

Membership

Academic Senate

Leticia Barajas
Marvin DaCosta
Charles Daniel
Angela Echeverri
Jeff Hernandez
Eddie Tchertchian

District Budget Committee

April 23, 2025
1:30 pm – 3:30 pm
Zoom Meeting

<https://laccd.zoom.us/j/83086933040>
Meeting ID: 830 8693 3040

Faculty Guild

Ruby Christian Brougham
Murniz Coson
Joseph Guerrieri
Sandra Lee
James McKeever *
Mario Valadez

Unions/Association

Ramiro De Leon-B&T
Andrea Edwards-1521a
Dan Friedman-Local 721
Kimberly Manner-teamsters
Emiliano Paniagua-local 99
Harry Ziogas-CMA

College Presidents

Aracely Aguiar
Anthony Culpepper
Luis Dorado
Amanuel Gebru
Barry Gribbons *
James M. Limbaugh
Alfred McQuarters
Armida Ornelas
Monte Perez **

STUDENT TRUSTEE REPRESENTATIVE

vacant

* Co-chairs

**Interim

- Call to Order (*Barry Gribbons*)
- Approval of Agenda
- Approval of Minutes for March 12, 2025
- Chancellor's Remarks/Updates
- ECDBC Reports and Recommendations
- Enrollment Update & Reporting (Pearl)
- FON Update (Williams)
- 3-year Financial Projections (Gordon)
- District Allocation Model Presentation (Gordon)
- Federal Funding Update (Gordon)
- New Fee Payment Policy (Gordon)
- Items to Be Addressed by ECDBC
- Other Business

Committee Charge:

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

Future DBC Meetings: May 7, Jun 4

Future ECDBC Meetings: Apr 29, May 27, Jun 24

Archived documents can be found on the DBC website:

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

District Budget Committee Meeting Minutes

March 12, 2025, 1:30-3:30 p.m. Zoom Meeting

Roll Call X Indicates Present

Academic Senate		L.A. Faculty Guild	
Leticia Barajas	X	Ruby C. Brougham	X
Marvin Da Costa	X	Murniz (Allen) Coson	X
Charles V. Daniel	X	Joseph Guerrieri	X
Angela Echeverri	X	Sandra Lee	X
Jeffrey Hernandez	X	James McKeever*	X
Eddie Tchertchian	X	Mario Valadez	X
Unions/Association		College Presidents	
Dan Friedman- Local 721	X	Aracely Aguiar	X
Ramiro De Leon- B&T		Anthony Culpepper	X
Andrea Edwards- 1521a		Luis Dorado	X
Emiliano Paniagua- Local 99		Amanuel Gebru	X
Kimberly Manner - Local 911	X	Barry C. Gribbons*	
Harry Ziogas- CMA	X	James M. Limbaugh	X
		Alfred McQuarters	X
		Armida Ornelas	X
		Perez Monte**	X
Student Trustee Rep			
* DBC CO-chairs			
** Interim			

Also present:

Resources	Guests	Guests	Guests
Nicole Albo-Lopez	Tom Anderson	Jonathon Lee	Rolf Schleicher
Deborah L. Berry	Anna Badalyan	Jose Mendoza	Stuart Souki
Kathleen Burke	Grace Chee	Nadine Muro	Brian A. Stokes
Jeanette L. Gordon	Joe Dominguez	Jones III Nathaniel	Tamara Washington
Deborah La Teer	Denise Fa'amasino	Nghi Nghiem	Hao Xie
Maury Pearl	Lindy Fong	Asha Omar	Mercy Yanez
Alberto Roman	Amanda Gong	Melissa Quiroz	Karen Yao
Teyanna Williams	Katherine Huynh	Laura Elena Ramirez	
	Mitzi Lai	Regan Romali	

Call to Order – at 1:33 p.m. James McKeever.

Approval of Agenda – The agenda was approved as presented.

Approval of Minutes – The minutes of February 12, 2025, meeting were approved with an amendment.

Chancellor's Remarks/Updates

- Provided update on Federal funding. LACCD receives approximately \$32 million of Federal grants used to support some of our most underserved students. So far, our funding remains intact and no impact to Pell grants or financial aid. The District has been advised that earmarks will not be funded for FY 2025-26. We continue to monitor the reductions at the Department of Education.
- Regarding the "Dear Colleague" letter, the District stands firm and will continue with all DEI initiatives to support all of our students in need, as they are based on our primary goals and mission.
- Regarding the State budget, conversations are taking place about how to reprioritize some of the of the Governor's January budget proposal; for example, advocating for a block grant.

ECDBC Reports and Recommendations

- There was no meeting for February.

Enrollment Update & Reporting (Pearl)

- A report titled *LACCD Enrollment Update* was presented and discussed in detail. Comparing Spring 2025 to Spring 2024 as of Day 28 of the semester, headcount is up by 2%, enrollment is up by 3%, and enrollment divided by section is up by 10%.

FON Update (Williams)

- A report titled *LACCD Fall 2025 FON Hiring Status, as of March 10, 2025*, was presented and discussed. There were no significant changes from the prior report; it shows the District is projecting to have 168.8 above the compliance number.
- A faculty hiring report by gender, ethnicity, and department was requested.

2024-25 2nd Qtr Financial Status by Location (Gordon)

- A handout titled *2024-25 Current Allocation and Projected Expenditures Unrestricted General Fund as of December 31, 2024*, was distributed and discussed. One college and the ESC are projecting a deficit.

2023-24 Recalc and 2024-25 PI Update (Gordon)

- The State Chancellor's Office released the 2023-24 Recalculation Apportionment and the District received an additional net income of \$2,876,915 and the 2024-25 First Principal Apportionment (PI) of \$4,672,621 additional revenue. A total of \$7,549,536 will be distributed to the colleges.

5-year Financial Forecast (Gordon).

- A handout titled *Los Angeles Community College District General Fund Unrestricted 5-Year Financial Forecast – Summary* was presented and discussed.
- The 5-Year Financial Forecast report will be presented at the Budget and Finance Committee meeting on March 19, 2025.

2025-26 Preliminary Allocation (Gordon).

- The Preliminary Budget Allocation was developed based on the minimum state apportionment funding guarantee to the District of \$837.1 million which includes a 2.43% COLA. It is projected that the State will hold the District harmless by \$23.3 million.

DBC Recommendation to the Chancellor

- A request was made for written reports from each college indicating efforts made, that are inclusive of all the constituencies, to address the projected budget shortfall.

Items to be Addressed by ECDBC - None

Other Business - None

The meeting was adjourned at 3:11pm

Future DBC Meetings: Apr 23, May 7, Jun 4

Future ECDBC Meetings: Apr 29, May 27, Jun 24

SPRING 2025: Credit Enrollment Comparison

Census day for Spring 2025
(WSCH) is 2/24/2024

Spring 2024 start date:
2/10/2025

Day

Day relative to beginning of instruction

70

Monday, April 21, 2025

Monday, April 15, 2024

Monday, April 17, 2023

HEADCOUNT	City	East	Harbor	Mission	Pierce	Southwest	Trade	Valley	West	Total
Spring 2025	14,475	23,275	9,491	10,481	16,321	5,479	12,609	16,302	9,053	117,486
Spring 2024	13,367	22,854	8,796	9,638	15,155	4,796	11,899	15,422	9,290	111,217
Spring 2023	12,493	21,035	7,465	8,897	14,147	4,651	9,989	14,032	8,812	101,521
2025 % of 2024	108%	102%	108%	109%	108%	114%	106%	106%	97%	106%
2025 % of 2023	116%	111%	127%	118%	115%	118%	126%	116%	103%	116%

ENROLLMENT	City	East	Harbor	Mission	Pierce	Southwest	Trade	Valley	West	Total
Spring 2025	29,430	49,772	17,516	19,715	36,977	9,258	25,721	34,047	17,820	240,256
Spring 2024	26,605	47,472	16,170	17,816	33,761	8,280	23,583	30,843	17,156	221,686
Spring 2023	25,264	43,851	14,739	16,612	32,028	7,840	20,327	28,387	17,029	206,077
2025 % of 2024	111%	105%	108%	111%	110%	112%	109%	110%	104%	108%
2025 % of 2023	116%	114%	119%	119%	115%	118%	127%	120%	105%	117%

SECTION COUNT	City	East	Harbor	Mission	Pierce	Southwest	Trade	Valley	West	Total
Spring 2025	1,169	2,135	651	744	1,586	403	1,157	1,411	749	10,005
Spring 2024	1,163	2,235	615	757	1,619	395	1,089	1,391	716	9,980
Spring 2023	1,203	2,086	575	757	1,543	364	1,094	1,339	776	9,737
2025 % of 2024	101%	96%	106%	98%	98%	102%	106%	101%	105%	100%
2025 % of 2023	97%	102%	113%	98%	103%	111%	106%	105%	97%	103%

Enrollment divided by Section	City	East	Harbor	Mission	Pierce	Southwest	Trade	Valley	West	Total
Spring 2025	25.2	23.3	26.9	26.5	23.3	23.0	22.2	24.1	23.8	24.0
Spring 2024	22.9	21.2	26.3	23.5	20.9	21.0	21.7	22.2	24.0	22.2
Spring 2023	21.0	21.0	25.6	21.9	20.8	21.5	18.6	21.2	21.9	21.2
2025 % of 2024	110%	110%	102%	113%	112%	110%	103%	109%	99%	108%
2025 % of 2023	120%	111%	105%	121%	112%	107%	120%	114%	108%	113%

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

² Enrollment and Section count: Includes Credit PA, WSCH (if applicable), DSCH, Ind Study, and Work Exp. Excludes Non-Credit Adult Ed and Non-Credit Tutoring. 2024 and 2023 Section count reflects the information as of the end of the term (instead of the relative day listed above).

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

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

⁵ Registration timelines for Spring 2025 and Spring 2024 are more compressed comparing to the registration timeline for Spring 2023 due to the recent change to the combined Winter/Spring registration timeline (as of 23-24 academic year). Spring 2025 priority registration started on 10/21/24, which was about 1 week earlier than the Spring 2024 priority registration start date (10/23/23), and about 3 weeks earlier than the Spring 2023 priority registration start date (11/7/22). Spring 2025 open enrollment started on 11/11/24, which was about 1 week earlier than the Spring 2024 open enrollment date (11/13/23), and about 3 weeks earlier than the Spring 2023 open enrollment date (12/5/22). The number of days between priority registration and open enrollment is about 21 days for Spring 2025 and Spring 2024, and 28 days for Spring 2023. Also, Spring 2025 instruction start date: Monday, 2/10/25; Spring 2024 instruction start date: Monday, 2/5/24; Spring 2023 instruction start date: Monday, 2/6/2023.



LACCD Enrollment Update

Spring 2025 TO Spring 2024 COMPARISONS

DAY 70 - RELATIVE TO THE BEGINNING OF INSTRUCTION

Relative Day Comparisons for Day 70, comparing Spring 2025 (Monday, April 21, 2025) to Spring 2024 (Monday, April 15, 2024).
Data source: LACCD PS Student Information System.

HEADCOUNT

117,486

106%

111,217

ENROLLMENT

240,256

108%

221,686

SECTION COUNT

10,005

100%

9,980

ENROLLMENT DIVIDED BY SECTION

24.0

108%

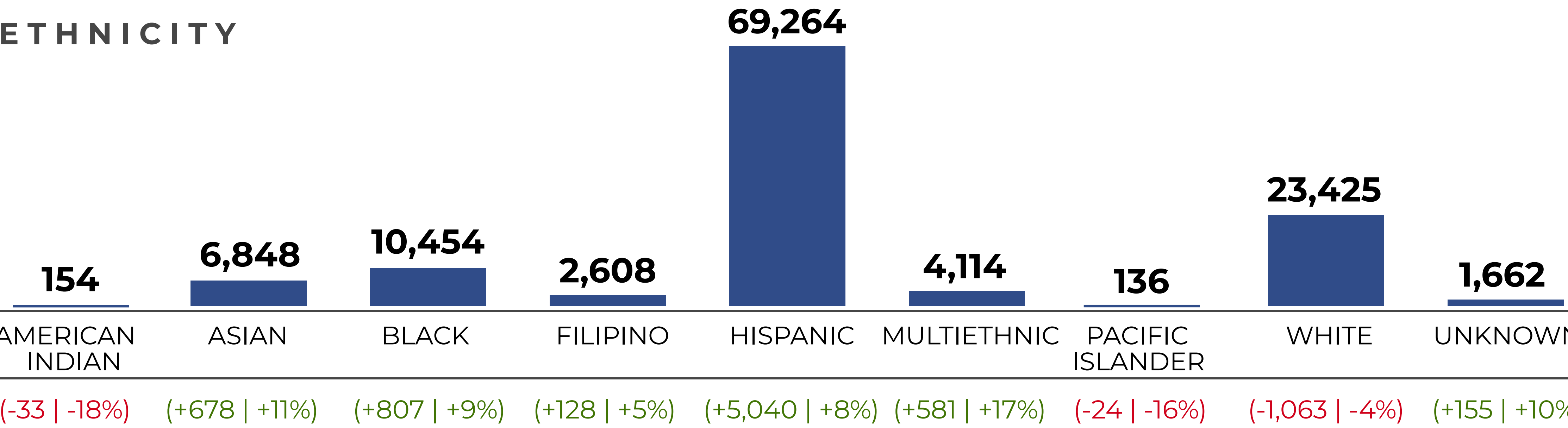
22.2

GENDER

	Spring 2025	Change from 2024
FEMALE	63,414	↑ +3,393 +6%
MALE	51,309	↑ +2,483 +5%
NON-BINARY	992	↑ +81 N/A
UNKNOWN	1,771	↑ +312 N/A

UNIT LOAD

	Spring 2025	Change from 2024
Less than 6 Units...	60,449	↑ +1,684 +3%
6 - 11.5 Units	36,027	↑ +1,553 +5%
12 or More Units.....	21,007	↑ +3,029 +17%



AGE

	Spring 2025	Change from 2024
UNDER 20	45,171	↑ +3,205 +8%
20 - 24	27,010	↑ +2,298 +9%
25 - 34	25,439	↑ +2,009 +9%
35 - 54	15,739	↓ -1,048 -6%
55 & OVER	4,125	↓ -194 -5%

ENROLLMENT STATUS

	Spring 2025	Change from 2024
FIRST-TIME	5,341	↓ -413 -7%
TRANSFER	8,386	↑ +1,211 +17%
RETURNING	7,914	↓ -1,915 -20%
CONTINUING	74,104	↑ +6,345 +9%
CONCURRENT HIGH SCHOOL	21,726	↑ +2,160 +11%

NONCREDIT HEADCOUNT & ENROLLMENT

HEADCOUNT

16,875

110%

15,292

ENROLLMENT

31,280

113%

27,687

CLASS MODALITY & FILL RATE

CLASS MODALITY:	8%	45%
Remote	Hybrid	In-Person
FILL RATE: 82%	73%	55%

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

Scenario 1:	Hold Harmless		SCFF Calc-Floor		
	2023-24 Actual	2024-25 Projected	2025-26 Projected	2026-27 Projected	2027-28 Projected
TOTAL RESOURCES	\$ 905,907,997	\$ 908,258,846	\$ 924,682,365	\$ 953,498,548	\$ 999,012,557
TOTAL EXPENDITURES	\$ 910,561,371	\$ 952,893,603	\$ 979,031,673	\$ 1,012,189,376	\$ 1,033,259,292
NET REVENUES LESS EXPENDITURES	\$ (4,653,375)	\$ (44,634,757)	\$ (54,349,307)	\$ (58,690,828)	\$ (34,246,735)
FUND BALANCE					
Beginning Fund Balance (includes PY adj)	\$ 180,180,489	\$ 181,225,701	\$ 136,590,945	\$ 82,241,637	\$ 23,550,809
Net Revenues Less Expenditures	(4,653,375)	(44,634,757)	(54,349,307)	(58,690,828)	(34,246,735)
Ending Fund Balance	175,527,114	136,590,945	82,241,637	23,550,809	(10,695,926)
<i>Fund Balance % of Expenditure Budget</i>	19.3%	14.3%	8.4%	2.3%	-1.0%
Scenario 2:	Hold Harmless		SCFF Calc-Floor		
	2023-24 Actual	2024-25 Projected	2025-26 Projected	2026-27 Projected	2027-28 Projected
TOTAL RESOURCES	\$ 905,907,997	\$ 908,258,846	\$ 924,682,365	\$ 961,734,928	\$ 1,014,005,429
TOTAL EXPENDITURES	\$ 910,561,371	\$ 952,893,603	\$ 979,031,673	\$ 1,012,189,376	\$ 1,033,259,292
NET REVENUES LESS EXPENDITURES	\$ (4,653,375)	\$ (44,634,757)	\$ (54,349,307)	\$ (50,454,448)	\$ (19,253,863)
FUND BALANCE					
Beginning Fund Balance (includes PY adj)	\$ 180,180,489	\$ 181,225,701	\$ 136,590,945	\$ 82,241,637	\$ 31,787,189
Net Revenues Less Expenditures	(4,653,375)	(44,634,757)	(54,349,307)	(50,454,448)	(19,253,863)
Ending Fund Balance	175,527,114	136,590,945	82,241,637	31,787,189	12,533,326
<i>Fund Balance % of Expenditure Budget</i>	19.3%	14.3%	8.4%	3.1%	1.2%
Scenario 3:	Hold Harmless		SCFF Calc-Floor		
	2023-24 Actual	2024-25 Projected	2025-26 Projected	2026-27 Projected	2027-28 Projected
TOTAL RESOURCES	\$ 905,907,997	\$ 908,258,846	\$ 924,682,365	\$ 971,317,484	\$ 1,031,142,789
TOTAL EXPENDITURES	\$ 910,561,371	\$ 952,893,603	\$ 979,031,673	\$ 1,012,189,376	\$ 1,033,259,292
NET REVENUES LESS EXPENDITURES	\$ (4,653,375)	\$ (44,634,757)	\$ (54,349,307)	\$ (40,871,892)	\$ (2,116,504)
FUND BALANCE					
Beginning Fund Balance (includes PY adj)	\$ 180,180,489	\$ 181,225,701	\$ 136,590,945	\$ 82,241,637	\$ 41,369,746
Net Revenues Less Expenditures	(4,653,375)	(44,634,757)	(54,349,307)	(40,871,892)	(2,116,504)
Ending Fund Balance	175,527,114	136,590,945	82,241,637	41,369,746	39,253,242
<i>Fund Balance % of Expenditure Budget</i>	19.3%	14.3%	8.4%	4.1%	3.8%
Scenario 4: COLLEGE	Hold Harmless		SCFF Calc-Floor		
	2023-24 Actual	2024-25 Projected	2025-26 Projected	2026-27 Projected	2027-28 Projected
TOTAL RESOURCES	\$ 905,907,997	\$ 908,258,846	\$ 917,155,424	\$ 959,100,472	\$ 1,017,964,940
TOTAL EXPENDITURES	\$ 910,561,371	\$ 952,893,603	\$ 971,568,671	\$ 1,030,542,890	\$ 1,079,560,759
NET REVENUES LESS EXPENDITURES	\$ (4,653,375)	\$ (44,634,757)	\$ (54,413,247)	\$ (71,442,418)	\$ (61,595,819)
FUND BALANCE					
Beginning Fund Balance (includes PY adj)	\$ 180,180,489	\$ 181,225,701	\$ 136,590,945	\$ 82,177,698	\$ 10,735,279
Net Revenues Less Expenditures	(4,653,375)	(44,634,757)	(54,413,247)	(71,442,418)	(61,595,819)
Ending Fund Balance	175,527,114	136,590,945	82,177,698	10,735,279	(50,860,540)
<i>Fund Balance % of Expenditure Budget</i>	19.3%	14.3%	8.5%	1.0%	-4.7%

*Assumes all FTES growth is paid. Assumes no change in college basic allocation (small, medium, large)

Scenario 1: Assumes enrollment growth 1.6% annually from FY25 and forward

Scenario 2: Assumes enrollment growth 50% of initial year growth and progressive decline; 2.2% avg. annual growth

Scenario 3: Assumes enrollment growth is 75% of initial year growth and progressive decline; 3.1% avg. annual growth

Scenario 4: Assumes enrollment and metrics data based on college's projections, February 2025

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

*Scenario 1 Assumptions: 1.6% growth FY25 forward
Salary increase = COLA+1% 2024-25 & 2025-26 only*

UNRESTRICTED GENERAL FUND

	2023-24 Actual	2024-25 Projected	2025-26 Projected	2026-27 Projected	2027-28 Projected
REVENUES					
<i>Total FTEs</i>	90,321	88,294	89,716	91,163	92,635
<i>3 yr avg credit</i>	83,355	79,264	75,545	75,519	76,651
State Apportionment Revenue (includes EPA)	\$ 803,781,600	\$ 817,229,172	\$ 837,087,841	\$ 865,427,579	\$ 910,432,959
Non-Resident	11,616,415	13,181,376	13,501,683	13,976,943	14,484,306
Apprenticeship	36,258	33,690	33,690	34,876	36,142
Dedicated Revenue	11,030,652	10,829,381	9,073,924	9,073,924	9,073,924
Other State	54,781,122	47,049,248	47,049,248	47,049,248	47,049,248
Other Federal	0	0	0	0	0
Other Local (less student fee write off)	24,018,679	19,935,979	17,935,979	17,935,979	17,935,979
Incoming Transfers	643,271	0	0	0	0
TOTAL RESOURCES	\$ 905,907,997	\$ 908,258,846	\$ 924,682,365	\$ 953,498,548	\$ 999,012,557
EXPENDITURES					
Certificated Salaries	361,867,083	379,960,438	392,993,081	392,993,081	392,993,081
Non-Certificated Salaries	160,779,718	168,818,703	174,609,185	174,609,185	174,609,185
Employee Benefits	238,598,285	250,528,199	272,134,857	280,945,562	295,839,637
Subtotal Salary & Benefits	761,245,086	799,307,340	839,737,122	848,547,827	863,441,903
<i>Salary & Benefit %</i>	84%	84%	86%	84%	84%
Books & Supplies	4,228,595	4,300,000	4,404,490	4,559,528	4,725,039
Other Operating Expenses	109,933,237	111,923,661	115,156,847	119,464,385	124,036,595
Capital Outlay	4,019,375	4,062,383	4,161,099	4,307,570	4,463,934
Interfund Transfer	26,109,777	27,933,196	10,074,673	29,619,114	30,694,288
Other	5,025,301	5,367,023	5,497,442	5,690,952	5,897,533
TOTAL EXPENDITURES	\$ 910,561,371	\$ 952,893,603	\$ 979,031,673	\$ 1,012,189,376	\$ 1,033,259,292
NET REVENUES LESS EXPENDITURES	\$ (4,653,375)	\$ (44,634,757)	\$ (54,349,307)	\$ (58,690,828)	\$ (34,246,735)
FUND BALANCE					
Beginning Fund Balance (includes PY adj)	\$ 180,180,489	\$ 181,225,701	\$ 136,590,945	\$ 82,241,637	\$ 23,550,809
Net Revenues Less Expenditures	(4,653,375)	(44,634,757)	(54,349,307)	(58,690,828)	(34,246,735)
Ending Fund Balance	\$ 175,527,114	\$ 136,590,945	\$ 82,241,637	\$ 23,550,809	\$ (10,695,926)
<i>Fund Balance % of Expenditure Budget</i>	19.3%	14.3%	8.4%	2.3%	-1.0%

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

Scenario 2 Assumptions: 50% of initial year growth and progressive decline; 2.2% avg. annual growth

Salary increase = COLA+1% 2024-25 & 2025-26 only

UNRESTRICTED GENERAL FUND

		2023-24		2024-25		2025-26		2026-27		2027-28
		Actuals		Projected		Projected		Projected		Projected
REVENUES										
	<i>Total FTES</i>	90,322		88,294		90,781		93,055		95,094
	<i>3 yr avg credit</i>	83,355		79,264		75,878		76,451		78,378
State Apportionment Revenue (includes EPA)		\$ 803,781,600	\$	817,229,172	\$	837,087,841	\$	873,663,958	\$	925,425,831
Non-Resident		11,616,415		13,181,376		13,501,683		13,976,943		14,484,306
Apprenticeship		36,258		33,690		33,690		34,876		36,142
Dedicated Revenue		11,030,652		10,829,381		9,073,924		9,073,924		9,073,924
Other State		54,781,122		47,049,248		47,049,248		47,049,248		47,049,248
Other Federal		0		0		0		0		0
Other Local (less student fee write off)		24,018,679		19,935,979		17,935,979		17,935,979		17,935,979
Incoming Transfers		643,271		0		0		0		0
TOTAL RESOURCES		\$ 905,907,997	\$	908,258,846	\$	924,682,365	\$	961,734,928	\$	1,014,005,429
EXPENDITURES										
Certificated Salaries		361,867,083		379,960,438		392,993,081		392,993,081		392,993,081
Non-Certificated Salaries		160,779,718		168,818,703		174,609,185		174,609,185		174,609,185
Employee Benefits		238,598,285		250,528,199		272,134,857		280,945,562		295,839,637
Subtotal Salary & Benefits		761,245,086		799,307,340		839,737,122		848,547,827		863,441,903
	<i>Salary & Benefit %</i>	84%		84%		86%		84%		84%
Books & Supplies		4,228,595		4,300,000		4,404,490		4,559,528		4,725,039
Other Operating Expenses		109,933,237		111,923,661		115,156,847		119,464,385		124,036,595
Capital Outlay		4,019,375		4,062,383		4,161,099		4,307,570		4,463,934
Interfund Transfer		26,109,777		27,933,196		10,074,673		29,619,114		30,694,288
Other		5,025,301		5,367,023		5,497,442		5,690,952		5,897,533
TOTAL EXPENDITURES		\$ 910,561,371	\$	952,893,603	\$	979,031,673	\$	1,012,189,376	\$	1,033,259,292
NET REVENUES LESS EXPENDITURES		\$ (4,653,375)	\$	(44,634,757)	\$	(54,349,307)	\$	(50,454,448)	\$	(19,253,863)
FUND BALANCE										
Beginning Fund Balance (includes PY adj)		\$ 180,180,489	\$	181,225,701	\$	136,590,945	\$	82,241,637	\$	31,787,189
Net Revenues Less Expenditures		(4,653,375)		(44,634,757)		(54,349,307)		(50,454,448)		(19,253,863)
Ending Fund Balance		\$ 175,527,114	\$	136,590,945	\$	82,241,637	\$	31,787,189	\$	12,533,326
<i>Fund Balance % of Expenditure Budget</i>		19.3%		14.3%		8.4%		3.1%		1.2%

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

Scenario 3 Assumptions: 75% of initial year growth and
progressive decline; 3.1% avg. annual growth

Salary increase = COLA+1% 2024-25 & 2025-26 only

UNRESTRICTED GENERAL FUND

	2023-24 Actuals	2024-25 Projected	2025-26 Projected	2026-27 Projected	2027-28 Projected
REVENUES					
<i>Total FTES</i>	90,322	88,294	91,886	95,051	97,730
<i>3 yr avg credit</i>	83,355	79,264	76,191	77,330	80,004
State Apportionment Revenue (includes EPA)	\$ 803,781,600	\$ 817,229,172	\$ 837,087,841	\$ 883,246,515	\$ 942,563,190
Non-Resident	11,616,415	13,181,376	13,501,683	13,976,943	14,484,306
Apprenticeship	36,258	33,690	33,690	34,876	36,142
Dedicated Revenue	11,030,652	10,829,381	9,073,924	9,073,924	9,073,924
Other State	54,781,122	47,049,248	47,049,248	47,049,248	47,049,248
Other Federal	0	0	0	0	0
Other Local (less student fee write off)	24,018,679	19,935,979	17,935,979	17,935,979	17,935,979
Incoming Transfers	643,271	0	0	0	0
TOTAL RESOURCES	\$ 905,907,997	\$ 908,258,846	\$ 924,682,365	\$ 971,317,484	\$ 1,031,142,789
EXPENDITURES					
Certificated Salaries	361,867,083	379,960,438	392,993,081	392,993,081	392,993,081
Non-Certificated Salaries	160,779,718	168,818,703	174,609,185	174,609,185	174,609,185
Employee Benefits	238,598,285	250,528,199	272,134,857	280,945,562	295,839,637
Subtotal Salary & Benefits	761,245,086	799,307,340	839,737,122	848,547,827	863,441,903
<i>Salary & Benefit %</i>	84%	84%	86%	84%	84%
Books & Supplies	4,228,595	4,300,000	4,404,490	4,559,528	4,725,039
Other Operating Expenses	109,933,237	111,923,661	115,156,847	119,464,385	124,036,595
Capital Outlay	4,019,375	4,062,383	4,161,099	4,307,570	4,463,934
Interfund Transfer	26,109,777	27,933,196	10,074,673	29,619,114	30,694,288
Other	5,025,301	5,367,023	5,497,442	5,690,952	5,897,533
TOTAL EXPENDITURES	\$ 910,561,371	\$ 952,893,603	\$ 979,031,673	\$ 1,012,189,376	\$ 1,033,259,292
NET REVENUES LESS EXPENDITURES	\$ (4,653,375)	\$ (44,634,757)	\$ (54,349,307)	\$ (40,871,892)	\$ (2,116,504)
FUND BALANCE					
Beginning Fund Balance (includes PY adj)	\$ 180,180,489	\$ 181,225,701	\$ 136,590,945	\$ 82,241,637	\$ 41,369,746
Net Revenues Less Expenditures	(4,653,375)	(44,634,757)	(54,349,307)	(40,871,892)	(2,116,504)
Ending Fund Balance	\$ 175,527,114	\$ 136,590,945	\$ 82,241,637	\$ 41,369,746	\$ 39,253,242
<i>Fund Balance % of Expenditure Budget</i>	19.3%	14.3%	8.4%	4.1%	3.8%

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

Scenario 4 Assumptions: Revenue based on College projected FTES and SCFF metrics. Expenditures based on college projections.

UNRESTRICTED GENERAL FUND

		2023-24	2024-25	2025-26	2026-27	2027-28
		Actuals	Projected	Projected	Projected	Projected
REVENUES						
	<i>Total FTES</i>	90,322	88,292	92,692	95,334	98,124
	<i>3 yr avg credit</i>	96,950	93,160	90,969	92,656	95,851
State Apportionment Revenue (includes EPA)	\$	803,781,600	\$ 817,229,172	\$ 837,087,841	\$ 876,922,585	\$ 935,325,401
Non-Resident		11,616,415	13,181,376	12,106,500	12,176,186	12,372,800
Apprenticeship		36,258	33,690	33,690	34,876	36,142
Dedicated Revenue		11,030,652	10,829,381	7,525,781	7,449,165	7,512,938
Other State		54,781,122	47,049,248	47,049,248	47,049,248	47,049,248
Other Federal		0	0	0	0	0
Other Local (less student fee write off)		24,018,679	19,935,979	13,352,364	15,468,411	15,668,411
Incoming Transfers		643,271	0	0	0	0
TOTAL RESOURCES	\$	905,907,997	\$ 908,258,846	\$ 917,155,424	\$ 959,100,472	\$ 1,017,964,940
EXPENDITURES						
Certificated Salaries		361,867,083	379,960,438	396,168,706	405,870,954	415,718,177
Non-Certificated Salaries		160,779,718	168,818,703	166,555,753	171,445,749	176,694,611
Employee Benefits		238,598,285	250,528,199	270,329,282	291,018,515	314,398,181
Subtotal Salary & Benefits		761,245,086	799,307,340	833,053,741	868,335,218	906,810,969
Salary & Benefit %		84%	84%	86%	84%	84%
Books & Supplies		4,228,595	4,300,000	3,955,412	4,078,151	4,209,321
Other Operating Expenses		109,933,237	111,923,661	124,423,464	132,394,512	141,091,669
Capital Outlay		4,019,375	4,062,383	3,591,283	3,770,848	3,966,345
Interfund Transfer		26,109,777	27,933,196	4,362,809	23,878,373	25,280,494
Other / Adjustment		5,025,301	5,367,023	2,181,962	(1,914,212)	(1,798,039)
TOTAL EXPENDITURES	\$	910,561,371	\$ 952,893,603	\$ 971,568,671	\$ 1,030,542,890	\$ 1,079,560,759
NET REVENUES LESS EXPENDITURES	\$	(4,653,375)	\$ (44,634,757)	\$ (54,413,247)	\$ (71,442,418)	\$ (61,595,819)
FUND BALANCE						
Beginning Fund Balance (includes PY adj)	\$	180,180,489	\$ 181,225,701	\$ 136,590,945	\$ 82,177,698	\$ 10,735,279
Net Revenues Less Expenditures		(4,653,375)	(44,634,757)	(54,413,247)	(71,442,418)	(61,595,819)
Ending Fund Balance	\$	175,527,114	\$ 136,590,945	\$ 82,177,698	\$ 10,735,279	\$ (50,860,540)
Fund Balance % of Expenditure Budget		19.3%	14.3%	8.5%	1.0%	-4.7%



CITY
EAST
HARBOR
MISSION
PIERCE
SOUTHWEST
TRADE-TECH
VALLEY
WEST

District Allocation Model Overview

Presented by the Budget Department

April, 2025

*The Colleges
of Los Angeles*

Allocation Model Purpose and Authority

- Mechanism to allocate funds to the District locations
- Mathematical calculation, based on prescribed methodology, performed by the District Budget Office and incorporated into the annual budget approved by the BOT
- Approved by the Board of Trustees (BOT) in 2019-20 to align with the new Student Centered Funding Formula
- The model was reviewed, updated, and approved by the BOT in July 2023
- Included as Appendix F of the Tentative and Final Budget

Allocation Principles

- Aligns with 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 there are districtwide costs and ESC operations that must be funded
- Balances will be retained by Colleges, ESC, and IT locations
- Colleges are encouraged to collaborate and promote innovation with each other that will maximize student access and success
- Equity minded approach, as in the SCFF, recognizing college resources and student needs vary across the District

Allocation Model Parts

$$\text{College Budget Allocation} = \text{Allocated Revenue} - \text{Assessment} + \text{Prior Year Balance}$$

- Allocated Revenue – Projected at Final Budget, revised at P1 (February) and P2 (June)
- Assessment – Funding for districtwide services and ESC operations, as well as backfilling reserves
- Prior Year Balance – Locations are able to retain their ending balances, within the perimeters of the model

Revenue Sources

The Allocation Model distributes revenue from:

- SCFF / State Apportionment
- EPA (part of State Apportionment)
- Lottery
- State Mandated Revenue
- Other State Funds

Restricted funds and programs, grants, enterprise revenue, or other local dedicated revenue is NOT allocated via the Allocation Model.

Total Unrestricted General Fund Revenues

2025-26 Preliminary TOTAL UNRESTRICTED GENERAL FUND REVENUES

	Base Allocation (less EPA Funds)	EPA Funds	Supplemental	Student Success	Hold Harmless	COLA ^[1]	Total SCFF Apportionment Generated	Funds for FT Faculty Hiring	Appren- ticeship	Non- Resident	Dedicated	Lottery	Interest/ Other State	On-Going State Mandate Block Grant	TOTAL REVENUE
CITY	55,346,531	11,986,193	17,631,479	9,805,623	0	0	94,769,826	1,722,089	0	3,000,000	470,333	2,001,123	1,150,654	366,282	103,480,307
EAST	112,042,616	24,264,654	38,922,878	18,062,628	663,804	0	193,956,580	1,603,410	0	2,514,000	763,850	4,202,154	2,102,565	791,730	205,934,289
HARBOR	31,921,724	6,913,170	7,640,436	4,705,906	0	0	51,181,236	901,752	0	465,000	1,729,164	1,065,138	626,488	201,436	56,170,214
MISSION	38,448,016	8,326,544	10,102,610	5,751,958	0	0	62,629,128	1,840,756	0	501,000	694,861	1,304,291	837,616	247,253	68,054,905
PIERCE	63,672,819	13,789,386	24,464,013	13,714,352	451,671	0	116,092,241	1,310,188	0	2,457,000	1,165,766	2,439,332	1,236,294	456,588	125,157,409
SOUTHWEST	21,885,906	4,739,750	6,822,276	2,611,317	3,483,797	0	39,543,046	920,378	0	225,000	619,805	666,023	453,697	124,056	42,552,005
TRADE-TECH	56,051,460	12,138,857	18,647,126	10,280,545	567,496	0	97,685,484	1,369,524	33,690	900,000	1,005,885	2,091,584	1,045,749	395,405	104,527,321
VALLEY	62,531,080	13,542,124	20,126,995	10,106,018	1,444,517	0	107,750,734	2,074,642	0	1,130,000	542,539	2,240,539	1,350,612	423,413	115,512,479
WEST	33,790,544	7,317,893	9,422,948	6,288,833	4,034,366	0	60,854,584	1,625,495	0	878,000	934,761	1,157,516	870,983	217,393	66,538,732
PT FAC HLTH BEN	0	0	0	0	0	0	0	0	0	0	0	0	6,121,902	0	6,121,902
TCR B- One Time Stability	0	0	0	0	23,314,105	0	23,314,105	0	0	0	0	0	0	0	23,314,105
UNDISTRIB/OTHER DW	0	0	0	0	(10,645,651)	0	(10,645,651)	0	0	0	0	0	19,000,000	0	8,354,349
ESC/INFO TECH/VDK	0	0	0	0	0	0	0	0	0	0	1,146,960	0	0	0	1,146,960
TOTAL	475,690,696	103,018,571	153,780,761	81,327,180	23,314,105	0	837,131,313	13,368,234	33,690	12,070,000	9,073,924	17,167,700	34,796,560	3,223,556	926,864,977

Student Centered Funding Formula (SCFF)

- 3 Components of SCFF:
 - Base Revenue (size of college + FTES)
 - Supplemental (AB 540, Pell, CCPG students)
 - Success (student metrics)
- Assessment taken from base revenue allocated
- Colleges keep 100% of earned Supplemental and Success revenue
- College growth not resulting in additional revenue from the State will be paid out of contingency reserve

SCFF by College *(2025-26 Preliminary)*

Student Centered Funding Formula Calculated Revenue

Location	Base	Supplemental	Student Success	Total Calculated SCFF Revenue
City	67,332,724	17,631,479	9,805,623	94,769,826
East	136,307,270	38,922,878	18,062,628	193,292,776
Harbor	38,834,894	7,640,436	4,705,906	51,181,236
Mission	46,774,560	10,102,610	5,751,958	62,629,128
Pierce	77,462,205	24,464,013	13,714,352	115,640,570
Southwest	26,625,656	6,822,276	2,611,317	36,059,249
Trade-Tech	68,190,317	18,647,126	10,280,545	97,117,988
Valley	76,073,204	20,126,995	10,106,018	106,306,217
West	41,108,437	9,422,948	6,288,833	56,820,218
Total	578,709,267	153,780,761	81,327,180	813,817,208

- Growth is not budgeted until earned.
- At P1 (February) SCFF allocation is recalculated based on updated actuals and projected FTES.

College Hold Harmless *(2025-26 Preliminary)*

- As the District is being “held harmless” by the State, Colleges will be held harmless to the total of prior year allocated State Apportionment Revenue
- The Colleges hold harmless amount will increase by State COLA if the District’s hold harmless revenue also increases by same
 - Beginning in 2025-26, the new State “Funding Floor” will NOT be increased by COLA

College Hold Harmless Calculation

	2025-26								hold harmless 2024-25
	Min Base	Base Funds Remaining	EPA	Total Allocated Base	Supplemental	Student Success	Total TCR	Hold Harmless Amount	Floor
City	18,016,786	39,741,547	11,986,193	69,744,526	17,631,479	9,805,623	97,181,628	0	96,662,688
East ^[1]	21,945,738	80,452,140	24,264,654	126,662,532	38,922,878	18,062,628	183,648,038	663,804	184,311,842
Harbor	10,561,071	22,921,377	6,913,170	40,395,618	7,640,436	4,705,906	52,741,960	0	52,217,346
Mission	11,823,605	27,607,577	8,326,544	47,757,726	10,102,610	5,751,958	63,612,294	0	62,355,579
Pierce	18,343,814	45,720,233	13,789,386	77,853,433	24,464,013	13,714,352	116,031,798	451,671	116,483,469
Southwest	11,234,246	15,715,163	4,739,750	31,689,159	6,822,276	2,611,317	41,122,752	3,483,797	44,606,549
Trade-Tech	15,751,706	40,247,721	12,138,857	68,138,284	18,647,126	10,280,545	97,065,955	567,496	97,633,451
Valley	15,766,960	44,900,408	13,542,124	74,209,492	20,126,995	10,106,018	104,442,505	1,444,517	105,887,022
West	10,677,322	24,263,282	7,317,893	42,258,497	9,422,948	6,288,833	57,970,278	4,034,366	62,004,644
Floor / Growth Subsidy ^[1]	-	-	-	-	-	-	-	(10,645,651)	
TCR B-One Time Stability ^[2]	-	-	-	-	-	-	-	23,314,105	(4,890,977)
Total	134,121,248	341,569,448	103,018,571	578,709,267	153,780,761	81,327,180	813,817,208	23,314,105	817,271,613

^[1] Subsidy to be paid from one-time stability

^[2] Calculated 2024-25 SCFF from P1

College Minimum Base

To recognize that there are fixed expenses and core services associated with a College regardless of size, a “Minimum Base” allocation is provided for:

- Minimum Administrative Staffing: President (1), Vice Presidents (3), Institutional Research Dean (1), Facilities Manager (1), Deans (4-12, depending on size)
- Maintenance and Operations: Based on average cost per square footage

MINIMUM BASE FUNDING

Revised M&O Cost based on FY 2023-24

	City	East	Harbor	Mission	Pierce	S-west	Trade-Tech	Valley	West	Total
Annual Salary^[1]										
President	328,751	328,751	328,751	328,751	328,751	328,751	328,751	328,751	328,751	2,958,763
Academic Affairs VP	251,019	251,019	251,019	251,019	251,019	251,019	251,019	251,019	251,019	2,259,174
Student Services VP	251,019	251,019	251,019	251,019	251,019	251,019	251,019	251,019	251,019	2,259,174
Administrative Services VP	251,019	251,019	251,019	251,019	251,019	251,019	251,019	251,019	251,019	2,259,174
Director of College Facilities	202,627	202,627	202,627	202,627	202,627	202,627	202,627	202,627	202,627	1,823,643
Institutional Research Dean	199,848	199,848	199,848	199,848	199,848	199,848	199,848	199,848	199,848	1,798,632
Total Funding for Presidents and VPs	\$1,484,284	\$1,484,284	\$1,484,284	\$1,484,284	\$1,484,284	\$1,484,284	\$1,484,284	\$1,484,284	\$1,484,284	\$13,358,560
<i>Estimated Benefits for Presidents/VPs/DCF/Deans</i>	664,853	664,853	664,853	664,853	664,853	664,853	664,853	664,853	664,853	5,983,677
Current Number of Deans funded from 10100 ⁽⁴⁾	8.0	9.5	6.7	0.5	8.5	5.0	8.9	6.3	4.5	57.8
FTE Faculty (Credit Instruction) ⁽⁵⁾	282	530	151	184	367	105	292	332	192	2,435
FTES (Students) ⁽⁶⁾	10,032	21,685	5,517	6,772	12,506	3,398	10,830	11,597	5,954	88,292
Number of Faculty per Dean	35	56	23	410	43	21	33	53	43	42
Number of FTES per Dean	1,254	2,283	830	15,049	1,471	680	1,217	1,841	1,338	1,529
Proposed Number of Deans (per Total # of FTES)	7	14	4	4	8	2	7	8	4	58
Proposed Number of Deans (per Total # of FTEF)	7	13	4	4	9	2	7	8	5	58
Proposed Number of Deans ⁽⁷⁾	8	12	4	4	8	4	8	8	4	60
Dean Salary ⁽¹⁾	199,848	199,848	199,848	199,848	199,848	199,848	199,848	199,848	199,848	199,848
Total Funding for Deans Position	\$ 1,598,784	\$ 2,398,176	\$ 799,392	\$ 799,392	\$ 1,598,784	\$ 799,392	\$ 1,598,784	\$ 1,598,784	\$ 799,392	11,990,880
<i>Estimated Benefits for Deans⁽³⁾</i>	607,858	911,787	303,929	303,929	607,858	303,929	607,858	607,858	303,929	4,558,933
M&O Costs by Square Footage										
Gross Square Footage ⁽⁸⁾	1,043,284	1,259,076	558,155	654,574	1,068,259	609,565	870,301	871,466	567,033	7,501,713
Average Cost per sq.ft. ⁽²⁾	\$13.09	\$13.09	\$13.09	\$13.09	\$13.09	\$13.09	\$13.09	\$13.09	\$13.09	\$13.09
Total funding for M&O Costs	\$13,661,007	\$16,486,638	\$7,308,613	\$8,571,146	\$13,988,035	\$7,981,788	\$11,395,926	\$11,411,181	\$7,424,864	\$98,229,199
Total Proposed Minimum Base Funding	\$18,016,786	\$21,945,738	\$10,561,071	\$11,823,605	\$18,343,814	\$11,234,246	\$15,751,706	\$15,766,960	\$10,677,322	\$134,121,248

[1] Source*: Salary schedule (top step) - for Presidents (\$26,896) plus auto allowance (\$500) totals to \$27,396 per month; for Academic Affairs and Student Services VPs (\$20,918); Administrative Services VP (\$20,918); Director of College Facilities (\$16,886); Dean (\$16,540).

[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 2024-25 rates - 60.18% for classified (Administrative Services VP and Director of College Facilities); and 38.02% for certificated (Presidents, other VPs and Deans).

[4] Current Number of Deans is based on the result of a college survey conducted in July 2024.

[5] FTE Faculty (Credit Instruction) is based on the Report WSCH Trends And Staffing Patterns By College in the Fall 2023 (P) Data book as reported by the Office of Attendance Accounting.

[6] FTES (Students) is based on the 2024-25 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 2023-24 is based on data from the Fusion Space Inventory Report.

Parameters to Allocate Other Revenue

- **Non-Resident Tuition/Enrollment Fees** – Distributed based on college projections of tuition earnings.
- **Dedicated Revenue** – Revenue that is directly generated by college is distributed to college based on college projection, adjusted for actuals.
- **Lottery** – Distributed to colleges based on the proportion of a college's prior year FTES over the total District FTES and adjusted for actuals.
- **Interest and Other Income Not Directly Generated by Colleges** – Used to fund the District's reserves.

Revenue Allocation Detail

2025-26 PRELIMINARY REVENUE ALLOCATION DETAIL

	Minimum Base Rev	Base Funds Remaining	EPA Funds	Supplemental	Student Success	COLA ⁽¹⁾	College 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	18,016,786	39,741,547	11,986,193	17,631,479	9,805,623	0	0	97,181,628	1,722,089	1,150,654	0	366,282	2,001,123	3,000,000	470,333	105,892,109
East	21,945,738	80,452,140	24,264,654	38,922,878	18,062,628	0	663,804	184,311,842	1,603,410	2,102,565	0	791,730	4,202,154	2,514,000	763,850	196,289,551
Harbor	10,561,071	22,921,377	6,913,170	7,640,436	4,705,906	0	0	52,741,960	901,752	626,488	0	201,436	1,065,138	465,000	1,729,164	57,730,938
Mission	11,823,605	27,607,577	8,326,544	10,102,610	5,751,958	0	0	63,612,294	1,840,756	837,616	0	247,253	1,304,291	501,000	694,861	69,038,071
Pierce	18,343,814	45,720,233	13,789,386	24,464,013	13,714,352	0	451,671	116,483,469	1,310,188	1,236,294	0	456,588	2,439,332	2,457,000	1,165,766	125,548,637
Southwest	11,234,246	15,715,163	4,739,750	6,822,276	2,611,317	0	3,483,797	44,606,549	920,378	453,697	0	124,056	666,023	225,000	619,805	47,615,508
Trade-Tech	15,751,706	40,247,721	12,138,857	18,647,126	10,280,545	0	567,496	97,633,451	1,369,524	1,045,749	33,690	395,405	2,091,584	900,000	1,005,885	104,475,288
Valley	15,766,960	44,900,408	13,542,124	20,126,995	10,106,018	0	1,444,517	105,887,022	2,074,642	1,350,612	0	423,413	2,240,539	1,130,000	542,539	113,648,767
West	10,677,322	24,263,282	7,317,893	9,422,948	6,288,833	0	4,034,366	62,004,644	1,625,495	870,983	0	217,393	1,157,516	878,000	934,761	67,688,792
COLLEGE TOTAL	134,121,248	341,569,448	103,018,571	153,780,761	81,327,180	0	10,645,651	824,462,859	13,368,234	9,674,658	33,690	3,223,556	17,167,700	12,070,000	7,926,964	887,927,661
Educational Services Ctr																
Information Technology																
Districtwide Svcs																
Contingency Reserve																
General Reserve																
STRS/PERS Reserve																
Other District-wide																
Van de Kamp Innovation															1,146,960	1,146,960
SRP- Early Retirement																
Funds for Def Maint																
PT Fac Health Ben										6,121,902						6,121,902
Net TCR B-One Time Stability							12,668,454	12,668,454								12,668,454
Undistrib (Projtd Bal)										19,000,000						19,000,000
TOTAL	134,121,248	341,569,448	103,018,571	153,780,761	81,327,180	0	23,314,105	837,131,313	13,368,234	34,796,560	33,690	3,223,556	17,167,700	12,070,000	9,073,924	926,864,977

⁽¹⁾ COLA is imbedded in rates

Assessment Calculation *(2025-26 Preliminary)*

- Reduction in Base allocation to fund Districtwide expenses, ESC / IT operations, and reserves (deferred maintenance, contingency, and general)

ASSESSMENT AND ADJUSTMENT DETAIL

	TOTAL REVENUES	Assessment	SRP	Faculty Overbase	Centrl at Colleges	PERS/STRS Contingency	BUD ALLOC w/o Balances	Balances	Requested use of College Reserve	Budget For Open Orders	BUDGET ALLOC w/balances	Assessment Adjustment	BUDGET ALLOCATION
City	105,892,109	(24,592,390)	(712,174)	20,156	0	0	80,607,701	0	0	0	80,607,701	0	80,607,701
East	196,289,551	(44,896,125)	(539,448)	85,337	0	0	150,939,315	0	0	0	150,939,315	0	150,939,315
Harbor	57,730,938	(14,243,768)	(471,955)	12,730	0	0	43,027,945	0	0	0	43,027,945	0	43,027,945
Mission	69,038,071	(16,839,697)	(287,613)	78,858	128,922	0	52,118,541	0	0	0	52,118,541	0	52,118,541
Pierce	125,548,637	(27,610,908)	(400,796)	0	0	0	97,536,933	0	0	0	97,536,933	0	97,536,933
Southwest	47,615,508	(12,402,222)	(406,324)	0	0	0	34,806,962	0	0	0	34,806,962	0	34,806,962
Trade-Tech	104,475,288	(24,226,122)	(504,038)	1,009,122	0	0	80,754,250	0	0	0	80,754,250	0	80,754,250
Valley	113,648,767	(26,676,114)	(407,721)	77,428	180,772	0	86,823,132	0	0	0	86,823,132	0	86,823,132
West	67,688,792	(16,323,176)	(425,524)	63,771	0	0	51,003,863	0	0	0	51,003,863	0	51,003,863
COLLEGE TOTAL	887,927,661	(207,810,522)	(4,155,593)	1,347,402	309,694	0	677,618,642	0	0	0	677,618,642	0	677,618,642
Educational Services Ctr	0	39,346,329	(394,126)	0	0	0	38,952,203	0	0	0	38,952,203	0	38,952,203
Information Technology	0	20,748,514	(88,797)	0	0	0	20,659,717	0	0	0	20,659,717	0	20,659,717
Districtwide Svcs	0	154,786,754	0	0	(309,694)	0	154,477,060	0	0	0	154,477,060	0	154,477,060
Contingency Reserve	0	2,413,652	(120,334)	(1,347,402)	0	0	945,916	31,494,358	0	0	32,440,274	0	32,440,274
General Reserve	0	1,515,273	0	0	0	0	1,515,273	58,730,951	0	0	60,246,224	0	60,246,224
Other District-wide	0	8,000,000	0	0	0	0	8,000,000	0	0	0	8,000,000	0	8,000,000
Van de Kamp Innovation	1,146,960	0	0	0	0	0	1,146,960	0	0	0	1,146,960	0	1,146,960
SRP- Early Retirement	0	0	4,758,850	0	0	0	4,758,850	0	0	0	4,758,850	0	4,758,850
Funds for Def Maint	0	0	0	0	0	0	0	0	0	0	0	0	0
PT Fac Health Ben	6,121,902	0	0	0	0	0	6,121,902	0	0	0	6,121,902	0	6,121,902
Net TCR B-One Time Stability	12,668,454	0	0	0	0	0	12,668,454	0	0	0	12,668,454	0	12,668,454
Undistrib (Projtd Bal)	19,000,000	(19,000,000)	0	0	0	0	0	42,437,018	0	0	42,437,018	0	42,437,018
TOTAL	926,864,977	(0)	0	0	0	0	926,864,977	132,662,327	0	0	1,059,527,304	0	1,059,527,304

Assessment Calculation *(2025-26 Preliminary)*

Assessment Calculation

Total Assessment	207,810,522
------------------	-------------

	Total Allocated Base	Hold Harmless	Total Assessment Base	Base %	Assessment
City	69,744,526	-	69,744,526	11.8%	24,592,390
East	126,662,532	663,804	127,326,336	21.6%	44,896,125
Harbor	40,395,618	-	40,395,618	6.9%	14,243,768
Mission	47,757,726	-	47,757,726	8.1%	16,839,697
Pierce	77,853,433	451,671	78,305,104	13.3%	27,610,908
Southwest	31,689,159	3,483,797	35,172,956	6.0%	12,402,222
Trade-Tech	68,138,284	567,496	68,705,780	11.7%	24,226,122
Valley	74,209,492	1,444,517	75,654,009	12.8%	26,676,114
West	42,258,497	4,034,366	46,292,863	7.9%	16,323,176
Total	578,709,267	10,645,651	589,354,918		207,810,522

- The proportionate share of the total allocated base plus hold harmless amount is used to determine the college assessment.
- The assessment is recalculated at P1 (February) and the colleges budget allocation is adjusted.

Conclusion

- The District Allocation Model is the BOT-approved method of distributing unrestricted revenues to the nine LACCD colleges as well as funding centralized services
- Allocation model calculation schedules are included as part of supporting documents presented at Preliminary Budget, Tentative Budget, Final Budget, and P1 Recalc
- The Allocation Model is scheduled for re-evaluation in January, 2026 for implementation in FY 2026-27

LACCD Federal Program Expense

An overview of federal grant expense across all colleges, as of March 2025 – FY 2024-25

Presented by: Office of the Vice Chancellor / Chief Financial Officer



Budget & Expense Overview

As of March 31, 2025

- ▶ Total Budget \$52.3M
- ▶ Total Spent \$20.9M
- ▶ Remaining Budget \$31.4M



Department of Agriculture

As of March 31, 2025

- ▶ Total Budget \$2,849,371
- ▶ Total Spent \$787,473
- ▶ Remaining Budget \$2,061,898

Notable Programs: Fresh Success, SNAP, Child Care Food Programs



Department of Labor

As of March 31, 2025

- ▶ Total Budget \$4,059,158
- ▶ Total Spent \$864,792
- ▶ Remaining Budget \$3,194,366

Notable Programs: Allied Health, Workforce Development & Training



National Science Foundation

As of March 31, 2025

- ▶ Total Budget \$3,028,601
- ▶ Total Spent \$799,152
- ▶ Remaining Budget \$2,229,449

Notable Programs: Various STEM Projects



Department of Education

As of March 31, 2025

- ▶ Total Budget \$37,325,998
- ▶ Total Spent \$16,947,934
- ▶ Remaining Budget \$20,378,064

Notable Programs: TRIO, Perkins, Gear-Up, HEIA, STEM



Health & Human Services

As of March 31, 2025

- ▶ Total Budget \$5,099,934
- ▶ Total Spent \$1,466,607
- ▶ Remaining Budget \$3,633,327

Notable Programs: TANF, Child Care Stipends, Head-start



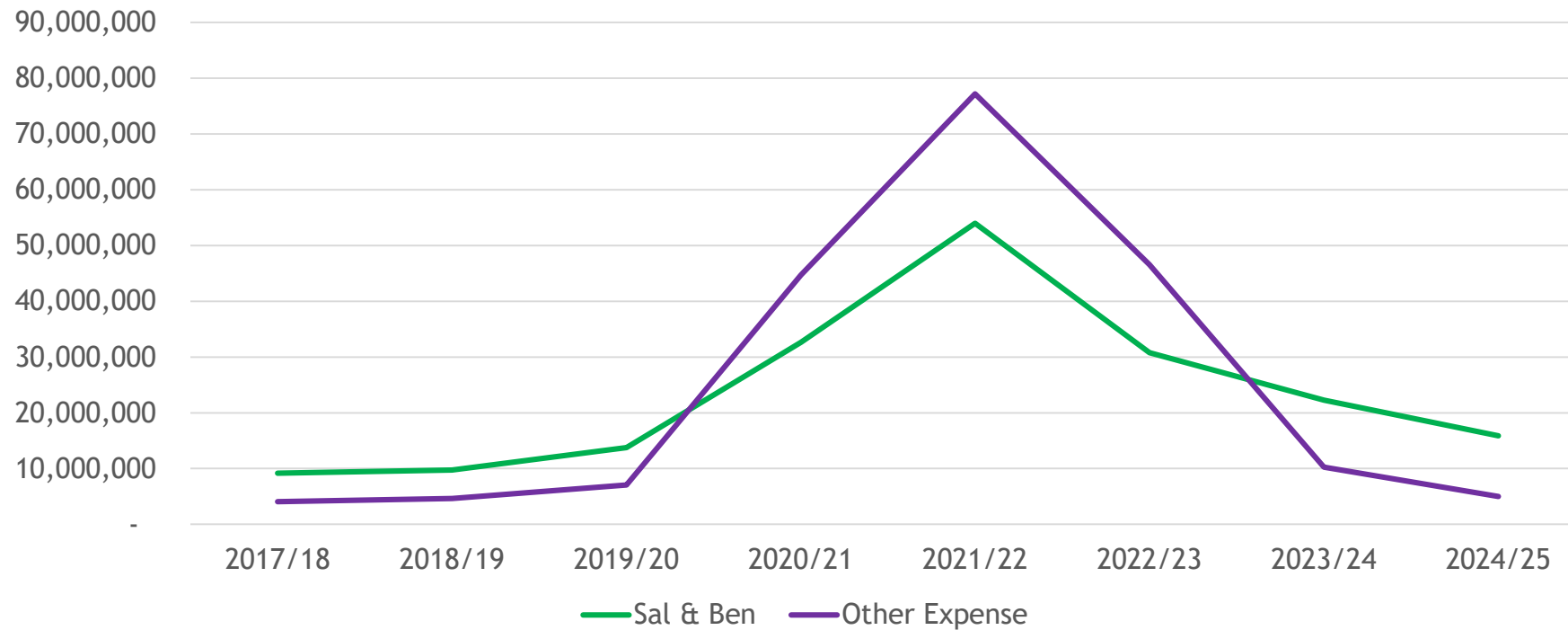
Federal Expense by Fiscal Year

Fiscal Year	Sal & Ben	Other Expense	Total
2017/18	9,160,629	4,062,810	13,223,439
2018/19	9,764,052	4,629,829	14,393,881
2019/20	13,777,672	7,035,666	20,813,338
2020/21	32,627,745	44,706,740	77,334,485
2021/22	53,982,322	77,211,543	131,193,865
2022/23	30,765,681	46,543,940	77,309,621
2023/24	22,293,911	10,239,807	32,533,718
2024/25	15,860,875	5,005,083	20,865,958



Federal Expense by Fiscal Year

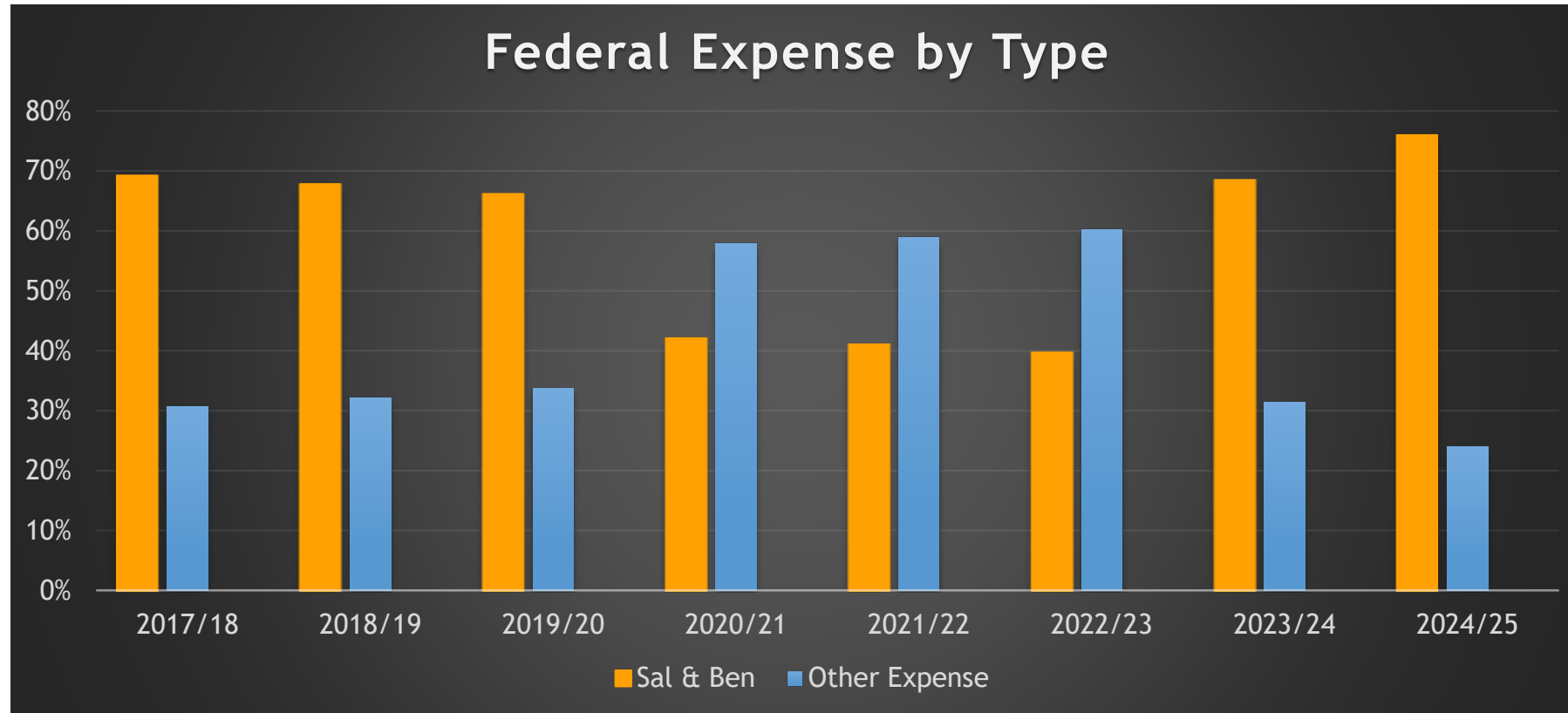
Federal Program Expense Chart



Expense grew rapidly during the pandemic years of 20/21, 21/22 and 22/23 due to Higher Education Emergency Relief (HEERF) Funding



Federal Expense by Type



Other expense was more than salary & benefits during the pandemic years due to HEERF spending. Otherwise, salary & benefits average about 68% of total expense each year.



LACCD Payment Fee Policy

Budget and Finance Committee

April 16, 2025

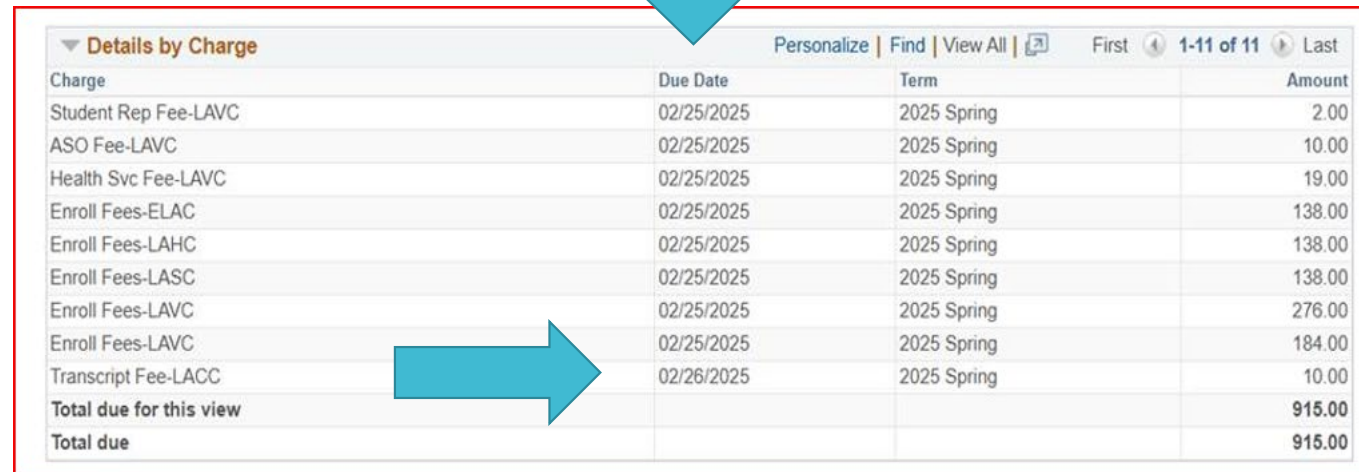
Fees are due at the time of Enrollment

- Effective Summer 2025, the LACCD will be enforcing Title 5 and California Code of Regulations ("Title 5"), sections 55031, 55620, 58500 – 58509, 58620 and Education Code, sections 76300, 76301, 78021 that state students enrolling for **college credit** must pay the enrollment fee prior to the **beginning of the term**.
- Students who do not pay their fees or **make financial arrangements** with their home college to cover their enrollment fees by the published "**Due Date**" will be dropped from their class(es). Enrollment fees include CA residents, Nonresident tuition, and F1 International fees.
- **Noncredit classes are free and are not subject to disenrollment**

Student Portal Due Date

- Students are encouraged to pay their enrollment fees or establish financial arrangements as soon as possible, but no later than the **"Due Date"** on their [Student Portal](#) to avoid disenrollment.

Sample screenshot below.



Charge	Due Date	Term	Amount
Student Rep Fee-LAVC	02/25/2025	2025 Spring	2.00
ASO Fee-LAVC	02/25/2025	2025 Spring	10.00
Health Svc Fee-LAVC	02/25/2025	2025 Spring	19.00
Enroll Fees-ELAC	02/25/2025	2025 Spring	138.00
Enroll Fees-LAHC	02/25/2025	2025 Spring	138.00
Enroll Fees-LASC	02/25/2025	2025 Spring	138.00
Enroll Fees-LAVC	02/25/2025	2025 Spring	276.00
Enroll Fees-LAVC	02/25/2025	2025 Spring	184.00
Transcript Fee-LACC	02/26/2025	2025 Spring	10.00
Total due for this view			915.00
Total due			915.00

**Students will
not be
dropped from
their class(es)
if they:**

- Are awarded a California College Promise Grant (CCPG fee waiver).
- Have a government-agency-sponsored Third-Party Contract and the College Business Office has received confirmation of the anticipated aid, and that payment is pending. (for example, VA Ch 31, 33, Dept of Rehabilitation or Embassies)
- Have anticipated financial aid sufficient to cover their enrollment fees.
- Have a college-approved Payment Plan Contract.
- Are eligible for the Los Angeles College Promise (LACP) program.
- Have past due or current fee balances less than \$100.

Student Group Placement

The below student groups will be **bypassed** in the disenrollment process.

- LA College Promise Program (CCP)
- Foster Youth (FOST)
- Military (MILT)
- Rising Scholar Network -Incarcerated and Formerly Incarcerated (SG4, SG15 and SG24)
- Third-party Contract (DTPC)

Other Fees

- Parking, material fees, health fees, IMED, Associate Student Organization (ASO), and Student Representative fees, are **due at the time of order**.
- **ASO and Student Representation fees** display as mandatory but can be opted out of through the **Student Portal**.
- **A Health Fee waiver** can be obtained at the corresponding College Office if the student meets exemption criteria outlined in AP 5200 "Student Health Services."
- **IMED Fee Removal** can be obtained at the International Student Center if student can demonstrate that they have a U.S. health insurance plan purchased by a non-domestic government.

Students with **total fee balances or current fee balances under \$100** will **not** be disenrolled.

Academic Year: 2025- 2026 Disenrollment Schedule Dates



Term	Term Start Date	Enrollment Period	Published Due Date	Disenrollment Date
Summer 2025	June 16, 2025	April 21- May 15, 2025	May 16, 2025	May 17, 2025
		May 16 -June 13, 2025	June 14, 2025	June 15, 2025
		After June 14		*48 hours after Enrolled
Fall 2025	September 1, 2025	April 21 – July 30, 2025	July 31, 2025	August 1, 2025
		July 31, 2025– August 13, 2025	August 14, 2025	August 15, 2025
		August 14 - August 29, 2025	August 30, 2025	August 31, 2025
		After August 30		*48 hours after Enrolled
Winter 2026	January 5, 2026	October 27 – December 3, 2025	December 4, 2025	December 5, 2025
		December 4 – January 2, 2026	January 3, 2026	January 4, 2026
		After January 3		*48 hours after Enrolled
Spring 2026	February 9, 2026	October 27 – January 7, 2026	January 8, 2026	January 9, 2026
		January 8 – January 21, 2026	January 22, 2026	January 23, 2026
		January 22 – February 6, 2026	February 7, 2026	February 8, 2026
		After February 7		*48 hours after Enrolled

- ❖ Students enrolled in classes after the term begins, will be assigned a payment “Due Date” 48 hours after enrollment. If fees are not paid or financial arrangements made on or before the due date, a “Hold” will be placed on the record preventing future enrollment.
- ❖ Student enrolled in classes after the term starts will not be dropped from the class(es) for non-payment, instead future enrollment will be prevented.

Payment Plans

- Payment plans help students pay fees in smaller monthly installments.
- A **\$25 nonrefundable fee and Down Payment is due on the day of payment plan enrollment.**
- Payment plan must be set up before or no later than the **"Due Date."**
- Payment plans are **available for Fall and Spring terms only** (not Summer or Winter).
- Log into the **Student Portal** under **"Student Account" > "Payment Plan."**

Payment Plan "FAQ" and "How to Video" available on the College Website under the "Financial Aid & Tuition" tab.

Student Communication

- Payment Fee Policy website page with FAQ
- Email
- Text Messages
- Flyers, handcards and posters
- Information placed in New Student Welcome Letter and bi-annual Registration letter
- Automated Payment Reminder email released before disenrollment date
- Investigating SIS Portal pop-up message

Preparing our Students

- Remind students to pay their enrollment fees or make the necessary financial arrangements before the published “Due Date” on the student portal.
- Refer students to the College website “Payment Fee Policy” under the “Financial Aid & Tuition” tab for details.
- Critical departments such as Financial Aid, Next Up, Rising Scholar, Veterans Resource Center, International Student Center, Admission & Records, and LA College Promise must place students in the identified student groups or student attribute page (SG) before the published due date.
- PLEASE DO NOT WAIT FOR THE TERM TO START to enter students into the student group or SG categories.

QUESTIONS?