

CERTIFICATION

STATE OF CALIFORNIA)
) ss.
COUNTY OF LOS ANGELES)

I, Guadalupe M. Orozco
Name

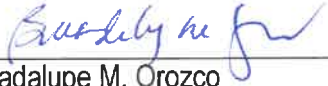
Executive Assistant to the Board, do hereby attest
or

certify that the attached is a full, true, and correct copy of PUBLIC HEARING TO
ADOPT THE LACCD 2023-24 FINAL BUDGET H.5. Adopt 2023-2024 Final
Budget - adopted by the Board of Trustees Regular meeting of September 13,
2023.

I further attest or certify that the attached document is on file in the Board of Trustees
Office, Official Actions of the Board of Trustees of the Los Angeles Community College District,
and that I am custodian of such records.

I declare, under penalty of perjury, that the foregoing is true and correct.

Executed this 31st day of October 31, 2023 at Los Angeles, California.



Guadalupe M. Orozco
Executive Assistant to the Board



Agenda Item Details

Meeting	Sep 13, 2023 - Regular Board Meeting--AMENDED
Category	H. PUBLIC HEARING TO ADOPT THE LACCD 2023-24 FINAL BUDGET
Subject	5. Adopt 2023-2024 Final Budget
Access	Public
Type	Action
Fiscal Impact	No
Budgeted	No
Recommended Action	Adopt the 2023-2024 Final Budget and authorize staff to file same with the California Community College Chancellor's Office and the County Office of Education no later than September 30, 2023.

Public Content

Background: The governing board of the Los Angeles Community College District must adopt the budget no later than September 15, 2023 and will hold a public hearing on the Proposed Budget of the District for the year ending June 30, 2024 prior to final adoption as required by Section 58301 of Title 5, California Code of Regulation.

Fiscal Impact: N/A

Submitted by: Jeanette L. Gordon, Vice Chancellor/Chief Financial Officer

[2023-2024 Final Budget_ADA_091323.pdf \(4,065 KB\)](#)

Administrative Content

Executive Content

Motion & Voting

Adopt the 2023-2024 Final Budget and authorize staff to file same with the California Community College Chancellor's Office and the County Office of Education no later than September 30, 2023.

Motion by Andra Hoffman, second by Nichelle M Henderson.

Final Resolution: Motion Carries

Yea: Nichelle M Henderson, Sara Hernandez, Andra Hoffman, Kelsey K Iino, David Vela, Steven F Veres

Nay: Gabriel Buelna

Education Protection Act

Proposition 30, the Education Protection Act (EPA), was approved by voters in November 2012. This funding was slated to end on December 31, 2018, with the sales tax portion of the funding ending on December 31, 2016. On November 8, 2016, voters extended Proposition 30 for 12 additional years to 2030-31 through the passage of Proposition 55, the California Children's Educational and Health Care Protection Act. This measure extended the increased personal income tax rates for upper income earners, but did not extend the sales tax portion of Proposition 30. The restrictions attached to revenue generated from Proposition 55 remain the same as those attached to Proposition 30, namely these funds cannot be used for administrative costs. It is estimated that the District will receive approximately \$49.4 million and will use these funds for faculty salaries and benefits as reflected in **Chart #5**. See appendix E for detailed plans by college.

Chart 5: Education Protection Act (EPA)

C/I	Description	2021-22 Expenditure	% of Total	2022-23 Expenditure	% of Total	2023-24 Final Budget	% of Total
100000	Certificated Salaries	168,364,497	85.0%	29,068,107	58.8%	29,068,107	58.8%
200000	Classified, Regular	560,494	0.3%	0	0.0%	0	0.0%
300000	Employee Benefits	29,151,878	14.7%	20,350,640	41.2%	20,350,640	41.2%
400000	Books & Supplies	0	0.0%	0	0.0%	0	0.0%
500000	Operating Expenses	0	0.0%	0	0.0%	0	0.0%
600000	Capital Outlay	0	0.0%	0	0.0%	0	0.0%
790000	Unallocated/Reserves	0	0.0%	0	0.0%	0	0.0%
	Less Intrafund w/in Loc	0		0		0	
	Total EPA Fund	198,076,869	100.0%	49,418,747	100.0%	49,418,747	100.0%

**Appendix E: Education Protection Act (EPA) Fund 10106
Proposed Spending Plan**

College	Summer 2023	Fall 2023	Winter 2024	Spring 2024	Summer 2024	# of Planned Classes	Final Budget
City	\$2,460,068	\$1,259,078	\$419,693	\$1,259,078	\$419,692	\$3,188	\$5,817,609
East	\$0	\$5,960,810	\$0	\$5,960,810		\$4,202	\$11,921,620
Harbor	\$0	\$1,621,580	\$0	\$1,621,579	\$0	\$205	\$3,243,159
Mission	\$0	\$1,894,397	\$0	\$1,894,397	\$0	\$420	\$3,788,794
Pierce	\$0	\$3,308,663	\$0	\$3,308,663	\$0	\$914	\$6,617,326
Southwest	\$0	\$1,417,132	\$0	\$1,081,532	\$0	\$212	\$2,498,664
Trade-Tech	\$0	\$2,661,356	\$0	\$2,661,357	\$0	\$309	\$5,322,713
Valley	\$0	\$3,187,628	\$0	\$3,164,218	\$0	\$390	\$6,351,846
West	\$0	\$1,928,508	\$0	\$1,928,508	\$0	\$205	\$3,857,016
Total	\$2,460,068	\$23,239,152	\$419,693	\$22,880,142	\$419,692	\$10,045	\$49,418,747

On November 6, 2012, voters passed Proposition 30, The Schools and Local Public Safety Protection Act of 2012 (EPA) to provide funding for K-12, community colleges, and public safety. In 2016, voters extended the provisions of Proposition 30 through the passage of Proposition 55. It is prohibited to use EPA funds for salaries and benefits of administrators or any administrative costs. Please note that the EPA Fund cannot be used to support administrative salaries and benefits or other administrative costs consistent with the State Chancellor’s Office Accounting Advisory FS 13-03, April 17, 2013.

Los Angeles City College
2023-2024 Proposed Prop 30 EPA Plan

Semester	2021-2022 Actual	2022-2023 Actual	2023-2024 Budget
Summer Session* (Fund 10221):			
Number of Class Offerings	158	137	144
Number of Students Served	3,242	3,317	3,729
Instructional Budget/Actual (\$)	\$2,407,716	\$2,312,636	\$2,460,068
Non-Instructional and Others Budget/Actual (\$)	\$0	\$0	\$0
Fall Semester:			
Number of Class Offerings	1,355	1,347	1,304
Number of Students Served	14,301	15,541	16,318
Instructional Budget/Actual (\$)	\$11,967,248	\$13,202,859	\$1,259,078
Non-Instructional and Others Budget/Actual (\$)	\$0	\$0	\$0
Winter Intersession (Fund 10099):			
Number of Class Offerings	217	212	210
Number of Students Served	4,781	4,845	5,087
Instructional Budget/Actual (\$)	\$1,599,537	\$1,893,414	\$419,693
Non-Instructional and Others Budget/Actual (\$)	\$0	\$0	\$0
Spring Semester:			
Number of Class Offerings	1,265	1,377	1,300
Number of Students Served	13,963	15,896	16,691
Instructional Budget/Actual (\$)	\$11,967,247	\$13,202,859	\$1,259,078
Non-Instructional and Others Budget/Actual (\$)	\$0	\$0	\$0
Summer Session** (Fund 10222):			
Number of Class Offerings	235	232	230
Number of Students Served	5,116	5,510	5,730
Instructional Budget/Actual (\$)	\$777,982	\$859,677	\$419,692
Non-Instructional and Others Budget/Actual (\$)	\$0	\$0	\$0
Total:			
Number of Class Offerings	3,230	3,305	3,188
Number of Students Served	41,403	45,109	47,555
Instructional Budget/Actual (\$)	\$28,719,730	\$31,471,445	\$5,817,609
Non-Instructional and Others Budget/Actual (\$)	\$0	\$0	\$0

*Beginning July 1, 2023.

**Beginning prior to July 1, 2024.

**East Los Angeles College
2023-2024 Proposed Prop 30 EPA Plan**

Semester	2021-2022 Actual	2022-2023 Actual	2023-2024 Budget
Summer Session* (Fund 10221):			
Number of Class Offerings	0	0	0
Number of Students Served	0	0	0
Instructional Budget/Actual (\$)	\$0	\$0	\$0
Non-Instructional and Others Budget/Actual (\$)	\$0	\$0	\$0
Fall Semester:			
Number of Class Offerings	1,984	2,007	2,109
Number of Students Served	19,402	21,648	21,648
Instructional Budget/Actual (\$)	\$16,360,899	\$18,645,476	\$5,960,810
Non-Instructional and Others Budget/Actual (\$)	\$0	\$0	\$0
Winter Intersession (Fund 10099):			
Number of Class Offerings	0	0	0
Number of Students Served	0	0	0
Instructional Budget/Actual (\$)	\$0	\$0	\$0
Non-Instructional and Others Budget/Actual (\$)	\$0	\$0	\$0
Spring Semester:			
Number of Class Offerings	1,046	2,093	2,093
Number of Students Served	16,588	21,648	21,648
Instructional Budget/Actual (\$)	\$16,446,075	\$13,699,870	\$5,960,810
Non-Instructional and Others Budget/Actual (\$)	\$0	\$0	\$0
Summer Session** (Fund 10222):			
Number of Class Offerings	0	0	0
Number of Students Served	0	0	0
Instructional Budget/Actual (\$)	\$0	\$0	\$0
Non-Instructional and Others Budget/Actual (\$)	\$0	\$0	\$0
Total:			
Number of Class Offerings	3,030	4,100	4,202
Number of Students Served	35,990	43,296	43,296
Instructional Budget/Actual (\$)	\$32,806,974	\$32,345,346	\$11,921,620
Non-Instructional and Others Budget/Actual (\$)	\$0	\$0	\$0

*Beginning July 1, 2023.

**Beginning prior to July 1, 2024.

**Los Angeles Harbor College
2023-2024 Proposed Prop 30 EPA Plan**

Semester	2021-2022 Actual	2022-2023 Actual	2023-2024 Budget
Summer Session* (Fund 10221):			
Number of Class Offerings	0	0	0
Number of Students Served	0	0	0
Instructional Budget/Actual (\$)	\$0	\$0	\$0
Non-Instructional and Others Budget/Actual (\$)	\$0	\$0	\$0
Fall Semester:			
Number of Class Offerings	298	265	105
Number of Students Served	3,650	3,394	1,310
Instructional Budget/Actual (\$)	\$4,157,385	\$2,580,517	\$1,621,580
Non-Instructional and Others Budget/Actual (\$)	\$0	\$0	\$0
Winter Intersession (Fund 10099):			
Number of Class Offerings	0	0	0
Number of Students Served	0	0	0
Instructional Budget/Actual (\$)	\$0	\$0	\$0
Non-Instructional and Others Budget/Actual (\$)	\$0	\$0	\$0
Spring Semester:			
Number of Class Offerings	280	257	100
Number of Students Served	3,508	3,438	1,294
Instructional Budget/Actual (\$)	\$3,538,814	\$4,933,712	\$1,621,579
Non-Instructional and Others Budget/Actual (\$)	\$0	\$0	\$0
Summer Session** (Fund 10222):			
Number of Class Offerings	0	0	0
Number of Students Served	0	0	0
Instructional Budget/Actual (\$)	\$0	\$0	\$0
Non-Instructional and Others Budget/Actual (\$)	\$0	\$0	\$0
Total:			
Number of Class Offerings	578	522	205
Number of Students Served	7,158	6,832	2,604
Instructional Budget/Actual (\$)	\$7,696,199	\$7,514,229	\$3,243,159
Non-Instructional and Others Budget/Actual (\$)	\$0	\$0	\$0

*Beginning July 1, 2023.

**Beginning prior to July 1, 2024.

**Los Angeles Mission College
2023-2024 Proposed Prop 30 EPA Plan**

Semester	2021-2022 Actual	2022-2023 Actual	2023-2024 Budget
Summer Session* (Fund 10221):			
Number of Class Offerings	436	219	0
Number of Students Served	4,223	4,106	0
Instructional Budget/Actual (\$)	\$2,629,217	\$2,515,254	\$0
Non-Instructional and Others Budget/Actual (\$)	\$0	\$0	\$0
Fall Semester:			
Number of Class Offerings	1,276	1,111	457
Number of Students Served	12,352	10,754	4,426
Instructional Budget/Actual (\$)	\$7,689,764	\$7,428,848	\$3,308,663
Non-Instructional and Others Budget/Actual (\$)	\$0	\$0	\$0
Winter Intersession (Fund 10099):			
Number of Class Offerings	0	0	0
Number of Students Served	0	0	0
Instructional Budget/Actual (\$)	\$0	\$0	\$0
Non-Instructional and Others Budget/Actual (\$)	\$0	\$0	\$0
Spring Semester:			
Number of Class Offerings	1,268	1,533	457
Number of Students Served	12,270	14,834	4,424
Instructional Budget/Actual (\$)	\$7,639,260	\$7,190,109	\$3,308,663
Non-Instructional and Others Budget/Actual (\$)	\$0	\$0	\$0
Summer Session** (Fund 10222):			
Number of Class Offerings	0	110	0
Number of Students Served	0	2,242	0
Instructional Budget/Actual (\$)	\$0	\$860,199	\$0
Non-Instructional and Others Budget/Actual (\$)	\$0	\$0	\$0
Total:			
Number of Class Offerings	2,980	2,973	914
Number of Students Served	28,845	31,937	8,850
Instructional Budget/Actual (\$)	\$17,958,241	\$17,994,409	\$6,617,326
Non-Instructional and Others Budget/Actual (\$)	\$0	\$0	\$0

*Beginning July 1, 2023.

**Beginning prior to July 1, 2024.

**Los Angeles Pierce College
2023-2024 Proposed Prop 30 EPA Plan**

Semester	2021-2022 Actual	2022-2023 Actual	2023-2024 Budget
Summer Session* (Fund 10221):			
Number of Class Offerings	436	219	0
Number of Students Served	4,223	4,106	0
Instructional Budget/Actual (\$)	\$2,629,217	\$2,515,254	\$0
Non-Instructional and Others Budget/Actual (\$)	\$0	\$0	\$0
Fall Semester:			
Number of Class Offerings	1,030	1,347	1,375
Number of Students Served	39,537	42,772	42,772
Instructional Budget/Actual (\$)	\$7,203,133	\$6,777,866	\$6,079,094
Non-Instructional and Others Budget/Actual (\$)	\$23,720	\$0	\$0
Winter Intersession (Fund 10099):			
Number of Class Offerings	0	138	146
Number of Students Served	0	4,631	4,911
Instructional Budget/Actual (\$)	\$0	\$1,275,057	\$2,372,096
Non-Instructional and Others Budget/Actual (\$)	\$0	\$0	\$0
Spring Semester:			
Number of Class Offerings	948	1,281	1,281
Number of Students Served	34,811	37,737	37,737
Instructional Budget/Actual (\$)	\$6,656,728	\$6,708,929	\$13,097,480
Non-Instructional and Others Budget/Actual (\$)	\$9,891	\$0	\$0
Summer Session** (Fund 10222):			
Number of Class Offerings	0	0	0
Number of Students Served	0	0	0
Instructional Budget/Actual (\$)	\$0	\$0	\$0
Non-Instructional and Others Budget/Actual (\$)	\$0	\$0	\$0
Total:			
Number of Class Offerings	1,978	2,766	2,802
Number of Students Served	74,348	85,140	85,420
Instructional Budget/Actual (\$)	\$13,859,861	\$14,761,852	\$21,548,670
Non-Instructional and Others Budget/Actual (\$)	\$33,611	\$0	\$0

*Beginning July 1, 2023.

**Beginning prior to July 1, 2024.

**Los Angeles Southwest College
2023-2024 Proposed Prop 30 EPA Plan**

Semester	2021-2022 Actual	2022-2023 Actual	2023-2024 Budget
Summer Session* (Fund 10221):			
Number of Class Offerings	0	0	0
Number of Students Served	0	0	0
Instructional Budget/Actual (\$)	\$0	\$0	\$0
Non-Instructional and Others Budget/Actual (\$)	\$0	\$0	\$0
Fall Semester:			
Number of Class Offerings	298	306	109
Number of Students Served	7,107	7,163	2,628
Instructional Budget/Actual (\$)	\$2,733,201	\$3,015,428	\$1,417,132
Non-Instructional and Others Budget/Actual (\$)	\$0	\$0	\$0
Winter Intersession (Fund 10099):			
Number of Class Offerings	0	0	0
Number of Students Served	0	0	0
Instructional Budget/Actual (\$)	\$0	\$0	\$0
Non-Instructional and Others Budget/Actual (\$)	\$0	\$0	\$0
Spring Semester:			
Number of Class Offerings	273	285	103
Number of Students Served	6,120	6,693	2,456
Instructional Budget/Actual (\$)	\$2,571,801	\$2,250,898	\$1,081,532
Non-Instructional and Others Budget/Actual (\$)	\$0	\$0	\$0
Summer Session** (Fund 10222):			
Number of Class Offerings	0	0	0
Number of Students Served	0	0	0
Instructional Budget/Actual (\$)	\$0	\$0	\$0
Non-Instructional and Others Budget/Actual (\$)	\$0	\$0	\$0
Total:			
Number of Class Offerings	571	591	212
Number of Students Served	13,227	13,856	5,084
Instructional Budget/Actual (\$)	\$5,305,002	\$5,266,326	\$2,498,664
Non-Instructional and Others Budget/Actual (\$)	\$0	\$0	\$0

*Beginning July 1, 2023.

**Beginning prior to July 1, 2024.

**Los Angeles Trade-Technical College
2023-2024 Proposed Prop 30 EPA Plan**

Semester	2021-2022 Actual	2022-2023 Actual	2023-2024 Budget
Summer Session* (Fund 10221):			
Number of Class Offerings	0	0	0
Number of Students Served	0	0	0
Instructional Budget/Actual (\$)	\$0	\$0	\$0
Non-Instructional and Others Budget/Actual (\$)	\$0	\$0	\$0
Fall Semester:			
Number of Class Offerings	433	379	153
Number of Students Served	7,664	8,387	4,233
Instructional Budget/Actual (\$)	\$7,222,012	\$6,604,990	\$2,661,357
Non-Instructional and Others Budget/Actual (\$)	\$0	\$0	\$0
Winter Intersession (Fund 10099):			
Number of Class Offerings	0	0	0
Number of Students Served	0	0	0
Instructional Budget/Actual (\$)	\$0	\$0	\$0
Non-Instructional and Others Budget/Actual (\$)	\$0	\$0	\$0
Spring Semester:			
Number of Class Offerings	355	388	156
Number of Students Served	5,787	7,368	3,704
Instructional Budget/Actual (\$)	\$5,908,919	\$6,604,990	\$2,661,357
Non-Instructional and Others Budget/Actual (\$)	\$0	\$0	\$0
Summer Session** (Fund 10222):			
Number of Class Offerings	0	0	0
Number of Students Served	0	0	0
Instructional Budget/Actual (\$)	\$0	\$0	\$0
Non-Instructional and Others Budget/Actual (\$)	\$0	\$0	\$0
Total:			
Number of Class Offerings	788	767	309
Number of Students Served	13,451	15,755	7,937
Instructional Budget/Actual (\$)	\$13,130,931	\$13,209,980	\$5,322,714
Non-Instructional and Others Budget/Actual (\$)	\$0	\$0	\$0

*Beginning July 1, 2023.

**Beginning prior to July 1, 2024.

**Los Angeles Valley College
2023-2024 Proposed Prop 30 EPA Plan**

Semester	2021-2022 Actual	2022-2023 Actual	2023-2024 Budget
Summer Session* (Fund 10221):			
Number of Class Offerings	0	0	0
Number of Students Served	0	0	0
Instructional Budget/Actual (\$)	\$0	\$0	\$0
Non-Instructional and Others Budget/Actual (\$)	\$0	\$0	\$0
Fall Semester:			
Number of Class Offerings	530	806	196
Number of Students Served	13,250	20,125	4,900
Instructional Budget/Actual (\$)	\$7,594,576	\$12,023,143	\$3,187,628
Non-Instructional and Others Budget/Actual (\$)	\$0	\$0	\$0
Winter Intersession (Fund 10099):			
Number of Class Offerings	0	0	0
Number of Students Served	0	0	0
Instructional Budget/Actual (\$)	\$0	\$0	\$0
Non-Instructional and Others Budget/Actual (\$)	\$0	\$0	\$0
Spring Semester:			
Number of Class Offerings	512	800	194
Number of Students Served	12,800	22,400	4,850
Instructional Budget/Actual (\$)	\$7,328,682	\$11,934,847	\$3,164,218
Non-Instructional and Others Budget/Actual (\$)	\$0	\$0	\$0
Summer Session** (Fund 10222):			
Number of Class Offerings	0	0	0
Number of Students Served	0	0	0
Instructional Budget/Actual (\$)	\$0	\$0	\$0
Non-Instructional and Others Budget/Actual (\$)	\$0	\$0	\$0
Total:			
Number of Class Offerings	1,042	1,606	390
Number of Students Served	26,050	42,525	9,750
Instructional Budget/Actual (\$)	\$14,923,258	\$23,957,990	\$6,351,846
Non-Instructional and Others Budget/Actual (\$)	\$0	\$0	\$0

*Beginning July 1, 2023.

**Beginning prior to July 1, 2024.

**West Los Angeles College
2023-2024 Proposed Prop 30 EPA Plan**

Semester	2021-2022 Actual	2022-2023 Actual	2023-2024 Budget
Summer Session* (Fund 10221):			
Number of Class Offerings	0	0	0
Number of Students Served	0	0	0
Instructional Budget/Actual (\$)	\$0	\$0	\$0
Non-Instructional and Others Budget/Actual (\$)	\$0	\$0	\$0
Fall Semester:			
Number of Class Offerings	294	269	97
Number of Students Served	5,276	6,901	2,484
Instructional Budget/Actual (\$)	\$5,507,585	\$5,398,310	\$1,928,508
Non-Instructional and Others Budget/Actual (\$)	\$0	\$0	\$0
Winter Intersession (Fund 10099):			
Number of Class Offerings	0	0	0
Number of Students Served	0	0	0
Instructional Budget/Actual (\$)	\$0	\$0	\$0
Non-Instructional and Others Budget/Actual (\$)	\$0	\$0	\$0
Spring Semester:			
Number of Class Offerings	299	301	108
Number of Students Served	4,970	6,849	2,466
Instructional Budget/Actual (\$)	\$5,507,585	\$5,398,309	\$1,928,508
Non-Instructional and Others Budget/Actual (\$)	\$0	\$0	\$0
Summer Session** (Fund 10222):			
Number of Class Offerings	0	0	0
Number of Students Served	0	0	0
Instructional Budget/Actual (\$)	\$0	\$0	\$0
Non-Instructional and Others Budget/Actual (\$)	\$0	\$0	\$0
Total:			
Number of Class Offerings	593	570	205
Number of Students Served	10,246	13,750	4,950
Instructional Budget/Actual (\$)	\$11,015,170	\$10,796,619	\$3,857,016
Non-Instructional and Others Budget/Actual (\$)	\$0	\$0	\$0

*Beginning July 1, 2023.

**Beginning prior to July 1, 2024.