.00		2.00	4.00		1.00	1.00	2.00			12.00
Bookstore Manager	C2140	1.00	1.00		1.00	1.00		1.00					5.00
Cashier	C5166	2.00	2.00	1.00	1.00	3.00	1.00	2.00	3.00	2.00			17.00
College Enterprise Manager	C2135									0.60			0.60
College Financial Administrator	C1121				0.25								0.25
Community Services Aide	C5064					0.25							0.25
Equestrian Manager	C4501					0.50							0.50
Payroll Technician	C1338										1.00		1.00
Senior Cashier	C2136	1.00				1.00				1.00			3.00
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
<b>TOTAL NON-CERTIFICATED ASSIGNMENTS</b>		<b>7.50</b>	<b>5.00</b>	<b>4.00</b>	<b>6.25</b>	<b>14.45</b>	<b>3.00</b>	<b>6.00</b>	<b>6.00</b>	<b>7.10</b>	<b>2.00</b>	<b>0.00</b>	<b>61.30</b>
<b>TOTAL BOOKSTORE</b>		<b>7.50</b>	<b>5.00</b>	<b>4.00</b>	<b>6.25</b>	<b>14.45</b>	<b>3.00</b>	<b>6.00</b>	<b>6.00</b>	<b>7.10</b>	<b>2.00</b>	<b>0.00</b>	<b>61.30</b>