

Membership

Academic Senate

Glen Baghdasarian
Angela Echeverri
Jeff Hernandez
Robert L Stewart Jr.*
Eddie Tchertchian
Joshua Wentz

Faculty Guild

Ruby Christian Brougham
Joseph Guerrieri
Sandra Lee
John McDowell
Olga Shewfelt
Joanne Waddell

Unions/Association

Tom Aduwo
Hazel Alonzo
Mary-Jo Apigo
Harry Ziogas
Vacant-Build & Trade
Vacant-Local 99

College Presidents

Aracely Aguiar **
Seher Awan
Luis Dorado **
Mary Gallagher *
Barry Gribbons
James M. Limbaugh
Armida Ornelas **
Albert Román
Katrina VanderWoude

STUDENT TRUSTEE REPRESENTATIVE

vacant

* Co-chairs

**Interim

District Budget Committee

Aug 11, 2021

1:30 pm – 3:30 pm

Zoom Meeting

<https://laccd.zoom.us/j/94194007668>

Meeting ID:941 9400 7668

One tap mobile

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Dial by your location

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Find your local number: <https://laccd.zoom.us/u/adoLZ6l0Sx>

- Call to Order (*Mary Gallagher*)
- Approval of Agenda
- Approval of Minutes for July 14, 2021
- Chancellor's Remarks/Updates
- ECDBC Reports and Recommendations
 - Allocation Model; temporary suspension of 10% ending balance limitation.
- Enrollment Update & Reporting (Cornner)
- FON Update (Gutierrez)
- FY 2021-22 Final Budget Development (Gordon)
 - 2020-21 College Balances
 - Proposed Final Budget
- DBC Recommendations to the Chancellor
- Items to Be Addressed by ECDBC
- Other Business

Future DBC Meetings: Sep 8, Oct 13, Nov 10, Dec 8, Jan 12, Feb 9, Mar 9, Apr 13, May 11, Jun 8

*Future ECDBC Meetings: Aug 24, Sep 28, Oct 26, Nov 23, Dec 21, Jan 25, Feb 22, Mar 22, Apr 26,
May 24, Jun 21*

Archived documents can be found on the DBC website:

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

District Budget Committee Meeting Minutes
 July 14, 2021
 1:30-3:30 p.m., Zoom Meeting

Roll Call X Indicates Present

Academic Senate

Glen Baghdasarian	X
Angela Echeverri	X
Jeffrey Hernandez	X
Robert L. Stewart Jr.*	X
Eddie Tcherchian	X
Joshua Wentz	X

L.A. Faculty Guild

Ruby Christian Brougham	X
Joseph Guerrieri	X
Sandra Lee	
John McDowell	X
Olga Shewfelt	X
Joanne Waddell	X

Unions/Association

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

College Presidents

Aracely Aguiar**	
Seher Awan (Howard Irvin)	X
Luis Dorado**	X
Mary Gallagher*	
Barry Gribbons	X
James M. Limbaugh	X
Armida Ornelas**	X
Albert Román	X
Katrina VanderWoude	

Student Trustee Rep

* DBC CO-chairs

** Interim

Also Present

Resources

Jeanette L. Gordon
 Mercedes Gutierrez
 Deborah La Teer
 Melinda Nish
 Maria L. Veloz

Guests

Tom Anderson
 Silvia Barajas
 Kristi Blackburn
 Yovanna Campos
 Grace Chee
 Amanda Gong

Guests

Jo-Ann Haywood

 Kevin Jeter
 Greg Mazzarella
 Jose Mendoza
 Rasel Menendez

Guests

Erika Miller
 Valencia Moffet
 Maury Pearl
 Laura Ramirez
 Reagan Romali
 Rolf Schleicher
 Hao Xie

1. **Call to Order** - at 1:34 p.m. by Robert Stewart Jr.
2. **Approval of Agenda** – The Items on the Agenda were approved.
3. **Approval of Minutes** - The minutes of the June 9, 2021 meeting were approved.
4. **Chancellor’s Remarks/Updates**
 - The Chancellor was not present, attending a Leadership conference at UC Davis, Dr. Nish presented the Chancellor’s remarks.
 - Addressed enrollment and how to build enrollment for next year. There are more courses in the syllabus for Fall that allow for on-site students to experience a hybrid model for the fall.
 - Currently working on a Request For Proposal of a multi-year security contract. Based on the Board member’s request and assessment, anticipate there will be a cost increased.
5. **ECDBC Reports and Recommendations**
 - Financial Recovery Plans for LAHC and LAPC; a motion was approved with a recommendation:
 - *After one year (Sept. 2022), the college will report out to the DBC on the progress of the previously submitted Fiscal Recovery Plan.*
 - Explore funding options for student recruitments; DBC approved with 1 no and 3 abstentions, the recommendation:
 - *Establish an account with one-time funding to assist all nine colleges to implement their comprehensive strategies to recover enrollment by reaching out to their service areas informing them how the colleges help students meet their needs.*
6. **Enrollment Update & Reporting (Cornner)**
 - Comparing Summer 2021 (7/11/21) to Summer 2019 (7/7/19) as of **Day 27** of the semester, for the District as a whole: Headcount is at 91%, duplicate enrollment is at 90%, Credit Section Count is at 104%, and Enrollment per Sections is at 87%. A request was made to break out Summer 1 vs Summer 2
 - The FTES report will be submitted to the State on July 15, 2021, will report 85,000 FTES. There is a decline of 15% from last year.
 - Enrollment by modality, currently 24% of classes are in-person learning; remote and hybrid are filling at higher rate.
7. **FON Update (Gutierrez)**
 - Currently projecting 33 critical credit faculty hires for Spring/Fall 2021. The District is projecting to be 39.3 over the FON.
8. **2021-22 Budget Update (Gordon)**
 - A memo was presented and discussed regarding the 2021-22 Budget Agreement: At-A-Glance Summary which provides a high-level summary of proposed components of the California Community Colleges budget.
 - A comprehensive Joint Analysis will be released in early July with greater details and answers to many remaining questions.
9. **2021-22 Districtwide Accounts Final Budget (Gordon)**
 - A document title, “Los Angeles Community College District Districtwide Accounts” was discussed in detail. This report will be part of the Final Budget Document. The final budget column is only the assessed portion and the prior year balances will be added.

10. Report – District Procurement process (Gordon)

- In response to a request, a summary of the process was provided.

11. Budget Training Session (Gordon)

- An email was distributed to DBC Committee members; asking them to select a date/time in which each member is available. The Zoom Budget Training Session will be recorded, to accommodate those individuals not available on the dates/times proposed.

12. DBC Recommendations to the Chancellor

- Motion approved recommend to the Chancellor that the *District apply for the maximum amount of dollars available for faculty hires.*

13. Items to Be Addressed by ECDBC

14. Other Business

- none

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

Category: Recommendations from the Chancellor

Subject: Temporarily Suspend the accumulated ending balance limits in the District Allocation Model.

Recommended Action: Temporarily suspend the limits on the College year-end balances allowed to be carried over.

Background: The LACCD board approved allocation model, *Section IV. Parameters for Allocations, item 5* states:

Colleges shall keep their year-end balances up to five percent (5.0%) of their prior fiscal year's Unrestricted General Fund budget, excluding prior year balances. Colleges are allowed to carry over their accumulated balances from fiscal year 2013-14 and subsequent fiscal years up to ten percent (10%) of their prior year Unrestricted General Fund budget. Colleges will be allowed to use up to \$5 million or twenty-five percent (25%) of their ending balances, whichever is less and within the limits of the above parameters. College balance amounts prior to 2013-14 are not to be included in this calculation. Additional access is allowed with the Chancellor's approval.

The large amount of federal funding (HEERF) received by our Colleges and the allowable use of these funds to offset COVID-19 expenses during the pandemic has resulted in larger than normal ending balances at the colleges. Permitting the colleges to keep these balances will allow for the funds and the time to re-access, realign and reorganize their operations to assist them in preventing a massive disruption in operations once the State's hold harmless provisions end. This will also provide flexibility for the colleges to do whatever is necessary to increase enrollment. The FY2020-21 ending balances above the current limits are:

Location	5% over limit	10% over limit	Total unallowed
City	-	-	-
East	320,260	-	320,260
Harbor	1,586,020	-	1,586,020
Mission	905,770	-	905,770
Pierce	-	-	-
Southwest	-	-	-
Trade-Tech	2,579,608	218,621	2,798,229
Valley	-	2,361,340	2,361,340
West	-	-	-
	5,391,658	2,579,961	7,971,619

The suspension will end the year after the State hold harmless provision ends. The policy will be reinstated and any college that still has an accumulated balance in excess of 10% of its budget will be removed.

FALL 2021: Credit Enrollment Comparison

Census day for Fall 2021
(WSCH) is 9/13/2021

Fall 2021 start date:
8/30/2021

Day

-22

Day relative to beginning of instruction

Sunday, August 8, 2021

Sunday, August 9, 2020

Sunday, August 4, 2019

HEADCOUNT	City	East	Harbor	Mission	Pierce	Southwest	Trade	Valley	West	Total
Fall 2021	9,102	15,608	4,809	5,538	11,927	2,754	6,508	9,283	5,816	71,345
Fall 2020	10,028	17,222	5,751	6,457	14,413	3,347	7,234	11,522	6,638	82,612
Fall 2019	10,869	19,379	7,091	8,091	16,117	4,086	9,179	13,024	8,322	96,158
2021 % of 2020	91%	91%	84%	86%	83%	82%	90%	81%	88%	86%
2021 % of 2019	84%	81%	68%	68%	74%	67%	71%	71%	70%	74%

ENROLLMENT	City	East	Harbor	Mission	Pierce	Southwest	Trade	Valley	West	Total
Fall 2021	22,291	36,310	11,591	12,315	29,680	5,266	14,724	20,930	12,145	165,252
Fall 2020	24,207	42,129	13,914	14,419	36,863	6,844	16,234	27,189	14,465	196,264
Fall 2019	26,554	52,242	18,148	18,900	43,312	9,755	21,529	31,663	18,514	240,617
2021 % of 2020	92%	86%	83%	85%	81%	77%	91%	77%	84%	84%
2021 % of 2019	84%	70%	64%	65%	69%	54%	68%	66%	66%	69%

SECTION COUNT	City	East	Harbor	Mission	Pierce	Southwest	Trade	Valley	West	Total
Fall 2021	1,298	2,101	605	731	1,522	414	1,016	1,642	912	10,241
Fall 2020	1,174	2,066	650	623	1,492	397	1,070	1,365	853	9,690
Fall 2019	1,293	2,276	715	687	1,628	506	1,208	1,446	915	10,674
2021 % of 2020	111%	102%	93%	117%	102%	104%	95%	120%	107%	106%
2021 % of 2019	100%	92%	85%	106%	93%	82%	84%	114%	100%	96%

Enrollment divided by Section	City	East	Harbor	Mission	Pierce	Southwest	Trade	Valley	West	Total
Fall 2021	17.2	17.3	19.2	16.8	19.5	12.7	14.5	12.7	13.3	16.1
Fall 2020	20.6	20.4	21.4	23.1	24.7	17.2	15.2	19.9	17.0	20.3
Fall 2019	20.5	23.0	25.4	27.5	26.6	19.3	17.8	21.9	20.2	22.5
2021 % of 2020	83%	85%	90%	73%	79%	74%	96%	64%	79%	80%
2021 % of 2019	84%	75%	75%	61%	73%	66%	81%	58%	66%	72%

¹ Source: LACCD Student Information System, PS_CLASS_TBL, PS_STDNT_ENRL tables.

² 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. 2020 and 2019 Section count reflects the information as of the end of the term (instead of the relative day listed above).

³ Headcount, Enrollment and Section Count numbers for East exclude In-Service Training (IST) classes.

⁴ Headcount and Enrollment numbers exclude students with Waiting status and drops from waitlists.

⁵ Due to COVID-19, registration timelines for both Fall 2020 and Fall 2021 were delayed and compressed comparing to the regular registration timeline for Fall term. Therefore, Fall 2019 enrollment data is also added as another comparison and reference point. Priority registration for Fall 2021 started on 5/24/21, whereas it was 6/8/20 for Fall 2020 and 4/29/19 for Fall 2019. Open enrollment registration for Fall 2021 started on 6/18/21, whereas it was 7/1/20 for Fall 2020 and 5/28/19 for Fall 2019. In other words, both priority registration and open enrollment for Fall 2021 started about 2 weeks earlier comparing to Fall 2020, but comparing to Fall 2019 (regular registration timeline), Fall 2021 priority registration and open enrollment started about 3-4 weeks later.

Estimated Fall 2021 Regular Faculty FTEF Hires Required [^]

(August 11, 2021)

<u>Line</u>		<u>Total</u>
1	Fall 20 FON Full-Time Faculty FTE	1557.1
2	"Late" Separations applied to Fall 20 FON	27.0
3	SRP 1 "Early" 2021 Separations (as of July 16, 2021)*	111.0
4	Estimated FTEF Adjusted for Separations (Line 1 minus Line 2 & 3)	1419.1
5	Current Projected Spring/Fall 2021 College Credit Hires †	38.0
6	Estimated FTEF Fall 2021 FTEF (Lines 4 plus 5)	1457.1
7	State Fall 2021 Compliance Amount (As of July 23, 2021) [^]	1411.8
8	Projected Hires Over Projected Required (Line 7 minus line 6)	45.3

† Hiring for 15 positions complete

Notes:

[^] Memo from the CCCCCO State Director of Fiscal Standards and Accountability on Fall 2021 Compliance Amount July 23, 2021.

* Based on list from PARS dated 7/2021 and assumes all faculty are credit. Deleted duplicate record.

**LOS ANGELES COMMUNITY COLLEGE DISTRICT
GENERAL FUND UNRESTRICTED
ENDING BALANCE
2020-21**

Designated Balances		
Open Orders		16,439,955
Ending Balances		
College Ending Balance	43,450,955	
ESC/IT Ending Balance	1,977,968	
Van de Kamp Innovation Center	1,625,371	
Districtwide Ending Balance	2,467,571	
Other Districtwide	2,299,767	
Total Location Ending Balances		51,821,632
STRS/PERS		17,830,000
Restricted Program deficits		1,151
Total Designated Balances		86,092,738
Reserves		
General Reserve		45,166,316
Contingency Reserve		14,331,132
Additional Revenue to Replenish Reserves		3,784,778
Total Reserves		63,282,226
Total Ending Balance		149,374,964

**UNRESTRICTED GENERAL FUND
2020-21 OPEN ORDERS AND ENDING BALANCES**

Funded Open Orders	\$16,439,955
Balance Excluding Open Orders	\$132,935,009
Total Fund Balance	<u>\$149,374,964</u>

	2020-21 Unrestricted Balance	Add'l Revenue & Unrestricted Adjustments	Restricted Deficits	Budget For Open Orders	College Positive Balances	College Negative Balances
	a	b	c	d	e=a+b+c-d	f=a+b+c-d
City	1,077,116	679,791	0	338,774	1,418,133	
East	10,642,417	1,294,661	0	1,943,212	9,993,866	
Harbor	3,491,916	371,768	(1,151)	358,617	3,503,917	
Mission	2,615,880	418,762	0	247,541	2,787,101	
Pierce	2,557,357	772,447	0	196,998	3,132,806	
Southwest	826,332	327,150	0	627,046	526,436	
Trade-Tech	10,052,877	654,706	0	861,935	9,845,648	
Valley	9,207,416	698,840	0	181,790	9,724,466	
West	2,160,833	490,218	0	132,469	2,518,582	
College Total	<u>42,632,145</u>	<u>5,708,343</u>	<u>(1,151)</u>	<u>4,888,382</u>	<u>43,450,955</u>	<u>0</u>
Obligations						
College Positive Balances				4,888,382	43,450,955	
District Office and Information Technology Balance				22,475	1,977,948	
Van de Kamp Innovation Center				36,470	1,625,371	
Districtwide				11,141,015	2,467,571	
Other Districtwide				351,613	2,299,767	
Contingency Reserve					14,331,132	
General Reserve					45,166,316	
STRS/PERS Designated Reserves					17,830,000	
Restricted Program Deficits					1,171	
Subtotal					129,150,231	
Remaining Undistributed Balance to Fund Reserves					3,784,778	
Total				16,439,955	132,935,009	

08/09/21

**Los Angeles Community College District
2020-21 Districtwide Services Ending Balance Reconciliation and Distribution**

	Current Budget	Current Expense	Balance
Districtwide Services ^[1]	118,455,746	99,385,698	19,070,048
less: Metro Records ^[2]	96,534	94,998	1,536
less: Gold Creek ^[2]	139,583	87,393	52,190
Total Districtwide Balance	118,219,629	99,203,307	19,016,322
Other Districtwide ^[3]	109,466,350	27,525,074	81,941,276
less: Reserves ^[4]	76,568,169	-	76,568,169
Total Other Districtwide Balance	32,898,181	27,525,074	5,373,107
		Total Districtwide Balances	24,389,429
less: DW open orders			11,529,098
less: COVID balance returned to Contingency Reserve ^[5]			759,279
less: Professional Development/Website Redesign ^[6]			2,467,571
less: Other Districtwide that retain balance ^[7]			3,925,138
		Total Balances to Retain	18,681,086
		Remaining Balance Available to Distribute ^[8]	5,708,343

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

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

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

^[4] STRS/PERS of 17,830,000; Contingency of 13,571,853; General of 45,166,316

^[5] Return unused balance of FY20 \$10m from Contingency Reserves for COVID costs.

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

^[7] Balance detail:

State Mandate	452,961	
Deans Academy	45,190	
Presidents Academy	22,757	
DAS sustainability	8,342	
Campus Safety Blue Ribbon	1,769,850	
Spec. Proj. African Amer. Outreach	667	
VDK	1,625,371	
Total of Other DW Accounts	3,925,138	

^[8] Distribution:	Based on 2020-21 P1 Assessment %	
City	679,791	11.9%
East	1,294,661	22.7%
Harbor	371,768	6.5%
Mission	418,762	7.3%
Pierce	772,447	13.5%
Southwest	327,150	5.7%
Trade-Tech	654,706	11.5%
Valley	698,840	12.2%
West	490,218	8.6%
	5,708,343	

Los Angeles Community College District
District Budget Committee

2021-2022
Proposed Final Budget

August 11, 2021

2021-22 State Budget Agreement

- Provides extensive ongoing and one-time investments in CCC system
- COLA of 5.07% and Growth of .5%
- Eliminates all deferrals and extends the hold harmless provision one additional year (through 2024-25)
- Ongoing funds for targeted student services, workforce development and faculty hiring
- One time funds for student basic needs, retention and enrollment, deferred maintenance, faculty professional development and office hours

2021-22 State Budget impact to LACCD - ongoing

Description	Signed Budget 2020-21		Governor's January Proposal 2021-22		Governor's May Revise 2021-22		Signed Budget 2021-22	
	System	LACCD	System	LACCD	System	LACCD	System	LACCD
General Fund								
Increased Access (0.5% in FY 2021-22; 0% in FY20-21) ^[1]	-	-	23,100,000	2,000,000	23,600,000	2,000,000	23,800,000	2,000,000
COLA (5.07% in FY 2021-22; 0% in FY2020-21) ^[1]	-	-	111,100,000	9,500,000	296,500,000	25,400,000	371,200,000	31,800,000
Apprenticeship ^[2]	-	-	15,000,000	140,000	15,000,000	140,000	15,000,000	140,000
Total Ongoing Base Increase	-	-	149,200,000	11,640,000	335,100,000	27,540,000	410,000,000	33,940,000
Categorical/Restricted								
COLA for certain categoricals ^{[1][3]}	-	-	6,100,000	500,000	8,400,000	700,000	29,200,000	2,500,000
Access to online tech and mental health ^[1]	-	-	30,000,000	2,600,000	30,000,000	2,600,000	30,000,000	2,600,000
Online ed infrastructure ^[1]	-	-	10,600,000	900,000	10,600,000	900,000	10,600,000	900,000
Dreamer Resource Liaisons & support services ^[1]	5,800,000	486,908	-	-	5,800,000	500,000	5,800,000	500,000
Vocational training for ESL students ^[1]					50,000,000	4,300,000		
Program Pathways Technology ^[1]					10,000,000	900,000		
Library Services Platform ^[1]					4,000,000	300,000	4,000,000	300,000
Increased cost for broadband by CENIC	-	-	8,000,000	-	8,000,000	CCCCO	8,000,000	CCCCO
Full Time Faculty ^[1]							100,000,000	8,600,000
Targeted student support services ^[1]								
Umoja							5,000,000	400,000
Puente							7,000,000	600,000
MESA							8,000,000	700,000
EOPS							20,000,000	1,700,000
SEA							24,000,000	2,100,000
Strong Workforce ^[1]							42,400,000	3,600,000
part time office hours ^[1]							10,000,000	900,000
Rising scholars program ^[1]							10,000,000	900,000
Increase support for HBCU transfer ^[1]							1,300,000	100,000
Integrated Basic Needs Centers ^[1]					30,000,000	2,600,000	30,000,000	2,600,000
Total Ongoing Categorical/Restricted	5,800,000	486,908	54,700,000	4,000,000	156,800,000	12,800,000	345,300,000	29,000,000

2021-22 State Budget impact to LACCD - one-time

Description	Signed Budget 2020-21		Governor's January Proposal 2021-22		Governor's May Revise 2021-22		Signed Budget 2021-22	
	System	LACCD	System	LACCD	System	LACCD	System	LACCD
Other/one time								
Emergency Assistance grants for Students	-	-	250,000,000	-	250,000,000	student grant	250,000,000	student grant
Student housing/basic needs ^[1]	-	-	100,000,000	-	100,000,000	8,600,000	100,000,000	8,600,000
Support retention and enrollment ^[1]	-	-	20,000,000	1,700,000	120,000,000	10,300,000	100,000,000	8,600,000
Expand work-based learning ^[1]	-	-	20,000,000	-	30,000,000	2,600,000	-	-
Faculty professional development ^[1]	-	-	20,000,000	1,700,000	20,000,000	1,700,000	20,000,000	1,700,000
Zero Textbook Cost pathways	-	-	15,000,000	-	115,000,000	grant	115,000,000	grant
Instructional Materials-Dual Enrollment ^[1]	-	-	2,500,000	200,000	2,500,000	200,000	2,500,000	200,000
AB1460 implementation and anti-racism initiatives	-	-	600,000	-	600,000	CCCCO	5,600,000	CCCCO
Deferred Maintenance ^[1]					314,000,000	10,300,000	511,000,000	43,800,000
Guided Pathways					150,000,000	grant	50,000,000	grant
Dual Enrollment through College/Career pathways					75,000,000	grant?	-	-
Transition to in-person education	120,000,000	10,682,720	-	-	50,000,000	4,300,000	-	-
Equal Employment Opportunity Programs ^[1]					20,000,000	1,700,000	20,000,000	1,700,000
High Road Training Partnerships					20,000,000	grant	10,000,000	grant
Regional Equity&Recovery partnerships					10,000,000	grant	10,000,000	grant
Competency-Based Education					10,000,000	CCCCO	10,000,000	CCCCO
Common Course Numbering					10,000,000	CCCCO	10,000,000	CCCCO
CCC Registry Modernization					1,000,000	CCCCO	1,000,000	CCCCO
Legal Services for Undocumented	10,000,000	-	-	-	-	-	-	-
Online College (CalBright College)	(5,000,000)	-	-	-	-	-	-	-
Students-College Promise/Student Success Grants	5,300,000	-	-	-	-	-	-	-
Part time office hours ^[1]							90,000,000	7,700,000
LGBTQ+ support centers							10,000,000	grant
Pay off deferral							1,453,200,000	CCCCO
Other Technical Changes	-	-	97,600,000	-	600,000	-	29,400,000	CCCCO
Total Other/One Time	130,300,000	10,682,720	525,700,000	3,600,000	1,298,700,000	39,700,000	2,797,700,000	72,300,000
Grand Total	136,100,000	11,169,628	729,600,000	19,240,000	1,790,600,000	80,040,000	3,553,000,000	135,240,000

^[1] assumes distribution is based on the proportional share of LACCD Total Computational Revenue to the State system, currently 8.6%.

^[2] assumes distribution is based on the proportional share of LACCD apprentice hours to the State system, currently 0.9%.

^[3] 1.7% COLA to CalWORKS, Childcare, DSPS, EOPS, Mandated Block Grants. 4.05% COLA on apprenticeship,SEA, Strong Workforce

Changes From Tentative Budget To Final Budget

- Increase COLA (from 1.7% to 5.07%) from Tentative Budget
- Distribute 2020-21 Open Orders and Designated Balances
 - Designated Balances of \$51.8 million
 - Colleges \$43.5m
 - ESC/IT \$2.0 m
 - Districtwide & VDK \$6.4m
 - Open Orders of \$16.4 million

Budget Planning Assumptions - Unrestricted

- Based on State Adopted Budget, Chancellor's Office Advanced Apportionment minimum revenue guarantee of \$672,122,716
- Revenue Assumptions:
 - Prior Year Total Computational Revenue (\$642.5m)
 - COLA - \$32.6 million (5.07%)
- Maintain a 6.5% General Reserve, a 3.5% Contingency Reserve and 2.0% for the Deferred Maintenance Fund

2021-22 Allocation Assumptions

- Total Budget Allocations – \$875.0 million
- College Allocations - \$581.1 million, includes a \$151.8 million of the EPA fund distribution
- Districtwide Services Accounts are budgeted at \$120.4 million
- District Office (\$32.0 million) and Information Technology (\$19.1 million) Allocations
- Contingency Reserve (3.5%) - \$25.4 million
- General Reserve (6.5%) - \$47.2 million
- Deferred Maintenance Fund (2.0%) - \$14.5 million
- STRS/PERS Reserve - \$11.6 million
- Supplemental Retirement Program (SRP) payment - \$10.3 million

Supplemental Information

LOS ANGELES COMMUNITY COLLEGE DISTRICT 2021-2022 FINAL BUDGET ALLOCATION MECHANISM

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

Funding Principles

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

I. Parameters used to determine State Apportionment Revenue

1. Base Allocation

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

For fiscal year 2021-22, the basic allocation base rate is estimated to be:

- | | | |
|---------------------------|-------------|-----------------|
| • FTES >= 20,000 | \$5,668,482 | large college |
| • 10,000 <= FTES < 20,000 | \$4,959,046 | medium college |
| • FTES < 10,000 | \$4,250,609 | small college |
| • FTES >= 1,000 | \$1,416,870 | approved center |

For fiscal year 2021-22, the FTES allocation rates are estimated to be:

- Credit \$4,212
- Special Admit Credit \$5,907
- Incarcerated Credit \$5,907
- Non-Credit \$3,552
- Non-Credit Enhanced (CDCP) \$5,907

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 2021-22, the Supplemental Allocation rates are estimated to be:

- Pell Grant Recipients \$996
- College Promise Grant Recipients \$996
- AB 540 students \$996

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 2021-22, the Student Success Allocation rates are estimated to be:

- Associate degree for transfer (ADT) \$2,349
- Associate degree granted \$1,762
- Baccalaureate degree granted \$1,762
- Credit certificate granted \$1,175
- Transfer-level Math or English course \$1,175
- Transfer to four-year university \$881

- Completion of nine or more CTE units \$587
- Attainment of regional living wage \$587

For fiscal year 2021-22, the Equity Allocation rates for Pell Students are estimated to be:

- Associate degree for transfer (ADT) \$889
- Associate degree granted \$667
- Baccalaureate degree granted \$667
- Credit certificate granted \$444
- Transfer-level Math or English course \$444
- Transfer to four-year university \$333
- Completion of nine or more CTE units \$222
- Attainment of regional living wage \$222

For fiscal year 2021-22, the Equity Allocation rates for CA Promise Grant Students are estimated to be:

- Associate degree for transfer (ADT) \$593
- Associate degree granted \$444
- Baccalaureate degree granted \$444
- Credit certificate granted \$296
- Transfer-level Math or English course \$296
- Transfer to four-year university \$222
- Completion of nine or more CTE units \$148
- Attainment of regional living wage \$148

4. COLA

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

5. Growth

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

II. Parameters to Allocate State Apportionment Revenue

1. Educational Services Center (ESC)

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

2. Districtwide (Centralized) Accounts

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

3. Other Districtwide Accounts

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

4. Reserves

The District shall maintain a District General Reserve of six and a half percent (6.5%) and a Contingency Reserve of three and a half percent (3.5%) of total unrestricted general fund revenue at the districtwide account level. Such reserves shall be

established to ensure the District's financial stability, to meet emergency situations or budget adjustments due to any revenue projection shortfalls during the fiscal year. Use of the reserve must be approved by the Board prior to any expenditure. State Apportionment Base Allocation Revenue will be utilized to maintain the General Reserve (6.5%) and replenish the Contingency Reserve (3.5%).

5. College Set Asides

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

6. Other Set Asides

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

7. College Allocation

a. College Minimum Base

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

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

b. Remaining State Apportionment Allocation

The colleges shall receive 100 % of their earned Supplemental Allocation and 100% of their earned Student Success Allocation, as well as their proportional share of their earned amount of the remaining Base Allocation (after ESC, Districtwide and Reserves).

III. Parameters to Allocate Other Revenue

1. Non-Resident Tuition/Enrollment Fees

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

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

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

3. Lottery Revenue

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

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

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

IV. Parameters for Allocations

1. A College total budget shall be the sum of the adjusted base allocation, 100% of the calculated supplemental allocation, 100% of the calculated student success allocation, plus other revenue; minus college deficit payments; plus, balances.
2. Additional funding received by the District after Final Budget, not directly attributable to an individual college, shall be distributed through the new allocation model as delineated in the Revenue Parameters above.
3. In the event that actual revenues are less than the amounts projected and allocated to colleges for the fiscal year, the college budgets will be recalculated and adjusted accordingly.
4. During the implementation years of the Student Centered Funding Formula, Colleges experiencing an enrollment/FTES decline (to be determined when the First Principal Apportionment Recalculation becomes available) shall be held harmless in the current year of the decline in an amount equal to the revenue loss associated with the FTES reduction in that year.
5. Colleges shall keep their year-end balances up to five percent (5.0%) of their prior fiscal year's Unrestricted General Fund budget, excluding prior year balances. Colleges are allowed to carry over their accumulated balances from fiscal year

2013-14 and subsequent fiscal years up to ten percent (10%) of their prior year Unrestricted General Fund budget. Colleges will be allowed to use up to \$5 million or twenty-five percent (25%) of their ending balances, whichever is less and within the limits of the above parameters. College balance amounts prior to 2013-14 are not to be included in this calculation. Additional access is allowed with the Chancellor's approval.

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

2021-2022 FINAL BUDGET
Funds Available for 2021-2022
Unrestricted General Fund

	2020-2021	2020-2021	2021-2022
	FINAL BUDGET (COLA@0.00%, Gr@0.00%)	P1 BUDGET UPDATE (COLA@0.00%, Gr@0.00%)	FINAL BUDGET (COLA@5.07%, Gr@0.00%)
Base (excluding EPA Funds)	546,844,145	539,375,761	490,781,508
EPA Funds	95,701,507	103,169,891	151,764,144
COLA	0	0	32,577,065
Growth	0	0	0
Lottery	15,162,900	15,162,900	14,361,600
Non-Resident	8,594,760	8,594,760	6,636,400
Apprenticeship	267,391	267,391	280,466
Part-time Faculty Compensation	2,123,000	2,123,000	1,831,950
On-Going State Mandate Block Grant	2,978,000	2,978,000	2,812,000
Full-Time Faculty Hiring	4,443,839	4,443,839	4,443,839
Part-time Office Hours	3,381,000	3,381,000	4,256,804
Local			
Interest and RDA Passthrough	8,000,000	8,000,000	10,000,000
Dedicated Revenue	7,369,853	7,369,853	5,852,241
TOTAL INCOME	694,866,395	694,866,395	725,598,018
Fund Balances			
Open Orders	11,061,441	11,061,441	16,439,955
Contingency Reserve	24,320,324	24,320,324	25,395,931
General Reserve	45,166,316	45,166,316	47,163,871
Other Fund Balance	57,082,412	57,082,412	60,375,207
Total Fund Balance	137,630,493	137,630,493	149,374,964
TOTAL PROJ FUNDS AVAILABLE	832,496,888	832,496,888	874,972,983

2021-2022 FINAL BUDGET UNRESTRICTED GENERAL FUND

	2020-2021	2020-2021	2021-2022
	FINAL BUDGET W/ DISTRIBUTED BALANCES	P1 BUDGET UPDATE	FINAL BUDGET
City	62,953,550	63,429,914	64,676,965
East	123,110,115	124,133,682	135,273,956
Harbor	35,427,319	35,680,745	37,868,763
Mission	36,685,270	35,995,231	39,674,348
Pierce	74,665,664	75,256,505	80,616,476
Southwest	30,569,730	29,933,149	32,015,796
Trade-Tech	65,659,921	67,031,008	73,135,755
Valley	72,137,032	70,943,573	73,267,440
West	44,394,960	43,199,752	44,568,186
College Total	545,603,561	545,603,559	581,097,685
Educational Services Center	30,470,396	30,470,396	32,021,519
Information Technology	17,630,767	17,630,767	19,141,911
Districtwide Services	114,967,904	114,967,904	120,439,728
Contingency Reserve	24,320,324	24,320,324	25,395,931
General Reserve	45,166,316	45,166,316	47,163,871
STRS/PERS Reserve	17,830,000	17,830,000	11,630,000
Other District-wide	14,100,029	14,100,029	2,651,380
Van de Kamp Innovation	2,266,718	2,266,718	2,680,445
Supplemental Retirement (SRP)	5,586,773	5,586,773	10,265,763
Funds for Deferred Maint	13,897,328	13,897,328	14,511,960
Undistributed Balance	656,772	656,772	7,972,790
TOTAL	832,496,888	832,496,886	874,972,983

**2021-2022 FINAL BUDGET
REVENUE ALLOCATION DETAIL**

	Minimum Base Rev	Base Funds Remaining	EPA Funds	Supplemental	Student Success	COLA [1]	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	14,182,680	19,072,023	18,371,631	14,513,107	6,586,734	3,731,314	2,858,668	79,316,157	623,696	711,775	0	340,403	1,766,426	1,989,000	461,685	85,209,142
East	17,164,963	38,757,751	39,591,280	27,776,430	13,714,759	7,731,693	10,135,579	154,872,454	779,620	1,335,273	0	733,577	3,748,942	1,000,000	999,653	163,469,519
Harbor	8,357,561	10,148,134	9,248,231	7,143,922	4,046,869	2,110,841	4,031,316	45,086,874	77,962	418,264	0	171,358	871,730	275,000	706,088	47,607,276
Mission	8,555,791	10,821,459	9,701,468	8,560,991	4,301,168	2,235,073	3,057,866	47,233,816	467,772	437,309	0	179,756	910,563	305,000	233,257	49,767,473
Pierce	12,842,746	21,974,408	21,548,670	18,050,140	10,536,879	4,632,545	5,593,406	95,178,794	623,696	796,509	0	399,270	2,038,865	1,377,000	480,054	100,894,188
Southwest	8,483,617	8,003,149	6,360,851	6,348,639	2,640,172	1,764,160	4,978,009	38,578,596	233,886	282,077	0	117,859	597,672	90,000	729,413	40,629,503
Trade-Tech	12,545,319	17,448,796	15,896,348	14,008,468	7,421,749	3,836,819	8,833,908	79,991,407	545,734	620,947	280,466	294,539	1,502,548	498,400	199,200	83,933,241
Valley	12,383,274	19,068,490	17,905,673	16,723,289	7,777,865	3,962,015	4,016,862	81,837,468	701,658	808,557	0	331,770	1,680,313	602,000	350,716	86,312,482
West	9,320,302	14,193,805	13,139,992	9,128,146	5,420,995	2,609,046	(29,902)	53,782,384	389,810	678,044	0	243,468	1,244,541	500,000	673,571	57,511,818
COLLEGE TOTAL	103,836,253	159,488,014	151,764,144	122,253,132	62,447,189	32,577,065	43,475,712	675,877,950	4,443,834	6,088,755	280,466	2,812,000	14,361,600	6,636,400	4,833,637	715,334,642
Educational Services Ctr																
Information Technology																
Districtwide Svcs																
Contingency Reserve																
General Reserve																
STRS/PERS Reserve																
Other District-wide																
Van de Kamp Innovation															1,018,604	1,018,604
SRP- Early Retirement																
Funds for Def Maint																
Undistrib (Projtd Bal)						(36,443)	(718,792)	(755,235)	5	10,000,000						9,244,772
TOTAL	103,836,253	159,488,014	151,764,144	122,253,132	62,447,189	32,577,065	42,756,920	675,122,716	4,443,839	16,088,755	280,466	2,812,000	14,361,600	6,636,400	5,852,241	725,598,018

ASSESSMENT AND ADJUSTMENT DETAIL

	TOTAL REVENUES	Assessment	SRP	Faculty Overbase	Centri at Colleges	PERS/STRS Contingency	BUD ALLOC w/o Balances	Balances	Balances Held Back	Budget For Open Orders	BUDGET ALLOC before Debt pvmt	Debt Repay	BUDGET ALLOCATION
City	85,209,142	(21,460,870)	(1,530,893)	20,640	0	682,038	62,920,058	1,418,133	0	338,774	64,676,965	0	64,676,965
East	163,469,519	(39,704,803)	(1,314,416)	68,800	0	1,138,037	123,657,138	9,993,866	(320,260)	1,943,212	135,273,956	0	135,273,956
Harbor	47,607,276	(11,537,201)	(876,582)	10,320	0	388,436	35,592,249	3,503,917	(1,586,020)	358,617	37,868,763	0	37,868,763
Mission	49,767,473	(12,087,912)	(664,056)	41,280	98,105	390,586	37,545,476	2,787,101	(905,770)	247,541	39,674,348	0	39,674,348
Pierce	100,894,188	(23,431,058)	(944,506)	0	0	768,047	77,286,672	3,132,806	0	196,998	80,616,476	0	80,616,476
Southwest	40,629,503	(9,497,667)	(816,219)	10,320	0	336,377	30,862,314	526,436	0	627,046	32,015,796	0	32,015,796
Trade-Tech	83,933,241	(19,076,490)	(1,065,066)	777,096	0	657,621	65,226,401	9,845,648	(2,798,229)	861,935	73,135,755	0	73,135,755
Valley	86,312,482	(20,517,698)	(962,662)	39,216	162,172	689,014	65,722,524	9,724,466	(2,361,340)	181,790	73,267,440	0	73,267,440
West	57,511,818	(15,236,969)	(895,761)	48,160	0	489,887	41,917,135	2,518,582	0	132,469	44,568,186	0	44,568,186
COLLEGE TOTAL	715,334,642	(172,550,667)	(8,870,161)	1,015,832	260,277	5,540,043	540,729,966	43,450,955	(7,971,619)	4,888,382	581,097,685	0	581,097,685
Educational Services Ctr	0	32,464,633	(844,116)			401,002	32,021,519	0		0	32,021,519		32,021,519
Information Technology	0	17,379,441	(367,877)			129,924	17,141,488	1,977,948		22,475	19,141,911		19,141,911
Districtwide Svcs	0	107,091,419			(260,277)		106,831,142	2,467,571		11,141,015	120,439,728		120,439,728
Contingency Reserve	0	8,350,431	(183,609)	(1,015,832)		129,031	7,280,021	18,115,910			25,395,931		25,395,931
General Reserve	0	1,997,555					1,997,555	45,166,316			47,163,871		47,163,871
STRS/PERS Reserve	0					11,630,000	11,630,000				11,630,000		11,630,000
Other District-wide	0	0					0	2,299,767		351,613	2,651,380		2,651,380
Van de Kamp Innovation	1,018,604						1,018,604	1,625,371		36,470	2,680,445		2,680,445
SRP- Early Retirement	0		10,265,763				10,265,763				10,265,763		10,265,763
Funds for Def Maint	0	14,511,960					14,511,960	0			14,511,960		14,511,960
Undistrib (Projtd Bal)	9,244,772	(9,244,772)					0	1,171	7,971,619		7,972,790		7,972,790
TOTAL	725,598,018	0	(0)	0	0	17,830,000	743,428,018	115,105,009	0	16,439,955	874,972,983	0	874,972,983

2021-2022 FINAL BUDGET
TOTAL UNRESTRICTED GENERAL FUND REVENUES

	Base Allocation (less EPA Funds)	EPA Funds	Supplemental	Student Success	Hold Harmless	COLA	Total SCFF Apportionment Generated	Funds for FT Faculty Hiring	Apprenticeship	Non-Resident	Dedicated	Lottery	Interest/Other State	On-Going State Mandate Block Grant	TOTAL REVENUE
CITY	31,265,802	18,371,631	14,513,107	6,586,734	2,858,668	3,731,314	77,327,257	623,696	0	1,989,000	461,685	1,766,426	711,775	340,403	83,220,242
EAST	61,280,835	39,591,280	27,776,430	13,714,759	10,135,579	7,731,693	160,230,575	779,620	0	1,000,000	999,653	3,748,942	1,335,273	733,577	168,827,640
HARBOR	17,163,614	9,248,231	7,143,922	4,046,869	4,031,316	2,110,841	43,744,793	77,962	0	275,000	706,088	871,730	418,264	171,358	46,265,195
MISSION	18,462,794	9,701,468	8,560,991	4,301,168	3,057,866	2,235,073	46,319,360	467,772	0	305,000	233,257	910,563	437,309	179,756	48,853,017
PIERCE	35,642,599	21,548,670	18,050,140	10,536,879	5,593,406	4,632,545	96,004,240	623,696	0	1,377,000	480,054	2,038,865	796,509	399,270	101,719,634
SOUTHWEST	14,468,391	6,360,851	6,348,639	2,640,172	4,978,009	1,764,160	36,560,221	233,886	0	90,000	729,413	597,672	282,077	117,859	38,611,128
TRADE-TECH	29,516,426	15,896,348	14,008,468	7,421,749	8,833,908	3,836,819	79,513,717	545,734	280,466	498,400	199,200	1,502,548	620,947	294,539	83,455,551
VALLEY	31,722,567	17,905,673	16,723,289	7,777,865	4,016,862	3,962,015	82,108,270	701,658	0	602,000	350,716	1,680,313	808,557	331,770	86,583,284
WEST	23,801,241	13,139,992	9,128,146	5,420,995	(29,902)	2,609,046	54,069,518	389,810	0	500,000	673,571	1,244,541	678,044	243,468	57,798,952
UNDISTRIB/OTHER DW	0	0	0	0	(718,792)	(36,443)	(755,235)	5	0	0	0	0	10,000,000	0	9,244,770
ESC/INFO TECH/VDK	0	0	0	0	0	0	0	0	0	0	1,018,604	0	0	0	1,018,604
TOTAL	263,324,268	151,764,144	122,253,132	62,447,189	42,756,920	32,577,065	675,122,717	4,443,839	280,466	6,636,400	5,852,241	14,361,600	16,088,755	2,812,000	725,598,018

2021-2022 EDUCATION PROTECTION ACT (EPA)*
FUNDS DISTRIBUTION

COLLEGE	TOTAL STATE FTES	% OF TOTAL	TOTAL EPA FUNDS
City	10,440	12.1%	\$18,371,631
East	22,499	26.1%	\$39,591,280
Harbor	5,256	6.1%	\$9,248,231
Mission	5,513	6.4%	\$9,701,468
Pierce	12,246	14.2%	\$21,548,670
Southwest	3,615	4.2%	\$6,360,851
Trade-Tech	9,034	10.5%	\$15,896,348
Valley	10,176	11.8%	\$17,905,673
West	7,467	8.7%	\$13,139,992
TOTAL	86,246	100.0%	\$151,764,144

*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 2019-20

	City	East	Harbor	Mission	Pierce	S-west	Trade-Tech	Valley	West	Total
Annual Salary ^[1]										
President	262,234	262,234	262,234	262,234	262,234	262,234	262,234	262,234	262,234	2,360,106
Academic Affairs VP	199,286	199,286	199,286	199,286	199,286	199,286	199,286	199,286	199,286	1,793,570
Student Services VP	199,286	199,286	199,286	199,286	199,286	199,286	199,286	199,286	199,286	1,793,570
Administrative Services VP	199,286	199,286	199,286	199,286	199,286	199,286	199,286	199,286	199,286	1,793,570
Director of College Facilities	152,612	152,612	152,612	152,612	152,612	152,612	152,612	152,612	152,612	1,373,505
Institutional Research Dean	158,656	158,656	158,656	158,656	158,656	158,656	158,656	158,656	158,656	1,427,904
Total Funding for Presidents and VPs	\$1,171,358	\$1,171,358	\$1,171,358	\$1,171,358	\$1,171,358	\$1,171,358	\$1,171,358	\$1,171,358	\$1,171,358	\$10,542,225
<i>Estimated Benefits for Presidents/VPs/DCF/Dean Deans</i>	453,199	453,199	453,199	453,199	453,199	453,199	453,199	453,199	453,199	4,078,791
Current Number of Deans funded from 10100 ⁽⁴⁾	6.4	12.9	7.0	4.2	9.0	5.0	8.0	6.0	5.2	63.6
FTE Faculty (Credit Instruction) ⁽⁵⁾	278	528	160	162	363	122	287	315	221	2,436
FTES (Students) ⁽⁶⁾	11,081	24,981	5,578	6,719	14,079	4,533	11,299	12,000	8,523	98,792
Number of Faculty per Dean	43	41	23	39	40	24	36	52	43	38
Number of FTES per Dean	1,731	1,944	797	1,619	1,564	907	1,412	2,000	1,639	1,553
Proposed Number of Deans (per Total # of FTES)	7	16	4	4	9	3	7	8	5	64
Proposed Number of Deans (per Total # of FTEF)	7	14	4	4	9	3	7	8	6	64
Proposed Number of Deans ⁽⁷⁾	8	12	4	4	8	4	8	8	4	60
Dean Salary ⁽¹⁾	158,656	158,656	158,656	158,656	158,656	158,656	158,656	158,656	158,656	158,656
Total Funding for Deans Position	\$ 1,269,248	\$ 1,903,872	\$ 634,624	\$ 634,624	\$ 1,269,248	\$ 634,624	\$ 1,269,248	\$ 1,269,248	\$ 634,624	9,519,358
<i>Estimated Benefits for Deans⁽³⁾</i>	417,709	626,564	208,855	208,855	417,709	208,855	417,709	417,709	208,855	3,132,821
M&O Costs by Square Footage										
Gross Square Footage ⁽⁸⁾	1,059,642	1,268,117	574,068	593,390	929,035	586,355	900,044	884,249	667,909	7,462,809
Average Cost per sq.ft. ⁽²⁾	\$10.26	\$10.26	\$10.26	\$10.26	\$10.26	\$10.26	\$10.26	\$10.26	\$10.26	\$10.26
Total funding for M&O Costs	\$10,871,166	\$13,009,970	\$5,889,525	\$6,087,755	\$9,531,232	\$6,015,581	\$9,233,805	\$9,071,760	\$6,852,267	\$76,563,060
Total Proposed Minimum Base Funding	\$14,182,680	\$17,164,963	\$8,357,561	\$8,555,791	\$12,842,746	\$8,483,617	\$12,545,319	\$12,383,274	\$9,320,302	\$103,836,254

[1] Source*: Salary schedule (top step) - for Presidents (\$21,353) plus auto allowance (\$500) totals to \$21,853 per month; for Academic Affairs and Student Services VPs (\$16,607); Administrative Services VP (\$16,607); Director of College Facilities (\$12,718); Dean (\$13,221).

[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 2020-21 rates - 52.15% for classified (Administrative Services VP and Director of College Facilities); and 32.91% for certificated (Presidents, other VPs and Deans).

[4] Current Number of Deans is based on the result of a college survey conducted in August 2020.

[5] FTE Faculty (Credit Instruction) is based on the Report WSCH Trends And Staffing Patterns By College in the Fall 2019 Data book as reported by the Office of Attendance Accounting.

[6] FTES (Students) is based on the 2019-20 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 2019-20 is based on data from the Fusion Space Inventory Report.

Student Centered Funding Formula Calculated Revenue

Location	Base	Supplemental	Student Success	Total Calculated SCFF Revenue	Hold Harmless	Hold Harmless SCFF Revenue	COLA Calculation	2021-22 TCR+COLA
City	49,637,433	14,513,107	6,586,734	70,737,274	2,858,668	73,595,942	3,731,314	77,327,257
East	100,872,115	27,776,430	13,714,759	142,363,303	10,135,579	152,498,882	7,731,693	160,230,575
Harbor	26,411,845	7,143,922	4,046,869	37,602,636	4,031,316	41,633,952	2,110,841	43,744,793
Mission	28,164,262	8,560,991	4,301,168	41,026,420	3,057,866	44,084,287	2,235,073	46,319,360
Pierce	57,191,269	18,050,140	10,536,879	85,778,289	5,593,406	91,371,695	4,632,545	96,004,240
Southwest	20,829,242	6,348,639	2,640,172	29,818,052	4,978,009	34,796,061	1,764,160	36,560,221
Trade-Tech	45,412,774	14,008,468	7,421,749	66,842,990	8,833,908	75,676,898	3,836,819	79,513,717
Valley	49,628,240	16,723,289	7,777,865	74,129,393	4,016,862	78,146,255	3,962,015	82,108,270
West	36,941,233	9,128,146	5,420,995	51,490,374	(29,902)	51,460,472	2,609,046	54,069,518
Adjustment for hold harmless					(718,792)	(718,792)	(36,443)	(755,235)
Total	415,088,412	122,253,132	62,447,189	599,788,732	42,756,920	642,545,652	32,577,065	675,122,717

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	4,719,754	35,875,214	3,640,481	-	5,353,863	48,120	49,637,433	12.0%
East	5,394,006	82,197,226	4,238,532	-	7,800,358	1,241,992	100,872,115	24.3%
Harbor	4,045,502	19,542,352	2,075,708	-	628,893	119,390	26,411,845	6.4%
Mission	4,045,502	20,329,749	2,409,066	-	742,752	637,192	28,164,262	6.8%
Pierce	4,719,754	46,182,643	3,026,534	-	34,675	3,227,664	57,191,269	13.8%
Southwest	4,045,502	12,192,577	1,472,607	-	3,117,469	1,088	20,829,242	5.0%
Trade-Tech	4,719,754	35,188,861	1,432,300	-	3,960,352	111,508	45,412,774	10.9%
Valley	4,719,754	38,062,701	3,268,255	-	3,455,094	122,435	49,628,240	12.0%
West	4,045,502	27,831,633	2,184,378	-	2,855,205	24,515	36,941,233	8.9%
Total	40,455,030	317,402,956	23,747,860	-	27,948,662	5,533,904	415,088,412	

Paid FTES Workload Measures

	3-Year Average Credit	Special Admit Credit	Incarcerated	CDCP	Noncredit
City	8,949	648	-	952	14
East	20,503	754	-	1,387	367
Harbor	4,875	369	-	112	35
Mission	5,071	429	-	132	188
Pierce	11,520	538	-	6	955
Southwest	3,041	262	-	555	0
Trade-Tech	8,777	255	-	704	33
Valley	9,494	581	-	615	36
West	6,942	389	-	508	7
Total	79,173	4,224	-	4,971	1,637

FTES Funding Rates	\$ 4,009.00	\$ 5,621.94	\$ 5,621.94	\$ 5,621.94	\$ 3,380.63
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Multi District Basic Allocation Rates

Category	Range	Rate
small	<10,000	4,045,502
medium	10,000 - 19,999	4,719,754
large	>=20,000	5,394,006

Base Funds Remaining

Adjustment to FTES Base	
Description	Amount
Minimum Base	103,836,254
EPA	151,764,144
Base Distributed to Colleges	255,600,398

Calculation of Base Funds Remaining	
Total Base Allocation	415,088,412
Less: Base Revenue to Colleges ^[1]	(255,600,398)
FTES Base Funds Remaining	159,488,014

Distribution of Base Remaining

	% of Base	Funds
City	12.0%	19,072,023
East	24.3%	38,757,751
Harbor	6.4%	10,148,134
Mission	6.8%	10,821,459
Pierce	13.8%	21,974,408
Southwest	5.0%	8,003,149
Trade-Tech	10.9%	17,448,796
Valley	12.0%	19,068,490
West	8.9%	14,193,805
Total		159,488,014

[1] Distributed using different methodology

2021-22 FTES Workload Measures *

	Credit w/o Special Admit	Special Admit	Incarcerated	Total Credit	CDCP	Noncredit	Total FTES
City	8,826	648	-	9,474	952	14	10,440
East	19,991	754	-	20,744	1,387	367	22,499
Harbor	4,739	369	-	5,109	112	35	5,256
Mission	4,764	429	-	5,193	132	188	5,513
Pierce	10,747	538	-	11,285	6	955	12,246
Southwest	2,798	262	-	3,060	555	0	3,615
Trade-Tech	8,042	255	-	8,296	704	33	9,034
Valley	8,943	581	-	9,525	615	36	10,176
West	6,564	389	-	6,952	508	7	7,467
Total	75,414	4,224	-	79,638	4,971	1,637	86,246

* FY2020-21 ANNUAL FTES

Calculation of 3 Year Credit Average

	Total Credit			Special Admit & Incarcerated Credit			Credit w/o Special Admit or Incarcerated			3 yr average
	2019-20	2020-21	2021-22 ^[1]	2019-20	2020-21	2021-22 ^[1]	2019-20	2020-21	2021-22 ^[1]	
City	9,912	9,474	9,474	719	648	648	9,193	8,826	8,826	8,949
East	22,570	20,744	20,744	1,042	754	754	21,528	19,991	19,991	20,503
Harbor	5,454	5,109	5,109	309	369	369	5,145	4,739	4,739	4,875
Mission	6,213	5,193	5,193	528	429	429	5,685	4,764	4,764	5,071
Pierce	13,601	11,285	11,285	535	538	538	13,066	10,747	10,747	11,520
Southwest	3,915	3,060	3,060	387	262	262	3,528	2,798	2,798	3,041
Trade-Tech	10,584	8,296	8,296	335	255	255	10,249	8,042	8,042	8,777
Valley	11,168	9,525	9,525	572	581	581	10,596	8,943	8,943	9,494
West	8,091	6,952	6,952	391	389	389	7,700	6,564	6,564	6,942
Total	91,509	79,638	79,638	4,818	4,224	4,224	86,691	75,414	75,414	79,173

^[1] Projected using 2020-21 Annual data

Supplemental Allocation

Supplemental - Revenue

	AB 540 Totals	Pell Grant Totals	CA Promise Grant Students Totals	Subtotal	% of Total	Unallocated Adj	Total Supplemental
<i>rates</i>	\$ 948.00	\$ 948.00	\$ 948.00				
City	735,823	4,881,252	8,896,032	14,513,107	12%	-	14,513,107
East	1,110,138	9,108,384	17,557,908	27,776,430	23%	-	27,776,430
Harbor	271,870	2,431,620	4,440,432	7,143,922	6%	-	7,143,922
Mission	443,267	2,678,100	5,439,624	8,560,991	7%	-	8,560,991
Pierce	812,656	5,936,376	11,301,108	18,050,140	15%	-	18,050,140
Southwest	173,367	2,164,284	4,010,988	6,348,639	5%	-	6,348,639
Trade-Tech	778,180	4,642,356	8,587,932	14,008,468	11%	-	14,008,468
Valley	847,133	5,628,276	10,247,880	16,723,289	14%	-	16,723,289
West	374,314	2,780,484	5,973,348	9,128,146	7%	-	9,128,146
Total District	5,546,748	40,251,132	76,455,252	122,253,132		-	122,253,132
Total State ^[1]	5,546,748	40,251,132	76,455,252	122,253,132			

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

	AB 540 Totals	Pell Grant Totals	Promise Grant Students Totals
City	776	5,149	9,384
East	1,171	9,608	18,521
Harbor	287	2,565	4,684
Mission	468	2,825	5,738
Pierce	857	6,262	11,921
Southwest	183	2,283	4,231
Trade-Tech	821	4,897	9,059
Valley	894	5,937	10,810
West	395	2,933	6,301
Unallocated	-	51	342
Total District	5,851	42,510	80,991
Total State	5,851	42,510	80,991

^[1] 2019-20 data and revenue

Student Success Allocation - Total Revenue

Location	All Students	Pell	CA Promise Grant	Total Success
City	4,675,103	993,134	918,498	6,586,734
East	9,774,208	2,053,595	1,886,956	13,714,759
Harbor	2,942,110	576,902	527,857	4,046,869
Mission	3,041,333	647,261	612,575	4,301,168
Pierce	7,641,903	1,493,930	1,401,047	10,536,879
Southwest	1,821,408	434,069	384,695	2,640,172
Trade-Tech	5,326,618	1,076,006	1,019,125	7,421,749
Valley	5,479,318	1,207,559	1,090,988	7,777,865
West	3,973,465	732,636	714,894	5,420,995
Total	44,675,466	9,215,090	8,556,632	62,447,189

Student Success Allocation - All Student

Student Success - All Student Revenue

	Associate Degree for Transfer	Associate Degree	Baccalaureate Degree	Credit Certificates	Transfer level Math and English	Transfers to 4 yr	9 or more CTE Units	Regional Living Wage	Subtotal	% of Total	Revenue Adjustment	Total
<i>rates</i>	\$ 2,236	\$ 1,677	\$ 1,677	\$ 1,118	\$ 1,118	\$ 839	\$ 559	\$ 559				
City	860,860	669,682	-	504,963	261,985	429,312	1,012,163	936,139	4,675,103	10%	-	4,675,103
East	2,655,623	1,253,837	-	253,413	479,995	777,290	2,485,128	1,868,923	9,774,208	22%	-	9,774,208
Harbor	716,265	773,097	-	19,379	305,214	329,531	347,139	451,486	2,942,110	7%	-	2,942,110
Mission	834,028	552,292	-	83,477	183,352	263,848	550,056	574,279	3,041,333	7%	-	3,041,333
Pierce	2,102,585	1,441,102	-	94,285	771,793	951,418	1,197,564	1,083,156	7,641,903	17%	-	7,641,903
Southwest	313,785	503,100	-	24,969	100,247	141,427	275,214	462,666	1,821,408	4%	-	1,821,408
Trade-Tech	206,457	710,489	-	591,049	86,086	190,899	2,242,708	1,298,930	5,326,618	12%	-	5,326,618
Valley	1,489,176	887,133	-	212,047	226,954	636,142	1,045,516	982,349	5,479,318	12%	-	5,479,318
West	835,519	508,690	68,757	185,215	122,980	263,010	1,066,386	922,909	3,973,465	9%	-	3,973,465
Total District	10,014,299	7,299,422	68,757	1,968,798	2,538,605	3,982,875	10,221,874	8,580,836	44,675,466		-	44,675,466
Total State - Pro	10,014,299	7,299,422	68,757	1,968,798	2,538,605	3,982,875	10,221,874	8,580,836	44,675,466			

Revenue Difference between State and LACCD -

Student Success Data- 3 Year Average - All Student Data

	Associate Degree for Transfer	Associate Degree	Baccalaureate Degree	Credit Certificates	Transfer level Math and English	Transfers to 4 yr	9 or more CTE Units	Regional Living Wage
City	385	399	-	452	234	512	1,811	1,675
East	1,188	748	-	227	429	927	4,446	3,343
Harbor	320	461	-	17	273	393	621	808
Mission	373	329	-	75	164	315	984	1,027
Pierce	940	859	-	84	690	1,135	2,142	1,938
Southwest	140	300	-	22	90	169	492	828
Trade-Tech	92	424	-	529	77	228	4,012	2,324
Valley	666	529	-	190	203	759	1,870	1,757
West	374	303	41	166	110	314	1,908	1,651
Unallocated	11	21	-	26	29	10	236	40
Total	4,490	4,374	41	1,787	2,299	4,760	18,522	15,390

	Associate Degree for Transfer (ADT)				Associate Degrees (AA/AS)				Baccalaureate Degrees			
	2018-19	2019-20	2020-21 ¹	3yr avg	2018-19	2019-20	2020-21 ¹	3yr avg	2018-19	2019-20	2020-21 ¹	3yr avg
City	363	396	396	385	438	380	380	399				
East	1,089	1,237	1,237	1,188	811	716	716	748				
Harbor	307	327	327	320	469	457	457	461				
Mission	325	397	397	373	358	315	315	329				
Pierce	793	1,014	1,014	940	942	818	818	859				
Southwest	99	161	161	140	326	287	287	300				
Trade-Tech	63	107	107	92	381	445	445	424				
Valley	570	714	714	666	511	538	538	529				
West	301	410	410	374	326	292	292	303	39	42		41
Unallocated	11	11	11	11	22	21	21	21				
Total	3,921	4,774	4,774	4,490	4,584	4,269	4,269	4,374	39	42	42	41

	Credit Certificates				Transfer Level Math and English				Transfer to a 4-Year University			
	2018-19	2019-20	2020-21 ¹	3yr avg	2018-19	2019-20	2020-21 ¹	3yr avg	2018-19	2019-20	2020-21 ¹	3yr avg
City	233	561	561	452	139	282	282	234	480	528	528	512
East	278	201	201	227	380	454	454	429	779	1,001	1,001	927
Harbor	28	12	12	17	213	303	303	273	437	371	371	393
Mission	110	57	57	75	150	171	171	164	272	336	336	315
Pierce	95	79	79	84	481	795	795	690	1,070	1,167	1,167	1,135
Southwest	29	19	19	22	65	102	102	90	168	169	169	169
Trade-Tech	676	455	455	529	65	83	83	77	209	237	237	228
Valley	219	175	175	190	201	204	204	203	754	761	761	759
West	209	144	144	166	66	132	132	110	305	318	318	314
Unallocated	27	26	26	26	20	33	33	29	16	7	7	10
Total	1,904	1,729	1,729	1,787	1,780	2,559	2,559	2,299	4,490	4,895	4,895	4,760

	Nine or More CTE Units				Regional Living Wage			
	2018-19	2019-20	2020-21 ¹	3yr avg	2018-19	2019-20	2020-21 ¹	3yr avg
City	1,754	1,839	1,839	1,811	1,484	1,770	1,770	1,675
East	4,521	4,408	4,408	4,446	3,054	3,488	3,488	3,343
Harbor	621	621	621	621	819	802	802	808
Mission	940	1,006	1,006	984	1,010	1,036	1,036	1,027
Pierce	2,121	2,153	2,153	2,142	1,765	2,024	2,024	1,938
Southwest	469	504	504	492	853	815	815	828
Trade-Tech	4,132	3,952	3,952	4,012	2,095	2,438	2,438	2,324
Valley	1,867	1,872	1,872	1,870	1,628	1,822	1,822	1,757
West	1,771	1,976	1,976	1,908	1,513	1,720	1,720	1,651
Unallocated	299	204	204	236	100	10	10	40
Total	18,495	18,535	18,535	18,522	14,321	15,925	15,925	15,390

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>	\$ 846	\$ 635	\$ 635	\$ 423	\$ 423	\$ 317	\$ 212	\$ 212				
City	232,368	165,393	-	126,477	55,695	100,674	214,038	98,489	993,134	11%	-	993,134
East	707,538	321,903	-	49,773	96,726	202,617	431,390	243,648	2,053,595	22%	-	2,053,595
Harbor	165,816	148,262	-	3,243	57,951	65,777	71,276	64,578	576,902	6%	-	576,902
Mission	214,602	121,824	-	20,163	36,237	61,335	115,832	77,268	647,261	7%	-	647,261
Pierce	484,194	314,078	-	22,137	127,182	192,994	225,389	127,958	1,493,930	16%	-	1,493,930
Southwest	92,778	137,687	-	6,345	23,265	36,378	65,706	71,910	434,069	5%	-	434,069
Trade-Tech	58,374	190,773	-	136,065	19,035	44,309	472,491	154,959	1,076,006	12%	-	1,076,006
Valley	383,520	219,960	-	45,543	47,799	138,850	248,372	123,516	1,207,559	13%	-	1,207,559
West	209,808	126,054	17,766	33,558	20,586	51,395	174,488	98,982	732,636	8%	-	732,636
Total District	2,548,998	1,745,933	17,766	443,304	484,476	894,328	2,018,979	1,061,307	9,215,090		-	9,215,090
Total State-Proj	2,548,998	1,745,933	17,766	443,304	484,476	894,328	2,018,979	1,061,307	9,215,090		-	9,215,090

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	275	261	-	299	132	317	1,012	466
East	836	507	-	118	229	639	2,040	1,152
Harbor	196	234	-	8	137	207	337	305
Mission	254	192	-	48	86	193	548	365
Pierce	572	495	-	52	301	608	1,066	605
Southwest	110	217	-	15	55	115	311	340
Trade-Tech	69	301	-	322	45	140	2,234	733
Valley	453	347	-	108	113	438	1,174	584
West	248	199	28	79	49	162	825	468
Unallocated	6	12	-	10	-	7	7	10
Total	3,019	2,764	28	1,058	1,145	2,826	9,553	5,028

	Associate Degree for Transfer (ADT)				Associate Degrees (AA/AS)				Baccalaureate Degrees			
	2018-19	2019-20	2020-21 ¹	3yr avg	2018-19	2019-20	2020-21 ¹	3yr avg	2018-19	2019-20	2020-21 ¹	3yr avg
City	256	284	284	275	278	252	252	261				
East	767	871	871	836	552	485	485	507				
Harbor	180	204	204	196	229	236	236	234				
Mission	231	265	265	254	210	183	183	192				
Pierce	493	612	612	572	537	474	474	495				
Southwest	79	125	125	110	243	204	204	217				
Trade-Tech	53	77	77	69	264	319	319	301				
Valley	352	504	504	453	334	353	353	347				
West	198	273	273	248	194	201	201	199	26	29	29	28
Unallocated	7	5	5	6	9	14	14	12				
Total	2,616	3,220	3,220	3,019	2,850	2,721	2,721	2,764	26	29	29	28

	Credit Certificates				Transfer Level Math and English				Transfer to a 4-Year University			
	2018-19	2019-20	2020-21 ¹	3yr avg	2018-19	2019-20	2020-21 ¹	3yr avg	2018-19	2019-20	2020-21 ¹	3yr avg
City	133	382	382	299	67	164	164	132	304	324	324	317
East	175	89	89	118	182	252	252	229	508	704	704	639
Harbor	11	6	6	8	99	156	156	137	226	198	198	207
Mission	73	35	35	48	73	92	92	86	166	207	207	193
Pierce	49	54	54	52	182	360	360	301	555	635	635	608
Southwest	19	13	13	15	43	61	61	55	122	111	111	115
Trade-Tech	387	289	289	322	41	47	47	45	127	146	146	140
Valley	115	104	104	108	127	106	106	113	457	428	428	438
West	110	64	64	79	32	57	57	49	158	164	164	162
Unallocated	9	11	11	10	-	-	-	-	14	3	3	7
Total	1,081	1,047	1,047	1,058	846	1,295	1,295	1,145	2,637	2,920	2,920	2,826

	Nine or More CTE Units				Regional Living Wage			
	2018-19	2019-20	2020-21 ¹	3yr avg	2018-19	2019-20	2020-21 ¹	3yr avg
City	978	1,029	1,029	1,012	437	480	480	466
East	1,949	2,085	2,085	2,040	1,132	1,162	1,162	1,152
Harbor	327	342	342	337	314	301	301	305
Mission	513	565	565	548	364	366	366	365
Pierce	1,047	1,075	1,075	1,066	571	622	622	605
Southwest	300	316	316	311	344	338	338	340
Trade-Tech	2,216	2,243	2,243	2,234	666	766	766	733
Valley	1,151	1,186	1,186	1,174	526	613	613	584
West	755	860	860	825	446	479	479	468
Unallocated	7	7	7	7	20	5	5	10
Total	9,243	9,708	9,708	9,553	4,820	5,132	5,132	5,028

Student Success Allocation - CA Promise Grant

Student Success - CA Promise Grant Revenue

	Associate Degree	Baccalaureate Degree	Associate Degree for Transfer	Credit Certificates	9 or more CTE Units	Transfers	Transfer level Math and English	Living Wage	Subtotal	% of Total	Revenue Adjustment	Total
rates	\$ 564	\$ 423	\$ 423	\$ 282	\$ 282	\$ 212	\$ 141	\$ 141				
City	197,776	142,974	-	110,638	50,196	87,491	198,528	130,895	918,498	11%	-	918,498
East	595,020	280,590	-	45,778	93,530	173,289	410,827	287,922	1,886,956	22%	-	1,886,956
Harbor	142,128	134,796	-	3,854	54,144	57,105	64,813	71,017	527,857	6%	-	527,857
Mission	184,428	116,607	-	17,578	35,062	54,074	111,531	93,295	612,575	7%	-	612,575
Pierce	425,632	285,102	-	18,518	119,944	174,488	218,879	158,484	1,401,047	16%	-	1,401,047
Southwest	75,952	111,531	-	5,546	20,774	29,328	61,805	79,759	384,695	4%	-	384,695
Trade-Tech	48,880	160,740	-	122,670	17,578	37,013	447,581	184,663	1,019,125	12%	-	1,019,125
Valley	322,420	188,658	-	43,240	42,300	122,882	218,550	152,938	1,090,988	13%	-	1,090,988
West	183,488	108,711	15,933	36,378	20,116	48,434	173,195	128,639	714,894	8%	-	714,894
Total District	2,175,724	1,529,709	15,933	404,200	453,644	784,101	1,905,709	1,287,612	8,556,632		-	8,556,632
Total State	2,175,724	1,529,709	15,933	404,200	453,644	784,101	1,905,709	1,287,612	8,556,632		-	8,556,632

Revenue Difference between State and LACCD	-
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Student Success Data- 3 Year Average -Promise Grant Recipients Data

	Associate Degree	Baccalaureate Degree	Associate Degree for Transfer	Credit Certificates	9 or more CTE Units	Transfers	Transfer level Math and English	Living Wage
City	351	338	-	392	178	414	1,408	928
East	1,055	663	-	162	332	819	2,914	2,042
Harbor	252	319	-	14	192	270	460	504
Mission	327	276	-	62	124	256	791	662
Pierce	755	674	-	66	425	825	1,552	1,124
Southwest	135	264	-	20	74	139	438	566
Trade-Tech	87	380	-	435	62	175	3,174	1,310
Valley	572	446	-	153	150	581	1,550	1,085
West	325	257	38	129	71	229	1,228	912
Unallocated	7	15	-	18	9	8	60	19
Total	3,865	3,631	38	1,451	1,617	3,715	13,576	9,151

	Associate Degree for Transfer (ADT)				Associate Degrees (AA/AS)				Baccalaureate Degrees			
	2018-19	2019-20	2020-21 ¹	3yr avg	2018-19	2019-20	2020-21 ¹	3yr avg	2018-19	2019-20	2020-21 ¹	3yr avg
City	328	362	362	351	372	321	321	338			-	
East	959	1,103	1,103	1,055	724	633	633	663			-	
Harbor	234	261	261	252	320	318	318	319			-	
Mission	287	347	347	327	295	266	266	276			-	
Pierce	644	810	810	755	732	645	645	674			-	
Southwest	94	155	155	135	293	249	249	264			-	
Trade-Tech	62	99	99	87	342	399	399	380			-	
Valley	469	623	623	572	436	451	451	446			-	
West	258	359	359	325	265	253	253	257	35	39	39	38
Unallocated	10	6	6	7	13	16	16	15	-	-	-	-
Total	3,345	4,125	4,125	3,865	3,792	3,551	3,551	3,631	35	39	39	38

	Credit Certificates				Transfer Level Math and English				Transfer to a 4-Year University			
	2018-19	2019-20	2020-21 ¹	3yr avg	2018-19	2019-20	2020-21 ¹	3yr avg	2018-19	2019-20	2020-21 ¹	3yr avg
City	189	494	494	392	94	220	220	178	399	421	421	414
East	215	136	136	162	275	360	360	332	680	889	889	819
Harbor	21	10	10	14	146	215	215	192	282	264	264	270
Mission	93	47	47	62	115	129	129	124	225	271	271	256
Pierce	73	62	62	66	300	488	488	425	751	862	862	825
Southwest	23	18	18	20	55	83	83	74	148	134	134	139
Trade-Tech	535	385	385	435	53	67	67	62	157	184	184	175
Valley	172	144	144	153	162	144	144	150	595	574	574	581
West	175	106	106	129	42	86	86	71	229	229	229	229
Unallocated	16	19	19	18	8	9	9	9	15	4	4	8
Total	1,512	1,421	1,421	1,451	1,250	1,801	1,801	1,617	3,481	3,832	3,832	3,715

	Nine or More CTE Units				Regional Living Wage			
	2018-19	2019-20	2020-21 ¹	3yr avg	2018-19	2019-20	2020-21 ¹	3yr avg
City	1,364	1,430	1,430	1,408	879	953	953	928
East	2,841	2,950	2,950	2,914	2,008	2,059	2,059	2,042
Harbor	467	456	456	460	529	491	491	504
Mission	755	809	809	791	637	674	674	662
Pierce	1,527	1,565	1,565	1,552	1,040	1,166	1,166	1,124
Southwest	405	455	455	438	593	552	552	566
Trade-Tech	3,249	3,137	3,137	3,174	1,201	1,364	1,364	1,310
Valley	1,538	1,556	1,556	1,550	1,028	1,113	1,113	1,085
West	1,163	1,261	1,261	1,228	843	947	947	912
Unallocated	54	63	63	60	39	9	9	19
Total	13,363	13,682	13,682	13,576	8,797	9,328	9,328	9,151

¹ Projected using 2019-20 P2 data

College Hold Harmless Calculation

	2020-21	2021-22							2021-22 Hold Harmless Amount
	FY20 TCR +COLA	Min Base	Base Funds Remaining	EPA	Total Allocated Base	Supplemental	Student Success	Total TCR	
City	75,584,843	14,182,680	19,072,023	18,371,631	51,626,334	14,513,107	6,586,734	72,726,175	2,858,668
East	147,140,761	17,164,963	38,757,751	39,591,280	95,513,994	27,776,430	13,714,759	137,005,182	10,135,579
Harbor	42,976,033	8,357,561	10,148,134	9,248,231	27,753,926	7,143,922	4,046,869	38,944,717	4,031,316
Mission	44,998,743	8,555,791	10,821,459	9,701,468	29,078,718	8,560,991	4,301,168	41,940,876	3,057,866
Pierce	90,546,249	12,842,746	21,974,408	21,548,670	56,365,824	18,050,140	10,536,879	84,952,843	5,593,406
Southwest	36,814,436	8,483,617	8,003,149	6,360,851	22,847,617	6,348,639	2,640,172	31,836,427	4,978,009
Trade-Tech	76,154,588	12,545,319	17,448,796	15,896,348	45,890,463	14,008,468	7,421,749	67,320,680	8,833,908
Valley	77,875,452	12,383,274	19,068,490	17,905,673	49,357,437	16,723,289	7,777,865	73,858,591	4,016,862
West	51,173,338	9,320,302	14,193,805	13,139,992	36,654,099	9,128,146	5,420,995	51,203,240	(29,902)
adjustment	(718,792)								(718,792)
Total	642,545,651	103,836,253	159,488,014	151,764,144	415,088,411	122,253,132	62,447,189	599,788,731	42,756,920

Assessment Calculation

Total Assessment		172,550,667	
	Total Allocated Base	Base %	Assessment
City	51,626,334	12.4%	21,460,870
East	95,513,994	23.0%	39,704,803
Harbor	27,753,926	6.7%	11,537,201
Mission	29,078,718	7.0%	12,087,912
Pierce	56,365,824	13.6%	23,431,058
Southwest	22,847,617	5.5%	9,497,667
Trade-Tech	45,890,463	11.1%	19,076,490
Valley	49,357,437	11.9%	20,517,698
West	36,654,099	8.8%	15,236,969
Total	415,088,411		172,550,667

Dedicated Revenue Projections/Distribution

	City	East	Harbor	Mission	Pierce	Sowest	Trade	Valley	West	ESC	Total
Sales-Other	0	0	0	0	0	0	0	0	0	0	0
Print & Copy Rev	0	0	0	0	2,000	0	0	0	0	0	2,000
Salvage Sales	0	0	2,500	0	2,000	0	0	3,500	0	0	8,000
Admin Allowance	76,510	135,910	43,538	43,907	120,554	21,923	53,021	80,066	70,571	0	646,000
Class Audit Fees	3,000	10,000	500	500	8,000	120	75	4,000	2,000	0	28,195
SEVIS Fees	10,000	15,000	1,000	1,200	8,500	2,000	1,600	1,000	1,000	0	41,300
Library Fines	2,500	0	250	0	2,000	0	0	500	0	0	5,250
Forgn St Appl Fee	500	4,500	500	200	5,000	0	0	50	0	0	10,750
Metro iPass	0	0	0	0	0	0	0	0	0	0	0
Transcripts	75,000	50,000	25,000	30,000	78,000	30,000	15,000	80,000	50,000	0	433,000
Emerg Transcr Fees	0	0	0	0	0	0	14	0	0	0	14
Facility Rental	200,000	592,993	35,000	75,500	200,000	675,370	100,000	150,000	350,000	0	2,378,863
Civic Center Rental	0	150,000	0	0	0	0	0	0	0	0	150,000
Baccalaureate fees	0	0	0	0	0	0	0	0	200,000	0	200,000
Program Development	0	0	0	0	0	0	0	1,000	0	0	1,000
Traffic Citations	15,000	20,000	0	5,500	40,000	0	0	0	0	0	80,500
Donations	0	0	0	0	0	0	0	10,000	0	0	10,000
Dup Reg Receipt	0	0	0	250	0	0	0	0	0	0	250
Dup Diploma/Certif	75	0	0	0	0	0	0	0	0	0	75
Verification Fees	100	1,250	250	500	0	0	0	0	0	0	2,100
Copy Machine	0	0	500	2,000	0	0	0	0	0	0	2,500
Returned Checks	0	0	250	200	0	0	0	0	0	0	450
Other: Income	0	0	0	73,500	0	0	0	0	0	0	73,500
Other: Local	0	20,000	0	0	0	0	0	0	0	0	20,000
Subtot Non-Specfc	382,685	999,653	109,288	233,257	466,054	729,413	169,710	330,116	673,571	0	4,093,747
Farm Sales	0	0	0	0	2,000	0	0	0	0	0	2,000
Swap Meet	0	0	400,000	0	0	0	0	0	0	0	400,000
Golf Driving Range	0	0	110,000	0	0	0	0	0	0	0	110,000
Contract Educ	75,000	0	86,800	0	0	0	29,490	20,000	0	0	211,290
Journalism	4,000	0	0	0	12,000	0	0	600	0	0	16,600
Van de Kamp	0	0	0	0	0	0	0	0	0	1,018,604	1,018,604
Subtot Specific	79,000	0	596,800	0	14,000	0	29,490	20,600	0	1,018,604	1,758,494
Location Total	461,685	999,653	706,088	233,257	480,054	729,413	199,200	350,716	673,571	1,018,604	5,852,241

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

Districtwide Services Appropriations

ITEM	LACC	ELAC	LAHC	LAMC	PC	LASC	LATTC	LAVC	WLAC	D-wide	Total
A. OPERATING BUDGETS											
ACADEMIC SENATE	0	0	0	0	0	0	0	0	0	939,939	939,939
ACCREDITATION	0	0	0	0	0	0	0	0	0	12,000	12,000
AUDIT EXPENSE	0	0	0	0	0	0	0	0	0	700,000	700,000
BENEFITS-RETIREE	0	0	0	0	0	0	0	0	0	25,570,015	25,570,015
CENTRAL FINANCIAL AID UNIT (CFAU)	0	0	0	0	0	0	0	0	0	1,536,483	1,536,483
DOLORES HUERTA CENTER	0	0	0	0	0	0	0	0	0	359,595	359,595
DW MANDATORY MEMBERSHIPS	0	0	0	0	0	0	0	0	0	583,124	583,124
DW MARKETING (PUBLIC RELATIONS)	0	0	0	0	0	0	0	0	0	1,076,000	1,076,000
EMPLOYEE ASSISTANCE PROGRAM	0	0	0	0	0	0	0	0	0	200,000	200,000
ENVIRONMENTAL HEALTH AND SAFETY	0	0	0	0	0	0	0	0	0	667,000	667,000
FRAMEWORK FOR SOCIAL JUSTICE & RACIAL EQUALITY	0	0	0	0	0	0	0	0	0	800,000	800,000
GOLD CREEK*	0	0	0	0	0	0	0	162,172	0	0	162,172
HR-TRAINING & DEVELOPMENT	0	0	0	0	0	0	0	0	0	300,000	300,000
METRO RECORDS*	0	0	0	98,105	0	0	0	0	0	0	98,105
TOTAL OPERATING BUDGETS											33,004,433
B. OPERATING BUDGET W/ VARIABLE EXPENSES											
COLLECTIVE BARGAINING	0	0	0	0	0	0	0	0	0	1,156,000	1,156,000
LEGAL EXPENSE	0	0	0	0	0	0	0	0	0	3,330,000	3,330,000
LIABILITY INSURANCE	0	0	0	0	0	0	0	0	0	7,032,007	7,032,007
RESERVE FOR INSUR/LEGAL/WC	0	0	0	0	0	0	0	0	0	2,812,080	2,812,080
WORKER'S COMPENSATION	0	0	0	0	0	0	0	0	0	5,056,164	5,056,164
TOTAL OP BUDGETS W/ VARIABLE EXPENSES											19,386,251
C. OTHER DISTRICTWIDE ACCOUNTS											
AB705	0	0	0	0	0	0	0	0	0	1,650,000	1,650,000
BOARD ELECTION EXPENSE	0	0	0	0	0	0	0	0	0	3,000,000	3,000,000
DISTRICT/CAMPUS SAFETY	0	0	0	0	0	0	0	0	0	21,412,884	21,412,884
DISTRICTWIDE BENEFITS	0	0	0	0	0	0	0	0	0	70,000	70,000
EMERGENCY PREPAREDNESS	0	0	0	0	0	0	0	0	0	80,000	80,000
GASB 45	0	0	0	0	0	0	0	0	0	60,100	60,100
HEALTH BENEFITS	0	0	0	0	0	0	0	0	0	475,000	475,000
LA COLLEGE PROMISE	0	0	0	0	0	0	0	0	0	50,000	50,000
PROJECT MATCH	0	0	0	0	0	0	0	0	0	117,000	117,000
PUBLIC POLICY	0	0	0	0	0	0	0	0	0	610,700	610,700
SPECIAL PROJECTS	0	0	0	0	0	0	0	0	0	595,000	595,000
STAFF DEVELOPMENT	0	0	0	0	0	0	0	0	0	30,000	30,000
STAFF TRAINING-LEGAL	0	0	0	0	0	0	0	0	0	165,000	165,000
TUITION REIMBURSEMENT	0	0	0	0	0	0	0	0	0	483,000	483,000
VACATION BALANCE	0	0	0	0	0	0	0	0	0	900,000	900,000
WELLNESS PROGRAM	0	0	0	0	0	0	0	0	0	153,000	153,000
UNALLOCATED	0	0	0	0	0	0	0	0	0	0	0
TOTAL OTHER DISTRICTWIDE ACCOUNTS											29,851,684
D. DISTRICTWIDE INFORMATION TECHNOLOGY											
IT- ACADEMIC AND STUDENT APPLICATIONS	0	0	0	0	0	0	0	0	0	3,331,489	3,331,489
IT- COLLEGE TECHNOLOGY SERVICES	0	0	0	0	0	0	0	0	0	14,311,840	14,311,840
IT- CYBER SECURITY	0	0	0	0	0	0	0	0	0	250,000	250,000
IT- ERP/SAP	0	0	0	0	0	0	0	0	0	1,765,162	1,765,162
IT- INFORMATION SECURITY	0	0	0	0	0	0	0	0	0	360,000	360,000
IT- NETWORK	0	0	0	0	0	0	0	0	0	327,000	327,000
IT-SERVICE CENTER	0	0	0	0	0	0	0	0	0	848,960	848,960
IT-SOFTWARE SYSTEMS	0	0	0	0	0	0	0	0	0	1,345,000	1,345,000
IT-STUDENT SYSTEMS AND WEB SERVICES	0	0	0	0	0	0	0	0	0	2,309,600	2,309,600
TOTAL OP BUDGETS W/ VARIABLE EXPENSES											24,849,051
TOTAL DISTRICTWIDE SVCS	0	0	0	98,105	0	0	0	162,172	0	106,831,142	107,091,419

Other Designated

ITEM	LACC	ELAC	LAHC	LAMC	PC	LASC	LATTC	LAVC	WLAC	ITV	ESC	D-wide	Total
AB705	0	0	0	0	0	0	0	0	0	0	0	0	0
African American Outreach	0	0	0	0	0	0	0	0	0	0	0	667	667
Campus Safety Blue Ribbon	0	0	0	0	0	0	0	0	0	0	0	1,769,850	1,769,850
Chancellor's Innovation Fund	0	0	0	0	0	0	0	0	0	0	0	0	0
COVID-19	0	0	0	0	0	0	0	0	0	0	0	0	0
DAS Sustainability	0	0	0	0	0	0	0	0	0	0	0	8,342	8,342
Dean's Academy	0	0	0	0	0	0	0	0	0	0	0	45,190	45,190
President's Academy	0	0	0	0	0	0	0	0	0	0	0	22,757	22,757
SMC-Public Relations/Marketing	0	0	0	0	0	0	0	0	0	0	0	0	0
State Mandate Revenue	0	0	0	0	0	0	0	0	0	0	0	452,961	452,961
TOTAL OTHER DISTRICT-WIDE	0	0	0	0	0	0	0	0	0	0	0	2,299,767	2,299,767

**Los Angeles Community College District
Allocation Model Detail**

2020-21 Final Budget v 2021-22 Final Budget

2020-2021 Final Budget Allocation

	Base	Supplement	Student Success	COLA	Hold Harmless	Total Apportionment	Funds for FT Faculty Hiring	Other State/Local	Apprentice	State Mandate Revenue	Lottery	Non-Resident	Dedicated Revenue	TOTAL REVENUES	Assessment	SRP	Faculty Overbase [1]	Centr at Colleges	PERS/STRS Contingency	BUD ALLOC w/o Balances	Balances	Balances Held Back	Budget For Open Orders	BUDGET ALLOCATION
City	53,592,753	14,767,898	5,718,731		1,505,461	75,584,843	623,696	628,736	0	334,019	1,726,722	1,850,000	524,591	81,272,607	(19,931,728)	(818,719)	43,606	0	931,260	61,497,027	1,456,523		0	62,953,550
East	102,067,287	28,811,727	12,327,694		3,934,054	147,140,761	779,620	1,174,160	0	753,038	3,854,209	2,500,000	1,031,316	157,233,104	(37,959,933)	(783,449)	10,320	0	1,502,494	120,002,536	3,107,579		0	123,110,115
Harbor	29,309,105	7,301,412	3,886,627		2,478,889	42,976,033	77,962	389,155	0	168,131	850,273	200,000	1,496,008	46,157,562	(10,900,375)	(404,628)	41,258	0	533,502	35,427,319	0		0	35,427,319
Mission	33,013,934	9,110,026	3,926,389		0	46,050,349	467,772	415,606	0	202,527	1,018,987	300,000	235,420	48,690,661	(12,278,241)	(376,443)	0	97,834	551,459	36,685,270	0		0	36,685,270
Pierce	60,897,425	18,192,377	9,260,205		2,196,242	90,546,249	623,696	733,060	0	424,386	2,162,959	1,605,000	727,875	96,823,225	(22,648,414)	(543,709)	0	0	1,034,562	74,665,664	0		0	74,665,664
Southwest	25,791,534	6,405,350	2,498,475		2,119,078	36,814,436	233,886	291,003	0	136,628	688,538	90,000	760,505	39,014,996	(9,592,152)	(209,895)	886,817	0	469,964	30,569,730	0		0	30,569,730
Trade-Tech	51,615,105	14,636,038	7,266,412		2,637,032	76,154,588	545,734	572,515	267,391	340,611	1,728,129	690,760	306,017	80,605,745	(19,196,219)	(567,509)	16,512	0	889,801	61,748,330	3,742,368		169,223	65,659,921
Valley	55,094,502	17,364,617	7,147,205		0	79,606,324	701,658	695,952	0	361,738	1,823,641	750,000	382,031	84,321,344	(20,490,244)	(554,941)	13,640	139,395	911,182	64,340,376	7,668,920		127,736	72,137,032
West	38,647,376	9,262,295	4,847,481		0	52,757,152	389,810	603,810	0	256,921	1,309,445	609,000	847,030	56,773,168	(14,373,379)	(496,144)	0	0	655,938	42,559,582	1,835,378		0	44,394,960
Hold Harmless					(5,085,084)	(5,085,084)								(5,085,084)						(5,085,084)				(5,085,084)
COLLEGE TOTAL	450,029,022	125,851,740	56,879,218	0	9,785,671	642,545,651	4,443,834	5,503,997	267,391	2,977,999	15,162,903	8,594,760	6,310,793	685,807,328	(167,370,685)	(4,755,438)	1,012,153	237,229	7,480,162	522,410,749	17,810,768	0	296,959	540,518,476

2021-2022 Final Budget Allocation

	Base	Supplement	Student Success	COLA	Hold Harmless	Total Apportionment	Funds for FT Faculty Hiring	Other State/Local	Apprentice	State Mandate Revenue	Lottery	Non-Resident	Dedicated Revenue	TOTAL REVENUES	Assessment	SRP	Faculty Overbase [1]	Centr at Colleges	PERS/STRS Contingency	BUD ALLOC w/o Balances	Balances	Balances Held Back	Budget For Open Orders	BUDGET ALLOCATION
City	51,626,334	14,513,107	6,586,734	3,731,314	2,858,668	79,316,157	623,696	711,775	0	340,403	1,766,426	1,989,000	461,685	85,209,142	(21,460,870)	(1,530,893)	20,640	0	682,038	62,920,058	1,418,133	0	338,774	64,676,965
East	95,513,994	27,776,430	13,714,759	7,731,693	10,135,579	154,872,454	779,620	1,335,273	0	733,577	3,748,942	1,000,000	999,653	163,469,519	(39,704,803)	(1,314,416)	68,800	0	1,138,037	123,657,138	9,993,866	(320,260)	1,943,212	135,273,956
Harbor	27,753,926	7,143,922	4,046,869	2,110,841	4,031,316	45,086,874	77,962	418,264	0	171,358	871,730	275,000	706,088	47,607,276	(11,537,201)	(876,582)	10,320	0	388,436	35,592,249	3,503,917	(1,586,020)	358,617	37,868,763
Mission	29,078,718	8,560,991	4,301,168	2,235,073	3,057,866	47,233,816	467,772	437,309	0	179,756	910,563	305,000	233,257	49,767,473	(12,087,912)	(664,056)	41,280	98,105	390,586	37,545,476	2,787,101	(905,770)	247,541	39,674,348
Pierce	56,365,824	18,050,140	10,536,879	4,632,545	5,593,406	95,178,794	623,696	796,509	0	399,270	2,038,865	1,377,000	480,054	100,894,188	(23,431,058)	(944,506)	0	0	768,047	77,286,672	3,132,806	0	196,998	80,616,476
Southwest	22,847,617	6,348,639	2,640,172	1,764,160	4,978,009	38,578,596	233,886	282,077	0	117,859	597,672	90,000	729,413	40,629,503	(9,497,667)	(616,219)	10,320	0	336,377	30,862,314	526,436	0	627,046	32,015,796
Trade-Tech	45,890,463	14,008,468	7,421,749	3,836,819	8,833,908	79,991,407	545,734	620,947	280,466	294,539	1,502,548	498,400	199,200	83,933,241	(19,076,490)	(1,065,066)	777,096	0	657,621	65,226,401	9,845,648	(2,798,229)	861,935	73,135,755
Valley	49,357,437	16,723,289	7,777,865	3,962,015	4,016,862	81,837,468	701,658	808,557	0	331,770	1,680,313	602,000	350,716	86,312,482	(20,517,698)	(962,662)	39,216	162,172	689,014	65,722,524	9,724,466	(2,361,340)	181,790	73,267,440
West	36,654,099	9,128,146	5,420,995	2,609,046	(29,902)	53,782,384	389,810	678,044	0	243,468	1,244,541	500,000	673,571	57,511,818	(15,236,969)	(895,761)	48,160	0	489,887	41,917,135	2,518,582	0	132,469	44,568,186
Hold Harmless				(36,443)	(718,792)	(755,235)								(755,235)						(755,235)				(755,235)
COLLEGE TOTAL	415,088,411	122,253,132	62,447,189	32,577,065	42,756,920	675,122,716	4,443,834	6,088,755	280,466	2,812,000	14,361,600	6,636,400	4,833,637	714,579,408	(172,550,667)	(8,870,161)	1,015,832	260,277	5,540,043	539,974,731	43,450,955	(7,971,619)	4,888,382	580,342,449

Change

	Base	Supplement	Student Success	COLA	Hold Harmless	Total Apportionment	Funds for FT Faculty Hiring	Other State/Local	Apprentice	State Mandate Revenue	Lottery	Non-Resident	Dedicated Revenue	TOTAL REVENUES	Assessment	SRP	Faculty Overbase [1]	Centr at Colleges	PERS/STRS Contingency	BUD ALLOC w/o Balances	Balances	Balances Held Back	Budget For Open Orders	BUDGET ALLOCATION
City	(1,966,420)	(254,791)	868,004	3,731,314	1,353,207	3,731,314	0	83,039	0	6,384	39,704	139,000	(62,906)	3,936,535	(1,529,142)	(712,174)	(22,966)	0	(249,222)	1,423,031	(38,390)	0	338,774	1,723,415
East	(6,553,293)	(1,035,297)	1,387,065	7,731,693	6,201,525	7,731,693	0	161,113	0	(19,461)	(105,267)	(1,500,000)	(31,663)	6,236,415	(1,744,869)	(530,967)	58,480	0	(364,457)	3,654,602	6,886,287	(320,260)	1,943,212	12,163,841
Harbor	(1,555,179)	(157,490)	160,242	2,110,841	1,552,427	2,110,841	0	29,109	0	3,227	21,457	75,000	(789,920)	1,449,714	(636,826)	(471,955)	(30,938)	0	(145,066)	164,929	3,503,917	(1,586,020)	358,617	2,441,443
Mission	(3,935,216)	(549,035)	374,779	2,235,073	3,057,866	1,183,467	0	21,703	0	(22,771)	(108,424)	5,000	(2,163)	1,076,812	190,329	(287,613)	41,280	271	(160,873)	860,206	2,787,101	(905,770)	247,541	2,989,078
Pierce	(4,531,602)	(142,237)	1,276,674	4,632,545	3,397,164	4,632,545	0	63,449	0	(25,116)	(124,094)	(228,000)	(247,821)	4,070,963	(782,643)	(400,796)	0	0	(266,515)	2,621,009	3,132,806	0	196,998	5,950,813
Southwest	(2,943,917)	(56,711)	141,697	1,764,160	2,858,931	1,764,160	0	(8,926)	0	(18,769)	(90,866)	0	(31,092)	1,614,507	94,485	(406,324)	(876,497)	0	(133,587)	292,584	526,436	0	627,046	1,446,066
Trade-Tech	(5,724,642)	(627,570)	155,337	3,836,819	6,196,876	3,836,819	0	48,432	13,075	(46,072)	(225,581)	(192,360)	(106,817)	3,327,496	119,728	(497,557)	760,584	0	(232,180)	3,478,071	6,103,280	(2,798,229)	692,712	7,475,834
Valley	(5,737,064)	(641,328)	630,659	3,962,015	4,016,862	2,231,144	0	112,605	0	(29,968)	(143,328)	(148,000)	(31,315)	1,991,138	(27,454)	(407,721)	25,576	22,777	(222,168)	1,382,147	2,055,546	(2,361,340)	54,054	1,130,407
West	(1,993,278)	(134,149)	573,514	2,609,046	(29,902)	1,025,232	0	74,234	0	(13,453)	(64,904)	(109,000)	(173,459)	738,650	(863,589)	(399,617)	48,160	0	(166,051)	(642,448)	683,204	0	132,469	173,225
Hold Harmless	0	0	0	(36,443)	4,366,292	4,329,849								4,329,849						4,329,849				4,329,849
COLLEGE TOTAL	(34,940,611)	(3,598,608)	5,567,970	32,577,065	32,971,249	32,577,064	0	584,758	13,075	(165,999)	(801,303)	(1,958,360)	(1,477,156)	28,772,079	(5,179,982)	(4,114,724)	3,679	23,048	(1,940,119)	17,563,982	25,640,187	(7,971,		

**Los Angeles Community College District
Allocation Model Detail**

2020-21 P1 Budget v 2021-22 Final Budget

2020-2021 P1 Budget Allocation

	Base	Supplement	Student Success	COLA	Hold Harmless	Total Apportionment	Funds for FT Faculty Hiring	Other State/Local	Apprentice	State Mandate Revenue	Lottery	Non-Resident	Dedicated Revenue	TOTAL REVENUES	Assessment	SRP	Faculty Overbase	Centrl at Colleges	PERS/STRS Contingency	BUD ALLOC w/o Balances	Balances	Balances Held Back	Budget For Open Orders	BUDGET ALLOCATION	
City	51,124,926	14,557,336	6,212,684	0	3,689,897	75,584,843	623,696	628,736	0	334,019	1,726,722	1,850,000	524,591	81,272,607	(19,411,757)	(818,719)	0	0	931,260	61,973,391	1,456,523	0	0	63,429,914	
East	96,469,631	27,861,078	13,035,504	0	9,774,548	147,140,761	779,620	1,174,160	0	753,038	3,854,209	2,500,000	1,031,316	157,233,104	(36,969,652)	(783,449)	43,606	0	1,502,494	121,026,103	3,107,579	0	0	124,133,682	
Harbor	29,111,805	7,165,693	4,014,646	0	2,683,888	42,976,033	77,962	389,155	0	168,131	850,273	200,000	1,496,008	46,157,562	(10,616,011)	(404,628)	10,320	0	533,502	35,680,745	0	0	0	35,680,745	
Mission	30,750,178	8,587,080	4,087,808	0	1,573,677	44,998,743	467,772	415,606	0	202,527	1,018,987	300,000	235,420	47,639,055	(11,957,932)	(376,443)	41,258	97,834	551,459	35,995,231	0	0	0	35,995,231	
Pierce	58,707,268	18,105,148	9,834,498	0	3,899,336	90,546,249	623,696	733,060	0	424,386	2,162,959	1,605,000	727,875	96,823,225	(22,057,573)	(543,709)	0	0	1,034,562	75,256,505	0	0	0	75,256,505	
Southwest	23,375,155	6,367,986	2,605,736	0	4,465,559	36,814,436	233,886	291,003	0	136,628	688,538	90,000	760,505	39,014,996	(9,341,916)	(209,895)	0	0	469,964	29,933,149	0	0	0	29,933,149	
Trade-Tech	47,292,793	14,051,158	7,533,440	0	7,277,196	76,154,588	545,734	572,515	267,391	340,611	1,728,129	690,760	306,017	80,605,745	(18,695,436)	(567,509)	886,817	0	889,801	63,119,417	3,742,368	169,223	0	67,031,008	
Valley	53,255,620	16,774,252	7,496,136	0	349,444	77,875,452	701,658	695,952	0	361,738	1,823,641	750,000	382,031	82,590,472	(19,955,704)	(554,941)	16,512	139,395	911,182	63,146,917	7,668,920	127,736	0	70,943,573	
West	36,517,365	9,155,964	5,184,767	0	315,242	51,173,338	389,810	603,810	0	256,921	1,309,445	609,000	847,030	55,189,354	(13,998,413)	(496,144)	13,640	0	655,938	41,364,374	1,835,378	0	0	43,199,752	
Hold Harmless					(718,792)	(718,792)								(718,792)						(718,792)					(718,792)
COLLEGE TOTAL	426,604,741	122,625,696	60,005,219	0	33,309,994	642,545,651	4,443,834	5,503,997	267,391	2,977,999	15,162,903	8,594,760	6,310,793	685,807,328	(163,004,393)	(4,755,438)	1,012,153	237,229	7,480,162	526,777,041	17,810,768	0	296,959	0	544,884,768

2021-2022 Final Budget Allocation

	Base	Supplement	Student Success	COLA	Hold Harmless	Total Apportionment	Funds for FT Faculty Hiring	Other State/Local	Apprentice	State Mandate Revenue	Lottery	Non-Resident	Dedicated Revenue	TOTAL REVENUES	Assessment	SRP	Faculty Overbase	Centrl at Colleges	PERS/STRS Contingency	BUD ALLOC w/o Balances	Balances	Balances Held Back	Budget For Open Orders	BUDGET ALLOCATION		
City	51,626,334	14,513,107	6,586,734	3,731,314	2,858,668	79,316,157	623,696	711,775	0	340,403	1,766,426	1,989,000	461,685	85,209,142	(21,460,870)	(1,530,893)	20,640	0	682,038	62,920,058	1,418,133	0	338,774	0	64,676,965	
East	95,513,994	27,776,430	13,714,759	7,731,693	10,135,579	154,872,454	779,620	1,335,273	0	733,577	3,748,942	1,000,000	999,653	163,469,519	(39,704,803)	(1,314,416)	68,800	0	1,138,037	123,657,138	9,993,866	(320,260)	1,943,212	0	135,273,956	
Harbor	27,753,926	7,143,922	4,046,869	2,110,841	4,031,316	45,086,874	77,962	418,264	0	171,358	871,730	275,000	706,088	47,607,276	(11,537,201)	(876,582)	10,320	0	388,436	35,592,249	3,503,917	(1,586,020)	358,617	0	37,868,763	
Mission	29,078,718	8,560,991	4,301,169	2,235,073	3,057,866	47,233,816	467,772	437,309	0	179,756	910,563	305,000	233,257	49,767,473	(12,087,912)	(664,056)	41,280	98,105	390,586	37,545,476	2,787,101	(905,770)	247,541	0	39,674,348	
Pierce	56,365,824	18,050,140	10,536,879	4,632,545	5,593,406	95,178,794	623,696	796,509	0	399,270	2,038,865	1,377,000	480,054	100,894,188	(23,431,058)	(944,506)	0	0	768,047	77,286,672	3,132,806	0	196,998	0	80,616,476	
Southwest	22,847,617	6,348,639	2,640,172	1,764,160	4,978,009	38,578,596	233,886	282,077	0	117,859	597,672	90,000	729,413	40,629,503	(9,497,667)	(616,219)	10,320	0	336,377	30,862,314	526,436	0	627,046	0	32,015,796	
Trade-Tech	45,890,463	14,008,468	7,421,749	3,836,819	8,833,908	79,991,407	545,734	620,947	280,466	294,539	1,502,548	498,400	199,200	83,933,241	(19,076,490)	(1,065,066)	777,096	0	657,621	65,226,401	9,845,648	(2,798,229)	861,935	0	73,135,755	
Valley	49,357,437	16,723,289	7,777,865	3,962,015	4,016,862	81,837,468	701,658	808,557	0	331,770	1,680,313	602,000	350,716	86,312,482	(20,517,698)	(962,662)	39,216	162,172	689,014	65,722,524	9,724,466	(2,361,340)	181,790	0	73,267,440	
West	36,654,099	9,128,146	5,420,995	2,609,046	(29,902)	53,782,384	389,810	678,044	0	243,468	1,244,541	500,000	673,571	57,511,818	(15,236,969)	(895,761)	48,160	0	489,887	41,917,135	2,518,582	0	132,469	0	44,568,186	
Hold Harmless				(36,443)	(718,792)	(755,235)								(755,235)						(755,235)						(755,235)
COLLEGE TOTAL	415,088,411	122,253,132	62,447,189	32,577,065	42,756,920	675,122,716	4,443,834	6,088,755	280,466	2,812,000	14,361,600	6,636,400	4,833,637	714,579,408	(172,550,667)	(8,870,161)	1,015,832	260,277	5,540,043	539,974,731	43,450,955	(7,971,619)	4,888,382	0	580,342,449	

Change

	Base	Supplement	Student Success	COLA	Hold Harmless	Total Apportionment	Funds for FT Faculty Hiring	Other State/Local	Apprentice	State Mandate Revenue	Lottery	Non-Resident	Dedicated Revenue	TOTAL REVENUES	Assessment	SRP	Faculty Overbase	Centrl at Colleges	PERS/STRS Contingency	BUD ALLOC w/o Balances	Balances	Balances Held Back	Budget For Open Orders	BUDGET ALLOCATION		
City	501,407	(44,228)	374,050	3,731,314	(831,229)	3,731,314	0	83,039	0	6,384	39,704	139,000	(62,906)	3,936,535	(2,049,112)	(712,174)	20,640	0	(249,222)	946,667	(38,390)	0	338,774	0	1,247,051	
East	(955,637)	(84,648)	679,255	7,731,693	361,031	7,731,693	0	161,113	0	(19,461)	(105,267)	(1,500,000)	(31,663)	6,236,415	(2,735,151)	(530,967)	25,194	0	(364,457)	2,631,034	6,886,287	(320,260)	1,943,212	0	11,140,273	
Harbor	(1,357,880)	(21,771)	32,223	2,110,841	1,347,428	2,110,841	0	29,109	0	3,227	21,457	75,000	(789,920)	1,449,714	(921,190)	(471,955)	0	0	(145,066)	(88,497)	3,503,917	(1,586,020)	358,617	0	2,188,017	
Mission	(1,671,460)	(26,089)	213,359	2,235,073	1,484,190	2,235,073	0	21,703	0	(22,771)	(108,424)	5,000	(2,163)	2,128,418	(129,980)	(287,613)	22	271	(160,873)	1,550,245	2,787,101	(905,770)	247,541	0	3,679,117	
Pierce	(2,341,444)	(55,007)	702,381	4,632,545	1,694,070	4,632,545	0	63,449	0	(25,116)	(124,094)	(228,000)	(247,821)	4,070,963	(1,373,485)	(400,796)	0	0	(266,515)	2,030,167	3,132,806	0	196,998	0	5,359,971	
Southwest	(527,538)	(19,347)	34,436	1,764,160	512,450	1,764,160	0	(8,926)	0	(18,769)	(90,866)	0	(31,092)	1,614,507	(155,751)	(406,324)	10,320	0	(133,587)	929,165	526,436	0	627,046	0	2,082,647	
Trade-Tech	(1,402,330)	(42,691)	(111,691)	3,836,819	1,556,712	3,836,819	0	48,432	13,075	(46,072)	(225,581)	(192,360)	(106,817)	3,327,496	(381,054)	(497,557)	(109,721)	0	(232,180)	2,106,984	6,103,280	(2,798,229)	692,712	0	6,104,747	
Valley	(3,898,182)	(50,964)	281,728	3,962,015	3,667,418	3,962,015	0	112,605	0	(29,968)	(143,328)	(148,000)	(31,315)	3,722,009	(561,995)	(407,721)	22,704	22,777	(222,168)	2,575,607	2,055,546	(2,361,340)	54,054	0	2,323,867	
West	136,734	(27,818)	236,228	2,609,046	(345,144)	2,609,046	0	74,234	0	(13,453)	(64,904)	(109,000)	(173,459)	2,322,464	(1,238,556)	(399,617)	34,520	0	(166,051)	552,760	683,204	0	132,469	0	1,368,433	
Hold Harmless	0	0	0	(36,443)	0	(36,443)								(36,443)						(36,443)						(36,443)
COLLEGE TOTAL	(11,516,331)	(372,564)	2,441,969	32,577,065	9,446,925	32,577,065	0	584,758	13,075	(165,999)	(801,303)	(1,958,360)	(1,477,156)	28,772,080	(9,546,274)	(4,114,724)	3,679	23,048	(1,940,119)	13,197,690	25,640,187	(7,971,619)	4,591,423	0	35,457,681	

**Los Angeles Community College District
Budget Assessment Analysis**

Assessment type	2016-17	2017-18	2018-19	2019-20	2020-21 Final Bud	2020-21 P1 Adj	2021-22 Tentative	2021-22 Final	Tent vs Final	PY vs Final
	A	B	C	D	E	E1	F	G	G - F	G - E
ESC	26,915,473	27,335,354	28,197,780	30,461,045	30,461,045	30,461,045	30,978,883	32,464,633	1,485,750	2,003,588
IT	11,276,187	11,452,096	11,813,407	12,198,524	16,540,821	16,540,821	16,822,015	17,379,441	557,426	838,620
Districtwide	74,580,372	88,665,975	79,149,432	90,276,301	104,885,228	104,885,228	109,467,579	107,091,419	(2,376,160)	2,206,191
Other Revenue/Hold Harmless Offset	-	-	(2,634,000)	(3,625,783)	(2,914,922)	(7,281,215)	(6,468,995)	(9,244,772)	(2,775,777)	(6,329,850)
Contingency Reserve Replenishment	5,859,406	18,310,932	10,676,419	(470,283)	4,575,469	4,575,469	11,502,764	8,350,431	(3,152,333)	3,774,962
General Reserve Replenishment	(121,297)	1,219,242	964,144	1,699,794	(74,283)	(74,283)	550,514	1,997,555	1,447,041	2,071,838
Deferred Maint.	12,725,360	13,100,511	13,397,171	13,920,184	13,897,328	13,897,328	14,066,717	14,511,960	445,243	614,632
Total Assessment	131,235,501	160,084,110	141,564,353	144,459,782	167,370,686	163,004,393	176,919,477	172,550,667	(4,368,810)	5,179,981

Increase due to:	Tent vs Final	PY vs Final
Replenish Contingency Reserve	-3.2	3.8
Replenish General Reserve	1.4	2.0
Increase Def Maint Reserve	0.4	0.6
ESC/IT increase	2.0	2.8
Other Revenue/Hold Harmless Offset	-2.8	-6.3
College Technology	0.6	0.5
IT-Academic & Student Apps	-0.2	1.2
Other Info Tech	0.0	-1.6
Framework for RESJ	0.8	-0.9
Academic Senate	0.2	0.2
AB 705	1.7	1.7
Campus Safety	0.0	-0.5
CFAU	0.1	-0.2
Retiree Benefits	0.0	0.0
Marketing	0.0	-0.7
Mandatory Memberships	0.0	0.1
Board Election	0.0	3.0
Wellness	-0.1	0.0
Worker's Comp	-1.3	-1.2
Liability Ins	-3.9	1.2
Public Policy	0.0	-0.2
Environment Health & Safety	0.0	-0.3
	-4.3	5.2

**Los Angeles Community College District
Districtwide Accounts**

Item#	Description	Actual	Actual	Actual	Final Budget	Actual	Budget	1 year change budget		5 year change		Comments
		2017-18	2018-19	2019-20	2020-21	2021-22	amt	%	amt	%		
1	ACADEMIC SENATE	597,714	685,445	797,310	760,747	864,785	939,939	179,192	23.6%	342,225	57.3%	salary increase plus increase in allowable release time for Sustainability
2	ACCREDITATION	7,198	568	25,552	17,000	-	12,000	(5,000)	-29.4%	4,802	66.7%	cost varies depending on accreditation cycle
3	AUDIT EXPENSE	496,500	458,000	607,845	700,000	602,000	700,000	-	0.0%	203,500	41.0%	cost escalation
4	BENEFITS-RETIREE	26,489,626	26,475,574	23,976,929	25,570,015	23,951,547	25,570,015	-	0.0%	(919,611)	-3.5%	cost escalation, 239 SRP additions
5	CENTRAL FINANCIAL AID UNIT (CFAU)	1,480,908	1,514,498	1,605,435	1,728,408	1,505,389	1,536,483	(191,925)	-11.1%	55,575	3.8%	
6	COMPLIANCE OFFICERS	495,906	370,734	-	-	-	-	-	n/a	(495,906)	-100.0%	staff reassigned into ESC budgets
7	DOLORES HUERTA CENTER	280,965	303,821	321,186	341,449	343,598	359,595	18,146	5.3%	78,630	28.0%	salary increase
8	DW MANDATORY MEMBERSHIPS				529,506	460,296	583,124	53,618	10.1%	583,124	n/a	ACCJC, AACC, CCLC
9	DW MARKETING (PUBLIC RELATIONS)	596,317	530,602	450,946	1,809,500	1,556,095	1,076,000	(733,500)	-40.5%	479,683	80.4%	dw marketing and advertising contract
10	EMPLOYEE ASSISTANCE PROGRAM	187,805	173,365	140,955	153,500	105,741	200,000	46,500	30.3%	12,195	6.5%	
11	ENVIRONMENTAL HEALTH AND SAFETY	519,354	320,176	427,687	957,500	280,165	667,000	(290,500)	-30.3%	147,646	28.4%	
12	FRAMEWORK FOR RACIAL EQUITY				1,700,000	1,700,000	800,000	(900,000)	-52.9%	800,000	n/a	
13	GOLD CREEK	99,679	114,256	78,002	139,395	87,393	162,172	22,777	16.3%	62,493	62.7%	salary increase
14	HR TRAINING & DEVELOPMENT			70,865	242,000	85,006	300,000	58,000	24.0%	300,000	n/a	increase need to provide training
15	LEADERSHIP DEVELOPMENT	64,828	-	-	-	-	-	-	n/a	(64,828)	-100.0%	consolidate to line above
16	METRO RECORDS	85,328	90,693	93,324	97,834	94,998	98,105	271	0.3%	12,777	15.0%	salary increase
17	SOUTHWEST BASEBALL FIELDS	89,482	76,397	-	-	-	-	-	n/a	(89,482)	-100.0%	SW now covers cost from rental income
18	SPECIAL PROJECTS	31,491	-	-	595,000	396,446	595,000	-	0.0%	563,509	1789.4%	Title IX
19	COLLECTIVE BARGAINING	912,888	437,934	822,527	1,131,000	368,439	1,156,000	25,000	2.2%	243,112	26.6%	release time; budget transfered to college for backfill
20	INSURANCE	3,794,587	5,006,245	4,694,174	5,792,786	5,303,134	7,032,007	1,239,221	21.4%	3,237,420	85.3%	cost escalation, variable settlement needs
21	LEGAL EXPENSE	2,867,804	5,375,672	3,798,167	3,380,000	3,931,380	3,330,000	(50,000)	-1.5%	462,196	16.1%	variable legal needs
22	RESERVE FOR INSUR/LEGAL/WC	-	-	-	2,901,638	-	2,812,080	(89,558)	-3.1%	2,812,080	n/a	reserve only, budget is transfered as needed
23	STAFF TRAINING - LEGAL			-	165,000	114,000	165,000	-	0.0%	165,000	n/a	Diversity required training
24	WORKER'S COMPENSATION	5,400,534	4,467,258	4,689,327	6,275,750	4,786,810	5,056,164	(1,219,586)	-19.4%	(344,370)	-6.4%	
25	AB-705	-	-	1,530,080	-	1,253,390	1,650,000	1,650,000	n/a	1,650,000	n/a	previously used contingency reserve
26	BOARD ELECTION	-	-	-	-	8,956,078	3,000,000	3,000,000	n/a	3,000,000	n/a	assess \$3m each year, expenditures occur every 2 yrs
27	DISTRICT/CAMPUS SAFETY	21,470,391	22,511,400	23,423,923	21,875,716	22,730,396	21,412,884	(462,832)	-2.1%	(57,507)	-0.3%	change in contract
28	DISTRICTWIDE BENEFITS	58,643	53,247	39,182	70,000	32,643	70,000	-	0.0%	11,357	19.4%	increase due to college tech staff reassignment
29	EMERGENCY PREPAREDNESS	-	-	89,556	137,000	77,868	80,000	(57,000)	-41.6%	80,000	n/a	Emergency alerting app
30	GASB	6,900	43,500	15,890	60,100	72,260	60,100	-	0.0%	53,200	771.0%	Financial Stmt disclosures, biennial OPEB actuarial
31	HEALTH BENEFITS ADMINISTRATION			346,274	425,000	405,914	475,000	50,000	11.8%	475,000	n/a	
32	LA COLLEGE PROMISE				50,000	50,000	50,000	-	0.0%	50,000	n/a	sfp funds utilized first, to pay for graduation
33	PROJECT MATCH	100,061	91,079	102,019	123,700	100,195	117,000	(6,700)	-5.4%	16,939	16.9%	
34	PUBLIC POLICY (STATE & FEDERAL ADVOCATES)	337,799	475,847	621,029	781,800	489,874	610,700	(171,100)	-21.9%	272,901	80.8%	4 firms in FY17; added local advocacy in recent years
35	STAFF DEVELOPMENT	3,540	33,290	2,917	30,000	1,750	30,000	-	0.0%	26,460	747.4%	\$1,000 per year per site, 1521a, local 721, local 99
36	TUITION REIMBURSEMENT	121,879	441,134	302,908	473,000	243,671	483,000	10,000	2.1%	361,121	296.3%	FY 17, FY18 does not include AFT tuition (see line 19)
37	VACATION BALANCE	2,931,101	623,475	773,284	900,000	914,422	900,000	-	0.0%	(2,031,101)	-69.3%	variable based upon usage
38	WELLNESS PROGRAM	157,592	184,016	183,543	153,000	12,853	153,000	-	0.0%	(4,592)	-2.9%	ramp up of program

Los Angeles Community College District
Districtwide Accounts

Item#	Description	Actual	Actual	Actual	Final Budget	Actual	Budget	1 year change budget		5 year change		Comments
		2017-18	2018-19	2019-20	2020-21	2021-22	amt	%	amt	%		
39	IT-ACADEMIC & STUDENT APPLICATIONS	22,395	332,623	1,163,866	2,117,351	2,275,849	3,331,489	1,214,138	57.3%	3,309,094	14776.0%	academic software
40	IT-COLLEGE TECHNOLOGY SERVICES				13,865,432	11,439,437	14,311,840	446,408	3.2%	14,311,840	n/a	centralization of Info Tech
41	IT-CYBER SECURITY		350,000	275,916	480,000	-	250,000	(230,000)	-47.9%	250,000	n/a	centralization of Info Tech
42	IT-ERP/SAP			523,370	3,265,162	1,385,945	1,765,162	(1,500,000)	-45.9%	1,765,162	n/a	centralization of Info Tech
43	IT-INFORMATION SECURITY				235,000	-	360,000	125,000	53.2%	360,000	n/a	centralization of Info Tech
44	IT-NETWORK			93,801	372,000	127,453	327,000	(45,000)	-12.1%	327,000	n/a	centralization of Info Tech
45	IT-SERVICE CENTER			446,683	716,000	873,228	848,960	132,960	18.6%	848,960	n/a	centralization of Info Tech
46	IT-SIS MODERNIZATION PROJECT	1,043,308	5,326,179	2,324,622	-	4,780	-	-	n/a	(1,043,308)	-100.0%	centralization of Info Tech
47	IT-SOFTWARE SYSTEMS				1,362,347	571,299	1,345,000	(17,347)	-1.3%	1,345,000	n/a	centralization of Info Tech
48	IT-STUDENT SYSTEMS AND WEB SERVICES			1,061,272	2,404,592	1,865,194	2,309,600	(94,992)	-4.0%	2,309,600	n/a	centralization of Info Tech
Grand Total		70,752,524	76,867,029	75,920,365	104,885,228	100,421,724	107,091,419	2,206,191	2.1%	36,338,895	51.4%	

APPENDIX B

DISTRICTWIDE ACCOUNTS

A Operating Budgets:

- 1 **Academic Senate** – funding for District academic senate operations and release time.
- 2 **Accreditation** – funding for assignments, contracts, travel expense, and other logistical support pertaining to accreditation efforts for the nine colleges.
- 3 **Audit Expense** – cost of annual and special audits.
- 4 **Benefits-Retiree** – cost of retirees’ medical/dental benefits.
- 5 **Central Financial Aid Unit (CFAU)** – the Central Financial Aid Unit operates at the Educational Services Center and is associated with loan collection and districtwide financial aid administration.
- 6 **Compliance Officers** – Regional Compliance Officers -no longer used
- 7 **Dolores Huerta Center** – funding for the Dolores Huerta Labor Institute.
- 8 **Districtwide Mandatory Memberships** – funds for mandatory institutional memberships for the colleges. Mandatory memberships budgeted in Districtwide Accounts include the Accrediting Commission for Community and Junior Colleges (ACCJC), American Association of Community Colleges (AACC), and Community College League of California (CCLC).
- 9 **Districtwide Marketing (Public Relations)** – funds for districtwide recruitment of prospective students and public relations.
- 10 **Employee Assistance Program** – funds for this program are based on contractual agreements and used to cover costs for service fees and supplies supporting the coordination of professional counseling, work/life programs, employee development workshops, and other employee support services.
- 11 **Environmental Health & Safety** – districtwide costs of safety and emergency supplies, equipment, tuberculosis testing of employees, and renewal of existing contract in compliance with the Division of Occupational Safety and Health (DOSH) asbestos screenings, respirator physicals, blood chemistry panels, and blood-borne pathogens standard for employees exposed to regulate hazardous substances and “select carcinogens.”
- 12 **Framework for Racial Equality & Social Justice** – funds to support the identification of structural and systemic barriers to the recruitment, hiring, onboarding, supervision, and promotion of historically underrepresented and marginalized communities; to construct and redesign curriculum to support and build upon equitable, anti-racist classroom environments; to establish mandated cultural proficiency, anti-bias, and cultural responsiveness training

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germane to community policing and de-escalation techniques; and to engage and invest in Districtwide advocacy efforts aimed at introducing and supporting state and national legislation focused on racial equity, inclusion, and diversity.

- 13 **Gold Creek** – funds for the maintenance of the District’s instructional laboratory in the San Gabriel Mountains.
- 14 **HR Training & Development** – funding for contracts for professional development.
- 15 **Leadership Development** – funding for leadership training.
- 16 **Metro Records** – funding to cover the costs of record keeping and transcripts for the District’s defunct Metropolitan College.
- 17 **Southwest Baseball Fields** – funds for maintenance of the baseball fields at Los Angeles Southwest College.
- 18 **Special Projects** – funding to cover expenses for special projects. Current special projects include Client Advantage Group consulting services for the District’s purchase of a new fleet of multifunction devices (MFDs) and their associated software and print services, as well as a Title IX workgroup tasked with ensuring District compliance with new Title IX regulations.

B Operating Budgets with Variables:

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

C Other Centralized Accounts:

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

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- 26 **Board Election Expense** – funds to cover costs incurred in the election of the District’s Board member(s) that are conducted every other year.
- 27 **District/Campus Safety** – funds for District’s security contract.
- 28 **Districtwide Benefits** – funds to cover the annual OPEB contribution of District employees charged to Districtwide Accounts.
- 29 **Emergency Preparedness** – 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.
- 30 **GASB** – 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.
- 31 **Health Benefits Administration** – funds cover contracts pertaining to health benefits administration.
- 32 **Los Angeles College Promise** – funds provide admin support to the Los Angeles College Promise program.
- 33 **Project Match** – funds for an instructional development program designed to promote quality instruction and diversity in community college teaching.
- 34 **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.
- 35 **Staff Development** – funds for the enhancement and developmental activities of staff based on contractual agreements.
- 36 **Tuition Reimbursement** – funds for tuition reimbursement of District employees as specified in the collective bargaining contract and Board authorization.
- 37 **Vacation Balance** – funds for accrual lump sum vacation payments for employees who leave the Los Angeles Community College District.
- 38 **Wellness Program** – funds to provide health and wellness awareness and intervention programs for Los Angeles Community College District employees and their families through districtwide health promotions that support initiatives identified by the Joint Labor-Management Benefits Committee (JLMBC) and the Board of Trustees.

D Districtwide Information Technology:

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