

				Project Timeline			Comments/Explanations
Line Item #	Carryforward Spending Plan Category	Specific Expenditure/Project Title	Carryforward Amount Budgeted for Expenditure During FY2022-23	Total # Years of Expenditure per Project	Current Expenditure Year #	Estimated Completion Date (Fiscal Year)	
1.	(e) Nonrecurring expenditures for operations	Operational support for FY2022-23	13,300,000	1	1	June 2023	Use of lost revenue recovered through the HEERF grant for operational support in FY2022-23. Previously approved by DBOT during budget process, and built into the FY2022-23 as a non-mandatory transfer.
2.	(e) Nonrecurring expenditures for operations	Operational support reserve for FY2023-24	13,300,000	2	1	June 2024	Reserve remaining HEERF grant funds to provide continuity of operations and investment during FY2023-24 to support the growing student enrollment.
3.	(e) Nonrecurring expenditures for operations	Health Care Reserves	2,341,663	2	1	December 2023	Reinforce reserves eroded by the increased cost of medical claims and prescriptions. An estimated 16% increase in employer contribution will be required to bring reserves to the required 60-day target by the end of calendar year 2023.
4.	(e) Nonrecurring expenditures for operations	Non-recurring improvements to Office of Information Technology	1,300,000	2	2	June 2023	Investment in Information Technology Cyber Security and hardware. Year 2 from prior spending plan (FY2021-22).
5.	(e) Nonrecurring expenditures for operations	Transition of District Office functions to West Campus	1,000,000	2	1	June 2024	Investment to support transition of adminisitrative functions from the District Office to West Campus.
Total as of July 1, 2022: *			\$ 31,241,663				
Amount Requiring Spending Plan			\$ 31,241,663				