

Membership

Academic Senate

Glen Baghdasarian
Charles Daniel
Angela Echeverri
Jeff Hernandez
Robert L Stewart Jr.*
Eddie Tchertchian

District Budget Committee

May 10, 2023
1:30 pm – 3:30 pm
Zoom Meeting

<https://laccd.zoom.us/j/91675945538>
Meeting ID:916 7594 5538

Faculty Guild

Ruby Christian Brougham
Joseph Guerrieri
Sandra Lee
John McDowell
James McKeever
Olga Shewfelt

Unions/Association

Tom Aduwo
Hazel Alonzo
Danelle Fallert
Harry Ziogas
Vacant-Build & Trade
Vacant-Local 99

College Presidents

Aracely Aguiar **
Kathleen Burke **
Anthony Culpepper **
Luis Dorado
Mary Gallagher *
Barry Gribbons
James M. Limbaugh
Armida Ornelas
Albert Román

**STUDENT TRUSTEE
REPRESENTATIVE**

vacant

* Co-chairs

**Interim

- Call to Order (*Mary Gallagher*)
- Approval of Agenda
- Approval of Minutes for March 8, 2023
- Chancellor’s Remarks/Updates
- ECDBC Reports and Recommendations
- Enrollment Update & Reporting (Albo-Lopez)
- FON Update (Williams)
- 2023-24 Budget Update (if available) (Gordon)
- 2022-23 Year End Balance Projection – 3rd Qtr 311 Report (Gordon)
- 2023-24 Proposed Tentative Budget (Gordon)
- DBC Recommendations to the Chancellor
- Items to Be Addressed by ECDBC
- Other Business

Committee Charge:

- Formulates recommendations to the Chancellor for budget planning policies consistent with the District Strategic Plan
- Reviews the District budget and makes recommendations to the Chancellor for adoption or modification
- Reviews District financial condition quarterly

Future DBC Meetings: Jun 14

Future ECDBC Meetings: May 23, Jun 27

Archived documents can be found on the DBC website:

<http://laccd.edu/Departments/DistrictLevelGovernance/DBC/Pages/default.aspx>

District Budget Committee Meeting Minutes March 8, 2023
1:30-3:30 p.m., Zoom Meeting

Roll Call X Indicates Present

Academic Senate

Glen Baghdasarian	X
Charles V. Daniel	X
Angela Echeverri	X
Jeffrey Hernandez	X
Robert L. Stewart Jr.*	X
Eddie Tchertchian	X

L.A. Faculty Guild

Ruby Christian Brougham	X
Joseph Guerrieri	
Sandra Lee	X
John McDowell	X
Olga Shewfelt	X
James McKeever	X

Unions/Association

Tom Aduwo; Local 721	
Hazel J. Alonzo; Local 1521A	X
Vacant; SEIU Local 99	
Danelle Fallert; Local 911 Teamster	X
Harry Ziogas; Class Mgmt. Rep	X
Vacant-Build & Cost Trade	

College Presidents

Aracely Aguiar**	X
Kathleen Burke**	X
Anthony Culpepper**	X
Luis Dorado for (Reagan Romali)	X
Mary Gallagher*	X
Barry Gribbons	X
James M. Limbaugh	X
Armida Ornelas	X
Albert J. Roman	

Student Trustee Rep

* DBC CO-chairs

** Interim

Also Present

Resources	Guests	Guests	Guests
Nicole Albo-Lopez	Violet Amrikhas	Crystal Liu	Cindy Rodela
Jeanette L. Gordon	Tom Anderson	Jose Mendoza	Rolf Schleicher
Deborah La Teer	Mary-Jo Apigo	Rasel Menendez	Sara Song
Melinda Nish	Jose Dominguez	Asha Omar	Brian A. Stokes
Maury Pearl	Amanda Gong	Nyame-Tease Prempeh	Katrina VandeWoude
Francisco Rodriguez	Katherine Huynh	Laura Ramirez	Hao Xie
Maria Luisa Veloz			Karen Yao
Teyanna Williams			

- **Call to Order** - at 1:32 p.m. by Robert L. Stewart Jr.
- **Approval of Agenda** – The agenda was approved as presented.
- **Approval of Minutes** – The minutes for February 8, 2023 meeting were approved.
- **Chancellor’s Remarks/Updates**
 - Special thanks to those that helped and are part of the Accreditation committee.
 - State May revise is projecting in a 4 billion deficit of which \$1.4 billion is from Prop 98.
 - 4 Presidential searches: Pierce College, the search was called off until the summer for a Fall 2023 start; Trade Technical, the committee advanced 4 finalists; City College, the search is currently open. Southwest College, will start the search start July 1st.
- **ECDBC Reports and Recommendations**
 - The ECDBC concluded the discussion of the principles of the budget allocation model.
 - The committee started the discussion on the College Minimum Base.
- **Enrollment Update & Reporting (Albo-Lopez)**
 - Comparing Spring 2023 (March 6, 2023) to Spring 2022 (March 7, 2022) as of Day 28 of the semester the District headcount is up by 6%, enrollment is up by 11%, section count is up by 8%.
- **FON Update (Williams)**
 - There are no amendments since the February meeting, still projecting 93 hires.
 - Job Fair on April 15, 2023, at West Los Angeles College is planned.
- **2021-22 Recalc and 2022-23 P1 Update (Gordon)**
 - The State Chancellor’s Office released the 2021-22 Recalculation Apportionment and the District received additional net income of \$1,195,196 and the 2022-23 First Principal Apportionment (P1) of \$5,071,160 additional revenue. A total of \$6,266,356 will be distributed to the colleges.
- **2022-23 2nd Qtr. Financial Status by Location (Gordon)**
 - A handout titled 2022-23 Current Budget Allocation and Projected Expenditures Unrestricted General Fund as of December 31, 2022, was distributed and discussed.
- **2023-24 Preliminary Allocation (Gordon)**
 - The Preliminary Budget Allocation was developed based on the minimum state apportionment funding guarantee to the District of \$777.9 million which includes 8.13% COLA and holds the colleges to their 2016-17 FTES revenue levels.
- **FY 2021-22 Annual Audits (Gordon)**
 - The annual independent audit of the District financial records and accounts for the 2021-2022 fiscal year was conducted and completed by the firms KPMG LLP & Vasquez & Co. LLP and accepted by the board on March 1, 2023.
- **10-year Financial Forecast (Gordon)**
 - A handout titled Los Angeles Community College District General Fund Unrestricted 10-Year Financial Forecast – Summary was presented and discussed.
- **DBC Recommendations to the Chancellor**
 - None
- **Items to Be Addressed by ECDBC**
 - District Allocation Model
- **Other Business**

The meeting was adjourned at 2:49 p.m.

Future DBC Meetings: June 14.

Future ECDBC Meetings: March 28, April 25, May 23, June 27.



LACCD Enrollment Update

Spring 2023 TO Spring 2022 COMPARISONS

DAY 91 - RELATIVE TO THE BEGINNING OF INSTRUCTION

Relative Day Comparisons for Day 91, comparing Spring 2023 (Monday, May 8, 2023) to Spring 2022 (Monday, May 9, 2022).

Data source: LACCD PS Student Information System.

HEADCOUNT

96,552

106%

90,913

ENROLLMENT

192,832

109%

176,646

SECTION COUNT

9,690

102%

9,495

ENROLLMENT DIVIDED BY SECTION

19.9

107%

18.6

GENDER

Spring 2023

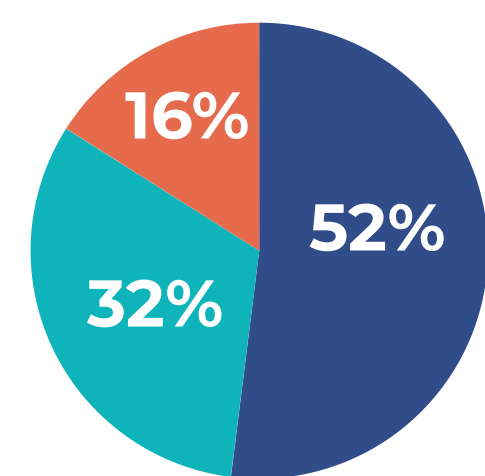
Change from 2022

FEMALE	54,230	↑ +1,345 +3%
MALE	40,391	↑ +3,484 +9%
NON-BINARY	705	↑ +296 N/A
UNKNOWN	1,226	↑ +514 N/A

UNIT LOAD

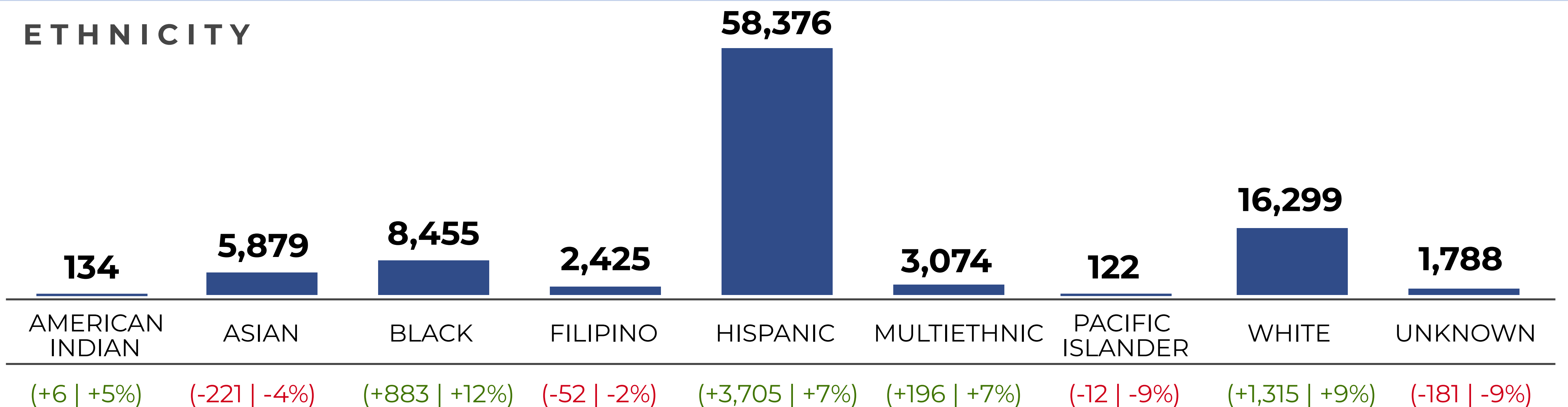
Spring 2023

Change from 2022



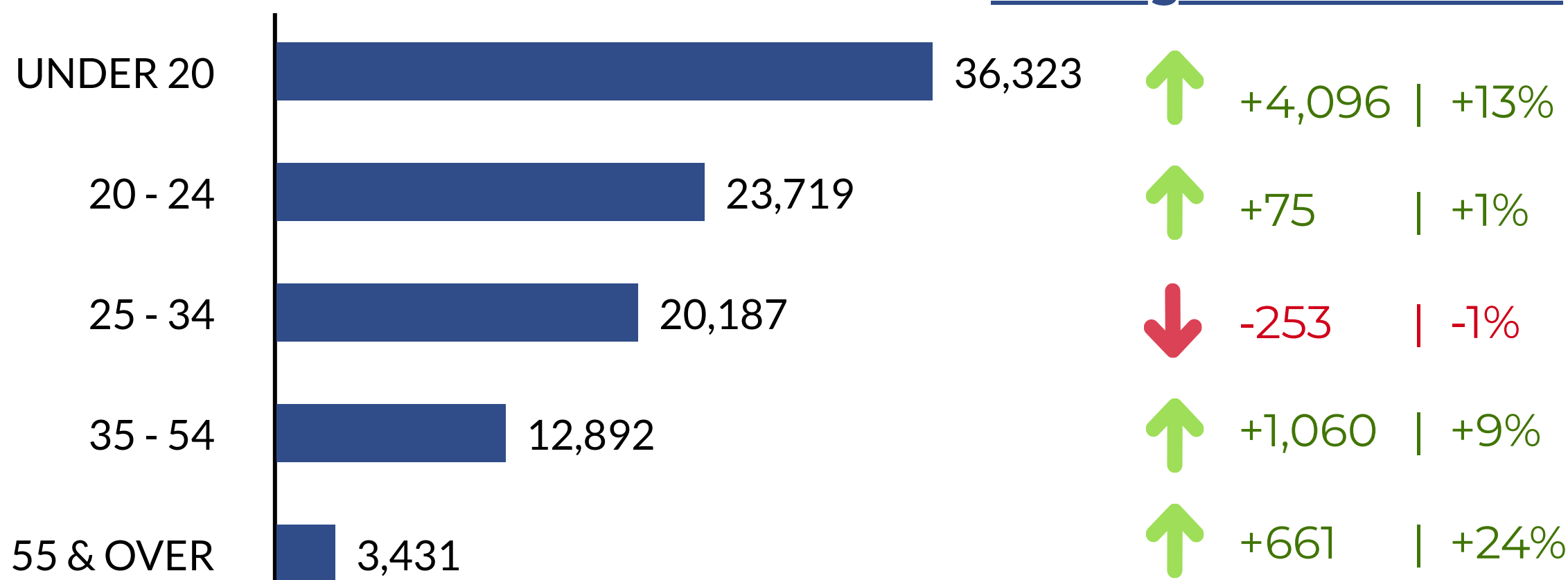
Less than 6 Units.....	50,305	↑ +1,554 +3%
6 - 11.5 Units	30,948	↑ +1,809 +6%
12 or More Units.....	15,296	↑ +2,273 +18%

ETHNICITY



AGE

Change from 2022



ENROLLMENT STATUS

Spring 2023

Change from 2022

FIRST-TIME	4,989	↑ +903 +22%
TRANSFER	6,391	↑ +1,469 +30%
RETURNING	5,241	↑ +783 +18%
CONTINUING	65,304	↑ +1,586 +3%
CONCURRENT HIGH SCHOOL	14,488	↑ +1,495 +12%
CONCURRENT ADULT SCHOOL	131	↓ -14 NA%

CLASS MODALITY & FILL RATE

CLASS MODALITY:	51% Remote	7% Hybrid	42% In-Person
FILL RATE:	72%	65%	65%

SOURCE: LACCD Office of Institutional Effectiveness

Estimate of LACCD Fall 2023 by College Required Hires
(As of May 9, 2023)

<u>Line</u>	<u>City</u>	<u>East</u>	<u>Harbor</u>	<u>Mission</u>	<u>Pierce</u>	<u>South- West</u>	<u>Trade</u>	<u>Valley</u>	<u>West</u>	<u>Total</u>	
1	Fall 22 FON Report FTEF *	168.0	325.7	95.0	96.8	241.8	75.0	178.8	187.0	107.0	1475.0
2	2022 "Late" Separations applied to Fall 22 FON [^]	3.0	3.0	0.0	0.0	5.0	1.0	3.0	4.0	1.0	20.0
3	Rough Estimate of 2023 "Early" Separations ^{^^}	3.4	6.6	1.9	2.0	4.9	1.5	3.6	3.8	2.2	30.0
4	Fall 23 FTEF Adjusted for Estimated Separations (Line 1 - Lines 2 & 3)	161.6	316.1	93.1	94.8	231.9	72.5	172.1	179.2	103.8	1425.0
5	Total Fall 23 FON Estimated Compliance FTEF with ECA**										1,646.8
6	Total Projected Amount of FTEF Under Projected Fall 23 FON (Line 7 - Line 6)										221.8
7	Initial Estimate of Hires by College to Meet Projected Fall 23 Compliance Amount (Rounded to Whole Number)	11.0	16.0	10.0	7.0	14.0	4.0	8.0	13.0	10.0	93.0
8	Additional Estimated Hires to Meet Estimated ECA Fall 23 FON Compliance Amount - Rounded to Whole Number	22.0	21.0	8.0	10.0	12.0	7.0	14.0	19.0	16.0	129.0
9	Total Estimated Hires By College to Meet Projected Fall 23 Compliance Amount - Rounded to Whole Number (Line 7 + Line 8)	33.0	37.0	18.0	17.0	26.0	11.0	22.0	32.0	26.0	222.0
10	Spring 23 Hires and Verified Fall 23 Recruitments Provided to HR/ARU As of May 2, 2023	13.0	7.0	10.0	7.0	13.0	4.0	9.0	11.0	12.0	86.0
11	Fall 23 Additional Hires Needed to Meet Estimated Compliance FON (Line 9 - Line 10)	20.0	30.0	8.0	10.0	13.0	7.0	13.0	21.0	14.0	136.0

Note:

* Amount provided to the State in Fall 22 FON report. Includes about 7.3 reassigned FTEF as the District Office which was allocated to the Colleges.

** Per the CFO/Budget Office, LACCD will participate in the emergency conditions for 2022-23.

Largest Fall 23 compliance FON can be is equal to Fall 23 Advance amount. Amount reflects Fall 23 FON Advance Amount

[^] Late Separations included in Fall 22 FON Compliance Report submitted to State.

^{^^} Based on rough estimate of prior years. Currently only about 15 Early Faculty Separations.

Working with Colleges to verify all Early Separations correctly accounted for.



LOS ANGELES COMMUNITY COLLEGE DISTRICT

2022-23 Third Quarter 311Q Report

District Budget Committee May 10, 2023

2022-23 Projected Ending Balance

Projected Revenue	\$789.8 million
Projected Expenditures	<u>\$806.1 million</u>
Projected Revenue vs Expenditures	-\$ 16.3 million
Beginning Balance	\$182.9 million
Adjustment to Beg Bal	<u>\$ 1.1 million</u>
Adjusted Beg Bal	\$184.0 million
Projected Ending Balance	\$167.7 million
Percent of Projected Expenditures	20.8 %

2022-23 Projected Ending Balance Detail

Designated Balances

Open Orders	13,000,000
Total Location Ending Balances	72,927,869
STRS/PERS	3,830,001
Restricted Program deficits	-
Total Designated Balances	<u>89,757,870</u>

Reserves

General Reserve	50,687,298
Contingency Reserve	27,293,160
Additional Revenue to Replenish Reserves	-
Total Reserves	<u>77,980,458</u>

Total Ending Balance	<u>167,738,328</u>
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LOS ANGELES COMMUNITY COLLEGE DISTRICT 2023-2024 TENTATIVE BUDGET ALLOCATION MECHANISM

In 2019-20, the Board approved a new District Allocation Model that better aligns with the new Student Centered Funding Formula. This formula has been utilized for the Final Budget Allocation.

Funding Principles

- Aligns with the State’s Student Centered Funding Formula (SCFF) in support of student access, equity and success.
- Allocation Model should be easily understood, fair and predictable.
- Recognizes there are core services and unique characteristics associated with a College regardless of size.
- Recognizes that there are Districtwide costs and Educational Service Center operations that must be funded.
- Balances will be retained by Colleges and Educational Service Center locations.

I. Parameters used to determine State Apportionment Revenue

1. Base Allocation

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

For fiscal year 2023-24, the basic allocation base rate (without COLA) is estimated to be:

- | | | |
|---------------------------|-------------|----------------|
| • FTES >= 20,000 | \$7,933,899 | large college |
| • 10,000 <= FTES < 20,000 | \$6,942,161 | medium college |
| • FTES < 10,000 | \$5,950,421 | small college |

- State Approved Center \$1,983,474 center

For fiscal year 2023-24, the FTES allocation rates (without COLA) are estimated to be:

- Credit \$4,840
- Special Admit Credit \$6,788
- Incarcerated Credit \$6,788
- Non-Credit \$4,082
- Non-Credit Enhanced (CDCP) \$6,788

2. Supplemental Allocation

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

For fiscal year 2023-24, the Supplemental Allocation rates (without COLA) are estimated to be:

- Pell Grant Recipients \$1,145
- College Promise Grant Recipients \$1,145
- AB 540 students \$1,145

3. Student Success Allocation

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

For fiscal year 2023-24, the Student Success Allocation rates (without COLA) are estimated to be:

- Associate degree for transfer (ADT) \$2,700
- Associate degree granted \$2,025
- Baccalaureate degree granted \$2,025
- Credit certificate granted \$1,350

- Transfer-level Math or English course \$1,350
- Transfer to four-year university \$1,012
- Completion of nine or more CTE units \$675
- Attainment of regional living wage \$675

For fiscal year 2023-24, the Equity Allocation rates (without COLA) for Pell Students are estimated to be:

- Associate degree for transfer (ADT) \$1,021
- Associate degree granted \$766
- Baccalaureate degree granted \$766
- Credit certificate granted \$511
- Transfer-level Math or English course \$511
- Transfer to four-year university \$383
- Completion of nine or more CTE units \$255
- Attainment of regional living wage \$255

For fiscal year 2023-24, the Equity Allocation rates (without COLA) for CA Promise Grant Students are estimated to be:

- Associate degree for transfer (ADT) \$681
- Associate degree granted \$511
- Baccalaureate degree granted \$511
- Credit certificate granted \$340
- Transfer-level Math or English course \$340
- Transfer to four-year university \$255
- Completion of nine or more CTE units \$170
- Attainment of regional living wage \$170

4. COLA

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

5. Growth

Growth will not be budgeted until earned and distributed only to the extent in which it is paid by the State.

II. Parameters to Allocate State Apportionment Revenue

1. Educational Services Center (ESC)

The District recognizes that there are certain services that are provided more efficiently through a central operation. Examples of these services include Human Resources, Payroll, Accounts Payable and Purchasing. Funding for the ESC will be determined by a percentage of LACCD Base Allocation determined by the state Student Centered Funding Formula (SCFF). During the three-year implementation of the SCFF, the percentage will be determined by the formula: Prior Year Allocation + Current Year COLA + Board Approved Adjustments +/- cost transfers from/to other locations, divided by the Total Base Allocation of the Total Computation Revenue. This methodology is the equivalent of 6% of the 2018-19 General Fund Unrestricted Revenue budget (less dedicated revenue). Funding for the ESC will come off the top of the Base Allocation, the remaining Base Allocation will be proportionately reduced across all locations and shall be distributed to colleges based on their proportion of the Districts funded FTES. The percentage and methodology will be reviewed a few years after the SCFF is fully implemented.

2. Districtwide Accounts

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

3. Other Districtwide Accounts

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

4. Reserves

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

5. College Set Asides

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

6. Other Set Asides

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

7. College Allocation

a. College Minimum Base

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

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

b. Remaining State Apportionment Allocation

The colleges shall receive 100 % of their earned Supplemental Allocation and 100% of their earned Student Success Allocation, as well as their proportional

share of their earned amount of the remaining Base Allocation (after ESC, Districtwide and Reserves).

III. Parameters to Allocate Other Revenue

1. Non-Resident Tuition/Enrollment Fees

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

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

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

3. Lottery Revenue

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

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

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

IV. Parameters for Allocations

1. A College total budget shall be the sum of the adjusted base allocation, 100% of the calculated supplemental allocation, 100% of the calculated student success allocation, plus other revenue; minus college deficit payments; plus, balances.

2. Additional funding received by the District after Final Budget, not directly attributable to an individual college, shall be distributed through the new allocation model as delineated in the Revenue Parameters above.

3. In the event that actual revenues are less than the amounts projected and allocated to colleges for the fiscal year, the college budgets will be recalculated and adjusted accordingly.

4. During the implementation years of the Student Centered Funding Formula, Colleges experiencing an enrollment/FTES decline (to be determined when the First Principal Apportionment Recalculation becomes available) shall be held harmless in the current year of the decline in an amount equal to the revenue loss associated with the FTES reduction in that year.

5. ~~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. 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. College balance amounts prior to 2013-14 are not to be included in this calculation. Additional access is allowed with the Chancellor's approval. Board Suspended until 2024-25.~~

6. The Educational Services Center shall retain its prior year ending balance including open orders. Open orders for Educational Services Center and Districtwide Accounts shall be funded up to the available balances from these locations. Any uncommitted balances in Districtwide Accounts shall be redistributed to colleges.
7. 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.
8. During Budget Preparation, the Presidents will make a recommendation on Districtwide Accounts allocation to the District Budget Committee.
9. Prior to Budget Preparation, the Presidents will meet to forecast FTES and other metrics and set goals to maximize revenues to be generated by the colleges.
10. Each operating location shall prepare a quarterly report to include annual projected expenditures and identify steps necessary to maintain a balanced budget.
11. The budget allocation will be recalculated using this mechanism at Final Budget, First Principal Apportionment (February), and at year-end.

2023-2024 TENTATIVE BUDGET
Funds Available for 2023-2024
Unrestricted General Fund

	2022-2023	2023-2024	DIFFERENCE
	FINAL BUDGET (COLA@6.56%, Gr@0.00%)	TENTATIVE BUDGET (COLA@8.13%, Gr@0.00%)	
Base (excluding EPA Funds)	477,019,782	578,683,346	101,663,564
EPA Funds	198,102,933	140,727,421	(57,375,512)
COLA	44,288,051	58,488,096	14,200,045
Growth	0	0	0
Lottery	12,927,300	13,716,400	789,100
Non-Resident	7,120,000	8,253,600	1,133,600
Apprenticeship	365,396	365,396	0
Part-time Faculty Compensation	2,265,548	2,248,874	(16,674)
On-Going State Mandate Block Grant	2,398,000	2,786,909	388,909
Full-Time Faculty Hiring	13,368,234	13,368,234	0
Part-time Office Hours	4,845,499	4,845,499	0
Part-Time Faculty Health Benefits	0	0	0
Local			
Interest and RDA Passthrough	10,000,000	11,000,000	1,000,000
Dedicated Revenue	7,103,840	8,529,440	1,425,600
TOTAL INCOME	779,804,583	843,013,215	63,208,632
Fund Balances			
Open Orders	18,500,747	0	(18,500,747)
Contingency Reserve	27,293,160	29,505,463	2,212,303
General Reserve	50,687,298	54,795,859	4,108,561
Other Fund Balance	86,404,243	83,437,006	(2,967,237)
Total Fund Balance	182,885,448	167,738,328	(15,147,120)
TOTAL PROJ FUNDS AVAILABLE	962,690,031	1,010,751,543	48,061,512

**2023-2024 TENTATIVE BUDGET
 UNRESTRICTED GENERAL FUND**

	2022-2023	2022-2023	2023-2024
	FINAL BUDGET W/ DISTRIBUTED BALANCES	FINAL BUDGET W/O DISTRIBUTED BALANCES	TENTATIVE BUDGET
City	70,203,973	68,894,646	73,839,649
East	149,292,287	132,737,664	143,290,001
Harbor	44,064,194	39,345,407	42,073,067
Mission	44,397,599	41,111,541	43,352,910
Pierce	95,708,304	83,432,451	89,825,305
Southwest	36,344,088	33,819,419	35,189,382
Trade-Tech	88,651,562	71,120,518	75,405,269
Valley	83,263,406	71,268,198	74,705,578
West	48,325,433	46,371,025	51,065,017
College Total	660,250,846	588,100,870	628,746,178
Educational Services Center	36,924,779	34,536,380	37,507,507
Information Technology	19,699,419	18,605,657	20,026,967
Districtwide Services	138,745,488	122,502,004	131,372,551
Contingency Reserve	27,293,160	27,293,160	29,505,463
General Reserve	50,687,298	50,687,298	54,795,859
STRS/PERS Reserve	3,830,001	3,830,001	0
Other District-wide	1,947,141	0	0
Van de Kamp Innovation	2,943,314	1,018,604	1,236,396
Supplemental Retirement (SRP)	4,772,488	4,772,488	4,772,489
Funds for Deferred Maint	15,596,092	15,596,092	16,860,264
Undistributed Balance	5	95,747,476	85,927,869
TOTAL	962,690,031	962,690,031	1,010,751,543

2023-2024 TENTATIVE BUDGET

REVENUE ALLOCATION DETAIL

	Minimum Base Rev	Base Funds Remaining	EPA Funds	Supplemental	Student Success	COLA	SCFF Hold Harmless	Total SCFF Apportionment Allocated	Funds for FT Faculty Hiring	Other State/Local	Apprentice	State Mandate Revenue	Lottery	Non-Resident	Dedicated Revenue	TOTAL REVENUES
City	16,127,369	22,910,842	16,024,782	15,099,827	8,960,229	6,880,155	5,503,701	91,506,905	1,722,084	872,759	0	317,349	1,610,316	2,500,000	391,001	98,920,414
East	19,714,760	47,019,664	35,614,491	23,691,345	17,207,021	13,516,322	23,005,145	179,768,748	1,603,410	1,525,703	0	705,295	3,452,376	1,200,000	948,898	189,204,430
Harbor	9,323,098	12,806,154	8,659,620	6,105,403	4,861,645	3,911,919	6,361,161	52,029,000	901,752	426,994	0	171,492	839,122	409,000	1,405,763	56,183,123
Mission	9,706,165	14,820,296	10,286,589	7,988,303	5,277,126	4,096,037	2,303,280	54,477,796	1,840,756	599,491	0	203,711	995,824	416,000	393,704	58,927,282
Pierce	12,934,351	26,375,324	20,512,558	15,954,858	12,576,638	8,242,026	13,024,199	109,619,954	1,310,188	838,394	0	406,222	2,004,444	1,493,000	1,040,323	116,712,525
Southwest	10,988,428	9,811,925	5,936,989	4,350,701	3,054,809	3,351,056	7,075,545	44,569,453	920,378	295,251	0	117,574	576,858	292,600	671,006	47,443,120
Trade-Tech	15,355,834	20,750,033	15,480,020	11,316,858	8,093,783	6,932,016	14,268,122	92,196,666	1,369,524	794,214	365,396	306,560	1,500,707	604,000	856,761	97,993,828
Valley	15,203,561	24,681,084	18,074,755	15,730,513	9,787,711	7,088,659	3,713,751	94,280,034	2,074,642	1,043,213	0	357,945	1,746,779	615,000	453,790	100,571,403
West	10,412,592	15,300,695	10,137,617	7,357,617	6,027,952	4,658,083	8,058,522	61,953,078	1,625,495	698,354	0	200,761	989,974	724,000	1,131,798	67,323,460
COLLEGE TOTAL	119,766,158	194,476,017	140,727,421	107,595,425	75,846,914	58,676,273	83,313,426	780,401,634	13,368,229	7,094,373	365,396	2,786,909	13,716,400	8,253,600	7,293,044	833,279,585
Educational Services Ctr																
Information Technology																
Districtwide Svcs																
Contingency Reserve																
General Reserve																
STRS/PERS Reserve																
Other District-wide																
Van de Kamp Innovation															1,236,396	1,236,396
SRP- Early Retirement																
Funds for Def Maint																
Undistrib (Projtd Bal)						(188,177)	(2,314,594)	(2,502,771)	5	11,000,000						8,497,234
TOTAL	119,766,158	194,476,017	140,727,421	107,595,425	75,846,914	58,488,096	80,998,832	777,898,863	13,368,234	18,094,373	365,396	2,786,909	13,716,400	8,253,600	8,529,440	843,013,215

ASSESSMENT AND ADJUSTMENT DETAIL

	TOTAL REVENUES	Assessment	SRP	Faculty Overbase	Centri at Colleges	PERS/STRS Contingency	BUD ALLOC w/o Balances	Balances	Balances Held Back	Budget For Open Orders	BUDGET ALLOC before Debt vmt	Debt Repay	BUDGET ALLOCATION
City	98,920,414	(24,830,991)	(712,174)	19,046	0	443,354	73,839,649	0	0	0	73,839,649		73,839,649
East	189,204,430	(46,154,863)	(539,448)	68,205	0	711,677	143,290,001	0	0	0	143,290,001		143,290,001
Harbor	56,183,123	(13,884,428)	(471,955)	10,840	0	235,487	42,073,067	0	0	0	42,073,067		42,073,067
Mission	58,927,282	(15,699,156)	(287,613)	37,120	108,379	266,898	43,352,910	0	0	0	43,352,910		43,352,910
Pierce	116,712,525	(26,977,198)	(400,796)	0	0	490,774	89,825,305	0	0	0	89,825,305		89,825,305
Southwest	47,443,120	(12,057,366)	(406,324)	10,840	0	199,112	35,189,382	0	0	0	35,189,382		35,189,382
Trade-Tech	97,993,828	(23,262,968)	(504,038)	786,817	0	391,630	75,405,269	0	0	0	75,405,269		75,405,269
Valley	100,571,403	(26,137,142)	(407,721)	40,325	192,806	445,907	74,705,578	0	0	0	74,705,578		74,705,578
West	67,323,460	(16,167,182)	(425,524)	48,784	0	285,479	51,065,017	0	0	0	51,065,017		51,065,017
COLLEGE TOTAL	833,279,585	(205,171,294)	(4,155,593)	1,021,977	301,185	3,470,318	628,746,178	0	0	0	628,746,178	0	628,746,178
Educational Services Ctr	0	37,727,474	(407,765)			187,798	37,507,507	0	0	0	37,507,507		37,507,507
Information Technology	0	20,025,170	(88,797)			90,594	20,026,967	0	0	0	20,026,967		20,026,967
Districtwide Svcs	0	131,673,736			(301,185)		131,372,551	0	0	0	131,372,551		131,372,551
Contingency Reserve	0	3,273,323	(120,334)	(1,021,977)		81,291	2,212,303	27,293,160			29,505,463		29,505,463
General Reserve	0	4,108,561					4,108,561	50,687,298			54,795,859		54,795,859
STRS/PERS Reserve	0	0				0	0	0			0		0
Other District-wide	0	0					0	0		0	0		0
Van de Kamp Innovation	1,236,396						1,236,396	0		0	1,236,396		1,236,396
SRP- Early Retirement	0		4,772,489				4,772,489				4,772,489		4,772,489
Funds for Def Maint	0	16,860,264					16,860,264	0			16,860,264		16,860,264
Undistrib (Projtd Bal)	8,497,234	(8,497,234)				0	0	85,927,869	0		85,927,869		85,927,869
TOTAL	843,013,215	(0)	0	0	18 of 37	3,830,001	846,843,216	163,908,327	0	0	1,010,751,543	0	1,010,751,543

2023-2024 TENTATIVE BUDGET
TOTAL UNRESTRICTED GENERAL FUND REVENUES

	Base Allocation (less EPA Funds)	EPA Funds	Supplemental	Student Success	Hold Harmless	COLA	Total SCFF Apportionment Generated	Funds for FT Faculty Hiring	Apprenticeship	Non-Resident	Dedicated	Lottery	Interest/ Other State	On-Going State Mandate Block Grant	TOTAL REVENUE
CITY	37,574,300	16,024,782	15,099,827	8,960,229	5,503,701	6,880,155	90,042,994	1,722,084	0	2,500,000	391,001	1,610,316	872,759	317,349	97,456,503
EAST	74,386,310	35,614,491	23,691,345	17,207,021	23,005,145	13,516,322	187,420,634	1,603,410	0	1,200,000	948,898	3,452,376	1,525,703	705,295	196,856,316
HARBOR	21,299,913	8,659,620	6,105,403	4,861,645	6,361,161	3,911,919	51,199,661	901,752	0	409,000	1,405,763	839,122	426,994	171,492	55,353,784
MISSION	24,384,956	10,286,589	7,988,303	5,277,126	2,303,280	4,096,037	54,336,291	1,840,756	0	416,000	393,704	995,824	599,491	203,711	58,785,777
PIERCE	41,191,558	20,512,558	15,954,858	12,576,638	13,024,199	8,242,026	111,501,837	1,310,188	0	1,493,000	1,040,323	2,004,444	838,394	406,222	118,594,408
SOUTHWEST	17,017,655	5,936,989	4,350,701	3,054,809	7,075,545	3,351,056	40,786,755	920,378	0	292,600	671,006	576,858	295,251	117,574	43,660,422
TRADE-TECH	33,063,931	15,480,020	11,316,858	8,093,783	14,268,122	6,932,016	89,154,730	1,369,524	365,396	604,000	856,761	1,500,707	794,214	306,560	94,951,892
VALLEY	39,665,748	18,074,755	15,730,513	9,787,711	3,713,751	7,088,659	94,061,137	2,074,642	0	615,000	453,790	1,746,779	1,043,213	357,945	100,352,506
WEST	25,657,804	10,137,617	7,357,617	6,027,952	8,058,522	4,658,083	61,897,595	1,625,495	0	724,000	1,131,798	989,974	698,354	200,761	67,267,977
UNDISTRIB/OTHER DW	0	0	0	0	(2,314,594)	(188,177)	(2,502,771)	5	0	0	0	0	11,000,000	0	8,497,234
ESC/INFO TECH/VDK	0	0	0	0	0	0	0	0	0	0	1,236,396	0	0	0	1,236,396
TOTAL	314,242,175	140,727,421	107,595,425	75,846,914	80,998,832	58,488,096	777,898,863	13,368,234	365,396	8,253,600	8,529,440	13,716,400	18,094,373	2,786,909	843,013,215

2023-2024 EDUCATION PROTECTION ACT (EPA)*
FUNDS DISTRIBUTION

COLLEGE	TOTAL STATE FTES	% OF TOTAL	TOTAL EPA FUNDS
City	8,980	11.4%	\$16,024,782
East	19,957	25.3%	\$35,614,491
Harbor	4,853	6.2%	\$8,659,620
Mission	5,764	7.3%	\$10,286,589
Pierce	11,495	14.6%	\$20,512,558
Southwest	3,327	4.2%	\$5,936,989
Trade-Tech	8,675	11.0%	\$15,480,020
Valley	10,129	12.8%	\$18,074,755
West	5,681	7.2%	\$10,137,617
TOTAL	78,860	100.0%	\$140,727,421

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

MINIMUM BASE FUNDING

Revised M&O Cost based on FY 2021-22

	City	East	Harbor	Mission	Pierce	S-west	Trade-Tech	Valley	West	Total
Annual Salary ^[1]										
President	292,886	292,886	292,886	292,886	292,886	292,886	292,886	292,886	292,886	2,635,975
Academic Affairs VP	223,125	223,125	223,125	223,125	223,125	223,125	223,125	223,125	223,125	2,008,127
Student Services VP	223,125	223,125	223,125	223,125	223,125	223,125	223,125	223,125	223,125	2,008,127
Administrative Services VP	223,125	223,125	223,125	223,125	223,125	223,125	223,125	223,125	223,125	2,008,127
Director of College Facilities	170,868	170,868	170,868	170,868	170,868	170,868	170,868	170,868	170,868	1,537,810
Institutional Research Dean	177,635	177,635	177,635	177,635	177,635	177,635	177,635	177,635	177,635	1,598,718
Total Funding for Presidents and VPs	\$1,310,765	\$1,310,765	\$1,310,765	\$1,310,765	\$1,310,765	\$1,310,765	\$1,310,765	\$1,310,765	\$1,310,765	\$11,796,884
<i>Estimated Benefits for Presidents/VPs/DCF/Dean Deans</i>	<i>588,744</i>	<i>588,744</i>	<i>588,744</i>	<i>588,744</i>	<i>588,744</i>	<i>588,744</i>	<i>588,744</i>	<i>588,744</i>	<i>588,744</i>	<i>5,298,694</i>
Current Number of Deans funded from 10100 ^[4]	9.0	11.8	5.8	3.6	7.5	4.0	7.0	6.3	5.3	60.2
FTE Faculty (Credit Instruction) ^[5]	281	497	137	166	358	94	261	340	188	2,322
FTES (Students) ^[6]	8,980	19,957	4,853	5,764	11,495	3,327	8,675	10,129	5,681	78,860
Number of Faculty per Dean	31	42	24	47	48	24	37	54	36	39
Number of FTES per Dean	998	1,699	844	1,624	1,533	832	1,239	1,608	1,072	1,311
Proposed Number of Deans (per Total # of FTES)	7	15	4	4	9	3	7	8	4	60
Proposed Number of Deans (per Total # of FTEF)	7	13	4	4	9	2	7	9	5	60
Proposed Number of Deans ^[7]	8	12	4	4	8	4	8	8	4	60
Dean Salary ^[1]	177,635	177,635	177,635	177,635	177,635	177,635	177,635	177,635	177,635	177,635
Total Funding for Deans Position	\$ 1,421,082	\$ 2,131,623	\$ 710,541	\$ 710,541	\$ 1,421,082	\$ 710,541	\$ 1,421,082	\$ 1,421,082	\$ 710,541	10,658,117
<i>Estimated Benefits for Deans ^[3]</i>	<i>549,959</i>	<i>824,938</i>	<i>274,979</i>	<i>274,979</i>	<i>549,959</i>	<i>274,979</i>	<i>549,959</i>	<i>549,959</i>	<i>274,979</i>	<i>4,124,691</i>
M&O Costs by Square Footage										
Gross Square Footage ^[8]	1,046,319	1,268,431	549,594	582,295	773,743	691,757	980,456	967,457	642,600	7,502,652
Average Cost per sq.ft. ^[2]	\$11.71	\$11.71	\$11.71	\$11.71	\$11.71	\$11.71	\$11.71	\$11.71	\$11.71	\$11.71
Total funding for M&O Costs	\$12,256,819	\$14,858,689	\$6,438,069	\$6,821,136	\$9,063,802	\$8,103,399	\$11,485,285	\$11,333,011	\$7,527,563	\$87,887,773
Total Proposed Minimum Base Funding	\$16,127,369	\$19,714,760	\$9,323,098	\$9,706,165	\$12,934,351	\$10,988,428	\$15,355,834	\$15,203,561	\$10,412,592	\$119,766,158

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

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

[3] Benefits are estimated based on FY 2022-23 rates - 59.38% for classified (Administrative Services VP and Director of College Facilities); and 38.70% for certificated (Presidents, other VPs and Deans).

[4] Current Number of Deans is based on the result of a college survey conducted in July 2022.

[5] FTE Faculty (Credit Instruction) is based on the Report WSCH Trends And Staffing Patterns By College in the Fall 2021 Data book as reported by the Office of Attendance Accounting.

[6] FTES (Students) is based on the 2022-23 P2 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 2021-22 is based on data from the Fusion Space Inventory Report.

Student Centered Funding Formula Calculated Revenue

Location	Base	Supplemental	Student Success	Total Calculated SCFF Revenue
City	53,599,082	15,099,827	8,960,229	77,659,138
East	110,000,801	23,691,345	17,207,021	150,899,167
Harbor	29,959,533	6,105,403	4,861,645	40,926,581
Mission	34,671,545	7,988,303	5,277,126	47,936,974
Pierce	61,704,116	15,954,858	12,576,638	90,235,612
Southwest	22,954,644	4,350,701	3,054,809	30,360,154
Trade-Tech	48,543,951	11,316,858	8,093,783	67,954,592
Valley	57,740,503	15,730,513	9,787,711	83,258,727
West	35,795,421	7,357,617	6,027,952	49,180,990
Adjustment for hold harmless				
Total	454,969,596	107,595,425	75,846,914	638,411,935

Base Allocation Revenue (FTES + Basic Allocation)

	Basic Allocation	3-Year Average Credit	Special Admit Credit	Incarcerated	CDCP	Noncredit	Total Calculated Base	% of Base Allocation
City	6,942,161	35,583,876	4,691,875	-	6,156,044	225,126	53,599,082	11.8%
East*	9,917,373	83,234,602	5,658,414	4,978	10,120,474	1,064,960	110,000,801	24.2%
Harbor	5,950,421	20,171,962	3,023,420	-	740,406	73,324	29,959,533	6.6%
Mission	5,950,421	22,987,315	2,786,110	273,027	2,431,220	243,452	34,671,545	7.6%
Pierce	6,942,161	47,717,546	4,053,380	-	451,454	2,539,575	61,704,116	13.6%
Southwest	5,950,421	12,439,982	2,199,597	-	2,316,918	47,726	22,954,644	5.0%
Trade-Tech	6,942,161	37,562,428	1,843,104	-	1,919,533	276,725	48,543,951	10.7%
Valley	6,942,161	40,261,090	4,495,596	-	5,930,413	111,243	57,740,503	12.7%
West	5,950,421	25,138,522	2,801,476	-	1,779,625	125,377	35,795,421	7.9%
Total	61,487,701	325,097,323	31,552,972	278,005	31,846,087	4,707,508	454,969,596	

* includes Southgate Center

Paid FTES Workload Measures

	3-Year Average Credit	Special Admit Credit	Incarcerated	CDCP	Noncredit
City	7,351	691	-	907	55
East	17,195	834	1	1,491	261
Harbor	4,167	445	-	109	18
Mission	4,749	410	40.22	358	60
Pierce	9,858	597	-	67	622
Southwest	2,570	324	-	341	12
Trade-Tech	7,760	272	-	283	68
Valley	8,318	662	-	874	27
West	5,193	413	-	262	31
Total	67,162	4,648	40.96	4,692	1,153

FTES Funding Rates	\$ 4,840.49	\$ 6,787.96	\$ 6,787.96	\$ 6,787.96	\$ 4,081.79
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Multi District Basic Allocation Rates		
small	<10,000	5,950,421
medium	10,000 - 19,999	6,942,161
large	>=20,000	7,933,899

State Approved Center Allocation Rates		
	>=1,000	1,983,474

Base Funds Remaining

Adjustment to FTES Base	
Description	Amount
Minimum Base	119,766,158
EPA	140,727,421
Base Distributed to Colleges	260,493,579

Calculation of Base Funds Remaining	
Total Base Allocation	454,969,596
Less: Base Revenue to Colleges ^[1]	(260,493,579)
FTES Base Funds Remaining	194,476,017

Distribution of Base Remaining

	% of Base	Funds
City	11.8%	22,910,842
East	24.2%	47,019,664
Harbor	6.6%	12,806,154
Mission	7.6%	14,820,296
Pierce	13.6%	26,375,324
Southwest	5.0%	9,811,925
Trade-Tech	10.7%	20,750,033
Valley	12.7%	24,681,084
West	7.9%	15,300,695
Total		194,476,017

[1] Distributed using different methodology

2023-24 FTES Workload Measures *

	Credit w/o Special Admit	Special Admit	Incarcerated	Total Credit	CDCP	Noncredit	Total FTES
City	7,327	691	-	8,018	907	55	8,980
East	17,371	834	0.73	18,206	1,491	261	19,957
Harbor	4,280	445	-	4,726	109	18	4,853
Mission	4,896	410	40.22	5,347	358	60	5,764
Pierce	10,209	597	-	10,806	67	622	11,495
Southwest	2,650	324	-	2,974	341	12	3,327
Trade-Tech	8,052	272	-	8,324	283	68	8,675
Valley	8,565	662	-	9,228	874	27	10,129
West	4,975	413	-	5,388	262	31	5,681
Total	68,326	4,648	41	73,015	4,692	1,153	78,860

* projected

Calculation of 3 Year Credit Average

	Total Credit			Special Admit & Incarcerated Credit			Credit w/o Special Admit or Incarcerated			3 yr average
	2021-22	2022-23	2023-24^[1]	2021-22	2022-23	2023-24^[1]	2021-22	2022-23	2023-24^[1]	
City	7,939	8,018	8,018	538	691	691	7,401	7,327	7,327	7,351
East	17,553	18,206	18,206	709	834	834	16,844	17,371	17,371	17,195
Harbor	4,325	4,726	4,726	383	445	445	3,942	4,280	4,280	4,167
Mission	4,972	5,347	5,347	517	451	451	4,455	4,896	4,896	4,749
Pierce	9,652	10,806	10,806	496	597	597	9,156	10,209	10,209	9,858
Southwest	2,686	2,974	2,974	276	324	324	2,410	2,650	2,650	2,570
Trade-Tech	7,364	8,324	8,324	189	272	272	7,175	8,052	8,052	7,760
Valley	8,428	9,228	9,228	606	662	662	7,822	8,565	8,565	8,318
West	5,952	5,388	5,388	322	413	413	5,630	4,975	4,975	5,193
Total	68,870	73,015	73,015	4,035	4,689	4,689	64,835	68,326	68,326	67,162

^[1] Projected using 2022-23 P2 data

Supplemental Allocation

Supplemental - Revenue

	AB 540 Totals	Pell Grant Totals	CA Promise Grant Students Totals	Subtotal	% of Total	Unallocated Adj	Total Supplemental
<i>rates</i>	\$ 1,144.62	\$ 1,144.62	\$ 1,144.62				
City	725,689	5,351,099	9,023,039	15,099,827	14%	-	15,099,827
East	966,059	8,031,799	14,693,487	23,691,345	22%	-	23,691,345
Harbor	225,490	2,162,187	3,717,726	6,105,403	6%	-	6,105,403
Mission	407,485	2,589,130	4,991,688	7,988,303	7%	-	7,988,303
Pierce	745,148	5,428,933	9,780,778	15,954,858	15%	-	15,954,858
Southwest	136,210	1,471,981	2,742,510	4,350,701	4%	-	4,350,701
Trade-Tech	684,483	3,639,892	6,992,484	11,316,858	11%	-	11,316,858
Valley	858,465	5,240,070	9,631,977	15,730,513	15%	-	15,730,513
West	289,589	2,335,025	4,733,004	7,357,617	7%	-	7,357,617
Total District	5,038,617	36,250,115	66,306,692	107,595,425		-	107,595,425
Total State ^[1]	5,038,617	36,250,115	66,306,692	107,595,425			

Difference between State and LACCD	-
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Supplemental Workload Measures ^[1]

	AB 540 Totals	Pell Grant Totals	Promise Grant Students Totals
City	634	4,675	7,883
East	844	7,017	12,837
Harbor	197	1,889	3,248
Mission	356	2,262	4,361
Pierce	651	4,743	8,545
Southwest	119	1,286	2,396
Trade-Tech	598	3,180	6,109
Valley	750	4,578	8,415
West	253	2,040	4,135
Unallocated	-	10	28
Total District	4,402	31,680	57,957
Total State	4,402	31,680	57,957

^[1] 2021-22 data and revenue

Student Success Allocation - Total Revenue

Location	All Students	Pell	CA Promise Grant	Total Success
City	6,383,020	1,342,634	1,234,575	8,960,229
East	12,169,956	2,662,454	2,374,611	17,207,021
Harbor	3,516,887	707,281	637,477	4,861,645
Mission	3,718,244	801,640	757,242	5,277,126
Pierce	9,221,594	1,731,514	1,623,530	12,576,638
Southwest	2,110,763	510,862	433,184	3,054,809
Trade-Tech	5,774,338	1,197,974	1,121,471	8,093,783
Valley	6,893,050	1,515,008	1,379,653	9,787,711
West	4,424,907	801,598	801,447	6,027,952
Total	54,212,759	11,270,965	10,363,190	75,846,914

Student Success Allocation - All Student

Student Success - All Student Revenue

	Associate Degree for Transfer	Associate Degree	Baccalaureate Degree	Credit Certificates	Transfer level Math and English	Transfers to 4 yr	9 or more CTE Units	Regional Living Wage	Subtotal	% of Total	Revenue Adjustment	Total
<i>rates</i>	\$ 2,699.76	\$ 2,024.82	\$ 2,024.82	\$ 1,349.88	\$ 1,349.88	\$ 1,012.41	\$ 674.94	\$ 674.94				
City	1,351,680	1,004,986	-	802,279	394,615	621,282	1,198,693	1,009,485	6,383,020	12%	-	6,383,020
East	3,806,662	1,721,097	-	411,263	556,601	1,238,852	2,419,435	2,016,046	12,169,956	22%	-	12,169,956
Harbor	895,420	1,044,132	-	17,998	297,874	415,763	365,593	480,107	3,516,887	6%	-	3,516,887
Mission	1,036,708	698,563	-	140,837	227,680	374,592	670,215	569,649	3,718,244	7%	-	3,718,244
Pierce	2,700,660	1,557,087	-	83,693	1,049,307	1,413,662	1,293,635	1,123,550	9,221,594	17%	-	9,221,594
Southwest	473,358	601,372	-	20,248	121,489	225,430	248,828	420,038	2,110,763	4%	-	2,110,763
Trade-Tech	487,757	950,316	-	625,894	83,693	269,976	2,094,789	1,261,913	5,774,338	11%	-	5,774,338
Valley	1,981,624	1,191,944	-	203,382	438,711	904,757	1,150,323	1,022,309	6,893,050	13%	-	6,893,050
West	1,001,611	548,051	105,966	213,281	159,286	402,264	1,037,608	956,840	4,424,907	8%	-	4,424,907
Total District	13,735,480	9,317,548	105,966	2,518,875	3,329,256	5,866,578	10,479,119	8,859,937	54,212,759			
Total State - Proj	13,735,480	9,317,548	105,966	2,518,875	3,329,256	5,866,578	10,479,119	8,859,937	54,212,759			54,212,759

Revenue Difference between State and LACCD -

Student Success Data- 3 Year Average - All Student Data

	Associate Degree for Transfer	Associate Degree	Baccalaureate Degree	Credit Certificates	Transfer level Math and English	Transfers to 4 yr	9 or more CTE Units	Regional Living Wage
City	501	496	-	594	292	614	1,776	1,496
East	1,410	850	-	305	412	1,224	3,585	2,987
Harbor	332	516	-	13	221	411	542	711
Mission	384	345	-	104	169	370	993	844
Pierce	1,000	769	-	62	777	1,396	1,917	1,665
Southwest	175	297	-	15	90	223	369	622
Trade-Tech	181	469	-	464	62	267	3,104	1,870
Valley	734	589	-	151	325	894	1,704	1,515
West	371	271	52	158	118	397	1,537	1,418
Unallocated	6	4	-	25	3	33	8	33
Total	5,094	4,606	52	1,891	2,469	5,827	15,534	13,160

	Associate Degree for Transfer (ADT)				Associate Degrees (AA/AS)				Baccalaureate Degrees			
	2020-21	2021-22	2022-23 ¹	3yr avg	2020-21	2021-22	2022-23 ¹	3yr avg	2020-21	2021-22	2022-23 ¹	3yr avg
City	562	470	470	501	481	504	504	496	-	-	-	-
East	1,594	1,318	1,318	1,410	890	830	830	850	-	-	-	-
Harbor	345	325	325	332	603	472	472	516	-	-	-	-
Mission	428	362	362	384	333	351	351	345	-	-	-	-
Pierce	1,075	963	963	1,000	821	743	743	769	-	-	-	-
Southwest	214	156	156	175	307	292	292	297	-	-	-	-
Trade-Tech	190	176	176	181	438	485	485	469	-	-	-	-
Valley	772	715	715	734	624	571	571	589	-	-	-	-
West	403	355	355	371	280	266	266	271	43	57	57	52
Unallocated	9	5	5	6	9	2	2	4	-	-	-	-
Total	5,592	4,845	4,845	5,094	4,786	4,516	4,516	4,606	43	57	57	52

	Credit Certificates				Transfer Level Math and English				Transfer to a 4-Year University			
	2020-21	2021-22	2022-23 ¹	3yr avg	2020-21	2021-22	2022-23 ¹	3yr avg	2020-21	2021-22	2022-23 ¹	3yr avg
City	619	582	582	594	319	279	279	292	565	638	638	614
East	276	319	319	305	425	406	406	412	1,089	1,291	1,291	1,224
Harbor	18	11	11	13	240	211	211	221	364	434	434	411
Mission	67	123	123	104	146	180	180	169	328	391	391	370
Pierce	90	48	48	62	858	737	737	777	1,297	1,446	1,446	1,396
Southwest	15	15	15	15	80	95	95	90	204	232	232	223
Trade-Tech	393	499	499	464	54	66	66	62	276	262	262	267
Valley	144	154	154	151	223	376	376	325	887	897	897	894
West	226	124	124	158	118	118	118	118	364	414	414	397
Unallocated	4	36	36	25	2	3	3	3	20	39	39	33
Total	1,852	1,911	1,911	1,891	2,465	2,471	2,471	2,469	5,394	6,044	6,044	5,827

	Nine or More CTE Units				Regional Living Wage			
	2020-21	2021-22	2022-23 ¹	3yr avg	2020-21	2021-22	2022-23 ¹	3yr avg
City	2,052	1,638	1,638	1,776	1,239	1,624	1,624	1,496
East	3,866	3,444	3,444	3,585	3,163	2,899	2,899	2,987
Harbor	623	501	501	542	606	764	764	711
Mission	1,055	962	962	993	796	868	868	844
Pierce	2,178	1,786	1,786	1,917	1,648	1,673	1,673	1,665
Southwest	424	341	341	369	639	614	614	622
Trade-Tech	3,173	3,069	3,069	3,104	1,985	1,812	1,812	1,870
Valley	1,939	1,587	1,587	1,704	1,382	1,581	1,581	1,515
West	1,774	1,419	1,419	1,537	1,279	1,487	1,487	1,418
Unallocated	3	11	11	8	27	36	36	33
Total	17,087	14,758	14,758	15,534	12,764	13,358	13,358	13,160

^[1] Projected using 2021-22 annual data

Student Success Allocation - Pell Student

Student Success - Pell Student Revenue

	Associate Degree for Transfer	Associate Degree	Baccalaureate Degree	Credit Certificates	Transfer level Math and English	Transfers to 4 yr	9 or more CTE Units	Regional Living Wage	Subtotal	% of Total	Revenue Adjustment	Total
<i>rates</i>	\$ 1,021.46	\$ 766.10	\$ 766.10	\$ 510.73	\$ 510.73	\$ 383.05	\$ 255.37	\$ 255.37				
City	348,658	230,341	-	169,903	85,122	141,473	251,965	115,172	1,342,634	12%	-	1,342,634
East	1,023,843	440,508	-	48,519	111,850	315,378	454,473	267,883	2,662,454	24%	-	2,662,454
Harbor	198,504	219,615	-	3,916	54,308	88,357	73,291	69,290	707,281	6%	-	707,281
Mission	255,025	162,413	-	33,538	37,794	81,334	145,561	85,975	801,640	7%	-	801,640
Pierce	577,465	323,805	-	16,173	160,710	268,518	234,515	150,328	1,731,514	15%	-	1,731,514
Southwest	138,919	158,327	-	4,086	20,429	55,287	60,863	72,951	510,862	5%	-	510,862
Trade-Tech	141,302	233,405	-	142,664	17,195	68,566	426,213	168,629	1,197,974	11%	-	1,197,974
Valley	506,985	291,118	-	36,262	78,142	201,995	257,924	142,582	1,515,008	13%	-	1,515,008
West	235,957	120,278	23,494	37,283	23,494	78,908	170,417	111,767	801,598	7%	-	801,598
Total District	3,426,658	2,179,810	23,494	492,344	589,044	1,299,816	2,075,222	1,184,577	11,270,965		-	11,270,965
Total State-Proj	3,426,658	2,179,810	23,494	492,344	589,044	1,299,816	2,075,222	1,184,577	11,270,965		-	11,270,965

Revenue Difference between State and LACCD -

Student Success Data- 3 Year Average - Pell Student Data

	Associate Degree for Transfer	Associate Degree	Baccalaureate Degree	Credit Certificates	Transfer level Math and English	Transfers to 4 yr	9 or more CTE Units	Regional Living Wage
City	341	301	-	333	167	369	987	451
East	1,002	575	-	95	219	823	1,780	1,049
Harbor	194	287	-	8	106	231	287	271
Mission	250	212	-	66	74	212	570	337
Pierce	565	423	-	32	315	701	918	589
Southwest	136	207	-	8	40	144	238	286
Trade-Tech	138	305	-	279	34	179	1,669	660
Valley	496	380	-	71	153	527	1,010	558
West	231	157	31	73	46	206	667	438
Unallocated	3	2	-	16	-	26	3	16
Total	3,358	2,847	31	980	1,153	3,419	8,129	4,655

	Associate Degree for Transfer (ADT)				Associate Degrees (AA/AS)				Baccalaureate Degrees			
	2020-21	2021-22	2022-23 ¹	3yr avg	2020-21	2021-22	2022-23 ¹	3yr avg	2020-21	2021-22	2022-23 ¹	3yr avg
City	400	312	312	341	308	297	297	301	-	-	-	-
East	1,133	937	937	1,002	587	569	569	575	-	-	-	-
Harbor	207	188	188	194	350	255	255	287	-	-	-	-
Mission	281	234	234	250	212	212	212	212	-	-	-	-
Pierce	600	548	548	565	486	391	391	423	-	-	-	-
Southwest	170	119	119	136	216	202	202	207	-	-	-	-
Trade-Tech	145	135	135	138	288	313	313	305	-	-	-	-
Valley	515	487	487	496	418	361	361	380	-	-	-	-
West	249	222	222	231	161	155	155	157	26	33	33	31
Unallocated	4	3	3	3	6	-	-	2	-	-	-	-
Total	3,704	3,185	3,185	3,358	3,032	2,755	2,755	2,847	26	33	33	31

	Credit Certificates				Transfer Level Math and English				Transfer to a 4-Year University			
	2020-21	2021-22	2022-23 ¹	3yr avg	2020-21	2021-22	2022-23 ¹	3yr avg	2020-21	2021-22	2022-23 ¹	3yr avg
City	346	326	326	333	170	165	165	167	354	377	377	369
East	93	96	96	95	243	207	207	219	754	858	858	823
Harbor	11	6	6	8	95	112	112	106	214	239	239	231
Mission	43	77	77	66	66	78	78	74	199	219	219	212
Pierce	45	25	25	32	326	309	309	315	683	710	710	701
Southwest	12	6	6	8	40	40	40	40	131	151	151	144
Trade-Tech	240	299	299	279	27	37	37	34	191	173	173	179
Valley	83	65	65	71	101	179	179	153	554	514	514	527
West	91	64	64	73	50	44	44	46	220	199	199	206
Unallocated	3	23	23	16	-	-	-	-	17	30	30	26
Total	967	987	987	980	1,118	1,171	1,171	1,153	3,317	3,470	3,470	3,419

	Nine or More CTE Units				Regional Living Wage			
	2020-21	2021-22	2022-23 ¹	3yr avg	2020-21	2021-22	2022-23 ¹	3yr avg
City	1,086	937	937	987	337	508	508	451
East	1,931	1,704	1,704	1,780	939	1,104	1,104	1,049
Harbor	309	276	276	287	210	302	302	271
Mission	596	557	557	570	288	361	361	337
Pierce	1,011	872	872	918	514	626	626	589
Southwest	275	220	220	238	273	292	292	286
Trade-Tech	1,657	1,675	1,675	1,669	645	668	668	660
Valley	1,112	959	959	1,010	457	609	609	558
West	734	634	634	667	367	473	473	438
Unallocated	1	4	4	3	11	19	19	16
Total	8,712	7,838	7,838	8,129	4,041	4,962	4,962	4,655

^[1] Projected using 2021-22 annual data

Student Success Allocation - CA Promise Grant

Student Success - CA Promise Grant Revenue

	Associate Degree for Transfer	Associate Degree	Baccalaureate Degree	Credit Certificates	Transfer level Math and English	Transfers to 4 yr	9 or more CTE Units	Regional Living Wage	Subtotal	% of Total	Revenue Adjustment	Total
rates	\$ 680.98	\$ 510.73	\$ 510.73	\$ 340.49	\$ 340.49	\$ 255.37	\$ 170.24	\$ 170.24				
City	293,502	207,867	-	164,116	74,340	121,811	231,697	141,242	1,234,575	12%	-	1,234,575
East	860,078	378,791	-	45,512	103,282	272,054	408,122	306,772	2,374,611	23%	-	2,374,611
Harbor	179,552	189,651	-	3,518	46,080	76,526	67,188	74,962	637,477	6%	-	637,477
Mission	228,809	149,644	-	30,644	40,291	73,547	135,454	98,853	757,242	7%	-	757,242
Pierce	519,815	291,627	-	14,641	153,561	247,794	223,355	172,737	1,623,530	16%	-	1,623,530
Southwest	110,319	124,618	-	3,859	21,791	45,030	53,115	74,452	433,184	4%	-	433,184
Trade-Tech	119,172	209,570	-	132,110	15,095	56,607	407,555	181,362	1,121,471	11%	-	1,121,471
Valley	435,146	254,003	-	38,475	79,788	176,546	234,364	161,331	1,379,653	13%	-	1,379,653
West	215,190	113,042	21,621	40,972	25,083	78,313	173,304	133,922	801,447	8%	-	801,447
Total District	2,961,583	1,918,813	21,621	473,847	559,311	1,148,228	1,934,154	1,345,633	10,363,190			10,363,190
Total State - Proj	2,961,583	1,918,813	21,621	473,847	559,311	1,148,228	1,934,154	1,345,633	10,363,190			10,363,190

Revenue Difference between State and LACCD -

Student Success Data- 3 Year Average -Promise Grant Recipients Data

	Associate Degree for Transfer	Associate Degree	Baccalaureate Degree	Credit Certificates	Transfer level Math and English	Transfers to 4 yr	9 or more CTE Units	Regional Living Wage
City	431	407	-	482	218	477	1,361	830
East	1,263	742	-	134	303	1,065	2,397	1,802
Harbor	264	371	-	10	135	300	395	440
Mission	336	293	-	90	118	288	796	581
Pierce	763	571	-	43	451	970	1,312	1,015
Southwest	162	244	-	11	64	176	312	437
Trade-Tech	175	410	-	388	44	222	2,394	1,065
Valley	639	497	-	113	234	691	1,377	948
West	316	221	42	120	74	307	1,018	787
Unallocated	5	3	-	23	1	28	6	27
Total	4,354	3,760	42	1,415	1,643	4,525	11,368	7,931

	Associate Degree for Transfer (ADT)				Associate Degrees (AA/AS)				Baccalaureate Degrees			
	2020-21	2021-22	2022-23 ¹	3yr avg	2020-21	2021-22	2022-23 ¹	3yr avg	2020-21	2021-22	2022-23 ¹	3yr avg
City	499	397	397	431	409	406	406	407	-	-	-	-
East	1,429	1,180	1,180	1,263	765	730	730	742	-	-	-	-
Harbor	275	258	258	264	456	329	329	371	-	-	-	-
Mission	382	313	313	336	273	303	303	293	-	-	-	-
Pierce	834	728	728	763	639	537	537	571	-	-	-	-
Southwest	198	144	144	162	262	235	235	244	-	-	-	-
Trade-Tech	185	170	170	175	385	423	423	410	-	-	-	-
Valley	661	628	628	639	526	483	483	497	-	-	-	-
West	340	304	304	316	232	216	216	221	31	48	48	42
Unallocated	7	4	4	5	8	-	-	3	-	-	-	-
Total	4,810	4,126	4,126	4,354	3,955	3,662	3,662	3,760	31	48	48	42

	Credit Certificates				Transfer Level Math and English				Transfer to a 4-Year University			
	2020-21	2021-22	2022-23 ¹	3yr avg	2020-21	2021-22	2022-23 ¹	3yr avg	2020-21	2021-22	2022-23 ¹	3yr avg
City	504	471	471	482	225	215	215	218	453	489	489	477
East	135	133	133	134	326	292	292	303	970	1,113	1,113	1,065
Harbor	13	9	9	10	138	134	134	135	269	315	315	300
Mission	58	106	106	90	105	125	125	118	264	300	300	288
Pierce	69	30	30	43	487	433	433	451	919	996	996	970
Southwest	14	10	10	11	62	65	65	64	165	182	182	176
Trade-Tech	328	418	418	388	41	46	46	44	233	216	216	222
Valley	121	109	109	113	161	271	271	234	702	686	686	691
West	151	105	105	120	73	74	74	74	280	320	320	307
Unallocated	3	33	33	23	-	1	1	1	19	33	33	28
Total	1,396	1,424	1,424	1,415	1,618	1,656	1,656	1,643	4,274	4,650	4,650	4,525

	Nine or More CTE Units				Regional Living Wage			
	2020-21	2021-22	2022-23 ¹	3yr avg	2020-21	2021-22	2022-23 ¹	3yr avg
City	1,535	1,274	1,274	1,361	643	923	923	830
East	2,652	2,270	2,270	2,397	1,662	1,872	1,872	1,802
Harbor	442	371	371	395	349	486	486	440
Mission	837	775	775	796	514	614	614	581
Pierce	1,496	1,220	1,220	1,312	934	1,055	1,055	1,015
Southwest	362	287	287	312	436	438	438	437
Trade-Tech	2,404	2,389	2,389	2,394	1,070	1,063	1,063	1,065
Valley	1,550	1,290	1,290	1,377	817	1,013	1,013	948
West	1,148	953	953	1,018	704	828	828	787
Unallocated	1	9	9	6	20	30	30	27
Total	12,427	10,838	10,838	11,368	7,149	8,322	8,322	7,931

^[1] Projected using 2021-22 annual data

College Hold Harmless Calculation

	2022-23	2023-24								2023-24	
	FY22 TCR + FY23 COLA	Min Base	Base Funds Remaining	EPA	Total Allocated Base	Supplemental	Student Success	Total TCR	Hold Harmless Amount	FY24 COLA	FY23 TCR + FY24 COLA
City	84,626,750	16,127,369	22,910,842	16,024,782	55,062,993	15,099,827	8,960,229	79,123,049	5,503,701	6,880,155	91,506,905
East ^[1]	166,252,426	19,714,760	47,019,664	35,614,491	102,348,915	23,691,345	17,207,021	143,247,281	23,005,145	13,516,322	179,768,748
Harbor	48,117,081	9,323,098	12,806,154	8,659,620	30,788,872	6,105,403	4,861,645	41,755,920	6,361,161	3,911,919	52,029,000
Mission	50,381,759	9,706,165	14,820,296	10,286,589	34,813,050	7,988,303	5,277,126	48,078,479	2,303,280	4,096,037	54,477,796
Pierce	101,377,928	12,934,351	26,375,324	20,512,558	59,822,233	15,954,858	12,576,638	88,353,729	13,024,199	8,242,026	109,619,954
Southwest	41,218,397	10,988,428	9,811,925	5,936,989	26,737,342	4,350,701	3,054,809	34,142,852	7,075,545	3,351,056	44,569,453
Trade-Tech	85,264,650	15,355,834	20,750,033	15,480,020	51,585,887	11,316,858	8,093,783	70,996,528	14,268,122	6,932,016	92,196,666
Valley	87,191,375	15,203,561	24,681,084	18,074,755	57,959,400	15,730,513	9,787,711	83,477,624	3,713,751	7,088,659	94,280,034
West ^[1]	57,294,995	10,412,592	15,300,695	10,137,617	35,850,904	7,357,617	6,027,952	49,236,473	8,058,522	4,658,083	61,953,078
adjustment ^[1]	(2,314,595)								(2,314,594)	(188,177)	(2,502,772)
Total	719,410,767	119,766,158	194,476,017	140,727,421	454,969,596	107,595,425	75,846,914	638,411,935	80,998,832	58,488,096	777,898,863

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

Assessment Calculation

Total Assessment		205,171,294	
	Total Allocated Base	Base %	Assessment
City	55,062,993	12.1%	24,830,991
East	102,348,915	22.5%	46,154,863
Harbor	30,788,872	6.8%	13,884,428
Mission	34,813,050	7.7%	15,699,156
Pierce	59,822,233	13.1%	26,977,198
Southwest	26,737,342	5.9%	12,057,366
Trade-Tech	51,585,887	11.3%	23,262,968
Valley	57,959,400	12.7%	26,137,142
West	35,850,904	7.9%	16,167,182
Total	454,969,596		205,171,294

**Los Angeles Community College District
College Assessments**

Assessment type	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24 Preliml	2023-24 Tentative	PY vs Prelim	PY vs Tent
	A	B	C	D	E	F	G	F - E	G - E
ESC	28,197,780	30,461,045	30,461,045	32,464,633	34,594,313	37,406,831	37,727,474	2,812,518	3,133,161
IT	11,813,407	12,198,524	16,540,821	17,379,441	18,519,532	20,025,170	20,025,170	1,505,638	1,505,638
Districtwide	79,149,432	90,276,301	104,885,228	107,091,419	122,770,342	133,304,734	131,673,736	10,534,392	8,903,394
Other Revenue/Hold Harmless Offset	(2,634,000)	(3,625,783)	(2,914,922)	(9,244,772)	(7,685,407)	(8,497,234)	(8,497,234)	(811,827)	(811,827)
Contingency Reserve Replenishment	10,676,419	(470,283)	4,575,469	8,350,431	(61,888)	3,269,224	3,273,323	3,331,111	3,335,211
General Reserve Replenishment	964,144	1,699,794	(74,283)	1,997,555	3,523,427	4,060,349	4,108,561	536,922	585,134
Deferred Maint.	13,397,171	13,920,184	13,897,328	14,511,960	15,596,092	16,845,430	16,860,264	1,249,338	1,264,172
Total Assessment	141,564,353	144,459,782	167,370,687	172,550,667	187,256,411	206,414,504	205,171,294	19,158,093	17,914,883

Increase due to:	PY vs Prelim	PY vs Tent
Replenish Contingency	3.3	3.3
Replenish General Reserve	0.5	0.6
Increase Def Maint Reserve	1.2	1.3
ESC/IT increase	4.3	4.6
Other Revenue/Hold	(0.8)	(0.8)
Retiree benefits	5.1	5.1
Insurance	2.5	2.5
Legal	1.8	1.8
Board Election	-	1.5
Marketing	0.8	0.8
District Safety/Operations	0.4	1.3
Public Policy	-	(0.1)
Accreditation	-	(0.1)
AB705	-	(3.8)
Total	19.1	17.9

**Los Angeles Community College District
Districtwide Accounts**

Item#	Description	Actual	Actual	Actual	Actual	Final Budget	Prelim Budget	Tentative Budget	1 year change		5 year change		Comments
		2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2023-24	amt	%	amt	%	
1	ACADEMIC SENATE	685,445	797,310	864,785	1,011,533	916,962	1,189,302	1,198,729	281,767	30.7%	513,284	74.9%	increase in allowable release time
2	ACCREDITATION	568	25,552	-	-	133,000	133,000	25,000	(108,000)	-81.2%	24,432	4300.7%	cost varies depending on accreditation cycle
3	AFRICAN AMERICAN OUTREACH INITIATIVE	-	-	-	-	-	-	-	-	n/a	-	n/a	paid out of Framework for RESJ
4	AUDIT EXPENSE	458,000	607,845	602,000	620,000	700,000	700,000	700,000	-	0.0%	242,000	52.8%	
5	BENEFITS-RETIREE	26,475,574	23,976,929	23,951,547	25,842,862	25,570,015	30,680,000	30,680,000	5,109,985	20.0%	4,204,426	15.9%	Medicare reimbursement
6	CENTRAL FINANCIAL AID UNIT (CFAU)	1,514,498	1,605,435	1,505,389	1,209,930	1,836,632	1,974,134	1,908,034	71,402	3.9%	393,536	26.0%	
7	COMPLIANCE OFFICERS	370,734	-	-	-	-	-	-	-	n/a	(370,734)	-100.0%	staff reassigned into ESC budgets
8	DOLORES HUERTA CENTER *	303,821	321,186	343,598	374,048	398,906	418,550	428,582	29,676	7.4%	124,761	41.1%	salary increase
9	DW MANDATORY MEMBERSHIPS	-	-	460,296	512,040	583,124	600,000	600,000	16,876	2.9%	600,000	n/a	ACCJC, AACC, CCLC
10	DW MARKETING (PUBLIC RELATIONS)	530,602	450,946	1,556,095	855,911	1,236,000	2,000,000	2,000,000	764,000	61.8%	1,469,398	276.9%	dw marketing and advertising contract
11	EMPLOYEE ASSISTANCE PROGRAM	173,365	140,955	105,741	145,759	450,000	220,000	220,000	(230,000)	-51.1%	46,635	26.9%	Lifeworks EAP and ARC contract
12	ENVIRONMENTAL HEALTH AND SAFETY	320,176	427,687	280,165	306,956	765,500	645,000	645,000	(120,500)	-15.7%	324,824	101.5%	TB risk assessment project
13	FRAMEWORK FOR RACIAL EQUITY *	-	-	1,700,000	800,000	-	-	-	-	n/a	-	n/a	tfr to restricted GF
14	GOLD CREEK	114,256	78,002	87,393	91,921	162,172	192,806	192,806	30,634	18.9%	78,550	68.7%	
15	HR TRAINING & DEVELOPMENT	-	70,865	85,006	81,790	300,000	285,000	285,000	(15,000)	-5.0%	285,000	n/a	
16	LEADERSHIP DEVELOPMENT	-	-	-	-	-	-	-	-	n/a	-	n/a	consolidate above
17	METRO RECORDS	90,693	93,324	95,998	100,328	106,166	108,879	108,379	2,213	2.1%	17,686	19.5%	
18	SOUTHWEST BASEBALL FIELDS	76,397	-	-	-	-	-	-	-	n/a	(76,397)	-100.0%	SW now covers cost from rental income
19	SPECIAL PROJECTS	-	-	396,446	532,736	1,557,229	1,558,206	1,028,296	(528,933)	-34.0%	1,028,296	n/a	FY23 includes ADA compliance dept
20	COLLECTIVE BARGAINING	437,934	822,527	368,439	511,182	1,156,000	837,000	837,000	(319,000)	-27.6%	399,066	91.1%	
21	INSURANCE	5,006,245	4,694,174	5,303,134	6,842,216	8,877,000	11,370,610	11,370,610	2,493,610	28.1%	6,364,365	127.1%	cost escalation, variable settlement needs
22	LEGAL EXPENSE	5,375,672	3,798,167	3,931,380	4,863,288	3,318,848	5,085,000	5,085,000	1,766,152	53.2%	(290,672)	-5.4%	variable legal needs
23	RESERVE FOR INSUR/LEGAL/WC	-	-	-	-	2,919,234	3,017,911	3,017,911	98,677	3.4%	3,017,911	n/a	reserve only, budget is transferred as needed
24	STAFF TRAINING - LEGAL	-	-	114,000	135,449	165,000	165,000	165,000	-	0.0%	165,000	n/a	Diversity required training
25	WORKER'S COMPENSATION	4,467,258	4,689,327	4,786,810	4,658,025	5,075,550	5,159,500	5,159,500	83,950	1.7%	692,242	15.5%	cost escalation, variable settlement needs
26	AB-705	-	-	-	1,313,679	3,750,000	3,750,000	-	(3,750,000)	-100.0%	-	n/a	FY 24 funded out of COVID Block Grant
27	BOARD ELECTION	-	-	8,956,078	-	3,000,000	3,000,000	4,500,000	1,500,000	50.0%	4,500,000	n/a	assess \$4.5m year (cost increase), expenditures occur every 2 yrs
28	DISTRICT SAFETY/SHERIFF	22,511,400	23,423,923	22,730,396	22,023,615	25,754,502	26,038,988	26,038,988	284,486	1.1%	3,527,588	15.7%	change in contract
29	DISTRICTWIDE BENEFITS	53,247	39,182	32,643	172,270	70,000	70,000	150,000	80,000	114.3%	96,753	181.7%	increase due to IT staff reassignment
30	DISTRICT SAFETY/OPERATIONS	-	89,556	77,868	75,368	80,000	500,000	1,376,870	1,296,870	1621.1%	1,376,870	n/a	Emergency alerting app, staff/dept moved to DW
31	FINANCIAL SERVICES	43,500	15,890	72,260	9,210	150,100	90,000	90,000	(60,100)	-40.0%	46,500	106.9%	Financial Stmt disclosures, biennial OPEB actuarial
32	HEALTH BENEFITS ADMINISTRATION	-	346,274	405,914	458,130	475,000	475,000	475,000	-	0.0%	475,000	n/a	
33	LA COLLEGE PROMISE	-	-	50,000	50,000	50,000	50,000	50,000	-	0.0%	50,000	n/a	
34	PROJECT MATCH	91,079	102,019	100,195	25,410	117,000	117,000	117,000	-	0.0%	25,921	28.5%	
35	PUBLIC POLICY (STATE & FEDERAL ADVOCATES)	475,847	621,029	489,874	602,227	664,700	664,500	545,700	(119,000)	-17.9%	69,853	14.7%	4 firms in FY17; added local advocacy in recent years
36	STAFF DEVELOPMENT	33,290	2,917	1,750	10,702	30,000	30,000	35,000	5,000	16.7%	1,710	5.1%	\$1,000 per year per site, 1521a, local 721, local 99
37	SW WEC SETTLEMENT	-	-	-	-	306,117	323,877	323,877	17,760	5.8%	323,877	n/a	custodian, gardener, HVAC tech
38	TUITION REIMBURSEMENT	441,134	302,908	243,671	295,491	533,000	533,000	593,000	60,000	11.3%	151,866	34.4%	FY 17, FY18 does not include AFT tuition (see line 20)
39	VACATION BALANCE	623,475	773,284	914,422	3,141,477	900,000	900,000	1,000,000	100,000	11.1%	376,525	60.4%	variable based upon usage
40	WELLNESS PROGRAM	184,016	183,543	12,853	13,781	153,000	75,000	75,000	(78,000)	-51.0%	(109,016)	-59.2%	
41	IT-ACADEMIC & STUDENT APPLICATIONS	332,623	1,163,866	2,275,849	2,281,609	5,553,668	3,730,008	3,730,976	(1,822,692)	-32.8%	3,398,353	1021.7%	centralized academic software
42	IT-COLLEGE TECHNOLOGY SERVICES	-	-	11,439,437	13,341,867	14,764,783	15,793,545	15,843,560	1,078,777	7.3%	15,843,560	n/a	salary increases
43	IT-CYBER SECURITY	350,000	275,916	-	-	250,000	-	250,000	-	0.0%	(100,000)	-28.6%	
44	IT-ERP/SAP	-	523,370	1,385,945	2,007,523	2,110,162	2,051,893	2,051,893	(58,269)	-2.8%	2,051,893	n/a	equipment and software maintenance
45	IT-INFORMATION SECURITY	-	-	-	232,387	757,200	740,500	740,500	(16,700)	-2.2%	740,500	n/a	security contracts
46	IT-NETWORK & TELECOMMUNICATIONS	-	93,801	127,453	351,643	3,136,781	3,191,522	3,191,522	54,741	1.7%	3,191,522	n/a	firewall licence previously paid out of bond
47	IT-SERVICE CENTER	-	446,683	873,228	837,266	697,000	776,000	776,000	79,000	11.3%	776,000	n/a	
48	IT-SIS MODERNIZATION PROJECT	5,326,179	2,324,624	92,144	-	-	-	-	-	n/a	(5,326,179)	-100.0%	
49	IT-SOFTWARE SYSTEM	-	-	571,299	1,638,882	932,694	1,697,694	1,697,694	765,000	82.0%	1,697,694	n/a	
50	IT-SPECIAL PROJ-WEBSITE REDESIGN	-	-	130,000	477,472	-	-	-	-	n/a	-	n/a	
51	IT-SIS AND WEB SERVICES	-	1,061,272	1,865,194	1,631,804	2,307,297	2,366,309	2,366,309	59,012	2.6%	2,366,309	n/a	
Grand Total		76,867,029	74,390,287	99,386,698	100,487,789	122,770,342	133,304,734	131,673,736	8,903,394	7.3%	54,806,707	71.3%	

* transfer to Restricted General Fund

APPENDIX C

DISTRICTWIDE ACCOUNTS

A Operating Budgets:

- 1 **Academic Senate** – funding for District academic senate operations and release time.
- 2 **Accreditation** – funding for assignments, contracts, travel expense, and other logistical support pertaining to accreditation efforts for the nine colleges.
- 3 **African American Outreach Initiative** – funds for promoting student success and retention among African American students. (Moved to Framework for RESJ)
- 4 **Audit Expense** – cost of annual and special audits.
- 5 **Benefits-Retiree** – cost of retirees’ medical/dental benefits.
- 6 **Central Financial Aid Unit (CFAU)** – the Central Financial Aid Unit operates at the Educational Services Center and is associated with loan collection and districtwide financial aid administration.
- 7 **Compliance Officers** – Regional Compliance Officers -no longer used
- 8 **Dolores Huerta Center** – funding for the Dolores Huerta Labor Institute.
- 9 **Districtwide Mandatory Memberships** – funds for mandatory institutional memberships for the colleges. Mandatory memberships budgeted in Districtwide Accounts include the Accrediting Commission for Community and Junior Colleges (ACCJC), American Association of Community Colleges (AACC), and Community College League of California (CCLC).
- 10 **Districtwide Marketing (Public Relations)** – funds for districtwide recruitment of prospective students and public relations.
- 11 **Employee Assistance Program** – funds for this program are based on contractual agreements and used to cover costs for service fees and supplies supporting the coordination of professional counseling, work/life programs, employee development workshops, and other employee support services.
- 12 **Environmental Health & Safety** – districtwide costs of safety and emergency supplies, equipment, tuberculosis testing of employees, and renewal of existing contract in compliance with the Division of Occupational Safety and Health (DOSHS) asbestos screenings, respirator physicals, blood chemistry panels, and blood-borne pathogens standard for employees exposed to regulate hazardous substances and “select carcinogens.”

- 13 **Framework for Racial Equality & Social Justice** – funds to support the identification of structural and systemic barriers to the recruitment, hiring, onboarding, supervision, and promotion of historically underrepresented and marginalized communities; to construct and redesign curriculum to support and build upon equitable, anti-racist classroom environments; to establish mandated cultural proficiency, anti-bias, and cultural responsiveness training germane to community policing and de-escalation techniques; and to engage and invest in Districtwide advocacy efforts aimed at introducing and supporting state and national legislation focused on racial equity, inclusion, and diversity.
- 14 **Gold Creek** – funds for the maintenance of the District’s instructional laboratory in the San Gabriel Mountains.
- 15 **HR Training & Development** – funding for contracts for professional development.
- 16 **Leadership Development** – no longer used.
- 17 **Metro Records** – funding to cover the costs of record keeping and transcripts for the District’s defunct Metropolitan College.
- 18 **Southwest Baseball Fields** – funds for maintenance of the baseball fields at Los Angeles Southwest College. No longer used.
- 19 **Special Projects** – funding to cover expenses for special projects. Current special projects include Client Advantage Group consulting services for the District’s purchase of a new fleet of multifunction devices (MFDs) and their associated software and print services, as well as a Title IX workgroup tasked with ensuring District compliance with new Title IX regulations.

B Operating Budgets with Variables:

- 20 **Collective Bargaining** – funds for Labor Union representatives’ release time, faculty travel, Local 99 equipment, and negotiation expenses.
- 21 **Insurance** – funds for insurance premiums for athletics, property, and excess worker’s compensation liability and costs of claims, litigation, and settlements related to District property.
- 22 **Legal Expense** – funds for districtwide legal expenses including outside counsel and case settlement.
- 23 **Reserve for Insurance/Legal/Worker’s Compensation** – funds set aside as Reserve for any claim associated with Collective Bargaining, Liability, Legal Expense, and Worker’s Compensation which is based on 20% increase of the 3-year average expenditures.
- 24 **Staff Training, Legal** – funds for diversity training.

25 **Worker's Compensation** – payments of worker's compensation claims and administration.

C Other Centralized Accounts:

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

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

28 **District Safety/Sheriff**– funds for District's security contract.

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

30 **District Safety/Operations** – funds to cover costs for conducting emergency exercises and drills, update all college emergency plans, creating online floor warden training and certification for Educational Services Center employees, developing a standard for Safety and Security Technologies to be deployed throughout the District.

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

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

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

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

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

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

37 **SW WEC Settlement** – funds to support hiring of a custodian, groundskeeper, and HVAC technician at Los Angeles Southwest College.

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

- 39 **Vacation Balance** – funds for accrual lump sum vacation payments for employees who leave the Los Angeles Community College District.
- 40 **Wellness Program** – funds to provide health and wellness awareness and intervention programs for Los Angeles Community College District employees and their families through districtwide health promotions that support initiatives identified by the Joint Labor-Management Benefits Committee (JLMBC) and the Board of Trustees.

D Districtwide Information Technology:

- 41 **Academic and Student Applications** – cost of various academic software support applications, including Mathematica, VoteNet, and CurriQnet.
- 42 **College Technology Services** – funds for Information Technology personnel, supplies, and equipment that directly support operations within the three college regions.
- 43 **Cyber Security** – funds to recover from Information Technology security compromises and to protect against unauthorized access.
- 44 **ERP/SAP** – funds set aside for support and maintenance of SAP enterprise resource planning (ERP) software.
- 45 **Information Security** – funds for anti-phishing software and security consulting services pertaining to technology.
- 46 **Network** – funds for the support and maintenance of the District’s data transmission and network resources.
- 47 **Service Center** – funds for the support and maintenance of various districtwide information systems, including email servers and cloud services, licenses for Adobe and other electronic signature software, remote desktop access and support, and other management software.
- 48 **SIS Modernization Project** – funds for the implementation of the new Student Information System, a district-wide online computer system for students.
- 49 **Software Systems** – funds for support and maintenance of server hardware and related software at Educational Services Center and regional data centers.
- 50 **Special Project-Website Redesign** – funds to support redesign of district and campus websites
- 51 **Student Systems and Web Services** – funds for support and maintenance of various districtwide information systems, including cloud hosting for college websites, licenses for Zoom, and PeopleSoft support.