

Membership

Academic Senate

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

District Budget Committee

Aug 09, 2023
1:30 pm – 3:30 pm
Zoom Meeting

<https://laccd.zoom.us/j/86987415746>
Meeting ID:869 8741 5746

Faculty Guild

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

Unions/Association

Tom Aduwo
Andrea Edwards
Danelle Fallert
Harry Ziogas
Vacant-Build & Trade
Vacant-Local 99

College Presidents

Aracely Aguiar **
Anthony Culpepper
Luis Dorado
Amanuel Gebru
Barry Gribbons *
James M. Limbaugh
Alfred McQuarters
Armida Ornelas
Albert Román

**STUDENT TRUSTEE
REPRESENTATIVE**

vacant

* Co-chairs

**Interim

- Call to Order (*Barry Gribbons*)
- Approval of Agenda
- Approval of Minutes for June 14, 2023
- Chancellor’s Remarks/Updates
- ECDBC Reports and Recommendations
- Enrollment Update & Reporting (Albo-Lopez)
- FON Update (Williams)
- 2023-24 Final Budget Development (Gordon)
 - 2022-23 College Balances
 - Proposed Final Budget
- September Meeting – Reschedule?
- 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: Sep 13, Oct 11, Nov 8, Dec 6, Jan 10, Feb 14, Mar 13, Apr 10, May 8, Jun 12

Future ECDBC Meetings: Aug 22, Sep 26, Oct 24, Nov 28, Dec 19, Jan 23, Feb 27, Mar 26, Apr 23, May 28, Jun 25

Archived documents can be found on the DBC website:

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

District Budget Committee Meeting Minutes June 14, 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.*	
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	X
Hazel J. Alonzo; Local 1521A	X
Vacant; SEIU Local 99	
Danelle Fallert; Local 911 Teamster	
Harry Ziogas; Class Mgmt. Rep	X
Vacant-Build & Cost Trade	

College Presidents

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

Student Trustee Rep

* DBC CO-chairs

** Interim

Also Present

Resources	Guests	Guests	Guests
Nicole Albo-Lopez	Violet Amrikhas	Mitzi Lai	Cindy Rodela
Jeanette L. Gordon	Mary-Jo Apigo	Irene Mah y Busch	Reagan Romali
Deborah La Teer	Tom Anderson	Rasel Menendez	Brian A. Stokes
Maury Pearl	Jessica Cristo	Asha Omar	Katrina VandeWoude
Francisco Rodriguez	Jose Dominguez	Bob Parker	Hao Xie
Maria Luisa Veloz	Amanda Gong	Michael Pascual	Karen Yao
Teyanna Williams	Crystal Lai	Laura E. Ramirez	Jason Zhu

- **Call to Order** - at 1:32 p.m. by Jeffrey Hernandez for Robert L. Stewart Jr.
- **Approval of Agenda** – The agenda was approved as presented.
- **Approval of Minutes** – The minutes for May 10, 2023 meeting were approved with a revision to the Spring Semester date.
- **Chancellor’s Remarks/Updates**
 - Special appreciation and thanks for all those that assisted in the graduation’s this year, they were a success.
 - State Budget agreements have been reached and reflect some of LACCD’s priorities
 - The COLA increased from 8.13% to 8.22%.
 - Student Enrollment & Retention \$100 million reduction in proposed funding from January for a total of \$100 million proposed
 - \$10 million statewide for three years to continue the LGBTQ+ pilot program.
 - Small Business and Entrepreneur Center at ELAC for \$2.5m
 - On Tuesday, June 20, 2023, Moody’s and Standard & Poor’s will be Rating LACCD for the sale of the bonds.
 - LAVC received approval for the baccalaureate degree for Respiratory Therapy; WLAC baccalaureate degrees for Avionics. Mission College is awaiting approval for biomanufacturing.
- **ECDBC Reports and Recommendations**
 - The recommendations to the Budget Allocation Model will be discussed later in the meeting.
- **Enrollment Update & Reporting (Albo-Lopez)**
 - Comparing Summer 2023 to Summer 2022 as of Day 0 of the semester the District headcount is at 116% and enrollment is at 119%.
 - A report on Modality Trends was presented and discussed.
- **FON Update (Williams)**
 - A handout titled *Estimate of LACCD Fall 2023 by College Required as of June 12, 2023, Hires* was presented and discussed.
 - The initial Estimate for Fall 2023 with the ECA is 1,646, which would require hiring of 222 new Full Time Faculty for the fiscal year 2023-24.
- **District Budget Allocation Model (Gordon)**
 - The ECDBC recommendations to the District Budget Allocation Model was brought to the committee for review and discussion and approval.
 - Motion was approved (with 1 in opposition) to recommend the model to the Chancellor for approval.
- **2022-23 Year End Balance Projection – by location (Gordon)**
 - The 3rd Qtr total projected location balances are \$43,731,933, with no location projecting deficits.
- **2023-24 Proposed DBC/EDBC dates (Gordon)**
 - Approved as presented, with cancellation of the July 5, 2023 meeting.
- **Election of Faculty Guild DBC Co-chair 2-year term (Gordon)**
 - Faculty Co-Chair nominated and voted in James McKeever effective July 1, 2023.
- **Election of President DBC Co-chair 1-year term (Gordon)**
 - The Presidents will discuss and select.
- **DBC Recommendations to the Chancellor**
 - Review and adopt the Budget Allocation Model.
- **Items to be Addressed to the Chancellor**
 - None
- **Other Business**
 - None

**LOS ANGELES COMMUNITY COLLEGE DISTRICT
GENERAL FUND UNRESTRICTED
ENDING BALANCE - PERIOD 16 CLOSE
2022-23**

Designated Balances		
Open Orders		22,994,629
Ending Balances		
College Ending Balance	41,289,722	
ESC/IT Ending Balance	1,204,065	
Districtwide Ending Balance	4,836,257	
Other Districtwide	24,260,806	
Van de Kamp Innovation Center	2,307,742	
Total Location Ending Balances		73,898,592
STRS/PERS		3,830,001
Restricted Program deficits		-
Total Designated Balances		100,723,222
Reserves		
General Reserve		50,687,298
Contingency Reserve		27,293,160
Additional Revenue to Replenish Reserves		8,343,272
Total Reserves		86,323,730
Total Ending Balance		187,046,952

UNRESTRICTED GENERAL FUND
2022-23 OPEN ORDERS AND ENDING BALANCES-period 16

Chart 3

Funded Open Orders	\$22,994,629
Balance Excluding Open Orders	<u>\$164,052,323</u>
Total Fund Balance	<u><u>\$187,046,952</u></u>

	2022-23 Unrestricted Balance	Add'l Revenue & Unrestricted Adjustments	Restricted Deficits	Budget For Open Orders	College Positive Balances	College Negative Balances
	a	b	c	d	e=a+b+c-d	f=a+b+c-d
City	1,112,876	1	0	420,396	692,481	
East	11,273,745	0	0	1,762,037	9,511,708	
Harbor	2,093,073	2	0	292,992	1,800,083	
Mission	758,725	0	0	184,025	574,700	
Pierce	5,098,019	0	0	636,300	4,461,719	
Southwest	4,552,215	0	0	364,030	4,188,185	
Trade-Tech	15,786,535	2	0	3,541,654	12,244,883	
Valley	6,752,661	1	0	412,584	6,340,078	
West	1,861,240	1	0	385,356	1,475,885	
College Total	<u>49,289,089</u>	<u>7</u>	<u>0</u>	<u>7,999,374</u>	<u>41,289,722</u>	<u>0</u>
Obligations						
College Positive Balances				7,999,374	41,289,722	
District Office and Information Technology Balance				1,407,299	1,204,065	
Van de Kamp Innovation Center				68,831	2,307,742	
Districtwide				13,490,263	4,836,257	
Other Districtwide				28,862	24,260,806	
Contingency Reserve					27,293,160	
General Reserve					50,687,298	
STRS/PERS Designated Reserves					3,830,001	
Restricted Program Deficits					(0)	
Subtotal					155,709,050	
Remaining Undistributed Balance to Fund Reserves					8,343,273	
Total				22,994,629	164,052,323	

**Los Angeles Community College District
2022-23 Districtwide Services Ending Balance Reconciliation and Distribution**

	Current Budget	Current Expense	Balance
Districtwide Services ^[1]	138,956,055	122,746,303	16,209,752
less: Metro Records ^[2]	106,166	113,172	(7,006)
less: Gold Creek ^[2]	164,859	128,566	36,293
Total Districtwide Balance	138,685,030	122,504,565	16,180,465
Other Districtwide ^[3]	124,377,163	23,115,541	101,261,622
less: Reserves ^[4]	81,810,459	-	81,810,459
Total Other Districtwide Balance	42,566,704	23,115,541	19,451,163
Total Districtwide Balances			35,631,628
less: DW open orders			13,587,956
less: Board Election ^[5]			-
less: Professional Development/Website Redesign/ERP SAP ^[6]			4,836,257
less: Other Districtwide that retain balance ^[7]			26,338,792
Total Balances to Retain			44,763,005
Remaining Balance (use of contingency reserve) ^[8]			(9,131,377)

^[1] Cost Centers within this category typically do not keep their balances.

^[2] The sites that are responsible for these budgets retain the balance.

^[3] Cost centers within this category retain their balance.

^[4] STRS/PERS of 3,830,001; Contingency of 27,293,160; General of 50,687,298

^[5] Set aside for next board election

^[6] One-time Chancellor approved exception to retain balances due to COVID-19

^[7] Balance detail:

Campus Safety Blue Ribbon	1,769,850
DAS Sustainability	3,823
Deans Academy	16,330
Presidents Academy	22,757
Undistributed-ECA Revenue	22,448,046
VDK	2,077,986
Total of Other DW Accounts	26,338,792

^[8] Distribution: No distribution

City	-
East	-
Harbor	-
Mission	-
Pierce	-
Southwest	-
Trade-Tech	-
Valley	-
West	-
	-

Los Angeles Community College District
District Budget Committee

2023-2024
Proposed Final Budget

August 9, 2023

2023-24 State Budget Agreement

- COLA of 8.22% and Growth of .5%
- Reduces prior year recruitment and retention and deferred maintenance, however provides flexibility in those funds.
- No changes to the Student Centered Funding Formula.
- \$10 million for LGBTQ+ for 3 years
- \$2.5 million to ELAC for Entrepreneurship and Innovation Center

2023-24 State Budget impact to LACCD - ongoing

2023-24 Budget Projection Additions/(Deletions)

Description	Signed Budget 2022-23		Governor's January Proposal 2023-24		Governor's May Revise 2023-24		Signed Budget 2023-24	
	System	LACCD	System	LACCD	System	LACCD	System	LACCD
General Fund								
Increased Access (0.5% in FY23-24; 0.5% in FY22-23) ^[1]	26,700,000	-	28,800,000	2,400,000	26,400,000	2,200,000	26,400,000	2,200,000
COLA (8.22% in FY23-24; 6.56% in FY22-23) ^[1]	493,000,000	44,300,000	652,600,000	53,900,000	678,000,000	56,000,000	678,000,000	61,000,000
Part time Health Insurance Program ^[2]	200,000,000	1,200,000	-	-	-	-	-	-
Apprenticeship	9,100,000	85,000	-	-	-	-	-	-
SCFF Adjustment/Base Increase ^[4]	600,000,000	-	-	-	-	-	-	-
Total Ongoing Base Increase	1,328,800,000	45,585,000	681,400,000	56,300,000	704,400,000	58,200,000	704,400,000	63,200,000
Categorical/Restricted								
COLA and adjustments for certain categoricals ^{[1][3]}	64,140,000	5,485,000	89,900,000	7,400,000	80,400,000	6,637,000	97,400,000	8,040,000
Increase FCMAT funding for Professional Learning	-	-	200,000	CCCCO	200,000	CCCCO	200,000	CCCCO
Student Success Completion Grant (Cal Grant)	250,100,000	student grant	-	-	(50,000,000)	student grant	(50,000,000)	student grant
Financial Aid Admin	10,000,000	900,000	(4,200,000)	(300,000)	(3,100,000)	(300,000)	(3,100,000)	(300,000)
Equal Employment Opportunity	10,000,000	90,000	-	-	4,200,000	300,000	-	-
Student Cal Promise waiver	18,700,000	student grant	-	-	-	-	-	-
Student Housing Fund	10,000,000	student grant	-	-	-	-	-	-
Modernize technology	25,000,000	450,000	-	-	-	-	-	-
Next Up Program	30,000,000	grant	-	-	-	-	-	-
A2MEND	1,100,000	grant	-	-	-	-	-	-
Classified Employee Summer Assistance Program	10,000,000	tbd	-	-	-	-	-	-
Foster and Kinship Care Education program	500,000	47,000	-	-	-	-	-	-
Umoja	1,000,000	grant	-	-	-	-	-	-
Puente	3,000,000	grant	-	-	-	-	-	-
MESA	25,700,000	grant	-	-	-	-	-	-
EOPS	25,000,000	3,200,000	-	-	-	-	-	-
DSPS	25,000,000	2,500,000	-	-	-	-	-	-
CARE	10,000,000	1,200,000	-	-	-	-	-	-
SEA ^[1]	25,000,000	2,100,000	-	-	-	-	-	-
Asian American, Native Hawaiian, Pacific Islander	8,000,000	tbd	-	-	-	-	-	-
Rising scholars program	15,000,000	tbd	-	-	-	-	-	-
Integrated Basic Needs Centers	10,000,000	928,000	-	-	-	-	-	-
Total Ongoing Categorical/Restricted	577,240,000	16,900,000	85,900,000	7,100,000	31,700,000	6,637,000	44,500,000	7,740,000

2023-24 State Budget impact to LACCD - one-time

2023-24 Budget Projection Additions/(Deletions)

Description	Signed Budget 2022-23		Governor's January Proposal 2023-24		Governor's May Revise 2023-24		Signed Budget 2023-24	
	System	LACCD	System	LACCD	System	LACCD	System	LACCD
Other/one time								
Support retention and enrollment	150,000,000	12,000,000	200,000,000	16,500,000	100,000,000	8,300,000	50,000,000	4,100,000
Workforce Training Grants			14,000,000	grant	14,000,000	grant	14,000,000	grant
ELAC Entrepreneurship and Innovation Center	-	-	-	-	2,500,000	2,500,000	2,500,000	2,500,000
LGBTQ+ Pilot Program	-	-	-	-	10,000,000	500,000	10,000,000	500,000
Deferred Maintenance funds for FY 2324	-	-	-	-	-	-	5,700,000	334,000
Equal Employment Opportunity Programs ^[1]	-	-	-	-	-	-	4,200,000	300,000
Study of Online Courses and Programs	-	-	-	-	-	-	500,000	CCCCO
FCMAT Professional Learning Opportunities	-	-	100,000	CCCCO	100,000	CCCCO	100,000	CCCCO
Prior Year Retention and Enrollment Strategies	-	-	-	-	-	-	(55,400,000)	(4,600,000)
Deferred Maintenance & Instru Supply	840,700,000	49,300,000	(213,000,000)	(12,491,000)	(452,200,000)	(26,519,000)	(500,000,000)	(29,000,000)
Other Technical Changes	23,300,000	CCCCO	(314,400,000)	CCCCO	28,100,000	CCCCO	28,100,000	CCCCO
COVID block grant	650,000,000	53,300,000	-	-	(344,700,000)	(28,300,000)	-	-
Guided Pathways (FY23 health care focused)	130,000,000	grant	-	-	-	-	-	-
Modernize technology	75,000,000	CCCCO	-	-	-	-	-	-
Local District efforts and initiatives ^[5]	171,500,000	16,000,000	-	-	-	-	-	-
Equitable placement and completion practices	64,000,000	tbd	-	-	-	-	-	-
Native American Student Support and Success	30,000,000	tbd	-	-	-	-	-	-
Hire UP program	30,000,000	tbd	-	-	-	-	-	-
Total Other/One Time	2,424,500,000	130,600,000	(313,300,000)	4,009,000	(642,200,000)	(43,519,000)	(440,300,000)	(25,866,000)
Grand Total	4,330,540,000	193,085,000	454,000,000	67,409,000	93,900,000	21,318,000	308,600,000	45,074,000

^[1] assumes distribution is based on the proportional share of LACCD Total Computational Revenue to the State system, currently 8.3%.

^[2] assumes full reimbursement of LACCD costs.

^[3] COLA to CalWORKS, Childcare, DSPS, EOPS, Mandates Block Grants, Apprenticeship, Adult Ed, CARE, NextUP, Basic Needs, MESA, Mental Health, Rapid Rehousing, Puente, Veteran's Resource Center, Umoja

^[4] base increase reduced the District's Hold Harmless by \$50 million.

^[5] \$10m Mission, \$5m West, \$1m Valley

Changes From Tentative Budget To Final Budget

- Distribute 2022-23 Open Orders and Designated Balances
 - Designated Balances of \$73.9 million
 - Colleges \$41.3 m
 - ESC/IT \$1.2 m
 - Districtwide & VDK \$9.0 m
 - FY 2022-23 ECA \$22.4 m
 - Open Orders of \$23.0 million

Budget Planning Assumptions - Unrestricted

- Based on State Adopted Budget, Chancellor's Office Advanced Apportionment of \$802.8 m
- Revenue Assumptions:
 - Prior Year Total Computational Revenue (\$741.9 m)
 - COLA - \$61.0 million (8.22%)
- Maintain a 6.5% General Reserve, a 3.5% Contingency Reserve and 2.0% for the Deferred Maintenance Fund

2023-24 Allocation Assumptions

- Total Budget Allocations – \$1.066 billion
- College Allocations - \$691.2 million, includes a \$49.4 million of the EPA fund distribution
- Districtwide Services Accounts are budgeted at \$150.0 million
- District Office (\$38.8 million) and Information Technology (\$21.5 million) Allocations
- Contingency Reserve (3.5%) - \$30.8 million
- General Reserve (6.5%) - \$57.1 million
- Deferred Maintenance Fund (2.0%) - \$17.6 million
- Supplemental Retirement Program (SRP) payment - \$4.7 million
- STRS/PERS reserve- Exhausted

Supplemental Information

LOS ANGELES COMMUNITY COLLEGE DISTRICT 2023-2024 FINAL BUDGET ALLOCATION MECHANISM

In 2019-20, the Board approved a new District Budget Allocation Model that better aligns with the new Student-Centered Funding Formula. In 2022-23, this District Allocation Model was reviewed and updated with an equity minded approach and approved by the Board in July 2023. This updated District Budget Allocation Model has been used 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, Educational Service Center and Information Technology locations.
- Colleges are encouraged to collaborate and promote innovation with each other that will maximize student access and success.
- Apply an equity minded approach, as in the SCFF, recognizing college resources and student needs vary across the District.

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 is estimated to be:

- FTES >= 20,000 \$8,586,065 large college
- 10,000 <= FTES < 20,000 \$7,512,806 medium college
- FTES < 10,000 \$6,439,546 small college
- State Approved Center \$2,146,516 center

For fiscal year 2023-24, the FTES allocation rates are estimated to be:

- Credit \$5,238
- Special Admit Credit \$7,346
- Incarcerated Credit \$7,346
- Non-Credit \$4,417
- Non-Credit Enhanced (CDCP) \$7,346

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 are estimated to be:

- Pell Grant Recipients \$1,239
- College Promise Grant Recipients \$1,239
- AB 540 students \$1,239

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 are estimated to be:

- Associate degree for transfer (ADT) \$2,922
- Associate degree granted \$2,191
- Baccalaureate degree granted \$2,191
- Credit certificate granted \$1,461
- Transfer-level Math or English course \$1,461
- Transfer to four-year university \$1,096
- Completion of nine or more CTE units \$730
- Attainment of regional living wage \$730

For fiscal year 2023-24, the Equity Allocation rates for Pell Students are estimated to be:

- Associate degree for transfer (ADT) \$1,105
- Associate degree granted \$829
- Baccalaureate degree granted \$829
- Credit certificate granted \$553
- Transfer-level Math or English course \$553
- Transfer to four-year university \$415
- Completion of nine or more CTE units \$276
- Attainment of regional living wage \$276

For fiscal year 2023-24, the Equity Allocation rates for CA Promise Grant Students are estimated to be:

- Associate degree for transfer (ADT) \$737
- Associate degree granted \$553
- Baccalaureate degree granted \$553
- Credit certificate granted \$368
- Transfer-level Math or English course \$368
- Transfer to four-year university \$276
- Completion of nine or more CTE units \$184
- Attainment of regional living wage \$184

4. COLA

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

5. College Growth

- Growth will not be budgeted until earned
- Earned College Growth is defined as the amount of SCFF apportionment calculated (adjusted for the minimum base allocation) in excess of the College hold harmless amount
- College Growth not resulting in additional revenue from the State will be paid out of the contingency reserve

II. PARAMETERS TO ALLOCATE STATE APPORTIONMENT REVENUE

1. Educational Services Center (ESC) & Information Technology (IT)

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 and Information Technology. 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 hold harmless period of the SCFF, the allocation will be determined by the formula: Prior Year Allocation + Current Year COLA + Board Approved Adjustments +/- cost transfers from/to other locations. At the end of the hold harmless period, (currently 2024-25) a percentage will be established equal to the 2024-25 allocation amount (minus ending balance) divided by the 2024- 25 General Fund Unrestricted Revenue Final Budget (less dedicated revenue). This percentage will be adjusted in subsequent years by any Board Approved Adjustments +/- cost transfers from/to other locations. 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 base allocation plus hold harmless amount. The percentage and methodology will be reviewed a few years after the SCFF funding floor 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 District's 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/IT, Districtwide and Reserves).

c. Assessment Calculation

The proportionate share of the total allocated base plus hold harmless amount will be used to determine the college assessment.

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. As the District is being 'held harmless' by the State, and will be held to a 'funding floor' in the future; Colleges will be 'held harmless' to the total of the prior year allocated State Apportionment Revenue.
5. The College 'hold harmless' amount will increase by State COLA if the District 'hold harmless' revenue also increases by the same.
6. The College 'funding floor' amount, currently scheduled to be implemented in 2025-26, will not increase by COLA.
7. Colleges shall keep their ending balances through fiscal year 2024-25. Beginning in 2025-26, colleges shall keep their year-end balance up to five (5%) of their prior year's Unrestricted General Fund budget, excluding prior year balances. Colleges are allowed to carry over their accumulated balances from fiscal year 2025-26 and subsequent fiscal years up to ten (10%) of their prior year Unrestricted General Fund budget.
8. Colleges with balances in the General Reserve will be allowed to use up to \$5 million or twenty five percent (25%) of that balance annually, whichever is less. Additional access is allowed with the Chancellor's approval.
9. The Educational Services Center (ESC) and Information Technology (IT) shall retain its prior year ending balance including open orders. Open orders for Educational Services Center/IT 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 at the end of the fiscal year.
10. The college president is the authority for college matters within the parameters of law and Board operating policy. The college president shall be responsible for the successful operation and performance of the college.
11. During Budget Preparation, the Presidents will make a recommendation on Districtwide (Centralized) Accounts allocation to the District Budget Committee.

12. 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.
13. Each operating location shall prepare a quarterly report to include annual projected expenditures and identify steps necessary to maintain a balanced budget.
14. The budget allocation will be recalculated using this mechanism at Final Budget, First Principal Apportionment (February) and at year-end.

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

	2022-2023	2023-2024	DIFFERENCE
	FINAL BUDGET (COLA@6.56%, Gr@0.00%)	FINAL BUDGET (COLA@8.22%, Gr@0.00%)	
Base (excluding EPA Funds)	477,019,782	692,440,065	215,420,283
EPA Funds	198,102,933	49,418,747	(148,684,186)
COLA	44,288,051	60,980,794	16,692,743
Growth	0	0	0
Lottery	12,927,300	17,892,200	4,964,900
Non-Resident	7,120,000	8,279,000	1,159,000
Apprenticeship	365,396	33,455	(331,941)
Part-time Faculty Compensation	2,265,548	2,305,482	39,934
On-Going State Mandate Block Grant	2,398,000	3,494,286	1,096,286
Full-Time Faculty Hiring	13,368,234	13,368,234	0
Part-time Office Hours	4,845,499	5,252,817	407,318
Part-Time Faculty Health Benefits	0	2,170,443	2,170,443
BOG Fee Waiver Administration	0	1,100,000	1,100,000
Local			
Interest and RDA Passthrough	10,000,000	14,000,000	4,000,000
Dedicated Revenue	7,103,840	8,210,934	1,107,094
TOTAL INCOME	779,804,583	878,946,457	99,141,874
Fund Balances			
Open Orders	18,500,747	22,994,629	4,493,882
Contingency Reserve	27,293,160	30,763,126	3,469,966
General Reserve	50,687,298	57,131,520	6,444,222
Other Fund Balance	86,404,243	76,157,677	(10,246,566)
Total Fund Balance	182,885,448	187,046,952	4,161,504
TOTAL PROJ FUNDS AVAILABLE	962,690,031	1,065,993,409	103,303,378

2023-2024 FINAL BUDGET UNRESTRICTED GENERAL FUND

	2022-2023	2022-2023	2023-2024
	FINAL BUDGET W/ DISTRIBUTED BALANCES	FINAL BUDGET W/O DISTRIBUTED BALANCES	FINAL BUDGET
City	70,203,973	68,894,646	76,844,245
East	149,292,287	132,737,664	157,801,428
Harbor	44,064,194	39,345,407	44,572,252
Mission	44,397,599	41,111,541	45,273,240
Pierce	95,708,304	83,432,451	97,325,219
Southwest	36,344,088	33,819,419	39,660,069
Trade-Tech	88,651,562	71,120,518	91,966,093
Valley	83,263,406	71,268,198	83,803,911
West	48,325,433	46,371,025	53,956,380
College Total	660,250,846	588,100,870	691,202,837
Educational Services Center	36,924,779	34,536,380	38,793,579
Information Technology	19,699,419	18,605,657	21,497,982
Districtwide Services	138,745,488	122,502,004	149,959,037
Contingency Reserve	27,293,160	27,293,160	30,763,126
General Reserve	50,687,298	50,687,298	57,131,520
STRS/PERS Reserve	3,830,001	3,830,001	0
Other District-wide	1,947,141	0	1,841,622
Van de Kamp Innovation	2,943,314	1,018,604	3,612,969
Supplemental Retirement (SRP)	4,772,488	4,772,488	4,700,045
Funds for Deferred Maint	15,596,092	15,596,092	17,578,929
Part Time Faculty Health Benefits	0	0	2,170,443
Emergency Conditions Revenue	0	0	46,741,320
Undistributed Balance	5	95,747,476	0
TOTAL	962,690,031	962,690,031	1,065,993,409

2023-2024 FINAL 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	31,804,678	5,817,609	15,099,827	8,960,229	6,956,319	6,817,038	91,583,069	1,722,084	1,059,703	0	391,926	2,037,529	2,500,000	339,356	99,633,667
East	19,714,760	65,175,106	11,921,620	23,691,345	17,207,021	13,665,949	28,542,574	179,918,375	1,603,410	1,840,770	0	883,591	4,547,965	1,627,000	445,282	190,866,393
Harbor	9,323,098	17,730,243	3,243,159	6,105,403	4,861,645	3,955,224	6,853,533	52,072,305	901,752	549,941	0	197,277	1,003,304	278,000	1,404,618	56,407,197
Mission	9,706,165	20,713,216	3,788,794	7,988,303	5,277,126	4,141,381	2,908,155	54,523,140	1,840,756	762,767	0	237,639	1,202,404	311,000	390,776	59,268,482
Pierce	12,934,351	36,176,707	6,617,326	15,954,858	12,576,638	8,333,266	17,118,048	109,711,194	1,310,188	1,087,988	0	497,961	2,552,291	1,558,000	1,169,792	117,887,414
Southwest	10,988,428	13,660,115	2,498,664	4,350,701	3,054,809	3,388,152	6,665,680	44,606,549	920,378	384,233	0	160,315	812,475	150,000	615,371	47,649,321
Trade-Tech	15,355,834	29,099,098	5,322,713	11,316,858	8,093,783	7,008,754	16,076,364	92,273,404	1,369,524	967,220	33,455	399,662	2,039,191	481,000	924,987	98,488,443
Valley	15,203,561	34,725,336	6,351,846	15,730,513	9,787,711	7,167,131	5,392,408	94,358,506	2,074,642	1,217,064	0	424,452	2,151,896	650,000	452,249	101,328,809
West	10,412,592	21,086,181	3,857,016	7,357,617	6,027,952	4,709,649	8,553,637	62,004,644	1,625,495	788,613	0	301,463	1,545,145	724,000	1,232,107	68,221,467
COLLEGE TOTAL	119,766,158	270,170,680	49,418,747	107,595,425	75,846,914	59,325,825	98,927,437	781,051,186	13,368,229	8,658,299	33,455	3,494,286	17,892,200	8,279,000	6,974,538	839,751,193
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																
PT Fac Health Ben										2,170,443						2,170,443
Emerg. Conditions Rev						1,845,229	22,448,046	24,293,275								24,293,275
Undistrib (Projtd Bal)						(190,260)	(2,314,595)	(2,504,855)	5	14,000,000						11,495,150
TOTAL	119,766,158	270,170,680	49,418,747	107,595,425	75,846,914	60,980,794	119,060,888	802,839,606	13,368,234	24,828,742	33,455	3,494,286	17,892,200	8,279,000	8,210,934	878,946,457

ASSESSMENT AND ADJUSTMENT DETAIL

	TOTAL REVENUES	Assessment	SRP	Faculty Overbase	Centrl at Colleges	PERS/STRS Contingency	BUD ALLOC w/o Balances	Balances	Balances Held Back	Budget For Open Orders	BUDGET ALLOC before Debt pymt	Assessment Adjustment	BUDGET ALLOCATION
City	99,633,667	(22,341,334)	(712,174)	22,995	0	427,994	77,031,148	692,481	0	420,396	78,144,025	(1,299,780)	76,844,245
East	190,866,393	(46,239,554)	(539,448)	75,100	0	706,738	144,869,229	9,511,708	0	1,762,037	156,142,974	1,658,454	157,801,428
Harbor	56,407,197	(13,703,593)	(471,955)	11,550	0	228,151	42,471,350	1,800,083	0	292,992	44,564,425	7,827	44,572,252
Mission	59,268,482	(13,691,160)	(287,613)	27,878	108,379	267,542	45,693,508	574,700	0	184,025	46,452,233	(1,178,993)	45,273,240
Pierce	117,887,414	(26,870,981)	(400,796)	0	0	487,740	91,103,377	4,461,719	0	636,300	96,201,396	1,123,823	97,325,219
Southwest	47,649,321	(12,472,614)	(406,324)	11,550	0	189,910	34,971,843	4,188,185	0	364,030	39,524,058	136,011	39,660,069
Trade-Tech	98,488,443	(24,291,674)	(504,038)	891,843	0	397,825	74,982,399	12,244,883	0	3,541,654	90,768,936	1,197,157	91,966,093
Valley	101,328,809	(22,749,475)	(407,721)	40,425	192,806	436,671	78,841,515	6,340,078	0	412,584	85,594,177	(1,790,266)	83,803,911
West	68,221,467	(16,196,941)	(399,617)	46,047	0	278,416	51,949,372	1,475,885	0	385,356	53,810,613	145,767	53,956,380
COLLEGE TOTAL	839,751,193	(198,557,326)	(4,129,686)	1,127,388	301,185	3,420,987	641,913,741	41,289,722	0	7,999,374	691,202,837	0	691,202,837
Educational Services Ctr	0	37,758,876	(361,228)			249,449	37,647,097	244,495		901,987	38,793,579		38,793,579
Information Technology	0	20,041,838	(88,797)			80,060	20,033,101	959,569		505,312	21,497,982		21,497,982
Districtwide Svcs	0	131,933,702			(301,185)		131,632,517	4,836,257		13,490,263	149,959,037		149,959,037
Contingency Reserve	0	(3,705,090)	(120,334)	(1,127,388)		79,505	(4,873,307)	35,636,433			30,763,126		30,763,126
General Reserve	0	6,444,222					6,444,222	50,687,298			57,131,520		57,131,520
STRS/PERS Reserve	0					0	0				0		0
Other District-wide	0	0					0	1,812,760		28,862	1,841,622		1,841,622
Van de Kamp Innovation	1,236,396						1,236,396	2,307,742		68,831	3,612,969		3,612,969
SRP- Early Retirement	0		4,700,045				4,700,045				4,700,045		4,700,045
Funds for Def Maint	0	17,578,929					17,578,929	0			17,578,929		17,578,929
PT Fac Health Ben	2,170,443						2,170,443				2,170,443		2,170,443
Emergency Cond Rev	24,293,275	(1)					24,293,274	22,448,046			46,741,320		46,741,320
Undistrib (Projtd Bal)	11,495,150	(11,495,150)				0	0	0	0		0		0
TOTAL	878,946,457	0	0	0	25 of 44 0	3,830,001	882,776,458	160,222,322	0	22,994,629	1,065,993,409	0	1,065,993,409

2023-2024 FINAL 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	45,903,633	5,817,609	15,099,827	8,960,229	6,817,038	6,956,319	89,554,655	1,722,084	0	2,500,000	339,356	2,037,529	1,059,703	391,926	97,605,253
EAST	94,067,108	11,921,620	23,691,345	17,207,021	28,542,574	13,665,949	189,095,617	1,603,410	0	1,627,000	445,282	4,547,965	1,840,770	883,591	200,043,635
HARBOR	25,590,026	3,243,159	6,105,403	4,861,645	6,853,533	3,955,224	50,608,990	901,752	0	278,000	1,404,618	1,003,304	549,941	197,277	54,943,882
MISSION	29,895,346	3,788,794	7,988,303	5,277,126	2,908,155	4,141,381	53,999,105	1,840,756	0	311,000	390,776	1,202,404	762,767	237,639	58,744,447
PIERCE	52,213,774	6,617,326	15,954,858	12,576,638	17,118,048	8,333,266	112,813,910	1,310,188	0	1,558,000	1,169,792	2,552,291	1,087,988	497,961	120,990,130
SOUTHWEST	19,715,619	2,498,664	4,350,701	3,054,809	6,665,680	3,388,152	39,673,625	920,378	0	150,000	615,371	812,475	384,233	160,315	42,716,397
TRADE-TECH	41,998,674	5,322,713	11,316,858	8,093,783	16,076,364	7,008,754	89,817,146	1,369,524	33,455	481,000	924,987	2,039,191	967,220	399,662	96,032,185
VALLEY	50,119,012	6,351,846	15,730,513	9,787,711	5,392,408	7,167,131	94,548,621	2,074,642	0	650,000	452,249	2,151,896	1,217,064	424,452	101,518,924
WEST	30,433,646	3,857,016	7,357,617	6,027,952	8,553,637	4,709,649	60,939,517	1,625,495	0	724,000	1,232,107	1,545,145	788,613	301,463	67,156,340
PT FAC HLTH BEN	0	0	0	0	0	0	0	0	0	0	0	0	2,170,443	0	2,170,443
EMERGENCY COND REV	0	0	0	0	22,448,046	1,845,229	24,293,275	0	0	0	0	0	0	0	24,293,275
UNDISTRIB/OTHER DW	0	0	0	0	(2,314,595)	(190,260)	(2,504,855)	5	0	0	0	0	14,000,000	0	11,495,150
ESC/INFO TECH/VDK	0	0	0	0	0	0	0	0	0	0	1,236,396	0	0	0	1,236,396
TOTAL	389,936,838	49,418,747	107,595,425	75,846,914	119,060,888	60,980,794	802,839,606	13,368,234	33,455	8,279,000	8,210,934	17,892,200	24,828,742	3,494,286	878,946,457

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

COLLEGE	TOTAL CALCULATED BASE	% OF TOTAL	TOTAL EPA FUNDS
City	51,721,242	11.8%	\$5,817,609
East	105,988,728	24.1%	\$11,921,620
Harbor	28,833,185	6.6%	\$3,243,159
Mission	33,684,140	7.7%	\$3,788,794
Pierce	58,831,100	13.4%	\$6,617,326
Southwest	22,214,283	5.1%	\$2,498,664
Trade-Tech	47,321,387	10.8%	\$5,322,713
Valley	56,470,858	12.9%	\$6,351,846
West	34,290,662	7.8%	\$3,857,016
TOTAL	439,355,585	100.0%	\$49,418,747

*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/Deans</i>	588,744	588,744	588,744	588,744	588,744	588,744	588,744	588,744	588,744	5,298,694
Current Number of Deans funded from 10100 ⁽⁴⁾	5.2	13.0	4.8	0.5	8.5	4.0	7.6	6.3	4.8	54.7
FTE Faculty (Credit Instruction) ⁽⁵⁾	274	504	139	181	353	101	269	324	183	2,328
FTES (Students) ⁽⁶⁾	8,409	18,806	4,549	5,468	10,665	3,095	8,276	9,692	5,254	74,214
Number of Faculty per Dean	53	39	29	362	41	25	35	51	38	43
Number of FTES per Dean	1,617	1,447	948	10,936	1,255	774	1,089	1,538	1,095	1,357
Proposed Number of Deans (per Total # of FTES)	6	14	3	4	8	2	6	7	4	55
Proposed Number of Deans (per Total # of FTEF)	6	12	3	4	8	2	6	8	4	55
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>	549,959	824,938	274,979	274,979	549,959	274,979	549,959	549,959	274,979	4,124,691
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 2023.

[5] FTE Faculty (Credit Instruction) is based on the Report WSCH Trends And Staffing Patterns By College in the Fall 2022 (P) Data book as reported by the Office of Attendance Accounting.

[6] FTES (Students) is based on the 2022-23 Annual FTES report, including Credit, Non-Credit and Enhanced Non-Credit FTES, as reported by the Office of Attendance Accounting.

[7] Proposed Number of Deans is 4 for small colleges (FTES < 10,000 - H,M,S,W); 8 for medium (FTES < 20,000 - C,P,T,V); and 12 for large (FTES > 20,000 - E).

[8] Source: Data for M&O Costs and Gross Square Footage for FY 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	51,721,242	15,099,827	8,960,229	75,781,298
East	105,988,728	23,691,345	17,207,021	146,887,094
Harbor	28,833,185	6,105,403	4,861,645	39,800,233
Mission	33,684,140	7,988,303	5,277,126	46,949,569
Pierce	58,831,100	15,954,858	12,576,638	87,362,596
Southwest	22,214,283	4,350,701	3,054,809	29,619,793
Trade-Tech	47,321,387	11,316,858	8,093,783	66,732,028
Valley	56,470,858	15,730,513	9,787,711	81,989,082
West	34,290,662	7,357,617	6,027,952	47,676,231
Adjustment for hold harmless				
Total	439,355,585	107,595,425	75,846,914	622,797,924

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	33,783,585	3,957,382	-	6,831,631	206,483	51,721,242	11.8%
East*	9,917,373	80,056,095	4,980,555	2,715	10,418,903	613,087	105,988,728	24.1%
Harbor	5,950,421	19,316,542	2,651,595	-	830,288	84,339	28,833,185	6.6%
Mission	5,950,421	22,037,315	2,407,696	292,573	2,718,669	277,466	33,684,140	7.7%
Pierce	6,942,161	45,198,567	3,680,696	-	434,442	2,575,234	58,831,100	13.4%
Southwest	5,950,421	11,686,360	2,067,483	-	2,462,259	47,760	22,214,283	5.1%
Trade-Tech	6,942,161	36,228,381	1,824,318	-	2,065,172	261,355	47,321,387	10.8%
Valley	6,942,161	38,715,533	3,783,107	-	6,898,552	131,505	56,470,858	12.9%
West	5,950,421	23,894,263	2,696,116	-	1,651,973	97,889	34,290,662	7.8%
Total	61,487,701	310,916,641	28,048,948	295,288	34,311,889	4,295,118	439,355,585	

* includes Southgate Center

Paid FTES Workload Measures

	3-Year Average Credit	Special Admit Credit	Incarcerated	CDCP	Noncredit
City	6,979	583	-	1,006	51
East	16,539	734	0	1,535	150
Harbor	3,991	391	-	122	21
Mission	4,553	355	43.10	401	68
Pierce	9,338	542	-	64	631
Southwest	2,414	305	-	363	12
Trade-Tech	7,484	269	-	304	64
Valley	7,998	557	-	1,016	32
West	4,936	397	-	243	24
Total	64,232	4,132	43.50	5,055	1,052

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	49,418,747
Base Distributed to Colleges	169,184,905

Calculation of Base Funds Remaining	
Total Base Allocation	439,355,585
Less: Base Revenue to Colleges ^[1]	(169,184,905)
FTES Base Funds Remaining	270,170,680

Distribution of Base Remaining

	% of Base	Funds
City	11.8%	31,804,678
East	24.1%	65,175,106
Harbor	6.6%	17,730,243
Mission	7.7%	20,713,216
Pierce	13.4%	36,176,707
Southwest	5.1%	13,660,115
Trade-Tech	10.8%	29,099,098
Valley	12.9%	34,725,336
West	7.8%	21,086,181
Total		270,170,680

[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	6,769	583	-	7,352	1,006	51	8,409
East	16,386	734	0.40	17,120	1,535	150	18,806
Harbor	4,015	391	-	4,406	122	21	4,549
Mission	4,601	355	43.10	4,999	401	68	5,468
Pierce	9,428	542	-	9,971	64	631	10,665
Southwest	2,416	305	-	2,721	363	12	3,095
Trade-Tech	7,639	269	-	7,908	304	64	8,276
Valley	8,086	557	-	8,644	1,016	32	9,692
West	4,590	397	-	4,987	243	24	5,254
Total	63,931	4,132	44	68,107	5,055	1,052	74,214

* 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	7,352	7,352	538	583	583	7,401	6,769	6,769	6,979
East	17,553	17,120	17,120	709	734	734	16,844	16,386	16,386	16,539
Harbor	4,325	4,406	4,406	383	391	391	3,942	4,015	4,015	3,991
Mission	4,972	4,999	4,999	517	398	398	4,455	4,601	4,601	4,553
Pierce	9,652	9,971	9,971	496	542	542	9,156	9,428	9,428	9,338
Southwest	2,686	2,721	2,721	276	305	305	2,410	2,416	2,416	2,414
Trade-Tech	7,364	7,908	7,908	189	269	269	7,175	7,639	7,639	7,484
Valley	8,428	8,644	8,644	606	557	557	7,822	8,086	8,086	7,998
West	5,952	4,987	4,987	322	397	397	5,630	4,590	4,590	4,936
Total	68,870	68,107	68,107	4,035	4,176	4,176	64,835	63,931	63,931	64,232

^[1] Projected using 2022-23 annual 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

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		-	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		-	

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
rates	\$ 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			

Revenue Difference between State and LACCD	-
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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
<i>rates</i>	\$ 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		-	

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	31,804,678	5,817,609	53,749,656	15,099,827	8,960,229	77,809,712	6,817,038	6,956,319	91,583,069
East ^[1]	166,252,426	19,714,760	65,175,106	11,921,620	96,811,486	23,691,345	17,207,021	137,709,852	28,542,574	13,665,949	179,918,375
Harbor	48,117,081	9,323,098	17,730,243	3,243,159	30,296,500	6,105,403	4,861,645	41,263,548	6,853,533	3,955,224	52,072,305
Mission	50,381,759	9,706,165	20,713,216	3,788,794	34,208,175	7,988,303	5,277,126	47,473,604	2,908,155	4,141,381	54,523,140
Pierce	101,377,928	12,934,351	36,176,707	6,617,326	55,728,384	15,954,858	12,576,638	84,259,880	17,118,048	8,333,266	109,711,194
Southwest	41,218,397	10,988,428	13,660,115	2,498,664	27,147,207	4,350,701	3,054,809	34,552,717	6,665,680	3,388,152	44,606,549
Trade-Tech	85,264,650	15,355,834	29,099,098	5,322,713	49,777,645	11,316,858	8,093,783	69,188,286	16,076,364	7,008,754	92,273,404
Valley	87,191,375	15,203,561	34,725,336	6,351,846	56,280,743	15,730,513	9,787,711	81,798,967	5,392,408	7,167,131	94,358,506
West ^[1]	57,294,995	10,412,592	21,086,181	3,857,016	35,355,789	7,357,617	6,027,952	48,741,358	8,553,637	4,709,649	62,004,644
adjustment ^{[1] [2]}	(2,314,595)				-			-	(2,314,595)	(190,260)	(2,504,855)
Emergency Cond Rev	22,448,046				-			-	22,448,046	1,845,229	24,293,275
Total	741,858,812	119,766,158	270,170,680	49,418,747	439,355,585	107,595,425	75,846,914	622,797,924	119,060,888	60,980,794	802,839,606

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

^[2] Includes revenues earned through Emergency Conditionals Allowance (ECA) adjustment

Assessment Calculation

Total Assessment	198,557,326
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FY24 Assessment Methodology	Total Allocated Base	Hold Harmless	Total Assessment Base	Base %	Assessment
City	53,749,656	6,817,038	60,566,694	11.3%	22,341,334
East	96,811,486	28,542,574	125,354,060	23.3%	46,239,554
Harbor	30,296,500	6,853,533	37,150,033	6.9%	13,703,593
Mission	34,208,175	2,908,155	37,116,330	6.9%	13,691,160
Pierce	55,728,384	17,118,048	72,846,432	13.5%	26,870,981
Southwest	27,147,207	6,665,680	33,812,887	6.3%	12,472,614
Trade-Tech	49,777,645	16,076,364	65,854,009	12.2%	24,291,674
Valley	56,280,743	5,392,408	61,673,151	11.5%	22,749,475
West	35,355,789	8,553,637	43,909,426	8.2%	16,196,941
Total	439,355,585	98,927,437	538,283,022		198,557,326

Prior Assessment Methodology	Total Allocated Base	Hold Harmless	Total Assessment Base	Base %	Assessment
City	53,749,656	-	53,749,656	12.2%	24,291,004
East	96,811,486	-	96,811,486	22.0%	43,751,873
Harbor	30,296,500	-	30,296,500	6.9%	13,691,853
Mission	34,208,175	-	34,208,175	7.8%	15,459,650
Pierce	55,728,384	-	55,728,384	12.7%	25,185,247
Southwest	27,147,207	-	27,147,207	6.2%	12,268,597
Trade-Tech	49,777,645	-	49,777,645	11.3%	22,495,938
Valley	56,280,743	-	56,280,743	12.8%	25,434,874
West	35,355,789	-	35,355,789	8.0%	15,978,290
Total	439,355,585	-	439,355,585		198,557,326

Total Change	FY24 Adjustment ^[3]
1,949,670	(1,299,780)
(2,487,681)	1,658,454
(11,740)	7,827
1,768,490	(1,178,993)
(1,685,734)	1,123,823
(204,017)	136,011
(1,795,736)	1,197,157
2,685,399	(1,790,266)
(218,651)	145,767
-	-

^[3] Change due to the FY24 Budget Allocation Model Assessment Base to be implemented over 3 years.

Dedicated Revenue Projections/Distribution

	City	East	Harbor	Mission	Pierce	Sowest	Trade	Valley	West	ESC	Total
Salvage Sales	200	8,000	5,000	45,000	0	0	2,750	1,000	4,500		66,450
Admin Allowance	50,976	78,132	28,618	32,826	82,792	13,921	34,727	55,699	34,307		411,998
Class Audit Fees	4,000	12,000	500	1,500	6,000	0	2,200	3,500	3,500		33,200
SEVIS Fees	12,000	15,000	500	750	7,000	250	2,750	1,000	2,300		41,550
Library Fines	10	0	0	0	0	0	0	0	0		10
Forgn St Appl Fee	7,000	4,500	1,000	450	6,000	0	550	50	2,500		22,050
Transcripts	25,000	20,000	20,000	28,000	60,000	1,200	22,000	50,000	35,000		261,200
Emerg Transcr Fees	0	0	0	0	0	0	2,200	0	0		2,200
Facility Rental	200,000	0	200,000	90,000	1,000,000	600,000	575,000	100,000	950,000		3,715,000
Civic Center Rental	0	300,000	0	0	0	0	0	150,000	0		450,000
Baccalaureate fees	0	0	0	0	0	0	0	0	200,000		200,000
Gym Membership Fees	0	0	0	90,000	0	0	0	0	0		90,000
Program Development	1,000	0	0	0	0	0	0	1,000	0		2,000
Traffic Citations	500	0	0	200	1,000	0	5,500	0	0		7,200
Donations	0	0	0	0	0	0	0	10,000	0		10,000
Dup Reg Receipt	0	0	0	900	1,000	0	0	0	0		1,900
Dup Diploma/Certif	150	0	0	0	0	0	110	0	0		260
Verification Fees	1,500	650	3,000	800	0	0	550	0	0		6,500
Copy Machine	0	0	0	2,200	0	0	1,100	0	0		3,300
Returned Checks	20	0	0	150	0	0	0	0	0		170
Other: Income	0	0	0	80,000	0	0	0	60,000	0		140,000
Other: Local	0	7,000	0	0	0	0	550	20,000	0		27,550
Subtot Non-Specfc	302,356	445,282	258,618	372,776	1,163,792	615,371	649,987	452,249	1,232,107	0	5,492,538
Farm Sales					5,000						5,000
Swap Meet			800,000								800,000
Golf Driving Range			110,000								110,000
Contract Educ	35,000	0	236,000	18,000	0	0	275,000	0	0		564,000
Journalism	2,000	0	0	0	1,000	0	0	0	0		3,000
Van de Kamp										1,236,396	1,236,396
Subtot Specific	37,000	0	1,146,000	18,000	6,000	0	275,000	0	0	1,236,396	2,718,396
Location Total	339,356	445,282	1,404,618	390,776	1,169,792	615,371	924,987	452,249	1,232,107	1,236,396	8,210,934

Dedicated revenues are those arising from locally managed activities, which can be associated with individual locations. Colleges are now responsible for their own projections of dedicated revenues. Administrative Allowance (2% of enrollment revenue) provided by Budget & Mgmt Analysis.

Districtwide Services Appropriations

ITEM	LACC	ELAC	LAHC	LAMC	PC	LASC	LATTC	LAVC	WLAC	D-wide	Total
A. OPERATING BUDGETS											
ACADEMIC SENATE	0	0	0	0	0	0	0	0	0	1,230,425	1,230,425
ACCREDITATION	0	0	0	0	0	0	0	0	0	25,000	25,000
AUDIT EXPENSE	0	0	0	0	0	0	0	0	0	700,000	700,000
BENEFITS-RETIREE	0	0	0	0	0	0	0	0	0	30,680,000	30,680,000
CENTRAL FINANCIAL AID UNIT (CFAU)	0	0	0	0	0	0	0	0	0	1,908,034	1,908,034
DOLORES HUERTA CENTER	0	0	0	0	0	0	0	0	0	428,582	428,582
DW MANDATORY MEMBERSHIPS	0	0	0	0	0	0	0	0	0	600,000	600,000
DW MARKETING (PUBLIC RELATIONS)	0	0	0	0	0	0	0	0	0	2,000,000	2,000,000
EMPLOYEE ASSISTANCE PROGRAM	0	0	0	0	0	0	0	0	0	220,000	220,000
ENVIRONMENTAL HEALTH AND SAFETY	0	0	0	0	0	0	0	0	0	645,000	645,000
GOLD CREEK*	0	0	0	0	0	0	0	192,806	0	0	192,806
HR-TRAINING & DEVELOPMENT	0	0	0	0	0	0	0	0	0	285,000	285,000
METRO RECORDS*	0	0	0	108,379	0	0	0	0	0	0	108,379
SPECIAL PROJECTS	0	0	0	0	0	0	0	0	0	1,028,296	1,028,296
TOTAL OPERATING BUDGETS											40,051,522
B. OPERATING BUDGET W/ VARIABLE EXPENSES											
COLLECTIVE BARGAINING	0	0	0	0	0	0	0	0	0	837,000	837,000
INSURANCE	0	0	0	0	0	0	0	0	0	11,223,872	11,223,872
LEGAL EXPENSE	0	0	0	0	0	0	0	0	0	5,085,000	5,085,000
RESERVE FOR INSUR/LEGAL/WC	0	0	0	0	0	0	0	0	0	3,017,911	3,017,911
STAFF TRAINING-LEGAL	0	0	0	0	0	0	0	0	0	165,000	165,000
WORKER'S COMPENSATION	0	0	0	0	0	0	0	0	0	5,036,809	5,036,809
TOTAL OP BUDGETS W/ VARIABLE EXPENSES											25,365,592
C. OTHER DISTRICTWIDE ACCOUNTS											
AB705	0	0	0	0	0	0	0	0	0	0	0
BOARD ELECTION	0	0	0	0	0	0	0	0	0	4,500,000	4,500,000
DISTRICT SAFETY/OPERATIONS	0	0	0	0	0	0	0	0	0	1,376,870	1,376,870
DISTRICT SAFETY/SHERIFF	0	0	0	0	0	0	0	0	0	26,038,988	26,038,988
DISTRICTWIDE BENEFITS	0	0	0	0	0	0	0	0	0	150,000	150,000
DISTRICTWIDE UNALLOCATED	0	0	0	0	0	0	0	0	0	0	0
FINANCIAL SERVICES	0	0	0	0	0	0	0	0	0	90,000	90,000
HEALTH BENEFITS ADMINISTRATION	0	0	0	0	0	0	0	0	0	475,000	475,000
LA COLLEGE PROMISE	0	0	0	0	0	0	0	0	0	50,000	50,000
PROJECT MATCH	0	0	0	0	0	0	0	0	0	117,000	117,000
PUBLIC POLICY (STATE & FEDERAL ADVOCATES)	0	0	0	0	0	0	0	0	0	545,700	545,700
STAFF DEVELOPMENT	0	0	0	0	0	0	0	0	0	35,000	35,000
SW WEC SETTLEMENT	0	0	0	0	0	0	0	0	0	323,877	323,877
TUITION REIMBURSEMENT	0	0	0	0	0	0	0	0	0	593,000	593,000
VACATION BALANCE	0	0	0	0	0	0	0	0	0	1,000,000	1,000,000
WELLNESS PROGRAM	0	0	0	0	0	0	0	0	0	75,000	75,000
TOTAL OTHER DISTRICTWIDE ACCOUNTS											35,370,435
D. DISTRICTWIDE INFORMATION TECHNOLOGY											
IT- ACADEMIC & STUDENT APPLICATIONS	0	0	0	0	0	0	0	0	0	4,228,675	4,228,675
IT-CYBER SECURITY	0	0	0	0	0	0	0	0	0	250,000	250,000
IT-DWIDE COLLEGE TECHNOLOGY SVCS	0	0	0	0	0	0	0	0	0	3,816,079	3,816,079
IT- ERP/SAP	0	0	0	0	0	0	0	0	0	2,051,893	2,051,893
IT- INFORMATION SECURITY	0	0	0	0	0	0	0	0	0	740,500	740,500
IT- NETWORK	0	0	0	0	0	0	0	0	0	3,191,522	3,191,522
IT-REGION 1 COLLEGE TECHNOLOGY SVCS	0	0	0	0	0	0	0	0	0	4,670,834	4,670,834
IT-REGION 2 COLLEGE TECHNOLOGY SVCS	0	0	0	0	0	0	0	0	0	3,702,195	3,702,195
IT-REGION 3 COLLEGE TECHNOLOGY SVCS	0	0	0	0	0	0	0	0	0	3,654,452	3,654,452
IT-SERVICE CENTER	0	0	0	0	0	0	0	0	0	776,000	776,000
IT-SYSTEMS ENGINEERING	0	0	0	0	0	0	0	0	0	1,697,694	1,697,694
IT-STUDENT SYSTEMS AND WEB SERVICES	0	0	0	0	0	0	0	0	0	2,366,309	2,366,309
TOTAL DW INFORMATION TECHNOLOGY											31,146,153
TOTAL DISTRICTWIDE SVCS	0	0	0	108,379	0	0	0	192,806	0	131,632,517	131,933,702

Other Districtwide

ITEM	LACC	ELAC	LAHC	LAMC	PC	LASC	LATTC	LAVC	WLAC	ITV	ESC	D-wide	Total
Campus Safety Blue Ribbon	0	0	0	0	0	0	0	0	0	0	0	1,769,850	1,769,850
DAS Sustainability	0	0	0	0	0	0	0	0	0	0	0	3,823	3,823
Deans Academy	0	0	0	0	0	0	0	0	0	0	0	16,330	16,330
Presidents Academy	0	0	0	0	38 of 44	0	0	0	0	0	0	22,757	22,757
TOTAL OTHER DISTRICT-WIDE	0	0	0	0	0	0	0	0	0	0	0	1,812,760	1,812,760

**Los Angeles Community College District
College Assessments**

Assessment type	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24 Tentative	2023-24 Final	PY vs Tent	PY vs Final
	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	37,727,474	37,758,876	3,133,161	3,164,563
IT	11,813,407	12,198,524	16,540,821	17,379,441	18,519,532	20,025,170	20,041,838	1,505,638	1,522,306
Districtwide	79,149,432	90,276,301	104,885,228	107,091,419	122,770,342	131,673,736	131,933,702	8,903,394	9,163,360
Other Revenue	(2,634,000)	(3,625,783)	(2,914,922)	(9,244,772)	(7,685,407)	(8,497,234)	(11,495,150)	(811,827)	(3,809,743)
Contingency Reserve Replenishment	10,676,419	(470,283)	4,575,469	8,350,431	(61,888)	3,273,323	(3,705,090)	3,335,211	(3,643,202)
General Reserve Replenishment	964,144	1,699,794	(74,283)	1,997,555	3,523,427	4,108,561	6,444,222	585,134	2,920,795
Deferred Maint.	13,397,171	13,920,184	13,897,328	14,511,960	15,596,092	16,860,264	17,578,929	1,264,172	1,982,837
Total Assessment	141,564,353	144,459,782	167,370,687	172,550,667	187,256,411	205,171,294	198,557,327	17,914,883	11,300,916

Increase due to:	PY vs Tent	PY vs Final
Replenish Contingency	3.3	(3.6)
Replenish General Reserve	0.6	2.9
Increase Def Maint Reserve	1.3	2.0
ESC/IT increase	4.6	4.7
Other Revenue/Hold	(0.8)	(3.8)
Retiree benefits	5.1	5.1
Insurance	2.5	2.4
Legal	1.8	1.8
Board Election	1.5	1.5
Marketing	0.8	0.8
District Safety/Operations	1.3	1.3
Public Policy	(0.1)	(0.1)
Accreditation	(0.1)	(0.1)
AB705	(3.8)	(3.8)
Total	17.9	11.3

**Los Angeles Community College District
Districtwide Accounts**

Item#	Description	Actual	Actual	Actual	Actual	Actual	Final Budget	Tentative Budget	Final Budget	1 year change		5 year change		Comments
		2018-19	2019-20	2020-21	2021-22	2022-23	2022-23	2023-24	2023-24	amt	%	amt	%	
1	ACADEMIC SENATE	685,445	797,310	864,785	1,011,533	1,240,207	916,962	1,198,729	1,230,425	313,463	34.2%	544,980	79.5%	increase in allowable release time by 0.2 FTE
2	ACCREDITATION	568	25,552	-	-	43,947	133,000	25,000	25,000	(108,000)	-81.2%	24,432	4300.7%	cost varies depending on accreditation cycle
3	AUDIT EXPENSE	458,000	607,845	602,000	620,000	522,046	700,000	700,000	700,000	-	0.0%	242,000	52.8%	
4	BENEFITS-RETIREE	26,475,574	23,976,929	23,951,547	25,842,862	28,804,156	25,570,015	30,680,000	30,680,000	5,109,985	20.0%	4,204,426	15.9%	Medicare reimbursement
5	CENTRAL FINANCIAL AID UNIT (CFAU)	1,514,498	1,605,435	1,505,389	1,209,930	1,859,148	1,836,632	1,908,034	1,908,034	71,402	3.9%	393,536	26.0%	
6	COMPLIANCE OFFICERS	370,734	-	-	-	-	-	-	-	-	n/a	(370,734)	-100.0%	staff reassigned into ESC budgets
7	DOLORES HUERTA CENTER *	303,821	321,186	343,598	374,048	451,850	398,906	428,582	428,582	29,676	7.4%	124,761	41.1%	salary increase
8	DW MANDATORY MEMBERSHIPS			460,296	512,040	556,356	583,124	600,000	600,000	16,876	2.9%	600,000	n/a	ACCJC, AACC, CCLC
9	DW MARKETING (PUBLIC RELATIONS)	530,602	450,946	1,556,095	855,911	747,421	1,236,000	2,000,000	2,000,000	764,000	61.8%	1,469,398	276.9%	dw marketing and advertising contract
10	EMPLOYEE ASSISTANCE PROGRAM	173,365	140,955	105,741	145,759	226,970	450,000	220,000	220,000	(230,000)	-51.1%	46,635	26.9%	Lifeworks EAP and ARC contract
11	ENVIRONMENTAL HEALTH AND SAFETY	320,176	427,687	280,165	306,956	361,515	765,500	645,000	645,000	(120,500)	-15.7%	324,824	101.5%	TB risk assessment project
12	FRAMEWORK FOR RACIAL EQUITY *			1,700,000	800,000	-	-	-	-	-	n/a	-	n/a	tfr to restricted GF
13	GOLD CREEK	114,256	78,002	87,393	91,921	128,566	162,172	192,806	192,806	30,634	18.9%	78,550	68.7%	
14	HR TRAINING & DEVELOPMENT		70,865	85,006	81,790	56,016	300,000	285,000	285,000	(15,000)	-5.0%	285,000	n/a	
15	METRO RECORDS	90,693	93,324	95,998	100,328	113,172	106,166	108,379	108,379	2,213	2.1%	17,686	19.5%	
16	SOUTHWEST BASEBALL FIELDS	76,397	-	-	-	-	-	-	-	-	n/a	(76,397)	-100.0%	SW now covers cost from rental income
17	SPECIAL PROJECTS	-	-	396,446	532,736	433,480	1,557,229	1,028,296	1,028,296	(528,933)	-34.0%	1,028,296	n/a	FY23, FY24 includes ADA compliance dept
18	COLLECTIVE BARGAINING	437,934	822,527	368,439	511,182	823,872	1,156,000	837,000	837,000	(319,000)	-27.6%	399,066	91.1%	
19	INSURANCE	5,006,245	4,694,174	5,303,134	6,842,216	8,440,880	8,877,000	11,370,610	11,223,872	2,346,872	26.4%	6,217,627	124.2%	cost escalation, variable settlement needs
20	LEGAL EXPENSE	5,375,672	3,798,167	3,931,380	4,863,288	7,279,919	3,318,848	5,085,000	5,085,000	1,766,152	53.2%	(290,672)	-5.4%	variable legal needs
21	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
22	STAFF TRAINING - LEGAL		-	114,000	135,449	9,079	165,000	165,000	165,000	-	0.0%	165,000	n/a	Diversity required training
23	WORKER'S COMPENSATION	4,467,258	4,689,327	4,786,810	4,658,025	4,951,254	5,075,550	5,159,500	5,036,809	(38,741)	-0.8%	569,551	12.7%	cost escalation, variable settlement needs
24	AB-705	-	-	-	1,313,679	2,051,099	3,750,000	-	-	(3,750,000)	-100.0%	-	n/a	FY 24 funded out of COVID Block Grant
25	BOARD ELECTION	-	-	8,956,078	-	7,849,198	3,000,000	4,500,000	4,500,000	1,500,000	50.0%	4,500,000	n/a	expenditures occur every 2 yrs
26	DISTRICT SAFETY/OPERATIONS	-	89,556	77,868	75,368	1,375	80,000	1,376,870	1,376,870	1,296,870	1621.1%	1,376,870	n/a	Emergency alerting app, staff/dept moved to DW
27	DISTRICT SAFETY/SHERIFF	22,511,400	23,423,923	22,730,396	22,023,615	25,113,493	25,754,502	26,038,988	26,038,988	284,486	1.1%	3,527,588	15.7%	
28	DISTRICTWIDE BENEFITS	53,247	39,182	32,643	172,270	162,392	70,000	150,000	150,000	80,000	114.3%	96,753	181.7%	increase due to IT staff reassignment
29	FINANCIAL SERVICES	43,500	15,890	72,260	9,210	132,431	150,100	90,000	90,000	(60,100)	-40.0%	46,500	106.9%	Financial Stmt disclosures, biennial OPEB actuarial
30	HEALTH BENEFITS ADMINISTRATION		346,274	405,914	458,130	570,142	475,000	475,000	475,000	-	0.0%	475,000	n/a	
31	LA COLLEGE PROMISE			50,000	50,000	50,000	50,000	50,000	50,000	-	0.0%	50,000	n/a	
32	PROJECT MATCH	91,079	102,019	100,195	25,410	125,911	117,000	117,000	117,000	-	0.0%	25,921	28.5%	
33	PUBLIC POLICY (ADVOCATES)	475,847	621,029	489,874	602,227	538,560	664,700	545,700	545,700	(119,000)	-17.9%	69,853	14.7%	
34	STAFF DEVELOPMENT	33,290	2,917	1,750	10,702	1,263	30,000	35,000	35,000	5,000	16.7%	1,710	5.1%	\$1,000 per year per site, 1521a, local 721, local 99
35	SW WEC SETTLEMENT			-	-	18,287	306,117	323,877	323,877	17,760	5.8%	323,877	n/a	custodian, gardener, HVAC tech
36	TUITION REIMBURSEMENT	441,134	302,908	243,671	295,491	436,030	533,000	593,000	593,000	60,000	11.3%	151,866	34.4%	
37	VACATION BALANCE	623,475	773,284	914,422	3,141,477	1,276,546	900,000	1,000,000	1,000,000	100,000	11.1%	376,525	60.4%	variable based upon usage
38	WELLNESS PROGRAM	184,016	183,543	12,853	13,781	4,233	153,000	75,000	75,000	(78,000)	-51.0%	(109,016)	-59.2%	
39	IT-ACADEMIC & STUDENT APPLICATIONS	332,623	1,163,866	2,275,849	2,281,609	3,716,453	5,553,668	3,730,976	4,228,675	(1,324,993)	-23.9%	3,896,052	1171.3%	centralized academic software
40	IT-COLLEGE TECHNOLOGY SERVICES			11,439,437	13,341,867	15,749,831	14,764,783	15,843,560	15,843,560	1,078,777	7.3%	15,843,560	n/a	salary increases
41	IT-CYBER SECURITY	350,000	275,916	-	-	-	250,000	250,000	250,000	-	0.0%	(100,000)	-28.6%	
42	IT-ERP/SAP		523,370	1,385,945	2,007,523	1,134,242	2,110,162	2,051,893	2,051,893	(58,269)	-2.8%	2,051,893	n/a	equipment and software maintenance
43	IT-INFORMATION SECURITY			-	232,387	479,351	757,200	740,500	740,500	(16,700)	-2.2%	740,500	n/a	security contracts
44	IT-NETWORK & TELECOMMUNICATIONS		93,801	127,453	351,643	2,646,706	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
45	IT-SERVICE CENTER		446,683	873,228	837,266	692,660	697,000	776,000	776,000	79,000	11.3%	776,000	n/a	
46	IT-SIS MODERNIZATION PROJECT	5,326,179	2,324,624	92,144	-	-	-	-	-	-	n/a	(5,326,179)	-100.0%	
47	IT-SOFTWARE SYSTEM			571,299	1,638,882	472,075	932,694	1,697,694	1,697,694	765,000	82.0%	1,697,694	n/a	
48	IT-SPECIAL PROJ-WEBSITE REDESIGN			130,000	477,472	483,827	-	-	-	-	n/a	-	n/a	
49	IT-SIS AND WEB SERVICES		1,061,272	1,865,194	1,631,804	1,990,343	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	122,746,302	122,770,342	131,673,736	131,933,702	9,163,360	7.5%	55,066,673	71.6%	

* 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 **Audit Expense** – cost of annual and special audits.
- 4 **Benefits-Retiree** – cost of retirees’ medical/dental benefits.
- 5 **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.
- 6 **Compliance Officers** – Regional Compliance Officers -no longer used
- 7 **Dolores Huerta Center** – funding for the Dolores Huerta Labor Institute.
- 8 **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).
- 9 **Districtwide Marketing (Public Relations)** – funds for districtwide recruitment of prospective students and public relations.
- 10 **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.
- 11 **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 (DOSH) asbestos screenings, respirator physicals, blood chemistry panels, and blood-borne pathogens standard for employees exposed to regulate hazardous substances and “select carcinogens.”
- 12 **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.

- 13 **Gold Creek** – funds for the maintenance of the District’s instructional laboratory in the San Gabriel Mountains.
- 14 **HR Training & Development** – funding for contracts for professional development.
- 15 **Metro Records** – funding to cover the costs of record keeping and transcripts for the District’s defunct Metropolitan College.
- 16 **Southwest Baseball Fields** – funds for maintenance of the baseball fields at Los Angeles Southwest College. No longer used.
- 17 **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:

- 18 **Collective Bargaining** – funds for Labor Union representatives’ release time, faculty travel, Local 99 equipment, and negotiation expenses.
- 19 **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.
- 20 **Legal Expense** – funds for districtwide legal expenses including outside counsel and case settlement.
- 21 **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.
- 22 **Staff Training, Legal** – funds for diversity training.
- 23 **Worker’s Compensation** – payments of worker’s compensation claims and administration.

C Other Centralized Accounts:

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

- 25 **Board Election Expense** – funds to cover costs incurred in the election of the District’s Board member(s) that are conducted every other year.
- 26 **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.
- 27 **District Safety/Sheriff**– funds for District’s security contract.
- 28 **Districtwide Benefits** – funds to cover the annual OPEB contribution of District employees charged to Districtwide Accounts.
- 29 **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.
- 30 **Health Benefits Administration** – funds cover contracts pertaining to health benefits administration.
- 31 **Los Angeles College Promise** – funds provide admin support to the Los Angeles College Promise program.
- 32 **Project Match** – funds for an instructional development program designed to promote quality instruction and diversity in community college teaching.
- 33 **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.
- 34 **Staff Development** – funds for the enhancement and developmental activities of staff based on contractual agreements.
- 35 **SW WEC Settlement** – funds to support hiring of a custodian, groundskeeper, and HVAC technician at Los Angeles Southwest College.
- 36 **Tuition Reimbursement** – funds for tuition reimbursement of District employees as specified in the collective bargaining contract and Board authorization.
- 37 **Vacation Balance** – funds for accrual lump sum vacation payments for employees who leave the Los Angeles Community College District.
- 38 **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:

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



LACCD Enrollment Update

FALL 2023 TO FALL 2022 COMPARISONS

DAY -21 - RELATIVE TO THE BEGINNING OF INSTRUCTION

Relative Day Comparisons for Day -21, comparing Fall 2023 (Monday, August 7, 2023) to Fall 2022 (Monday, August 8, 2022).

Data source: LACCD PS Student Information System.

HEADCOUNT

82,357

114%

72,034

ENROLLMENT

199,331

119%

167,562

SECTION COUNT

10,156

102%

9,959

ENROLLMENT DIVIDED BY SECTION

19.6

117%

16.8

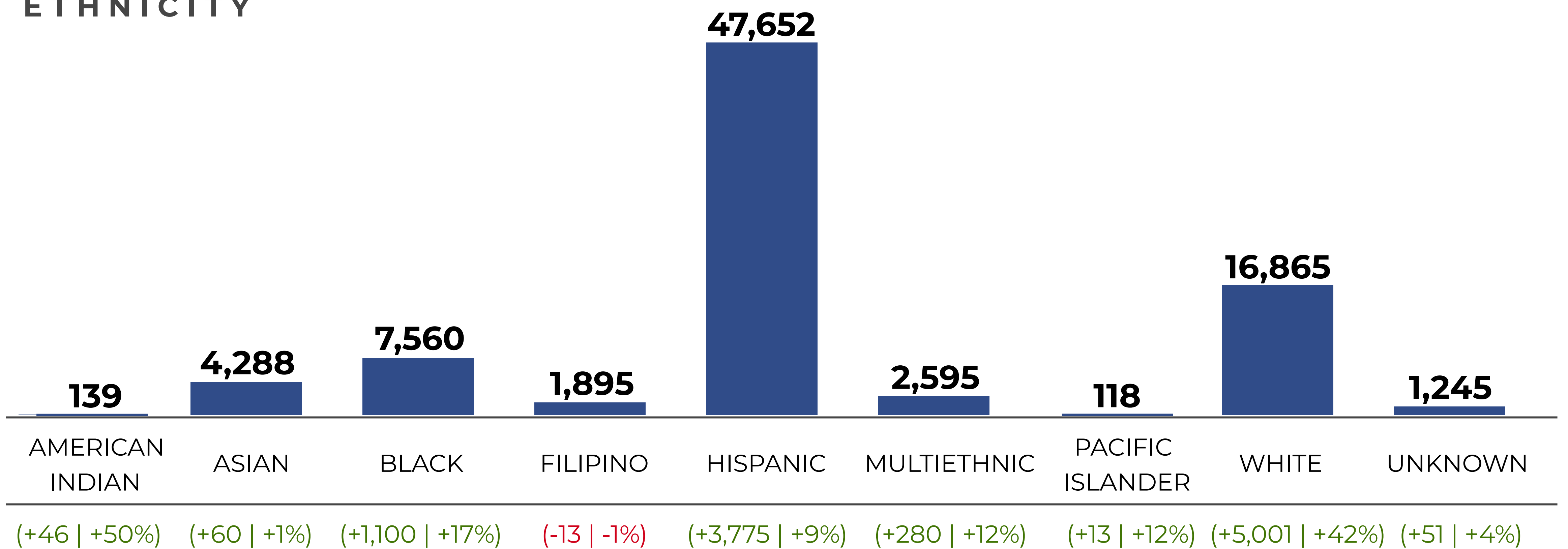
GENDER

	<u>Fall 2023</u>	<u>Change from 2022</u>
FEMALE	45,590	↑ +3,406 +8%
MALE	35,066	↑ +6,218 +22%
NON-BINARY	723	↑ +308 N/A
UNKNOWN	978	↑ +391 N/A

AGE

	<u>Fall 2023</u>	<u>Change from 2022</u>
UNDER 20	21,502	↑ +3,177 +17%
20 - 24	21,718	↑ +1,641 +8%
25 - 34	20,552	↑ +1,203 +6%
35 - 54	14,534	↑ +3,086 +27%
55 & OVER	4,051	↑ +1,217 +43%

ETHNICITY



CLASS MODALITY & FILL RATE

CLASS MODALITY:	46% Remote	7% Hybrid	47% In-Person
FILL RATE:	66%	54%	50%

SOURCE:

LACCD Office of Institutional Effectiveness

DBC
LACCD Fall 2023 FON Hiring Status
(As of August 8, 2023)

<u>Line</u>		<u>Total</u>
1	Fall 22 FON Report FTEF *	1475.0
2	2022 "Late" Separations applied to Fall 22 FON^	20.0
3	Rough Estimate of 2023 "Early" Separations ^^	30.0
<hr/>		
4	Fall 23 FTEF Adjusted for Estimated Separations (Line 1 - Lines 2 & 3)	1425.0
<hr/>		
5	Total Fall 23 FON Estimated Compliance FTEF with ECA**	1469.8
<hr/>		
6	Total Projected Amount of FTEF Under Fall 23 FON Compliance Number (Line 5 - Line 4)	44.8
<hr/>		
7	Spring 23 Hires and Fall 23 Hires-Recommendations Provided to HR/ARU As of August 7, 2023 †	99.0
<hr/>		
8	Negotiated Hires By College to Meet Projected Fall 23 Compliance Amount (1646.8) prior to application of 10.827 deficit factor - Rounded to Whole Number	222.0

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.

** As the result of LACCD participating in the emergency conditions for 2022-23 and the State's 10.827 deficit factor, the figure listed is the amount calculated by the State as LACCD's Fall 23 FON compliance number.

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

^^ Based on rough estimate of prior years. As of May 2023, about 15 Early Faculty Separations.

16 New Full-Faculty Separations in SAP since May. HR working to determine whether the additional separations are "early" or "late".

† Includes 4 Late Fall 22 and 10 Spring Hires. Includes 85 Fall 23 Hires-Recommendations provided to HR/ARU of 256 Fall 23 NOIs.