

BUDGET AND FINANCE
UNRESTRICTED GENERAL FUND

Sub-Major Commitment Item

C/I	Description	03/04	% of	04/05	% of	05/06	% of
		Expenditure	Total	Expenditure	Total	FINAL BUDGET	Total
110000	Teaching, Regular	\$6,336,178	25.2%	\$6,026,230	24.0%	\$6,841,882	27.0%
120000	Non-Teaching, Regular	\$2,876,733	11.4%	\$2,935,602	11.7%	\$3,098,962	12.2%
130000	Teaching, Hourly	\$4,113,295	16.4%	\$4,994,027	19.9%	\$2,352,653	9.3%
140000	Non-Teaching, Hourly	\$186,009	0.7%	\$246,607	1.0%	\$167,161	0.7%
	Total Certificated Salaries	\$13,512,215	53.8%	\$14,202,466	56.5%	\$12,460,658	49.2%
210000	Classified, Regular	\$4,003,592	15.9%	\$4,026,974	16.0%	\$4,319,880	17.1%
220000	Instructional Aides, Regular	\$434,837	1.7%	\$559,930	2.2%	\$542,932	2.1%
230000	Sub/Relief, Unclassified	\$232,225	0.9%	\$448,718	1.8%	\$381,326	1.5%
240000	Instructional Aides, Non-Perm	\$104,551	0.4%	\$96,602	0.4%	\$107,534	0.4%
	Total Non-Certif Salaries	\$4,775,205	19.0%	\$5,132,224	20.4%	\$5,351,672	21.1%
390000	Misc Employee Benefits	\$3,772,441	15.0%	\$4,123,731	16.4%	\$4,775,416	18.9%
	Total Benefits	\$3,772,441	15.0%	\$4,123,731	16.4%	\$4,775,416	18.9%
420000	Books	\$36,151	0.1%	\$37,818	0.2%	\$31,000	0.1%
440000	Instructional Media Materials	\$42,461	0.2%	\$19,193	0.1%	\$30,637	0.1%
450000	Supplies	\$218,169	0.9%	\$259,230	1.0%	\$349,834	1.4%
	Total Printing & Supplies	\$296,781	1.2%	\$316,241	1.3%	\$411,471	1.6%
540000	Insurance	\$331	0.0%	\$0	0.0%	\$1,331	0.0%
550000	Utilities & Housekeeping Expense	\$579,097	2.3%	\$584,909	2.3%	\$700,704	2.8%
560000	Contracts & Rentals	\$142,837	0.6%	\$157,870	0.6%	\$354,057	1.4%
580000	Other Expense	\$210,094	0.8%	\$254,563	1.0%	\$374,150	1.5%
590000	Misc Other Expense	\$0	0.0%	\$0	0.0%	\$0	0.0%
	Total Operating Expenses	\$932,359	3.7%	\$997,342	4.0%	\$1,430,242	5.6%
620000	Buildings	\$14,088	0.1%	\$16,690	0.1%	\$39,001	0.2%
640000	Equipment	\$90,863	0.4%	\$149,073	0.6%	\$213,297	0.8%
650000	Lease/Purchase	\$5,732	0.0%	\$5,055	0.0%	\$7,742	0.0%
	Total Capital Outlay	\$110,683	0.4%	\$170,818	0.7%	\$260,040	1.0%
730000	Interfund Transfers	\$26,042	0.1%	\$58,099	0.2%	\$234,490	0.9%
739900	Intrafund Transfer - Rest/Unrestr	\$140,033	0.6%	\$163,294	0.6%	\$164,369	0.6%
790000	Unallocated/Reserves	-\$21,880	-0.1%	-\$32,102	-0.1%	\$242,011	1.0%
	Total Other	\$144,195	0.6%	\$189,291	0.8%	\$640,870	2.5%
	Less Intrafund w/in Loc	\$0		\$0		\$0	
	Total Unrestricted	\$23,543,879	93.7%	\$25,132,113	100.0%	\$25,330,369	100.0%

Source: Los Angeles Community College District *Final Budget 2005-2006* Report.

BUGDET AND FINANCE

UNRESTRICTED GENERAL FUND

Major Activity

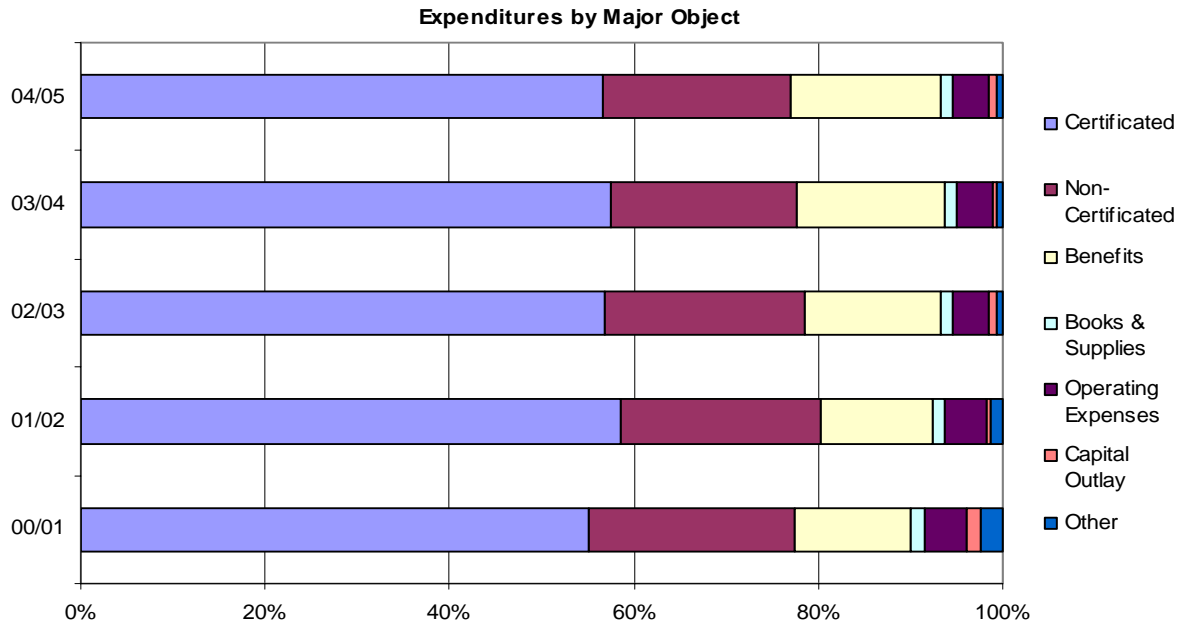
Description	03/04 Expenditure	% of Total	04/05 Expenditure	% of Total	05/06 Final Budget	% of Total
5900 Instruction	\$13,347,530	53.1%	\$13,975,914	55.6%	\$7,874,394	31.1%
6000 Instructional Support	\$1,213,449	4.8%	\$1,690,654	6.7%	\$3,760,161	14.8%
6100 Other Instructional Services	\$1,669,184	6.6%	\$1,694,026	6.7%	\$1,455,403	5.7%
Student Services						
6200 Admissions & Records	\$758,804	3.0%	\$767,424	3.1%	\$643,612	2.5%
6300 Counseling & Guidance	\$839,715	3.3%	\$808,147	3.2%	\$673,126	2.7%
6400 Other Student Services	\$1,104,250	4.4%	\$1,310,097	5.2%	\$1,171,567	4.6%
Total Student Services	\$2,702,769	10.8%	\$2,885,668	11.5%	\$2,488,305	9.8%
6500 Maintenance & Operations	\$2,533,602	10.1%	\$2,837,752	11.3%	\$2,275,099	9.0%
Institutional Support						
6600 Planning & Policy Making	\$514,722	2.0%	\$536,753	2.1%	\$530,709	2.1%
6700 General Institutional Support	\$1,031,465	4.1%	\$863,404	3.4%	\$6,098,567	24.1%
Total Institutional Support	\$1,546,186	6.2%	\$1,400,157	5.6%	\$6,629,276	26.2%
6800 Community Service	\$96,383	0.4%	\$102,038	0.4%	\$241,804	1.0%
6900 Ancillary Services	\$434,776	1.7%	\$545,904	2.2%	\$605,927	2.4%
7000 Auxiliary Operations	\$0	0.0%	\$0	0.0%	\$0	0.0%
7100 Unallocated	\$0	0.0%	\$0	0.0%	\$0	0.0%
7300 Transfers	\$0	0.0%	\$0	0.0%	\$0	0.0%
7600 State Apportionment	\$0	0.0%	\$0	0.0%	\$0	0.0%
7900 Contingencies	\$0	0.0%	\$0	0.0%	\$0	0.0%
8100 Assoc. Student Organization	\$0	0.0%	\$0	0.0%	\$0	0.0%
9800 Prior Year Salaries & Other Adj	\$0	0.0%	\$0	0.0%	\$0	0.0%
9900 Restricted Prog COLA Augment	\$0	0.0%	\$0	0.0%	\$0	0.0%
Less Intrafund w/in Unrestr	\$0		\$0		\$0	
Total Unrestricted	\$23,543,879	93.7%	\$25,132,113	100.0%	\$25,330,369	100.0%

Source: Los Angeles Community College District Final Budget 2005-2006 Report.

BUDGET AND FINANCE

UNRESTRICTED GENERAL FUND

Expenditures by Major Object



Expenditures	00/01	01/02	02/03	03/04	04/05
Certificated	\$13,153,324	\$15,013,723	\$14,503,415	\$13,512,215	\$14,202,466
<i>Annual % Change</i>		14%	-3%	-7%	5%
Non-Certificated	\$5,382,704	\$5,536,681	\$5,515,139	\$4,775,205	\$5,132,224
<i>Annual % Change</i>		3%	0%	-13%	7%
Benefits	\$3,009,246	\$3,114,662	\$3,776,297	\$3,772,441	\$4,123,731
<i>Annual % Change</i>		4%	21%	0%	9%
Books & Supplies	\$321,846	\$352,015	\$326,400	\$296,780	\$316,241
<i>Annual % Change</i>		9%	-7%	-9%	7%
Operating Expenses	\$1,118,302	\$1,167,753	\$995,220	\$932,359	\$997,342
<i>Annual % Change</i>		4%	-15%	-6%	7%
Capital Outlay	\$380,739	\$130,307	\$199,505	\$110,682	\$170,818
<i>Annual % Change</i>		-66%	53%	-45%	54%
Other	\$547,207	\$317,793	\$173,602	\$144,195	\$189,291
<i>Annual % Change</i>		-42%	-45%	-17%	31%
Total	\$23,913,368	\$25,632,933	\$25,489,578	\$23,543,876	\$25,132,114

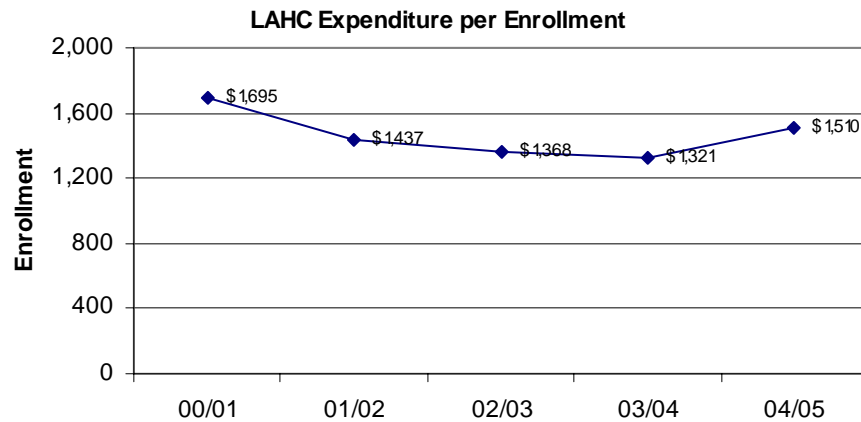
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BUGDET AND FINANCE

UNRESTRICTED GENERAL FUND

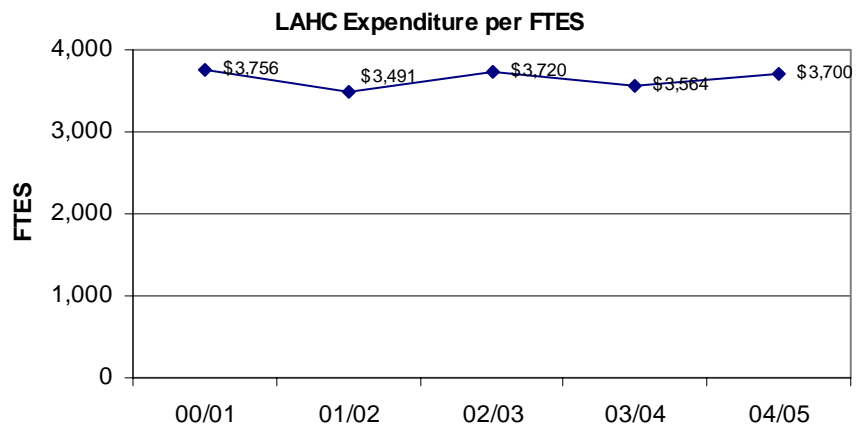
Expenditures per Enrollment

2004/05 Expenditure per Enrollment	
City	\$1,618
East	\$1,395
Harbor	\$1,510
Mission	\$1,437
Pierce	\$1,275
Southwest	\$1,650
Trade Tech	\$1,718
Valley	\$1,379
West	\$1,496



Expenditures per FTES

2004/05 Expenditure per FTES	
City	\$3,415
East	\$3,074
Harbor	\$3,700
Mission	\$3,780
Pierce	\$3,337
Southwest	\$3,467
Trade Tech	\$3,446
Valley	\$3,548
West	\$3,812



Los Angeles Harbor College	00/01	01/02	02/03	03/04	04/05
Enrollment (Fa & Sp)	14,107	17,842	18,638	17,829	16,642
Annual % Change		26%	4%	-4%	-7%
FTES	6,367	7,342	6,852	6,606	6,793
Annual % Change		15%	-7%	-4%	3%

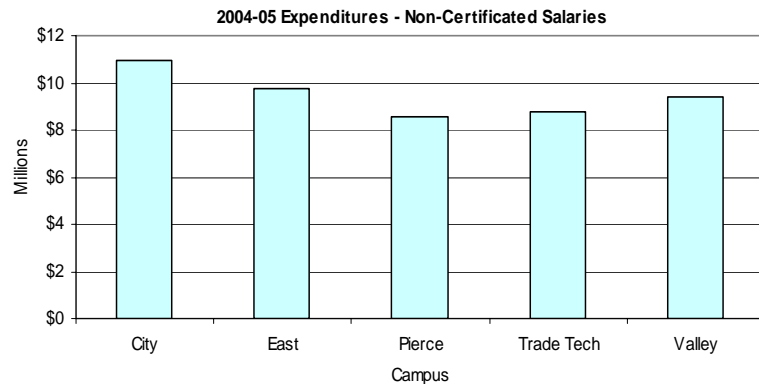
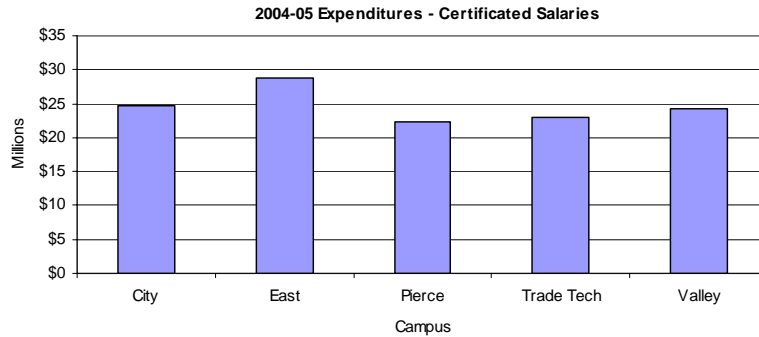
Source: Los Angeles Community College District *Final Budget 2005-2006* Report.

BUDGET AND FINANCE

UNRESTRICTED GENERAL FUND

Expenditure Comparison Large Campuses

Campus	Certificated Salaries	Non-Certificated Salaires	Benefits	Printing & Supplies	Operating Expenses	Capital Outlay	Other	Less Intrafund w/in Loc	Total
City	\$27,039,291	\$11,194,140	\$8,258,603	\$923,005	\$3,209,621	\$828,310	\$520,288	\$0	\$51,973,258
<i>% of Campus Total</i>	<i>52.0%</i>	<i>21.5%</i>	<i>15.9%</i>	<i>1.8%</i>	<i>6.2%</i>	<i>1.6%</i>	<i>1%</i>	<i>0%</i>	
East	\$30,715,189	\$10,831,393	\$8,345,678	\$1,176,066	\$5,144,299	\$1,271,824	\$151,438	\$0	\$57,635,887
<i>% of Campus Total</i>	<i>53.3%</i>	<i>18.8%</i>	<i>14.5%</i>	<i>2.0%</i>	<i>8.9%</i>	<i>2.2%</i>	<i>0%</i>	<i>0%</i>	
Pierce	\$22,798,383	\$8,757,273	\$6,636,219	\$989,896	\$2,472,890	\$467,979	\$615,482	\$20,193	\$42,717,929
<i>% of Campus Total</i>	<i>53.4%</i>	<i>20.5%</i>	<i>15.5%</i>	<i>2.3%</i>	<i>5.8%</i>	<i>1%</i>	<i>1%</i>	<i>0%</i>	
Trade Tech	\$24,322,900	\$8,300,131	\$6,690,642	\$707,118	\$1,488,605	\$16,791	\$127,352		\$41,653,539
<i>% of Campus Total</i>	<i>58.4%</i>	<i>19.9%</i>	<i>16.1%</i>	<i>1.7%</i>	<i>3.6%</i>	<i>0.0%</i>	<i>0%</i>	<i>0%</i>	
Valley	\$25,917,526	\$9,863,389	\$7,731,677	\$643,431	\$1,370,475	\$134,021	\$154,386		\$45,814,905
<i>% of Campus Total</i>	<i>56.6%</i>	<i>21.5%</i>	<i>16.9%</i>	<i>1.4%</i>	<i>3.0%</i>	<i>0.3%</i>	<i>0.3%</i>	<i>0.0%</i>	
Total	\$130,793,291	\$48,946,327	\$37,662,820	\$4,439,516	\$13,685,890	\$2,718,925	\$1,568,946	\$20,193	\$239,835,908

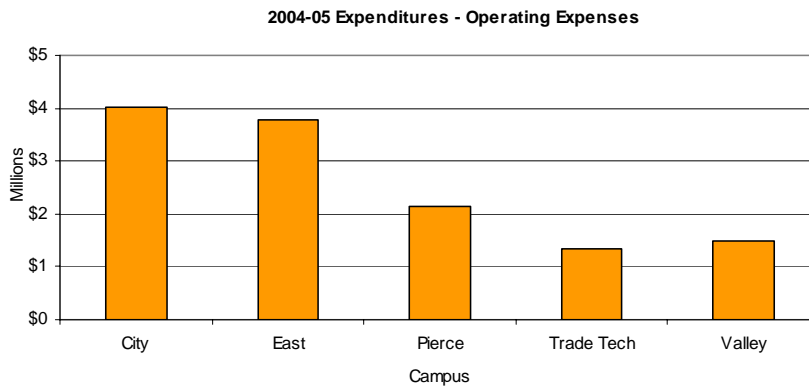
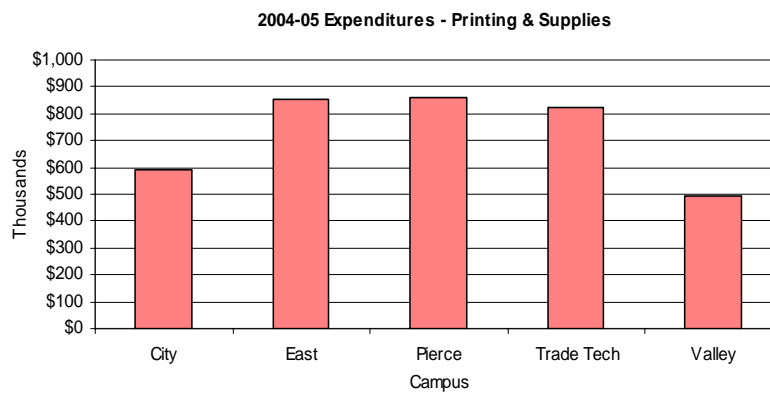
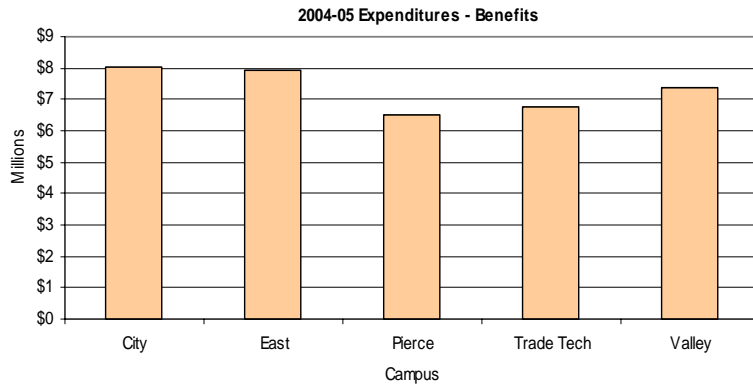


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BUDGET AND FINANCE

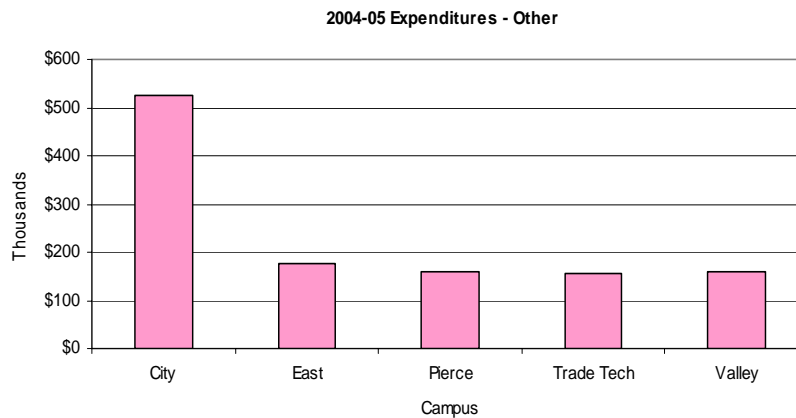
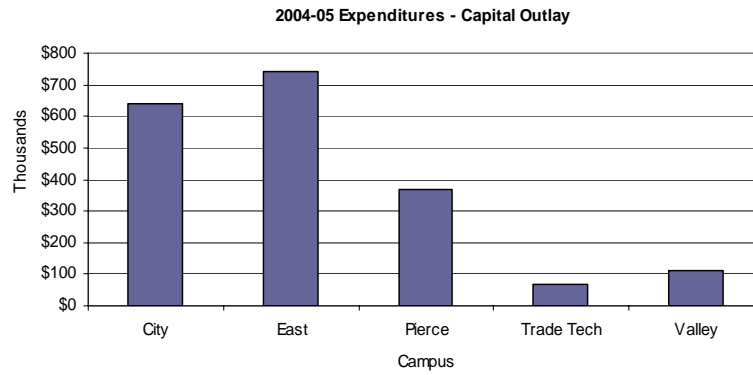
UNRESTRICTED GENERAL FUND

Expenditure Comparison Large Campuses



Source: Los Angeles Community College District *Final Budget 2005-2006* Report.

Expenditure Comparison
Large Campuses



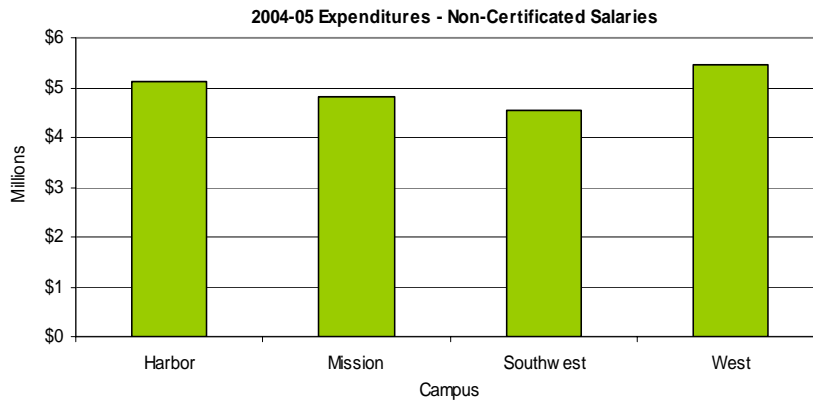
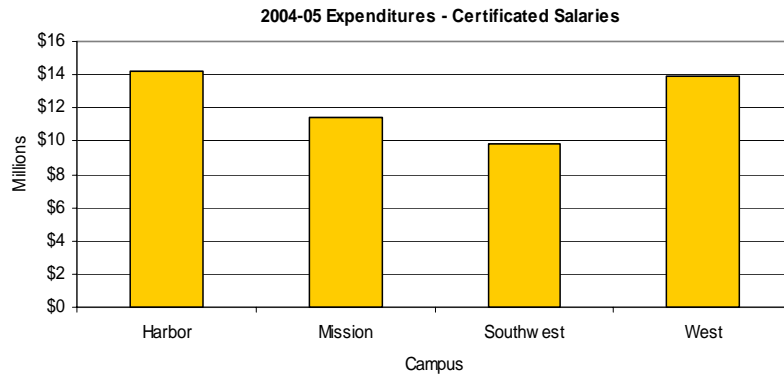
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BUDGET AND FINANCE

UNRESTRICTED GENERAL FUND

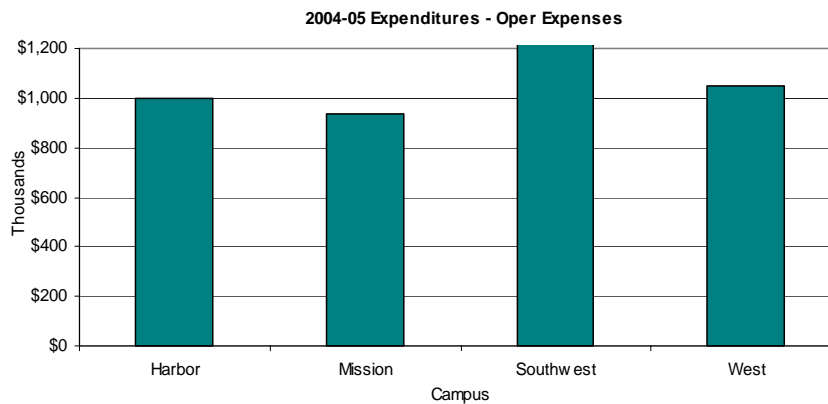
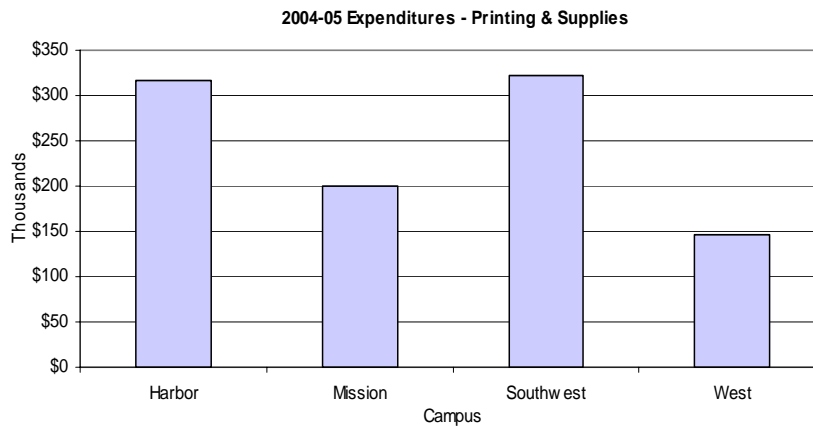
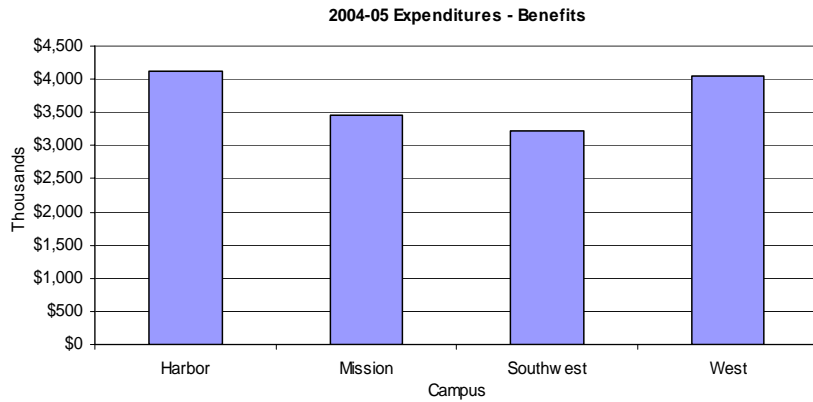
Expenditure Comparison Small Campuses

Campus	Certificated Salaries	Non-Certificated Salaries	Benefits	Printing & Supplies	Operating Expenses	Capital Outlay	Other	Total
Harbor	\$14,202,466	\$5,132,224	\$4,123,731	\$316,241	\$997,342	\$170,818	\$189,291	\$25,132,113
<i>% of Campus Total</i>	<i>56.5%</i>	<i>20.4%</i>	<i>16.4%</i>	<i>1.3%</i>	<i>4.0%</i>	<i>0.7%</i>	<i>1%</i>	
Mission	\$11,427,628	\$4,798,145	\$3,449,953	\$200,383	\$937,839	\$91,564	\$95,298	\$21,000,810
<i>% of Campus Total</i>	<i>54.4%</i>	<i>22.8%</i>	<i>16.4%</i>	<i>1.0%</i>	<i>4.5%</i>	<i>0.4%</i>	<i>0%</i>	
Southw est	\$9,849,990	\$4,526,398	\$3,215,372	\$322,093	\$1,567,307	\$92,483	\$137,005	\$19,710,648
<i>% of Campus Total</i>	<i>50.0%</i>	<i>23.0%</i>	<i>16.3%</i>	<i>1.6%</i>	<i>8.0%</i>	<i>0.5%</i>	<i>1%</i>	
West	\$13,919,851	\$5,445,079	\$4,041,034	\$146,238	\$1,048,078	\$31,144	\$80,437	\$24,711,861
<i>% of Campus Total</i>	<i>56.3%</i>	<i>22.0%</i>	<i>16.4%</i>	<i>0.6%</i>	<i>4.2%</i>	<i>0.1%</i>	<i>0%</i>	
Total	\$49,399,937	\$19,901,847	\$14,830,090	\$984,955	\$4,550,566	\$386,009	\$502,031	\$90,555,435



Source: Los Angeles Community College District *Final Budget 2005-2006* Report.

Expenditure Comparison
Small Campuses

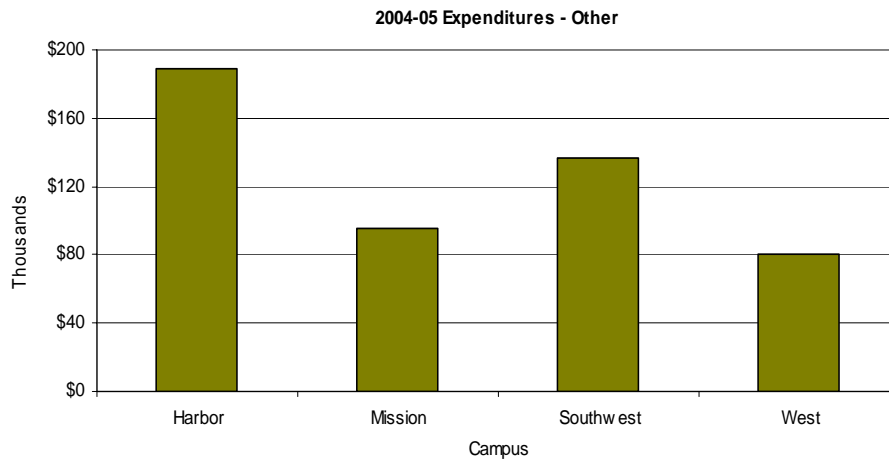
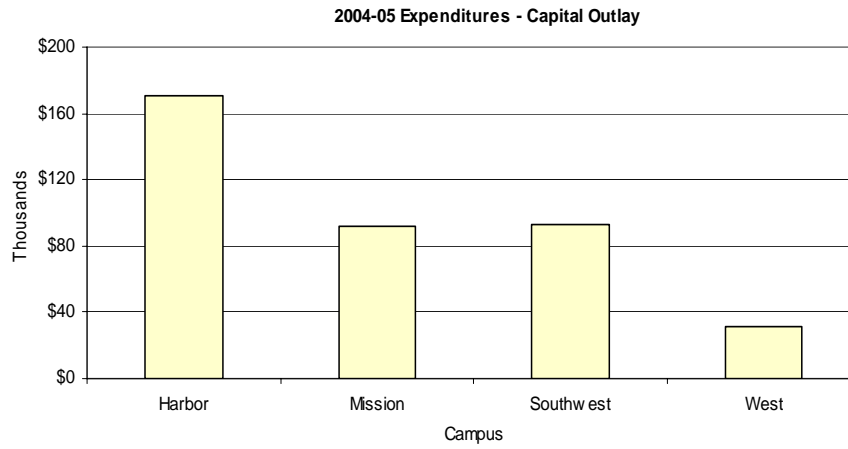


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BUGDET AND FINANCE

UNRESTRICTED GENERAL FUND

Expenditure Comparison Small Campuses



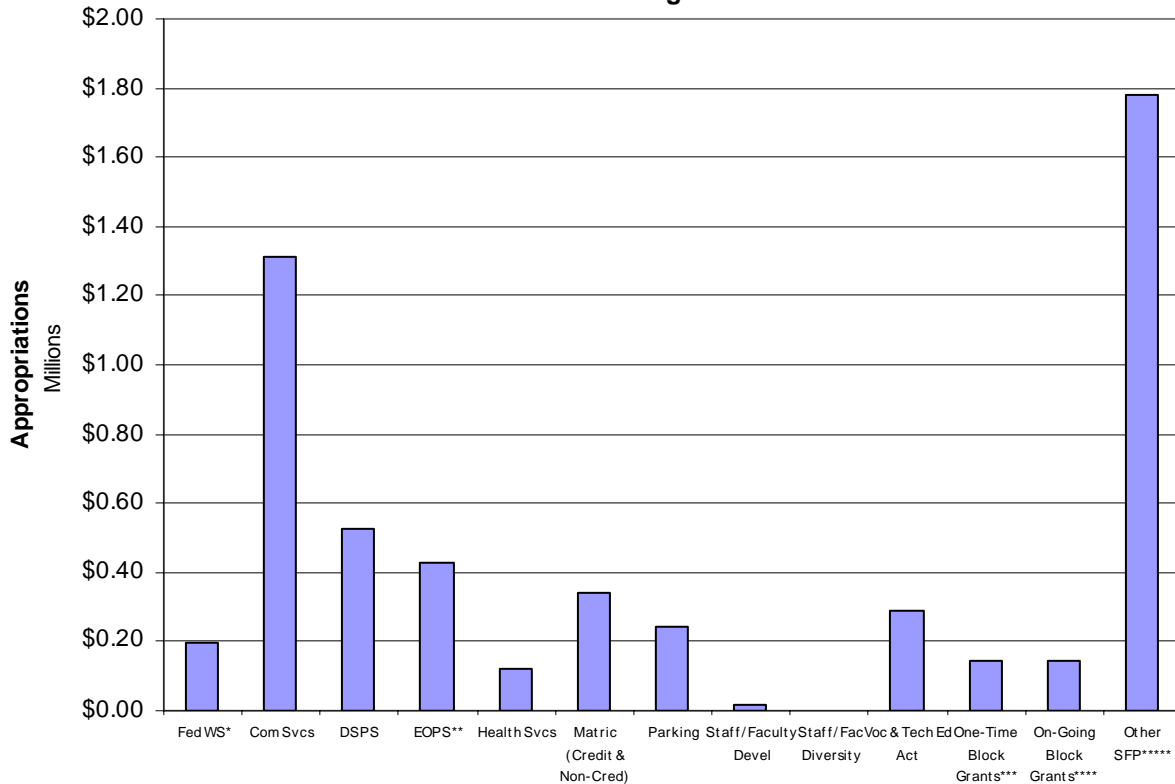
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BUDGET AND FINANCE

RESTRICTED GENERAL FUND

Appropriations by Program

**2005/06 Restricted General Fund Appropriations
Final Budget**



Description	03/04	04/05	05/06	
Federal Work Study	\$230,126	\$234,606	\$194,405	
Community Services	\$1,223,767	\$1,403,897	\$1,309,934	*Includes funds 10453-10464; adjusted to exclude TANF Funding (funds 10438-10439, 10445-1447).
Disabled Students Prog & Svcs (DSPS)	\$554,029	\$543,713	\$524,684	
Extended Opportunity Prog & Svcs (EOPS)	\$454,889	\$441,917	\$428,390	**Include only funds on General Fund portion of the program (fund 10486-10490).
Health Services	\$162,003	\$142,424	\$120,000	
Matriculation (Credit & Non-Credit)	\$300,471	\$315,558	\$343,862	***Include One-Time Block Grants (funds 10116, 10125, 10126, 10127, and 10128).
Parking	\$406,426	\$274,916	\$240,000	
Staff/Faculty Development	\$18,881	\$42,363	\$15,044	****Include all On-Going Block Grants (funds 10146-10150).
Staff/Faculty Diversity	\$0	\$22,094	\$2,500	
Vocational & Technical Education Act	\$330,037	\$395,504	\$291,387	*****Include funds 10012-10016, 10123, 10154-10159, 10161-10168, 10170-10172, 10437-10451, 10465-10498, BFAP (funds 10415-10417), Foster Care Program (funds 10422-10424, EOPS-CARE (funds 10867-10869), and funds above 10700.
One-Time Block Grants	\$42,585	\$75,202	\$143,238	
On-Going Block Grants	\$89,592	\$332,362	\$146,279	
Other Specially Funded Programs	\$3,611,817	\$1,895,648	\$1,780,685	
Total	\$7,424,623	\$6,120,204	\$5,540,408	

Source: Los Angeles Community College District *Final Budget 2005-2006* Report.

BUGDET AND FINANCE

ALLOCATION BASE REVENUE

Small Campuses

College	2002/03				2003/04				
	Base	COLA 2.00%	Growth 2.43%	Total	Concurr Enrollmnt Enrolmt Adj	COLA 0.00%	AjdGrowth 1.76%	Total	
Harbor	\$24,139,951	\$482,799	\$467,048	\$25,089,798	\$25,089,798	(\$224,328)	\$0	\$458,751	\$25,324,221
Mission	\$20,176,168	\$403,523	\$561,738	\$21,141,429	\$21,141,429	(\$187,529)	\$0	\$0	\$20,953,900
SWest	\$19,837,837	\$396,757	\$408,536	\$20,643,130	\$20,643,130	(\$184,619)	\$0	\$461,193	\$20,919,704
West	\$25,023,968	\$500,479	\$420,498	\$25,944,945	\$25,944,945	(\$232,258)	\$0	\$472,166	\$26,184,853
Total	\$89,177,924	\$1,783,558	\$1,857,820	\$92,819,302	\$92,819,302	(\$828,734)	\$0	\$1,392,110	\$93,382,678

College	2004/05					2005/06				
	Base Restrnt*	Base	COLA 2.41%	Growth 12.39%	Total	Base Ajust*	Base	COLA 4.23%	Growth 3.47%	Total
Harbor		\$25,324,221	\$610,314	\$1,846,613	\$27,781,148	\$1,050,727	\$28,831,875	\$1,219,588	\$900,365	\$300,951,828
Mission	(\$173,161)	\$20,780,739	\$500,816	\$2,419,910	\$23,701,465	\$378,907	\$24,080,372	\$1,018,600	\$715,636	\$25,814,608
SWest		\$20,919,704	\$504,165	\$1,849,091	\$23,272,960	\$961,202	\$24,234,162	\$1,025,105	\$726,504	\$25,985,771
West		\$26,184,853	\$631,055	\$762,119	\$27,578,027	\$1,086,676	\$28,664,703	\$1,212,517	\$874,619	\$30,751,839
Total	(\$173,161)	\$93,209,517	\$2,246,350	\$6,877,733	\$102,333,600	\$3,477,512	\$105,811,112	\$4,475,810	\$3,217,124	\$383,504,046

Source: Los Angeles Community College District *Final Budget 2005-2006* Report.

BUDGET AND FINANCE

ALLOCATION BASE REVENUE

Large Campuses

College	2002/03				2003/04				
	Base	COLA 2.00%	Growth 2.43%	Total	Concurr Enrollmnt Base	Enrolmt Adj	COLA 0.00%	AjdGrowth 1.76%	Total
City	\$48,325,095	\$966,504	\$1,337,703	\$50,629,302	\$50,629,301	(\$451,346)	\$0	\$508,655	\$50,686,610
East	\$56,094,274	\$1,121,885	\$1,057,696	\$58,273,855	\$58,273,855	(\$521,477)	\$0	\$1,067,286	\$58,819,664
Pierce	\$40,633,948	\$812,679	\$860,942	\$42,307,569	\$42,307,569	(\$378,294)	\$0	\$830,712	\$42,759,987
Trade	\$42,586,912	\$851,738	\$690,409	\$44,129,059	\$44,129,059	(\$396,250)	\$0	\$1,002,019	\$44,734,828
Valley	\$45,250,706	\$905,014	\$932,367	\$47,088,087	\$47,088,087	(\$421,030)	\$0	\$972,211	\$47,639,268
Total	\$232,890,935	\$4,657,820	\$4,879,117	\$242,427,872	\$242,427,871	-\$2,168,397	\$0	\$4,380,883	\$244,640,357

College	2004/05				2005/06				
	Base	COLA 2.41%	Growth 12.39%	Total	Base Adjust.*	Base	COLA 4.23%	Growth 3.47%	Total
City	\$50,686,610	\$1,221,547	\$3,890,698	\$55,798,855	2,401,471	\$58,200,326	\$2,461,874	\$1,865,646	\$62,527,846
East	\$58,819,664	\$1,417,554	\$10,647,747	\$70,884,965	2,801,416	\$73,686,381	\$3,116,934	\$2,382,645	\$79,185,960
Pierce	\$42,759,987	\$1,030,516	\$6,657,279	\$50,447,782	1,940,419	\$52,388,201	\$2,216,021	\$1,655,354	\$56,259,576
Trade	\$44,734,828	\$1,078,109	\$2,719,146	\$48,532,083	1,831,821	\$50,363,904	\$2,130,393	\$1,588,572	\$54,082,869
Valley	\$47,639,268	\$1,148,106	\$1,836,834	\$50,624,208	2,042,700	\$52,666,908	\$2,227,810	\$1,666,225	\$56,560,943
Total	\$244,640,357	\$5,895,832	\$25,751,704	\$276,287,893	(\$81,643)	\$337,612,720	\$8,136,467	\$11,991,199	\$308,617,194

Source: Los Angeles Community College District *Final Budget 2005-2006* Report.

BUGDET AND FINANCE

GROWTH REVENUE CALCULATION

2005/06 Growth Rate: 3.47%

Small Campuses

College	Credit Revenue	Credit Std HC Rev	NonCr Revenue	M&O Revenue	LseFTES Revenue	Total Growth Revenue
Harbor	\$713,299	\$78,131	\$8,866	\$100,069	\$0	\$900,365
Mission	\$566,666	\$64,198	\$17,375	\$63,656	\$3,741	\$715,636
SWest	\$530,825	\$57,364	\$47,687	\$90,628	\$0	\$726,504
West	\$660,138	\$85,473	\$20,985	\$107,599	\$424	\$874,619
ITV	\$74,505	\$17,512	\$0	\$415	\$0	\$92,432
Total	\$2,545,433	\$302,678	\$94,913	\$362,367	\$4,165	\$3,309,556

Large Campuses

College	Credit Revenue	Credit Std HC Rev	NonCr Revenue	M&O Revenue	LseFTES Revenue	Total Growth Revenue
City	\$1,461,244	\$118,411	\$103,139	\$180,022	\$2,830	\$1,865,646
East	\$1,916,747	\$221,717	\$56,249	\$182,123	\$5,809	\$2,382,645
Pierce	\$1,336,354	\$142,604	\$21,491	\$154,905	\$0	\$1,655,354
Trade	\$1,240,893	\$115,313	\$32,899	\$199,467	\$0	\$1,588,572
Valley	\$1,345,097	\$150,605	\$23,282	\$147,241	\$0	\$1,666,225
Total	\$7,300,335	\$748,650	\$237,060	\$863,758	\$8,639	\$9,158,442

Source: Los Angeles Community College District *Final Budget 2005-2006* Report.