

Membership

Academic Senate

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

District Budget Committee

August 10, 2022
1:30 pm – 3:30 pm
Zoom Meeting

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

Faculty Guild

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

Unions/Association

Tom Aduwo
Hazel Alonzo
Ralph Davis
Harry Ziogas
Vacant-Build & Trade
Vacant-Local 99

College Presidents

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

STUDENT TRUSTEE REPRESENTATIVE

vacant

* Co-chairs

**Interim

- Call to Order (*Mary Gallagher*)
- Approval of Agenda
- Approval of Minutes for July 13, 2022
- Chancellor’s Remarks/Updates
- ECDBC Reports and Recommendations
- Enrollment Update & Reporting (Albo-Lopez)
- FON Update (Zingsheim)
- 2022-23 Final Budget Development (Gordon)
 - 2021-22 College Balances
 - Proposed Final Budget
- DBC Recommendations to the Chancellor
- Items to Be Addressed by ECDBC
- Other Business

Committee Charge:

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

Future DBC Meetings: Sep 14, Nov 9, Jan 11, Feb 8, Mar 8, Apr 12, May 10, Jun 14

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

Archived documents can be found on the DBC website:

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

1. **Call to Order** - at 1:32 p.m. by. Robert L. Stewart Jr.
2. **Approval of Agenda** – The agenda was approved as presented.
3. **Approval of Minutes** – The minutes for June 8, 2022 meeting were approved.
4. **Chancellor’s Remarks/Updates**
 - On June 27, 2022, Governor Gavin Newsom signed California’s 2022-23 state budget; these are the highlights:
 - \$10M to Fund LAMC to create San Fernando Valley Regional STEM Hub.
 - \$5M to fund the LACCD California Climate Change Center at WLAC.
 - \$1M to the LAVC for the development of LAVC Academic and Cultural Center.
 - \$1M to support the Vicent Price Art Museum at ELAC.
 - \$990,000 for affordable housing planning grants; each College will receive \$110,000.
 - Construction funding for the following LACCD projects:
 - ELAC Facilities Maintenance & Operations Replacement.
 - LAPC Industrial Technology Replacement.
 - LATTC Design and Media Arts.
 - LAVC Academic Building 2.
 - Student Service Support:
 - Funding for student support program, such as MESA, EOPs, CARES, DSPS, Puente, Umoja.
 - Support for Faculty:
 - \$200M Statewide ongoing for support for part-time faculty health insurance.
 - On July 6, 2022, the Board of Trustees approved the order of an Election, and Establishing Specifications of the Election Order for November 2, 2022; The proposed Bond Value is \$5.2B.
 - The Accrediting Commission for Community and Junior Colleges (ACCJC) will perform the accreditation in Spring 2023 (March). After this visit, the ACCJC will not have an accreditation visit for 7 years if all goes well.
5. **ECDBC Reports and Recommendations**
 - None
6. **Enrollment Update & Reporting (Albo-Lopez)**
 - Comparing Summer 2022 (7-11-22) compared to summer 2021(7-12-21) as of Day -28 of the semester, the District headcount is at 95% and enrollment is at 96%.
 - Class Modality and Fill Rate Remote 70%, Hybrid 5%, In-Person 25%.
7. **FON Update**
 - No Report
8. **2022-23 Budget Update (Gordon)**
 - A document titled Los Angeles Community College District 2022-23 Budget Projection Addition/(Deletions) dated July 1, 2022, was discussed in detail.
9. **2022-23 Districtwide Accounts Final Budget (Gordon)**
 - A handout titled,” Los Angeles Community College District Districtwide Accounts” was discussed in detail. This report will be part of the Final Budget Document.
10. **2022-23 Proposed DBC/ECDBC Dates (Gordon)**
 - The 2022-23 DBC/ECDBC Meeting Dates were approved as presented.
11. **DBC Recommendation to the Chancellor**
 - None
12. **Items to Be Addressed by ECDBC**
 - None
13. **Other Business**
 - None

The meeting was adjourned at 2:46p.m.



LACCD Enrollment Update

FALL 2022 TO FALL 2021 COMPARISONS

DAY -21 - RELATIVE TO THE BEGINNING OF INSTRUCTION

Relative Day Comparisons for Day -21, comparing Fall 2022 (Monday, August August 8, 2022) to Fall 2021 (Monday, August 9, 2021). Data source: LACCD PS Student Information System.

HEADCOUNT
71,916

99%
72,970

ENROLLMENT
167,732

99%
168,915

SECTION
COUNT
9,960

102%
9,794

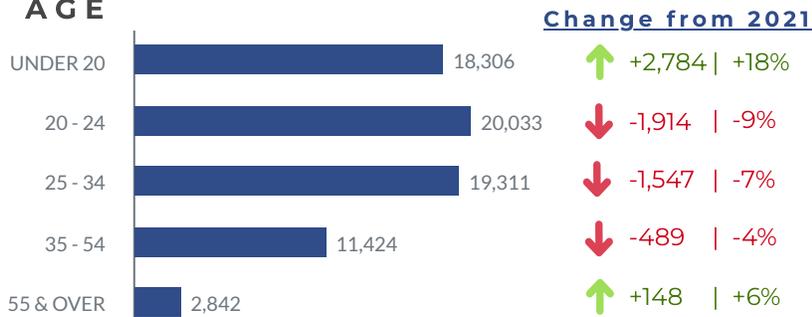
ENROLLMENT
DIVIDED BY SECTION
16.8

98%
17.2

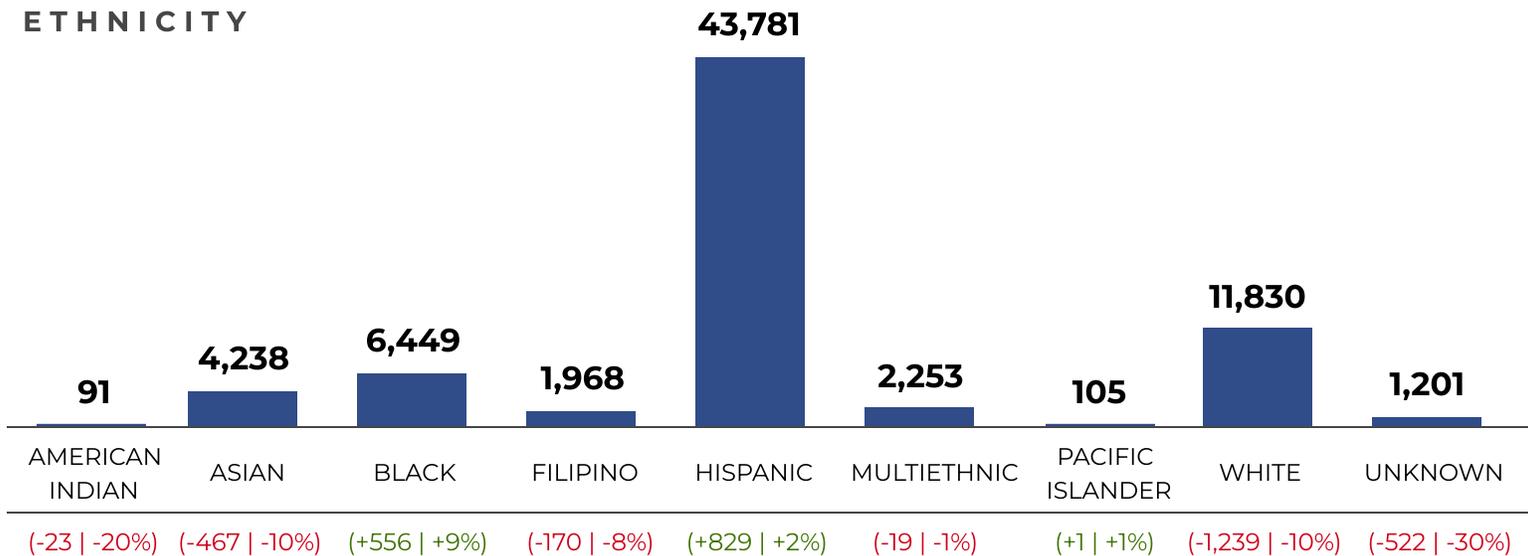
GENDER

	Fall 2022	Change from 2021
FEMALE	42,076	↓ -2,126 -5%
MALE	28,831	↑ +585 +2%
NON-BINARY	415	↑ +231 N/A
UNKNOWN	594	↑ +256 N/A

AGE



ETHNICITY



CLASS MODALITY & FILL RATE

CLASS MODALITY:	47% Remote	7% Hybrid	46% In-Person
FILL RATE:	55%	46%	44%

Estimated Fall 2022 Regular Faculty FTEF Hires Required (August 10, 2022)

<u>Line</u>		<u>Total</u>
1	Fall 21 FON Full-Time Faculty FTE Submitted to State	1439.3
2	"Late" Separations applied to Fall 21 FON	15.0
3	Estimate of "Early" 2022 Separations ^	36.0
4	Estimated FTEF Adjusted for Separations (Line 1 minus Line 2 & 3)	1388.3
5	Spring/Fall 2022 College Credit Hires †	78.0
6	Estimated FTEF with Spring 2022 Hires (Line 4 plus Line 5)	1466.3
7	Projected Fall 2022 College Credit Recruitments Remaining †	44.0
8	Estimated FTEF Fall 2022 FTEF (Line 7 plus Line 6)	1510.3
9	ACTUAL COMPLIANCE Fall FON 2022 *	1466.8
10	Rough Estimate of Additional Projected Over Line 9 Amount (Line 8 minus line 9)*	43.5

† Based on Notice of Intent and hire received by HR from campuses as of August 10, 2022.

* Unsure how hires associated with the \$8.9 million will mostly likely impact the Fall 2023 FON.

^^ Total to be at least 32 as of May 10, 2022.

**LOS ANGELES COMMUNITY COLLEGE DISTRICT
GENERAL FUND UNRESTRICTED
ENDING BALANCE - period 15
2021-22**

Designated Balances	
Open Orders	18,500,747
Ending Balances	
College Ending Balance	66,799,363
ESC/IT Ending Balance	1,853,712
Districtwide Ending Balance	4,922,816
Other Districtwide	1,846,139
Van de Kamp Innovation Center	1,824,697
Total Location Ending Balances	77,246,727
STRS/PERS	11,630,000
Other Districtwide Set Asides	-
Restricted Program deficits	-
Total Designated Balances	107,377,474
Reserves	
General Reserve	47,163,871
Contingency Reserve	22,295,936
Additional Revenue to Replenish Reserves	6,048,168
Total Reserves	75,507,975
Total Ending Balance	182,885,449

UNRESTRICTED GENERAL FUND
2021-22 OPEN ORDERS AND ENDING BALANCES-period 15

Funded Open Orders	\$18,500,747
Balance Excluding Open Orders	\$164,384,701
Total Fund Balance	\$182,885,448

	2021-22 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	1,309,327	0	0	459,036	850,291	
East	16,554,623	0	0	597,741	15,956,882	
Harbor	4,718,787	0	0	171,265	4,547,522	
Mission	3,286,058	0	0	224,616	3,061,442	
Pierce	12,275,853	0	0	673,576	11,602,277	
Southwest	2,524,669	0	0	627,252	1,897,417	
Trade-Tech	17,531,044	0	0	1,104,684	16,426,360	
Valley	11,995,208	0	0	1,265,044	10,730,164	
West	1,954,408	0	0	227,401	1,727,007	
ITV	0	0	0	0		
College Total	<u>72,149,978</u>	<u>0</u>	<u>0</u>	<u>5,350,615</u>	<u>66,799,363</u>	<u>0</u>
Obligations						
College Positive Balances				5,350,615	66,799,363	
District Office and Information Technology Balance				1,628,449	1,853,712	
Van de Kamp Innovation Center				100,013	1,824,697	
Districtwide				11,320,668	4,922,816	
Other Districtwide				101,002	1,846,139	
Contingency Reserve					22,295,936	
General Reserve					47,163,871	
STRS/PERS Designated Reserves					11,630,000	
Restricted Program Deficits					(0)	
Subtotal					158,336,533	
Remaining Undistributed Balance to Fund Reserves					6,048,168	
Total				18,500,747	164,384,701	

**Los Angeles Community College District
2021-22 Districtwide Services Ending Balance Reconciliation and Distribution**

	Current Budget	Current Expense	Balance
Districtwide Services ^[1]	120,806,681	100,487,788	20,318,893
less: Metro Records ^[2]	98,105	100,328	(2,223)
less: Gold Creek ^[2]	165,056	91,921	73,135
Total Districtwide Balance	120,543,520	100,295,539	20,247,981
Other Districtwide ^[3]	114,153,058	34,626,340	79,526,718
less: Reserves ^[4]	81,089,807	-	81,089,807
Total Other Districtwide Balance	33,063,251	34,626,340	(1,563,089)
Total Districtwide Balances			18,684,892
less: DW open orders			11,521,683
less: Board Election ^[5]			3,000,000
less: Professional Development/Website Redesign/ERP project ^[6]			1,922,816
less: Other Districtwide that retain balance ^[7]			3,670,836
Total Balances to Retain			20,115,334
Remaining Balance (use of contingency reserve) ^[8]			(1,430,442)

^[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 11,630,000; Contingency of 22,295,936; General of 47,163,871

^[5] Set aside for next board election

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

^[7] Balance detail:

Deans Academy	45,190	
Presidents Academy	22,757	
DAS sustainability	8,342	
Campus Safety Blue Ribbon	1,769,850	
VDK	1,824,697	
Total of Other DW Accounts	3,670,836	

^[8] Distribution: No distribution

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

Los Angeles Community College District District Budget Committee

2022-2023
Proposed Final Budget

August 10, 2022

2022-23 State Budget Agreement

- Provides extensive ongoing and one-time investments in CCC system
- COLA of 6.56% and Growth of .5%
- Creates funding floor; Districts will be funded on 2024-25 funding level.
- 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

2022-23 State Budget impact to LACCD - ongoing

Description	Signed Budget 2021-22		Governor's January Proposal 2022-23		Governor's May Revise 2022-23		Signed Budget 2022-23	
	System	LACCD	System	LACCD	System	LACCD	System	LACCD
General Fund								
Increased Access (0.5% in FY22-23; 0.5% in FY21-22) ^[1]	23,800,000	2,000,000	24,900,000	2,100,000	26,200,000	2,200,000	26,700,000	2,300,000
COLA (6.56% in FY22-23; 5.07% in FY21-22) ^[1]	371,200,000	32,600,000	409,400,000	35,000,000	493,000,000	42,200,000	493,000,000	42,200,000
Part time Health Insurance Program ^[2]	-	-	200,000,000	1,200,000	200,000,000	1,200,000	200,000,000	1,200,000
Apprenticeship	15,000,000	140,000	-	-	16,900,000	157,000	9,100,000	85,000
SCFF Adjustment/Base Increase ^{[1] [4]}	-	-	3,000,000	CCCCO	375,000,000	32,100,000	600,000,000	51,300,000
Total Ongoing Base Increase	410,000,000	34,740,000	637,300,000	38,300,000	1,111,100,000	77,857,000	1,328,800,000	97,085,000
Categorical/Restricted								
COLA for certain categoricals ^{[1] [3]}	29,200,000	2,500,000	51,300,000	4,400,000	62,443,000	582,000	64,140,000	597,000
Access to online tech and mental health ^[1]	30,000,000	2,600,000	-	-	-	-	-	-
Online ed infrastructure ^[1]	10,600,000	900,000	-	-	-	-	-	-
Dreamer Resource Liaisons & support services ^[1]	5,800,000	500,000	-	-	-	-	-	-
Student Success Completion Grant (Cal Grant) ^[6]	-	-	100,000,000	student grant	50,000,000	student grant	250,100,000	student grant
Student Cal Promise waiver ^[6]	-	-	-	-	-	-	18,700,000	student grant
Student Housing Fund	-	-	-	-	-	-	10,000,000	student grant
Modernize technology ^[1]	-	-	25,000,000	2,100,000	25,000,000	2,100,000	25,000,000	2,100,000
Financial Aid Admin ^[1]	-	-	10,000,000	900,000	10,000,000	900,000	10,000,000	900,000
Next Up Program	-	-	10,000,000	grant	20,000,000	grant	30,000,000	grant
Equal Employment Opportunity	-	-	10,000,000	grant	10,000,000	grant	10,000,000	139,000
A2MEND	-	-	1,100,000	grant	1,100,000	grant	1,100,000	grant
Classified Employee Summer Assistance Program	-	-	-	-	10,000,000	?	10,000,000	grant
Foster and Kinship Care Education program ^[1]	-	-	-	-	500,000	43,000	500,000	43,000
Library Services Platform ^[1]	4,000,000	300,000	-	-	-	-	-	-
Increased cost for broadband by CENIC	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	-	-	-	-	1,000,000	100,000
Puente	7,000,000	600,000	-	-	-	-	3,000,000	300,000
MESA	8,000,000	700,000	-	-	-	-	25,700,000	2,200,000
EOPS	20,000,000	1,700,000	-	-	-	-	25,000,000	2,100,000
DSPS	-	-	-	-	-	-	25,000,000	2,100,000
CARE	-	-	-	-	-	-	10,000,000	900,000
SEA	24,000,000	2,100,000	-	-	25,000,000	2,100,000	25,000,000	2,100,000
Asian American, Native Hawaiian, Pacific Islander	-	-	-	-	-	-	8,000,000	grant
Strong Workforce ^[1]	42,400,000	3,600,000	-	-	-	-	-	-
part time office hours ^[1]	10,000,000	900,000	-	-	-	-	-	-
Rising scholars program	10,000,000	900,000	-	-	-	-	15,000,000	grant
Increase support for HBCU transfer ^[1]	1,300,000	100,000	-	-	-	-	-	-
Integrated Basic Needs Centers ^[1]	30,000,000	2,600,000	-	-	-	-	10,000,000	2,100,000
Total Ongoing Categorical/Restricted	345,300,000	29,000,000	207,400,000	7,400,000	214,043,000	5,725,000	577,240,000	15,679,000

2022-23 State Budget impact to LACCD - one-time

Description	Signed Budget 2021-22		Governor's January Proposal 2022-23		Governor's May Revise 2022-23		Signed Budget 2022-23	
	System	LACCD	System	LACCD	System	LACCD	System	LACCD
Other/one time								
Emergency Assistance grants for AB540 Students	250,000,000	student grant	20,000,000	student grant	20,000,000	student grant	20,000,000	student grant
Student housing/basic needs ^[1]	100,000,000	8,600,000	-	-	-	-	-	-
Support retention and enrollment ^[1]	100,000,000	8,600,000	150,000,000	12,800,000	150,000,000	12,800,000	150,000,000	12,800,000
Faculty professional development ^[1]	20,000,000	1,700,000	-	-	-	-	-	-
Zero Textbook Cost pathways	115,000,000	grant	-	-	-	-	-	-
Instructional Materials-Dual Enrollment ^[1]	2,500,000	200,000	-	-	-	-	-	-
AB1460 implementation and anti-racism initiatives	5,600,000	CCCCO	-	-	-	-	-	-
Deferred Maintenance & Instru Supply ^[1]	511,000,000	43,800,000	387,600,000	33,100,000	1,523,000,000	130,200,000	840,700,000	71,900,000
Guided Pathways (FY23 health care focused)	50,000,000	grant	130,000,000	grant	130,000,000	grant	130,000,000	grant
Modernize technology			75,000,000	CCCCO	75,000,000	CCCCO	75,000,000	CCCCO
Implement transfer reforms AB 928			65,000,000	CCCCO	65,000,000	CCCCO	65,000,000	CCCCO
Equal Employment Opportunity Programs ^[1]	20,000,000	1,700,000	-	-	-	-	-	-
High Road Training Partnerships	10,000,000	grant	-	-	-	-	-	-
Regional Equity&Recovery partnerships	10,000,000	grant	-	-	-	-	-	-
Competency-Based Education	10,000,000	CCCCO	-	-	-	-	-	-
Common Course Numbering	10,000,000	CCCCO	105,000,000	CCCCO	105,000,000	CCCCO	105,000,000	CCCCO
CCC Registry Modernization	1,000,000	CCCCO	-	-	-	-	-	-
Program pathways mapping technology			25,000,000	CCCCO	25,000,000	CCCCO	25,000,000	CCCCO
Pathways grant high skilled careers			20,000,000	grant	20,000,000	grant	-	-
Teacher Credentialing Partnership program			5,000,000	grant	5,000,000	grant	-	-
Umoja best practices			200,000	CCCCO	200,000	CCCCO	-	-
COVID block grant ^[1]					750,000,000	64,100,000	650,000,000	55,600,000
CA Healthy School Meals Pathway program					45,000,000		45,000,000	grant
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	-	-	-	-	-	-
Local District efforts and initiatives ^[5]							171,500,000	16,000,000
Equitable placement and completion practices							64,000,000	grant
Native American Student Support and Success							30,000,000	grant
Hire UP program							30,000,000	grant
Other Technical Changes	29,400,000	CCCCO	-	-			23,300,000	CCCCO
Total Other/One Time	2,797,700,000	72,300,000	982,800,000	45,900,000	2,913,200,000	207,100,000	2,424,500,000	156,300,000
Grand Total	3,553,000,000	136,040,000	1,827,500,000	91,600,000	4,238,343,000	290,682,000	4,330,540,000	269,064,000

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

^[2] assumes full reimbursement of LACCD costs.

^[3] COLA to CalWORKS, Childcare, DSPS, EOPS, Mandated Block Grants, Apprenticeship, Adult Ed

^[4] assumes base increase is added to District Hold Harmless TCR

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

^[6] Includes workload adjustments

Changes From Tentative Budget To Final Budget

- Distribute 2021-22 Open Orders and Designated Balances
 - Designated Balances of \$77.2 million
 - Colleges \$66.8m
 - ESC/IT \$1.9 m
 - Districtwide & VDK \$8.6m
 - Open Orders of \$18.5 million

Budget Planning Assumptions - Unrestricted

- Based on State Adopted Budget, Chancellor's Office Advanced Apportionment minimum revenue guarantee of \$719,410,767
- Revenue Assumptions:
 - Prior Year Total Computational Revenue (\$675.1m)
 - COLA - \$44.3 million (6.56%)
- Maintain a 6.5% General Reserve, a 3.5% Contingency Reserve and 2.0% for the Deferred Maintenance Fund
- Does **not** include any base increase. Anticipate distribution in October.

2022-23 Allocation Assumptions

- Total Budget Allocations – \$962.7 million
- College Allocations - \$660.3 million, includes a \$198.1 million of the EPA fund distribution
- Districtwide Services Accounts are budgeted at \$138.7 million
- District Office (\$36.9 million) and Information Technology (\$19.7 million) Allocations
- Contingency Reserve (3.5%) - \$27.3 million
- General Reserve (6.5%) - \$50.7 million
- Deferred Maintenance Fund (2.0%) - \$15.6 million
- STRS/PERS Reserve - \$3.8 million
- Supplemental Retirement Program (SRP) payment - \$4.8 million

Supplemental Information

LOS ANGELES COMMUNITY COLLEGE DISTRICT 2022-2023 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 2022-23, the basic allocation base rate is estimated to be:

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

For fiscal year 2022-23, the FTES allocation rates are estimated to be:

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

2. Supplemental Allocation

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

For fiscal year 2022-23, the Supplemental Allocation rates are estimated to be:

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

3. Student Success Allocation

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

For fiscal year 2022-23, the Student Success Allocation rates are estimated to be:

- Associate degree for transfer (ADT) \$2,700
- Associate degree granted \$2,025
- Baccalaureate degree granted \$2,025
- Credit certificate granted \$1,350
- Transfer-level Math or English course \$1,350
- Transfer to four-year university \$1,013
- Completion of nine or more CTE units \$675

- Attainment of regional living wage \$675

For fiscal year 2022-23, the Equity Allocation rates for Pell Students are estimated to be:

- Associate degree for transfer (ADT) \$1,020
- Associate degree granted \$765
- Baccalaureate degree granted \$765
- Credit certificate granted \$510
- Transfer-level Math or English course \$510
- Transfer to four-year university \$383
- Completion of nine or more CTE units \$255
- Attainment of regional living wage \$255

For fiscal year 2022-23, the Equity Allocation rates for CA Promise Grant Students are estimated to be:

- Associate degree for transfer (ADT) \$680
- Associate degree granted \$510
- Baccalaureate degree granted \$510
- Credit certificate granted \$340
- Transfer-level Math or English course \$340
- Transfer to four-year university \$222
- Completion of nine or more CTE units \$170
- Attainment of regional living wage \$170

4. COLA

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

5. Growth

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

II. Parameters to Allocate State Apportionment Revenue

1. Educational Services Center (ESC)

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

2. Districtwide Accounts

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

3. Other Districtwide Accounts

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

4. Reserves

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

Apportionment Base Allocation Revenue will be utilized to maintain the General Reserve (6.5%) and replenish the Contingency Reserve (3.5%).

5. College Set Asides

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

6. Other Set Asides

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

7. College Allocation

a. College Minimum Base

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

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

b. Remaining State Apportionment Allocation

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

III. Parameters to Allocate Other Revenue

1. Non-Resident Tuition/Enrollment Fees

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

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

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

3. Lottery Revenue

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

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

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

IV. Parameters for Allocations

1. A College total budget shall be the sum of the adjusted base allocation, 100% of the calculated supplemental allocation, 100% of the calculated student success allocation, plus other revenue; minus college deficit payments; plus, balances.
2. Additional funding received by the District after Final Budget, not directly attributable to an individual college, shall be distributed through the new allocation model as delineated in the Revenue Parameters above.
3. In the event that actual revenues are less than the amounts projected and allocated to colleges for the fiscal year, the college budgets will be recalculated and adjusted accordingly.
4. During the implementation years of the Student Centered Funding Formula, Colleges experiencing an enrollment/FTES decline (to be determined when the First Principal Apportionment Recalculation becomes available) shall be held harmless in the current year of the decline in an amount equal to the revenue loss associated with the FTES reduction in that year.
5. ~~Colleges shall keep their year-end balances up to five percent (5.0%) of their prior fiscal year's Unrestricted General Fund budget, excluding prior year balances. Colleges are allowed to carry over their accumulated balances from fiscal year 2013-14 and subsequent fiscal years up to ten percent (10%) of their prior year Unrestricted General Fund budget. Colleges will be allowed to use up to \$5 million or twenty-five percent (25%) of their ending balances, whichever is less and within~~

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

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

2022-2023 FINAL BUDGET
Funds Available for 2022-2023
Unrestricted General Fund

	2021-2022	2022-2023
	FINAL BUDGET (COLA@5.07%, Gr@0.00%)	FINAL BUDGET (COLA@6.56%, Gr@0.00%)
Base (excluding EPA Funds)	490,781,508	477,019,784
EPA Funds	151,764,144	198,102,931
COLA	32,577,065	44,288,051
Growth	0	0
Lottery	14,361,600	12,927,300
Non-Resident	6,636,400	7,120,000
Apprenticeship	280,466	365,396
Part-time Faculty Compensation	1,831,950	2,265,548
On-Going State Mandate Block Grant	2,812,000	2,398,000
Full-Time Faculty Hiring	4,443,839	13,368,234
Part-time Office Hours	4,256,804	4,845,499
Part-Time Faculty Health Benefits	0	0
Local		
Interest and RDA Passthrough	10,000,000	10,000,000
Dedicated Revenue	5,852,241	7,103,840
TOTAL INCOME	725,598,018	779,804,583
Fund Balances		
Open Orders	16,439,955	18,500,747
Contingency Reserve	25,395,931	27,293,160
General Reserve	47,163,871	50,687,298
Other Fund Balance	60,375,207	86,404,243
Total Fund Balance	149,374,964	182,885,448
TOTAL PROJ FUNDS AVAILABLE	874,972,983	962,690,031

**2022-2023 FINAL BUDGET
UNRESTRICTED GENERAL FUND**

	2021-2022	2022-2023
	FINAL BUDGET W/ DISTRIBUTED BALANCES	FINAL BUDGET
City	64,676,965	70,295,078
East	135,273,956	148,831,714
Harbor	37,868,763	44,285,918
Mission	39,674,348	44,783,936
Pierce	80,616,476	95,593,184
Southwest	32,015,796	36,486,973
Trade-Tech	73,135,755	88,219,735
Valley	73,267,440	83,463,879
West	44,568,186	48,290,429
College Total	581,097,685	660,250,846
Educational Services Center	32,021,519	36,924,779
Information Technology	19,141,911	19,699,419
Districtwide Services	120,439,728	138,745,488
Contingency Reserve	25,395,931	27,293,160
General Reserve	47,163,871	50,687,298
STRS/PERS Reserve	11,630,000	3,830,001
Other District-wide	2,651,380	1,947,141
Van de Kamp Innovation	2,680,445	2,943,314
Supplemental Retirement (SRP)	10,265,763	4,772,488
Funds for Deferred Maint	14,511,960	15,596,092
Undistributed Balance	7,972,790	5
TOTAL	874,972,983	962,690,031

**2022-2023 FINAL BUDGET
REVENUE ALLOCATION DETAIL**

	Minimum Base Rev	Base Funds Remaining	EPA Funds	Supplemental	Student Success	COLA	SCFF Hold Harmless	Total SCFF Apportionment Allocated	Funds for FT Faculty Hiring	Other State/Local	Apprentice	State Mandate Revenue	Lottery	Non-Resident	Dedicated Revenue	TOTAL REVENUES
City	13,317,943	8,813,374	23,244,871	13,966,804	7,796,119	5,209,755	12,277,884	84,626,750	1,722,084	849,892	0	283,456	1,561,063	2,179,000	326,520	91,548,765
East	17,795,794	18,279,368	51,704,176	24,172,471	15,475,150	10,234,759	28,590,708	166,252,426	1,603,410	1,580,023	0	614,753	3,301,853	1,000,000	956,338	175,308,803
Harbor	8,442,929	4,698,572	11,452,564	6,038,138	4,400,697	2,962,163	10,122,018	48,117,081	901,752	463,662	0	143,471	769,768	270,000	1,218,569	51,884,303
Mission	8,115,181	5,203,810	13,302,329	7,326,048	4,583,606	3,101,580	8,749,205	50,381,759	1,840,756	568,325	0	168,963	904,620	297,000	300,325	54,461,748
Pierce	12,228,260	9,956,484	28,229,436	15,649,155	11,547,270	6,240,984	17,526,339	101,377,928	1,310,188	889,349	0	339,164	1,830,277	1,200,000	1,073,702	108,020,608
Southwest	8,632,347	3,601,374	7,967,203	4,787,082	2,845,697	2,537,469	10,847,225	41,218,397	920,378	335,430	0	100,108	539,959	266,000	701,701	44,081,973
Trade-Tech	12,481,623	7,607,196	21,391,920	10,846,137	7,284,898	5,249,025	20,403,851	85,264,650	1,369,524	719,371	365,396	250,964	1,350,649	543,000	521,244	90,384,798
Valley	11,882,522	8,867,986	23,799,768	14,707,875	8,567,098	5,367,637	13,998,489	87,191,375	2,074,642	1,003,144	0	291,999	1,559,649	615,000	366,770	93,102,579
West	8,829,271	6,433,313	17,010,664	7,719,493	5,625,446	3,527,169	8,149,639	57,294,995	1,625,495	701,851	0	205,122	1,109,462	750,000	620,067	62,306,992
COLLEGE TOTAL	101,725,870	73,461,477	198,102,931	105,213,203	68,125,981	44,430,541	130,665,358	721,725,361	13,368,229	7,111,047	365,396	2,398,000	12,927,300	7,120,000	6,085,236	771,100,569
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)						(142,490)	(2,172,104)	(2,314,594)	5	10,000,000						7,685,411
TOTAL	101,725,870	73,461,477	198,102,931	105,213,203	68,125,981	44,288,051	128,493,254	719,410,767	13,368,234	17,111,047	365,396	2,398,000	12,927,300	7,120,000	7,103,840	779,804,584

ASSESSMENT AND ADJUSTMENT DETAIL

	TOTAL REVENUES	Assessment	SRP	Faculty Overbase	Centrl at Colleges	PERS/STRS Contingency	BUD ALLOC w/o Balances	Balances	Balances Held Back	Budget For Open Orders	BUDGET ALLOC before Debt ovmt	Debt Repay	BUDGET ALLOCATION
City	91,548,765	(22,762,399)	(712,174)	19,046	0	892,513	68,985,751	850,291	0	459,036	70,295,078	0	70,295,078
East	175,308,803	(44,033,410)	(539,448)	68,205	0	1,472,941	132,277,091	15,956,882	0	597,741	148,831,714	0	148,831,714
Harbor	51,884,303	(12,337,306)	(471,955)	10,840	0	481,249	39,567,131	4,547,522	0	171,265	44,285,918	0	44,285,918
Mission	54,461,748	(13,354,253)	(287,613)	37,119	106,166	534,711	41,497,878	3,061,442	0	224,616	44,783,936	0	44,783,936
Pierce	108,020,608	(25,289,644)	(400,796)	0	0	987,163	83,317,331	11,602,277	0	673,576	95,593,184	0	95,593,184
Southwest	44,081,973	(10,133,542)	(406,324)	10,840	0	409,357	33,962,304	1,897,417	0	627,252	36,486,973	0	36,486,973
Trade-Tech	90,384,798	(20,808,295)	(504,038)	786,816	0	829,410	70,688,691	16,426,360	0	1,104,684	88,219,735	0	88,219,735
Valley	93,102,579	(22,348,090)	(407,721)	40,325	162,172	919,406	71,468,671	10,730,164	0	1,265,044	83,463,879	0	83,463,879
West	62,306,992	(16,189,472)	(425,524)	48,783	0	595,242	46,336,021	1,727,007	0	227,401	48,290,429	0	48,290,429
COLLEGE TOTAL	771,100,569	(187,256,411)	(4,155,593)	1,021,975	268,338	7,121,992	588,100,870	66,799,362	0	5,350,615	660,250,846	0	660,250,846
Educational Services Ctr	0	34,594,313	(407,765)			349,832	34,536,380	1,553,425		834,974	36,924,779		36,924,779
Information Technology	0	18,519,532	(88,797)			174,922	18,605,657	300,287		793,475	19,699,419		19,699,419
Districtwide Svcs	0	122,770,342			(268,338)		122,502,004	4,922,816		11,320,668	138,745,488		138,745,488
Contingency Reserve	0	(61,888)	(120,334)	(1,021,975)		153,253	(1,050,943)	28,344,103			27,293,160		27,293,160
General Reserve	0	3,523,427					3,523,427	47,163,871			50,687,298		50,687,298
STRS/PERS Reserve	0					3,830,001	3,830,001				3,830,001		3,830,001
Other District-wide	0	0					0	1,846,139		101,002	1,947,141		1,947,141
Van de Kamp Innovation	1,018,604						1,018,604	1,824,697		100,013	2,943,314		2,943,314
SRP- Early Retirement	0		4,772,488				4,772,488				4,772,488		4,772,488
Funds for Def Maint	0	15,596,092					15,596,092	0			15,596,092		15,596,092
Undistrib (Projtd Bal)	7,685,411	(7,685,407)				0	4	(0)	0	4	5		5
TOTAL	779,804,584	(0)	(0)	0	0	11,630,000	791,434,584	152,754,700	0	18,500,747	962,690,030	0	962,690,031

2022-2023 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	21,539,786	23,244,871	13,966,804	7,796,119	12,277,884	5,209,755	84,035,219	1,722,084	0	2,179,000	326,520	1,561,063	849,892	283,456	90,957,234
EAST	41,181,384	51,704,176	24,172,471	15,475,150	28,590,708	10,234,759	171,358,648	1,603,410	0	1,000,000	956,338	3,301,853	1,580,023	614,753	180,415,025
HARBOR	12,422,958	11,452,564	6,038,138	4,400,697	10,122,018	2,962,163	47,398,538	901,752	0	270,000	1,218,569	769,768	463,662	143,471	51,165,760
MISSION	13,140,535	13,302,329	7,326,048	4,583,606	8,749,205	3,101,580	50,203,303	1,840,756	0	297,000	300,325	904,620	568,325	168,963	54,283,292
PIERCE	22,363,864	28,229,436	15,649,155	11,547,270	17,526,339	6,240,984	101,557,048	1,310,188	0	1,200,000	1,073,702	1,830,277	889,349	339,164	108,199,728
SOUTHWEST	10,332,972	7,967,203	4,787,082	2,845,697	10,847,225	2,537,469	39,317,648	920,378	0	266,000	701,701	539,959	335,430	100,108	42,181,224
TRADE-TECH	17,263,608	21,391,920	10,846,137	7,284,898	20,403,851	5,249,025	82,439,439	1,369,524	365,396	543,000	521,244	1,350,649	719,371	250,964	87,559,587
VALLEY	21,262,394	23,799,768	14,707,875	8,567,098	13,998,489	5,367,637	87,703,261	2,074,642	0	615,000	366,770	1,559,649	1,003,144	291,999	93,614,465
WEST	15,679,845	17,010,664	7,719,493	5,625,446	8,149,639	3,527,169	57,712,256	1,625,495	0	750,000	620,067	1,109,462	701,851	205,122	62,724,253
UNDISTRIB/OTHER DW	0	0	0	0	(2,172,104)	(142,490)	(2,314,594)	5	0	0	0	0	10,000,000	0	7,685,411
ESC/INFO TECH/VDK	0	0	0	0	0	0	0	0	0	0	1,018,604	0	0	0	1,018,604
TOTAL	175,187,346	198,102,931	105,213,203	68,125,981	128,493,254	44,288,051	719,410,766	13,368,234	365,396	7,120,000	7,103,840	12,927,300	17,111,047	2,398,000	779,804,583

2022-2023 EDUCATION PROTECTION ACT (EPA)***FUNDS DISTRIBUTION**

COLLEGE	TOTAL STATE FTES	% OF TOTAL	TOTAL EPA FUNDS
City	8,236	11.7%	\$23,244,871
East	18,320	26.1%	\$51,704,176
Harbor	4,058	5.8%	\$11,452,564
Mission	4,713	6.7%	\$13,302,329
Pierce	10,002	14.2%	\$28,229,436
Southwest	2,823	4.0%	\$7,967,203
Trade-Tech	7,580	10.8%	\$21,391,920
Valley	8,433	12.0%	\$23,799,768
West	6,027	8.6%	\$17,010,664
TOTAL	70,193	100.0%	\$198,102,931

*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	292,886	292,886	292,886	292,886	292,886	292,886	292,886	292,886	292,886	2,635,975
Academic Affairs VP	223,125	223,125	223,125	223,125	223,125	223,125	223,125	223,125	223,125	2,008,127
Student Services VP	223,125	223,125	223,125	223,125	223,125	223,125	223,125	223,125	223,125	2,008,127
Administrative Services VP	223,125	223,125	223,125	223,125	223,125	223,125	223,125	223,125	223,125	2,008,127
Director of College Facilities	170,868	170,868	170,868	170,868	170,868	170,868	170,868	170,868	170,868	1,537,810
Institutional Research Dean	177,635	177,635	177,635	177,635	177,635	177,635	177,635	177,635	177,635	1,598,718
Total Funding for Presidents and VPs	\$1,310,765	\$1,310,765	\$1,310,765	\$1,310,765	\$1,310,765	\$1,310,765	\$1,310,765	\$1,310,765	\$1,310,765	\$11,796,884
<i>Estimated Benefits for Presidents/VPs/DCF/Dean Deans</i>	550,158	550,158	550,158	550,158	550,158	550,158	550,158	550,158	550,158	4,951,423
Current Number of Deans funded from 10100 ⁽⁴⁾	9.0	11.8	5.8	3.6	7.5	4.0	7.0	6.3	5.3	60.2
FTE Faculty (Credit Instruction) ⁽⁵⁾	281	497	137	166	358	94	261	340	188	2,322
FTES (Students) ⁽⁶⁾	8,774	19,029	4,441	5,230	10,499	3,099	7,768	9,039	6,349	74,229
Number of Faculty per Dean	31	42	24	47	48	24	37	54	36	39
Number of FTES per Dean	975	1,620	772	1,473	1,400	775	1,110	1,435	1,198	1,234
Proposed Number of Deans (per Total # of FTES)	7	15	4	4	9	3	6	7	5	60
Proposed Number of Deans (per Total # of FTEF)	7	13	4	4	9	2	7	9	5	60
Proposed Number of Deans ⁽⁷⁾	8	12	4	4	8	4	8	8	4	60
Dean Salary ⁽¹⁾	177,635	177,635	177,635	177,635	177,635	177,635	177,635	177,635	177,635	177,635
Total Funding for Deans Position	\$ 1,421,082	\$ 2,131,623	\$ 710,541	\$ 710,541	\$ 1,421,082	\$ 710,541	\$ 1,421,082	\$ 1,421,082	\$ 710,541	10,658,117
<i>Estimated Benefits for Deans⁽³⁾</i>	506,332	759,497	253,166	253,166	506,332	253,166	506,332	506,332	253,166	3,797,487
M&O Costs by Square Footage										
Gross Square Footage ⁽⁸⁾	1,048,859	1,435,637	618,368	582,295	928,925	639,216	956,811	890,872	660,890	7,761,873
Average Cost per sq.ft. ⁽²⁾	\$9.09	\$9.09	\$9.09	\$9.09	\$9.09	\$9.09	\$9.09	\$9.09	\$9.09	\$9.09
Total funding for M&O Costs	\$9,529,606	\$13,043,751	\$5,618,299	\$5,290,551	\$8,439,923	\$5,807,717	\$8,693,287	\$8,094,185	\$6,004,641	\$70,521,960
Total Proposed Minimum Base Funding	\$13,317,943	\$17,795,794	\$8,442,929	\$8,115,181	\$12,228,260	\$8,632,347	\$12,481,623	\$11,882,522	\$8,829,271	\$101,725,870

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

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

[3] Benefits are estimated based on FY 2021-22 rates - 56.73% for classified (Administrative Services VP and Director of College Facilities); and 35.63% for certificated (Presidents, other VPs and Deans).

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

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

[6] FTES (Students) is based on the 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 2020-21 is based on data from the Fusion Space Inventory Report.

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Student Centered Funding Formula Calculated Revenue

Location	Base	Supplemental	Student Success	Total Calculated SCFF Revenue
City	44,784,657	13,966,804	7,796,119	66,547,580
East	92,885,560	24,172,471	15,475,150	132,533,181
Harbor	23,875,522	6,038,138	4,400,697	34,314,357
Mission	26,442,864	7,326,048	4,583,606	38,352,518
Pierce	50,593,300	15,649,155	11,547,270	77,789,725
Southwest	18,300,175	4,787,082	2,845,697	25,932,954
Trade-Tech	38,655,528	10,846,137	7,284,898	56,786,563
Valley	45,062,162	14,707,875	8,567,098	68,337,135
West	32,690,509	7,719,493	5,625,446	46,035,448
Adjustment for hold harmless				
Total	373,290,277	105,213,203	68,125,981	546,629,461

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	4,959,046	31,783,322	3,177,305	-	4,758,337	106,647	44,784,657	12.0%
East*	7,084,351	73,584,514	4,188,807	-	6,984,684	1,043,204	92,885,560	24.9%
Harbor	4,250,609	16,726,182	2,263,049	-	558,573	77,109	23,875,522	6.4%
Mission	4,250,609	17,847,408	2,879,148	173,429	941,231	351,039	26,442,864	7.1%
Pierce	4,959,046	39,621,168	2,930,966	-	191,889	2,890,231	50,593,300	13.6%
Southwest	4,250,609	9,986,724	1,629,144	-	2,426,877	6,821	18,300,175	4.9%
Trade-Tech	4,250,609	30,965,355	1,114,760	-	2,226,972	97,832	38,655,528	10.4%
Valley	4,959,046	33,000,099	3,578,241	-	3,397,586	127,190	45,062,162	12.1%
West	4,250,609	24,308,197	1,902,599	-	2,048,223	180,881	32,690,509	8.8%
Total	43,214,535	277,822,969	23,664,019	173,429	23,534,372	4,880,954	373,290,277	

* includes Southgate Center

Paid FTES Workload Measures

	3-Year Average Credit	Special Admit Credit	Incarcerated	CDCP	Noncredit
City	7,545	538	-	806	30
East	17,469	709	-	1,182	294
Harbor	3,971	383	-	95	22
Mission	4,237	487	29	159	99
Pierce	9,406	496	-	32	814
Southwest	2,371	276	-	411	2
Trade-Tech	7,351	189	-	377	28
Valley	7,834	606	-	575	36
West	5,771	322	-	347	51
Total	65,956	4,006	29	3,984	1,374

FTES Funding Rates	\$ 4,212.26	\$ 5,906.97	\$ 5,906.97	\$ 5,906.97	\$ 3,552.03
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Multi District Basic Allocation Rates		
small	<10,000	4,250,609
medium	10,000 - 19,999	4,959,046
large	>=20,000	5,667,481

State Approved Center Allocation Rates		
	>=1,000	1,416,870

Base Funds Remaining

Adjustment to FTES Base	
Description	Amount
Minimum Base	101,725,870
EPA	198,102,931
Base Distributed to Colleges	299,828,801

Calculation of Base Funds Remaining	
Total Base Allocation	373,290,277
Less: Base Revenue to Colleges ^[1]	(299,828,801)
FTES Base Funds Remaining	73,461,476

Distribution of Base Remaining

	% of Base	Funds
City	12.0%	8,813,374
East	24.9%	18,279,368
Harbor	6.4%	4,698,572
Mission	7.1%	5,203,810
Pierce	13.6%	9,956,484
Southwest	4.9%	3,601,374
Trade-Tech	10.4%	7,607,196
Valley	12.1%	8,867,986
West	8.8%	6,433,313
Total		73,461,477

[1] Distributed using different methodology

2022-23 FTES Workload Measures *

	Credit w/o Special Admit	Special Admit	Incarcerated	Total Credit	CDCP	Noncredit	Total FTES
City	6,863	538	-	7,401	806	30	8,236
East	16,135	709	-	16,844	1,182	294	18,320
Harbor	3,559	383	-	3,942	95	22	4,058
Mission	3,938	487	29	4,455	159	99	4,713
Pierce	8,660	496	-	9,156	32	814	10,002
Southwest	2,134	276	-	2,410	411	2	2,823
Trade-Tech	6,986	189	-	7,175	377	28	7,580
Valley	7,216	606	-	7,822	575	36	8,433
West	5,308	322	-	5,630	347	51	6,027
Total	60,799	4,006	29	64,835	3,984	1,374	70,193

* projected

Calculation of 3 Year Credit Average

	Total Credit			Special Admit & Incarcerated Credit			Credit w/o Special Admit or Incarcerated			3 yr average
	2020-21	2021-22	2022-23 ^[1]	2020-21	2021-22	2022-23 ^[1]	2020-21	2021-22	2022-23 ^[1]	
City	9,564	7,401	7,401	653	538	538	8,911	6,863	6,863	7,545
East	20,916	16,844	16,844	779	709	709	20,138	16,135	16,135	17,469
Harbor	5,171	3,942	3,942	376	383	383	4,795	3,559	3,559	3,971
Mission	5,268	4,455	4,455	434	517	517	4,834	3,938	3,938	4,237
Pierce	11,449	9,156	9,156	551	496	496	10,898	8,660	8,660	9,406
Southwest	3,111	2,410	2,410	267	276	276	2,844	2,134	2,134	2,371
Trade-Tech	8,337	7,175	7,175	256	189	189	8,081	6,986	6,986	7,351
Valley	9,662	7,822	7,822	591	606	606	9,071	7,216	7,216	7,834
West	7,097	5,630	5,630	400	322	322	6,697	5,308	5,308	5,771
Total	80,576	64,835	64,835	4,307	4,035	4,035	76,269	60,799	60,799	65,956

^[1] Projected using 2021-22 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>	\$ 996.06	\$ 996.06	\$ 996.06				
City	922,355	4,534,082	8,510,367	13,966,804	13%	-	13,966,804
East	1,284,922	7,725,469	15,162,080	24,172,471	23%	-	24,172,471
Harbor	343,642	1,896,505	3,797,991	6,038,138	6%	-	6,038,138
Mission	523,929	2,221,222	4,580,896	7,326,048	7%	-	7,326,048
Pierce	1,021,961	4,990,279	9,636,915	15,649,155	15%	-	15,649,155
Southwest	209,173	1,585,733	2,992,175	4,787,082	5%	-	4,787,082
Trade-Tech	840,678	3,304,939	6,700,520	10,846,137	10%	-	10,846,137
Valley	1,057,820	4,636,676	9,013,380	14,707,875	14%	-	14,707,875
West	450,221	2,230,186	5,039,086	7,719,493	7%	-	7,719,493
Total District	6,654,701	33,125,091	65,433,410	105,213,202		-	105,213,202
Total State ^[1]	6,654,701	33,125,091	65,433,410	105,213,202			

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

	AB 540 Totals	Pell Grant Totals	Promise Grant Students Totals
City	926	4,552	8,544
East	1,290	7,756	15,222
Harbor	345	1,904	3,813
Mission	526	2,230	4,599
Pierce	1,026	5,010	9,675
Southwest	210	1,592	3,004
Trade-Tech	844	3,318	6,727
Valley	1,062	4,655	9,049
West	452	2,239	5,059
Unallocated	-	3	3
Total District	6,681	33,259	65,695
Total State	6,681	33,259	65,695

^[1] 2020-21 data and revenue

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Student Success Allocation - Total Revenue

Location	All Students	Pell	CA Promise Grant	Total Success
City	5,527,665	1,185,116	1,083,337	7,796,119
East	10,988,862	2,359,787	2,126,502	15,475,150
Harbor	3,181,334	640,595	578,768	4,400,697
Mission	3,230,181	698,188	655,237	4,583,606
Pierce	8,430,012	1,603,524	1,513,734	11,547,270
Southwest	1,957,706	476,631	411,360	2,845,697
Trade-Tech	5,227,631	1,059,337	997,930	7,284,898
Valley	6,022,891	1,340,746	1,203,461	8,567,098
West	4,133,317	751,855	740,274	5,625,446
Total	48,699,600	10,115,778	9,310,603	68,125,981

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>	\$ 2,349	\$ 1,762	\$ 1,762	\$ 1,175	\$ 1,175	\$ 881	\$ 587	\$ 587				
City	1,190,345	788,212	-	704,418	360,236	486,906	1,165,872	831,675	5,527,665	11%	-	5,527,665
East	3,465,314	1,466,004	-	294,845	510,595	933,579	2,397,136	1,921,389	10,988,862	23%	-	10,988,862
Harbor	796,435	976,749	-	18,795	306,592	322,744	365,718	394,302	3,181,334	7%	-	3,181,334
Mission	981,252	576,182	-	74,788	181,293	291,321	610,835	514,511	3,230,181	7%	-	3,230,181
Pierce	2,477,797	1,444,860	-	101,414	983,209	1,104,495	1,276,684	1,041,552	8,430,012	17%	-	8,430,012
Southwest	461,259	529,195	-	19,186	102,589	169,448	266,261	409,768	1,957,706	4%	-	1,957,706
Trade-Tech	381,380	775,878	-	485,927	74,788	231,706	2,023,391	1,254,561	5,227,631	11%	-	5,227,631
Valley	1,768,289	1,048,992	-	181,293	254,515	744,455	1,127,500	897,849	6,022,891	12%	-	6,022,891
West	952,276	500,415	75,180	233,370	144,094	307,179	1,083,253	837,549	4,133,317	8%	-	4,133,317
Total District	12,474,346	8,106,485	75,180	2,114,037	2,917,912	4,591,834	10,316,650	8,103,156	48,699,600			
Total State - Pro	12,474,346	8,106,485	75,180	2,114,037	2,917,912	4,591,834	10,316,650	8,103,156	48,699,600			

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	507	447	-	600	307	553	1,985	1,416
East	1,475	832	-	251	435	1,060	4,081	3,271
Harbor	339	554	-	16	261	366	623	671
Mission	418	327	-	64	154	331	1,040	876
Pierce	1,055	820	-	86	837	1,254	2,174	1,773
Southwest	196	300	-	16	87	192	453	698
Trade-Tech	162	440	-	414	64	263	3,445	2,136
Valley	753	595	-	154	217	845	1,920	1,529
West	405	284	43	199	123	349	1,844	1,426
Unallocated	8	8	-	7	12	16	5	21
Total	5,318	4,609	43	1,806	2,496	5,228	17,570	13,818

	Associate Degree for Transfer (ADT)				Associate Degrees (AA/AS)				Baccalaureate Degrees			
	2019-20	2020-21	2021-22 ¹	3yr avg	2019-20	2020-21	2021-22 ¹	3yr avg	2019-20	2020-21	2021-22 ¹	3yr avg
City	396	562	562	507	380	481	481	447	-	-	-	-
East	1,237	1,594	1,594	1,475	716	890	890	832	-	-	-	-
Harbor	327	345	345	339	457	603	603	554	-	-	-	-
Mission	397	428	428	418	315	333	333	327	-	-	-	-
Pierce	1,014	1,075	1,075	1,055	818	821	821	820	-	-	-	-
Southwest	161	214	214	196	287	307	307	300	-	-	-	-
Trade-Tech	107	190	190	162	445	438	438	440	-	-	-	-
Valley	714	772	772	753	538	624	624	595	-	-	-	-
West	410	403	403	405	292	280	280	284	42	43	43	43
Unallocated	6	9	9	8	7	9	9	8	-	-	-	-
Total	4,769	5,592	5,592	5,318	4,255	4,786	4,786	4,609	42	43	43	43

	Credit Certificates				Transfer Level Math and English				Transfer to a 4-Year University			
	2019-20	2020-21	2021-22 ¹	3yr avg	2019-20	2020-21	2021-22 ¹	3yr avg	2019-20	2020-21	2021-22 ¹	3yr avg
City	561	619	619	600	282	319	319	307	528	565	565	553
East	201	276	276	251	454	425	425	435	1,001	1,089	1,089	1,060
Harbor	12	18	18	16	303	240	240	261	371	364	364	366
Mission	57	67	67	64	171	146	146	154	336	328	328	331
Pierce	79	90	90	86	795	858	858	837	1,167	1,297	1,297	1,254
Southwest	19	15	15	16	102	80	80	87	169	204	204	192
Trade-Tech	455	393	393	414	83	54	54	64	237	276	276	263
Valley	175	144	144	154	204	223	223	217	761	887	887	845
West	144	226	226	199	132	118	118	123	318	364	364	349
Unallocated	12	4	4	7	33	2	2	12	7	20	20	16
Total	1,715	1,852	1,852	1,806	2,559	2,465	2,465	2,496	4,895	5,394	5,394	5,228

	Nine or More CTE Units				Regional Living Wage			
	2019-20	2020-21	2021-22 ¹	3yr avg	2019-20	2020-21	2021-22 ¹	3yr avg
City	1,851	2,052	2,052	1,985	1,770	1,239	1,239	1,416
East	4,512	3,866	3,866	4,081	3,488	3,163	3,163	3,271
Harbor	622	623	623	623	802	606	606	671
Mission	1,010	1,055	1,055	1,040	1,036	796	796	876
Pierce	2,165	2,178	2,178	2,174	2,024	1,648	1,648	1,773
Southwest	512	424	424	453	815	639	639	698
Trade-Tech	3,989	3,173	3,173	3,445	2,438	1,985	1,985	2,136
Valley	1,881	1,939	1,939	1,920	1,822	1,382	1,382	1,529
West	1,985	1,774	1,774	1,844	1,720	1,279	1,279	1,426
Unallocated	8	3	3	5	10	27	27	21
Total	18,535	17,087	17,087	17,570	15,925	12,764	12,764	13,818

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>	\$ 889	\$ 667	\$ 667	\$ 444	\$ 444	\$ 333	\$ 222	\$ 222				
City	321,186	192,890	-	159,112	74,667	114,667	237,112	85,482	1,185,116	12%	-	1,185,116
East	929,485	368,668	-	40,741	109,334	245,779	440,594	225,186	2,359,787	23%	-	2,359,787
Harbor	183,112	208,001	-	4,148	51,259	69,556	71,111	53,408	640,595	6%	-	640,595
Mission	245,038	134,889	-	17,926	33,185	67,222	130,149	69,778	698,188	7%	-	698,188
Pierce	536,891	321,335	-	21,333	149,926	222,334	229,482	122,223	1,603,524	16%	-	1,603,524
Southwest	137,778	141,334	-	5,482	20,889	41,445	64,222	65,482	476,631	5%	-	476,631
Trade-Tech	108,741	198,890	-	113,926	14,963	58,667	411,853	152,297	1,059,337	10%	-	1,059,337
Valley	454,520	264,223	-	40,000	45,630	170,667	252,594	113,112	1,340,746	13%	-	1,340,746
West	228,445	116,223	18,000	36,445	23,259	67,111	172,519	89,852	751,855	7%	-	751,855
Total District	3,145,197	1,946,452	18,000	439,113	523,113	1,057,448	2,009,637	976,818	10,115,778		-	10,115,778
Total State-Proj	3,145,197	1,946,452	18,000	439,113	523,113	1,057,448	2,009,637	976,818	10,115,778			

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	361	289	-	358	168	344	1,067	385
East	1,046	553	-	92	246	737	1,983	1,013
Harbor	206	312	-	9	115	209	320	240
Mission	276	202	-	40	75	202	586	314
Pierce	604	482	-	48	337	667	1,033	550
Southwest	155	212	-	12	47	124	289	295
Trade-Tech	122	298	-	256	34	176	1,853	685
Valley	511	396	-	90	103	512	1,137	509
West	257	174	27	82	52	201	776	404
Unallocated	3	5	-	4	-	12	1	9
Total	3,541	2,925	27	992	1,177	3,185	9,044	4,405

	Associate Degree for Transfer (ADT)				Associate Degrees (AA/AS)				Baccalaureate Degrees			
	2019-20	2020-21	2021-22 ¹	3yr avg	2019-20	2020-21	2021-22 ¹	3yr avg	2019-20	2020-21	2021-22 ¹	3yr avg
City	284	400	400	361	252	308	308	289	-	-	-	-
East	871	1,133	1,133	1,046	485	587	587	553	-	-	-	-
Harbor	204	207	207	206	236	350	350	312	-	-	-	-
Mission	265	281	281	276	183	212	212	202	-	-	-	-
Pierce	612	600	600	604	474	486	486	482	-	-	-	-
Southwest	125	170	170	155	204	216	216	212	-	-	-	-
Trade-Tech	77	145	145	122	319	288	288	298	-	-	-	-
Valley	504	515	515	511	353	418	418	396	-	-	-	-
West	273	249	249	257	201	161	161	174	29	26	26	27
Unallocated	1	4	4	3	4	6	6	5	-	-	-	-
Total	3,216	3,704	3,704	3,541	2,711	3,032	3,032	2,925	29	26	26	27

	Credit Certificates				Transfer Level Math and English				Transfer to a 4-Year University			
	2019-20	2020-21	2021-22 ¹	3yr avg	2019-20	2020-21	2021-22 ¹	3yr avg	2019-20	2020-21	2021-22 ¹	3yr avg
City	382	346	346	358	164	170	170	168	324	354	354	344
East	89	93	93	92	252	243	243	246	704	754	754	737
Harbor	6	11	11	9	156	95	95	115	198	214	214	209
Mission	35	43	43	40	92	66	66	75	207	199	199	202
Pierce	54	45	45	48	360	326	326	337	635	683	683	667
Southwest	13	12	12	12	61	40	40	47	111	131	131	124
Trade-Tech	289	240	240	256	47	27	27	34	146	191	191	176
Valley	104	83	83	90	106	101	101	103	428	554	554	512
West	64	91	91	82	57	50	50	52	164	220	220	201
Unallocated	7	3	3	4	-	-	-	-	3	17	17	12
Total	1,043	967	967	992	1,295	1,118	1,118	1,177	2,920	3,317	3,317	3,185

	Nine or More CTE Units				Regional Living Wage			
	2019-20	2020-21	2021-22 ¹	3yr avg	2019-20	2020-21	2021-22 ¹	3yr avg
City	1,029	1,086	1,086	1,067	480	337	337	385
East	2,086	1,931	1,931	1,983	1,162	939	939	1,013
Harbor	342	309	309	320	301	210	210	240
Mission	565	596	596	586	366	288	288	314
Pierce	1,076	1,011	1,011	1,033	622	514	514	550
Southwest	317	275	275	289	338	273	273	295
Trade-Tech	2,246	1,657	1,657	1,853	766	645	645	685
Valley	1,186	1,112	1,112	1,137	613	457	457	509
West	861	734	734	776	479	367	367	404
Unallocated	-	1	1	1	5	11	11	9
Total	9,708	8,712	8,712	9,044	5,132	4,041	4,041	4,405

Student Success Allocation - CA Promise Grant

Student Success - CA Promise Grant Revenue

	Associate Degree for Transfer	Associate Degree	Baccalaureate Degree	Credit Certificates	Transfer level Math and English	Transfers to 4 yr	9 or more CTE Units	Regional Living Wage	Subtotal	% of Total	Revenue Adjustment	Total
rates	\$ 593	\$ 444	\$ 444	\$ 296	\$ 296	\$ 222	\$ 148	\$ 148				
City	268,643	168,741	-	148,346	66,173	98,297	222,569	110,568	1,083,337	12%	-	1,083,337
East	782,423	320,446	-	40,099	99,951	209,556	408,199	265,828	2,126,502	23%	-	2,126,502
Harbor	160,198	182,223	-	3,556	48,494	59,408	66,173	58,716	578,768	6%	-	578,768
Mission	219,458	120,297	-	16,099	33,482	59,185	122,667	84,050	655,237	7%	-	655,237
Pierce	489,483	284,890	-	19,753	144,396	200,001	225,384	149,828	1,513,734	16%	-	1,513,734
Southwest	108,840	114,519	-	4,543	20,445	34,370	58,321	70,321	411,360	4%	-	411,360
Trade-Tech	92,642	173,186	-	102,815	14,716	48,148	393,384	173,038	997,930	11%	-	997,930
Valley	384,199	222,667	-	38,124	46,025	146,519	230,272	135,655	1,203,461	13%	-	1,203,461
West	205,235	106,223	14,963	40,296	22,914	58,445	175,902	116,297	740,274	8%	-	740,274
Total District	2,711,121	1,693,191	14,963	413,631	496,594	913,929	1,902,871	1,164,301	9,310,603		-	9,310,603
Total State	2,711,121	1,693,191	14,963	413,631	496,594	913,929	1,902,871	1,164,301	9,310,603		-	9,310,603

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

	Associate Degree for Transfer	Associate Degree	Baccalaureate Degree	Credit Certificates	Transfer level Math and English	Transfers to 4 yr	9 or more CTE Units	Regional Living Wage
City	453	380	-	501	223	442	1,502	746
East	1,320	721	-	135	337	943	2,755	1,794
Harbor	270	410	-	12	164	267	447	396
Mission	370	271	-	54	113	266	828	567
Pierce	826	641	-	67	487	900	1,521	1,011
Southwest	184	258	-	15	69	155	394	475
Trade-Tech	156	390	-	347	50	217	2,655	1,168
Valley	648	501	-	129	155	659	1,554	916
West	346	239	34	136	77	263	1,187	785
Unallocated	5	7	-	5	3	14	1	16
Total	4,580	3,816	34	1,401	1,679	4,127	12,845	7,875

	Associate Degree for Transfer (ADT)				Associate Degrees (AA/AS)				Baccalaureate Degrees			
	2019-20	2020-21	2021-22 ¹	3yr avg	2019-20	2020-21	2021-22 ¹	3yr avg	2019-20	2020-21	2021-22 ¹	3yr avg
City	362	499	499	453	321	409	409	380	-	-	-	-
East	1,103	1,429	1,429	1,320	633	765	765	721	-	-	-	-
Harbor	261	275	275	270	318	456	456	410	-	-	-	-
Mission	347	382	382	370	266	273	273	271	-	-	-	-
Pierce	810	834	834	826	645	639	639	641	-	-	-	-
Southwest	155	198	198	184	249	262	262	258	-	-	-	-
Trade-Tech	99	185	185	156	399	385	385	390	-	-	-	-
Valley	623	661	661	648	451	526	526	501	-	-	-	-
West	359	340	340	346	253	232	232	239	39	31	31	34
Unallocated	2	7	7	5	4	8	8	7	-	-	-	-
Total	4,121	4,810	4,810	4,580	3,539	3,955	3,955	3,816	39	31	31	34

	Credit Certificates				Transfer Level Math and English				Transfer to a 4-Year University			
	2019-20	2020-21	2021-22 ¹	3yr avg	2019-20	2020-21	2021-22 ¹	3yr avg	2019-20	2020-21	2021-22 ¹	3yr avg
City	494	504	504	501	220	225	225	223	421	453	453	442
East	136	135	135	135	360	326	326	337	889	970	970	943
Harbor	10	13	13	12	215	138	138	164	264	269	269	267
Mission	47	58	58	54	129	105	105	113	271	264	264	266
Pierce	62	69	69	67	488	487	487	487	862	919	919	900
Southwest	18	14	14	15	83	62	62	69	134	165	165	155
Trade-Tech	385	328	328	347	67	41	41	50	184	233	233	217
Valley	144	121	121	129	144	161	161	155	574	702	702	659
West	106	151	151	136	86	73	73	77	229	280	280	263
Unallocated	10	3	3	5	9	-	-	3	4	19	19	14
Total	1,412	1,396	1,396	1,401	1,801	1,618	1,618	1,679	3,832	4,274	4,274	4,127

	Nine or More CTE Units				Regional Living Wage			
	2019-20	2020-21	2021-22 ¹	3yr avg	2019-20	2020-21	2021-22 ¹	3yr avg
City	1,437	1,535	1,535	1,502	953	643	643	746
East	2,962	2,652	2,652	2,755	2,059	1,662	1,662	1,794
Harbor	456	442	442	447	491	349	349	396
Mission	810	837	837	828	674	514	514	567
Pierce	1,572	1,496	1,496	1,521	1,166	934	934	1,011
Southwest	457	362	362	394	552	436	436	475
Trade-Tech	3,158	2,404	2,404	2,655	1,364	1,070	1,070	1,168
Valley	1,563	1,550	1,550	1,554	1,113	817	817	916
West	1,266	1,148	1,148	1,187	947	704	704	785
Unallocated	1	1	1	1	9	20	20	16
Total	13,682	12,427	12,427	12,845	9,328	7,149	7,149	7,875

¹ Projected using 2021-22 P1 data

College Hold Harmless Calculation

	2021-22	2022-23								2022-23	
	FY21 TCR + FY22 COLA	Min Base	Base Funds Remaining	EPA	Total Allocated Base	Supplemental	Student Success	Total TCR	Hold Harmless Amount	FY23 COLA	FY22 TCR + FY23 COLA
City	79,416,995	13,317,943	8,813,374	23,244,871	45,376,188	13,966,804	7,796,119	67,139,111	12,277,884	5,209,755	84,626,750
East ^[1]	156,017,667	17,795,794	18,279,368	51,704,176	87,779,338	24,172,471	15,475,150	127,426,959	28,590,708	10,234,759	166,252,426
Harbor	45,154,918	8,442,929	4,698,572	11,452,564	24,594,065	6,038,138	4,400,697	35,032,900	10,122,018	2,962,163	48,117,081
Mission	47,280,179	8,115,181	5,203,810	13,302,329	26,621,320	7,326,048	4,583,606	38,530,974	8,749,205	3,101,580	50,381,759
Pierce	95,136,944	12,228,260	9,956,484	28,229,436	50,414,180	15,649,155	11,547,270	77,610,605	17,526,339	6,240,984	101,377,928
Southwest	38,680,928	8,632,347	3,601,374	7,967,203	20,200,924	4,787,082	2,845,697	27,833,703	10,847,225	2,537,469	41,218,397
Trade-Tech	80,015,625	12,481,623	7,607,196	21,391,920	41,480,739	10,846,137	7,284,898	59,611,774	20,403,851	5,249,025	85,264,650
Valley	81,823,738	11,882,522	8,867,986	23,799,768	44,550,276	14,707,875	8,567,098	67,825,249	13,998,489	5,367,637	87,191,375
West ^[1]	53,767,826	8,829,271	6,433,313	17,010,664	32,273,248	7,719,493	5,625,446	45,618,187	8,149,639	3,527,169	57,294,995
adjustment ^[1]	(2,172,105)								(2,172,104)	(142,490)	(2,314,595)
Total	675,122,716	101,725,870	73,461,477	198,102,931	373,290,278	105,213,203	68,125,981	546,629,462	128,493,254	44,288,051	719,410,767

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

Assessment Calculation

Total Assessment		187,256,411	
	Total Allocated Base	Base %	Assessment
City	45,376,188	12.2%	22,762,399
East	87,779,338	23.5%	44,033,410
Harbor	24,594,065	6.6%	12,337,306
Mission	26,621,320	7.1%	13,354,253
Pierce	50,414,180	13.5%	25,289,644
Southwest	20,200,924	5.4%	10,133,542
Trade-Tech	41,480,739	11.1%	20,808,295
Valley	44,550,276	11.9%	22,348,090
West	32,273,248	8.6%	16,189,472
Total	373,290,278		187,256,411

Dedicated Revenue Projections/Distribution

	City	East	Harbor	Mission	Pierce	Sowest	Trade	Valley	West	ESC	Total
Salvage Sales	500	2,000	2,500	0	0	0	2,500	1,000	1,000		9,500
Admin Allowance	50,210	90,184	28,569	28,649	78,202	14,211	34,644	50,220	43,088		417,977
Class Audit Fees	1,000	6,000	500	1,500	5,000	120	2,000	3,500	1,600		21,220
SEVIS Fees	3,000	15,000	1,000	1,250	5,500	2,000	2,500	1,000	1,000		32,250
Forgn St Appl Fee	750	4,500	0	400	2,000	0	500	50	2,500		10,700
Transcripts	20,000	25,000	25,000	28,000	55,000	10,000	20,000	50,000	35,000		268,000
Emerg Transcr Fees	0	0	0	0	0	0	2,000	0	0		2,000
Facility Rental	250,000	621,214	100,000	60,000	900,000	675,370	200,000	150,000	335,879		3,292,463
Civic Center Rental	0	150,000	0	0	0	0	0	100,000	0		250,000
Baccalaureate fees	0	0	0	0	0	0	0	0	200,000		200,000
Program Development	0	0	0	0	0	0	0	1,000	0		1,000
Traffic Citations	500	10,000	0	1,200	5,000	0	5,000	0	0		21,700
Donations	0	0	0	0	0	0	0	10,000	0		10,000
Dup Reg Receipt	0	0	0	400	1,000	0	0	0	0		1,400
Dup Diploma/Certif	60	0	0	0	0	0	100	0	0		160
Verification Fees	500	650	500	1,200	0	0	500	0	0		3,350
Copy Machine	0	0	500	800	0	0	1,000	0	0		2,300
Returned Checks	0	0	0	100	0	0	0	0	0		100
Other: Income	0	0	0	80,000	0	0	0	0	0		80,000
Other: Local	0	31,720	0	0	0	0	500	0	0		32,220
Subtot Non-Specfc	326,520	956,268	158,569	203,499	1,051,702	701,701	271,244	366,770	620,067	0	4,656,340
Farm Sales	0	0	0	0	10,000	0	0	0	0		10,000
Swap Meet	0	0	750,000	0	0	0	0	0	0		750,000
Golf Driving Range	0	0	110,000	0	0	0	0	0	0		110,000
Contract Educ	0	0	200,000	96,826	0	0	250,000	0	0		546,826
Journalism	0	70	0	0	12,000	0	0	0	0		12,070
Van de Kamp	0	0	0	0	0	0	0	0	0	1,018,604	1,018,604
Subtot Specific	0	70	1,060,000	96,826	22,000	0	250,000	0	0	1,018,604	2,447,500
Location Total	326,520	956,338	1,218,569	300,325	1,073,702	701,701	521,244	366,770	620,067	1,018,604	7,103,840

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	916,962	916,962
ACCREDITATION	0	0	0	0	0	0	0	0	0	133,000	133,000
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	1,836,632	1,836,632
DOLORES HUERTA CENTER	0	0	0	0	0	0	0	0	0	398,906	398,906
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	1,236,000	1,236,000
EMPLOYEE ASSISTANCE PROGRAM	0	0	0	0	0	0	0	0	0	450,000	450,000
ENVIRONMENTAL HEALTH AND SAFETY	0	0	0	0	0	0	0	0	0	765,500	765,500
GOLD CREEK*	0	0	0	0	0	0	0	162,172	0	162,172	162,172
HR-TRAINING & DEVELOPMENT	0	0	0	0	0	0	0	0	0	300,000	300,000
METRO RECORDS*	0	0	0	106,166	0	0	0	0	0	0	106,166
SPECIAL PROJECTS	0	0	0	0	0	0	0	0	0	1,557,229	1,557,229
TOTAL OPERATING BUDGETS											34,716,706
B. OPERATING BUDGET W/ VARIABLE EXPENSES											
COLLECTIVE BARGAINING	0	0	0	0	0	0	0	0	0	1,156,000	1,156,000
INSURANCE	0	0	0	0	0	0	0	0	0	8,877,000	8,877,000
LEGAL EXPENSE	0	0	0	0	0	0	0	0	0	3,318,848	3,318,848
RESERVE FOR INSUR/LEGAL/WC	0	0	0	0	0	0	0	0	0	2,919,234	2,919,234
STAFF TRAINING-LEGAL	0	0	0	0	0	0	0	0	0	165,000	165,000
WORKER'S COMPENSATION	0	0	0	0	0	0	0	0	0	5,075,550	5,075,550
TOTAL OP BUDGETS W/ VARIABLE EXPENSES											21,611,632
C. OTHER DISTRICTWIDE ACCOUNTS											
AB705	0	0	0	0	0	0	0	0	0	3,750,000	3,750,000
BOARD ELECTION	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	25,754,502	25,754,502
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
FINANCIAL SERVICES	0	0	0	0	0	0	0	0	0	150,100	150,100
HEALTH BENEFITS ADMINISTRATION	0	0	0	0	0	0	0	0	0	475,000	475,000
LA COLLEGE PROMISE	0	0	0	0	0	0	0	0	0	50,000	50,000
PROJECT MATCH	0	0	0	0	0	0	0	0	0	117,000	117,000
PUBLIC POLICY (STATE & FEDERAL ADVOCATES)	0	0	0	0	0	0	0	0	0	664,700	664,700
STAFF DEVELOPMENT	0	0	0	0	0	0	0	0	0	30,000	30,000
SW WEC SETTLEMENT	0	0	0	0	0	0	0	0	0	306,117	306,117
TUITION REIMBURSEMENT	0	0	0	0	0	0	0	0	0	533,000	533,000
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
TOTAL OTHER DISTRICTWIDE ACCOUNTS											36,033,419
D. DISTRICTWIDE INFORMATION TECHNOLOGY											
IT- ACADEMIC & STUDENT APPLICATIONS	0	0	0	0	0	0	0	0	0	5,553,668	5,553,668
IT-CYBER SECURITY	0	0	0	0	0	0	0	0	0	250,000	250,000
IT-WIDE COLLEGE TECHNOLOGY SVCS	0	0	0	0	0	0	0	0	0	4,082,464	4,082,464
IT- ERP/SAP	0	0	0	0	0	0	0	0	0	2,110,162	2,110,162
IT- INFORMATION SECURITY	0	0	0	0	0	0	0	0	0	757,200	757,200
IT- NETWORK	0	0	0	0	0	0	0	0	0	3,136,781	3,136,781
IT-REGION 1 COLLEGE TECHNOLOGY SVCS	0	0	0	0	0	0	0	0	0	4,359,922	4,359,922
IT-REGION 2 COLLEGE TECHNOLOGY SVCS	0	0	0	0	0	0	0	0	0	3,197,466	3,197,466
IT-REGION 3 COLLEGE TECHNOLOGY SVCS	0	0	0	0	0	0	0	0	0	3,124,931	3,124,931
IT-SERVICE CENTER	0	0	0	0	0	0	0	0	0	697,000	697,000
IT-SOFTWARE SYSTEMS	0	0	0	0	0	0	0	0	0	932,694	932,694
IT-STUDENT SYSTEMS AND WEB SERVICES	0	0	0	0	0	0	0	0	0	2,307,297	2,307,297
TOTAL DW INFORMATION TECHNOLOGY											30,509,585
TOTAL DISTRICTWIDE SVCS	0	0	0	106,166	0	0	0	162,172	0	122,502,004	122,770,342

Other Districtwide

ITEM	LACC	ELAC	LAHC	LAMC	PC	LASC	LATTC	LAVC	WLAC	ITV	ESC	D-wide	Total
Campus Safety Blue Ribbon	0	0	0	0	0	0	0	0	0	0	0	1,769,850	1,769,850
DAS Sustainability	0	0	0	0	0	0	0	0	0	0	0	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
TOTAL OTHER DISTRICT-WIDE	0	1,846,139	1,846,139										

**Los Angeles Community College District
College Assessments**

Assessment type	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23 Tentative	2022-23 Final	PY vs Tent	PY vs Final
	A	B	C	D	E	F	G	F - E	G - E
ESC	27,335,354	28,197,780	30,461,045	30,461,045	32,464,633	34,594,313	34,594,313	2,129,680	2,129,680
IT	11,452,096	11,813,407	12,198,524	16,540,821	17,379,441	18,519,532	18,519,532	1,140,091	1,140,091
Districtwide	88,665,975	79,149,432	90,276,301	104,885,228	107,091,419	123,317,303	122,770,342	16,225,884	15,678,923
Other Revenue/Hold Harmless Offset	-	(2,634,000)	(3,625,783)	(2,914,922)	(9,244,772)	(9,195,228)	(7,685,407)	49,544	1,559,365
Contingency Reserve Replenishment	18,310,932	10,676,419	(470,283)	4,575,469	8,350,431	2,882,782	(61,888)	(5,467,649)	(8,412,319)
General Reserve Replenishment	1,219,242	964,144	1,699,794	(74,283)	1,997,555	3,641,710	3,523,427	1,644,155	1,525,872
Deferred Maint.	13,100,511	13,397,171	13,920,184	13,897,328	14,511,960	15,632,486	15,596,092	1,120,526	1,084,132
Total Assessment	160,084,110	141,564,353	144,459,782	167,370,687	172,550,667	189,392,899	187,256,411	16,842,232	14,705,744

Increase due to:	PY vs Tent	PY vs Final
Replenish Contingency	(5.5)	(8.4)
Replenish General Reserve	1.6	1.5
Increase Def Maint Reserve	1.1	1.1
ESC/IT increase	3.3	3.3
Other Revenue/Hold Harmless	-	1.6
District Security	8.1	4.3
College Technology	3.4	3.4
IT-Academic & Student Apps	2.2	2.2
AB705	-	2.1
Insurance	0.4	1.8
ADA Compliance	0.9	0.9
Employee Assistance	0.7	0.3
CFAU	0.3	0.3
SW WEC	0.3	0.3
	16.8	14.7

Los Angeles Community College District
Districtwide Accounts

Item#	Description	Actual	Actual	Actual	Actual	Actual	Tentative	Final Budget	1 year change		5 year change		Comments
		2017-18	2018-19	2019-20	2020-21	2021-22	Budget	2022-23	2022-23	amt	%	amt	
1	ACADEMIC SENATE	597,714	685,445	797,310	864,785	1,011,533	916,962	916,962	(94,571)	-9.3%	319,248	53.4%	increase in allowable release time
2	ACCREDITATION	7,198	568	25,552	-	-	133,000	133,000	133,000	n/a	125,802	1747.8%	cost varies depending on accreditation cycle
3	AFRICAN AMERICAN OUTREACH INITIATIVE	-	-	-	124,364	-	-	-	-	n/a	-	n/a	paid out of Framework for RESJ
4	AUDIT EXPENSE	496,500	458,000	607,845	602,000	620,000	700,000	700,000	80,000	12.9%	203,500	41.0%	cost escalation
5	BENEFITS-RETIREE	26,489,626	26,475,574	23,976,929	23,951,547	25,842,862	25,570,015	25,570,015	(272,847)	-1.1%	(919,611)	-3.5%	
6	CENTRAL FINANCIAL AID UNIT (CFAU)	1,480,908	1,514,498	1,605,435	1,505,389	1,209,930	1,836,632	1,836,632	626,702	51.8%	355,724	24.0%	salary increase
7	COMPLIANCE OFFICERS	495,906	370,734	-	-	-	-	-	-	n/a	(495,906)	-100.0%	staff reassigned into ESC budgets
8	DOLORES HUERTA CENTER *	280,965	303,821	321,186	343,598	374,048	398,906	398,906	24,858	6.6%	117,941	42.0%	salary increase
9	DW MANDATORY MEMBERSHIPS	-	-	-	460,296	512,040	583,124	583,124	71,085	13.9%	583,124	n/a	ACCJC, AACC, CCLC
10	DW MARKETING (PUBLIC RELATIONS)	596,317	530,602	450,946	1,556,095	855,911	1,236,000	1,236,000	380,089	44.4%	639,683	107.3%	dw marketing and advertising contract
11	EMPLOYEE ASSISTANCE PROGRAM	187,805	173,365	140,955	105,741	145,759	850,800	450,000	304,241	208.7%	262,195	139.6%	Lifeworks EAP and ARC contract
12	ENVIRONMENTAL HEALTH AND SAFETY	519,354	320,176	427,687	280,165	306,956	765,500	765,500	458,544	149.4%	246,146	47.4%	TB risk assessment project
13	FRAMEWORK FOR RACIAL EQUITY *	-	-	-	1,700,000	800,000	-	-	(800,000)	-100.0%	-	n/a	tfr to restricted GF
14	GOLD CREEK	99,679	114,256	78,002	87,393	91,921	162,172	162,172	70,251	76.4%	62,493	62.7%	salary increase
15	HR TRAINING & DEVELOPMENT	-	-	70,865	85,006	81,790	300,000	300,000	218,210	266.8%	300,000	n/a	increase need to provide training
16	LEADERSHIP DEVELOPMENT	64,828	-	-	-	-	-	-	-	n/a	(64,828)	-100.0%	consolidate above
17	METRO RECORDS	85,328	90,693	93,324	94,998	100,328	106,166	106,166	5,838	5.8%	20,838	24.4%	salary increase
18	SOUTHWEST BASEBALL FIELDS	89,482	76,397	-	-	-	-	-	-	n/a	(89,482)	-100.0%	SW now covers cost from rental income
19	SPECIAL PROJECTS	31,491	-	-	396,446	532,736	1,557,229	1,557,229	1,024,493	192.3%	1,525,738	4845.0%	FY23 includes ADA compliance dept
20	COLLECTIVE BARGAINING	891,417	436,921	817,390	368,030	511,182	1,156,000	1,156,000	644,818	126.1%	264,583	29.7%	
21	INSURANCE	3,794,587	5,006,245	4,694,174	5,303,134	6,842,216	7,347,000	8,877,000	2,034,784	29.7%	5,082,413	133.9%	cost escalation, variable settlement needs
22	LEGAL EXPENSE	2,867,804	5,375,672	3,798,167	3,931,380	4,863,288	3,318,848	3,318,848	(1,544,440)	-31.8%	451,044	15.7%	variable legal needs
23	RESERVE FOR INSUR/LEGAL/WC	-	-	-	-	-	2,919,234	2,919,234	2,919,234	n/a	2,919,234	n/a	reserve only, budget is transferred as needed
24	STAFF TRAINING - LEGAL	-	-	-	114,000	135,449	165,000	165,000	29,551	21.8%	165,000	n/a	Diversity required training
25	WORKER'S COMPENSATION	5,400,534	4,467,258	4,689,327	4,786,810	4,658,025	5,060,550	5,075,550	417,525	9.0%	(324,984)	-6.0%	cost escalation, variable settlement needs
26	AB-705	-	-	-	-	1,313,679	1,650,000	3,750,000	2,436,321	185.5%	3,750,000	n/a	previously in other dwide, extension & reset of strategy
27	BOARD ELECTION	-	-	-	8,956,078	-	3,000,000	3,000,000	3,000,000	n/a	3,000,000	n/a	assess \$3m each year, expenditures occur every 2 yrs
28	DISTRICT/CAMPUS SAFETY	21,470,391	22,511,400	23,423,923	22,730,396	22,023,615	29,545,663	25,754,502	3,730,887	16.9%	4,284,111	20.0%	change in contract
29	DISTRICTWIDE BENEFITS	58,643	53,247	39,182	32,643	172,270	70,000	70,000	(102,270)	-59.4%	11,357	19.4%	FY22 increase due to IT staff reassignment
30	EMERGENCY PREPAREDNESS	-	-	89,556	77,868	75,368	80,000	80,000	4,632	6.1%	80,000	n/a	Emergency alerting app
31	FINANCIAL SERVICES	6,900	43,500	15,890	72,260	9,210	150,100	150,100	140,890	1529.8%	143,200	2075.4%	Financial Stmt disclosures, biennial OPEB actuarial
32	HEALTH BENEFITS ADMINISTRATION	-	-	346,274	405,914	458,130	475,000	475,000	16,870	3.7%	475,000	n/a	
33	LA COLLEGE PROMISE	-	-	-	50,000	50,000	50,000	50,000	-	0.0%	50,000	n/a	
34	PROJECT MATCH	100,061	91,079	102,019	100,195	25,410	117,000	117,000	91,590	360.5%	16,939	16.9%	
35	PUBLIC POLICY (STATE & FEDERAL ADVOCATES)	337,799	475,847	621,029	489,874	602,227	664,700	664,700	62,473	10.4%	326,901	96.8%	4 firms in FY17; added local advocacy in recent years
36	STAFF DEVELOPMENT	3,540	33,290	2,917	1,750	10,702	30,000	30,000	19,298	180.3%	26,460	747.4%	\$1,000 per year per site, 1521a, local 721, local 99
37	SW WEC SETTLEMENT	-	-	-	-	-	306,117	306,117	306,117	n/a	306,117	n/a	custodian, gardener, HVAC tech
38	TUITION REIMBURSEMENT	121,879	441,134	302,908	243,671	295,491	533,000	533,000	237,509	80.4%	411,121	337.3%	FY 17, FY18 does not include AFT tuition (see line 20)
39	VACATION BALANCE	2,931,101	623,475	773,284	914,422	3,141,477	900,000	900,000	(2,241,477)	-71.4%	(2,031,101)	-69.3%	variable based upon usage
40	WELLNESS PROGRAM	157,592	184,016	183,543	12,853	13,781	153,000	153,000	139,219	1010.2%	(4,592)	-2.9%	
41	IT-ACADEMIC & STUDENT APPLICATIONS	22,395	332,623	1,163,866	2,275,849	2,281,609	5,553,668	5,553,668	3,272,059	143.4%	5,531,273	24698.7%	centralized academic software
42	IT-COLLEGE TECHNOLOGY SERVICES	-	-	-	11,439,437	13,341,867	14,764,783	14,764,783	1,422,916	10.7%	14,764,783	n/a	salary increases
43	IT-CYBER SECURITY	-	350,000	275,916	-	-	250,000	250,000	250,000	n/a	250,000	n/a	
44	IT-ERP/SAP	-	-	523,370	1,385,945	2,007,523	2,110,162	2,110,162	102,639	5.1%	2,110,162	n/a	equipment and software maintenance
45	IT-INFORMATION SECURITY	-	-	-	-	232,387	757,200	757,200	524,813	225.8%	757,200	n/a	security contracts
46	IT-NETWORK & TELECOMMUNICATIONS	-	-	93,801	127,453	351,643	3,136,781	3,136,781	2,785,138	792.0%	3,136,781	n/a	firewall licence previously paid out of bond
47	IT-SERVICE CENTER	-	-	446,683	873,228	837,266	697,000	697,000	(140,266)	-16.8%	697,000	n/a	
48	IT-SIS MODERNIZATION PROJECT	1,043,308	5,326,179	2,324,622	92,144	-	-	-	-	n/a	(1,043,308)	-100.0%	
49	IT-SOFTWARE SYSTEM	-	-	-	571,299	1,638,882	932,694	932,694	(706,188)	-43.1%	932,694	n/a	
50	IT-SPECIAL PROJ-WEBSITE REDESIGN	-	-	-	130,000	477,472	-	-	(477,472)	-100.0%	-	n/a	
51	IT-SIS AND WEB SERVICES	-	-	1,061,272	1,865,194	1,631,804	2,307,297	2,307,297	675,493	41.4%	2,307,297	n/a	
	Grand Total	70,731,053	76,866,016	74,385,148	99,509,653	100,487,789	123,317,303	122,770,342	22,282,553	22.2%	52,039,290	73.6%	

* transfer to Restricted General Fund

APPENDIX C

DISTRICTWIDE ACCOUNTS

A Operating Budgets:

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

- 13 **Framework for Racial Equality & Social Justice** – funds to support the identification of structural and systemic barriers to the recruitment, hiring, onboarding, supervision, and promotion of historically underrepresented and marginalized communities; to construct and redesign curriculum to support and build upon equitable, anti-racist classroom environments; to establish mandated cultural proficiency, anti-bias, and cultural responsiveness training germane to community policing and de-escalation techniques; and to engage and invest in Districtwide advocacy efforts aimed at introducing and supporting state and national legislation focused on racial equity, inclusion, and diversity.
- 14 **Gold Creek** – funds for the maintenance of the District’s instructional laboratory in the San Gabriel Mountains.
- 15 **HR Training & Development** – funding for contracts for professional development.
- 16 **Leadership Development** – funding for leadership training.
- 17 **Metro Records** – funding to cover the costs of record keeping and transcripts for the District’s defunct Metropolitan College.
- 18 **Southwest Baseball Fields** – funds for maintenance of the baseball fields at Los Angeles Southwest College.
- 19 **Special Projects** – funding to cover expenses for special projects. Current special projects include Client Advantage Group consulting services for the District’s purchase of a new fleet of multifunction devices (MFDs) and their associated software and print services, as well as a Title IX workgroup tasked with ensuring District compliance with new Title IX regulations.

B Operating Budgets with Variables:

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

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

C Other Centralized Accounts:

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

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

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

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

30 **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.

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

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

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

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

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

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

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

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

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

D Districtwide Information Technology:

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