

**Membership**

**Academic Senate**

Marvin DaCosta  
Charles Daniel  
Angela Echeverri  
Jeff Hernandez  
Olga Ramadan  
Eddie Tchertchian

District Budget Committee

March 13, 2024

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  
James McKeever \*  
Olga Shewfelt  
Mario Valdez

**Unions/Association**

Ramiro De Leon-B&T  
Andrea Edwards-1521a  
Dan Friedman-Local 721  
Emiliano Paniagua-local 99  
Claudia Velasco-Local 911  
Harry Ziogas-CMA

**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 Jan 31, 2024
- Chancellor’s Remarks/Updates
- ECDBC Reports and Recommendations
- Enrollment Update & Reporting (Albo-Lopez)
- FON Update (Williams)
- 2023-24 2<sup>nd</sup> Qtr Financial Status by Location (Gordon)
- 2022-23 Recalc and 2023-24 P1 update (Gordon)
- 5-year Financial Projections (Gordon)
- 2024-25 Preliminary Allocation (Gordon)
- Board Policy (BP) Review (Gordon)
- DBC Recommendations to the Chancellor
- Items to Be Addressed by ECDBC
- Other Business

Committee Charge:

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

*Future DBC Meetings: Apr 10, May 8, Jun 12*

*Future ECDBC Meetings: 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

January 31, 2024 1:30-3:30 p.m.

Zoom Meeting

**Roll Call** X Indicates Present

<b>Academic Senate</b>		<b>L.A. Faculty Guild</b>	
Marvin Da Costa	X	Ruby C. Brougham	X
Charles V. Daniel	X	Joseph Guerrieri	X
Angela Echeverri	X	Sandra Lee	X
Jeffrey Hernandez	X	James McKeever*	X
Olga Ramadan	X	Olga Shewfelt	X
Eddie Tchertchian	X	Mario Valadez	
<b>Unions/Association</b>		<b>College Presidents</b>	
Dan Friedman; Local 721	X	Aracely Aguiar**	X
Ramiro De Leon-B&T	X	Anthony Culpepper	X
Andrea Edwards-1521a	X	Luis Dorado	X
Emiliano Paniagua-Local 99	X	Amanuel Gebru	X
Claudia Velasco -Local 911	X	Barry C. Gribbons*	X
Harry Ziogas-CMA	X	James M. Limbaugh	X
		Alfred McQuarters	X
		Armida Ornelas	X
		Albert J. Roman	
Student Trustee Rep			
* DBC CO-chairs			
** Interim			

Also Present

<b>Resources</b>	<b>Guests</b>	<b>Guests</b>	<b>Guests</b>
Nicole Albo-Lopez	Tom Anderson	Jim Lancaster	Sarah Song
Kathleen Burke	Anna Badalyan	Rasel Menendez	Souki Stuart
Jeanette L. Gordon	Leticia Barajas	Michael Pascual	Brian A. Stokes
Deborah La Teer	Grace Chee	Laura E. Ramirez	Mario Valadez
Maury Pearl	Jose Dominguez	Reagan Romali	Karen Yao
Francisco Rodriguez	Katherine Huynh	Rolf Schleicher	Hao Xie
Teyanna Williams			

- **Call to Order** - at 1:34 p.m. by James McKeever
- **Approval of Agenda** – The agenda was approved as presented.
- **Approval of Minutes** – The minutes for December 6 meeting approved as amended.
- **Chancellor's Remarks/Updates**
  - The Governor's FY 2024-25 Budget proposal projects a \$38 billion revenue shortfall, less than the projected \$68 billion from the LAO.
  - Currently, there are no significant core reductions in the proposal for the community college programs and services.
  - Increase of \$60 million to address the state's nursing shortage expecting community colleges nursing programs to develop, educate and maintain the next generation of registered nurses.
  - Increase of 0.76% cost-of-living-adjustment (COLA).
- **ECDBC Reports and Recommendations**
  - ECDBC meetings are on hold, time slot was given to the Allocation model task force.
- **Allocation Model Taskforce update (Co-Chairs)**
  - The Allocation Model Task Force Committee met on January 23, 2024.
  - The Committee reviewed the Allocation Model.
  - Next meeting scheduled to review simulations base on more current data.
- **Enrollment Update & Reporting (Albo-Lopez)**
  - Comparing Winter 2024 (Monday, January 15, 2024 to Winter 2023 (Monday, January 16, 2023) as of Day 13 of the semester the District headcount is up 6%, enrollment is up by 6%, and enrollment divided by section is up by 7%.
  - Class Modality Remote 73%, Hybrid 6% and In-Person 22%.
- **FON Update (Williams)**
  - The requested report of a breakdown of probationary hires by race, and gender was distributed. A request was made to have this data broken out by college; HR to discuss with OCG there is concern that this personally identify individuals.
  - The requested report of a breakdown of FT/PT ratio by college was distributed.
  - *LACCD Fall 2024 FON Hiring Status as of January 26, 2024 report* was discussed; it shows the District is projected to have 218 FON above the compliance number.
- **2023-24 Year End Balance Projection-Qtr.2 (Gordon)**
  - 2023-2024 Projected Ending Balance shows a projected ending balance of \$170.0m (18.8%).
- **2% salary increase (Co-Chairs)**
  - There were discussions on the 2% salary increase.
- **DBC Recommendation to the Chancellor**
  - No Recommendations to the Chancellor.
- **Items to Be Addressed by ECDBC**
  - No items at this time.
- **Other Business**
  - None.

The meeting was adjourned at 3:24 p.m.

Future DBC Meetings: Mar 13, Apr 10, May 8, Jun 12.

Future ECDBC Meetings: Mar 26, Apr 23, May 28, Jun 25.



# LACCD Enrollment Update

Spring 2024 TO Spring 2023 COMPARISONS

DAY 35 - RELATIVE TO THE BEGINNING OF INSTRUCTION

Relative Day Comparisons for Day 35, comparing Spring 2024 (Monday, March 11, 2024) to Spring 2023 (Monday, March 13, 2023). Data source: LACCD PS Student Information System.

## HEADCOUNT

**117,407**

**114%**

103,089

## ENROLLMENT

**243,686**

**113%**

216,412

## SECTION COUNT

**9,954**

**102%**

9,737

## ENROLLMENT DIVIDED BY SECTION

**24.5**

**110%**

22.2

## GENDER

Spring 2024

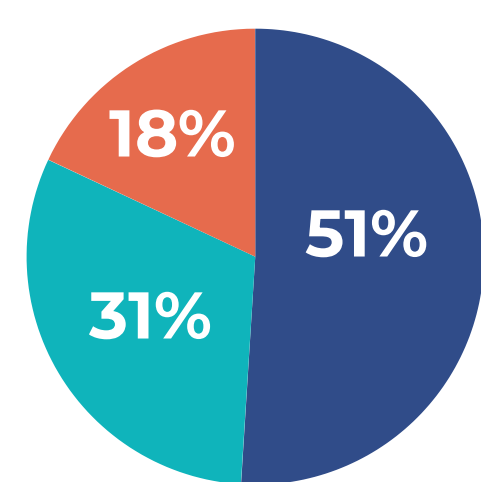
Change from 2023

FEMALE .....	63,139	↑ +5,371   +9%
MALE .....	51,804	↑ +8,488   +20%
NON-BINARY .....	934	↑ +178   N/A
UNKNOWN .....	1,530	↑ +281   N/A

## UNIT LOAD

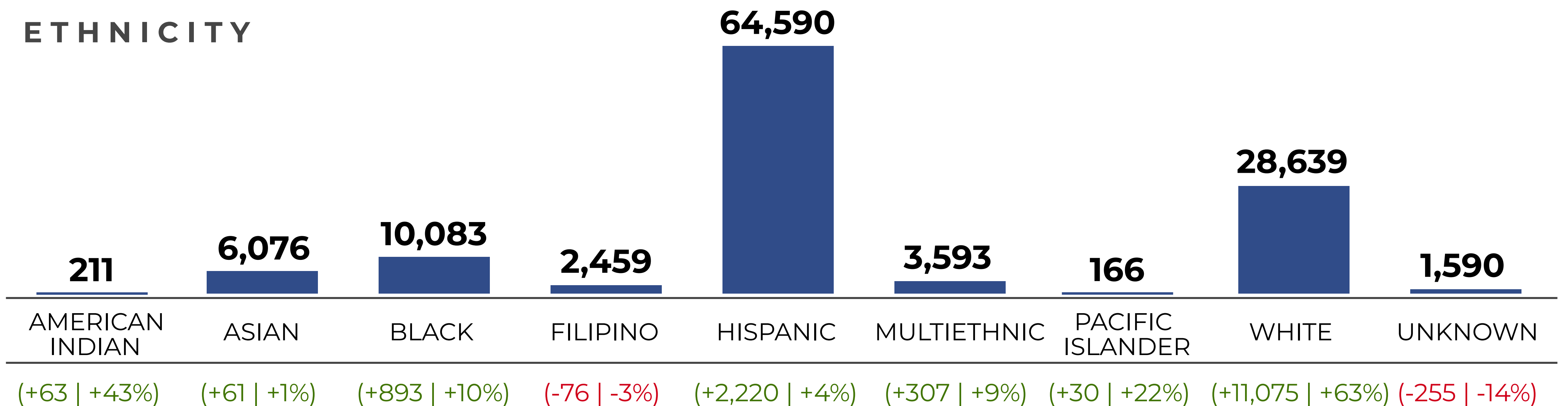
Spring 2024

Change from 2023



Less than 6 Units.....	59,364	↑ +8,904   +18%
6 - 11.5 Units .....	36,420	↑ +3,361   +10%
12 or More Units.....	21,623	↑ +2,053   +11%

## ETHNICITY



## AGE

Spring 2024

Change from 2023

UNDER 20	41,482	↑ +3,929   +11%
20 - 24	25,769	↑ +347   +1%
25 - 34	25,467	↑ +3,306   +15%
35 - 54	19,402	↑ +5,240   +37%
55 & OVER	5,287	↑ +1,496   +40%

## ENROLLMENT STATUS

Spring 2024

Change from 2023

FIRST-TIME .....	6,843	↑ +2,130   +45%
TRANSFER .....	8,591	↑ +2,678   +45%
RETURNING .....	12,241	↑ +6,993   +133%
CONTINUING .....	71,037	↑ +2,127   +3%
CONCURRENT HIGH SCHOOL .....	18,488	↑ +3,848   +26%
CONCURRENT ADULT SCHOOL .....	166	↑ +28   N/A

## CLASS MODALITY & FILL RATE

CLASS MODALITY:	<b>49%</b> Remote	<b>7%</b> Hybrid	<b>44%</b> In-Person
FILL RATE:	<b>79%</b>	<b>66%</b>	<b>65%</b>

SOURCE:

LACCD Office of Institutional Effectiveness

## SPRING 2024: Credit Enrollment Comparison

Census day for Spring 2024 (WSCH) is 2/20/2024

Spring 2024 start date: 2/5/2024

**Day**  
  
**35**

Day relative to beginning of instruction

**Monday, March 11, 2024**

Monday, March 13, 2023

Monday, March 14, 2022

Monday, March 13, 2017

HEADCOUNT	City	East	Harbor	Mission	Pierce	Southwest	Trade	Valley	West	Total
<b>Spring 2024</b>	<b>14,238</b>	<b>23,624</b>	<b>9,401</b>	<b>10,279</b>	<b>16,273</b>	<b>5,098</b>	<b>12,669</b>	<b>15,579</b>	<b>10,246</b>	<b>117,407</b>
Spring 2023	13,001	20,643	7,512	8,710	15,017	4,804	10,255	14,456	8,691	103,089
Spring 2022	12,308	19,521	6,714	8,290	13,436	4,398	9,358	13,556	8,778	96,359
Spring 2017	15,634	27,835	9,015	9,568	19,189	5,756	13,657	17,023	12,091	129,768
<b>2024 % of 2023</b>	<b>110%</b>	<b>114%</b>	<b>125%</b>	<b>118%</b>	<b>108%</b>	<b>106%</b>	<b>124%</b>	<b>108%</b>	<b>118%</b>	<b>114%</b>
<b>2024 % of 2022</b>	<b>116%</b>	<b>121%</b>	<b>140%</b>	<b>124%</b>	<b>121%</b>	<b>116%</b>	<b>135%</b>	<b>115%</b>	<b>117%</b>	<b>122%</b>
<b>2024 % of 2017</b>	<b>91%</b>	<b>85%</b>	<b>104%</b>	<b>107%</b>	<b>85%</b>	<b>89%</b>	<b>93%</b>	<b>92%</b>	<b>85%</b>	<b>90%</b>

ENROLLMENT	City	East	Harbor	Mission	Pierce	Southwest	Trade	Valley	West	Total
<b>Spring 2024</b>	<b>29,066</b>	<b>53,148</b>	<b>17,628</b>	<b>19,356</b>	<b>37,222</b>	<b>9,444</b>	<b>25,408</b>	<b>32,970</b>	<b>19,444</b>	<b>243,686</b>
Spring 2023	26,969	44,759	15,244	16,926	35,423	8,334	21,303	30,241	17,213	216,412
Spring 2022	25,536	40,741	14,112	15,237	30,093	7,285	18,299	26,672	17,082	195,057
Spring 2017	37,806	64,701	23,446	20,447	46,498	13,396	30,915	40,151	28,098	305,458
<b>2024 % of 2023</b>	<b>108%</b>	<b>119%</b>	<b>116%</b>	<b>114%</b>	<b>105%</b>	<b>113%</b>	<b>119%</b>	<b>109%</b>	<b>113%</b>	<b>113%</b>
<b>2024 % of 2022</b>	<b>114%</b>	<b>130%</b>	<b>125%</b>	<b>127%</b>	<b>124%</b>	<b>130%</b>	<b>139%</b>	<b>124%</b>	<b>114%</b>	<b>125%</b>
<b>2024 % of 2017</b>	<b>77%</b>	<b>82%</b>	<b>75%</b>	<b>95%</b>	<b>80%</b>	<b>70%</b>	<b>82%</b>	<b>82%</b>	<b>69%</b>	<b>80%</b>

SECTION COUNT	City	East	Harbor	Mission	Pierce	Southwest	Trade	Valley	West	Total
<b>Spring 2024</b>	<b>1,167</b>	<b>2,235</b>	<b>612</b>	<b>751</b>	<b>1,612</b>	<b>396</b>	<b>1,086</b>	<b>1,385</b>	<b>710</b>	<b>9,954</b>
Spring 2023	1,203	2,086	575	757	1,543	364	1,094	1,339	776	9,737
Spring 2022	1,142	2,007	546	737	1,590	349	1,027	1,359	738	9,495
Spring 2017	1,416	2,423	929	697	1,655	501	1,275	1,526	982	11,404
<b>2024 % of 2023</b>	<b>97%</b>	<b>107%</b>	<b>106%</b>	<b>99%</b>	<b>104%</b>	<b>109%</b>	<b>99%</b>	<b>103%</b>	<b>91%</b>	<b>102%</b>
<b>2024 % of 2022</b>	<b>102%</b>	<b>111%</b>	<b>112%</b>	<b>102%</b>	<b>101%</b>	<b>113%</b>	<b>106%</b>	<b>102%</b>	<b>96%</b>	<b>105%</b>
<b>2024 % of 2017</b>	<b>82%</b>	<b>92%</b>	<b>66%</b>	<b>108%</b>	<b>97%</b>	<b>79%</b>	<b>85%</b>	<b>91%</b>	<b>72%</b>	<b>87%</b>

Enrollment divided by Section	City	East	Harbor	Mission	Pierce	Southwest	Trade	Valley	West	Total
<b>Spring 2024</b>	<b>24.9</b>	<b>23.8</b>	<b>28.8</b>	<b>25.8</b>	<b>23.1</b>	<b>23.8</b>	<b>23.4</b>	<b>23.8</b>	<b>27.4</b>	<b>24.5</b>
Spring 2023	22.4	21.5	26.5	22.4	23.0	22.9	19.5	22.6	22.2	22.2
Spring 2022	22.4	20.3	25.8	20.7	18.9	20.9	17.8	19.6	23.1	20.5
Spring 2017	26.7	26.7	25.2	29.3	28.1	26.7	24.2	26.3	28.6	26.8
<b>2024 % of 2023</b>	<b>111%</b>	<b>111%</b>	<b>109%</b>	<b>115%</b>	<b>101%</b>	<b>104%</b>	<b>120%</b>	<b>105%</b>	<b>123%</b>	<b>110%</b>
<b>2024 % of 2022</b>	<b>111%</b>	<b>117%</b>	<b>111%</b>	<b>125%</b>	<b>122%</b>	<b>114%</b>	<b>131%</b>	<b>121%</b>	<b>118%</b>	<b>119%</b>
<b>2024 % of 2017</b>	<b>93%</b>	<b>89%</b>	<b>114%</b>	<b>88%</b>	<b>82%</b>	<b>89%</b>	<b>96%</b>	<b>90%</b>	<b>96%</b>	<b>91%</b>

<sup>1</sup> Source: LACCD Student Information System, PS\_CLASS\_TBL, PS\_STDNT\_ENRL tables.

<sup>2</sup> Enrollment and Section count: Includes Credit PA, WSCH (if applicable), DSCH, Ind Study, and Work Exp. Excludes Non-Credit Adult Ed and Non-Credit Tutoring. 2023, 2022 and 2017 Section count reflects the information as of the end of the term (instead of the relative day listed above).

<sup>3</sup> Headcount, Enrollment and Section Count numbers exclude In-Service Training (IST) classes. ITV data is also excluded for Spring 2017.

<sup>4</sup> Headcount and Enrollment numbers exclude students with Waiting status and drops from waitlists.

<sup>5</sup> Registration timelines for Spring 2024 started earlier and are more compressed comparing to the registration timelines for Spring term in previous years due to the recent change to the combined Winter/Spring 2024 registration timeline. Spring 2024 priority registration started on 10/23/23, which was about 2 weeks earlier than the Spring 2023 priority registration start date (11/7/22), about 28 days earlier than the Spring 2022 priority registration start date (11/22/21, which was delayed due to COVID related reasons), and about 21 days earlier than Spring 2017 priority registration start date (11/14/16). Spring 2024 open enrollment registration started on 11/13/23, which was about 3 weeks earlier than the open enrollment start date of Spring 2023 (12/5/22) and Spring 2017 (12/5/16), and about 30 days earlier than the Spring 2022 open enrollment start date (12/15/21). The number of days between priority registration and open enrollment is about 21 days for Spring 2024 and Spring 2017, 28 days for Spring 2023, and 23 days for Spring 2022. The above comparisons for Spring 2017 is based on the open enrollment registration date for new students (which comes about 2 weeks earlier than open enrollment registration date for K-12 Special Admin students for Spring 2017).

**DBC**  
**LACCD Fall 2024 FON Hiring Status**  
**(As of March 13, 2024)**

<u>Line</u>		<u>Total</u>
1	Fall 23 FON Report FTEF *	1573.1
2	2023 "Late" Separations applied to Fall 23 FON^	15.0
3	Rough Estimate of 2024 "Early" Separations ^^	30.0
<b>4</b>	<b>Fall 24 FTEF Adjusted for Estimated Separations (Line 1 - Lines 2 &amp; 3)</b>	<b>1528.1</b>
5	Spring 2024 Hires (As of March 5, 2024)	59.0
<b>6</b>	<b>Projected Fall 2024 Fall FTEF (Lines 4 + Line 5)</b>	<b>1587.1</b>
<b>7</b>	<b>Total Fall 24 FON Estimated Compliance FTEF**</b>	<b>1337.8</b>
<b>8</b>	<b>Total Projected Amount of FTEF Over Fall 24 FON Compliance Number (Line 6 - Line 7)</b>	<b>249.3</b>

**Note:**

\* Amount provided to the State in Fall 23 FON report.

\*\* LACCD Fall 24 Advance Amount

^ Late Separations included in Fall 23 FON Compliance Report submitted to State.

^^ Based on rough estimate of prior years.

**DBC**  
**LACCD Fall 2025 FON Hiring Status**  
**(As of March 13, 2024)**

<u>Line</u>		<u>Total</u>
1	Estimated Fall 24 FON Report FTEF	1587.1
2	2024 Estimated "Late" Separations applied to Fall 24 FON*	30.0
3	Rough Estimate of 2025 "Early" Separations *	30.0
<hr/>		
4	Fall 25 FTEF Adjusted for Estimated Separations (Line 1 - Lines 2 & 3)	1527.1
<hr/>		
5	<b>Total Fall 25 FON Estimated Compliance FTEF (Equal to Fall 2024 P1 with 3.55% Deficit Factor Added Back)**</b>	<b>1618.3</b>
<hr/>		
6	<b>Total Projected Amount of FTEF Below Estimated Fall 25 FON Compliance Number (Line 4 - Line 5)</b>	<b>-91.2</b>

**Fall 2025 Advance To Be Published in July/August 2024.  
Will Reassess Fall 2025 Hires Required at that Time.**

**Note:**

\* Late and Early Separations based on prior years average.

^^ Actual Fall 2024 P1 with 3.55% deficit factor was 1562.8 FTEF.

**Los Angeles Community College District**  
**2023-24 Current Budget Allocation and Projected Expenditures**  
**Unrestricted General Fund**  
**As of December 31, 2023**

College	Current Budget	Projected Expenditure as of December 31, 2023	Additional College Revenues	Other Savings	Other Adjustment	Revised Total Budget with College Augmentation	Projected Balance UGF	HEERF Indirects	Projected Balance including indirects
	a	b	c	d	e	f = a + c + d + e	g = f - b	h	i = g + h
City	83,580,927	86,091,007	590,000	0	0	84,170,927	(1,920,080)	275,989	(1,644,091)
East	160,869,490	158,998,064	4,200,000	0	0	165,069,490	6,071,426	1,308,918	7,380,344
Harbor	47,140,827	47,483,135	370,000	0	0	47,510,827	27,692	144,254	171,946
Mission	47,978,732	48,497,989	1,085,508	0	0	49,064,240	566,251	842,910	1,409,161
Pierce	101,924,381	101,201,164	0	0	0	101,924,381	723,217	2,566,836	3,290,053
Southwest	41,239,757	39,605,988	0	0	0	41,239,757	1,633,769	784,991	2,418,760
Trade-Tech	95,876,354	93,165,762	3,096,352	0	0	98,972,706	5,806,944	0	5,806,944
Valley	90,283,864	90,239,576	0	0	0	90,283,864	44,288	2,353,974	2,398,262
West	58,540,946	57,481,329	50,000	0	0	58,590,946	1,109,617	375,480	1,485,097
ESC	60,291,561	60,812,293	2,170,000	0	0	62,461,561	1,649,268	0	1,649,268
<b>Total</b>	<b>787,726,839</b>	<b>783,576,307</b>	<b>11,561,860</b>	<b>0</b>	<b>0</b>	<b>799,288,699</b>	<b>15,712,392</b>	<b>8,653,352</b>	<b>24,365,744</b>





CITY  
EAST  
HARBOR  
MISSION  
PIERCE  
SOUTHWEST  
TRADE-TECH  
VALLEY  
WEST

**DATE:** March 11, 2024  
**TO:** College Presidents  
**FROM:** Jeanette L. Gordon  
Vice Chancellor/Chief Financial Officer

**SUBJECT: 2022-23 Recalc and 2023-24 First Principal Apportionment (P1)**

On February 28, 2024, the State Chancellor’s Office released the 2022-23 Recalculation Apportionment and the District received additional revenue. While the District did not receive additional revenue on the 2023-24 First Principal Apportionment (P1), college allocations have changed to updated projections for Lottery as well as the finalization of the 2022-23 SCFF metrics. The 2022-23 Recalc Apportionment has provided a net augmentation to District funding from Part Time Faculty Office Hours, Health Benefits and Compensation reimbursement increases. It should be noted that the District’s 2023-24 revenue calculations are not final and may change at Recalculation when the State determines final revenue.

The 2023-24 Final Budget utilized the new SCFF District Allocation Model, and was built using the 2021-22 Student Supplemental and Success Metrics. In November, the District submitted its 2022-23 MIS data, the results of which were used in the 2022-23 First Principal Apportionment. This change in metrics along with the current year changes in enrollment caused shifts in college allocations without additional State Revenue. The result of this recalculation is to distribute \$3,451,545 as shown in Attachment I.

The college budget augmentations were placed in the college holding accounts: Fund 10100, Cost Center L4900A (L=Location), GL 132500/790100.

If you have any questions, please contact Deborah La Teer at lateerda@laccd.edu.

Cc: Chancellor  
Deputy Chancellor  
Vice Presidents of Administration  
District Budget Committee  
Budget Staff

JG:dl

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770 Wilshire Blvd.  
Los Angeles, CA 90017

STATE GENERAL REVENUE ADJUSTMENTS  
FROM 2023-24 P1

**2022-23**

	P2	RECALC	NET CHANGE
Base Allocation (less EPA Funds)	430,001,974	431,005,300	1,003,326
EPA Funds	49,418,747	48,415,421	(1,003,326)
Supplemental	107,638,878	107,987,987	349,109
Student Success	77,128,297	77,274,494	146,197
SCFF Hold Harmless	77,670,916	77,175,610	(495,306)
COLA	0	0	0
<b>Subtotal Allocated SCFF</b>	<b>741,858,812</b>	<b>741,858,812</b>	<b>0</b>
Apprentice	365,396	368,199	2,803
PT Fac Compensation	1,779,828	2,265,549	485,721
PT Fac Office Hours	5,252,817	6,565,427	1,312,610
PT Fac Health Benefits	2,170,443	2,713,055	542,612
<b>TOTAL</b>	<b>751,427,296</b>	<b>753,771,042</b>	<b>2,343,746</b>

**2023-24**

	FINAL BUDGET	P1	NET CHANGE
Base Allocation (less EPA Funds)	389,936,838	346,935,830	(43,001,008)
EPA Funds	49,418,747	170,355,076	120,936,329
Supplemental	107,595,425	122,914,446	15,319,021
Student Success	75,846,914	82,167,824	6,320,910
SCFF Hold Harmless	119,060,888	80,466,430	(38,594,458)
COLA	60,980,794	0	(60,980,794)
<b>Subtotal Allocated SCFF</b>	<b>802,839,606</b>	<b>802,839,606</b>	<b>0</b>
Apprentice	33,455	33,455	0
PT Fac Compensation	2,305,482	2,305,482	0
PT Fac Office Hours	5,252,817	5,252,817	0
PT Fac Health Benefits	0	0	0
Lottery	17,892,200	19,000,000	1,107,800
State Mandate Revenue	3,494,286	3,494,286	0
<b>TOTAL</b>	<b>831,817,846</b>	<b>832,925,646</b>	<b>1,107,800</b>

**TOTAL CHANGE**

	2022-23 CHANGE	2023-24 CHANGE	TOTAL CHANGE
Base Allocation (less EPA Funds)	1,003,326	(43,001,008)	(41,997,682)
EPA Funds	(1,003,326)	120,936,329	119,933,003
Supplemental	146,197	15,319,021	15,465,218
Student Success	349,109	6,320,910	6,670,019
SCFF Hold Harmless	(495,306)	(38,594,458)	(39,089,764)
COLA	0	(60,980,794)	(60,980,794)
<b>Subtotal Allocated SCFF</b>	<b>0</b>	<b>0</b>	<b>0</b>
Apprentice	2,803	0	2,803
PT Fac Compensation	485,721	0	485,721
PT Fac Office Hours	1,312,610	0	1,312,610
PT Fac Health Benefits	542,612	0	542,612
Lottery	0	1,107,800	1,107,800
State Mandate Revenue	0	0	0
<b>TOTAL</b>	<b>2,343,746</b>	<b>1,107,800</b>	<b>3,451,546</b>

**2023-24 P1 APPORTIONMENT**  
**Adjustments By Location**

	<b>2022-23 FEBRUARY RECALC</b>	<b>2023-24 P1 APPORTIONMENT</b>	<b>Assessment Change Return to Contingency Reserve</b>	<b>Total Adjustment</b>
City	276,676	11,016	0	287,692
East	526,467	(602,754)	(204,138)	(280,425)
Harbor	157,085	(202,734)	(3,913)	(49,562)
Mission	183,030	756,639	0	939,669
Pierce	298,880	(156,147)	(28,220)	114,513
Southwest	115,347	291,821	145,518	552,686
Trade-Tech	230,053	280,766	(172,124)	338,695
Valley	324,929	702,825	0	1,027,754
West	231,279	26,367	87,539	345,185
ESC/IT/DW	0	0		0
Undistributed	0		175,338	175,338
<b>TOTAL</b>	<b>2,343,746</b>	<b>1,107,799</b>	<b>0</b>	<b>3,451,545</b>

2022-23 FEBRUARY RECALC  
STATE GENERAL REVENUE AND EPA FUNDS, AND OTHER FUNDING USES

**P2 APPORTIONMENT**

	Base Allocation (less EPA Funds)	EPA Funds	Supplemental	Student Success	SCFF Hold Harmless	COLA	Total Allocated SCFF	Apprentice	PT Fac Compensation	PT Fac Office Hours	PT Fac Health Benefits	TOTAL
City	49,932,538	5,773,858	15,105,925	8,846,994	4,967,434	0	84,626,749		199,381	646,207	243,140	85,715,477
East	92,361,049	12,670,078	23,700,913	17,341,792	20,178,594	0	166,252,426		422,624	1,129,661	515,376	168,320,087
Harbor	28,403,514	2,943,343	6,107,869	4,942,933	5,719,422	0	48,117,081		135,142	316,155	164,801	48,733,179
Mission	30,458,362	3,539,972	7,991,529	5,293,744	3,098,152	0	50,381,759		124,808	443,876	152,199	51,102,642
Pierce	53,567,940	7,048,607	15,961,302	12,951,019	11,849,060	0	101,377,928		248,818	620,764	303,426	102,550,936
Southwest	24,109,769	2,062,866	4,352,458	3,167,749	7,525,555	0	41,218,397		105,092	218,610	128,156	41,670,255
Trade-Tech	44,309,585	5,174,472	11,321,428	8,430,877	16,028,288	0	85,264,650	365,396	138,988	588,052	169,491	86,526,577
Valley	48,705,112	5,976,610	15,736,865	9,803,913	6,968,875	0	87,191,375		228,315	772,417	278,423	88,470,530
West	35,706,059	4,228,941	7,360,589	6,349,276	3,650,130	0	57,294,995		176,660	517,075	215,431	58,204,161
ESC/IT/DW							0					0
Undistributed	22,448,046				(2,314,594)	0	20,133,452					20,133,452
<b>Total</b>	<b>430,001,974</b>	<b>49,418,747</b>	<b>107,638,878</b>	<b>77,128,297</b>	<b>77,670,916</b>	<b>0</b>	<b>741,858,812</b>	<b>365,396</b>	<b>1,779,828</b>	<b>5,252,817</b>	<b>2,170,443</b>	<b>751,427,296</b>

**FEBRUARY RECALC**

	Base Allocation (less EPA Funds)	EPA Funds	Supplemental	Student Success	SCFF Hold Harmless	COLA	Total Allocated SCFF	Apprentice	PT Fac Compensation	PT Fac Office Hours	PT Fac Health Benefits	TOTAL
City	49,932,538	5,773,858	15,105,925	8,846,994	4,967,434		84,626,749		253,793	807,686	303,925	85,992,153
East	92,361,049	12,670,078	23,700,913	17,341,792	20,178,594		166,252,426		537,959	1,411,949	644,220	168,846,554
Harbor	28,403,514	2,943,343	6,107,869	4,942,933	5,719,422		48,117,081		172,023	395,158	206,002	48,890,264
Mission	30,458,362	3,539,972	7,991,529	5,293,744	3,098,152		50,381,759		158,869	554,795	190,249	51,285,672
Pierce	53,567,940	7,048,607	15,961,302	12,951,019	11,849,060		101,377,928		316,721	775,885	379,282	102,849,816
Southwest	24,109,769	2,062,866	4,352,458	3,167,749	7,525,555		41,218,397		133,772	273,237	160,196	41,785,602
Trade-Tech	44,309,585	5,174,472	11,321,428	8,430,877	16,028,288		85,264,650	368,199	176,918	734,999	211,864	86,756,630
Valley	48,705,112	5,976,610	15,736,865	9,803,913	6,968,875		87,191,375		290,623	965,433	348,028	88,795,459
West	35,706,059	4,228,941	7,360,589	6,349,276	3,650,130		57,294,995		224,871	646,285	269,289	58,435,440
ESC/IT/DW							0					0
Undistributed	23,451,372	(1,003,326)	349,109	146,197	(2,809,900)		20,133,452					20,133,452
<b>Total</b>	<b>431,005,300</b>	<b>48,415,421</b>	<b>107,987,987</b>	<b>77,274,494</b>	<b>77,175,610</b>	<b>0</b>	<b>741,858,812</b>	<b>368,199</b>	<b>2,265,549</b>	<b>6,565,427</b>	<b>2,713,055</b>	<b>753,771,042</b>

**DIFFERENCE**

	Base Allocation (less EPA Funds)	EPA Funds	Supplemental	Student Success	SCFF Hold Harmless	COLA	Total Allocated SCFF	Apprentice	PT Fac Compensation	PT Fac Office Hours	PT Fac Health Benefits	TOTAL
City	0	0	0	0	0	0	0	0	54,412	161,479	60,785	276,676
East	0	0	0	0	0	0	0	0	115,335	282,288	128,844	526,467
Harbor	0	0	0	0	0	0	0	0	36,881	79,003	41,201	157,085
Mission	0	0	0	0	0	0	0	0	34,061	110,919	38,050	183,030
Pierce	0	0	0	0	0	0	0	0	67,903	155,121	75,856	298,880
Southwest	0	0	0	0	0	0	0	0	28,680	54,627	32,040	115,347
Trade-Tech	0	0	0	0	0	0	0	2,803	37,930	146,947	42,373	230,053
Valley	0	0	0	0	0	0	0	0	62,308	193,016	69,605	324,929
West	0	0	0	0	0	0	0	0	48,211	129,210	53,858	231,279
ESC/IT/DW	0	0	0	0	0	0	0	0	0	0	0	0
Undistributed	1,003,326	(1,003,326)	349,109	146,197	(495,306)	0	0	0	0	0	0	0
<b>Total</b>	<b>1,003,326</b>	<b>(1,003,326)</b>	<b>349,109</b>	<b>146,197</b>	<b>(495,306)</b>	<b>0</b>	<b>0</b>	<b>2,803</b>	<b>485,721</b>	<b>1,312,610</b>	<b>542,612</b>	<b>2,343,746</b>

2023-24 P1 APPORTIONMENT  
STATE GENERAL REVENUE AND EPA ADJUSTMENTS

**FINAL BUDGET APPORTIONMENT**

	Base Allocation (less EPA Funds)	EPA Funds	Supplemental	Student Success	SCFF Hold Harmless	COLA	Total Allocated SCFF	Apprentice	PT Fac Compensation	PT Fac Office Hours	Lottery	Assessment	Assessment Adj	State Mandate Revenue	TOTAL ADJ
City	47,932,047	5,817,609	15,099,827	8,960,229	6,817,038	6,956,319	91,583,069		285,221	649,848	2,037,529	(22,341,334)	(1,299,780)	391,926	71,306,479
East	84,889,866	11,921,620	23,691,345	17,207,021	28,542,574	13,665,949	179,918,375		476,462	1,085,573	4,547,965	(46,239,554)	1,658,454	883,591	142,330,866
Harbor	27,053,341	3,243,159	6,105,403	4,861,645	6,853,533	3,955,224	52,072,305		147,181	335,339	1,003,304	(13,703,593)	7,827	197,277	40,059,640
Mission	30,419,381	3,788,794	7,988,303	5,277,126	2,908,155	4,141,381	54,523,140		207,944	473,780	1,202,404	(13,691,160)	(1,178,993)	237,639	41,774,754
Pierce	49,111,058	6,617,326	15,954,858	12,576,638	17,118,048	8,333,266	109,711,194		283,646	646,259	2,552,291	(26,870,981)	1,123,823	497,961	87,944,193
Southwest	24,648,543	2,498,664	4,350,701	3,054,809	6,665,680	3,388,152	44,606,549		103,207	235,147	812,475	(12,472,614)	136,011	160,315	33,581,090
Trade-Tech	44,454,932	5,322,713	11,316,858	8,093,783	16,076,364	7,008,754	92,273,404	33,455	257,611	586,941	2,039,191	(24,291,674)	1,197,157	399,662	72,495,747
Valley	49,928,897	6,351,846	15,730,513	9,787,711	5,392,408	7,167,131	94,358,506		327,417	745,988	2,151,896	(22,749,475)	(1,790,266)	424,452	73,468,518
West	31,498,773	3,857,016	7,357,617	6,027,952	8,553,637	4,709,649	62,004,644		216,793	493,942	1,545,145	(16,196,941)	145,767	301,463	48,510,813
ESC/IT/DW							0								0
Undistributed/ECA					20,133,451	1,654,969	21,788,420								21,788,420
<b>Total</b>	<b>389,936,838</b>	<b>49,418,747</b>	<b>107,595,425</b>	<b>75,846,914</b>	<b>119,060,888</b>	<b>60,980,794</b>	<b>802,839,605</b>	<b>33,455</b>	<b>2,305,482</b>	<b>5,252,817</b>	<b>17,892,200</b>	<b>(198,557,326)</b>	<b>0</b>	<b>3,494,286</b>	<b>633,260,520</b>

**P1 APPORTIONMENT**

	Base Allocation (less EPA Funds)	EPA Funds	Supplemental	Student Success	SCFF Hold Harmless	COLA*	Total Allocated SCFF	Apprentice	PT Fac Compensation	PT Fac Office Hours	Lottery	Assessment	Assessment Adj	State Mandate Revenue	TOTAL ADJ
City	42,419,718	19,716,695	16,005,118	9,773,423	3,668,115		91,583,069		285,221	649,848	2,163,683	(22,894,115)	(862,137)	391,926	71,317,495
East	74,277,007	40,916,359	26,910,996	18,732,729	19,081,284		179,918,375		476,462	1,085,573	4,829,553	(46,715,619)	1,250,177	883,591	141,728,112
Harbor	24,526,228	11,400,863	6,878,273	5,207,400	4,059,541		52,072,305		147,181	335,339	1,065,424	(13,911,787)	(48,833)	197,277	39,856,906
Mission	27,629,792	13,440,970	9,011,628	5,673,958	0		55,756,348		207,944	473,780	1,276,851	(14,288,967)	(1,132,202)	237,639	42,531,393
Pierce	43,019,060	22,560,594	18,192,983	13,542,182	12,396,375		109,711,194		283,646	646,259	2,710,317	(27,128,713)	1,067,382	497,961	87,788,046
Southwest	22,151,856	8,371,481	5,477,098	3,137,094	5,469,020		44,606,549		103,207	235,147	862,780	(12,522,135)	427,048	160,315	33,872,911
Trade-Tech	39,631,891	18,204,673	14,838,091	9,047,353	10,551,396		92,273,404	33,455	257,611	586,941	2,165,448	(23,792,919)	852,911	399,662	72,776,513
Valley	45,387,712	22,635,167	17,364,171	10,542,402	0		95,929,452		327,417	745,988	2,285,131	(23,665,903)	(1,875,194)	424,452	74,171,343
West	27,892,566	13,108,274	8,236,088	6,511,283	6,256,433		62,004,644		216,793	493,942	1,640,813	(16,441,322)	320,847	301,463	48,537,180
ESC/IT/DW							0								0
Undistributed/ECA					18,984,266		18,984,266								18,984,266
<b>Total</b>	<b>346,935,830</b>	<b>170,355,076</b>	<b>122,914,446</b>	<b>82,167,824</b>	<b>80,466,430</b>	<b>0</b>	<b>802,839,606</b>	<b>33,455</b>	<b>2,305,482</b>	<b>5,252,817</b>	<b>19,000,000</b>	<b>(201,361,480)</b>	<b>(1)</b>	<b>3,494,286</b>	<b>631,564,165</b>

\* COLA and base increase have been placed in the rates

**DIFFERENCE**

	Base Allocation (less EPA Funds)	EPA Funds	Supplemental	Student Success	SCFF Hold Harmless	COLA*	Total Allocated SCFF	Apprentice	PT Fac Compensation	PT Fac Office Hours	Lottery	Assessment	Assessment Adj	State Mandate Revenue	TOTAL ADJ
City	(5,512,329)	13,899,086	905,291	813,194	(3,148,923)	(6,956,319)	0	0	0	0	126,154	(552,781)	437,643	0	11,016
East	(10,612,859)	28,994,739	3,219,651	1,525,708	(9,461,290)	(13,665,949)	0	0	0	0	281,588	(476,065)	(408,277)	0	(602,754)
Harbor	(2,527,113)	8,157,704	772,870	345,755	(2,793,992)	(3,955,224)	0	0	0	0	62,120	(208,194)	(56,660)	0	(202,734)
Mission	(2,789,589)	9,652,176	1,023,325	396,832	(2,908,155)	(4,141,381)	1,233,208	0	0	0	74,447	(597,807)	46,791	0	756,639
Pierce	(6,091,998)	15,943,268	2,238,125	965,544	(4,721,673)	(8,333,266)	0	0	0	0	158,026	(257,732)	(56,441)	0	(156,147)
Southwest	(2,496,687)	5,872,817	1,126,397	82,285	(1,196,660)	(3,388,152)	0	0	0	0	50,305	(49,521)	291,037	0	291,821
Trade-Tech	(4,823,041)	12,881,960	3,521,233	953,570	(5,524,968)	(7,008,754)	0	0	0	0	126,257	498,755	(344,246)	0	280,766
Valley	(4,541,185)	16,283,321	1,633,658	754,691	(5,392,408)	(7,167,131)	1,570,946	0	0	0	133,235	(916,428)	(84,928)	0	702,825
West	(3,606,207)	9,251,258	878,471	483,331	(2,297,204)	(4,709,649)	0	0	0	0	95,668	(244,381)	175,080	0	26,367
ESC/IT/DW	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Undistributed	0	0	0	0	(1,149,185)	(1,654,969)	(2,804,154)	0	0	0	0	2,804,154	0	0	0
<b>Total</b>	<b>(43,001,008)</b>	<b>120,936,329</b>	<b>15,319,021</b>	<b>6,320,910</b>	<b>(38,594,458)</b>	<b>(60,980,794)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,107,800</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,107,799</b>

\* COLA and base increase have been placed in the rates

2023-24 P1 APPORTIONMENT  
One Time Assessment Accommodation

	Chancellor Memo 9/7/23	P1	Assessment Change Return to Contingency Reserve
City	0	0	0
East	829,227	625,089	(204,138)
Harbor	3,913	0	(3,913)
Mission	0	0	0
Pierce	561,911	533,691	(28,220)
Southwest	68,006	213,524	145,518
Trade-Tech	598,579	426,455	(172,124)
Valley	0	0	0
West	72,884	160,423	87,539
ESC/IT/DW	0	0	0
Undistributed	0		0
<b>TOTAL</b>	<b>2,134,520</b>	<b>1,959,182</b>	<b>(175,338)</b>

**LOS ANGELES COMMUNITY COLLEGE DISTRICT  
GENERAL FUND UNRESTRICTED  
Projected 2025-26 Funding Floor**

<b>Projected FY 23-24 TCR; highest of:</b>					
(A) 2023-24 Calculated Revenue <sup>[1]</sup>	(Earned)	800,267,483			
(B) 2022-23 Calculated Revenue x COLA	(One Time Stability, PY x COLA)	<b>802,839,606</b>			
(C) 2023-24 Hold Harmless Revenue	(Hold Harmless)	778,546,331			
<b>Projected FY 24-25 TCR; highest of:</b>					
		<b>Prelim Budget</b>	<b>Scenario 1</b>	<b>Scenario 2</b>	<b>Scenario 3</b>
(A) 2024-25 Calculated Revenue <sup>[1]</sup>	(Earned)	789,797,424	788,829,420	794,984,041	799,760,632
(B) 2023-24 Calculated Revenue x COLA	(One Time Stability, PY x COLA)	<b>806,349,516</b>	<b>806,280,029</b>	<b>806,280,029</b>	<b>806,280,029</b>
(C) 2024-25 Hold Harmless Revenue	(Hold Harmless)	784,463,282	784,463,283	784,463,283	784,463,283
<b>Projected FY 25-26 Floor<sup>[2]</sup></b>					
	Highest of FY25	<b>Prelim Budget</b>	<b>Scenario 1</b>	<b>Scenario 2</b>	<b>Scenario 3</b>
		806,349,516	806,280,029	806,280,029	806,280,029

<sup>[1]</sup> Assumes College FTES, the same as FY24  
Assumes College Supplemental and Student Success metrics the same as FY23  
Assumes no deficits

<sup>[2]</sup> Colleges rebased to the floor using the higher of FY25 earned or hold harmless.

**LOS ANGELES COMMUNITY COLLEGE DISTRICT  
GENERAL FUND UNRESTRICTED  
5-YEAR Financial Forecast - Summary**

**District SCFF TCR Calculation**

Scenario 1:	Hold Harmless			SCFF Calc-Floor \$806,280,029		
	2022-23 Actual (ECA)	2023-24 Projected	2024-25 Projected	2025-26 Projected	2026-27 Projected	2027-28 Projected
SCFF Revenue Received-TCR A	\$ 741,858,812	\$ -	\$ -	\$ -	\$ 819,850,412	\$ 858,186,278
SCFF Revenue Received-TCR B	\$ -	\$ 802,839,607	\$ 806,280,029	\$ 810,364,463	\$ -	\$ -
SCFF Revenue Received-TCR C	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Revenue Earned	\$ 741,858,812	\$ 800,198,520	\$ 788,829,420	\$ 794,119,471	\$ 819,850,412	\$ 858,186,278
Revenue Earned vs Received	\$ -	\$ (2,641,087)	\$ (17,450,609)	\$ (16,244,992)	\$ -	\$ -

Scenario 2:	Hold Harmless			SCFF Calc-Floor \$806,280,029		
	2022-23 Actual (ECA)	2023-24 Projected	2024-25 Projected	2025-26 Projected	2026-27 Projected	2027-28 Projected
SCFF Revenue Received-TCR A	\$ 741,858,812	\$ -	\$ -	\$ -	\$ 844,988,996	\$ 882,928,639
SCFF Revenue Received-TCR B	\$ -	\$ 802,839,607	\$ 806,280,029	\$ 816,687,105	\$ -	\$ -
SCFF Revenue Received-TCR C	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Revenue Earned	\$ 741,858,812	\$ 800,198,520	\$ 794,984,041	\$ 811,659,974	\$ 844,988,996	\$ 882,928,639
Revenue Earned vs Received	\$ -	\$ (2,641,087)	\$ (11,295,988)	\$ (5,027,131)	\$ -	\$ -

Scenario 3:	Hold Harmless			SCFF Calc-Floor \$806,280,029		
	2022-23 Actual (ECA)	2023-24 Projected	2024-25 Projected	2025-26 Projected	2026-27 Projected	2027-28 Projected
SCFF Revenue Received-TCR A	\$ 741,858,812	\$ -	\$ -	\$ 828,772,930	\$ 877,391,167	\$ 927,400,832
SCFF Revenue Received-TCR B	\$ -	\$ 802,839,607	\$ 806,280,029	\$ -	\$ -	\$ -
SCFF Revenue Received-TCR C	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Revenue Earned	\$ 741,858,812	\$ 800,198,520	\$ 799,760,632	\$ 828,772,930	\$ 877,391,167	\$ 927,400,832
Revenue Earned vs Received	\$ -	\$ (2,641,087)	\$ (6,519,397)	\$ -	\$ -	\$ -



**LOS ANGELES COMMUNITY COLLEGE DISTRICT  
GENERAL FUND UNRESTRICTED  
5-YEAR Financial Forecast - Summary**

Scenario 1:	Hold Harmless			SCFF Calc-Floor		
	2022-23 Actual	2023-24 Projected	2024-25 Projected	2025-26 Projected	2026-27 Projected	2027-28 Projected
<b>TOTAL RESOURCES</b>	\$ 831,421,124	\$ 881,614,662	\$ 884,478,947	\$ 888,806,367	\$ 898,576,682	\$ 937,211,414
<b>TOTAL EXPENDITURES</b>	\$ 828,599,325	\$ 904,300,903	\$ 939,689,455	\$ 976,273,854	\$ 985,662,932	\$ 998,829,180
NET REVENUES LESS EXPENDITURES	\$ 2,821,799	\$ (22,686,241)	\$ (55,210,508)	\$ (87,467,487)	\$ (87,086,251)	\$ (61,617,767)
<b>FUND BALANCE</b>						
Beginning Fund Balance (includes PY adj)	\$ 184,225,153	\$ 192,746,952	\$ 170,060,711	\$ 114,850,203	\$ 27,382,716	\$ (59,703,535)
Net Revenues Less Expenditures	2,821,799	(22,686,241)	(55,210,508)	(87,467,487)	(87,086,251)	(61,617,767)
<b>Ending Fund Balance</b>	<b>187,046,952</b>	<b>170,060,711</b>	<b>114,850,203</b>	<b>27,382,716</b>	<b>(59,703,535)</b>	<b>(121,321,301)</b>
<i>Fund Balance % of Expenditure Budget</i>	22.6%	18.8%	12.2%	2.8%	-6.1%	-12.1%
Scenario 2:	Hold Harmless			SCFF Calc-Floor		
	2022-23 Actual	2023-24 Projected	2024-25 Projected	2025-26 Projected	2026-27 Projected	2027-28 Projected
<b>TOTAL RESOURCES</b>	\$ 831,421,124	\$ 881,614,662	\$ 884,478,947	\$ 895,129,010	\$ 923,715,266	\$ 961,953,774
<b>TOTAL EXPENDITURES</b>	\$ 828,599,325	\$ 904,300,903	\$ 939,689,455	\$ 976,273,854	\$ 1,002,721,031	\$ 1,033,815,215
NET REVENUES LESS EXPENDITURES	\$ 2,821,799	\$ (22,686,241)	\$ (55,210,508)	\$ (81,144,844)	\$ (79,005,765)	\$ (71,861,440)
<b>FUND BALANCE</b>						
Beginning Fund Balance (includes PY adj)	\$ 184,225,153	\$ 192,746,952	\$ 170,060,711	\$ 114,850,203	\$ 33,705,359	\$ (45,300,406)
Net Revenues Less Expenditures	2,821,799	(22,686,241)	(55,210,508)	(81,144,844)	(79,005,765)	(71,861,440)
<b>Ending Fund Balance</b>	<b>187,046,952</b>	<b>170,060,711</b>	<b>114,850,203</b>	<b>33,705,359</b>	<b>(45,300,406)</b>	<b>(117,161,847)</b>
<i>Fund Balance % of Expenditure Budget</i>	22.6%	18.8%	12.2%	3.5%	-4.5%	-11.3%
Scenario 3:	Hold Harmless			SCFF Calc-Floor		
	2022-23 Actual	2023-24 Projected	2024-25 Projected	2025-26 Projected	2026-27 Projected	2027-28 Projected
<b>TOTAL RESOURCES</b>	\$ 831,421,124	\$ 881,614,662	\$ 884,478,947	\$ 907,214,834	\$ 956,117,437	\$ 1,006,425,968
<b>TOTAL EXPENDITURES</b>	\$ 828,599,325	\$ 904,300,903	\$ 939,689,455	\$ 976,273,854	\$ 1,002,721,031	\$ 1,033,815,215
NET REVENUES LESS EXPENDITURES	\$ 2,821,799	\$ (22,686,241)	\$ (55,210,508)	\$ (69,059,020)	\$ (46,603,595)	\$ (27,389,247)
<b>FUND BALANCE</b>						
Beginning Fund Balance (includes PY adj)	\$ 184,225,153	\$ 192,746,952	\$ 170,060,711	\$ 114,850,203	\$ 45,791,183	\$ (812,412)
Net Revenues Less Expenditures	2,821,799	(22,686,241)	(55,210,508)	(69,059,020)	(46,603,595)	(27,389,247)
<b>Ending Fund Balance</b>	<b>187,046,952</b>	<b>170,060,711</b>	<b>114,850,203</b>	<b>45,791,183</b>	<b>(812,412)</b>	<b>(28,201,659)</b>
<i>Fund Balance % of Expenditure Budget</i>	22.6%	18.8%	12.2%	4.7%	-0.1%	-2.7%

\*Assumes all FTES growth is paid. FY23 summer shift to FY 24. FTES growth is 9.7% in FY24

Scenario 1: Assumes enrollment growth 1.5% annually from FY25 and forward

Scenario 2: Assumes enrollment growth is 50% of prior year annual growth in FY25 and forward

Scenario 3: Assumes enrollment growth is 75% of prior year annual growth in FY25 then declines progressively in FY26 and forward

**LOS ANGELES COMMUNITY COLLEGE DISTRICT**  
**LONG-RANGE FINANCIAL PLANNING**  
**5-YEAR Financial Forecast**

Scenario 1 Assumptions: 1.5% growth FY25 forward  
Salary increase = COLA%+2% through 2023-24,  
2024-25 & 2025-26

COLA+1%

**UNRESTRICTED GENERAL FUND**

	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
	Actuals	Projected	Projected	Projected	Projected	Projected
<b>REVENUES</b>						
<i>Total FTES</i>	98,792	91,540	88,030	89,429	90,852	92,298
<i>3 yr avg credit</i>	86,669	84,149	80,600	77,430	77,166	78,323
State Apportionment Revenue (includes EPA)	\$ 736,794,023	\$ 802,839,607	\$ 806,280,029	\$ 810,364,463	\$ 819,850,412	\$ 858,186,278
Non-Resident	8,850,682	8,800,000	8,866,880	9,108,946	9,392,234	9,689,968
Apprenticeship	330,891	33,455	33,709	34,630	35,706	36,838
Dedicated Revenue	9,777,665	10,200,000	10,200,000	10,200,000	10,200,000	10,200,000
Other State	50,043,830	45,098,329	45,098,329	45,098,329	45,098,329	45,098,329
Other Federal	0	0	0	0	0	0
Other Local	20,298,746	14,000,000	14,000,000	14,000,000	14,000,000	14,000,000
Incoming Transfers	5,325,287	643,271	0	0	0	0
<b>TOTAL RESOURCES</b>	<b>\$ 831,421,124</b>	<b>\$ 881,614,662</b>	<b>\$ 884,478,947</b>	<b>\$ 888,806,367</b>	<b>\$ 898,576,682</b>	<b>\$ 937,211,414</b>
<b>EXPENDITURES</b>						
Certificated Salaries	318,028,045	352,745,198	358,953,513	372,342,480	372,342,480	372,342,480
Non-Certificated Salaries	145,624,857	166,878,274	169,815,332	176,149,443	176,149,443	176,149,443
Employee Benefits	217,055,220	230,078,533	249,138,925	261,181,250	265,058,853	272,438,988
Subtotal Salary & Benefits	680,708,122	749,702,005	777,907,770	809,673,173	813,550,776	820,930,911
<i>Salary &amp; Benefit %</i>	<i>82%</i>	<i>83%</i>	<i>83%</i>	<i>83%</i>	<i>83%</i>	<i>82%</i>
Books & Supplies	4,469,873	5,000,000	5,038,000	5,175,537	5,336,497	5,505,664
Other Operating Expenses	110,819,481	114,000,000	120,874,235	124,576,458	128,780,980	133,193,495
Capital Outlay	4,848,371	5,000,000	5,038,000	5,175,537	5,336,497	5,505,664
Interfund Transfer	23,915,635	26,598,898	26,801,050	27,532,718	28,388,986	29,288,917
Other	3,837,842	4,000,000	4,030,400	4,140,430	4,269,197	4,404,531
<b>TOTAL EXPENDITURES</b>	<b>\$ 828,599,325</b>	<b>\$ 904,300,903</b>	<b>\$ 939,689,455</b>	<b>\$ 976,273,854</b>	<b>\$ 985,662,932</b>	<b>\$ 998,829,180</b>
<b>NET REVENUES LESS EXPENDITURES</b>	<b>\$ 2,821,799</b>	<b>\$ (22,686,241)</b>	<b>\$ (55,210,508)</b>	<b>\$ (87,467,487)</b>	<b>\$ (87,086,251)</b>	<b>\$ (61,617,767)</b>
<b>FUND BALANCE</b>						
Beginning Fund Balance (includes PY adj)	\$ 184,225,153	\$ 192,746,952	\$ 170,060,711	\$ 114,850,203	\$ 27,382,716	\$ (59,703,535)
Net Revenues Less Expenditures	2,821,799	(22,686,241)	(55,210,508)	(87,467,487)	(87,086,251)	(61,617,767)
<b>Ending Fund Balance</b>	<b>\$ 187,046,952</b>	<b>\$ 170,060,711</b>	<b>\$ 114,850,203</b>	<b>\$ 27,382,716</b>	<b>\$ (59,703,535)</b>	<b>\$ (121,321,301)</b>
<i>Fund Balance % of Expenditure Budget</i>	<i>22.6%</i>	<i>18.8%</i>	<i>12.2%</i>	<i>2.8%</i>	<i>-6.1%</i>	<i>-12.1%</i>

**LOS ANGELES COMMUNITY COLLEGE DISTRICT  
LONG-RANGE FINANCIAL PLANNING  
5-YEAR Financial Forecast**

Scenario 2 Assumptions: 50% of PY growth  
Salary increase = COLA%+2% through 2023-24, COLA+1%  
2024-25 & 2025-26

<b>UNRESTRICTED GENERAL FUND</b>							
	<b>2022-23</b>	<b>2023-24</b>	<b>2024-25</b>	<b>2025-26</b>	<b>2026-27</b>	<b>2027-28</b>	
	<b>Actuals</b>	<b>Projected</b>	<b>Projected</b>	<b>Projected</b>	<b>Projected</b>	<b>Projected</b>	
<b>REVENUES</b>							
	<i>Total FTES</i>	98,792	91,540	90,811	92,991	94,107	94,672
	<i>3 yr avg credit</i>	86,669	84,149	81,436	79,357	80,124	81,248
State Apportionment Revenue (includes EPA)	\$ 736,794,023	\$ 802,839,607	\$ 806,280,029	\$ 816,687,105	\$ 844,988,996	\$ 882,928,639	
Non-Resident	8,850,682	8,800,000	8,866,880	9,108,946	9,392,234	9,689,968	
Apprenticeship	330,891	33,455	33,709	34,630	35,706	36,838	
Dedicated Revenue	9,777,665	10,200,000	10,200,000	10,200,000	10,200,000	10,200,000	
Other State	50,043,830	45,098,329	45,098,329	45,098,329	45,098,329	45,098,329	
Other Federal	0	0	0	0	0	0	
Other Local	20,298,746	14,000,000	14,000,000	14,000,000	14,000,000	14,000,000	
Incoming Transfers	5,325,287	643,271	0	0	0	0	
<b>TOTAL RESOURCES</b>	<b>\$ 831,421,124</b>	<b>\$ 881,614,662</b>	<b>\$ 884,478,947</b>	<b>\$ 895,129,010</b>	<b>\$ 923,715,266</b>	<b>\$ 961,953,774</b>	
<b>EXPENDITURES</b>							
Certificated Salaries	318,028,045	352,745,198	358,953,513	372,342,480	383,922,331	396,092,669	
Non-Certificated Salaries	145,624,857	166,878,274	169,815,332	176,149,443	181,627,691	187,385,289	
Employee Benefits	217,055,220	230,078,533	249,138,925	261,181,250	265,058,853	272,438,988	
	Subtotal Salary & Benefits	680,708,122	749,702,005	777,907,770	809,673,173	830,608,875	855,916,945
	<i>Salary &amp; Benefit %</i>	82%	83%	83%	83%	83%	83%
Books & Supplies	4,469,873	5,000,000	5,038,000	5,175,537	5,336,497	5,505,664	
Other Operating Expenses	110,819,481	114,000,000	120,874,235	124,576,458	128,780,980	133,193,495	
Capital Outlay	4,848,371	5,000,000	5,038,000	5,175,537	5,336,497	5,505,664	
Interfund Transfer	23,915,635	26,598,898	26,801,050	27,532,718	28,388,986	29,288,917	
Other	3,837,842	4,000,000	4,030,400	4,140,430	4,269,197	4,404,531	
<b>TOTAL EXPENDITURES</b>	<b>\$ 828,599,325</b>	<b>\$ 904,300,903</b>	<b>\$ 939,689,455</b>	<b>\$ 976,273,854</b>	<b>\$ 1,002,721,031</b>	<b>\$ 1,033,815,215</b>	
<b>NET REVENUES LESS EXPENDITURES</b>	<b>\$ 2,821,799</b>	<b>\$ (22,686,241)</b>	<b>\$ (55,210,508)</b>	<b>\$ (81,144,844)</b>	<b>\$ (79,005,765)</b>	<b>\$ (71,861,440)</b>	
<b>FUND BALANCE</b>							
Beginning Fund Balance (includes PY adj)	\$ 184,225,153	\$ 192,746,952	\$ 170,060,711	\$ 114,850,203	\$ 33,705,359	\$ (45,300,406)	
Net Revenues Less Expenditures	2,821,799	(22,686,241)	(55,210,508)	(81,144,844)	(79,005,765)	(71,861,440)	
<b>Ending Fund Balance</b>	<b>\$ 187,046,952</b>	<b>\$ 170,060,711</b>	<b>\$ 114,850,203</b>	<b>\$ 33,705,359</b>	<b>\$ (45,300,406)</b>	<b>\$ (117,161,847)</b>	
<i>Fund Balance % of Expenditure Budget</i>	22.6%	18.8%	12.2%	3.5%	-4.5%	-11.3%	

**LOS ANGELES COMMUNITY COLLEGE DISTRICT**  
**LONG-RANGE FINANCIAL PLANNING**  
**5-YEAR Financial Forecast**

Scenario 3 Assumptions: 75% of PY growth  
Salary increase = COLA%+2% through 2023-24,  
COLA+1% 2024-25 & 2025-26

**UNRESTRICTED GENERAL FUND**

	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
	Actuals	Projected	Projected	Projected	Projected	Projected
<b>REVENUES</b>						
<i>Total FTES</i>	98,792	91,540	92,890	97,239	99,743	100,899
<i>3 yr avg credit</i>	86,669	84,149	82,041	81,200	83,608	85,940
State Apportionment Revenue (includes EPA)	\$ 736,794,023	\$ 802,839,607	\$ 806,280,029	\$ 828,772,930	\$ 877,391,167	\$ 927,400,832
Non-Resident	8,850,682	8,800,000	8,866,880	9,108,946	9,392,234	9,689,968
Apprenticeship	330,891	33,455	33,709	34,630	35,706	36,838
Dedicated Revenue	9,777,665	10,200,000	10,200,000	10,200,000	10,200,000	10,200,000
Other State	50,043,830	45,098,329	45,098,329	45,098,329	45,098,329	45,098,329
Other Federal	0	0	0	0	0	0
Other Local	20,298,746	14,000,000	14,000,000	14,000,000	14,000,000	14,000,000
Incoming Transfers	5,325,287	643,271	0	0	0	0
<b>TOTAL RESOURCES</b>	<b>\$ 831,421,124</b>	<b>\$ 881,614,662</b>	<b>\$ 884,478,947</b>	<b>\$ 907,214,834</b>	<b>\$ 956,117,437</b>	<b>\$ 1,006,425,968</b>
<b>EXPENDITURES</b>						
Certificated Salaries	318,028,045	352,745,198	358,953,513	372,342,480	383,922,331	396,092,669
Non-Certificated Salaries	145,624,857	166,878,274	169,815,332	176,149,443	181,627,691	187,385,289
Employee Benefits	217,055,220	230,078,533	249,138,925	261,181,250	265,058,853	272,438,988
Subtotal Salary & Benefits	680,708,122	749,702,005	777,907,770	809,673,173	830,608,875	855,916,945
<i>Salary &amp; Benefit %</i>	82%	83%	83%	83%	83%	83%
Books & Supplies	4,469,873	5,000,000	5,038,000	5,175,537	5,336,497	5,505,664
Other Operating Expenses	110,819,481	114,000,000	120,874,235	124,576,458	128,780,980	133,193,495
Capital Outlay	4,848,371	5,000,000	5,038,000	5,175,537	5,336,497	5,505,664
Interfund Transfer	23,915,635	26,598,898	26,801,050	27,532,718	28,388,986	29,288,917
Other	3,837,842	4,000,000	4,030,400	4,140,430	4,269,197	4,404,531
<b>TOTAL EXPENDITURES</b>	<b>\$ 828,599,325</b>	<b>\$ 904,300,903</b>	<b>\$ 939,689,455</b>	<b>\$ 976,273,854</b>	<b>\$ 1,002,721,031</b>	<b>\$ 1,033,815,215</b>
<b>NET REVENUES LESS EXPENDITURES</b>	<b>\$ 2,821,799</b>	<b>\$ (22,686,241)</b>	<b>\$ (55,210,508)</b>	<b>\$ (69,059,020)</b>	<b>\$ (46,603,595)</b>	<b>\$ (27,389,247)</b>
<b>FUND BALANCE</b>						
Beginning Fund Balance (includes PY adj)	\$ 184,225,153	\$ 192,746,952	\$ 170,060,711	\$ 114,850,203	\$ 45,791,183	\$ (812,412)
Net Revenues Less Expenditures	2,821,799	(22,686,241)	(55,210,508)	(69,059,020)	(46,603,595)	(27,389,247)
<b>Ending Fund Balance</b>	<b>\$ 187,046,952</b>	<b>\$ 170,060,711</b>	<b>\$ 114,850,203</b>	<b>\$ 45,791,183</b>	<b>\$ (812,412)</b>	<b>\$ (28,201,659)</b>
<i>Fund Balance % of Expenditure Budget</i>	22.6%	18.8%	12.2%	4.7%	-0.1%	-2.7%

## Los Angeles Community College District 2024-25 Proposed Preliminary Budget Allocation Summary

- **The Preliminary Budget Allocation was developed based on a projected earned SCFF revenue of \$789.8 million, which includes a 0.76% COLA. This calculated revenue is \$5.3 million above the District's hold harmless amount of \$784.5 million.**
- 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 Preliminary Budget Allocation.
  
- **Revenue Assumptions:**
  - Base Revenue, is projected at \$613.5 million, excluding Education Protection Act (EPA) and COLA.
  - EPA fund is projected at \$170.4 million.
  - COLA is projected at \$5.9 million.
  - Lottery revenue is estimated at \$16.6 million.
  - Nonresident tuition is estimated at \$8.8 million.
  - Part-time faculty compensation is estimated at \$2.3 million.
  - Part-time faculty health reimbursement is estimated at \$2.2 million.
  - State Mandate block grant is estimated at \$3.3 million.
  - Full-time Faculty Hiring is estimated at \$13.4 million.
  - Part-time Office Hours is estimated at \$5.3 million.
  - Interest and RDA passthrough revenue is estimated at \$14.0 million.
  - Dedicated revenue is estimated at \$8.6 million as projected by colleges.
  
- **Allocation Assumptions:**
  - Total budget allocations are \$1.0 billion.
  - Total college allocations are at \$643.7 million.
  - Centralized Services are funded at \$139.4 million.
  - General Reserve is established at 6.5% of total projected Unrestricted General Fund revenue, or \$56.2 million.
  - Contingency Reserve is established at 3.5% of total projected Unrestricted General Fund revenue, or \$30.3 million.
  - Colleges are required to set aside in their budgets a 1% reserve. The reserve should only be used for unanticipated emergency events upon the Chancellor's approval.
  - ESC allocation (excluding Information Technology) is at \$37.7 million.
  - Information Technology is at \$20.1 million.
  - Deferred Maintenance Fund is established at 2.0% of projected Unrestricted General Fund revenue, or \$17.3 million.
  - No distribution of the projected balances at this time.

**2024-2025 Preliminary  
Funds Available for 2024-2025  
Unrestricted General Fund**

	2023-2024	2024-2025	DIFFERENCE
	FINAL BUDGET	PRELIMINARY	
<b>Base (excluding EPA Funds)</b>	692,440,065	613,485,162	(78,954,903)
<b>EPA Funds</b>	49,418,748	170,355,076	120,936,328
<b>COLA</b>	60,980,793	5,916,953	(55,063,840)
<b>Growth</b>	0	0	0
<b>Lottery</b>	17,892,200	16,585,300	(1,306,900)
<b>Non-Resident</b>	8,279,000	8,775,000	496,000
<b>Apprenticeship</b>	33,455	33,455	0
<b>Part-time Faculty Compensation</b>	2,305,482	2,305,482	0
<b>On-Going State Mandate Block Grant</b>	3,494,286	3,262,380	(231,906)
<b>Full-Time Faculty Hiring</b>	13,368,234	13,368,234	0
<b>Part-time Office Hours</b>	5,252,817	5,252,817	0
<b>Part-Time Faculty Health Benefits</b>	2,170,443	2,170,443	0
<b>BOG Fee Waiver Administration</b>	1,100,000	1,100,000	0
<b>Local</b>			
<b>Interest and RDA Passthrough</b>	14,000,000	14,000,000	0
<b>Dedicated Revenue</b>	8,210,934	8,584,118	373,184
<b>TOTAL INCOME</b>	<b>878,946,457</b>	<b>865,194,420</b>	<b>(13,752,037)</b>
<b>Fund Balances</b>			
<b>Open Orders</b>	22,994,629	0	(22,994,629)
<b>Contingency Reserve</b>	30,763,126	30,281,805	(481,321)
<b>General Reserve</b>	57,131,520	56,237,637	(893,883)
<b>Other Fund Balance</b>	76,157,677	83,541,268	7,383,592
<b>Total Fund Balance</b>	<b>187,046,952</b>	<b>170,060,710</b>	<b>(16,986,241)</b>
<b>TOTAL PROJ FUNDS AVAILABLE</b>	<b>1,065,993,409</b>	<b>1,035,255,130</b>	<b>(30,738,278)</b>

**2024-2025 Preliminary  
UNRESTRICTED GENERAL FUND**

	2023-2024	2023-2024	2024-2025
	FINAL BUDGET W/ DISTRIBUTED BALANCES	FINAL BUDGET W/O DISTRIBUTED BALANCES	PRELIMINARY
City	76,844,245	75,731,368	76,287,018
East	157,801,428	146,527,683	143,038,596
Harbor	44,572,252	42,479,177	42,145,151
Mission	45,273,240	44,514,515	48,999,585
Pierce	97,325,219	92,227,200	89,391,178
Southwest	39,660,069	35,107,854	34,599,489
Trade-Tech	91,966,093	76,179,556	75,393,527
Valley	83,803,911	77,051,249	83,085,955
West	53,956,380	52,095,139	50,740,802
<b>College Total</b>	<b>691,202,837</b>	<b>641,913,741</b>	<b>643,681,301</b>
Educational Services Center	38,793,579	37,647,097	37,651,717
Information Technology	21,497,982	20,033,101	20,105,359
Districtwide Services	149,959,037	131,632,517	139,361,669
Contingency Reserve	30,763,126	(4,873,307)	30,281,805
General Reserve	57,131,520	6,444,222	56,237,637
STRS/PERS Reserve	0	0	0
Other District-wide	1,841,622	0	0
Van de Kamp Innovation	3,612,969	1,236,396	1,236,396
Supplemental Retirement (SRP)	4,700,045	4,700,045	4,758,850
Funds for Deferred Maint	17,578,929	17,578,929	17,303,888
Part Time Faculty Health Benefits	2,170,443	2,170,443	2,170,443
TCR B - One Time Revenue (ECA)	46,741,320	24,293,274	0
Undistributed Balance	0	183,216,951	82,466,065
<b>TOTAL</b>	<b>1,065,993,409</b>	<b>1,065,993,410</b>	<b>1,035,255,130</b>

**2024-2025 PRELIMINARY  
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	16,409,854	30,450,683	19,077,777	16,002,894	10,987,610	696,031	0	93,624,849	1,722,084	1,059,703	0	354,965	1,861,800	2,500,000	308,904	101,432,305
East	20,071,269	65,493,761	41,032,753	26,907,259	20,679,444	1,367,380	5,733,889	181,285,755	1,603,410	1,840,770	0	828,233	4,181,576	1,550,000	574,550	191,864,294
Harbor	9,556,783	18,060,127	11,314,921	6,877,318	5,641,288	395,750	621,888	52,468,055	901,752	549,941	0	210,183	1,065,100	495,000	1,507,701	57,197,732
Mission	10,658,830	21,138,168	13,243,357	9,010,377	6,431,011	414,376	0	60,896,119	1,840,756	762,767	0	255,609	1,286,984	404,000	394,584	65,840,819
Pierce	17,028,233	36,563,993	22,907,850	18,190,456	14,702,741	833,805	317,921	110,544,999	1,310,188	1,087,988	0	447,100	2,280,541	1,400,000	1,172,571	118,243,387
Southwest	10,371,139	13,512,078	8,465,505	5,476,337	3,231,095	339,010	3,550,395	44,945,559	920,378	384,233	0	137,986	700,732	150,000	624,536	47,863,424
Trade-Tech	17,200,322	30,063,605	18,835,267	14,836,030	10,640,869	701,278	697,311	92,974,682	1,369,524	967,220	33,455	373,500	1,895,341	771,000	1,307,888	99,692,610
Valley	15,904,530	35,537,243	22,264,577	17,361,759	11,831,965	717,125	0	103,617,199	2,074,642	1,217,064	0	425,086	2,143,764	650,000	470,325	110,598,080
West	10,147,936	21,089,825	13,213,069	8,234,944	7,183,406	471,235	2,135,464	62,475,879	1,625,495	788,613	0	229,719	1,169,461	855,000	986,663	68,130,830
<b>COLLEGE TOTAL</b>	<b>127,348,896</b>	<b>271,909,483</b>	<b>170,355,076</b>	<b>122,897,374</b>	<b>91,329,409</b>	<b>5,916,953</b>	<b>13,056,868</b>	<b>802,833,096</b>	<b>13,368,229</b>	<b>8,658,299</b>	<b>33,455</b>	<b>3,262,381</b>	<b>16,585,299</b>	<b>8,775,000</b>	<b>7,347,722</b>	<b>860,863,481</b>
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
TCR B-One Time Stability							0	0	0							0
Undistrib (Projtd Bal)						(19,037)	(13,056,868)	(13,075,905)	5	14,000,000						924,100
<b>TOTAL</b>	<b>127,348,896</b>	<b>271,909,483</b>	<b>170,355,076</b>	<b>122,897,374</b>	<b>91,329,409</b>	<b>5,916,953</b>	<b>0</b>	<b>789,757,191</b>	<b>13,368,234</b>	<b>24,828,742</b>	<b>33,455</b>	<b>3,262,381</b>	<b>16,585,299</b>	<b>8,775,000</b>	<b>8,584,118</b>	<b>865,194,420</b>

**ASSESSMENT AND ADJUSTMENT DETAIL**

	TOTAL REVENUES	Assessment	SRP	Faculty Overbase	Centri at Colleges	PERS/STRS Contingency	BUD ALLOC w/o Balances	Balances	Balances Held Back	Budget For Open Orders	BUDGET ALLOC w/balances	Assessment Adjustment	BUDGET ALLOCATION
City	101,432,305	(24,270,661)	(712,174)	22,995	0	0	76,472,465	0	0	0	76,472,465	(185,447)	76,287,018
East	191,864,294	(48,708,815)	(539,448)	75,100	0	0	142,891,131	0	0	0	142,891,131	347,465	143,038,596
Harbor	57,197,732	(14,558,985)	(471,955)	11,550	0	0	42,178,342	0	0	0	42,178,342	(33,191)	42,145,151
Mission	65,840,819	(16,578,513)	(287,613)	27,878	123,687	0	49,126,258	0	0	0	49,126,258	(126,673)	48,999,585
Pierce	118,243,387	(28,275,269)	(400,796)	0	0	0	89,567,322	0	0	0	89,567,322	(176,144)	89,391,178
Southwest	47,863,424	(13,213,794)	(406,324)	11,550	0	0	34,254,856	0	0	0	34,254,856	344,633	34,599,489
Trade-Tech	99,692,610	(24,586,545)	(504,038)	891,843	0	0	75,493,870	0	0	0	75,493,870	(100,343)	75,393,527
Valley	110,598,080	(27,129,930)	(407,721)	40,425	192,395	0	83,293,249	0	0	0	83,293,249	(207,294)	83,085,955
West	68,130,830	(17,147,544)	(425,524)	46,047	0	0	50,603,809	0	0	0	50,603,809	136,993	50,740,802
<b>COLLEGE TOTAL</b>	<b>860,863,481</b>	<b>(214,470,056)</b>	<b>(4,155,593)</b>	<b>1,127,388</b>	<b>316,082</b>	<b>0</b>	<b>643,681,302</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>643,681,302</b>	<b>(1)</b>	<b>643,681,301</b>
Educational Services Ctr	0	38,045,843	(394,126)			0	37,651,717	0	0	0	37,651,717		37,651,717
Information Technology	0	20,194,156	(88,797)			0	20,105,359	0	0	0	20,105,359		20,105,359
Districtwide Svcs	0	139,677,751			(316,082)		139,361,669	0	0	0	139,361,669		139,361,669
Contingency Reserve	0	1,066,401	(120,334)	(1,127,388)		0	(181,321)	30,463,126			30,281,805		30,281,805
General Reserve	0	(893,883)					(893,883)	57,131,520			56,237,637		56,237,637
STRS/PERS Reserve	0					0	0				0		0
Other District-wide	0	0					0	0	0	0	0		0
Van de Kamp Innovation	1,236,396						1,236,396	0	0	0	1,236,396		1,236,396
SRP- Early Retirement	0		4,758,850				4,758,850				4,758,850		4,758,850
Funds for Def Maint	0	17,303,888					17,303,888	0			17,303,888		17,303,888
PT Fac Health Ben	2,170,443						2,170,443				2,170,443		2,170,443
TCR B-One Time Stability	0	0					0	0			0		0
Undistrib (Projtd Bal)	924,100	(924,100)				0	0	82,466,065	0		82,466,065		82,466,065
<b>TOTAL</b>	<b>865,194,420</b>	<b>(0)</b>	<b>0</b>	<b>0</b>	<b>22 of 69</b>	<b>0</b>	<b>865,194,420</b>	<b>170,060,711</b>	<b>0</b>	<b>0</b>	<b>1,035,255,131</b>	<b>(1)</b>	<b>1,035,255,130</b>



**2024-2025 Preliminary**  
**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	44,712,270	19,077,777	16,002,894	10,987,610	0	696,031	91,476,582	1,722,084	0	2,500,000	308,904	1,861,800	1,059,703	354,965	99,284,038
EAST	96,167,786	41,032,753	26,907,259	20,679,444	5,733,889	1,367,380	191,888,511	1,603,410	0	1,550,000	574,550	4,181,576	1,840,770	828,233	202,467,050
HARBOR	26,518,593	11,314,921	6,877,318	5,641,268	621,888	395,750	51,369,738	901,752	0	495,000	1,507,701	1,065,100	549,941	210,183	56,099,415
MISSION	31,038,236	13,243,357	9,010,377	6,431,011	0	414,376	60,137,357	1,840,756	0	404,000	394,584	1,286,984	762,767	255,609	65,082,057
PIERCE	53,688,751	22,907,850	18,190,456	14,702,741	317,921	833,805	110,641,524	1,310,188	0	1,400,000	1,172,571	2,280,541	1,087,988	447,100	118,339,912
SOUTHWEST	19,840,465	8,465,505	5,476,337	3,231,095	3,550,395	339,010	40,902,807	920,378	0	150,000	624,536	700,732	384,233	137,986	43,820,672
TRADE-TECH	44,143,904	18,835,267	14,836,030	10,640,869	697,311	701,278	89,854,659	1,369,524	33,455	771,000	1,307,888	1,895,341	967,220	373,500	96,572,587
VALLEY	52,181,123	22,264,577	17,361,759	11,831,965	0	717,125	104,356,549	2,074,642	0	650,000	470,325	2,143,764	1,217,064	425,086	111,337,430
WEST	30,967,251	13,213,069	8,234,944	7,183,406	2,135,464	471,235	62,205,369	1,625,495	0	855,000	986,663	1,169,461	788,613	229,719	67,860,320
PT FAC HLTH BEN	0	0	0	0	0	0	0	0	0	0	0	0	2,170,443	0	2,170,443
TCR B- One Time Stability							0	0	0	0	0	0	0	0	0
UNDISTRIB/OTHER DW	0	0	0	0	(13,056,868)	(19,037)	(13,075,905)	5	0	0	0	0	14,000,000	0	924,100
ESC/INFO TECH/VDK	0	0	0	0	0	0	0	0	0	0	1,236,396	0	0	0	1,236,396
<b>TOTAL</b>	<b>399,258,379</b>	<b>170,355,076</b>	<b>122,897,374</b>	<b>91,329,409</b>	<b>0</b>	<b>5,916,953</b>	<b>789,757,191</b>	<b>13,368,234</b>	<b>33,455</b>	<b>8,775,000</b>	<b>8,584,118</b>	<b>16,585,299</b>	<b>24,828,742</b>	<b>3,262,381</b>	<b>865,194,420</b>

## 2024-2025 EDUCATION PROTECTION ACT (EPA)\*

### FUNDS DISTRIBUTION

COLLEGE	TOTAL CALCULATED BASE	% OF TOTAL	TOTAL EPA FUNDS
City	63,790,047	11.2%	\$19,077,777
East	137,200,539	24.1%	\$41,032,753
Harbor	37,833,514	6.6%	\$11,314,921
Mission	44,281,593	7.8%	\$13,243,357
Pierce	76,596,601	13.4%	\$22,907,850
Southwest	28,305,970	5.0%	\$8,465,505
Trade-Tech	62,979,171	11.1%	\$18,835,267
Valley	74,445,700	13.1%	\$22,264,577
West	44,180,320	7.8%	\$13,213,069
<b>TOTAL</b>	<b>569,613,455</b>	<b>100.0%</b>	<b>\$170,355,076</b>

\*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
<b>Annual Salary <sup>[1]</sup></b>										
President	322,206	322,206	322,206	322,206	322,206	322,206	322,206	322,206	322,206	<b>2,899,853</b>
Academic Affairs VP	245,929	245,929	245,929	245,929	245,929	245,929	245,929	245,929	245,929	<b>2,213,358</b>
Student Services VP	245,929	245,929	245,929	245,929	245,929	245,929	245,929	245,929	245,929	<b>2,213,358</b>
Administrative Services VP	245,929	245,929	245,929	245,929	245,929	245,929	245,929	245,929	245,929	<b>2,213,358</b>
Director of College Facilities	188,330	188,330	188,330	188,330	188,330	188,330	188,330	188,330	188,330	<b>1,694,974</b>
Institutional Research Dean	195,790	195,790	195,790	195,790	195,790	195,790	195,790	195,790	195,790	<b>1,762,106</b>
<b>Total Funding for Presidents and VPs</b>	<b>\$1,444,112</b>	<b>\$1,444,112</b>	<b>\$1,444,112</b>	<b>\$1,444,112</b>	<b>\$1,444,112</b>	<b>\$1,444,112</b>	<b>\$1,444,112</b>	<b>\$1,444,112</b>	<b>\$1,444,112</b>	<b>\$12,997,007</b>
<i>Estimated Benefits for Presidents/VPs/DCF/Dean</i>	<i>640,547</i>	<i>640,547</i>	<i>640,547</i>	<i>640,547</i>	<i>640,547</i>	<i>640,547</i>	<i>640,547</i>	<i>640,547</i>	<i>640,547</i>	<i>5,764,922</i>
Deans										
Current Number of Deans funded from 10100 <sup>(4)</sup>	5.2	13.0	4.8	0.5	8.5	4.0	7.6	6.3	4.8	<b>54.7</b>
FTE Faculty (Credit Instruction) <sup>(5)</sup>	274	504	139	181	353	101	269	324	183	<b>2,328</b>
FTES (Students) <sup>(6)</sup>	8,409	18,806	4,549	5,468	10,665	3,095	8,276	9,692	5,254	<b>74,214</b>
Number of Faculty per Dean	53	39	29	362	41	25	35	51	38	<b>43</b>
Number of FTES per Dean	1,617	1,447	948	10,936	1,255	774	1,089	1,538	1,095	<b>1,357</b>
Proposed Number of Deans (per Total # of FTES)	6	14	3	4	8	2	6	7	4	<b>55</b>
Proposed Number of Deans (per Total # of FTEF)	6	12	3	4	8	2	6	8	4	<b>55</b>
Proposed Number of Deans <sup>(7)</sup>	8	12	4	4	8	4	8	8	4	<b>60</b>
Dean Salary <sup>(1)</sup>	195,790	195,790	195,790	195,790	195,790	195,790	195,790	195,790	195,790	<b>195,790</b>
<b>Total Funding for Deans Position</b>	<b>\$ 1,566,317</b>	<b>\$ 2,349,475</b>	<b>\$ 783,158</b>	<b>\$ 783,158</b>	<b>\$ 1,566,317</b>	<b>\$ 783,158</b>	<b>\$ 1,566,317</b>	<b>\$ 1,566,317</b>	<b>\$ 783,158</b>	<b>11,747,376</b>
<i>Estimated Benefits for Deans<sup>(3)</sup></i>	<i>590,188</i>	<i>885,282</i>	<i>295,094</i>	<i>295,094</i>	<i>590,188</i>	<i>295,094</i>	<i>590,188</i>	<i>590,188</i>	<i>295,094</i>	<i>4,426,411</i>
M&O Costs by Square Footage										
Gross Square Footage <sup>(8)</sup>	1,046,319	1,268,431	549,774	644,533	1,099,490	619,796	1,114,287	1,002,869	600,604	<b>7,946,103</b>
Average Cost per sq.ft. <sup>(2)</sup>	\$11.63	\$11.63	\$11.63	\$11.63	\$11.63	\$11.63	\$11.63	\$11.63	\$11.63	\$11.63
<b>Total funding for M&amp;O Costs</b>	<b>\$12,168,690</b>	<b>\$14,751,853</b>	<b>\$6,393,872</b>	<b>\$7,495,919</b>	<b>\$12,787,069</b>	<b>\$7,208,227</b>	<b>\$12,959,158</b>	<b>\$11,663,366</b>	<b>\$6,985,025</b>	<b>\$92,413,178</b>
<b>Total Proposed Minimum Base Funding</b>	<b>\$16,409,854</b>	<b>\$20,071,269</b>	<b>\$9,556,783</b>	<b>\$10,658,830</b>	<b>\$17,028,233</b>	<b>\$10,371,139</b>	<b>\$17,200,322</b>	<b>\$15,904,530</b>	<b>\$10,147,936</b>	<b>\$127,348,896</b>

[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 2023-24 rates - 59.88% for classified (Administrative Services VP and Director of College Facilities); and 38.68% 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 2022-23 is based on data from the Fusion Space Inventory Report.

### Student Centered Funding Formula Calculated Revenue

<b>Location</b>	<b>Base</b>	<b>Supplemental</b>	<b>Student Success</b>	<b>Total Calculated SCFF Revenue</b>
City	63,790,047	16,002,894	10,987,610	<b>90,780,551</b>
East	137,200,539	26,907,259	20,679,444	<b>184,787,242</b>
Harbor	37,833,514	6,877,318	5,641,268	<b>50,352,100</b>
Mission	44,281,593	9,010,377	6,431,011	<b>59,722,981</b>
Pierce	76,596,601	18,190,456	14,702,741	<b>109,489,798</b>
Southwest	28,305,970	5,476,337	3,231,095	<b>37,013,402</b>
Trade-Tech	62,979,171	14,836,030	10,640,869	<b>88,456,070</b>
Valley	74,445,700	17,361,759	11,831,965	<b>103,639,424</b>
West	44,180,320	8,234,944	7,183,406	<b>59,598,670</b>
Adjustment for hold harmless				
<b>Total</b>	<b>569,613,455</b>	<b>122,897,374</b>	<b>91,329,409</b>	<b>783,840,238</b>

### 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	7,512,806	43,549,190	5,056,716	-	7,420,122	251,213	63,790,047	11.2%
East*	10,732,581	107,363,504	7,525,642	-	10,393,262	1,185,550	137,200,539	24.1%
Harbor	6,439,546	26,486,740	3,806,174	-	986,668	114,386	37,833,514	6.6%
Mission	6,439,546	30,363,087	3,210,969	214,049	3,818,073	235,869	44,281,593	7.8%
Pierce	7,512,806	60,321,886	5,128,073	682	664,260	2,968,894	76,596,601	13.4%
Southwest	6,439,546	16,976,903	2,440,482	-	2,449,009	30	28,305,970	5.0%
Trade-Tech	7,512,806	51,253,071	1,904,719	-	2,017,677	290,898	62,979,171	11.1%
Valley	7,512,806	51,431,098	5,267,812	-	10,098,477	135,507	74,445,700	13.1%
West	6,439,546	32,502,613	3,038,070	-	2,039,186	160,905	44,180,320	7.8%
<b>Total</b>	<b>66,541,989</b>	<b>420,248,092</b>	<b>37,378,657</b>	<b>214,731</b>	<b>39,886,734</b>	<b>5,343,252</b>	<b>569,613,455</b>	

\* includes South Gate Center

### Paid FTES Workload Measures

	3-Year Average Credit	Special Admit Credit	Incarcerated	CDCP	Noncredit
City	8,314	688	-	1,010	57
East	20,496	1,024	-	1,415	268
Harbor	5,056	518	-	134	26
Mission	5,796	437	29	520	53
Pierce	11,515	698	0	90	672
Southwest	3,241	332	-	333	0
Trade-Tech	9,784	259	-	275	66
Valley	9,818	717	-	1,375	31
West	6,205	414	-	278	36
<b>Total</b>	<b>80,225</b>	<b>5,088</b>	<b>29</b>	<b>5,430</b>	<b>1,210</b>

<b>FTES Funding Rates</b>	<b>\$ 5,238.37</b>	<b>\$ 7,345.93</b>	<b>\$ 7,345.93</b>	<b>\$ 7,345.93</b>	<b>\$ 4,417.31</b>
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Multi District Basic Allocation Rates		
small	<10,000	6,439,546
medium	10,000 - 19,999	7,512,806
large	>=20,000	8,586,065

State Approved Center Allocation Rates		
	>=1,000	2,146,516

### Base Funds Remaining

Adjustment to FTES Base	
Description	Amount
Minimum Base	127,348,896
EPA	170,355,076
<b>Base Distributed to Colleges</b>	<b>297,703,972</b>

Calculation of Base Funds Remaining	
Total Base Allocation	569,613,455
Less: Base Revenue to Colleges <sup>[1]</sup>	(297,703,972)
<b>FTES Base Funds Remaining</b>	<b>271,909,483</b>

### Distribution of Base Remaining

	Allocation	Remaining
City	11.2%	30,450,683
East	24.1%	65,493,761
Harbor	6.6%	18,060,127
Mission	7.8%	21,138,168
Pierce	13.4%	36,563,993
Southwest	5.0%	13,512,078
Trade-Tech	11.1%	30,063,605
Valley	13.1%	35,537,243
West	7.8%	21,089,825
<b>Total</b>		<b>271,909,483</b>

[1] Distributed using different methodology

**2024-25 FTES Workload Measures \***

	<b>Credit w/o Special Admit</b>	<b>Special Admit</b>	<b>Incarcerated</b>	<b>Total Credit</b>	<b>CDCP</b>	<b>Noncredit</b>	<b>Total FTES</b>
City	7,644	688	-	<b>8,332</b>	1,010	57	<b>9,399</b>
East	19,526	1,024	-	<b>20,550</b>	1,415	268	<b>22,233</b>
Harbor	4,857	518	-	<b>5,375</b>	134	26	<b>5,535</b>
Mission	5,638	437	29.14	<b>6,104</b>	520	53	<b>6,678</b>
Pierce	10,472	698	0	<b>11,170</b>	90	672	<b>11,933</b>
Southwest	3,003	332	-	<b>3,336</b>	333	0	<b>3,669</b>
Trade-Tech	9,305	259	-	<b>9,564</b>	275	66	<b>9,905</b>
Valley	9,201	717	-	<b>9,918</b>	1,375	31	<b>11,323</b>
West	5,251	414	-	<b>5,664</b>	278	36	<b>5,978</b>
<b>Total</b>	<b>74,896</b>	<b>5,088</b>	<b>29</b>	<b>80,014</b>	<b>5,430</b>	<b>1,210</b>	<b>86,653</b>

\* projected

**Calculation of 3 Year Credit Average**

	<b>Total Credit</b>			<b>Special Admit &amp; Incarcerated Credit</b>			<b>Credit w/o Special Admit or Incarcerated</b>			<b>3 yr average</b>
	<b>2022-23 <sup>[1]</sup></b>	<b>2023-24 <sup>[2]</sup></b>	<b>2024-25 <sup>[3]</sup></b>	<b>2022-23 <sup>[1]</sup></b>	<b>2023-24 <sup>[2]</sup></b>	<b>2024-25 <sup>[3]</sup></b>	<b>2022-23 <sup>[1]</sup></b>	<b>2023-24 <sup>[2]</sup></b>	<b>2024-25 <sup>[3]</sup></b>	
City	9,912	8,893	8,332	719	789	688	9,193	8,104	7,644	<b>8,314</b>
East	22,570	21,556	20,550	1,046	1,119	1,024	21,524	20,437	19,526	<b>20,496</b>
Harbor	5,454	5,737	5,375	314	566	518	5,140	5,172	4,857	<b>5,056</b>
Mission	6,213	6,599	6,104	528	533	466	5,685	6,066	5,638	<b>5,796</b>
Pierce	13,601	11,783	11,170	535	774	698	13,065	11,009	10,472	<b>11,515</b>
Southwest	3,915	3,538	3,336	390	344	332	3,525	3,195	3,003	<b>3,241</b>
Trade-Tech	10,584	10,140	9,564	340	337	259	10,245	9,803	9,305	<b>9,784</b>
Valley	11,168	10,522	9,918	574	863	717	10,595	9,659	9,201	<b>9,818</b>
West	8,091	6,132	5,664	393	467	414	7,698	5,665	5,251	<b>6,205</b>
<b>Total</b>	<b>91,509</b>	<b>84,901</b>	<b>80,014</b>	<b>4,840</b>	<b>5,791</b>	<b>5,117</b>	<b>86,669</b>	<b>79,109</b>	<b>74,896</b>	<b>80,225</b>

[1] ECA FTES  
 [2] 2023-24 P1 data  
 [3] 2023-24 P1 data, less Summer shift

### 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>	\$ 1,238.71	\$ 1,238.71	\$ 1,238.71				
City	797,729	5,657,189	9,547,977	16,002,894	13%	-	16,002,894
East	1,047,949	9,307,667	16,551,643	26,907,259	22%	-	26,907,259
Harbor	224,207	2,508,388	4,144,724	6,877,318	6%	-	6,877,318
Mission	452,129	2,996,439	5,561,808	9,010,377	7%	-	9,010,377
Pierce	831,174	6,368,208	10,991,074	18,190,456	15%	-	18,190,456
Southwest	127,587	1,994,323	3,354,427	5,476,337	4%	-	5,476,337
Trade-Tech	807,639	5,192,672	8,835,718	14,836,030	12%	-	14,836,030
Valley	960,000	6,065,963	10,335,796	17,361,759	14%	-	17,361,759
West	272,516	2,756,130	5,206,298	8,234,944	7%	-	8,234,944
<b>Total District</b>	<b>5,520,930</b>	<b>42,846,979</b>	<b>74,529,465</b>	<b>122,897,374</b>		-	<b>122,897,374</b>
<b>Total State <sup>[1]</sup></b>	<b>5,520,930</b>	<b>42,846,979</b>	<b>74,529,465</b>	<b>122,897,374</b>			

Difference between State and LACCD	-
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#### Supplemental Workload Measures <sup>[1]</sup>

	AB 540 Totals	Pell Grant Totals	Promise Grant Students Totals
City	644	4,567	7,708
East	846	7,514	13,362
Harbor	181	2,025	3,346
Mission	365	2,419	4,490
Pierce	671	5,141	8,873
Southwest	103	1,610	2,708
Trade-Tech	652	4,192	7,133
Valley	775	4,897	8,344
West	220	2,225	4,203
Unallocated	-	6	9
<b>Total District</b>	<b>4,457</b>	<b>34,596</b>	<b>60,176</b>
<b>Total State</b>	<b>4,457</b>	<b>34,596</b>	<b>60,175</b>

<sup>[1]</sup> 2022-23 data

### Student Success Allocation - Total Revenue

Location	All Students	Pell	CA Promise Grant	Total Success
City	6,853,530	1,439,319	2,694,761	10,987,610
East	12,977,251	2,728,208	4,973,985	20,679,444
Harbor	3,595,613	723,828	1,321,827	5,641,268
Mission	3,943,659	854,453	1,632,899	6,431,011
Pierce	9,503,496	1,791,812	3,407,433	14,702,741
Southwest	1,969,456	454,010	807,629	3,231,095
Trade-Tech	6,598,371	1,398,327	2,644,171	10,640,869
Valley	7,278,027	1,594,862	2,959,076	11,831,965
West	4,570,237	871,773	1,741,396	7,183,406
<b>Total</b>	<b>57,289,640</b>	<b>11,856,592</b>	<b>22,183,176</b>	<b>91,329,409</b>



### 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
rates	\$ 2,921.68	\$ 2,191.26	\$ 2,191.26	\$ 1,460.84	\$ 1,460.84	\$ 1,095.63	\$ 730.42	\$ 730.42				
City	1,347,868	1,094,169	-	865,791	404,653	586,527	1,312,808	1,241,714	6,853,530	12%	-	6,853,530
East	3,443,687	1,677,044	-	877,965	774,245	1,180,724	2,704,502	2,319,084	12,977,251	23%	-	12,977,251
Harbor	965,128	974,380	-	17,043	338,428	374,705	380,062	545,867	3,595,613	6%	-	3,595,613
Mission	981,684	674,178	-	211,822	301,907	379,453	739,672	654,943	3,943,659	7%	-	3,943,659
Pierce	2,575,948	1,569,673	-	142,188	1,172,081	1,441,119	1,335,695	1,266,792	9,503,496	17%	-	9,503,496
Southwest	331,124	539,050	-	19,965	177,736	189,909	248,099	463,573	1,969,456	3%	-	1,969,456
Trade-Tech	483,051	1,045,231	-	837,061	110,500	224,239	2,535,775	1,362,964	6,598,371	12%	-	6,598,371
Valley	1,927,335	1,186,933	-	242,499	700,229	831,583	1,195,698	1,193,750	7,278,027	13%	-	7,278,027
West	957,337	607,709	104,450	257,108	153,875	410,496	1,087,595	991,667	4,570,237	8%	-	4,570,237
<b>Total District</b>	<b>13,013,162</b>	<b>9,368,367</b>	<b>104,450</b>	<b>3,471,442</b>	<b>4,133,204</b>	<b>5,618,755</b>	<b>11,539,906</b>	<b>10,040,354</b>	<b>57,289,640</b>		-	<b>57,289,640</b>
<b>Total State -P1</b>	<b>13,013,162</b>	<b>9,368,367</b>	<b>104,450</b>	<b>3,471,442</b>	<b>4,133,204</b>	<b>5,618,755</b>	<b>11,539,906</b>	<b>10,040,354</b>	<b>57,289,640</b>			

Revenue Difference between State and LACCD	-
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#### 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	461	499	-	593	277	535	1,797	1,700
East	1,179	765	-	601	530	1,078	3,703	3,175
Harbor	330	445	-	12	232	342	520	747
Mission	336	308	-	145	207	346	1,013	897
Pierce	882	716	-	97	802	1,315	1,829	1,734
Southwest	113	246	-	14	122	173	340	635
Trade-Tech	165	477	-	573	75	205	3,472	1,866
Valley	660	542	-	166	479	759	1,637	1,634
West	328	277	48	176	105	375	1,489	1,358
Unallocated	2	1	-	14	2	30	8	45
<b>Total</b>	<b>4,456</b>	<b>4,276</b>	<b>48</b>	<b>2,390</b>	<b>2,832</b>	<b>5,159</b>	<b>15,807</b>	<b>13,791</b>

	Associate Degree for Transfer (ADT)				Associate Degrees (AA/AS)				Baccalaureate Degrees			
	2021-22	2022-23	2023-24 <sup>1</sup>	3yr avg	2021-22	2022-23	2023-24 <sup>1</sup>	3yr avg	2021-22	2022-23	2023-24 <sup>1</sup>	3yr avg
City	470	457	457	461	504	497	497	499	-	-	-	-
East	1,318	1,109	1,109	1,179	830	733	733	765	-	-	-	-
Harbor	325	333	333	330	472	431	431	445	-	-	-	-
Mission	362	323	323	336	351	286	286	308	-	-	-	-
Pierce	963	841	841	882	743	703	703	716	-	-	-	-
Southwest	156	92	92	113	292	223	223	246	-	-	-	-
Trade-Tech	176	160	160	165	485	473	473	477	-	-	-	-
Valley	715	632	632	660	571	527	527	542	-	-	-	-
West	355	314	314	328	266	283	283	277	57	43	43	48
Unallocated	5	1	1	2	2	-	-	1	-	-	-	-
<b>Total</b>	<b>4,845</b>	<b>4,262</b>	<b>4,262</b>	<b>4,456</b>	<b>4,516</b>	<b>4,156</b>	<b>4,156</b>	<b>4,276</b>	<b>57</b>	<b>43</b>	<b>43</b>	<b>48</b>

	Credit Certificates				Transfer Level Math and English				Transfer to a 4-Year University			
	2021-22	2022-23	2023-24 <sup>1</sup>	3yr avg	2021-22	2022-23	2023-24 <sup>1</sup>	3yr avg	2021-22	2022-23	2023-24 <sup>1</sup>	3yr avg
City	582	598	598	593	279	276	276	277	638	484	484	535
East	319	742	742	601	406	592	592	530	1,291	971	971	1,078
Harbor	11	12	12	12	211	242	242	232	434	296	296	342
Mission	123	156	156	145	180	220	220	207	391	324	324	346
Pierce	48	122	122	97	737	835	835	802	1,446	1,250	1,250	1,315
Southwest	15	13	13	14	95	135	135	122	232	144	144	173
Trade-Tech	499	610	610	573	66	80	80	75	262	176	176	205
Valley	154	172	172	166	376	531	531	479	897	690	690	759
West	124	202	202	176	118	99	99	105	414	355	355	375
Unallocated	36	3	3	14	3	2	2	2	39	26	26	30
<b>Total</b>	<b>1,911</b>	<b>2,630</b>	<b>2,630</b>	<b>2,390</b>	<b>2,471</b>	<b>3,012</b>	<b>3,012</b>	<b>2,832</b>	<b>6,044</b>	<b>4,716</b>	<b>4,716</b>	<b>5,159</b>

	Nine or More CTE Units				Regional Living Wage			
	2021-22	2022-23	2023-24 <sup>1</sup>	3yr avg	2021-22	2022-23	2023-24 <sup>1</sup>	3yr avg
City	1,638	1,877	1,877	1,797	1,624	1,738	1,738	1,700
East	3,444	3,832	3,832	3,703	2,899	3,313	3,313	3,175
Harbor	501	530	530	520	764	739	739	747
Mission	962	1,038	1,038	1,013	868	911	911	897
Pierce	1,786	1,850	1,850	1,829	1,673	1,765	1,765	1,734
Southwest	341	339	339	340	614	645	645	635
Trade-Tech	3,069	3,673	3,673	3,472	1,812	1,893	1,893	1,866
Valley	1,587	1,662	1,662	1,637	1,581	1,661	1,661	1,634
West	1,419	1,524	1,524	1,489	1,487	1,293	1,293	1,358
Unallocated	11	6	6	8	36	50	50	45
<b>Total</b>	<b>14,758</b>	<b>16,331</b>	<b>16,331</b>	<b>15,807</b>	<b>13,358</b>	<b>14,008</b>	<b>14,008</b>	<b>13,791</b>

<sup>1)</sup> 2022-23 annual data

### Student Success Allocation - Pell Student

#### Student Success - Pell Student Revenue

	Associate Degree for Transfer	Associate Degree	Baccalaureate Degree	Credit Certificates	Transfer level Math and English	Transfers to 4 yr	9 or more CTE Units	Regional Living Wage	Subtotal	% of Total	Revenue Adjustment	Total
<i>rates</i>	\$ 1,105.43	\$ 829.07	\$ 829.07	\$ 552.71	\$ 552.71	\$ 414.54	\$ 276.36	\$ 276.36				
City	341,209	259,499	-	186,448	85,302	126,435	294,508	145,918	1,439,319	12%	-	1,439,319
East	919,349	444,658	-	62,272	166,734	291,560	504,081	339,554	2,728,208	23%	-	2,728,208
Harbor	215,190	186,541	-	3,685	67,062	78,901	82,540	89,909	723,828	6%	-	723,828
Mission	235,088	162,498	-	52,507	56,008	83,599	162,039	102,714	854,453	7%	-	854,453
Pierce	556,400	333,010	-	25,240	185,526	259,778	255,725	176,133	1,791,812	15%	-	1,791,812
Southwest	87,329	142,600	-	4,053	36,479	46,843	59,878	76,828	454,010	4%	-	454,010
Trade-Tech	141,864	260,604	-	188,474	25,240	53,199	537,336	191,610	1,398,327	12%	-	1,398,327
Valley	497,812	283,818	-	39,242	137,625	179,081	277,558	179,726	1,594,862	13%	-	1,594,862
West	226,982	145,640	24,043	51,955	24,688	80,006	194,926	123,533	871,773	7%	-	871,773
<b>Total District</b>	<b>3,221,223</b>	<b>2,218,868</b>	<b>24,043</b>	<b>613,876</b>	<b>784,664</b>	<b>1,199,402</b>	<b>2,368,591</b>	<b>1,425,925</b>	<b>11,856,592</b>		-	<b>11,856,592</b>
<b>Total State-Proj</b>	<b>3,221,223</b>	<b>2,218,868</b>	<b>24,043</b>	<b>613,876</b>	<b>784,664</b>	<b>1,199,402</b>	<b>2,368,591</b>	<b>1,425,925</b>	<b>11,856,592</b>		-	<b>11,856,592</b>

Revenue Difference between State and LACCD -

#### Student Success Data- 3 Year Average - Pell Student Data

	Associate Degree for Transfer	Associate Degree	Baccalaureate Degree	Credit Certificates	Transfer level Math and English	Transfers to 4 yr	9 or more CTE Units	Regional Living Wage
City	309	313	-	337	154	305	1,066	528
East	832	536	-	113	302	703	1,824	1,229
Harbor	195	225	-	7	121	190	299	325
Mission	213	196	-	95	101	202	586	372
Pierce	503	402	-	46	336	627	925	637
Southwest	79	172	-	7	66	113	217	278
Trade-Tech	128	314	-	341	46	128	1,944	693
Valley	450	342	-	71	249	432	1,004	650
West	205	176	29	94	45	193	705	447
Unallocated	2	-	-	9	-	22	3	28
<b>Total</b>	<b>2,916</b>	<b>2,676</b>	<b>29</b>	<b>1,120</b>	<b>1,420</b>	<b>2,915</b>	<b>8,574</b>	<b>5,187</b>

	Associate Degree for Transfer (ADT)				Associate Degrees (AA/AS)				Baccalaureate Degrees			
	2021-22	2022-23	2023-24 <sup>1</sup>	3yr avg	2021-22	2022-23	2023-24 <sup>1</sup>	3yr avg	2021-22	2022-23	2023-24 <sup>1</sup>	3yr avg
City	312	307	307	309	297	321	321	313	-	-	-	-
East	937	779	779	832	569	520	520	536	-	-	-	-
Harbor	188	198	198	195	255	210	210	225	-	-	-	-
Mission	234	202	202	213	212	188	188	196	-	-	-	-
Pierce	548	481	481	503	391	407	407	402	-	-	-	-
Southwest	119	59	59	79	202	157	157	172	-	-	-	-
Trade-Tech	135	125	125	128	313	315	315	314	-	-	-	-
Valley	487	432	432	450	361	333	333	342	-	-	-	-
West	222	197	197	205	155	186	186	176	33	27	27	29
Unallocated	3	1	1	2	-	-	-	-	-	-	-	-
<b>Total</b>	<b>3,185</b>	<b>2,781</b>	<b>2,781</b>	<b>2,916</b>	<b>2,755</b>	<b>2,637</b>	<b>2,637</b>	<b>2,676</b>	<b>33</b>	<b>27</b>	<b>27</b>	<b>29</b>

	Credit Certificates				Transfer Level Math and English				Transfer to a 4-Year University			
	2021-22	2022-23	2023-24 <sup>1</sup>	3yr avg	2021-22	2022-23	2023-24 <sup>1</sup>	3yr avg	2021-22	2022-23	2023-24 <sup>1</sup>	3yr avg
City	326	343	343	337	165	149	149	154	377	269	269	305
East	96	121	121	113	207	349	349	302	858	626	626	703
Harbor	6	7	7	7	112	126	126	121	239	166	166	190
Mission	77	104	104	95	78	113	113	101	219	193	193	202
Pierce	25	56	56	46	309	349	349	336	710	585	585	627
Southwest	6	8	8	7	40	79	79	66	151	94	94	113
Trade-Tech	299	362	362	341	37	50	50	46	173	106	106	128
Valley	65	74	74	71	179	284	284	249	514	391	391	432
West	64	109	109	94	44	45	45	45	199	190	190	193
Unallocated	23	2	2	9	-	-	-	-	30	18	18	22
<b>Total</b>	<b>987</b>	<b>1,186</b>	<b>1,186</b>	<b>1,120</b>	<b>1,171</b>	<b>1,544</b>	<b>1,544</b>	<b>1,420</b>	<b>3,470</b>	<b>2,638</b>	<b>2,638</b>	<b>2,915</b>

	Nine or More CTE Units				Regional Living Wage			
	2021-22	2022-23	2023-24 <sup>1</sup>	3yr avg	2021-22	2022-23	2023-24 <sup>1</sup>	3yr avg
City	937	1,130	1,130	1,066	508	538	538	528
East	1,704	1,884	1,884	1,824	1,104	1,291	1,291	1,229
Harbor	276	310	310	299	302	337	337	325
Mission	557	601	601	586	361	377	377	372
Pierce	872	952	952	925	626	643	643	637
Southwest	220	215	215	217	292	271	271	278
Trade-Tech	1,675	2,079	2,079	1,944	668	706	706	693
Valley	959	1,027	1,027	1,004	609	671	671	650
West	634	741	741	705	473	434	434	447
Unallocated	4	3	3	3	19	32	32	28
<b>Total</b>	<b>7,838</b>	<b>8,942</b>	<b>8,942</b>	<b>8,574</b>	<b>4,962</b>	<b>5,300</b>	<b>5,300</b>	<b>5,187</b>

<sup>[1]</sup> 2022-23 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>	\$ 736.95	\$ 552.71	\$ 552.71	\$ 368.48	\$ 368.48	\$ 276.36	\$ 184.24	\$ 184.24				
City	289,130	232,138	-	172,080	72,836	111,005	258,919	177,177	1,313,285	12%	1,381,476	2,694,761
East	774,289	379,896	-	56,869	145,181	248,816	449,300	369,708	2,424,059	22%	2,549,926	4,973,985
Harbor	190,624	160,839	-	3,071	58,711	67,892	72,529	90,523	644,189	6%	677,638	1,321,827
Mission	212,979	146,468	-	45,446	55,395	75,907	147,453	112,141	795,789	7%	837,110	1,632,899
Pierce	486,387	298,648	-	24,565	174,291	238,038	238,775	199,900	1,660,604	15%	1,746,829	3,407,433
Southwest	76,643	111,463	-	4,422	32,795	38,506	52,263	77,504	393,596	4%	414,033	807,629
Trade-Tech	116,929	224,953	-	171,712	20,635	46,428	500,580	207,393	1,288,630	12%	1,355,541	2,644,171
Valley	417,605	253,694	-	40,164	128,354	159,552	244,548	198,181	1,442,098	13%	1,516,978	2,959,076
West	208,311	129,334	22,477	53,675	24,074	77,012	190,320	143,462	848,665	8%	892,731	1,741,396
<b>Total District</b>	<b>2,772,897</b>	<b>1,937,433</b>	<b>22,477</b>	<b>572,004</b>	<b>712,272</b>	<b>1,063,156</b>	<b>2,154,687</b>	<b>1,575,989</b>	<b>10,810,915</b>		<b>11,372,261</b>	<b>22,183,176</b>
<b>Total State - P1</b>	<b>2,772,897</b>	<b>2,772,897</b>	<b>2,772,897</b>	<b>2,772,897</b>	<b>2,772,897</b>	<b>2,772,897</b>	<b>2,772,897</b>	<b>2,772,897</b>	<b>22,183,176</b>			

Revenue Difference between State and LACCD **11,372,261**

#### 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	392	420	-	467	198	402	1,405	962
East	1,051	687	-	154	394	900	2,439	2,007
Harbor	259	291	-	8	159	246	394	491
Mission	289	265	-	123	150	275	800	609
Pierce	660	540	-	67	473	861	1,296	1,085
Southwest	104	202	-	12	89	139	284	421
Trade-Tech	159	407	-	466	56	168	2,717	1,126
Valley	567	459	-	109	348	577	1,327	1,076
West	283	234	41	146	65	279	1,033	779
Unallocated	2	3	-	12	0	26	5	39
<b>Total</b>	<b>3,765</b>	<b>3,508</b>	<b>41</b>	<b>1,565</b>	<b>1,933</b>	<b>3,873</b>	<b>11,700</b>	<b>8,593</b>

	Associate Degree for Transfer (ADT)				Associate Degrees (AA/AS)				Baccalaureate Degrees			
	2021-22	2022-23	2023-24 <sup>1</sup>	3yr avg	2021-22	2022-23	2023-24 <sup>1</sup>	3yr avg	2021-22	2022-23	2023-24 <sup>1</sup>	3yr avg
City	397	390	390	392	406	427	427	420	-	-	-	-
East	1,180	986	986	1,051	730	666	666	687	-	-	-	-
Harbor	258	259	259	259	329	272	272	291	-	-	-	-
Mission	313	277	277	289	303	246	246	265	-	-	-	-
Pierce	728	626	626	660	537	542	542	540	-	-	-	-
Southwest	144	84	84	104	235	185	185	202	-	-	-	-
Trade-Tech	170	153	153	159	423	399	399	407	-	-	-	-
Valley	628	536	536	567	483	447	447	459	-	-	-	-
West	304	272	272	283	216	243	243	234	48	37	37	41
Unallocated	4	1	1	2	8	-	-	3	-	-	-	-
<b>Total</b>	<b>4,126</b>	<b>3,584</b>	<b>3,584</b>	<b>3,765</b>	<b>3,670</b>	<b>3,427</b>	<b>3,427</b>	<b>3,508</b>	<b>48</b>	<b>37</b>	<b>37</b>	<b>41</b>

	Credit Certificates				Transfer Level Math and English				Transfer to a 4-Year University			
	2021-22	2022-23	2023-24 <sup>1</sup>	3yr avg	2021-22	2022-23	2023-24 <sup>1</sup>	3yr avg	2021-22	2022-23	2023-24 <sup>1</sup>	3yr avg
City	471	465	465	467	215	189	189	198	489	358	358	402
East	133	165	165	154	292	445	445	394	1,113	794	794	900
Harbor	9	8	8	8	134	172	172	159	315	211	211	246
Mission	106	132	132	123	125	163	163	150	300	262	262	275
Pierce	30	85	85	67	433	493	493	473	996	794	794	861
Southwest	10	13	13	12	65	101	101	89	182	118	118	139
Trade-Tech	418	490	490	466	46	61	61	56	216	144	144	168
Valley	109	109	109	109	271	387	387	348	686	523	523	577
West	105	166	166	146	74	61	61	65	320	258	258	279
Unallocated	33	2	2	12	1	-	-	0	33	22	22	26
<b>Total</b>	<b>1,424</b>	<b>1,635</b>	<b>1,635</b>	<b>1,565</b>	<b>1,656</b>	<b>2,072</b>	<b>2,072</b>	<b>1,933</b>	<b>4,650</b>	<b>3,484</b>	<b>3,484</b>	<b>3,873</b>

	Nine or More CTE Units				Regional Living Wage			
	2021-22	2022-23	2023-24 <sup>1</sup>	3yr avg	2021-22	2022-23	2023-24 <sup>1</sup>	3yr avg
City	1,274	1,471	1,471	1,405	923	981	981	962
East	2,270	2,523	2,523	2,439	1,872	2,074	2,074	2,007
Harbor	371	405	405	394	486	494	494	491
Mission	775	813	813	800	614	606	606	609
Pierce	1,220	1,334	1,334	1,296	1,055	1,100	1,100	1,085
Southwest	287	282	282	284	438	412	412	421
Trade-Tech	2,389	2,881	2,881	2,717	1,063	1,157	1,157	1,126
Valley	1,290	1,346	1,346	1,327	1,013	1,107	1,107	1,076
West	953	1,073	1,073	1,033	828	754	754	779
Unallocated	9	3	3	5	30	43	43	39
<b>Total</b>	<b>10,838</b>	<b>12,131</b>	<b>12,131</b>	<b>11,700</b>	<b>8,322</b>	<b>8,728</b>	<b>8,728</b>	<b>8,593</b>

<sup>1</sup> 2022-23 annual data

### College Hold Harmless Calculation

	2023-24	2024-25									FLOOR
	FY23 TCR + FY24 COLA	Min Base	Base Funds Remaining	EPA	Total Allocated Base	Supplemental	Student Success	Total TCR	Hold Harmless Amount	FY25 COLA	FY24 TCR + FY25 COLA
City	91,583,069	16,409,854	30,450,683	19,077,777	65,938,314	16,002,894	10,987,610	92,928,818	0	696,031	92,279,100
East <sup>[1]</sup>	179,918,375	20,071,269	65,493,761	41,032,753	126,597,783	26,907,259	20,679,444	174,184,486	5,733,889	1,367,380	181,285,755
Harbor	52,072,305	9,556,783	18,060,127	11,314,921	38,931,831	6,877,318	5,641,268	51,450,417	621,888	395,750	52,468,055
Mission	54,523,140	10,658,830	21,138,168	13,243,357	45,040,355	9,010,377	6,431,011	60,481,743	0	414,376	54,937,516
Pierce	109,711,194	17,028,233	36,563,993	22,907,850	76,500,076	18,190,456	14,702,741	109,393,273	317,921	833,805	110,544,999
Southwest	44,606,549	10,371,139	13,512,078	8,465,505	32,348,722	5,476,337	3,231,095	41,056,154	3,550,395	339,010	44,945,559
Trade-Tech	92,273,404	17,200,322	30,063,605	18,835,267	66,099,194	14,836,030	10,640,869	91,576,093	697,311	701,278	92,974,682
Valley	94,358,506	15,904,530	35,537,243	22,264,577	73,706,350	17,361,759	11,831,965	102,900,074	0	717,125	95,075,631
West <sup>[1]</sup>	62,004,644	10,147,936	21,089,825	13,213,069	44,450,830	8,234,944	7,183,406	59,869,180	2,135,464	471,235	62,475,879
adjustment <sup>[1] [2]</sup>	(2,504,855)				-			-	(13,056,868)	(19,037)	(2,523,892)
TCR B- Revenue <sup>[3]</sup>					-			-		0	-
<b>Total</b>	<b>778,546,331</b>	<b>127,348,896</b>	<b>271,909,483</b>	<b>170,355,076</b>	<b>569,613,455</b>	<b>122,897,374</b>	<b>91,329,409</b>	<b>783,840,238</b>	<b>-</b>	<b>5,916,953</b>	<b>784,463,284</b>

<sup>[1]</sup> Includes growth paid to West & SouthGate Center paid to East

<sup>[2]</sup> Hold harmless to be paid through contingency reserve

<sup>[3]</sup> Assumes FY23-24 Earned Revenue will be \$800,267,483

### Assessment Calculation

Total Assessment **214,470,056**

FY24 Assessment Methodology	Total Allocated Base	Hold Harmless	Total Assessment Base	Base %	Assessment
City	65,938,314	-	65,938,314	11.3%	24,270,661
East	126,597,783	5,733,889	132,331,672	22.7%	48,708,815
Harbor	38,931,831	621,888	39,553,719	6.8%	14,558,985
Mission	45,040,355	-	45,040,355	7.7%	16,578,513
Pierce	76,500,076	317,921	76,817,997	13.2%	28,275,269
Southwest	32,348,722	3,550,395	35,899,117	6.2%	13,213,794
Trade-Tech	66,099,194	697,311	66,796,505	11.5%	24,586,545
Valley	73,706,350	-	73,706,350	12.6%	27,129,930
West	44,450,830	2,135,464	46,586,294	8.0%	17,147,544
<b>Total</b>	<b>569,613,455</b>	<b>13,056,868</b>	<b>582,670,323</b>		<b>214,470,056</b>

Prior Assessment Methodology	Total Allocated Base	Hold Harmless	Total Assessment Base	Base %	Assessment
City	65,938,314	-	65,938,314	11.6%	24,827,002
East	126,597,783	-	126,597,783	22.2%	47,666,419
Harbor	38,931,831	-	38,931,831	6.8%	14,658,558
Mission	45,040,355	-	45,040,355	7.9%	16,958,531
Pierce	76,500,076	-	76,500,076	13.4%	28,803,701
Southwest	32,348,722	-	32,348,722	5.7%	12,179,895
Trade-Tech	66,099,194	-	66,099,194	11.6%	24,887,575
Valley	73,706,350	-	73,706,350	12.9%	27,751,811
West	44,450,830	-	44,450,830	7.8%	16,736,564
<b>Total</b>	<b>569,613,455</b>	<b>-</b>	<b>569,613,455</b>		<b>214,470,056</b>

Total Change	FY25 Adjustment <sup>[3]</sup>
556,341	(185,447)
(1,042,396)	347,465
99,573	(33,191)
380,018	(126,673)
528,432	(176,144)
(1,033,899)	344,633
301,030	(100,343)
621,881	(207,294)
(410,980)	136,993
-	(1.00)

<sup>[3]</sup> Change due to the FY24 Budget Allocation Model Assessment Base to be implemented over 3 years. FY25 is year 2.



**Los Angeles Community College District**  
**College Assessments**

Assessment type	2019-20	2020-21	2021-22	2022-23	2023-24 Final Budget	2024-25 Preliml	PY vs Prelim
	A	B	C	D	E	F	F - E
ESC	30,461,045	30,461,045	32,464,633	34,594,313	37,758,876	38,045,843	286,967
IT	12,198,524	16,540,821	17,379,441	18,519,532	20,041,838	20,194,156	152,318
Districtwide	90,276,301	104,885,228	107,091,419	122,770,342	131,933,702	139,677,751	7,744,049
Other Revenue/Hold Harmless Offset	(3,625,783)	(2,914,922)	(9,244,772)	(7,685,407)	(11,495,150)	(924,100)	10,571,050
Contingency Reserve Replenishment	(470,283)	4,575,469	8,350,431	(61,888)	(3,705,090)	1,066,401	4,771,491
General Reserve Replenishment	1,699,794	(74,283)	1,997,555	3,523,427	6,444,222	(893,883)	(7,338,105)
Deferred Maint.	13,920,184	13,897,328	14,511,960	15,596,092	17,578,929	17,303,888	(275,041)
<b>Total Assessment</b>	<b>144,459,782</b>	<b>167,370,687</b>	<b>172,550,667</b>	<b>187,256,411</b>	<b>198,557,327</b>	<b>214,470,056</b>	<b>15,912,729</b>

Increase due to:	PY vs Prelim
Replenish Contingency Reserve	4.8
Replenish General Reserve	(7.3)
Decrease Def Maint Reserve	(0.3)
ESC/IT increase	0.4
Other Revenue/Hold Harmless Offset	10.6
Retiree benefits	2.0
Insurance	3.4
Legal	1.5
Workers Comp	0.5
Vacation Balance	0.3
<b>Total</b>	<b>15.9</b>

**Los Angeles Community College District  
Districtwide Accounts**

Item#	Description	Actual	Actual	Actual	Actual	Final Budget	Prelim Budget	1 year change		5 year change		Comments
		2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	amt	%	amt	%	
1	ACADEMIC SENATE	797,310	864,785	1,011,533	1,240,207	1,230,425	1,494,072	263,647	21.4%	696,762	87.4%	
2	ACCREDITATION	25,552	-	-	43,947	25,000	25,000	-	0.0%	(552)	-2.2%	
3	AUDIT EXPENSE	607,845	602,000	620,000	522,046	700,000	700,000	-	0.0%	92,155	15.2%	
4	BENEFITS-RETIREE	23,976,929	23,951,547	25,842,862	28,804,156	30,680,000	32,705,000	2,025,000	6.6%	8,728,071	36.4%	rate increases
5	CENTRAL FINANCIAL AID UNIT (CFAU)	1,605,435	1,505,389	1,209,930	1,859,148	1,908,034	2,177,577	269,543	14.1%	572,142	35.6%	salary increase
6	DOLORES HUERTA CENTER *	321,186	343,598	374,048	451,850	428,582	541,237	112,655	26.3%	220,051	68.5%	salary increase
7	DW MANDATORY MEMBERSHIPS	450,946	460,296	512,040	556,356	600,000	524,000	(76,000)	-12.7%	524,000	n/a	ACCJC, AACC, CCLC
8	DW MARKETING (PUBLIC RELATIONS)	450,946	1,556,095	855,911	747,421	2,000,000	1,000,000	(1,000,000)	-50.0%	549,054	121.8%	dw marketing and advertising contract
9	EMPLOYEE ASSISTANCE PROGRAM	140,955	105,741	145,759	226,970	220,000	200,000	(20,000)	-9.1%	59,045	41.9%	
10	ENVIRONMENTAL HEALTH AND SAFETY	427,687	280,165	306,956	361,515	645,000	811,000	166,000	25.7%	383,313	89.6%	
11	FRAMEWORK FOR RACIAL EQUITY *	-	1,700,000	800,000	-	-	-	-	n/a	-	n/a	tfr to restricted GF
12	GOLD CREEK	78,002	87,393	91,921	128,566	192,806	192,395	(411)	-0.2%	114,393	146.7%	
13	HR TRAINING & DEVELOPMENT	70,865	85,006	81,790	56,016	285,000	230,000	(55,000)	-19.3%	159,135	224.6%	
14	METRO RECORDS	93,324	95,998	100,328	113,172	108,379	123,687	15,308	14.1%	30,363	32.5%	salary increase
15	SPECIAL PROJECTS	-	396,446	532,736	433,480	1,028,296	852,986	(175,310)	-17.0%	852,986	n/a	ADA compliance
16	COLLECTIVE BARGAINING	822,527	368,439	511,182	823,872	837,000	843,848	6,848	0.8%	21,321	2.6%	
17	INSURANCE	4,694,174	5,303,134	6,842,216	8,440,880	11,223,872	14,665,401	3,441,529	30.7%	9,971,227	212.4%	cost escalation, variable settlement needs
18	LEGAL EXPENSE	3,798,167	3,931,380	4,863,288	7,279,919	5,085,000	6,085,000	1,000,000	19.7%	2,286,833	60.2%	variable legal needs
19	RESERVE FOR INSUR/LEGAL/WC	-	-	-	-	3,017,911	3,517,360	499,449	16.5%	3,517,360	n/a	reserve only, budget is transferred as needed
20	STAFF TRAINING - LEGAL	-	114,000	135,449	9,079	165,000	165,000	-	0.0%	165,000	n/a	
21	WORKER'S COMPENSATION	4,689,327	4,786,810	4,658,025	4,951,254	5,036,809	5,489,562	452,753	9.0%	800,235	17.1%	
22	AB-705	-	-	1,313,679	2,051,099	-	-	-	n/a	-	n/a	
23	BOARD ELECTION	-	8,956,078	-	7,849,198	4,500,000	4,500,000	-	0.0%	4,500,000	n/a	assess \$4.5m each year, expenditures occur every 2 yrs
24	DISTRICT SAFETY/OPERATIONS	89,556	77,868	75,368	1,375	1,376,870	1,250,033	(126,837)	-9.2%	1,160,477	1295.8%	
25	DISTRICT SAFETY/SHERIFF	23,423,923	22,730,396	22,023,615	25,113,493	26,038,988	26,038,988	-	0.0%	2,615,065	11.2%	
26	DISTRICTWIDE BENEFITS	39,182	32,643	172,270	162,392	150,000	200,000	50,000	33.3%	160,818	410.4%	rate increases
27	FACULTY/STAFF TRANSFER	-	-	-	-	-	204,885	204,885	n/a	204,885	n/a	
28	FINANCIAL SERVICES	15,890	72,260	9,210	132,431	90,000	115,000	25,000	27.8%	99,110	623.7%	Financial Stmt disclosures, biennial OPEB actuarial
29	HEALTH BENEFITS ADMINISTRATION	346,274	405,914	458,130	570,142	475,000	475,000	-	0.0%	128,726	37.2%	
30	LA COLLEGE PROMISE	-	50,000	50,000	50,000	50,000	50,000	-	0.0%	50,000	n/a	
31	PROJECT MATCH	102,019	100,195	25,410	125,911	117,000	117,000	-	0.0%	14,981	14.7%	
32	PUBLIC POLICY (STATE & FEDERAL ADVOCATES)	621,029	489,874	602,227	538,560	545,700	690,926	145,226	26.6%	69,897	11.3%	4 firms in FY17; added local advocacy in recent years
33	STAFF DEVELOPMENT	2,917	1,750	10,702	1,263	35,000	35,000	-	0.0%	32,083	1099.8%	\$1,000 per year per site, 1521a, local 721, local 99
34	SW WEC SETTLEMENT	-	-	-	18,287	323,877	288,648	(35,229)	-10.9%	288,648	n/a	custodian, gardener, HVAC tech
35	TUITION REIMBURSEMENT	302,908	243,671	295,491	436,030	593,000	648,000	55,000	9.3%	345,092	113.9%	
36	VACATION BALANCE	773,284	914,422	3,141,477	1,276,546	1,000,000	1,300,000	300,000	30.0%	526,716	68.1%	variable based upon usage; new pay out option
37	WELLNESS PROGRAM	183,543	12,853	13,781	4,233	75,000	75,000	-	0.0%	(108,543)	-59.1%	
38	IT-ACADEMIC & STUDENT APPLICATIONS	1,163,866	2,275,849	2,281,609	3,716,453	4,228,675	4,122,193	(106,482)	-2.5%	2,958,327	254.2%	centralized academic software
39	IT-COLLEGE TECHNOLOGY SERVICES	-	11,439,437	13,341,867	15,749,831	15,843,560	17,798,864	1,955,304	12.3%	17,798,864	n/a	salary increases
40	IT-CYBER SECURITY	275,916	-	-	-	250,000	250,000	-	0.0%	(25,916)	-9.4%	
41	IT-ERP/SAP	523,370	1,385,945	2,007,523	1,134,242	2,051,893	2,198,052	146,159	7.1%	1,674,682	320.0%	equipment and software maintenance
42	IT-INFORMATION SECURITY	-	-	232,387	479,351	740,500	792,350	51,850	7.0%	792,350	n/a	security contracts
43	IT-NETWORK	93,801	127,453	351,643	2,646,706	3,191,522	1,350,891	(1,840,631)	-57.7%	1,257,090	1340.2%	
44	IT-SERVICE CENTER	446,683	873,228	837,266	692,660	776,000	733,000	(43,000)	-5.5%	286,317	64.1%	
45	IT-SIS MODERNIZATION PROJECT	2,324,624	92,144	-	-	-	-	-	n/a	(2,324,624)	-100.0%	
46	IT-SOFTWARE SYSTEM	-	571,299	1,638,882	472,075	1,697,694	1,725,530	27,836	1.6%	1,725,530	n/a	
47	IT-SPECIAL PROJ-WEBSITE REDESIGN	-	130,000	477,472	483,827	-	-	-	n/a	-	n/a	
48	IT-SIS AND WEB SERVICES	1,061,272	1,865,194	1,631,804	1,990,343	2,366,309	2,375,266	8,957	0.4%	1,313,994	123.8%	
<b>Grand Total</b>		<b>74,390,287</b>	<b>99,386,698</b>	<b>100,487,789</b>	<b>122,746,303</b>	<b>131,933,702</b>	<b>139,677,751</b>	<b>7,744,049</b>	<b>5.9%</b>	<b>65,287,464</b>	<b>84.9%</b>	

\* 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 **Dolores Huerta Center** – funding for the Dolores Huerta Labor Institute.
- 7 **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).
- 8 **Districtwide Marketing (Public Relations)** – funds for districtwide recruitment of prospective students and public relations.
- 9 **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.
- 10 **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.”
- 11 **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.

- 12 **Gold Creek** – funds for the maintenance of the District’s instructional laboratory in the San Gabriel Mountains.
- 13 **HR Training & Development** – funding for contracts for professional development.
- 14 **Metro Records** – funding to cover the costs of record keeping and transcripts for the District’s defunct Metropolitan College.
- 15 **Special Projects** – funding to cover expenses for special projects. Current special projects include ensuring District compliance with ADA.

**B Operating Budgets with Variables:**

- 16 **Collective Bargaining** – funds for Labor Union representatives’ release time, faculty travel, Local 99 equipment, and negotiation expenses.
- 17 **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.
- 18 **Legal Expense** – funds for districtwide legal expenses including outside counsel and case settlement.
- 19 **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.
- 20 **Staff Training, Legal** – funds for diversity training.
- 21 **Worker’s Compensation** – payments of worker’s compensation claims and administration.

**C Other Centralized Accounts:**

- 22 **AB705** – funds to support imbedded face-to-face student tutoring in entry-level courses in math and English.
- 23 **Board Election Expense** – funds to cover costs incurred in the election of the District’s Board member(s) that are conducted every other year.
- 24 **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.

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

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



Book	Board Policies
Section	Chapter 6: Business and Fiscal Affairs
Title	Budget Preparation
Code	BP 6200
Status	Active
Adopted	January 12, 2022
Last Revised	January 12, 2022
Last Reviewed	January 12, 2022

Each year, the Chancellor shall present to the Board of Trustees a budget, prepared in accordance with Title 5 and the California Community Colleges Budget and Accounting Manual. The schedule for presentation and review of budget proposals shall comply with state statutes and regulations and provide adequate time for Board study.

The annual Budget is the official document through which the District expresses its educational plan in terms of planned expenditures. The budget is a tool for obtaining the most efficient and effective utilization of the District's fiscal resources. This is accomplished by compiling a complete listing of the District's priorities to determine where funds may be used most advantageously. It should be realized that budgeting is, by necessity, a continuing process of monitoring, reviewing, evaluating, and adjusting.

#### Budget Calendar

Annually there should be presented to the Board a Budget Calendar establishing the dates for the completion of various phases of budget preparation and a schedule of meetings to comply with provisions of law governing District budgets. Specifically, dates must be established for ~~Tentative Budget and Final Budget.~~

Budget development shall meet the following criteria:

- The annual budget shall support the District's master and educational plans.
- Assumptions upon which the budget is based are presented to the Board for review.
- A schedule is provided to the Board by November of each year that includes dates for presentation of the tentative budget, required public hearing(s), Board study session(s), and approval of the final budget. At the public hearings,

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interested persons may appear and address the Board regarding the proposed budget or any item in the proposed budget.

- Changes in the assumptions upon which the budget was based shall be reported to the Board in a timely manner.
- Budget projections address long-term goals and commitments.
- Budget shall be developed in accordance with the current District Allocation Model.
- The process includes input from the District Budget committee to ensure participation of all constituencies.

Legal                      Education Code Section 70902 subdivision (b)(S)  
                                 Title 5 Sections 58300 et seq.  
                                 ACCJC Accreditation Standard III.D

Cross References        AP 6200 Budget Preparation



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Book	Administrative Procedures
Section Title	Chapter 6: Business and Fiscal Affairs
Code	Budget Preparation
Code	AP 6200
Status	Active
Adopted	April 21, 2022
Last Revised	April 21, 2022
Last Reviewed	

#### **Chancellor's Budget**

~~The Chancellor shall submit to the Board of Trustees a budget reflecting his/her recommendations for the District's educational plan in terms of the planned expenditure of fiscal resources.~~

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#### **Tentative Budget**

The Tentative Budget shall be prepared in accordance with the approved Budget Calendar, presented for adoption at a regular meeting of the Board, and filed with the County Office of Education on or before July 1. The Tentative Budget provides budgetary authorization at the start of the fiscal year. Following adoption of the Tentative Budget, but no earlier than May 15, up to fifty (50%) percent of any appropriation in the Tentative Budget, and up to one hundred (100%) percent of designated appropriations may be encumbered or expended. Upon adoption of the Final Budget, all appropriations may be encumbered or expended as authorized.

#### **Final Budget**

On or before the 15th of September, the Board shall adopt and file such Budget with the County Superintendent of Schools.

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A Public hearing will be held during or prior to the adoption of the Final Budget and at which any taxpayer in the District may appear and object to the proposed Budget or any item in the Budget.

The LACCD Board Approved Allocation Model is designed to distribute General Fund Unrestricted resources which supports the basic operations and mission of the District

2023-2024 BUDGET ALLOCATION MODEL

**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

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**Deleted:** The LACCD Allocation Model is designed to distribute General Fund Unrestricted resources which supports the basic operations and mission of the District. The model was developed with the following guidelines.¶

**Funding Principles¶**

¶ Aligns with the State's Student Centered Funding Formula (SCFF) in support of student access, equity and success.¶

Allocation Model should be easily understood, fair and predictable.¶

Recognizes there are core services and unique characteristics associated with a College regardless of size.¶

Recognizes that there are Districtwide costs and Educational Service Center operations that must be funded.¶

Balances will be retained by Colleges and Educational Service Center locations.¶

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 2018-19, the basic allocation base rate is:¶

¶ FTES > = 20,000¶	10,000 <= FTES < 20,000¶
--------------------	--------------------------

Column Break

¶ \$4,258,160 medium¶ college¶

¶ FTES < 10,000 \$3,649,851 small college¶

¶ For fiscal year 2018-19, the FTES allocation rates are:¶

¶ Credit¶	Special Admit Credit¶	Incarcerated Credit¶	Non-Credit¶	Non-Credit Enhanced (CDCP)¶
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Column Break

¶ \$5,457¶

¶ \$5,457¶

¶ \$3,347¶

¶ \$5,457¶

**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 2018-19, the Supplemental Allocation rates are:¶

... [1]

## **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.

Legal  
Education Code Sections 70902  
subdivision (b)(5) Title 5 Sections  
58300 et seq.  
ACCJC Accreditation Standard III.D

Cross References  
BP 6200 Budget Preparation BP/AP  
6250 Budget Management BP/AP  
6300 Fiscal Management AP 6305  
Reserves  
AP 6310 Accounting  
AP 6315 Warrants

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Book	Board Policies
Section	Chapter 6: Business and Fiscal Affairs
Title	Budget Management
Code	BP 6250
Status	Active
Adopted	January 12, 2022
Last Revised	January 12, 2022
Last Reviewed	January 12, 2022

The budget shall be managed in accordance with Title 5 and the California Community Colleges Budget and Accounting Manual. Budget revisions shall be made only in accordance with these policies and as provided by law.

The District's unrestricted general reserves shall be no less than 10% of the total unrestricted general fund budgeted revenue. The Government Finance Officers Association and the California Community College Chancellor's Office recommended that the unrestricted General Fund ending balance comprise a minimum of two months of expenditures.

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Revenues accruing to the District in excess of amounts budgeted shall be added to the District's reserve for contingencies. They are available for appropriation only upon a resolution of the Board that sets forth the need according to major budget classifications in accordance with applicable law.

Board approval is required for changes between major expenditure classifications. Transfers from the reserve for contingencies to any expenditure classification must be approved by a two-thirds vote of the members of the Board. Transfers between expenditure classifications must be approved by a majority vote of the members of the Board.

### General Purpose

The Board of Trustees is authorized under the Education Code to provide for the financing of the acquisition, construction and/or installation of equipment and/or real property and/or other capital improvements through the execution and delivery of certificates of participation, each which evidences the proportionate interests of owners in certain lease payments made by the District. Certificates of Participation ("COPs") are bonds, notes, warrants or other evidence of indebtedness issued by the District for this purpose. (Also see BP/AP 6340 Bids and Contracts)

### Due Diligence

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- a. **Submission of materials.** Prior to the Board taking an action authorizing the issuance of COPs, the following written materials must be submitted to the Chancellor's designee by the location requesting the COPs issuance:
  - i. A full description of the purpose of such financing, including justifications for this need and a disclosure of other financing alternatives;
  - ii. Identification of a dedicated revenue stream for debt repayments, including the impact that the dedication of the revenue stream may have on other programs conducted by that location; and,
  - iii. An analysis of the risks involved with the COPs issuance (e.g., reliability of income stream, changing conditions, etc.);
  - iv. Any other relevant information that substantiates or would materially impact the appropriateness of issuing COPs.
- b. **Chancellor's review.** The Chancellor's designee shall fully review all of the submitted materials, conduct additional inquiry as he or she deems necessary,

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and make a recommendation to the Chancellor. The Chancellor may then determine whether to recommend the issuance of COPs to the Board of Trustees.

**Board Resolution**

If the Chancellor determines to recommend the issuance of the COPs, the Board of Trustees will be presented with a proposed resolution authorizing such an action. The Board President may elect to have an initial review by an appropriate Board committee prior to consideration by the full Board of Trustees.

Legal Title 5 Sections 58307 and 58308

Cross References AP 6200 Budget Preparation

[BP/AP 6305 Reserves](#)





Book	Administrative Procedures
Section	Chapter 6: Business and Fiscal Affairs
Title	Budget Management
Code	AP 6250
Status	Active
Adopted	April 21, 2022
Last Revised	April 21, 2022
Last Reviewed	April 21, 2022

Total amounts budgeted as the proposed expenditure for each major classification of expenditures shall be the maximum expended for that classification for the academic year, except as specifically authorized by the Board of Trustees.

Transfers may be made from the reserve for contingencies to any expenditure classification by approval of the Board and must be approved by a two-thirds (2/3) vote of the members of the Board.

Transfers may be made between expenditure classifications by approval of the Board, and may be approved by a majority of the members of the Board.

Excess funds must be added to the general reserve of the District and are not available for appropriation except by approval of the Board setting forth the need according to major classification.

### **Budget Changes**

Changes between major objects of expenditures shall be submitted to the Board of Trustees for approval. Requests for such changes are expected to be few in number and to be based on circumstances that could not reasonably have been anticipated at the time of Budget preparation. A statement of purpose of the proposed change shall accompany the request. Under no circumstances shall work be done or commitments be made before approval of the change.

However, the Chancellor or their authorized representative may make and change such appropriations and allotments as he/she deems necessary.

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### **Interim Financial Reports**

Financial reports showing the current status of the income and expenditures of the District in relation to the Budget shall be prepared by the Vice Chancellor/ Chief Financial Officer and submitted to the Chancellor as of the last day of each month, October through June, inclusive. The Chancellor shall provide the District's quarterly financial status report to the Board of Trustees.

### **Major Objects of Expenditure**

A major object of expenditure is the amount of money authorized by the Board for the particular use indicated by the designated classification established in accordance with Education Code Section 85200. The classifications are: 1000 Certificated Salaries; 2000 Non-Certificated Salaries; 3000 Employee Benefits; 4000 Books, Supplies, and Equipment Replacements; 5000 Contract Services and Other Expense; 6000 Sites, Buildings, and Equipment; 7000 Other Outgo.

### District Financial Accountability Measures

To ensure sound fiscal management and provide a process to monitor and evaluate the financial health of colleges within the District, the overall assessments of a college's financial condition will include, but not be limited to, the following operating standards:

1. College's budget shall be balanced in terms of funds available for appropriation throughout the fiscal year. Should funds available be reduced, corresponding expenditures are expected to also be reduced.
2. College shall be expected to develop its long-term enrollment plan to meet its education mission, and maintain enrollment data on all disciplines and instructional programs. The enrollment data shall include, but not be limited to, FTES, student headcount, teaching faculty productivity by discipline area, average class size, class sections offered, and cost per FTES.
3. College shall be expected to maintain position/assignment control on all personnel assignments, both academic and classified, to ensure that costs do not exceed budget.
4. College shall develop its annual college financial plan and provide to the Chancellor timely college budget and expenditure reports and/or fiscal analyses to assist in monitoring the financial health of the college.
5. At a minimum, the college shall provide to the Chancellor quarterly status reports on expenditures and on the college's overall fiscal status.
6. College will develop an annual Student Centered Action Plan (SCAP) which includes goals towards meeting SCFF metrics, these goals will be evaluated quarterly. For those colleges at risk of not meeting their goals, a technical assistance team (composed of district finance staff, Vice Chancellor of Institutional Effectiveness, College President, Vice President of Administration, Vice President of Academic Affairs, Vice President of Student Services, Faculty and Classified Representatives), will meet in Fall and Spring to assist the college build capacity and identify strategies to meet or surpass the metrics.
7. Each College President and the Deputy Chancellor shall be responsible to the Chancellor for the management of the college's and Educational Service Center's total budget. Budget management includes maintaining a balanced budget, as well as the efficient and effective utilization of financial resources.
8. The District shall maintain a District General Reserve of six and a half percent (6.5%), a Contingency Reserve of three and a half (3.5%) and set aside an amount of two percent (2.0%)

for future scheduled maintenance requirements. In addition, the College is required to set aside 1% of its revenue as a college reserve.

9. If a college's expenditures or projected expenditures exceed its revenue, college shall be required to submit a self-assessment and review to the Chancellor, and to develop a written action plan to satisfactorily address the identified fiscal concerns.

10. Any college ending the year with a deficit will be required to develop an action plan, developed through the established participatory governance process, as follows:

a. Less than .5%; required to submit an action plan to the ECDBC and the DBC for approval.

b. Between .5% to 2%; required to submit an action plan to a Financial Intervention Team (FIT\*) which will visit the college and discuss options with college leaders. After meeting with the FIT, the college will present a final plan for approval by the ECDBC and DBC.

c. Over 2%; required to submit an action plan to a Financial Intervention Team (FIT) which will visit the college, discuss options with college leaders and make recommendations to that plan. The Chancellor will ensure the college implements the FIT plan. Alternatively, with approval of the Chancellor, the college may implement other structural changes that achieve the same fiscal results as the FIT recommendations.

\* FIT team consists of one representative each of: CFO, College President, College Vice President, Staff Guild, Academic Senate, Teamsters Local 911 and Faculty Guild.

11. The Chancellor shall review the college's fiscal affairs and enrollment management practices as part of the College President's annual performance evaluation. The Chancellor must report to the Board of Trustees any significant deficiencies and take any corrective measures to resolve the deficiencies up to and including the possible reassignment or non-renewal of the college president's contract.

Legal Title 5 Sections 58305, 58307, and 58308

Cross References BP/AP 6200 Budget Preparation  
BP 6250 Budget Management  
BP/AP 6300 Fiscal Management  
AP 6305 Reserves  
AP 6310 Accounting  
AP 6315 Warrants



Book	Administrative Procedures
Section	Chapter 7: Human Resources
Title	Employee Travel
Code	AP 7400
Status	Active
Adopted	November 1, 2022
Last Revised	November 1, 2022
Last Reviewed	November 1, 2022

Authorization by Chancellor for Attendance at Conventions or Meetings Under Certain Conditions

The Chancellor may authorize or direct employees to attend meetings or to perform other services within or beyond the limits of the Los Angeles Community College District without loss of salary and without expenses, other than mileage separately authorized, when, in their judgement, it is desirable to have representation at such meetings or to have such services performed. The authority granted herein shall include the authority to assign substitutes when necessary.

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Reimbursable Expenses

Reimbursement for actual and necessary expenses may include:

- Transportation to and from destination, including related parking expenses;
- Lodging and meals;
- Tips or gratuities associated with meals, not to exceed twenty percent (20%) of the subtotal cost of each meal where gratuity is given and supported by a receipt;
- Daily tips or gratuities involving overnight travel related to portage, housekeeping and valet not to exceed five dollars (\$5) each per day;
- Conference fees;
- Business related telephone calls;
- Additional portage where charged as a specific baggage handling fee in special circumstances where conference or presentation materials require transport;
- Local transportation at place of meeting;
- Other miscellaneous items directly related to District business.

Items excluded: