

**Membership**

**Academic Senate**

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

District Budget Committee

May 8, 2024

1:30 pm – 3:30 pm

Zoom Meeting

<https://laccd.zoom.us/j/86987415746>

Meeting ID:869 8741 5746

**Faculty Guild**

Ruby Christian Brougham  
Joseph Guerrieri  
Sandra Lee  
James McKeever \*  
Olga Shewfelt  
Mario Valdez

**Unions/Association**

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

**College Presidents**

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

**STUDENT TRUSTEE REPRESENTATIVE**

vacant

\* Co-chairs

\*\*Interim

- Call to Order (*Barry Gribbons*)
- Approval of Agenda
- Approval of Minutes for Apr 17, 2024
- Chancellor’s Remarks/Updates
- ECDBC Reports and Recommendations
- Enrollment Update & Reporting (Albo-Lopez)
- FON Update (Williams)
- 2023-24 Year End Balance Projection – 3rd Qtr 311 Report (Gordon)
- 2024-25 Proposed Tentative Budget (Gordon)
- June Meeting Rescheduled
- DBC Recommendations to the Chancellor
- Items to Be Addressed by ECDBC
- Other Business

Committee Charge:

- |   |
|---|
| <ul style="list-style-type: none"> <li>• Formulates recommendations to the Chancellor for budget planning policies consistent with the District Strategic Plan</li> <li>• Reviews the District budget and makes recommendations to the Chancellor for adoption or modification</li> <li>• Reviews District financial condition quarterly</li> </ul> |
|---|

*Future DBC Meetings: Jun 12*

*Future ECDBC Meetings: May 28, Jun 25*

Archived documents can be found on the DBC website:

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

District Budget Committee Meeting  
 Minutes April 17, 2024 9:00-10:30 a.m.  
 Zoom Meeting

**Roll Call** X Indicates Present

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

Also Present

<b>Resources</b>	<b>Guests</b>	<b>Guests</b>	<b>Guests</b>
Nicole Albo-Lopez	Mary-Jo Apigo	Mitzi Lai	Nyame-T. Prempeh
Kathleen Burke	Anna Badalyan	Crystal Liu	Reagan Romali
Jeanette L. Gordon	Leticia Barajas	Jose Mendoza	Rolf Schleicher
Deborah La Teer	Jose Dominguez	Rasel Menendez	Stuart Souki
Maury Pearl	Laurimar Escudero	Valencia Moffett	Brian A. Stokes
Francisco Rodriguez	Amanda Gong	Asha Omar	Hao Xie
Teyanna Williams	Katherine Huynh	Michael Pascual	Karen Yao

- **Call to Order** - at 9:03 am by James McKeever.
- **Approval of Agenda** – The agenda was approved as presented.
- **Approval of Minutes** – The minutes for March 13, 2024 meeting were approved.
- **Chancellor's Remarks/Updates**
  - April 17, 2024, Special BOT meeting for a single action to adopt the performance audit contract for FY 2023-24.
  - The Governor will be releasing the revised Budget 2024-25 on Tues May 14, 2024.
  - Tentative Budget for 2024-25 will be presented to the Board of Trustees in June;
  - \$1.5 million was requested to support a mobile climate at WLAC; and a \$5 million academic center that will focus on the success of African American Students.
  - A Q&A discussion on BOTS occurred.
- **ECDBC Reports and Recommendations**
  - none.
- **Enrollment Update & Reporting (Albo-Lopez)**
  - Comparing Spring 2024 (Monday, April 8, 2024), to Spring 2023, (Monday, April 10, 2023) as of Day 63 of the semester the District headcount and enrollment up 14%
- **FON Update (Williams)**
  - *LACCD Fall 2024 FON Hiring Status as of March 13, 2024* report was discussed;
  - A handout titled Los Angeles Community College District (LACCD) Workforce Analysis for March 2024\* Using State EEO-6 Categories Based on an Unduplicated Count of Employees was discussed and presented.
- **Assessment Model Task Force Recommendation**
  - The Allocation Model Taskforce Recommends to DBC Committee:  
To Utilize the Base scenario already approved with the continued commitment of the Chancellor that in FY25 no college will be harmed by the change in the assessment base.
  - Discussion are to continue on the rethinking of the allocation model at DBC and ECDBC in October 2024 for the fiscal year FY2025-26.
  - Motion passed to recommend the Assessment Model Task Force Recommendation.
- **Board Policy (BP) Review (Gordon)**
  - The Board Policy (BP) and AP documents were reviewed and discussed.
  - Motion to recommend the BPs passed and will be sent to Bud & Fin committee.
  - Suggestion to add language as to what happens when the district falls below 10%; a reference that reads “refer to the contract” will be added to AP6250.
- **DBC Recommendation to the Chancellor**
  - Task force recommendation
- **Items to Be Addressed by ECDBC**
  - No items at this time.
- **Other Business**
  - None.

The meeting was adjourned at 10:27 am

Future DBC Meetings: Jun 12.

Future ECDBC Meetings: May 28, Jun 25.



# LACCD Enrollment Update

Spring 2024 TO Spring 2023 COMPARISONS

DAY 91 - RELATIVE TO THE BEGINNING OF INSTRUCTION

Relative Day Comparisons for Day 91, comparing Spring 2024 (Monday, May 6, 2024) to Spring 2023 (Monday, May 8, 2023).

Data source: LACCD PS Student Information System.

## HEADCOUNT

**106,596**

**110%**

96,552

## ENROLLMENT

**208,863**

**109%**

192,392

## SECTION COUNT

**9,974**

**102%**

9,737

## ENROLLMENT DIVIDED BY SECTION

**20.9**

**106%**

19.8

## GENDER

Spring 2024

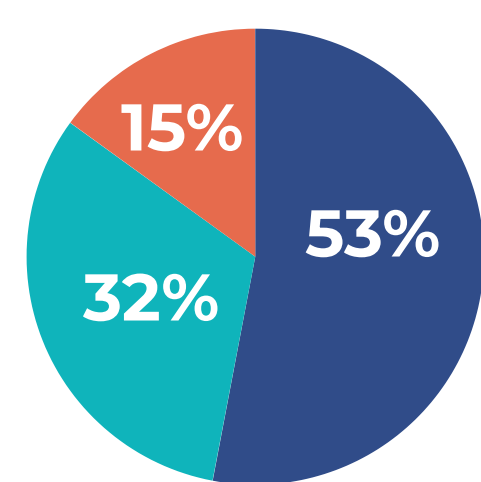
Change from 2023

FEMALE .....	57,569	↑ +3,463   +6%
MALE .....	46,624	↑ +6,101   +15%
NON-BINARY .....	881	↑ +175   N/A
UNKNOWN .....	1,418	↑ +201   N/A

## UNIT LOAD

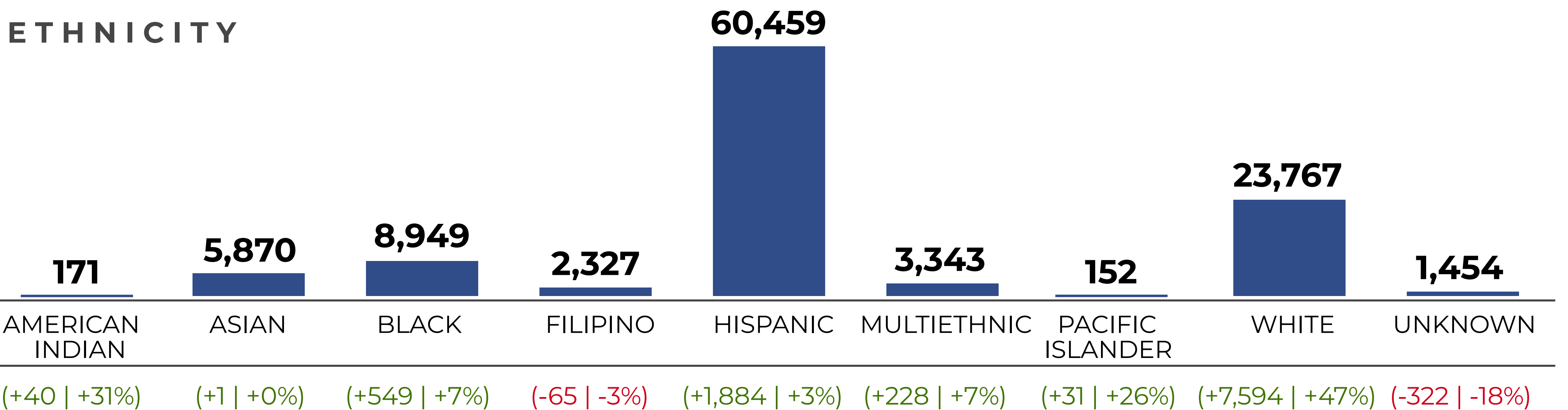
Spring 2024

Change from 2023



Less than 6 Units....	57,024	↑ +6,509   +13%
6 - 11.5 Units .....	33,564	↑ +2,752   +9%
12 or More Units.....	15,904	↑ +679   +5%

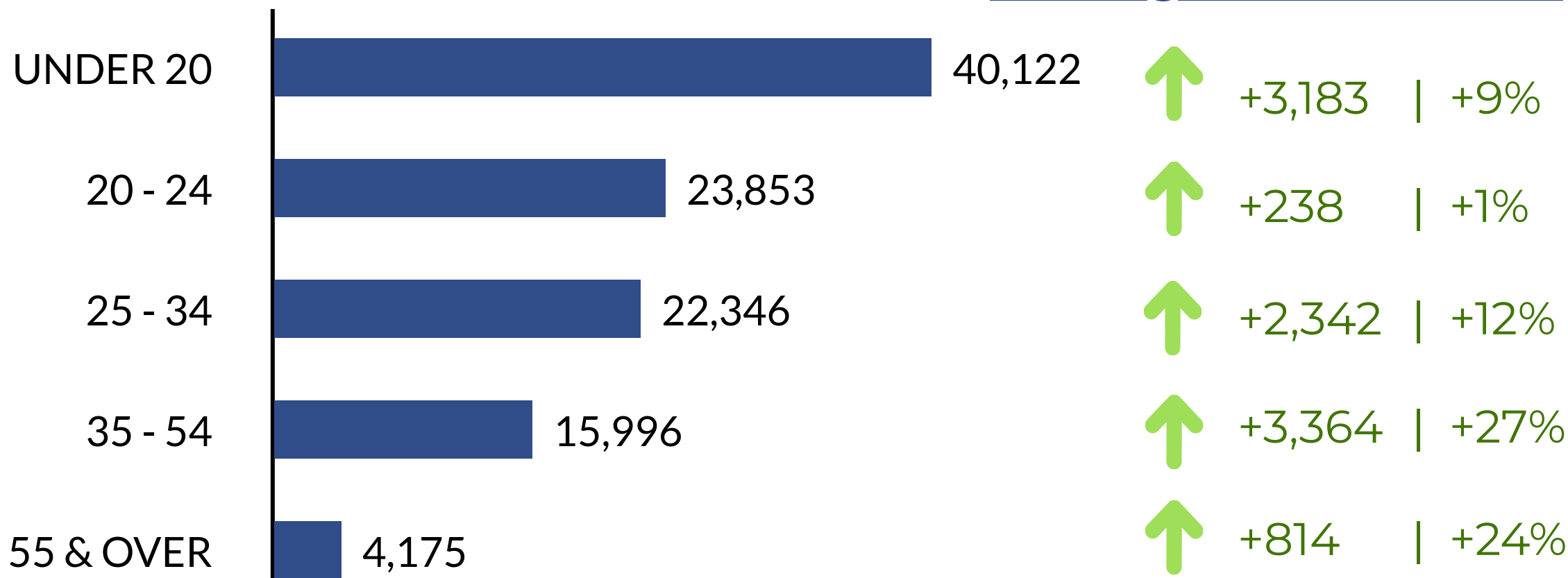
## ETHNICITY



## AGE

Spring 2024

Change from 2023



## ENROLLMENT STATUS

Spring 2024

Change from 2023

FIRST-TIME .....	6,076	↑ +1,226   +25%
TRANSFER .....	6,973	↑ +879   +14%
RETURNING .....	9,606	↑ +4,416   +85%
CONTINUING .....	65,715	↑ +637   +1%
CONCURRENT HIGH SCHOOL .....	17,929	↑ +2,809   +19%
CONCURRENT ADULT SCHOOL .....	159	↑ +26   N/A

## NONCREDIT HEADCOUNT & ENROLLMENT

### HEADCOUNT

**16,372**

**118%**

13,887

### ENROLLMENT

**29,728**

**114%**

25,997

## CLASS MODALITY & FILL RATE

### CLASS MODALITY:

<b>49%</b> Remote	<b>7%</b> Hybrid	<b>44%</b> In-Person
----------------------	---------------------	-------------------------

**FILL RATE: 70%**

**63%**

**64%**

SOURCE:

LACCD Office of Institutional Effectiveness

## SPRING 2024: Credit Enrollment Comparison

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

Spring 2024 start date: 2/5/2024

**Day**  
**91**

Day relative to beginning of instruction

**Monday, May 6, 2024**

Monday, May 8, 2023

Monday, May 9, 2022

Monday, May 8, 2017

HEADCOUNT	City	East	Harbor	Mission	Pierce	Southwest	Trade	Valley	West	Total
<b>Spring 2024</b>	<b>12,845</b>	<b>22,077</b>	<b>8,482</b>	<b>9,321</b>	<b>14,601</b>	<b>4,554</b>	<b>11,473</b>	<b>14,334</b>	<b>8,909</b>	<b>106,596</b>
Spring 2023	11,819	19,899	7,116	8,400	13,520	4,399	9,562	13,526	8,311	96,552
Spring 2022	11,301	18,673	6,325	8,044	12,611	4,097	8,575	12,887	8,423	90,936
Spring 2017	14,202	29,978	8,548	8,894	17,927	5,344	13,040	15,854	11,083	124,870
<b>2024 % of 2023</b>	<b>109%</b>	<b>111%</b>	<b>119%</b>	<b>111%</b>	<b>108%</b>	<b>104%</b>	<b>120%</b>	<b>106%</b>	<b>107%</b>	<b>110%</b>
<b>2024 % of 2022</b>	<b>114%</b>	<b>118%</b>	<b>134%</b>	<b>116%</b>	<b>116%</b>	<b>111%</b>	<b>134%</b>	<b>111%</b>	<b>106%</b>	<b>117%</b>
<b>2024 % of 2017</b>	<b>90%</b>	<b>74%</b>	<b>99%</b>	<b>105%</b>	<b>81%</b>	<b>85%</b>	<b>88%</b>	<b>90%</b>	<b>80%</b>	<b>85%</b>

ENROLLMENT	City	East	Harbor	Mission	Pierce	Southwest	Trade	Valley	West	Total
<b>Spring 2024</b>	<b>24,965</b>	<b>44,385</b>	<b>15,464</b>	<b>17,057</b>	<b>32,000</b>	<b>7,718</b>	<b>22,395</b>	<b>28,579</b>	<b>16,300</b>	<b>208,863</b>
Spring 2023	23,351	40,297	13,856	15,429	30,072	7,278	19,143	26,947	16,019	192,392
Spring 2022	22,315	37,033	12,638	14,205	27,000	6,611	16,293	24,524	16,044	176,663
Spring 2017	32,727	62,519	20,866	18,145	41,164	11,683	28,051	35,775	24,257	275,187
<b>2024 % of 2023</b>	<b>107%</b>	<b>110%</b>	<b>112%</b>	<b>111%</b>	<b>106%</b>	<b>106%</b>	<b>117%</b>	<b>106%</b>	<b>102%</b>	<b>109%</b>
<b>2024 % of 2022</b>	<b>112%</b>	<b>120%</b>	<b>122%</b>	<b>120%</b>	<b>119%</b>	<b>117%</b>	<b>137%</b>	<b>117%</b>	<b>102%</b>	<b>118%</b>
<b>2024 % of 2017</b>	<b>76%</b>	<b>71%</b>	<b>74%</b>	<b>94%</b>	<b>78%</b>	<b>66%</b>	<b>80%</b>	<b>80%</b>	<b>67%</b>	<b>76%</b>

SECTION COUNT	City	East	Harbor	Mission	Pierce	Southwest	Trade	Valley	West	Total
<b>Spring 2024</b>	<b>1,162</b>	<b>2,237</b>	<b>615</b>	<b>750</b>	<b>1,613</b>	<b>395</b>	<b>1,096</b>	<b>1,391</b>	<b>715</b>	<b>9,974</b>
Spring 2023	1,203	2,086	575	757	1,543	364	1,094	1,339	776	9,737
Spring 2022	1,142	2,007	546	737	1,590	349	1,027	1,359	738	9,495
Spring 2017	1,416	2,423	929	697	1,655	501	1,275	1,526	982	11,404
<b>2024 % of 2023</b>	<b>97%</b>	<b>107%</b>	<b>107%</b>	<b>99%</b>	<b>105%</b>	<b>109%</b>	<b>100%</b>	<b>104%</b>	<b>92%</b>	<b>102%</b>
<b>2024 % of 2022</b>	<b>102%</b>	<b>111%</b>	<b>113%</b>	<b>102%</b>	<b>101%</b>	<b>113%</b>	<b>107%</b>	<b>102%</b>	<b>97%</b>	<b>105%</b>
<b>2024 % of 2017</b>	<b>82%</b>	<b>92%</b>	<b>66%</b>	<b>108%</b>	<b>97%</b>	<b>79%</b>	<b>86%</b>	<b>91%</b>	<b>73%</b>	<b>87%</b>

Enrollment divided by Section	City	East	Harbor	Mission	Pierce	Southwest	Trade	Valley	West	Total
<b>Spring 2024</b>	<b>21.5</b>	<b>19.8</b>	<b>25.1</b>	<b>22.7</b>	<b>19.8</b>	<b>19.5</b>	<b>20.4</b>	<b>20.5</b>	<b>22.8</b>	<b>20.9</b>
Spring 2023	19.4	19.3	24.1	20.4	19.5	20.0	17.5	20.1	20.6	19.8
Spring 2022	19.5	18.5	23.1	19.3	17.0	18.9	15.9	18.0	21.7	18.6
Spring 2017	23.1	25.8	22.5	26.0	24.9	23.3	22.0	23.4	24.7	24.1
<b>2024 % of 2023</b>	<b>111%</b>	<b>103%</b>	<b>104%</b>	<b>112%</b>	<b>102%</b>	<b>98%</b>	<b>117%</b>	<b>102%</b>	<b>110%</b>	<b>106%</b>
<b>2024 % of 2022</b>	<b>110%</b>	<b>108%</b>	<b>109%</b>	<b>118%</b>	<b>117%</b>	<b>103%</b>	<b>129%</b>	<b>114%</b>	<b>105%</b>	<b>113%</b>
<b>2024 % of 2017</b>	<b>93%</b>	<b>77%</b>	<b>112%</b>	<b>87%</b>	<b>80%</b>	<b>84%</b>	<b>93%</b>	<b>88%</b>	<b>92%</b>	<b>87%</b>

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

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

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

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

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

## SUMMER 2024: Credit Enrollment Comparison

Census day for most classes: 6/13 & 6/16-18 for Summer 1 and 7/18-21 for Summer 2

Summer 2024 start date: 6/10/2024

Day	Day relative to beginning of instruction
<b>-35</b>	<b>Monday, May 6, 2024</b>
	Monday, May 8, 2023
	Monday, May 9, 2022
	Monday, May 8, 2017

HEADCOUNT	City	East	Harbor	Mission	Pierce	Southwest	Trade	Valley	West	Total
<b>Summer 2024</b>	<b>3,394</b>	<b>8,130</b>	<b>2,126</b>	<b>2,488</b>	<b>4,684</b>	<b>1,740</b>	<b>3,168</b>	<b>4,477</b>	<b>3,710</b>	<b>33,917</b>
Summer 2023	2,520	3,949	1,541	1,672	3,297	921	2,033	2,333	1,727	19,993
Summer 2022	2,507	4,355	1,182	1,223	3,163	976	1,521	2,209	1,809	18,945
Summer 2017	2,891	7,399	1,472	1,345	4,400	1,468	2,277	3,147	2,492	26,891
<b>2024 % of 2023</b>	<b>135%</b>	<b>206%</b>	<b>138%</b>	<b>149%</b>	<b>142%</b>	<b>189%</b>	<b>156%</b>	<b>192%</b>	<b>215%</b>	<b>170%</b>
<b>2024 % of 2022</b>	<b>135%</b>	<b>187%</b>	<b>180%</b>	<b>203%</b>	<b>148%</b>	<b>178%</b>	<b>208%</b>	<b>203%</b>	<b>205%</b>	<b>179%</b>
<b>2024 % of 2017</b>	<b>117%</b>	<b>110%</b>	<b>144%</b>	<b>185%</b>	<b>106%</b>	<b>119%</b>	<b>139%</b>	<b>142%</b>	<b>149%</b>	<b>126%</b>

ENROLLMENT	City	East	Harbor	Mission	Pierce	Southwest	Trade	Valley	West	Total
<b>Summer 2024</b>	<b>5,051</b>	<b>15,959</b>	<b>2,926</b>	<b>3,491</b>	<b>7,881</b>	<b>3,281</b>	<b>4,588</b>	<b>7,471</b>	<b>6,011</b>	<b>56,659</b>
Summer 2023	3,537	5,847	2,002	2,161	4,873	1,245	2,699	3,285	2,395	28,044
Summer 2022	3,457	6,145	1,555	1,532	4,547	1,308	2,049	3,046	2,525	26,164
Summer 2017	4,155	10,967	2,041	1,824	6,575	2,312	3,188	4,517	3,627	39,206
<b>2024 % of 2023</b>	<b>143%</b>	<b>273%</b>	<b>146%</b>	<b>162%</b>	<b>162%</b>	<b>264%</b>	<b>170%</b>	<b>227%</b>	<b>251%</b>	<b>202%</b>
<b>2024 % of 2022</b>	<b>146%</b>	<b>260%</b>	<b>188%</b>	<b>228%</b>	<b>173%</b>	<b>251%</b>	<b>224%</b>	<b>245%</b>	<b>238%</b>	<b>217%</b>
<b>2024 % of 2017</b>	<b>122%</b>	<b>146%</b>	<b>143%</b>	<b>191%</b>	<b>120%</b>	<b>142%</b>	<b>144%</b>	<b>165%</b>	<b>166%</b>	<b>145%</b>

SECTION COUNT	City	East	Harbor	Mission	Pierce	Southwest	Trade	Valley	West	Total
<b>Summer 2024</b>	<b>279</b>	<b>611</b>	<b>150</b>	<b>181</b>	<b>334</b>	<b>115</b>	<b>287</b>	<b>331</b>	<b>240</b>	<b>2,528</b>
Summer 2023	293	639	144	224	327	107	305	321	281	2,641
Summer 2022	292	569	125	214	329	116	265	311	275	2,496
Summer 2017	296	646	119	133	395	140	332	322	268	2,651
<b>2024 % of 2023</b>	<b>95%</b>	<b>96%</b>	<b>104%</b>	<b>81%</b>	<b>102%</b>	<b>107%</b>	<b>94%</b>	<b>103%</b>	<b>85%</b>	<b>96%</b>
<b>2024 % of 2022</b>	<b>96%</b>	<b>107%</b>	<b>120%</b>	<b>85%</b>	<b>102%</b>	<b>99%</b>	<b>108%</b>	<b>106%</b>	<b>87%</b>	<b>101%</b>
<b>2024 % of 2017</b>	<b>94%</b>	<b>95%</b>	<b>126%</b>	<b>136%</b>	<b>85%</b>	<b>82%</b>	<b>86%</b>	<b>103%</b>	<b>90%</b>	<b>95%</b>

Enrollment divided by Section	City	East	Harbor	Mission	Pierce	Southwest	Trade	Valley	West	Total
<b>Summer 2024</b>	<b>18.1</b>	<b>26.1</b>	<b>19.5</b>	<b>19.3</b>	<b>23.6</b>	<b>28.5</b>	<b>16.0</b>	<b>22.6</b>	<b>25.0</b>	<b>22.4</b>
Summer 2023	12.1	9.2	13.9	9.6	14.9	11.6	8.8	10.2	8.5	10.6
Summer 2022	11.8	10.8	12.4	7.2	13.8	11.3	7.7	9.8	9.2	10.5
Summer 2017	14.0	17.0	17.2	13.7	16.6	16.5	9.6	14.0	13.5	14.8
<b>2024 % of 2023</b>	<b>150%</b>	<b>285%</b>	<b>140%</b>	<b>200%</b>	<b>158%</b>	<b>245%</b>	<b>181%</b>	<b>221%</b>	<b>294%</b>	<b>211%</b>
<b>2024 % of 2022</b>	<b>153%</b>	<b>242%</b>	<b>157%</b>	<b>269%</b>	<b>171%</b>	<b>253%</b>	<b>207%</b>	<b>230%</b>	<b>273%</b>	<b>214%</b>
<b>2024 % of 2017</b>	<b>129%</b>	<b>154%</b>	<b>114%</b>	<b>141%</b>	<b>142%</b>	<b>173%</b>	<b>166%</b>	<b>161%</b>	<b>185%</b>	<b>152%</b>

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

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

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

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

<sup>5</sup> Registration timelines for Summer 2024 and Summer 2023 were delayed and compressed slightly comparing to the old registration timeline for Summer term (prior to Summer 2023) due to the last year's change to the combined Summer/Fall 2023 registration timeline. Summer 2024 priority registration started on 4/15/24 and Summer 2023 priority registration started on 4/17/23, which were about 1 week later than the registration timelines for Summer 2022 (4/11/22) and Summer 2017 (4/10/17). Summer 2024 open enrollment registration starts on 5/6/24 and Summer 2023 open enrollment registration started on 5/8/23, which was relatively the same as Summer 2022 (5/9/22) but about 1 week earlier than Summer 2017 (5/15/17). The number of days between priority registration and open enrollment is 21 days for Summer 2024 and Summer 2023, 28 days for Summer 2022, and 35 days for Summer 2017.

**DBC**  
**LACCD Fall 2024 FON Hiring Status**  
**(As of MAY 7, 2024)**

<u>Line</u>		<u>Total</u>
1	Fall 23 FON Report FTEF *	1573.1
2	2023 "Late" Separations applied to Fall 23 FON^	15.0
3	Rough Estimate of 2024 "Early" Separations ^^	30.0
<b>4</b>	<b>Fall 24 FTEF Adjusted for Estimated Separations (Line 1 - Lines 2 &amp; 3)</b>	<b>1528.1</b>
5	Spring 2024 Hires (HR/ARU As of April 16, 2024)	60.0
<b>6</b>	<b>Projected Fall 2024 Fall FTEF (Lines 4 + Line 5)</b>	<b>1588.1</b>
<b>7</b>	<b>Total Fall 24 FON Estimated Compliance FTEF**</b>	<b>1337.8</b>
<b>8</b>	<b>Total Projected Amount of FTEF Over Fall 24 FON Compliance Number (Line 6 - Line 7)</b>	<b>250.3</b>

**Depending on Allocation of Deficit Factor to Fall 2025 FON Calculation  
 May Need to Hire a Significant Amount for Fall 2025**

**Note:**

- \* Amount provided to the State in Fall 23 FON report.
- \*\* LACCD Fall 24 Advance Amount
- ^ Late Separations included in Fall 23 FON Compliance Report submitted to State.
- ^^ Based on rough estimate of prior years.





# LOS ANGELES COMMUNITY COLLEGE DISTRICT

2023-24 Third Quarter 311Q Report

May 8, 2024

# 2023-24 Projected Ending Balance

---

Projected Revenue	\$884.1 million
Projected Expenditures	<u>\$928.2 million</u>
<b>Projected Revenue vs Expenditures</b>	<b>-\$ 44.1 million</b>
Beginning Balance	\$187.0 million
Adjustment to Beg Bal	<u>\$ 5.7 million</u>
<b>Adjusted Beg Bal</b>	<b>\$192.7 million</b>
<b>Projected Ending Balance</b>	<b>\$148.6 million</b>
Percent of Projected Expenditures	16.0 %

# 2023-24 Projected Ending Balance Detail

---

## Designated Balances

Open Orders	19,000,000
Total Location Ending Balances	41,702,194
Restricted Program deficits	-
<b>Total Designated Balances</b>	<b>60,702,194</b>

---

## Reserves

General Reserve	57,131,520
Contingency Reserve	30,763,126
Additional Revenue to Replenish Reserves	-
<b>Total Reserves</b>	<b>87,894,646</b>

<b>Total Ending Balance</b>	<b>148,596,840</b>
-----------------------------	--------------------

---

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

<b>Projected FY 23-24 TCR; highest of:</b>		<b>Prelim Budget</b>	<b>Tent Budget</b>
(A) 2023-24 Calculated Revenue <sup>[1]</sup>	(Earned)	800,267,483	<b>806,168,174</b>
(B) 2022-23 Calculated Revenue x COLA	(One Time Stability, PY x COLA)	<b>802,839,606</b>	802,839,606
(C) 2023-24 Hold Harmless Revenue	(Hold Harmless)	778,546,331	778,546,331
<b>Projected FY 24-25 TCR; highest of:</b>		<b>Prelim Budget</b>	<b>Tent Budget</b>
(A) 2024-25 Calculated Revenue <sup>[2]</sup>	(Earned)	789,797,424	794,067,268
(B) 2023-24 Calculated Revenue x COLA	(One Time Stability, PY x COLA)	<b>806,349,516</b>	<b>812,295,052</b>
(C) 2024-25 Hold Harmless Revenue	(Hold Harmless)	784,463,282	784,463,282
<b>Projected FY 25-26 Floor<sup>[3]</sup></b>		<b>Prelim Budget</b>	<b>Tent Budget</b>
Highest of FY25		806,349,516	812,295,052

<sup>[1]</sup> As of LACCD P2 320 report: Prelim P1; Tent P2

<sup>[2]</sup> Assumes College FTES, the same as FY24  
Assumes College Supplemental and Student Success metrics the same as FY23  
Assumes no deficits

<sup>[3]</sup> Colleges rebased to the floor using the higher of FY25 earned or hold harmless.

# 2024-25 Tentative Budget Planning Assumptions

- Based on Governor's January Budget
- Revenue Assumptions:
  - Apportionment of \$806.3 million (based on Stability TCR-B)
  - COLA of \$5.9 million (0.76%)
  - Enrollment Growth of 0%
  - Maintain a 6.5% General Reserve and a 3.5% Contingency Reserve

# 2024-25 Tentative Budget Allocation Assumptions

- Total General Fund Unrestricted Budget Allocations – \$1.032 billion
- \$170.4 million of the EPA fund distribution and \$5.9 million in COLA
- College Allocations - \$655.7 million
- Districtwide Accounts are budgeted at \$143.0 million (includes College IT)
- Educational Services Center (\$37.7 million) and Information Technology (\$20.1 million) Allocations
- Contingency Reserve (3.5%) - \$30.9 million
- General Reserve (6.5%) - \$57.5 million
- Deferred Maintenance Fund (2.0%) - \$17.7 million
- No distribution of projected balances until year end

## Appendix F: 2024-2025 Tentative Budget Allocation Mechanism

In 2019-20, the Board approved a new District Allocation Model that better aligns with the new Student Centered Funding Formula. In 2022-23, this District Allocation Model was reviewed and updated with an equity minded approach and approved by the Board in July 2023. This updated District Budget Allocation Model has been used for the Tentative Budget Allocation.

### Funding Principles

- Aligns with the State’s Student Centered Funding Formula (SCFF) in support of student access, equity and success.
- Allocation Model should be easily understood, fair and predictable.
- Recognizes there are core services and unique characteristics associated with a College regardless of size.
- Recognizes that there are Districtwide costs and Educational Service Center operations that must be funded.
- Balances will be retained by Colleges, Educational Service Center and Information Technology locations.
- Colleges are encouraged to collaborate and promote innovation with each other that will maximize student access and success.
- Apply an equity minded approach, as in the SCFF, recognizing college resources and student needs vary across the District.

### I. Parameters Used to Determine State Apportionment Revenue

#### 1. Base Allocation

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

For fiscal year 2024-25, the basic allocation base rates are estimated (COLA at .076%) to be:

- |                           |             |                |
|---------------------------|-------------|----------------|
| • FTES >= 20,000          | \$8,651,319 | large college  |
| • 10,000 <= FTES < 20,000 | \$7,569,904 | medium college |
| • FTES < 10,000           | \$6,488,487 | small college  |

- State Approved Center \$2,162,829 center

For fiscal year 2024-25, the FTES allocation rates are estimated (COLA at .076%):

- Credit \$5,278
- Special Admit Credit \$7,402
- Incarcerated Credit \$7,402
- Non-Credit \$4,451
- Non-Credit Enhanced (CDCP) \$7,402

## 2. Supplemental Allocation

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

For fiscal year 2023-24, the Supplemental Allocation rates are estimated (COLA at .076%) to be:

- Pell Grant Recipients \$1,249
- College Promise Grant Recipients \$1,249
- AB 540 students \$1,249

## 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 2024-25, the Student Success Allocation rates are estimated COLA at .076%) to be:

- Associate degree for transfer (ADT) \$2,944
- Associate degree granted \$2,208
- Baccalaureate degree granted \$2,208
- Credit certificate granted \$1,472
- Transfer-level Math or English course \$1,472
- Transfer to four-year university \$1,104



- Completion of nine or more CTE units           \$736
- Attainment of regional living wage           \$736

Equity Allocation rates for Pell Students are estimated to be:

- Associate degree for transfer (ADT)           \$1,114
- Associate degree granted                   \$835
- Baccalaureate degree granted               \$835
- Credit certificate granted                   \$557
- Transfer-level Math or English course       \$557
- Transfer to four-year university           \$418
- Completion of nine or more CTE units       \$278
- Attainment of regional living wage       \$278

CA Promise Grant Students are estimated to be:

- Associate degree for transfer (ADT)           \$743
- Associate degree granted                   \$557
- Baccalaureate degree granted               \$557
- Credit certificate granted                   \$371
- Transfer-level Math or English course       \$371
- Transfer to four-year university           \$278
- Completion of nine or more CTE units       \$186
- Attainment of regional living wage       \$186

#### 4. COLA

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

#### 5. College Growth

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

## II. Parameters to Allocate State Apportionment Revenue

### 1. Educational Services Center (ESC)

The District recognizes that there are certain services that are provided more efficiently through a central operation. Examples of these services include Human Resources, Payroll, Accounts Payable and Purchasing and Information Technology. Funding for the ESC will be determined by a percentage of LACCD Base Allocation determined by the state Student Centered Funding Formula (SCFF). During the hold harmless period of the SCFF, the allocation will be determined by the formula: Prior Year Allocation + Current Year COLA + Board Approved Adjustments +/- cost transfers from/to other locations. At the end of the hold harmless period, (currently 2024-25) a percentage will be established equal to the 2024-25 allocation amount (minus ending balance) divided by the 2024- 25 General Fund Unrestricted Revenue Final Budget (less dedicated revenue). This percentage will be adjusted in subsequent years by any Board Approved Adjustments +/- cost transfers from/to other locations. Funding for the ESC will come off the top of the Base Allocation, the remaining Base Allocation will be proportionately reduced across all locations and shall be distributed to colleges based on their proportion of the Districts base allocation plus hold harmless amount. The percentage and methodology will be reviewed a few years after the SCFF funding floor is fully implemented.

### 2. Districtwide (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 District's funded FTES.

### 3. Other Districtwide Accounts

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

### 4. Reserves

The District shall maintain a District General Reserve of six and a half percent

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

## **5. College Set Asides**

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

## **6. Other Set Asides**

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

## **7. College Allocation**

### *a. College Minimum Base*

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

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

*b. Remaining State Apportionment Allocation*

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

*c. Assessment Calculation*

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

### **III. Parameters to Allocate Other Revenue**

#### **1. Non-Resident Tuition/Enrollment Fees**

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

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

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

#### **3. Lottery Revenue**

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

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

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

### **IV. Parameters for Allocations**

1. A College total budget shall be the sum of the adjusted base allocation, 100% of the calculated supplemental allocation, 100% of the calculated student success allocation, plus other revenue; minus college deficit payments; plus, balances.
2. Additional funding received by the District after Final Budget, not directly attributable to an individual college, shall be distributed through the new allocation model as delineated in the Revenue Parameters above.

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

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

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

	2023-2024	2024-2025	DIFFERENCE
	FINAL BUDGET	TENTATIVE	
<b>Base (excluding EPA Funds)</b>	692,440,065	630,077,487	(62,362,578)
<b>EPA Funds</b>	49,418,748	170,355,075	120,936,327
<b>COLA</b>	60,980,793	5,916,953	(55,063,840)
<b>Growth</b>	0	0	0
<b>Lottery</b>	17,892,200	16,549,800	(1,342,400)
<b>Non-Resident</b>	8,279,000	8,775,000	496,000
<b>Apprenticeship</b>	33,455	33,455	0
<b>Part-time Faculty Compensation</b>	2,305,482	2,305,482	0
<b>On-Going State Mandate Block Grant</b>	3,494,286	3,270,579	(223,707)
<b>Full-Time Faculty Hiring</b>	13,368,234	13,368,234	0
<b>Part-time Office Hours</b>	5,252,817	6,565,428	1,312,611
<b>Part-Time Faculty Health Benefits</b>	2,170,443	2,713,054	542,611
<b>BOG Fee Waiver Administration</b>	1,100,000	1,100,000	0
<b>Local</b>			
<b>Interest and RDA Passthrough</b>	14,000,000	14,000,000	0
<b>Dedicated Revenue</b>	8,210,934	8,584,118	373,184
<b>TOTAL INCOME</b>	<b>878,946,457</b>	<b>883,614,665</b>	<b>4,668,208</b>
<b>Fund Balances</b>			
<b>Open Orders</b>	22,994,629	0	(22,994,629)
<b>Contingency Reserve</b>	30,763,126	30,926,513	163,387
<b>General Reserve</b>	57,131,520	57,434,953	303,433
<b>Other Fund Balance</b>	76,157,677	60,235,374	(15,922,303)
<b>Total Fund Balance</b>	<b>187,046,952</b>	<b>148,596,840</b>	<b>(38,450,112)</b>
<b>TOTAL PROJ FUNDS AVAILABLE</b>	<b>1,065,993,409</b>	<b>1,032,211,505</b>	<b>(33,781,904)</b>

**2024-2025 Tentative  
UNRESTRICTED GENERAL FUND**

	2023-2024	2023-2024	2024-2025
	FINAL BUDGET W/ DISTRIBUTED BALANCES	FINAL BUDGET W/O DISTRIBUTED BALANCES	TENTATIVE
City	76,844,245	75,731,368	78,385,112
East	157,801,428	146,527,683	145,191,317
Harbor	44,572,252	42,479,177	42,798,636
Mission	45,273,240	44,514,515	50,116,106
Pierce	97,325,219	92,227,200	90,991,077
Southwest	39,660,069	35,107,854	35,175,495
Trade-Tech	91,966,093	76,179,556	76,677,583
Valley	83,803,911	77,051,249	84,886,352
West	53,956,380	52,095,139	51,488,482
<b>College Total</b>	<b>691,202,837</b>	<b>641,913,741</b>	<b>655,710,160</b>
Educational Services Center	38,793,579	37,647,097	37,651,717
Information Technology	21,497,982	20,033,101	20,105,359
Districtwide Services	149,959,037	131,632,517	143,000,016
Contingency Reserve	30,763,126	(4,873,307)	30,926,513
General Reserve	57,131,520	6,444,222	57,434,953
STRS/PERS Reserve	0	0	0
Other District-wide	1,841,622	0	0
Van de Kamp Innovation	3,612,969	1,236,396	1,236,396
Supplemental Retirement (SRP)	4,700,045	4,700,045	4,758,850
Funds for Deferred Maint	17,578,929	17,578,929	17,672,293
Part Time Faculty Health Benefits	2,170,443	2,170,443	2,713,054
TCR B - One Time Revenue (ECA)	46,741,320	24,293,274	0
Undistributed Balance	0	183,216,951	61,002,194
<b>TOTAL</b>	<b>1,065,993,409</b>	<b>1,065,993,410</b>	<b>1,032,211,505</b>



**2024-2025 TENTATIVE  
REVENUE ALLOCATION DETAIL**

	Minimum Base Rev	Base Funds Remaining	EPA Funds	Supplemental	Student Success	COLA	SCFF Hold Harmless	Total SCFF Apportionment Allocated	Funds for FT Faculty Hiring	Other State/Local	Apprentice	State Mandate Revenue	Lottery	Non-Resident	Dedicated Revenue	TOTAL REVENUES
City	16,409,854	31,581,203	19,439,632	16,002,894	10,927,723	696,031	0	95,057,337	1,722,084	1,222,091	0	363,121	1,888,980	2,500,000	308,904	103,062,517
East	20,071,269	65,756,261	40,475,895	26,907,259	20,469,063	1,367,380	6,238,628	181,285,755	1,603,410	2,112,041	0	816,352	4,114,649	1,550,000	574,550	192,056,757
Harbor	9,556,783	18,099,824	11,141,245	6,877,318	5,614,995	395,750	782,140	52,468,055	901,752	633,737	0	205,422	1,033,753	495,000	1,507,701	57,245,420
Mission	10,658,830	21,630,822	13,314,730	9,010,377	6,404,166	414,376	0	61,433,301	1,840,756	881,159	0	253,000	1,269,450	404,000	394,584	66,476,250
Pierce	17,028,233	37,342,019	22,985,669	18,190,456	14,651,235	833,805	0	111,031,417	1,310,188	1,249,479	0	452,448	2,294,862	1,400,000	1,172,571	118,910,965
Southwest	10,371,139	13,257,277	8,160,442	5,476,337	3,197,856	339,010	4,143,498	44,945,559	920,378	442,993	0	127,653	643,652	150,000	624,536	47,854,771
Trade-Tech	17,200,322	30,885,766	19,011,559	14,836,030	10,604,419	701,278	0	93,239,374	1,369,524	1,113,890	33,455	384,969	1,939,426	771,000	1,307,888	100,159,526
Valley	15,904,530	36,327,901	22,361,435	17,361,759	11,769,997	717,125	0	104,442,747	2,074,642	1,403,477	0	426,793	2,145,488	650,000	470,325	111,613,472
West	10,147,936	21,874,083	13,464,468	8,234,944	7,154,361	471,235	1,128,852	62,475,879	1,625,495	912,043	0	240,820	1,219,541	855,000	986,663	68,315,441
<b>COLLEGE TOTAL</b>	<b>127,348,896</b>	<b>276,755,156</b>	<b>170,355,075</b>	<b>122,897,374</b>	<b>90,793,815</b>	<b>5,916,953</b>	<b>12,282,247</b>	<b>806,349,516</b>	<b>13,368,229</b>	<b>9,970,910</b>	<b>33,455</b>	<b>3,270,578</b>	<b>16,549,801</b>	<b>8,775,000</b>	<b>7,347,722</b>	<b>865,695,119</b>
Educational Services Ctr																
Information Technology																
Districtwide Svcs																
Contingency Reserve																
General Reserve																
STRS/PERS Reserve																
Other District-wide																
Van de Kamp Innovation															1,236,396	1,236,396
SRP- Early Retirement																
Funds for Def Maint																
PT Fac Health Ben										2,713,054						2,713,054
TCR B-One Time Stability								2,493,984								2,493,984
Undistrib (Projtd Bal)						(19,037)	(2,504,855)	(2,523,892)	5	14,000,000						11,476,113
<b>TOTAL</b>	<b>127,348,896</b>	<b>276,755,156</b>	<b>170,355,075</b>	<b>122,897,374</b>	<b>90,793,815</b>	<b>5,916,953</b>	<b>12,282,247</b>	<b>806,349,516</b>	<b>13,368,234</b>	<b>26,683,964</b>	<b>33,455</b>	<b>3,270,578</b>	<b>16,549,801</b>	<b>8,775,000</b>	<b>8,584,118</b>	<b>883,614,666</b>

**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 w/balances	Assessment Adjustment	BUDGET ALLOCATION
City	103,062,517	(23,818,326)	(712,174)	22,995	0	0	78,555,012	0	0	0	78,555,012	(169,900)	78,385,112
East	192,056,757	(46,817,405)	(539,448)	75,100	0	0	144,775,004	0	0	0	144,775,004	416,313	145,191,317
Harbor	57,245,420	(13,980,714)	(471,955)	11,550	0	0	42,804,301	0	0	0	42,804,301	(5,665)	42,798,636
Mission	66,476,250	(16,108,690)	(287,613)	27,878	123,187	0	50,231,012	0	0	0	50,231,012	(114,906)	50,116,106
Pierce	118,910,965	(27,324,184)	(400,796)	0	0	0	91,185,985	0	0	0	91,185,985	(194,908)	90,991,077
Southwest	47,854,771	(12,692,271)	(406,324)	11,550	0	0	34,767,726	0	0	0	34,767,726	407,769	35,175,495
Trade-Tech	100,159,526	(23,700,687)	(504,038)	891,843	0	0	76,846,644	0	0	0	76,846,644	(169,061)	76,677,583
Valley	111,613,472	(26,348,552)	(407,721)	40,425	176,676	0	85,074,300	0	0	0	85,074,300	(187,948)	84,886,352
West	68,315,441	(16,465,787)	(425,524)	46,047	0	0	51,470,177	0	0	0	51,470,177	18,305	51,488,482
<b>COLLEGE TOTAL</b>	<b>865,695,119</b>	<b>(207,256,616)</b>	<b>(4,155,593)</b>	<b>1,127,388</b>	<b>299,863</b>	<b>0</b>	<b>655,710,161</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>655,710,161</b>	<b>(1)</b>	<b>655,710,160</b>
Educational Services Ctr	0	38,045,843	(394,126)			0	37,651,717	0		0	37,651,717		37,651,717
Information Technology	0	20,194,156	(88,797)			0	20,105,359	0		0	20,105,359		20,105,359
Districtwide Svcs	0	143,299,879			(299,863)		143,000,016	0		0	143,000,016		143,000,016
Contingency Reserve	0	1,711,109	(120,334)	(1,127,388)		0	463,387	30,463,126		0	30,926,513		30,926,513
General Reserve	0	303,433					303,433	57,131,520			57,434,953		57,434,953
STRS/PERS Reserve	0	0				0	0	0			0		0
Other District-wide	0	0					0	0		0	0		0
Van de Kamp Innovation	1,236,396						1,236,396	0		0	1,236,396		1,236,396
SRP- Early Retirement	0		4,758,850				4,758,850				4,758,850		4,758,850
Funds for Def Maint	0	17,672,293					17,672,293	0			17,672,293		17,672,293
PT Fac Health Ben	2,713,054						2,713,054				2,713,054		2,713,054
TCR B-One Time Stability	2,493,984	(2,493,984)					0	0			0		0
Undistrib (Projtd Bal)	11,476,113	(11,476,113)					0	61,002,194	0		61,002,194		61,002,194
<b>TOTAL</b>	<b>883,614,666</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>883,614,666</b>	<b>148,596,840</b>	<b>0</b>	<b>0</b>	<b>1,032,211,506</b>	<b>(1)</b>	<b>1,032,211,505</b>

**2024-2025 Tentative  
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	46,113,295	19,439,632	16,002,894	10,927,723	0	696,031	<b>93,179,575</b>	1,722,084	0	2,500,000	308,904	1,888,980	1,222,091	363,121	101,184,755
EAST	96,014,007	40,475,895	26,907,259	20,469,063	6,238,628	1,367,380	<b>191,472,232</b>	1,603,410	0	1,550,000	574,550	4,114,649	2,112,041	816,352	202,243,234
HARBOR	26,428,459	11,141,245	6,877,318	5,614,995	782,140	395,750	<b>51,239,907</b>	901,752	0	495,000	1,507,701	1,033,753	633,737	205,422	56,017,272
MISSION	31,584,246	13,314,730	9,010,377	6,404,166	0	414,376	<b>60,727,895</b>	1,840,756	0	404,000	394,584	1,269,450	881,159	253,000	65,770,844
PIERCE	54,524,950	22,985,669	18,190,456	14,651,235	0	833,805	<b>111,186,115</b>	1,310,188	0	1,400,000	1,172,571	2,294,862	1,249,479	452,448	119,065,663
SOUTHWEST	19,357,613	8,160,442	5,476,337	3,197,856	4,143,498	339,010	<b>40,674,756</b>	920,378	0	150,000	624,536	643,652	442,993	127,653	43,583,968
TRADE-TECH	45,097,852	19,011,559	14,836,030	10,604,419	0	701,278	<b>90,251,138</b>	1,369,524	33,455	771,000	1,307,888	1,939,426	1,113,890	384,969	97,171,290
VALLEY	53,044,186	22,361,435	17,361,759	11,769,997	0	717,125	<b>105,254,502</b>	2,074,642	0	650,000	470,325	2,145,488	1,403,477	426,793	112,425,227
WEST	31,939,443	13,464,468	8,234,944	7,154,361	1,128,852	471,235	<b>62,393,303</b>	1,625,495	0	855,000	986,663	1,219,541	912,043	240,820	68,232,865
PT FAC HLTH BEN	0	0	0	0	0	0	<b>0</b>	0	0	0	0	0	2,713,054	0	2,713,054
TCR B- One Time Stability	0	0	0	0	2,493,984	0	<b>2,493,984</b>	0	0	0	0	0	0	0	2,493,984
UNDISTRIB/OTHER DW	0	0	0	0	(2,504,855)	(19,037)	<b>(2,523,892)</b>	5	0	0	0	0	14,000,000	0	11,476,113
ESC/INFO TECH/VDK	0	0	0	0	0	0	<b>0</b>	0	0	0	1,236,396	0	0	0	1,236,396
<b>TOTAL</b>	<b>404,104,051</b>	<b>170,355,075</b>	<b>122,897,374</b>	<b>90,793,815</b>	<b>12,282,247</b>	<b>5,916,953</b>	<b>806,349,515</b>	<b>13,368,234</b>	<b>33,455</b>	<b>8,775,000</b>	<b>8,584,118</b>	<b>16,549,801</b>	<b>26,683,964</b>	<b>3,270,578</b>	<b>883,614,665</b>

**2024-2025 EDUCATION PROTECTION ACT (EPA)\*****FUNDS DISTRIBUTION**

<b>COLLEGE</b>	<b>TOTAL CALCULATED BASE</b>	<b>% OF TOTAL</b>	<b>TOTAL EPA FUNDS</b>
City	65,552,927	11.4%	\$19,439,632
East	136,489,902	23.8%	\$40,475,895
Harbor	37,569,704	6.5%	\$11,141,245
Mission	44,898,976	7.8%	\$13,314,730
Pierce	77,510,619	13.5%	\$22,985,669
Southwest	27,518,055	4.8%	\$8,160,442
Trade-Tech	64,109,411	11.2%	\$19,011,559
Valley	75,405,621	13.1%	\$22,361,435
West	45,403,911	7.9%	\$13,464,468
<b>TOTAL</b>	<b>574,459,126</b>	<b>100.0%</b>	<b>\$170,355,075</b>

\*Funds to be restricted in the Education Protection Act (EPA) and cannot be used for salaries and benefits of administrators or any administrative costs.

**MINIMUM BASE FUNDING**

**Revised M&O Cost based on FY 2022-23**

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

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

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

[3] Benefits are estimated based on FY 2023-24 rates - 59.88% for classified (Administrative Services VP and Director of College Facilities); and 38.68% for certificated (Presidents, other VPs and Deans).

[4] Current Number of Deans is based on the result of a college survey conducted in July 2023.

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

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

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

[8] Source: Data for M&O Costs and Gross Square Footage for FY 2022-23 is based on data from the Fusion Space Inventory Report.

2024-25 Budget Allocation Model  
June 12, 2024

2024-2025 Tentative  
Page 14 of 23

### Student Centered Funding Formula Calculated Revenue

<b>Location</b>	<b>Base</b>	<b>Supplemental</b>	<b>Student Success</b>	<b>Total Calculated SCFF Revenue</b>
City	65,552,927	16,002,894	10,927,723	<b>92,483,544</b>
East	136,489,902	26,907,259	20,469,063	<b>183,866,224</b>
Harbor	37,569,704	6,877,318	5,614,995	<b>50,062,017</b>
Mission	44,898,976	9,010,377	6,404,166	<b>60,313,519</b>
Pierce	77,510,619	18,190,456	14,651,235	<b>110,352,310</b>
Southwest	27,518,055	5,476,337	3,197,856	<b>36,192,248</b>
Trade-Tech	64,109,411	14,836,030	10,604,419	<b>89,549,860</b>
Valley	75,405,621	17,361,759	11,769,997	<b>104,537,377</b>
West	45,403,911	8,234,944	7,154,361	<b>60,793,216</b>
Adjustment for hold harmless				
<b>Total</b>	<b>574,459,126</b>	<b>122,897,374</b>	<b>90,793,815</b>	<b>788,150,315</b>

**Base Allocation Revenue (FTES + Basic Allocation)**

	Basic Allocation	3-Year Average Credit	Special Admit Credit	Incarcerated	CDCP	Noncredit	Total Calculated Base	% of Base Allocation
City	7,512,806	43,403,162	5,419,274	-	8,846,743	370,942	65,552,927	11.4%
East*	10,732,581	105,971,161	8,195,852	-	10,709,182	881,126	136,489,902	23.8%
Harbor	6,439,546	25,852,406	4,202,197	-	987,414	88,141	37,569,704	6.5%
Mission	6,439,546	29,262,354	3,678,164	316,630	4,876,702	325,580	44,898,976	7.8%
Pierce	7,512,806	60,523,288	6,018,611	682	537,412	2,917,820	77,510,619	13.5%
Southwest	6,439,546	15,760,762	2,437,619	-	2,880,143	(15)	27,518,055	4.8%
Trade-Tech	7,512,806	52,328,073	1,602,689	-	2,303,090	362,753	64,109,411	11.2%
Valley	7,512,806	50,868,132	5,903,047	-	10,966,249	155,387	75,405,621	13.1%
West	6,439,546	33,419,760	3,528,383	-	1,776,093	240,129	45,403,911	7.9%
<b>Total</b>	<b>66,541,989</b>	<b>417,389,098</b>	<b>40,985,836</b>	<b>317,312</b>	<b>43,883,028</b>	<b>5,341,863</b>	<b>574,459,126</b>	

\* includes South Gate Center

**Paid FTES Workload Measures**

	3-Year Average Credit	Special Admit Credit	Incarcerated	CDCP	Noncredit
City	8,286	738	-	1,204	84
East	20,230	1,116	-	1,458	199
Harbor	4,935	572	-	134	20
Mission	5,586	501	43	664	74
Pierce	11,554	819	0	73	661
Southwest	3,009	332	-	392	(0)
Trade-Tech	9,989	218	-	314	82
Valley	9,711	804	-	1,493	35
West	6,380	480	-	242	54
<b>Total</b>	<b>79,679</b>	<b>5,579</b>	<b>43</b>	<b>5,974</b>	<b>1,209</b>

<b>FTES Funding Rates</b>	\$ 5,238.37	\$ 7,345.93	\$ 7,345.93	\$ 7,345.93	\$ 4,417.31
---------------------------	-------------	-------------	-------------	-------------	-------------

Multi District Basic Allocation Rates		
small	<10,000	6,439,546
medium	10,000 - 19,999	7,512,806
large	>=20,000	8,586,065

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

**Base Funds Remaining**

Adjustment to FTES Base	
Description	Amount
Minimum Base	127,348,896
EPA	170,355,075
<b>Base Distributed to Colleges</b>	<b>297,703,971</b>

Calculation of Base Funds Remaining	
Total Base Allocation	574,459,126
Less: Base Revenue to Colleges <sup>[1]</sup>	(297,703,971)
<b>FTES Base Funds Remaining</b>	<b>276,755,155</b>

**Distribution of Base Remaining**

	% of Base	Funds
City	11.4%	31,581,203
East	23.8%	65,756,261
Harbor	6.5%	18,099,824
Mission	7.8%	21,630,822
Pierce	13.5%	37,342,019
Southwest	4.8%	13,257,277
Trade-Tech	11.2%	30,885,766
Valley	13.1%	36,327,901
West	7.9%	21,874,083
<b>Total</b>		<b>276,755,156</b>

[1] Distributed using different methodology

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

	<b>Credit w/o Special Admit</b>	<b>Special Admit</b>	<b>Incarcerated</b>	<b>Total Credit</b>	<b>CDCP</b>	<b>Noncredit</b>	<b>Total FTES</b>
City	7,602	738	-	<b>8,339</b>	1,204	84	<b>9,628</b>
East	19,127	1,116	-	<b>20,243</b>	1,458	199	<b>21,900</b>
Harbor	4,675	572	-	<b>5,247</b>	134	20	<b>5,402</b>
Mission	5,323	501	43.10	<b>5,867</b>	664	74	<b>6,604</b>
Pierce	10,530	819	0	<b>11,349</b>	73	661	<b>12,083</b>
Southwest	2,655	332	-	<b>2,987</b>	392	(0)	<b>3,379</b>
Trade-Tech	9,613	218	-	<b>9,831</b>	314	82	<b>10,227</b>
Valley	9,040	804	-	<b>9,843</b>	1,493	35	<b>11,371</b>
West	5,513	480	-	<b>5,994</b>	242	54	<b>6,290</b>
<b>Total</b>	<b>74,078</b>	<b>5,579</b>	<b>43</b>	<b>79,700</b>	<b>5,974</b>	<b>1,209</b>	<b>86,883</b>

\* projected

**Calculation of 3 Year Credit Average**

	<b>Total Credit</b>			<b>Special Admit &amp; Incarcerated Credit</b>			<b>Credit w/o Special Admit or Incarcerated</b>			<b>3 yr average</b>
	<b>2022-23 <sup>[1]</sup></b>	<b>2023-24 <sup>[2]</sup></b>	<b>2024-25 <sup>[3]</sup></b>	<b>2022-23 <sup>[1]</sup></b>	<b>2023-24 <sup>[2]</sup></b>	<b>2024-25 <sup>[3]</sup></b>	<b>2022-23 <sup>[1]</sup></b>	<b>2023-24 <sup>[2]</sup></b>	<b>2024-25 <sup>[3]</sup></b>	
City	9,912	8,901	8,339	719	838	738	9,193	8,063	7,602	<b>8,286</b>
East	22,570	21,249	20,243	1,046	1,211	1,116	21,524	20,038	19,127	<b>20,230</b>
Harbor	5,454	5,610	5,247	314	619	572	5,140	4,990	4,675	<b>4,935</b>
Mission	6,213	6,361	5,867	528	610	544	5,685	5,751	5,323	<b>5,586</b>
Pierce	13,601	11,962	11,349	535	895	819	13,065	11,066	10,530	<b>11,554</b>
Southwest	3,915	3,190	2,987	390	343	332	3,525	2,846	2,655	<b>3,009</b>
Trade-Tech	10,584	10,406	9,831	340	296	218	10,245	10,111	9,613	<b>9,989</b>
Valley	11,168	10,448	9,843	574	950	804	10,595	9,498	9,040	<b>9,711</b>
West	8,091	6,461	5,994	393	533	480	7,698	5,928	5,513	<b>6,380</b>
<b>Total</b>	<b>91,509</b>	<b>84,587</b>	<b>79,700</b>	<b>4,840</b>	<b>6,296</b>	<b>5,623</b>	<b>86,669</b>	<b>78,291</b>	<b>74,078</b>	<b>79,679</b>

<sup>[1]</sup> ECA FTES

<sup>[2]</sup> 2023-24 P2 data

<sup>[3]</sup> 2023-24 P2 data, less Summer shift

### Supplemental Allocation

#### Supplemental - Revenue

	AB 540 Totals	Pell Grant Totals	CA Promise Grant Students Totals	Subtotal	% of Total	Unallocated Adj	Total Supplemental
<i>rates</i>	\$ 1,238,71	\$ 1,238,71	\$ 1,238,71				
City	797,729	5,657,189	9,547,977	16,002,894	13%	-	16,002,894
East	1,047,949	9,307,667	16,551,643	26,907,259	22%	-	26,907,259
Harbor	224,207	2,508,388	4,144,724	6,877,318	6%	-	6,877,318
Mission	452,129	2,996,439	5,561,808	9,010,377	7%	-	9,010,377
Pierce	831,174	6,368,208	10,991,074	18,190,456	15%	-	18,190,456
Southwest	127,587	1,994,323	3,354,427	5,476,337	4%	-	5,476,337
Trade-Tech	807,639	5,192,672	8,835,718	14,836,030	12%	-	14,836,030
Valley	960,000	6,065,963	10,335,796	17,361,759	14%	-	17,361,759
West	272,516	2,756,130	5,206,298	8,234,944	7%	-	8,234,944
<b>Total District</b>	<b>5,520,930</b>	<b>42,846,979</b>	<b>74,529,465</b>	<b>122,897,374</b>		-	<b>122,897,374</b>
<b>Total State <sup>[1]</sup></b>	<b>5,520,930</b>	<b>42,846,979</b>	<b>74,529,465</b>	<b>122,897,374</b>			

Difference between State and LACCD	-
------------------------------------	---

#### Supplemental Workload Measures <sup>[1]</sup>

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

<sup>[1]</sup> 2023-24 preliminary data Maury schedule dated 3/13/24



2024-25 Budget Allocation Model  
June 12, 2024

2024-2025 Tentative  
Page 18 of 23

### Student Success Allocation - Total Revenue

Location	All Students	Pell	CA Promise Grant	Total Success
City	6,798,506	1,433,147	2,696,070	10,927,723
East	12,805,358	2,706,376	4,957,329	20,469,063
Harbor	3,571,753	720,050	1,323,192	5,614,995
Mission	3,918,094	850,400	1,635,672	6,404,166
Pierce	9,453,339	1,784,811	3,413,085	14,651,235
Southwest	1,944,135	449,588	804,133	3,197,856
Trade-Tech	6,561,119	1,393,353	2,649,947	10,604,419
Valley	7,221,785	1,587,125	2,961,087	11,769,997
West	4,543,212	867,997	1,743,152	7,154,361
<b>Total</b>	<b>56,817,301</b>	<b>11,792,847</b>	<b>22,183,666</b>	<b>90,793,815</b>

**Student Success Allocation - All Student**

**Student Success - All Student Revenue**

	Associate Degree for Transfer	Associate Degree	Baccalaureate Degree	Credit Certificates	Transfer level Math and English	Transfers to 4 yr	9 or more CTE Units	Regional Living Wage	Subtotal	% of Total	Revenue Adjustment	Total
<i>rates</i>	\$ 2,921.68	\$ 2,191.26	\$ 2,191.26	\$ 1,460.84	\$ 1,460.84	\$ 1,095.63	\$ 730.42	\$ 730.42				
City	1,349,816	1,094,169	-	865,791	404,653	589,449	1,312,808	1,181,820	6,798,506	12%	-	6,798,506
East	3,437,843	1,679,966	-	877,965	774,245	1,182,185	2,704,502	2,148,652	12,805,358	23%	-	12,805,358
Harbor	965,128	974,380	-	20,939	338,428	376,166	380,062	516,650	3,571,753	6%	-	3,571,753
Mission	981,684	675,639	-	211,822	301,907	381,644	739,672	625,726	3,918,094	7%	-	3,918,094
Pierce	2,579,843	1,571,133	-	146,084	1,172,081	1,444,040	1,335,695	1,204,463	9,453,339	17%	-	9,453,339
Southwest	331,124	537,589	-	19,965	177,736	189,909	248,099	439,713	1,944,135	3%	-	1,944,135
Trade-Tech	483,051	1,049,614	-	836,087	110,050	224,969	2,535,775	1,321,573	6,561,119	12%	-	6,561,119
Valley	1,929,283	1,192,776	-	241,526	700,229	833,774	1,195,698	1,128,499	7,221,785	13%	-	7,221,785
West	957,337	609,170	107,372	257,108	153,875	412,687	1,087,595	958,068	4,543,212	8%	-	4,543,212
<b>Total District</b>	<b>13,015,109</b>	<b>9,384,436</b>	<b>107,372</b>	<b>3,477,287</b>	<b>4,133,204</b>	<b>5,634,823</b>	<b>11,539,906</b>	<b>9,525,164</b>	<b>56,817,301</b>		-	<b>56,817,301</b>
<b>Total State -P1</b>	<b>13,015,109</b>	<b>9,384,436</b>	<b>107,372</b>	<b>3,477,287</b>	<b>4,133,204</b>	<b>5,634,823</b>	<b>11,539,906</b>	<b>9,525,164</b>	<b>56,817,301</b>		-	

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	462	499	-	593	277	538	1,797	1,618
East	1,177	767	-	601	530	1,079	3,703	2,942
Harbor	330	445	-	14	232	343	520	707
Mission	336	308	-	145	207	348	1,013	857
Pierce	883	717	-	100	802	1,318	1,829	1,649
Southwest	113	245	-	14	122	173	340	602
Trade-Tech	165	479	-	572	75	205	3,472	1,809
Valley	660	544	-	165	479	761	1,637	1,545
West	328	278	49	176	105	377	1,489	1,312
Unallocated	2	2	-	13	2	30	8	41
<b>Total</b>	<b>4,457</b>	<b>4,285</b>	<b>49</b>	<b>2,394</b>	<b>2,832</b>	<b>5,173</b>	<b>15,807</b>	<b>13,081</b>

	Associate Degree for Transfer (ADT)				Associate Degrees (AA/AS)				Baccalaureate Degrees			
	2021-22	2022-23 <sup>1</sup>	2023-24 <sup>1</sup>	3yr avg	2021-22	2022-23 <sup>1</sup>	2023-24 <sup>1</sup>	3yr avg	2021-22	2022-23 <sup>1</sup>	2023-24 <sup>1</sup>	3yr avg
City	470	458	458	462	504	497	497	499	-	-	-	-
East	1,318	1,106	1,106	1,177	830	735	735	767	-	-	-	-
Harbor	325	333	333	330	472	431	431	445	-	-	-	-
Mission	362	323	323	336	351	287	287	308	-	-	-	-
Pierce	963	843	843	883	743	704	704	717	-	-	-	-
Southwest	156	92	92	113	292	222	222	245	-	-	-	-
Trade-Tech	176	160	160	165	485	476	476	479	-	-	-	-
Valley	715	633	633	660	571	531	531	544	-	-	-	-
West	355	314	314	328	266	284	284	278	57	45	45	49
Unallocated	5	1	1	2	2	2	2	2	-	-	-	-
<b>Total</b>	<b>4,845</b>	<b>4,263</b>	<b>4,263</b>	<b>4,457</b>	<b>4,516</b>	<b>4,169</b>	<b>4,169</b>	<b>4,285</b>	<b>57</b>	<b>45</b>	<b>45</b>	<b>49</b>

	Credit Certificates				Transfer Level Math and English				Transfer to a 4-Year University			
	2021-22	2022-23 <sup>1</sup>	2023-24 <sup>1</sup>	3yr avg	2021-22	2022-23 <sup>1</sup>	2023-24 <sup>1</sup>	3yr avg	2021-22	2022-23 <sup>1</sup>	2023-24 <sup>1</sup>	3yr avg
City	582	598	598	593	279	276	276	277	638	488	488	538
East	319	742	742	601	406	592	592	530	1,291	973	973	1,079
Harbor	11	16	16	14	211	242	242	232	434	298	298	343
Mission	123	156	156	145	180	220	220	207	391	327	327	348
Pierce	48	126	126	100	737	835	835	802	1,446	1,254	1,254	1,318
Southwest	15	13	13	14	95	135	135	122	232	144	144	173
Trade-Tech	499	609	609	572	66	80	80	75	262	177	177	205
Valley	154	171	171	165	376	531	531	479	897	693	693	761
West	124	202	202	176	118	99	99	105	414	358	358	377
Unallocated	36	2	2	13	3	2	2	2	39	26	26	30
<b>Total</b>	<b>1,911</b>	<b>2,635</b>	<b>2,635</b>	<b>2,394</b>	<b>2,471</b>	<b>3,012</b>	<b>3,012</b>	<b>2,832</b>	<b>6,044</b>	<b>4,738</b>	<b>4,738</b>	<b>5,173</b>

	Nine or More CTE Units				Regional Living Wage			
	2021-22	2022-23 <sup>1</sup>	2023-24 <sup>1</sup>	3yr avg	2021-22	2022-23 <sup>1</sup>	2023-24 <sup>1</sup>	3yr avg
City	1,638	1,877	1,877	1,797	1,624	1,615	1,615	1,618
East	3,444	3,832	3,832	3,703	2,899	2,963	2,963	2,942
Harbor	501	530	530	520	764	679	679	707
Mission	962	1,038	1,038	1,013	868	851	851	857
Pierce	1,786	1,850	1,850	1,829	1,673	1,637	1,637	1,649
Southwest	341	339	339	340	614	596	596	602
Trade-Tech	3,069	3,673	3,673	3,472	1,812	1,808	1,808	1,809
Valley	1,587	1,662	1,662	1,637	1,581	1,527	1,527	1,545
West	1,419	1,524	1,524	1,489	1,487	1,224	1,224	1,312
Unallocated	11	6	6	8	36	43	43	41
<b>Total</b>	<b>14,758</b>	<b>16,331</b>	<b>16,331</b>	<b>15,807</b>	<b>13,358</b>	<b>12,943</b>	<b>12,943</b>	<b>13,081</b>

<sup>[1]</sup> 2022-23 prelim maury data 3/13/24

**Student Success Allocation - Pell Student**

**Student Success - Pell Student Revenue**

	Associate Degree for Transfer	Associate Degree	Baccalaureate Degree	Credit Certificates	Transfer level Math and English	Transfers to 4 yr	9 or more CTE Units	Regional Living Wage	Subtotal	% of Total	Revenue Adjustment	Total
<i>rates</i>	\$ 1,105.43	\$ 829.07	\$ 829.07	\$ 552.71	\$ 552.71	\$ 414.54	\$ 276.36	\$ 276.36				
City	341,946	259,499	-	186,448	85,302	126,711	294,508	138,733	1,433,147	12%	-	1,433,147
East	919,349	445,211	-	62,272	166,734	291,836	504,081	316,893	2,706,376	23%	-	2,706,376
Harbor	215,190	186,541	-	4,053	67,062	79,177	82,540	85,487	720,050	6%	-	720,050
Mission	235,088	162,498	-	52,507	56,008	83,599	162,039	98,661	850,400	7%	-	850,400
Pierce	557,137	333,010	-	26,714	185,526	259,778	255,725	166,921	1,784,811	15%	-	1,784,811
Southwest	87,329	142,600	-	4,053	36,479	46,843	59,878	72,406	449,588	4%	-	449,588
Trade-Tech	141,864	261,710	-	187,737	25,240	53,199	537,336	186,267	1,393,353	12%	-	1,393,353
Valley	498,549	284,924	-	39,242	137,625	179,634	277,558	169,593	1,587,125	13%	-	1,587,125
West	226,982	146,193	24,596	51,955	24,688	80,283	194,926	118,374	867,997	7%	-	867,997
<b>Total District</b>	<b>3,223,434</b>	<b>2,222,186</b>	<b>24,596</b>	<b>614,981</b>	<b>784,664</b>	<b>1,201,060</b>	<b>2,368,591</b>	<b>1,353,335</b>	<b>11,792,847</b>		-	<b>11,792,847</b>
<b>Total State-Proj</b>	<b>3,223,434</b>	<b>2,222,186</b>	<b>24,596</b>	<b>614,981</b>	<b>784,664</b>	<b>1,201,060</b>	<b>2,368,591</b>	<b>1,353,335</b>	<b>11,792,847</b>		-	<b>11,792,847</b>

<b>Revenue Difference between State and LACCD</b>	<b>-</b>
---	----------

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

	Associate Degree for Transfer	Associate Degree	Baccalaureate Degree	Credit Certificates	Transfer level Math and English	Transfers to 4 yr	9 or more CTE Units	Regional Living Wage
City	309	313	-	337	154	306	1,066	502
East	832	537	-	113	302	704	1,824	1,147
Harbor	195	225	-	7	121	191	299	309
Mission	213	196	-	95	101	202	586	357
Pierce	504	402	-	48	336	627	925	604
Southwest	79	172	-	7	66	113	217	262
Trade-Tech	128	316	-	340	46	128	1,944	674
Valley	451	344	-	71	249	433	1,004	614
West	205	176	30	94	45	194	705	428
Unallocated	2	1	-	9	-	22	3	24
<b>Total</b>	<b>2,918</b>	<b>2,682</b>	<b>30</b>	<b>1,122</b>	<b>1,420</b>	<b>2,919</b>	<b>8,574</b>	<b>4,921</b>

	Associate Degree for Transfer (ADT)				Associate Degrees (AA/AS)				Baccalaureate Degrees			
	2021-22	2022-23 <sup>1</sup>	2023-24 <sup>1</sup>	3yr avg	2021-22	2022-23 <sup>1</sup>	2023-24 <sup>1</sup>	3yr avg	2021-22	2022-23 <sup>1</sup>	2023-24 <sup>1</sup>	3yr avg
City	312	308	308	309	297	321	321	313	-	-	-	-
East	937	779	779	832	569	521	521	537	-	-	-	-
Harbor	188	198	198	195	255	210	210	225	-	-	-	-
Mission	234	202	202	213	212	188	188	196	-	-	-	-
Pierce	548	482	482	504	391	407	407	402	-	-	-	-
Southwest	119	59	59	79	202	157	157	172	-	-	-	-
Trade-Tech	135	125	125	128	313	317	317	316	-	-	-	-
Valley	487	433	433	451	361	335	335	344	-	-	-	-
West	222	197	197	205	155	187	187	176	33	28	28	30
Unallocated	3	1	1	2	-	2	2	1	-	-	-	-
<b>Total</b>	<b>3,185</b>	<b>2,784</b>	<b>2,784</b>	<b>2,918</b>	<b>2,755</b>	<b>2,645</b>	<b>2,645</b>	<b>2,682</b>	<b>33</b>	<b>28</b>	<b>28</b>	<b>30</b>

	Credit Certificates				Transfer Level Math and English				Transfer to a 4-Year University			
	2021-22	2022-23 <sup>1</sup>	2023-24 <sup>1</sup>	3yr avg	2021-22	2022-23 <sup>1</sup>	2023-24 <sup>1</sup>	3yr avg	2021-22	2022-23 <sup>1</sup>	2023-24 <sup>1</sup>	3yr avg
City	326	343	343	337	165	149	149	154	377	270	270	306
East	96	121	121	113	207	349	349	302	858	627	627	704
Harbor	6	8	8	7	112	126	126	121	239	167	167	191
Mission	77	104	104	95	78	113	113	101	219	193	193	202
Pierce	25	60	60	48	309	349	349	336	710	585	585	627
Southwest	6	8	8	7	40	79	79	66	151	94	94	113
Trade-Tech	299	360	360	340	37	50	50	46	173	106	106	128
Valley	65	74	74	71	179	284	284	249	514	393	393	433
West	64	109	109	94	44	45	45	45	199	191	191	194
Unallocated	23	2	2	9	-	-	-	-	30	18	18	22
<b>Total</b>	<b>987</b>	<b>1,189</b>	<b>1,189</b>	<b>1,122</b>	<b>1,171</b>	<b>1,544</b>	<b>1,544</b>	<b>1,420</b>	<b>3,470</b>	<b>2,644</b>	<b>2,644</b>	<b>2,919</b>

	Nine or More CTE Units				Regional Living Wage			
	2021-22	2022-23 <sup>1</sup>	2023-24 <sup>1</sup>	3yr avg	2021-22	2022-23 <sup>1</sup>	2023-24 <sup>1</sup>	3yr avg
City	937	1,130	1,130	1,066	508	499	499	502
East	1,704	1,884	1,884	1,824	1,104	1,168	1,168	1,147
Harbor	276	310	310	299	302	313	313	309
Mission	557	601	601	586	361	355	355	357
Pierce	872	952	952	925	626	593	593	604
Southwest	220	215	215	217	292	247	247	262
Trade-Tech	1,675	2,079	2,079	1,944	668	677	677	674
Valley	959	1,027	1,027	1,004	609	616	616	614
West	634	741	741	705	473	406	406	428
Unallocated	4	3	3	3	19	27	27	24
<b>Total</b>	<b>7,838</b>	<b>8,942</b>	<b>8,942</b>	<b>8,574</b>	<b>4,962</b>	<b>4,901</b>	<b>4,901</b>	<b>4,921</b>

<sup>[1]</sup> 2022-23 prelim maury data 3/13/24

**Student Success Allocation - CA Promise Grant**

**Student Success - CA Promise Grant Revenue**

	Associate Degree for Transfer	Associate Degree	Baccalaureate Degree	Credit Certificates	Transfer level Math and English	Transfers to 4 yr	9 or more CTE Units	Regional Living Wage	Subtotal	% of Total	Revenue Adjustment	Total
<i>rates</i>	\$ 736.95	\$ 552.71	\$ 552.71	\$ 368.48	\$ 368.48	\$ 276.36	\$ 184.24	\$ 184.24				
City	289,621	232,138	-	172,080	72,836	111,373	258,919	167,843	1,304,810	12%	1,391,260	2,696,070
East	773,306	380,633	-	56,869	145,181	249,000	449,300	344,897	2,399,186	22%	2,558,143	4,957,329
Harbor	190,624	160,839	-	3,562	58,711	68,261	72,529	85,856	640,382	6%	682,810	1,323,192
Mission	212,979	146,468	-	45,446	55,395	76,275	147,453	107,596	791,612	7%	844,060	1,635,672
Pierce	486,878	298,648	-	25,548	174,291	238,222	238,775	189,460	1,651,822	15%	1,761,263	3,413,085
Southwest	76,643	111,463	-	4,422	32,795	38,506	52,263	73,082	389,174	4%	414,959	804,133
Trade-Tech	116,929	226,058	-	171,466	20,635	46,428	500,580	200,392	1,282,488	12%	1,367,459	2,649,947
Valley	418,096	254,799	-	39,919	128,354	160,105	244,548	187,249	1,433,070	13%	1,528,017	2,961,087
West	208,311	129,703	22,845	53,675	24,074	77,381	190,320	137,320	843,629	8%	899,523	1,743,152
<b>Total District</b>	<b>2,773,387</b>	<b>1,940,749</b>	<b>22,845</b>	<b>572,987</b>	<b>712,272</b>	<b>1,065,551</b>	<b>2,154,687</b>	<b>1,493,695</b>	<b>10,736,173</b>		<b>11,447,493</b>	<b>22,183,666</b>
<b>Total State - P1</b>	<b>2,773,387</b>	<b>2,772,897</b>	<b>2,772,897</b>	<b>2,772,897</b>	<b>2,772,897</b>	<b>2,772,897</b>	<b>2,772,897</b>	<b>2,772,897</b>	<b>22,183,666</b>			

Revenue Difference between State and LACCD **11,447,493**

**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	393	420	-	467	198	403	1,405	911
East	1,049	689	-	154	394	901	2,439	1,872
Harbor	259	291	-	10	159	247	394	466
Mission	289	265	-	123	150	276	800	584
Pierce	661	540	-	69	473	862	1,296	1,028
Southwest	104	202	-	12	89	139	284	397
Trade-Tech	159	409	-	465	56	168	2,717	1,088
Valley	567	461	-	108	348	579	1,327	1,016
West	283	235	41	146	65	280	1,033	745
Unallocated	2	4	-	12	0	26	5	34
<b>Total</b>	<b>3,765</b>	<b>3,515</b>	<b>41</b>	<b>1,567</b>	<b>1,933</b>	<b>3,881</b>	<b>11,700</b>	<b>8,141</b>

	Associate Degree for Transfer (ADT)				Associate Degrees (AA/AS)				Baccalaureate Degrees			
	2021-22	2022-23 <sup>1</sup>	2023-24 <sup>1</sup>	3yr avg	2021-22	2022-23 <sup>1</sup>	2023-24 <sup>1</sup>	3yr avg	2021-22	2022-23 <sup>1</sup>	2023-24 <sup>1</sup>	3yr avg
City	397	391	391	393	406	427	427	420	-	-	-	-
East	1,180	984	984	1,049	730	668	668	689	-	-	-	-
Harbor	258	259	259	259	329	272	272	291	-	-	-	-
Mission	313	277	277	289	303	246	246	265	-	-	-	-
Pierce	728	627	627	661	537	542	542	540	-	-	-	-
Southwest	144	84	84	104	235	185	185	202	-	-	-	-
Trade-Tech	170	153	153	159	423	402	402	409	-	-	-	-
Valley	628	537	537	567	483	450	450	461	-	-	-	-
West	304	272	272	283	216	244	244	235	48	38	38	41
Unallocated	4	1	1	2	8	2	2	4	-	-	-	-
<b>Total</b>	<b>4,126</b>	<b>3,585</b>	<b>3,585</b>	<b>3,765</b>	<b>3,670</b>	<b>3,438</b>	<b>3,438</b>	<b>3,515</b>	<b>48</b>	<b>38</b>	<b>38</b>	<b>41</b>

	Credit Certificates				Transfer Level Math and English				Transfer to a 4-Year University			
	2021-22	2022-23 <sup>1</sup>	2023-24 <sup>1</sup>	3yr avg	2021-22	2022-23 <sup>1</sup>	2023-24 <sup>1</sup>	3yr avg	2021-22	2022-23 <sup>1</sup>	2023-24 <sup>1</sup>	3yr avg
City	471	465	465	467	215	189	189	198	489	360	360	403
East	133	165	165	154	292	445	445	394	1,113	795	795	901
Harbor	9	10	10	10	134	172	172	159	315	213	213	247
Mission	106	132	132	123	125	163	163	150	300	264	264	276
Pierce	30	89	89	69	433	493	493	473	996	795	795	862
Southwest	10	13	13	12	65	101	101	89	182	118	118	139
Trade-Tech	418	489	489	465	46	61	61	56	216	144	144	168
Valley	109	108	108	108	271	387	387	348	686	526	526	579
West	105	166	166	146	74	61	61	65	320	260	260	280
Unallocated	33	2	2	12	1	-	-	0	33	22	22	26
<b>Total</b>	<b>1,424</b>	<b>1,639</b>	<b>1,639</b>	<b>1,567</b>	<b>1,656</b>	<b>2,072</b>	<b>2,072</b>	<b>1,933</b>	<b>4,650</b>	<b>3,497</b>	<b>3,497</b>	<b>3,881</b>

	Nine or More CTE Units				Regional Living Wage			
	2021-22	2022-23 <sup>1</sup>	2023-24 <sup>1</sup>	3yr avg	2021-22	2022-23 <sup>1</sup>	2023-24 <sup>1</sup>	3yr avg
City	1,274	1,471	1,471	1,405	923	905	905	911
East	2,270	2,523	2,523	2,439	1,872	1,872	1,872	1,872
Harbor	371	405	405	394	486	456	456	466
Mission	775	813	813	800	614	569	569	584
Pierce	1,220	1,334	1,334	1,296	1,055	1,015	1,015	1,028
Southwest	287	282	282	284	438	376	376	397
Trade-Tech	2,389	2,881	2,881	2,717	1,063	1,100	1,100	1,088
Valley	1,290	1,346	1,346	1,327	1,013	1,018	1,018	1,016
West	953	1,073	1,073	1,033	828	704	704	745
Unallocated	9	3	3	5	30	36	36	34
<b>Total</b>	<b>10,838</b>	<b>12,131</b>	<b>12,131</b>	<b>11,700</b>	<b>8,322</b>	<b>8,051</b>	<b>8,051</b>	<b>8,141</b>

<sup>[1]</sup> 2022-23 prelim maury data 3/13/24

**College Hold Harmless Calculation**

	2023-24	2024-25								hold harmless	2024-25
	FY23 TCR + FY24 COLA	Min Base	Base Funds Remaining	EPA	Total Allocated Base	Supplemental	Student Success	Total TCR	Hold Harmless Amount	FY25 COLA	FY24 TCR + FY25 COLA
City	91,583,069	16,409,854	31,581,203	19,439,632	67,430,689	16,002,894	10,927,723	94,361,306	0	696,031	92,279,100
East <sup>[1]</sup>	179,918,375	20,071,269	65,756,261	40,475,895	126,303,425	26,907,259	20,469,063	173,679,747	6,238,628	1,367,380	181,285,755
Harbor	52,072,305	9,556,783	18,099,824	11,141,245	38,797,852	6,877,318	5,614,995	51,290,165	782,140	395,750	52,468,055
Mission	54,523,140	10,658,830	21,630,822	13,314,730	45,604,382	9,010,377	6,404,166	61,018,925	0	414,376	54,937,516
Pierce	109,711,194	17,028,233	37,342,019	22,985,669	77,355,921	18,190,456	14,651,235	110,197,612	0	833,805	110,544,999
Southwest	44,606,549	10,371,139	13,257,277	8,160,442	31,788,858	5,476,337	3,197,856	40,463,051	4,143,498	339,010	44,945,559
Trade-Tech	92,273,404	17,200,322	30,885,766	19,011,559	67,097,647	14,836,030	10,604,419	92,538,096	0	701,278	92,974,682
Valley	94,358,506	15,904,530	36,327,901	22,361,435	74,593,866	17,361,759	11,769,997	103,725,622	0	717,125	95,075,631
West <sup>[1]</sup>	62,004,644	10,147,936	21,874,083	13,464,468	45,486,487	8,234,944	7,154,361	60,875,792	1,128,852	471,235	62,475,879
adjustment <sup>[1] [2]</sup>	(2,504,855)				-			-	(2,504,855)	(19,037)	(2,523,892)
TCR B- Revenue <sup>[3]</sup>					-				2,493,984	0	-
<b>Total</b>	<b>778,546,331</b>	<b>127,348,896</b>	<b>276,755,156</b>	<b>170,355,075</b>	<b>574,459,127</b>	<b>122,897,374</b>	<b>90,793,815</b>	<b>788,150,316</b>	<b>12,282,247</b>	<b>5,916,953</b>	<b>784,463,284</b>

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

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

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

SCFF C:

**Assessment Calculation**

Ca

Total Assessment	207,256,616
------------------	-------------

FY24 Assessment Methodology	Total Allocated Base	Hold Harmless	Total Assessment Base	Base %	Assessment
City	67,430,689	-	67,430,689	11.5%	23,818,326
East	126,303,425	6,238,628	132,542,053	22.6%	46,817,405
Harbor	38,797,852	782,140	39,579,992	6.7%	13,980,714
Mission	45,604,382	-	45,604,382	7.8%	16,108,690
Pierce	77,355,921	-	77,355,921	13.2%	27,324,184
Southwest	31,788,858	4,143,498	35,932,356	6.1%	12,692,271
Trade-Tech	67,097,647	-	67,097,647	11.4%	23,700,687
Valley	74,593,866	-	74,593,866	12.7%	26,348,552
West	45,486,487	1,128,852	46,615,339	7.9%	16,465,787
<b>Total</b>	<b>574,459,127</b>	<b>12,293,118</b>	<b>586,752,245</b>		<b>207,256,616</b>

Prior Assessment Methodology	Total Allocated Base	Hold Harmless	Total Assessment Base	Base %	Assessment
City	67,430,689	-	67,430,689	11.7%	24,328,027
East	126,303,425	-	126,303,425	22.0%	45,568,465
Harbor	38,797,852	-	38,797,852	6.8%	13,997,709
Mission	45,604,382	-	45,604,382	7.9%	16,453,407
Pierce	77,355,921	-	77,355,921	13.5%	27,908,907
Southwest	31,788,858	-	31,788,858	5.5%	11,468,964
Trade-Tech	67,097,647	-	67,097,647	11.7%	24,207,869
Valley	74,593,866	-	74,593,866	13.0%	26,912,397
West	45,486,487	-	45,486,487	7.9%	16,410,872
<b>Total</b>	<b>574,459,127</b>	<b>-</b>	<b>574,459,127</b>		<b>207,256,617</b>

Total Change	FY25 Adjustment <sup>[3]</sup>
509,701	(169,900)
(1,248,940)	416,313
16,995	(5,665)
344,717	(114,906)
584,723	(194,908)
(1,223,307)	407,769
507,182	(169,061)
563,845	(187,948)
(54,915)	18,305
<b>1.00</b>	<b>(1.00)</b>

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

## Dedicated Revenue Projections/Distribution

	City	East	Harbor	Mission	Pierce	Sowest	Trade	Valley	West	ESC	Total
Salvage Sales	5,000	8,000	0	40,000	0	0	3,300	0	0		56,300
Admin Allowance	65,284	119,400	37,701	44,384	92,071	22,786	60,236	74,775	43,363		560,000
Class Audit Fees	5,000	12,000	500	1,500	6,000	0	2,640	3,500	3,500		34,640
SEVIS Fees	15,000	10,000	500	1,000	7,000	250	3,300	1,000	2,300		40,350
Library Fines	10	0	0	0	0	0	0	0	0		10
Forgn St Appl Fee	5,000	4,500	0	450	0	0	660	50	2,500		13,160
Transcripts	25,000	20,000	20,000	28,000	60,000	1,500	26,400	50,000	35,000		265,900
Emerg Transcr Fees	0	0	0	0	0	0	2,640	0	0		2,640
Facility Rental	150,000	0	200,000	90,000	1,000,000	600,000	650,000	100,000	650,000		3,440,000
Civic Center Rental	0	300,000	0	0	0	0	0	150,000	0		450,000
Baccalaureate fees	0	0	0	100,000	0	0	0	0	250,000		250,000
Gym Membership Fees	0	0	0	0	0	0	0	0	0		100,000
Program Development	500	0	0	0	0	0	0	1,000	0		1,500
Traffic Citations	1,000	0	0	5,000	1,000	0	6,600	0	0		13,600
Donations	0	0	0	0	0	0	0	10,000	0		10,000
Dup Reg Receipt	0	0	0	900	0	0	0	0	0		900
Dup Diploma/Certif	100	0	0	0	0	0	132	0	0		232
Verification Fees	1,000	650	3,000	1,200	0	0	660	0	0		6,510
Copy Machine	4,000	0	0	2,000	0	0	1,320	0	0		7,320
Returned Checks	10	0	0	150	0	0	0	0	0		160
Other: Income	0	0	0	80,000	0	0	0	60,000	0		140,000
Other: Local	0	50,000	0	0	0	0	0	20,000	0		70,000
<b>Subtot Non-Specfc</b>	<b>276,904</b>	<b>524,550</b>	<b>261,701</b>	<b>394,584</b>	<b>1,166,071</b>	<b>624,536</b>	<b>757,888</b>	<b>470,325</b>	<b>986,663</b>	<b>0</b>	<b>5,463,222</b>
Farm Sales	0	0	0	0	5,000	0	0	0	0		5,000
Swap Meet	0	0	900,000	0	0	0	0	0	0		900,000
Golf Driving Range	0	0	110,000	0	0	0	0	0	0		110,000
Contract Educ	30,000	50,000	236,000	0	0	0	550,000	0	0		866,000
Journalism	2,000	0	0	0	1,500	0	0	0	0		3,500
Van de Kamp	0	0	0	0	0	0	0	0	1,236,396		1,236,396
<b>Subtot Specific</b>	<b>32,000</b>	<b>50,000</b>	<b>1,246,000</b>	<b>0</b>	<b>6,500</b>	<b>0</b>	<b>550,000</b>	<b>0</b>	<b>0</b>	<b>1,236,396</b>	<b>3,120,896</b>
<b>Location Total</b>	<b>308,904</b>	<b>574,550</b>	<b>1,507,701</b>	<b>394,584</b>	<b>1,172,571</b>	<b>624,536</b>	<b>1,307,888</b>	<b>470,325</b>	<b>986,663</b>	<b>1,236,396</b>	<b>8,584,118</b>

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
<b>A. OPERATING BUDGETS</b>											
ACADEMIC SENATE	0	0	0	0	0	0	0	0	0	1,504,325	1,504,325
ACREDITATION	0	0	0	0	0	0	0	0	0	25,000	25,000
AUDIT EXPENSE	0	0	0	0	0	0	0	0	0	700,000	700,000
BENEFITS-RETIREE	0	0	0	0	0	0	0	0	0	32,705,000	32,705,000
CENTRAL FINANCIAL AID UNIT (CFAU)	0	0	0	0	0	0	0	0	0	2,143,777	2,143,777
DOLORES HUERTA CENTER	0	0	0	0	0	0	0	0	0	541,237	541,237
DW MANDATORY MEMBERSHIPS	0	0	0	0	0	0	0	0	0	584,174	584,174
DW MARKETING (PUBLIC RELATIONS)	0	0	0	0	0	0	0	0	0	2,021,500	2,021,500
EMPLOYEE ASSISTANCE PROGRAM	0	0	0	0	0	0	0	0	0	150,000	150,000
ENVIRONMENTAL HEALTH AND SAFETY	0	0	0	0	0	0	0	0	0	661,000	661,000
FRAMEWORK FOR RACIAL EQUITY	0	0	0	0	0	0	0	0	0	2,000,000	2,000,000
GOLD CREEK*	0	0	0	0	0	0	0	0	0	176,676	176,676
HR-TRAINING & DEVELOPMENT	0	0	0	0	0	0	0	176,676	0	0	100,000
METRO RECORDS*	0	0	0	123,187	0	0	0	0	0	0	123,187
SPECIAL PROJECTS	0	0	0	0	0	0	0	0	0	853,545	853,545
<b>TOTAL OPERATING BUDGETS</b>											<b>44,289,421</b>
<b>B. OPERATING BUDGET W/ VARIABLE EXPENSES</b>											
COLLECTIVE BARGAINING	0	0	0	0	0	0	0	0	0	873,848	873,848
INSURANCE	0	0	0	0	0	0	0	0	0	14,665,401	14,665,401
LEGAL EXPENSE	0	0	0	0	0	0	0	0	0	6,095,000	6,095,000
RESERVE FOR INSUR/LEGAL/WC	0	0	0	0	0	0	0	0	0	3,517,360	3,517,360
STAFF TRAINING-LEGAL	0	0	0	0	0	0	0	0	0	165,900	165,900
WORKERS COMPENSATION	0	0	0	0	0	0	0	0	0	5,489,562	5,489,562
<b>TOTAL OP BUDGETS W/ VARIABLE EXPENSES</b>											<b>30,806,174</b>
<b>C. OTHER DISTRICTWIDE ACCOUNTS</b>											
BOARD ELECTION	0	0	0	0	0	0	0	0	0	4,500,000	4,500,000
DISTRICT SAFETY/OPERATIONS	0	0	0	0	0	0	0	0	0	1,250,033	1,250,033
DISTRICT SAFETY/SHERIFF	0	0	0	0	0	0	0	0	0	25,726,104	25,726,104
DISTRICTWIDE BENEFITS	0	0	0	0	0	0	0	0	0	200,000	200,000
FACULTY/STAFF TRANSFER	0	0	0	0	0	0	0	0	0	204,885	204,885
FINANCIAL SERVICES	0	0	0	0	0	0	0	0	0	115,000	115,000
HEALTH BENEFITS ADMINISTRATION	0	0	0	0	0	0	0	0	0	475,000	475,000
LA COLLEGE PROMISE	0	0	0	0	0	0	0	0	0	50,000	50,000
PROJECT MATCH	0	0	0	0	0	0	0	0	0	117,000	117,000
PUBLIC POLICY (STATE & FEDERAL ADVOCATES)	0	0	0	0	0	0	0	0	0	608,700	608,700
STAFF DEVELOPMENT	0	0	0	0	0	0	0	0	0	35,000	35,000
SW WEC SETTLEMENT	0	0	0	0	0	0	0	0	0	389,633	389,633
TUITION REIMBURSEMENT	0	0	0	0	0	0	0	0	0	648,000	648,000
VACATION BALANCE	0	0	0	0	0	0	0	0	0	1,300,000	1,300,000
WELLNESS PROGRAM	0	0	0	0	0	0	0	0	0	75,000	75,000
<b>TOTAL OTHER DISTRICTWIDE ACCOUNTS</b>											<b>35,694,355</b>
<b>D. DISTRICTWIDE INFORMATION TECHNOLOGY</b>											
IT- ACADEMIC & STUDENT APPLICATIONS	0	0	0	0	0	0	0	0	0	4,126,313	4,126,313
IT-CYBER SECURITY	0	0	0	0	0	0	0	0	0	0	0
IT-DWIDE COLLEGE TECHNOLOGY SVCS	0	0	0	0	0	0	0	0	0	3,797,743	3,797,743
IT- ERP/SAP	0	0	0	0	0	0	0	0	0	1,949,051	1,949,051
IT- INFORMATION SECURITY	0	0	0	0	0	0	0	0	0	792,350	792,350
IT- NETWORK	0	0	0	0	0	0	0	0	0	3,009,558	3,009,558
IT-REGION 1 COLLEGE TECHNOLOGY SVCS	0	0	0	0	0	0	0	0	0	5,359,020	5,359,020
IT-REGION 2 COLLEGE TECHNOLOGY SVCS	0	0	0	0	0	0	0	0	0	4,503,965	4,503,965
IT-REGION 3 COLLEGE TECHNOLOGY SVCS	0	0	0	0	0	0	0	0	0	4,138,136	4,138,136
IT-SERVICE CENTER	0	0	0	0	0	0	0	0	0	733,000	733,000
IT-SYSTEMS ENGINEERING	0	0	0	0	0	0	0	0	0	1,725,530	1,725,530
IT-STUDENT SYSTEMS AND WEB SERVICES	0	0	0	0	0	0	0	0	0	2,375,266	2,375,266
<b>TOTAL DW INFORMATION TECHNOLOGY</b>											<b>32,609,932</b>
<b>TOTAL DISTRICTWIDE SVCS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>123,187</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>176,676</b>	<b>0</b>	<b>143,000,016</b>	<b>143,299,879</b>

\* Indicates items funded separately from college/office allocations but not budgeted in Business Area D000.

## 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	0	0
DAS Sustainability	0	0	0	0	0	0	0	0	0	0	0	0	0
Deans Academy	0	0	0	0	0	0	0	0	0	0	0	0	0
Presidents Academy	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>TOTAL OTHER DISTRICT-WIDE</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Los Angeles Community College District  
College Assessments**

Assessment type	2019-20	2020-21	2021-22	2022-23	2023-24 Final Budget	2024-25 Preliml	2024-25 Tentative	PY vs Tent
	A	B	C	D	E	F	G	G - E
ESC	30,461,045	30,461,045	32,464,633	34,594,313	37,758,876	38,045,843	38,045,843	286,967
IT	12,198,524	16,540,821	17,379,441	18,519,532	20,041,838	20,194,156	20,194,156	152,318
Districtwide	90,276,301	104,885,228	107,091,419	122,770,342	131,933,702	139,677,751	143,299,879	11,366,177
Other Revenue/Hold Harmless Offset	(3,625,783)	(2,914,922)	(9,244,772)	(7,685,407)	(11,495,150)	(924,100)	(14,160,357)	(2,665,207)
Contingency Reserve Replenishment	(470,283)	4,575,469	8,350,431	(61,888)	(3,705,090)	1,066,401	1,717,768	5,422,858
General Reserve Replenishment	1,699,794	(74,283)	1,997,555	3,523,427	6,444,222	(893,883)	315,800	(6,128,422)
Deferred Maint.	13,920,184	13,897,328	14,511,960	15,596,092	17,578,929	17,303,888	17,676,099	97,170
<b>Total Assessment</b>	<b>144,459,782</b>	<b>167,370,687</b>	<b>172,550,667</b>	<b>187,256,411</b>	<b>198,557,327</b>	<b>214,470,056</b>	<b>207,089,188</b>	<b>8,531,861</b>

Increase due to:	PY vs Tent
Replenish Contingency Reserve	5.4
Replenish General Reserve	(6.1)
Increase Def Maint Reserve	0.1
ESC/IT increase	0.4
Other Revenue/Hold Harmless Offset	(2.7)
Insurance/Workers Comp	4.3
Retiree benefits	2.0
Framework for Racial Equity and Social Justice	2.0
Legal	1.5
College IT Tech Services	1.4
<b>Total</b>	<b>8.3</b>

**Los Angeles Community College District  
Districtwide Accounts**

Item#	Description	Actual	Actual	Actual	Actual	Final Budget	Prelim Budget	Tentative Budget	1 year change		5 year change		Comments
		2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2024-25	amt	%	amt	%	
1	ACADEMIC SENATE	797,310	864,785	1,011,533	1,240,207	1,230,425	1,494,072	1,504,325	273,900	22.3%	707,015	88.7%	
2	ACCREDITATION	25,552	-	-	43,947	25,000	25,000	25,000	-	0.0%	(552)	-2.2%	
3	AUDIT EXPENSE	607,845	602,000	620,000	522,046	700,000	700,000	700,000	-	0.0%	92,155	15.2%	
4	BENEFITS-RETIREE	23,976,929	23,951,547	25,842,862	28,804,156	30,680,000	32,705,000	32,705,000	2,025,000	6.6%	8,728,071	36.4%	rate increase
5	CENTRAL FINANCIAL AID UNIT (CFAU)	1,605,435	1,505,389	1,209,930	1,859,148	1,908,034	2,177,577	2,143,777	235,743	12.4%	538,342	33.5%	salary increase
6	DOLORES HUERTA CENTER *	321,186	343,598	374,048	451,850	428,582	541,237	541,237	112,655	26.3%	220,051	68.5%	salary increase
7	DW MANDATORY MEMBERSHIPS		460,296	512,040	556,356	600,000	524,000	584,174	(15,826)	-2.6%	584,174	n/a	ACCJC, AACC, CCLC
8	DW MARKETING (PUBLIC RELATIONS)	450,946	1,556,095	855,911	747,421	2,000,000	1,000,000	2,021,500	21,500	1.1%	1,570,554	348.3%	dw marketing and advertising contract
9	EMPLOYEE ASSISTANCE PROGRAM	140,955	105,741	145,759	226,970	220,000	200,000	150,000	(70,000)	-31.8%	9,045	6.4%	
10	ENVIRONMENTAL HEALTH AND SAFETY	427,687	280,165	306,956	361,515	645,000	811,000	661,000	16,000	2.5%	233,313	54.6%	
11	FRAMEWORK FOR RACIAL EQUITY *		1,700,000	800,000	-	-	-	2,000,000	2,000,000	n/a	2,000,000	n/a	tfr to restricted GF
12	GOLD CREEK	78,002	87,393	91,921	128,566	192,806	192,395	176,676	(16,130)	-8.4%	98,674	126.5%	
13	HR TRAINING & DEVELOPMENT	70,865	85,006	81,790	56,016	285,000	230,000	100,000	(185,000)	-64.9%	29,135	41.1%	
14	METRO RECORDS	93,324	95,998	100,328	113,172	108,379	123,687	123,187	14,808	13.7%	29,863	32.0%	salary increase
15	SPECIAL PROJECTS	-	396,446	532,736	433,480	1,028,296	852,986	853,545	(174,751)	-17.0%	853,545	n/a	FY23 includes ADA compliance dept
16	COLLECTIVE BARGAINING	822,527	368,439	511,182	823,872	837,000	843,848	873,848	36,848	4.4%	51,321	6.2%	
17	INSURANCE	4,694,174	5,303,134	6,842,216	8,440,880	11,223,872	14,665,401	14,665,401	3,441,529	30.7%	9,971,227	212.4%	cost escalation, variable settlement needs
18	LEGAL EXPENSE	3,798,167	3,931,380	4,863,288	7,279,919	5,085,000	6,085,000	6,095,000	1,010,000	19.9%	2,296,833	60.5%	variable legal needs
19	RESERVE FOR INSUR/LEGAL/WC	-	-	-	-	3,017,911	3,517,360	3,517,360	499,449	16.5%	3,517,360	n/a	reserve only, budget is transferred as needed
20	STAFF TRAINING - LEGAL	-	114,000	135,449	9,079	165,000	165,000	165,000	-	0.0%	165,000	n/a	
21	WORKER'S COMPENSATION	4,689,327	4,786,810	4,658,025	4,951,254	5,036,809	5,489,562	5,489,562	452,753	9.0%	800,235	17.1%	
22	AB-705	-	-	1,313,679	2,051,099	-	-	-	-	n/a	-	n/a	
23	BOARD ELECTION	-	8,956,078	-	7,849,198	4,500,000	4,500,000	4,500,000	-	0.0%	4,500,000	n/a	assess \$4.5m each year, expenditures occur every 2 yrs
24	DISTRICT SAFETY/OPERATIONS	89,556	77,868	75,368	1,375	1,376,870	1,250,033	1,250,033	(126,837)	-9.2%	1,160,477	1295.8%	
25	DISTRICT SAFETY/SHERIFF	23,423,923	22,730,396	22,023,615	25,113,493	26,038,988	26,038,988	25,726,104	(312,884)	-1.2%	2,302,181	9.8%	
26	DISTRICTWIDE BENEFITS	39,182	32,643	172,270	162,392	150,000	200,000	200,000	50,000	33.3%	160,818	410.4%	FY22 increase due to IT staff reassignment
27	FACULTY/STAFF TRANSFER	-	-	-	-	-	204,885	204,885	204,885	n/a	204,885	n/a	
28	FINANCIAL SERVICES	15,890	72,260	9,210	132,431	90,000	115,000	115,000	25,000	27.8%	99,110	623.7%	Financial Stmt disclosures, biennial OPEB actuarial
29	HEALTH BENEFITS ADMINISTRATION	346,274	405,914	458,130	570,142	475,000	475,000	475,000	-	0.0%	128,726	37.2%	
30	LA COLLEGE PROMISE		50,000	50,000	50,000	50,000	50,000	50,000	-	0.0%	50,000	n/a	
31	PROJECT MATCH	102,019	100,195	25,410	125,911	117,000	117,000	117,000	-	0.0%	14,981	14.7%	
32	PUBLIC POLICY (STATE & FEDERAL ADVOCATES)	621,029	489,874	602,227	538,560	545,700	690,926	608,700	63,000	11.5%	(12,329)	-2.0%	4 firms in FY17; added local advocacy in recent years
33	STAFF DEVELOPMENT	2,917	1,750	10,702	1,263	35,000	35,000	35,000	-	0.0%	32,083	1099.8%	\$1,000 per year per site, 1521a, local 721, local 99
34	SW WEC SETTLEMENT		-	-	18,287	323,877	288,648	389,633	65,756	20.3%	389,633	n/a	custodian, gardener, HVAC tech
35	TUITION REIMBURSEMENT	302,908	243,671	295,491	436,030	593,000	648,000	648,000	55,000	9.3%	345,092	113.9%	FY 17, FY18 does not include AFT tuition (see line 20)
36	VACATION BALANCE	773,284	914,422	3,141,477	1,276,546	1,000,000	1,300,000	1,300,000	300,000	30.0%	526,716	68.1%	
37	WELLNESS PROGRAM	183,543	12,853	13,781	4,233	75,000	75,000	75,000	-	0.0%	(108,543)	-59.1%	
38	IT-ACADEMIC & STUDENT APPLICATIONS	1,163,866	2,275,849	2,281,609	3,716,453	4,228,675	4,122,193	4,126,313	(102,362)	-2.4%	2,962,447	254.5%	centralized academic software
39	IT-COLLEGE TECHNOLOGY SERVICES		11,439,437	13,341,867	15,749,831	15,843,560	17,798,864	17,798,864	1,955,304	12.3%	17,798,864	n/a	salary increases
40	IT-CYBER SECURITY	275,916	-	-	-	250,000	250,000	-	(250,000)	-100.0%	(275,916)	-100.0%	to be paid out of contingency reserve if needed
41	IT-ERP/SAP	523,370	1,385,945	2,007,523	1,134,242	2,051,893	2,198,052	1,949,051	(102,842)	-5.0%	1,425,681	272.4%	equipment and software maintenance
42	IT-INFORMATION SECURITY		-	232,387	479,351	740,500	792,350	792,350	51,850	7.0%	792,350	n/a	security contracts
43	IT-NETWORK	93,801	127,453	351,643	2,646,706	3,191,522	1,350,891	3,009,558	(181,964)	-5.7%	2,915,757	3108.5%	firewall licence previously paid out of bond
44	IT-SERVICE CENTER	446,683	873,228	837,266	692,660	776,000	733,000	733,000	(43,000)	-5.5%	286,317	64.1%	
45	IT-SIS MODERNIZATION PROJECT	2,324,624	92,144	-	-	-	-	-	-	n/a	(2,324,624)	-100.0%	
46	IT-SOFTWARE SYSTEM		571,299	1,638,882	472,075	1,697,694	1,725,530	1,725,530	27,836	1.6%	1,725,530	n/a	
47	IT-SPECIAL PROJ-WEBSITE REDESIGN		130,000	477,472	483,827	-	-	-	-	n/a	-	n/a	
48	IT-SIS AND WEB SERVICES	1,061,272	1,865,194	1,631,804	1,990,343	2,366,309	2,375,266	2,375,266	8,957	0.4%	1,313,994	123.8%	
	<b>Grand Total</b>	<b>74,390,287</b>	<b>99,386,698</b>	<b>100,487,789</b>	<b>122,746,303</b>	<b>131,933,702</b>	<b>139,677,751</b>	<b>143,299,879</b>	<b>11,366,177</b>	<b>8.6%</b>	<b>68,909,592</b>	<b>89.6%</b>	

\* transfer to Restricted General Fund



## APPENDIX C

### DISTRICTWIDE ACCOUNTS

#### A Operating Budgets:

- 1 **Academic Senate** – funding for District academic senate operations and release time.
- 2 **Accreditation** – funding for assignments, contracts, travel expense, and other logistical support pertaining to accreditation efforts for the nine colleges.
- 3 **Audit Expense** – cost of annual and special audits.
- 4 **Benefits-Retiree** – cost of retirees’ medical/dental benefits.
- 5 **Central Financial Aid Unit (CFAU)** – the Central Financial Aid Unit operates at the Educational Services Center and is associated with loan collection and districtwide financial aid administration.
- 6 **Dolores Huerta Center** – funding for the Dolores Huerta Labor Institute.
- 7 **Districtwide Mandatory Memberships** – funds for mandatory institutional memberships for the colleges. Mandatory memberships budgeted in Districtwide Accounts include the Accrediting Commission for Community and Junior Colleges (ACCJC), American Association of Community Colleges (AACC), and Community College League of California (CCLC).
- 8 **Districtwide Marketing (Public Relations)** – funds for districtwide recruitment of prospective students and public relations.
- 9 **Employee Assistance Program** – funds for this program are based on contractual agreements and used to cover costs for service fees and supplies supporting the coordination of professional counseling, work/life programs, employee development workshops, and other employee support services.
- 10 **Environmental Health & Safety** – districtwide costs of safety and emergency supplies, equipment, tuberculosis testing of employees, and renewal of existing contract in compliance with the Division of Occupational Safety and Health (DOSH) asbestos screenings, respirator physicals, blood chemistry panels, and blood-borne pathogens standard for employees exposed to regulate hazardous substances and “select carcinogens.”
- 11 **Framework for Racial Equality & Social Justice** – funds to support the identification of structural and systemic barriers to the recruitment, hiring, onboarding, supervision, and promotion of historically underrepresented and marginalized communities; to construct and redesign curriculum to support and build upon equitable, anti-racist classroom environments; to establish mandated cultural proficiency, anti-bias, and cultural responsiveness training germane to community policing and de-escalation techniques; and to engage and invest in

Districtwide advocacy efforts aimed at introducing and supporting state and national legislation focused on racial equity, inclusion, and diversity.

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

## **B Operating Budgets with Variables:**

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

## **C Other Centralized Accounts:**

- 22 **AB705** – funds to support imbedded face-to-face student tutoring in entry-level courses in math and English.
- 23 **Board Election Expense** – funds to cover costs incurred in the election of the District’s Board member(s) that are conducted every other year.
- 24 **District Safety/Operations** – funds to cover costs for conducting emergency exercises and drills, update all college emergency plans, creating online floor warden training and

certification for Educational Services Center employees, developing a standard for Safety and Security Technologies to be deployed throughout the District.

- 25 **District Safety/Sheriff**– funds for District’s security contract.
- 26 **Districtwide Benefits** – funds to cover the annual OPEB contribution of District employees charged to Districtwide Accounts.
- 27 **Faculty/Staff Transfer** – funds to cover the salary and benefits of the transferred faculty/staff.
- 28 **Financial Services** – funds to cover the actuarial services needed to implement GASB Statement No. 75, Accounting and Financial for Postemployment Benefits Other Than Pensions and to provide reporting information to CALPERS.
- 29 **Health Benefits Administration** – funds cover contracts pertaining to health benefits administration.
- 30 **Los Angeles College Promise** – funds provide admin support to the Los Angeles College Promise program.
- 31 **Project Match** – funds for an instructional development program designed to promote quality instruction and diversity in community college teaching.
- 32 **Public Policy** – funds for services provided by lobbyists who advocate and communicate legislation, policy, and regulatory developments and activities to the state and federal legislatures that may impact the District operations, priorities, and goals.
- 33 **Staff Development** – funds for the enhancement and developmental activities of staff based on contractual agreements.
- 34 **SW WEC Settlement** – funds to support hiring of a custodian, groundskeeper, and HVAC technician at Los Angeles Southwest College.
- 35 **Tuition Reimbursement** – funds for tuition reimbursement of District employees as specified in the collective bargaining contract and Board authorization.
- 36 **Vacation Balance** – funds for accrual lump sum vacation payments for employees who leave the Los Angeles Community College District.
- 37 **Wellness Program** – funds to provide health and wellness awareness and intervention programs for Los Angeles Community College District employees and their families through districtwide health promotions that support initiatives identified by the Joint Labor-Management Benefits Committee (JLMBC) and the Board of Trustees.

#### **D Districtwide Information Technology:**

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