

Membership

Academic Senate

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

District Budget Committee

May 14, 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 (*James McKeever*)
- Approval of Agenda
- Approval of Minutes for April 23, 2025
- Chancellor's Remarks/Updates
- ECDBC Reports and Recommendations
 - 3-year college financial projection
 - Districtwide Recommendations to Address Budget Shortfall
 - Fiscal Management Approach to Debt Forgiveness
- Enrollment Update & Reporting (Pearl)
- FON Update (Williams)
- 5-year Financial Projections (Gordon)
- 2024-25 Year End Balance Projection – 3rd Otr 311 Report (Gordon)
- 2025-26 Tentative Budget (Gordon)
- Federal Funding Update – Continued Discussion from Prior Meeting
- New Fee Payment Policy – Continued Discussion from Prior Meeting
- DBC Recommendations to the Chancellor
- Items to Be Addressed by ECDBC
- Other Business

Committee Charge:

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

Future DBC Meetings: Jun 4

Future ECDBC Meetings: 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

April 23, 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		Sandra Lee	X
Jeffrey Hernandez	X	James McKeever*	
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	
Emiliano Paniagua- Local 99		Amanuel Gebru	X
Kimberly Manner - Local 911	X	Barry C. Gribbons*	X
Harry Ziogas- CMA	X	James M. Limbaugh	X
		Alfred McQuarters	X
		Armida Ornelas	X
		Perez Monte**	
Student Trustee Rep			
* DBC CO-chairs			
** Interim			

Also present:

Resources	Guests	Guests	Guests
Deborah L. Berry	Tom Anderson	Jim Lancaster	Regan Romali
Jeanette L. Gordon	Mary-Jo Apigo	Carol Lin	Stuart Souki
	Anna Badalyan	Crystal Liu	Brian A Stokes
Maury Pearl	Grace Chee	Jose Mendoza	Juan Urdiales
Teyanna Williams	Joe Dominguez	Nghi Nghiem	Tamara Washington
	Amanda Gong	Asha Omar	Hao Xie
	Katherine Huynh	Nyame-T. Prempeh	Mercy Yanes
	Jimmy Kenny	Melisa Quiroz	
	Mitzi Lai	Laura Elena Ramirez	

Call to Order – at 1:34 p.m. Barry C. Gribbons.

Approval of Agenda –The agenda was approved as presented.

Approval of Minutes –The minutes of March 12, 2025, meeting were approved.

Chancellor's Remarks/Updates

- No presentation from the Chancellor.

ECDBC Reports and Recommendations

- There was no meeting for March.

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 70 of the semester, headcount is up by 6%, enrollment is up by 8%, and enrollment divided by section is up by 8%.
- The district reported 89,746 FTES at P2, which was an increase from P1 estimates of 88,292.

FON Update (Williams)

- There were no significant changes from the report presented at the last DBC meeting; it shows the District is projecting to have 180.8 above the compliance number.
- Projecting districtwide fourteen critical hires for the Spring 2025.

3-year Financial Projections (Gordon)

- A document titled *Los Angeles Community College District General Fund Unrestricted 3-Year Financial Forecast – Summary* was distributed and discussed in detail. This document was presented at the Budget and Finance Committee meeting on April 16, 2025.

District Allocation Model Presentation (Gordon)

- A presentation by the Budget Department titled *District Allocation Model Overview* was provided and discussed.

Federal Funding Update (Gordon).

- A presentation by the Accounting Department titled *LACCD Federal Program Expense, An Overview of Federal Grant Expenses Across All Colleges, as of March 2025* was provided and discussed. This item will be discussed further at the next meeting.

New Fee Payment Policy (Gordon).

- A presentation by the Accounting Department titled *LACCD Payment Fee Policy* was provided and discussed. This item will be discussed further at the next meeting.

Items to Be Addressed by ECDBC

- Full-time Faculty and Full-time / Part-time Ratio, By College.
- 3-year Financial Forecast College (Blue) Scenario Assumptions.
- Districtwide Recommendations to Address Budget Shortfall.
- Fiscal Management Approach to Debt Forgiveness.

Items to be Addressed by ECDBC - None

Other Business - None

The meeting was adjourned at 3:01 pm

Future DBC Meetings: May 14, Jun 4

Future ECDBC Meetings: May 27, Jun 24

SPRING 2025: Credit Enrollment Comparison

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

Spring 2025 start date:
2/10/2025

Day

Day relative to beginning of instruction

91

Monday, May 12, 2025

Monday, May 6, 2024

Monday, May 8, 2023

HEADCOUNT	City	East	Harbor	Mission	Pierce	Southwest	Trade	Valley	West	Total
Spring 2025	13,750	22,249	9,210	10,089	15,729	5,096	12,046	15,612	8,518	112,299
Spring 2024	12,803	21,768	8,392	9,235	14,683	4,538	11,459	14,852	8,828	106,558
Spring 2023	11,821	19,899	7,116	8,477	13,519	4,399	9,562	13,521	8,311	96,625
2025 % of 2024	107%	102%	110%	109%	107%	112%	105%	105%	96%	105%
2025 % of 2023	116%	112%	129%	119%	116%	116%	126%	115%	102%	116%

ENROLLMENT	City	East	Harbor	Mission	Pierce	Southwest	Trade	Valley	West	Total
Spring 2025	27,216	45,806	16,646	18,530	34,597	8,412	24,240	31,909	16,374	223,730
Spring 2024	24,881	43,843	15,309	16,859	32,026	7,641	22,347	29,143	16,177	208,226
Spring 2023	23,354	40,297	13,856	15,511	30,071	7,278	19,142	26,939	16,019	192,467
2025 % of 2024	109%	104%	109%	110%	108%	110%	108%	109%	101%	107%
2025 % of 2023	117%	114%	120%	119%	115%	116%	127%	118%	102%	116%

SECTION COUNT	City	East	Harbor	Mission	Pierce	Southwest	Trade	Valley	West	Total
Spring 2025	1,164	2,134	651	743	1,587	404	1,158	1,411	748	10,000
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	100%	95%	106%	98%	98%	102%	106%	101%	104%	100%
2025 % of 2023	97%	102%	113%	98%	103%	111%	106%	105%	96%	103%

Enrollment divided by Section	City	East	Harbor	Mission	Pierce	Southwest	Trade	Valley	West	Total
Spring 2025	23.4	21.5	25.6	24.9	21.8	20.8	20.9	22.6	21.9	22.4
Spring 2024	21.4	19.6	24.9	22.3	19.8	19.3	20.5	21.0	22.6	20.9
Spring 2023	19.4	19.3	24.1	20.5	19.5	20.0	17.5	20.1	20.6	19.8
2025 % of 2024	109%	109%	103%	112%	110%	108%	102%	108%	97%	107%
2025 % of 2023	120%	111%	106%	122%	112%	104%	120%	112%	106%	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 91 - RELATIVE TO THE BEGINNING OF INSTRUCTION

Relative Day Comparisons for Day 91, comparing Spring 2025 (Monday, May 12, 2025) to Spring 2024 (Monday, May 6, 2024).

Data source: LACCD PS Student Information System.

HEADCOUNT

112,299

105%
106,558

ENROLLMENT

223,730

107%
208,226

SECTION COUNT

10,000

100%
9,980

ENROLLMENT DIVIDED BY SECTION

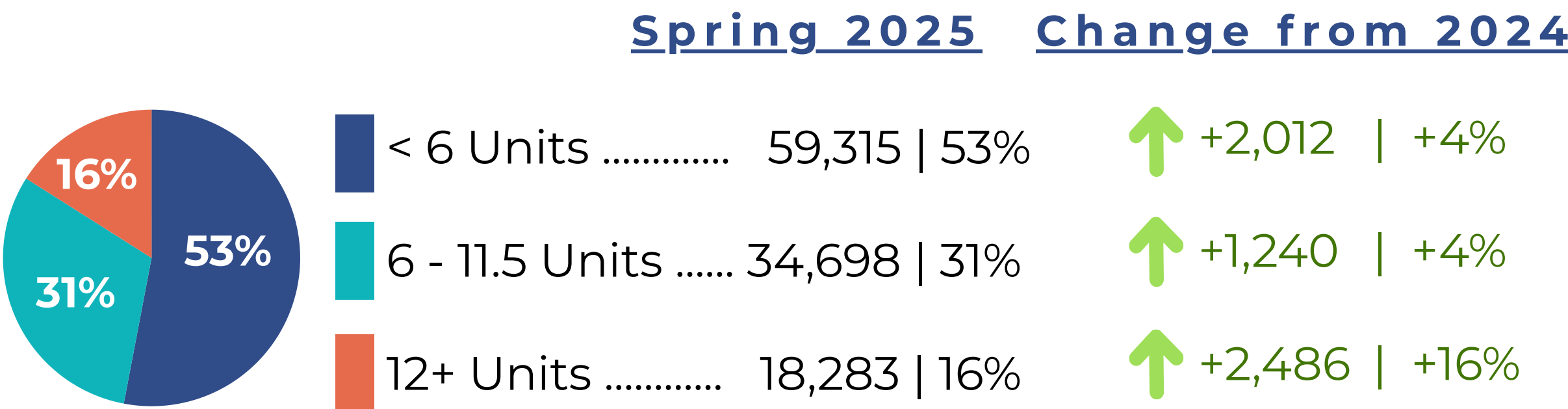
22.4

107%
20.9

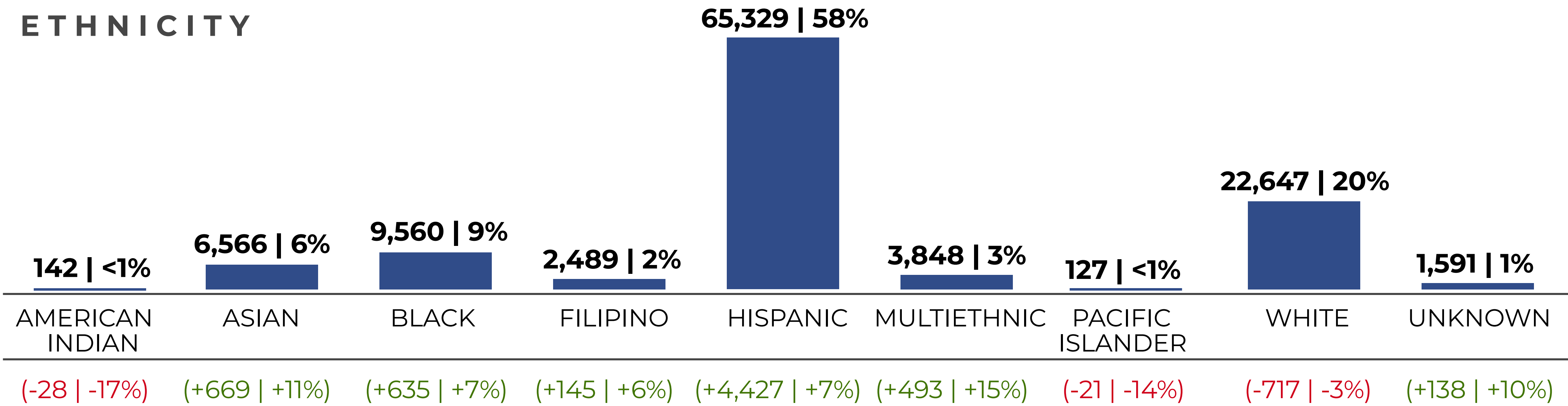
GENDER

	Spring 2025	Change from 2024
FEMALE	60,678 54%	↑ +3,123 +5%
MALE	48,992 44%	↑ +2,290 +5%
NON-BINARY	955 1%	↑ +72 8%
UNKNOWN	1,674 1%	↑ +256 N/A

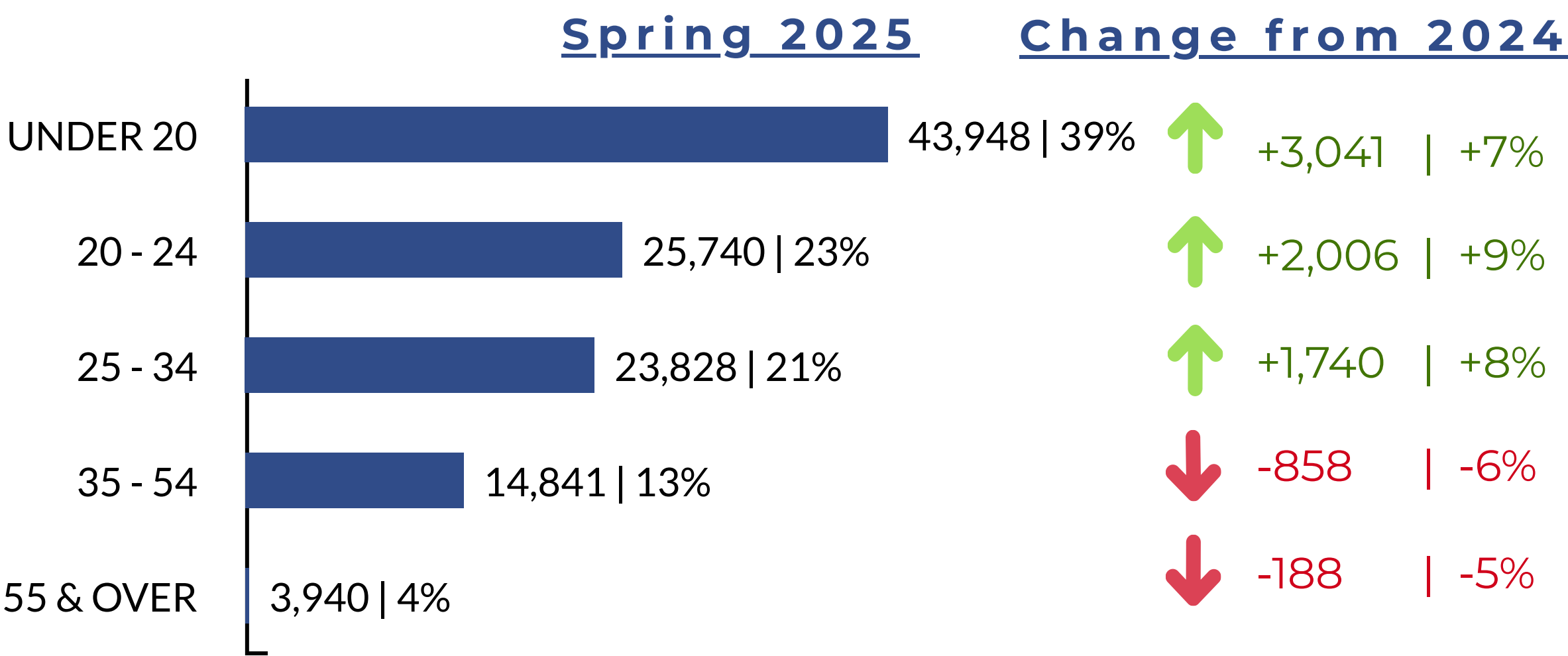
UNIT LOAD



ETHNICITY



AGE



ENROLLMENT STATUS

	Spring 2025	Change from 2024
FIRST-TIME	4,991 5%	↓ -471 -9%
TRANSFER	7,793 7%	↑ +926 +14%
RETURNING	7,171 6%	↓ -1,990 -22%
CONTINUING	71,065 63%	↑ +5,533 +8%
CONCURRENT HS	21,278 19%	↑ +2,012 +10%

NONCREDIT HEADCOUNT & ENROLLMENT

HEADCOUNT

16,473

105%
15,713

ENROLLMENT

30,342

107%
28,275

CLASS MODALITY & FILL RATE

CLASS MODALITY:

47% Remote 8% Hybrid 45% In-Person

FILL RATE: 79% 72% 55%

SOURCE:

LACCD Office of Institutional Effectiveness

LACCD Fall 2025 FON Hiring Status

(As of May 14, 2025)

<u>Line</u>		<u>Total</u>
1	Estimated Fall 24 FON Report FTEF	1621.5
2	"Late" Separations included in Fall 24 FON	22.9
3	Rough Estimate of 2025 "Early" Separations *	30.0
4	Fall 25 FTEF Adjusted for Estimated Separations (Line 1 - Lines 2 & 3)^	1568.6
5	Projected Spring/Fall 25 Critical Hires (Based on ARU - May 14, 2025) ^^	14.0
6	Estimated Fall 2025 FTEF (Lines 4 + Lines 5)	1582.6
7	Fall 25 FON Estimated Compliance FTEF (Equal to Fall 2025 Advance Amount)**	1401.8
8	Total Projected Amount of FTEF ABOVE Estimated Fall 25 FON Compliance Number (Line 7 - Line 6) **	180.8

Currently, no additional hires required to meet projected Fall 2025 FON
Colleges may hire critical faculty positions.**

Note:

* Based on rough estimate of prior years.

^ Estimated FTE assumes no changes in non-credit teaching to current instructors, and no changes to college replacement of reassigned/release FTE over 2024 strategy.

^^ Projected Spring/Fall 25 Critical Hires: City 1, East 2, Harbor 4, Mission 1, Southwest 3, Trade 3.

** The compliance FON for Fall 2025 **SHOULD** be the lesser of the Advance FON or the P2 FON, Therefore, the Fall 2025 Compliance FON should not be greater than 1401.8

LOS ANGELES COMMUNITY COLLEGE DISTRICT
GENERAL FUND UNRESTRICTED
5-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	2028-29 Projected
TOTAL RESOURCES	\$ 905,907,997	\$ 914,480,828	\$ 931,942,008	\$ 954,430,389	\$ 998,493,751	\$ 1,046,707,166
TOTAL EXPENDITURES	\$ 910,561,371	\$ 954,907,400	\$ 975,084,488	\$ 1,007,779,401	\$ 1,028,806,943	\$ 1,048,816,691
NET REVENUES LESS EXPENDITURES	\$ (4,653,375)	\$ (40,426,572)	\$ (43,142,481)	\$ (53,349,012)	\$ (30,313,192)	\$ (2,109,525)
FUND BALANCE						
Beginning Fund Balance (includes PY adj)	\$ 180,180,489	\$ 182,025,701	\$ 141,599,129	\$ 98,456,648	\$ 45,107,637	\$ 14,794,444
Net Revenues Less Expenditures	(4,653,375)	(40,426,572)	(43,142,481)	(53,349,012)	(30,313,192)	(2,109,525)
Ending Fund Balance	175,527,114	141,599,129	98,456,648	45,107,637	14,794,444	12,684,920
<i>Fund Balance % of Expenditure Budget</i>	19.3%	14.8%	10.1%	4.5%	1.4%	1.2%
Scenario 2:	Hold Harmless		SCFF Calc-Floor			
	2023-24 Actual	2024-25 Projected	2025-26 Projected	2026-27 Projected	2027-28 Projected	2028-29 Projected
TOTAL RESOURCES	\$ 905,907,997	\$ 914,480,828	\$ 931,942,008	\$ 962,656,316	\$ 1,013,467,595	\$ 1,065,089,051
TOTAL EXPENDITURES	\$ 910,561,371	\$ 954,907,400	\$ 975,084,488	\$ 1,007,779,401	\$ 1,028,806,943	\$ 1,048,816,691
NET REVENUES LESS EXPENDITURES	\$ (4,653,375)	\$ (40,426,572)	\$ (43,142,481)	\$ (45,123,085)	\$ (15,339,349)	\$ 16,272,360
FUND BALANCE						
Beginning Fund Balance (includes PY adj)	\$ 180,180,489	\$ 182,025,701	\$ 141,599,129	\$ 98,456,648	\$ 53,333,563	\$ 37,994,215
Net Revenues Less Expenditures	(4,653,375)	(40,426,572)	(43,142,481)	(45,123,085)	(15,339,349)	16,272,360
Ending Fund Balance	175,527,114	141,599,129	98,456,648	53,333,563	37,994,215	54,266,575
<i>Fund Balance % of Expenditure Budget</i>	19.3%	14.8%	10.1%	5.3%	3.7%	5.2%
Scenario 3:	Hold Harmless		SCFF Calc-Floor			
	2023-24 Actual	2024-25 Projected	2025-26 Projected	2026-27 Projected	2027-28 Projected	2028-29 Projected
TOTAL RESOURCES	\$ 905,907,997	\$ 914,480,828	\$ 931,942,008	\$ 972,226,710	\$ 1,030,583,204	\$ 1,089,330,188
TOTAL EXPENDITURES	\$ 910,561,371	\$ 954,907,400	\$ 975,084,488	\$ 1,007,779,401	\$ 1,028,806,943	\$ 1,048,816,691
NET REVENUES LESS EXPENDITURES	\$ (4,653,375)	\$ (40,426,572)	\$ (43,142,481)	\$ (35,552,691)	\$ 1,776,261	\$ 40,513,497
FUND BALANCE						
Beginning Fund Balance (includes PY adj)	\$ 180,180,489	\$ 182,025,701	\$ 141,599,129	\$ 98,456,648	\$ 62,903,958	\$ 64,680,219
Net Revenues Less Expenditures	(4,653,375)	(40,426,572)	(43,142,481)	(35,552,691)	1,776,261	40,513,497
Ending Fund Balance	175,527,114	141,599,129	98,456,648	62,903,958	64,680,219	105,193,716
<i>Fund Balance % of Expenditure Budget</i>	19.3%	14.8%	10.1%	6.2%	6.3%	10.0%

*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

LOS ANGELES COMMUNITY COLLEGE DISTRICT
LONG-RANGE FINANCIAL PLANNING
5-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	2024-25	2025-26	2026-27	2027-28	2028-29
	Actual	Projected	Projected	Projected	Projected	Projected
REVENUES						
<i>Total FTES</i>	90,322	89,746	89,716	91,163	92,635	94,024
<i>3 yr avg credit</i>	83,355	79,464	75,745	75,719	76,651	77,801
State Apportionment Revenue (includes EPA)	\$ 803,781,600	\$ 824,574,392	\$ 843,539,603	\$ 865,634,344	\$ 909,277,474	\$ 957,072,199
Non-Resident	11,616,415	10,895,183	11,145,772	11,538,103	11,956,937	12,374,234
Apprenticeship	36,258	36,373	37,210	38,519	39,918	41,311
Dedicated Revenue	11,030,652	10,829,381	9,073,924	9,073,924	9,073,924	9,073,924
Other State	54,781,122	50,245,499	50,245,499	50,245,499	50,245,499	50,245,499
Other Federal	0	0	0	0	0	0
Other Local (less student fee write off)	24,018,679	17,900,000	17,900,000	17,900,000	17,900,000	17,900,000
Incoming Transfers	643,271	0	0	0	0	0
TOTAL RESOURCES	\$ 905,907,997	\$ 914,480,828	\$ 931,942,008	\$ 954,430,389	\$ 998,493,751	\$ 1,046,707,166
EXPENDITURES						
Certificated Salaries	361,867,083	374,657,256	387,020,945	387,020,945	387,020,945	387,020,945
Non-Certificated Salaries	160,779,718	171,673,450	177,338,674	177,338,674	177,338,674	177,338,674
Employee Benefits	238,598,285	257,686,147	271,805,205	280,604,307	295,485,995	309,313,107
Subtotal Salary & Benefits	761,245,086	804,016,853	836,164,825	844,963,926	859,845,614	873,672,726
<i>Salary & Benefit %</i>	84%	84%	86%	84%	84%	83%
Books & Supplies	4,228,595	4,224,088	4,321,242	4,473,349	4,635,732	4,797,519
Other Operating Expenses	109,933,237	109,430,750	115,043,592	119,347,143	123,915,097	128,525,618
Capital Outlay	4,019,375	3,486,408	3,566,596	3,692,140	3,826,165	3,959,698
Interfund Transfer	26,109,777	28,382,278	10,497,770	29,619,114	30,694,288	31,765,519
Other	5,025,301	5,367,023	5,490,465	5,683,729	5,890,048	6,095,611
TOTAL EXPENDITURES	\$ 910,561,371	\$ 954,907,400	\$ 975,084,488	\$ 1,007,779,401	\$ 1,028,806,943	\$ 1,048,816,691
NET REVENUES LESS EXPENDITURES	\$ (4,653,375)	\$ (40,426,572)	\$ (43,142,481)	\$ (53,349,012)	\$ (30,313,192)	\$ (2,109,525)
FUND BALANCE						
Beginning Fund Balance (includes PY adj)	\$ 180,180,489	\$ 182,025,701	\$ 141,599,129	\$ 98,456,648	\$ 45,107,637	\$ 14,794,444
Net Revenues Less Expenditures	(4,653,375)	(40,426,572)	(43,142,481)	(53,349,012)	(30,313,192)	(2,109,525)
Ending Fund Balance	\$ 175,527,114	\$ 141,599,129	\$ 98,456,648	\$ 45,107,637	\$ 14,794,444	\$ 12,684,920
<i>Fund Balance % of Expenditure Budget</i>	19.3%	14.8%	10.1%	4.5%	1.4%	1.2%

LOS ANGELES COMMUNITY COLLEGE DISTRICT
LONG-RANGE FINANCIAL PLANNING
5-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 Actuals	2024-25 Projected	2025-26 Projected	2026-27 Projected	2027-28 Projected	2028-29 Projected
REVENUES							
	<i>Total FTES</i>	90,322	89,746	90,781	93,055	95,094	95,995
	<i>3 yr avg credit</i>	83,355	79,464	76,078	76,651	78,378	79,854
State Apportionment Revenue (includes EPA)		\$ 803,781,600	\$ 824,574,392	\$ 843,539,603	\$ 873,860,270	\$ 924,251,318	\$ 975,454,083
Non-Resident		11,616,415	10,895,183	11,145,772	11,538,103	11,956,937	12,374,234
Apprenticeship		36,258	36,373	37,210	38,519	39,918	41,311
Dedicated Revenue		11,030,652	10,829,381	9,073,924	9,073,924	9,073,924	9,073,924
Other State		54,781,122	50,245,499	50,245,499	50,245,499	50,245,499	50,245,499
Other Federal		0	0	0	0	0	0
Other Local (less student fee write off)		24,018,679	17,900,000	17,900,000	17,900,000	17,900,000	17,900,000
Incoming Transfers		643,271	0	0	0	0	0
TOTAL RESOURCES		\$ 905,907,997	\$ 914,480,828	\$ 931,942,008	\$ 962,656,316	\$ 1,013,467,595	\$ 1,065,089,051
EXPENDITURES							
Certificated Salaries		361,867,083	374,657,256	387,020,945	387,020,945	387,020,945	387,020,945
Non-Certificated Salaries		160,779,718	171,673,450	177,338,674	177,338,674	177,338,674	177,338,674
Employee Benefits		238,598,285	257,686,147	271,805,205	280,604,307	295,485,995	309,313,107
Subtotal Salary & Benefits		761,245,086	804,016,853	836,164,825	844,963,926	859,845,614	873,672,726
	<i>Salary & Benefit %</i>	84%	84%	86%	84%	84%	83%
Books & Supplies		4,228,595	4,224,088	4,321,242	4,473,349	4,635,732	4,797,519
Other Operating Expenses		109,933,237	109,430,750	115,043,592	119,347,143	123,915,097	128,525,618
Capital Outlay		4,019,375	3,486,408	3,566,596	3,692,140	3,826,165	3,959,698
Interfund Transfer		26,109,777	28,382,278	10,497,770	29,619,114	30,694,288	31,765,519
Other		5,025,301	5,367,023	5,490,465	5,683,729	5,890,048	6,095,611
TOTAL EXPENDITURES		\$ 910,561,371	\$ 954,907,400	\$ 975,084,488	\$ 1,007,779,401	\$ 1,028,806,943	\$ 1,048,816,691
NET REVENUES LESS EXPENDITURES		\$ (4,653,375)	\$ (40,426,572)	\$ (43,142,481)	\$ (45,123,085)	\$ (15,339,349)	\$ 16,272,360
FUND BALANCE							
Beginning Fund Balance (includes PY adj)		\$ 180,180,489	\$ 182,025,701	\$ 141,599,129	\$ 98,456,648	\$ 53,333,563	\$ 37,994,215
Net Revenues Less Expenditures		(4,653,375)	(40,426,572)	(43,142,481)	(45,123,085)	(15,339,349)	16,272,360
Ending Fund Balance		\$ 175,527,114	\$ 141,599,129	\$ 98,456,648	\$ 53,333,563	\$ 37,994,215	\$ 54,266,575
<i>Fund Balance % of Expenditure Budget</i>		19.3%	14.8%	10.1%	5.3%	3.7%	5.2%

LOS ANGELES COMMUNITY COLLEGE DISTRICT
LONG-RANGE FINANCIAL PLANNING
5-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	2024-25	2025-26	2026-27	2027-28	2028-29
	Actuals	Projected	Projected	Projected	Projected	Projected
REVENUES						
<i>Total FTES</i>	90,322	89,746	91,886	95,051	97,730	99,350
<i>3 yr avg credit</i>	83,355	79,464	76,391	77,530	80,004	82,116
State Apportionment Revenue (includes EPA)	\$ 803,781,600	\$ 824,574,392	\$ 843,539,603	\$ 883,430,665	\$ 941,366,927	\$ 999,695,221
Non-Resident	11,616,415	10,895,183	11,145,772	11,538,103	11,956,937	12,374,234
Apprenticeship	36,258	36,373	37,210	38,519	39,918	41,311
Dedicated Revenue	11,030,652	10,829,381	9,073,924	9,073,924	9,073,924	9,073,924
Other State	54,781,122	50,245,499	50,245,499	50,245,499	50,245,499	50,245,499
Other Federal	0	0	0	0	0	0
Other Local (less student fee write off)	24,018,679	17,900,000	17,900,000	17,900,000	17,900,000	17,900,000
Incoming Transfers	643,271	0	0	0	0	0
TOTAL RESOURCES	\$ 905,907,997	\$ 914,480,828	\$ 931,942,008	\$ 972,226,710	\$ 1,030,583,204	\$ 1,089,330,188
EXPENDITURES						
Certificated Salaries	361,867,083	374,657,256	387,020,945	387,020,945	387,020,945	387,020,945
Non-Certificated Salaries	160,779,718	171,673,450	177,338,674	177,338,674	177,338,674	177,338,674
Employee Benefits	238,598,285	257,686,147	271,805,205	280,604,307	295,485,995	309,313,107
Subtotal Salary & Benefits	761,245,086	804,016,853	836,164,825	844,963,926	859,845,614	873,672,726
<i>Salary & Benefit %</i>	84%	84%	86%	84%	84%	83%
Books & Supplies	4,228,595	4,224,088	4,321,242	4,473,349	4,635,732	4,797,519
Other Operating Expenses	109,933,237	109,430,750	115,043,592	119,347,143	123,915,097	128,525,618
Capital Outlay	4,019,375	3,486,408	3,566,596	3,692,140	3,826,165	3,959,698
Interfund Transfer	26,109,777	28,382,278	10,497,770	29,619,114	30,694,288	31,765,519
Other	5,025,301	5,367,023	5,490,465	5,683,729	5,890,048	6,095,611
TOTAL EXPENDITURES	\$ 910,561,371	\$ 954,907,400	\$ 975,084,488	\$ 1,007,779,401	\$ 1,028,806,943	\$ 1,048,816,691
NET REVENUES LESS EXPENDITURES	\$ (4,653,375)	\$ (40,426,572)	\$ (43,142,481)	\$ (35,552,691)	\$ 1,776,261	\$ 40,513,497
FUND BALANCE						
Beginning Fund Balance (includes PY adj)	\$ 180,180,489	\$ 182,025,701	\$ 141,599,129	\$ 98,456,648	\$ 62,903,958	\$ 64,680,219
Net Revenues Less Expenditures	(4,653,375)	(40,426,572)	(43,142,481)	(35,552,691)	1,776,261	40,513,497
Ending Fund Balance	\$ 175,527,114	\$ 141,599,129	\$ 98,456,648	\$ 62,903,958	\$ 64,680,219	\$ 105,193,716
<i>Fund Balance % of Expenditure Budget</i>	19.3%	14.8%	10.1%	6.2%	6.3%	10.0%



LOS ANGELES COMMUNITY COLLEGE DISTRICT

2024-25 Third Quarter 311Q Report

District Budget Committee, May 14, 2025

2024-25 Projected Ending Balance

Projected Revenue	\$914.5 million
Projected Expenditures	<u>954.9 million</u>
Projected Revenue vs Expenditures	-\$ 40.4 million
Beginning Balance	\$175.5 million
Adjustment to Beginning Balance	<u>6.5 million</u>
Adjusted Beginning Balance	\$182.0 million
Projected Ending Balance	\$141.6 million
Percent of Projected Expenditures	14.8%

2024-25 Projected Ending Balance Detail

Designated Balances

Open Orders	\$18,000,000
Total Location Ending Balances	33,243,819
Restricted Program deficits	-
Total Designated Balances	51,243,819

Reserves

General Reserve	\$58,730,951
Contingency Reserve	31,624,358
Additional Revenue to Replenish Reserves	-
Total Reserves	90,355,309

Total Ending Balance	141,599,128
-----------------------------	--------------------

2025-26 Tentative Budget Planning Assumptions

- Based on the Governor's January Budget
- Revenue Assumptions:
 - Apportionment of \$843.5 million (based on Stability TCR-B)
 - COLA of 2.30%
 - Enrollment Growth of 0%
 - Maintenance of 6.5% General Reserve and 3.5% Contingency Reserve
 - No Deferred Maintenance Contribution

2025-26 Tentative Budget Planning Assumptions

- Total General Fund Unrestricted Budget Allocation - \$933.6 million
- \$103 million in EPA fund distribution
- College Allocations = \$893.4 million
- Districtwide accounts are budgeted at \$155.1 million (includes college IT)
- Educational Service Center (\$39.4 million) and Information Technology (\$20.7 million) Allocation
- No distribution of projected balances until year end

Appendix F: 2025-2026 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 formula has been utilized 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 2025-26, the basic allocation base rate is estimated to be:

- | | | |
|---------------------------|-------------|----------------|
| • FTES >= 20,000 | \$8,877,529 | large college |
| • 10,000 <= FTES < 20,000 | \$7,712,595 | medium college |
| • FTES < 10,000 | \$6,658,143 | small college |
| • State Approved Center | \$2,219,382 | center |

For fiscal year 2025-26, the FTES allocation rates are estimated to be:

- Credit \$5,416
- Special Admit Credit \$7,595
- Incarcerated Credit \$7,595
- Non-Credit \$4,567
- Non-Credit Enhanced (CDCP) \$7,595

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 2024-25, the Supplemental Allocation rates are estimated to be:

- Pell Grant Recipients \$1,281
- College Promise Grant Recipients \$1,281
- AB 540 students \$1,281

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 2025-26, the Student Success Allocation rates are estimated to be:

- Associate degree for transfer (ADT) \$3,021
- Associate degree granted \$2,266
- Baccalaureate degree granted \$2,266
- Credit certificate granted \$1,510
- Transfer-level Math or English course \$1,510
- Transfer to four-year university \$1,133
- Completion of nine or more CTE units \$755
- Attainment of regional living wage \$755

For fiscal year 2025-26, the Equity Allocation rates for Pell Students are estimated to be:

- Associate degree for transfer (ADT) \$1,143
- Associate degree granted \$857
- Baccalaureate degree granted \$857

- Credit certificate granted \$571
- Transfer-level Math or English course \$571
- Transfer to four-year university \$429
- Completion of nine or more CTE units \$286
- Attainment of regional living wage \$286

For fiscal year 2025-26, the Equity Allocation rates for CA Promise Grant Students are estimated to be:

- Associate degree for transfer (ADT) \$762
- Associate degree granted \$571
- Baccalaureate degree granted \$571
- Credit certificate granted \$381
- Transfer-level Math or English course \$381
- Transfer to four-year university \$286
- Completion of nine or more CTE units \$191
- Attainment of regional living wage \$191

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. Suspended for 2025-26 only.~~

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.

2025-26 Tentative
Funds Available for 2025-2026
Unrestricted General Fund

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	2024-25	2025-2026	DIFFERENCE
	FINAL BUDGET	TENTATIVE	
Base (excluding EPA Funds) ^[1]	710,031,304	740,505,551	30,474,247
EPA Funds	102,861,467	103,018,571	157,104
Growth	0	0	0
Lottery	17,582,500	17,421,400	(161,100)
Non-Resident	11,768,000	12,070,000	302,000
Apprenticeship	33,690	33,690	0
Part-time Faculty Compensation	2,209,101	2,209,101	0
On-Going State Mandate Block Grant	3,176,187	3,276,636	100,449
Full-Time Faculty Hiring	13,368,234	13,368,234	0
Part-time Office Hours	5,954,487	7,465,557	1,511,070
Part-Time Faculty Health Benefits	4,758,739	6,121,902	1,363,163
Local			
Interest and RDA Passthrough	23,000,000	19,000,000	(4,000,000)
Dedicated Revenue	8,809,381	9,073,924	264,543
TOTAL INCOME	903,553,090	933,564,566	30,011,476
Fund Balances			
Open Orders	18,186,175	0	(18,186,175)
Contingency Reserve	31,624,358	32,674,760	1,050,402
General Reserve	58,730,951	60,681,697	1,950,746
Other Fund Balance	66,984,217	39,305,870	(27,678,347)
Total Fund Balance	175,525,701	132,662,327	(42,863,374)
TOTAL PROJ FUNDS AVAILABLE	1,079,078,791	1,066,226,893	(12,851,898)

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**2025-26 Tentative
UNRESTRICTED GENERAL FUND**

	2024-2025	2024-2025	2025-2026
	FINAL BUDGET W/ DISTRIBUTED BALANCES	FINAL BUDGET W/O DISTRIBUTED BALANCES	TENTATIVE
City	82,592,336	81,040,555	81,583,048
East	167,067,045	149,704,894	153,937,563
Harbor	45,847,215	43,859,569	44,102,368
Mission	54,360,341	51,132,957	53,126,154
Pierce	96,667,740	93,889,409	99,193,534
Southwest	42,238,969	36,009,706	35,700,666
Trade-Tech	93,802,259	78,828,266	82,062,349
Valley	92,447,108	85,718,389	88,816,156
West	58,129,446	53,065,940	52,267,045
College Total	733,152,459	673,249,685	690,788,883
Educational Services Center	39,347,439	37,768,770	39,014,773
Information Technology	20,589,234	20,167,489	20,666,880
Districtwide Services	157,097,859	141,501,546	154,775,441
Contingency Reserve	31,624,358	441,122	32,674,760
General Reserve	58,730,951	1,599,431	60,681,697
Other District-wide	1,810,505	0	0
Van de Kamp Innovation	3,996,015	1,236,396	1,146,960
Supplemental Retirement (SRP)	4,758,850	4,758,850	4,044,211
Funds for Deferred Maint	18,071,062	18,071,062	0
Part Time Faculty Health Benefits	4,758,739	4,758,739	6,121,902
TCR B - One Time Revenue	5,141,320	0	13,874,368
Undistributed Balance	0	175,525,700	42,437,018
TOTAL	1,079,078,791	1,079,078,791	1,066,226,893

**2025-26 TENTATIVE
REVENUE ALLOCATION DETAIL**

	Minimum Base Rev	Base Funds Remaining	EPA Funds	Supplemental	Student Success	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	38,866,583	11,870,871	17,609,169	9,793,219	660,668	96,817,296	1,722,089	1,150,654	0	373,186	2,037,329	3,000,000	470,333	105,570,887
East	21,945,738	79,501,976	24,281,985	38,873,628	18,039,776	3,193,976	185,837,079	1,603,410	2,102,565	0	798,723	4,236,177	2,514,000	763,850	197,855,804
Harbor	10,561,071	22,984,789	7,020,157	7,630,768	4,699,948	365,277	53,262,010	901,752	626,488	0	211,451	1,117,116	465,000	1,729,164	58,312,981
Mission	11,823,605	27,792,822	8,488,656	10,089,827	5,744,676	0	63,939,586	1,840,756	837,616	0	258,208	1,361,992	501,000	694,861	69,434,019
Pierce	18,343,814	44,603,718	13,623,143	24,433,059	13,696,991	2,408,063	117,108,788	1,310,188	1,236,294	0	456,707	2,435,991	2,457,000	1,165,766	126,170,734
Southwest	11,234,246	15,295,735	4,671,718	6,813,643	2,608,013	4,460,484	45,083,839	920,378	453,697	0	121,459	644,969	225,000	619,805	48,069,147
Trade-Tech	15,751,706	39,621,156	12,101,339	18,623,531	10,267,560	1,600,179	97,965,471	1,369,524	1,045,749	33,690	396,755	2,094,019	900,000	1,005,885	104,811,093
Valley	15,766,960	44,504,719	13,592,907	20,101,528	10,093,230	2,908,247	106,967,591	2,074,642	1,350,612	0	435,400	2,300,654	1,130,000	542,539	114,801,438
West	10,677,322	24,122,996	7,367,795	9,411,024	6,280,878	4,808,079	62,668,094	1,625,495	870,983	0	224,747	1,193,153	878,000	934,761	68,395,233
COLLEGE TOTAL	134,121,248	337,294,494	103,018,571	153,586,177	81,224,291	20,404,973	829,649,754	13,368,234	9,674,658	33,690	3,276,636	17,421,400	12,070,000	7,926,964	893,421,336
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						13,874,368	13,874,368								13,874,368
Undistrib (Projtd Bal)									19,000,000						19,000,000
TOTAL	134,121,248	337,294,494	103,018,571	153,586,177	81,224,291	34,279,341	843,524,122	13,368,234	34,796,560	33,690	3,276,636	17,421,400	12,070,000	9,073,924	933,564,566

^[1] COLA is imbedded in rates**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	105,570,887	(23,430,301)	(577,694)	20,156	0	0	81,583,048	0	0	0	81,583,048	0	81,583,048
East	197,855,804	(43,516,884)	(486,694)	85,337	0	0	153,937,563	0	0	0	153,937,563	0	153,937,563
Harbor	58,312,981	(13,815,945)	(407,398)	12,730	0	0	44,102,368	0	0	0	44,102,368	0	44,102,368
Mission	69,434,019	(16,237,385)	(278,260)	78,858	128,922	0	53,126,154	0	0	0	53,126,154	0	53,126,154
Pierce	126,170,734	(26,658,475)	(318,725)	0	0	0	99,193,534	0	0	0	99,193,534	0	99,193,534
Southwest	48,069,147	(12,037,410)	(331,071)	0	0	0	35,700,666	0	0	0	35,700,666	0	35,700,666
Trade-Tech	104,811,093	(23,315,359)	(442,507)	1,009,122	0	0	82,062,349	0	0	0	82,062,349	0	82,062,349
Valley	114,801,438	(25,913,894)	(329,588)	77,428	180,772	0	88,816,156	0	0	0	88,816,156	0	88,816,156
West	68,395,233	(15,856,339)	(335,620)	63,771	0	0	52,267,045	0	0	0	52,267,045	0	52,267,045
COLLEGE TOTAL	893,421,336	(200,781,992)	(3,507,557)	1,347,402	309,694	0	690,788,883	0	0	0	690,788,883	0	690,788,883
Educational Services Ctr	0	39,385,905	(371,132)	0	0	0	39,014,773	0	0	0	39,014,773	0	39,014,773
Information Technology	0	20,722,181	(55,301)	0	0	0	20,666,880	0	0	0	20,666,880	0	20,666,880
Districtwide Svcs	0	155,085,135	0	0	(309,694)	0	154,775,441	0	0	0	154,775,441	0	154,775,441
Contingency Reserve	0	2,638,025	(110,221)	(1,347,402)	0	0	1,180,402	31,494,358	0	0	32,674,760	0	32,674,760
General Reserve	0	1,950,746	0	0	0	0	1,950,746	58,730,951	0	0	60,681,697	0	60,681,697
Other District-wide	0	0	0	0	0	0	0	0	0	0	0	0	0
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	4,044,211	0	0	0	4,044,211	0	0	0	4,044,211	0	4,044,211
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	13,874,368	0	0	0	0	0	13,874,368	0	0	0	13,874,368	0	13,874,368
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	933,564,566	(0)	0	0	0	0	933,564,566	132,662,327	0	0	1,066,226,893	0	1,066,226,893

2025-26 Tentative
TOTAL UNRESTRICTED GENERAL FUND REVENUES

	Base Allocation (less EPA Funds)	EPA Funds	Supplemental	Student Success	Hold Harmless	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	54,321,430	11,870,871	17,609,169	9,793,219	660,668	94,255,357	1,722,089	0	3,000,000	470,333	2,037,329	1,150,654	373,186	103,008,948
EAST	111,115,016	24,281,985	38,873,628	18,039,776	3,193,976	195,504,381	1,603,410	0	2,514,000	763,850	4,236,177	2,102,565	798,723	207,523,106
HARBOR	32,124,424	7,020,157	7,630,768	4,699,948	365,277	51,840,574	901,752	0	465,000	1,729,164	1,117,116	626,488	211,451	56,891,545
MISSION	38,844,316	8,488,656	10,089,827	5,744,676	0	63,167,475	1,840,756	0	501,000	694,861	1,361,992	837,616	258,208	68,661,908
PIERCE	62,339,870	13,623,143	24,433,059	13,696,991	2,408,063	116,501,126	1,310,188	0	2,457,000	1,165,766	2,435,991	1,236,294	456,707	125,563,072
SOUTHWEST	21,377,907	4,671,718	6,813,643	2,608,013	4,460,484	39,931,765	920,378	0	225,000	619,805	644,969	453,697	121,459	42,917,073
TRADE-TECH	55,376,050	12,101,339	18,623,531	10,267,560	1,600,179	97,968,659	1,369,524	33,690	900,000	1,005,885	2,094,019	1,045,749	396,755	104,814,281
VALLEY	62,201,504	13,592,907	20,101,528	10,093,230	2,908,247	108,897,416	2,074,642	0	1,130,000	542,539	2,300,654	1,350,612	435,400	116,731,263
WEST	33,715,225	7,367,795	9,411,024	6,280,878	4,808,079	61,583,001	1,625,495	0	878,000	934,761	1,193,153	870,983	224,747	67,310,140
PT FAC HLTH BEN	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	34,279,341	34,279,341	0	0	0	0	0	0	0	34,279,341
UNDISTRIB/OTHER DW	0	0	0	0	(20,404,973)	(20,404,973)	0	0	0	0	0	19,000,000	0	(1,404,973)
ESC/INFO TECH/VDK	0	0	0	0	0	0	0	0	0	1,146,960	0	0	0	1,146,960
TOTAL	471,415,742	103,018,571	153,586,177	81,224,291	34,279,341	843,524,122	13,368,234	33,690	12,070,000	9,073,924	17,421,400	34,796,560	3,276,636	933,564,566

2025-2026 EDUCATION PROTECTION ACT (EPA)***FUNDS DISTRIBUTION**

COLLEGE	TOTAL CALCULATED BASE	% OF TOTAL	TOTAL EPA FUNDS
City	66,192,301	11.5%	\$11,870,871
East	135,397,001	23.6%	\$24,281,985
Harbor	39,144,581	6.8%	\$7,020,157
Mission	47,332,972	8.2%	\$8,488,656
Pierce	75,963,013	13.2%	\$13,623,143
Southwest	26,049,625	4.5%	\$4,671,718
Trade-Tech	67,477,389	11.7%	\$12,101,339
Valley	75,794,411	13.2%	\$13,592,907
West	41,083,020	7.2%	\$7,367,795
TOTAL	574,434,313	100.0%	\$103,018,571

*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 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/Dean</i>	<i>664,853</i>	<i>664,853</i>	<i>664,853</i>	<i>664,853</i>	<i>664,853</i>	<i>664,853</i>	<i>664,853</i>	<i>664,853</i>	<i>664,853</i>	<i>5,983,677</i>
Deans										
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>	<i>607,858</i>	<i>911,787</i>	<i>303,929</i>	<i>303,929</i>	<i>607,858</i>	<i>303,929</i>	<i>607,858</i>	<i>607,858</i>	<i>303,929</i>	<i>4,558,933</i>
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 P1 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.

Student Centered Funding Formula Calculated Revenue

Location	Base	Supplemental	Student Success	Total Calculated SCFF Revenue
City	66,192,301	17,609,169	9,793,219	93,594,689
East	135,397,001	38,873,628	18,039,776	192,310,405
Harbor	39,144,581	7,630,768	4,699,948	51,475,297
Mission	47,332,972	10,089,827	5,744,676	63,167,475
Pierce	75,963,013	24,433,059	13,696,991	114,093,063
Southwest	26,049,625	6,813,643	2,608,013	35,471,281
Trade-Tech	67,477,389	18,623,531	10,267,560	96,368,480
Valley	75,794,411	20,101,528	10,093,230	105,989,169
West	41,083,020	9,411,024	6,280,878	56,774,922
Total	574,434,313	153,586,177	81,224,291	809,244,781

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	7,712,595	42,266,200	6,642,070	-	9,196,117	375,319	66,192,301	11.5%
East*	11,096,911	99,761,235	9,236,855	22,692	14,241,372	1,037,936	135,397,001	23.6%
Harbor	6,658,143	25,063,874	6,360,239	-	983,921	78,404	39,144,581	6.8%
Mission	6,658,143	29,032,763	4,340,519	405,494	6,581,775	314,278	47,332,972	8.2%
Pierce	7,712,595	57,155,420	7,477,028	-	907,021	2,710,949	75,963,013	13.2%
Southwest	6,658,143	13,387,850	3,027,124	-	2,976,486	22	26,049,625	4.5%
Trade-Tech	7,712,595	52,720,040	4,277,348	13,672	2,329,714	424,020	67,477,389	11.7%
Valley	7,712,595	49,012,559	6,714,450	1,337	12,141,214	212,256	75,794,411	13.2%
West	6,658,143	29,016,786	3,470,123	9,874	1,671,974	256,120	41,083,020	7.2%
Total	68,579,863	397,416,727	51,545,756	453,069	51,029,594	5,409,304	574,434,313	

* includes South Gate Center

Paid FTES Workload Measures

	3-Year Average Credit	Special Admit Credit	Incarcerated	CDCP	Noncredit
City	7,804	874	-	1,211	82
East	18,419	1,216	3	1,875	227
Harbor	4,628	837	-	130	17
Mission	5,360	571	53	867	69
Pierce	10,553	984	-	119	594
Southwest	2,472	399	-	392	0
Trade-Tech	9,734	563	2	307	93
Valley	9,049	884	0	1,599	46
West	5,357	457	1	220	56
Total	73,376	6,787	60	6,719	1,184

FTES Funding Rates	\$ 5,416.19	\$ 7,595.30	\$ 7,595.30	\$ 7,595.30	\$ 4,567.26
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Multi District Basic Allocation Rates		
small	<10,000	6,658,143
medium	10,000 - 19,999	7,712,595
large	>=20,000	8,877,529

State Approved Center Allocation Rates		
	>=1,000	2,219,382

Base Funds Remaining

Adjustment to FTES Base	
Description	Amount
Minimum Base	134,121,248
EPA	103,018,571
Base Distributed to Colleges [1]	237,139,819

Calculation of Base Funds Remaining	
Total Base Allocation	574,434,313
Less: Base Revenue to Colleges [1]	(237,139,819)
FTES Base Funds Remaining	337,294,494

Distribution of Base Remaining

	Allocation	Remaining
City	11.5%	38,866,583
East	23.6%	79,501,976
Harbor	6.8%	22,984,789
Mission	8.2%	27,792,822
Pierce	13.2%	44,603,718
Southwest	4.5%	15,295,735
Trade-Tech	11.7%	39,621,156
Valley	13.2%	44,504,719
West	7.2%	24,122,996
Total		337,294,494

[1] Distributed using different methodology

2025-26 FTES Workload Measures

	Credit w/o Special Admit	Special Admit	Incarcerated	Total Credit	CDCP	Noncredit	Total FTES
City	8,054.06	874.50	-	8,929	1,211	82	10,222
East	18,555.43	1,216.13	2.99	19,775	1,875	227	21,877
Harbor	4,807.48	837.39	-	5,645	130	17	5,792
Mission	5,512.03	571.47	53.39	6,137	867	69	7,072
Pierce	10,811.67	984.43	-	11,796	119	594	12,509
Southwest	2,536.29	398.55	-	2,935	392	0	3,327
Trade-Tech	9,902.49	563.16	1.80	10,467	307	93	10,867
Valley	9,396.30	884.03	0.18	10,281	1,599	46	11,925
West	5,421.38	456.88	1.30	5,880	220	56	6,156
Total	74,997	6,787	60	81,843	6,719	1,184	89,746

* projected

Calculation of 3 Year Credit Average

	Total Credit			Special Admit & Incarcerated Credit			Credit w/o Special Admit or Incarcerated			3 yr average
	2023-24	2024-25	2025-26 ^[1]	2023-24	2024-25	2025-26 ^[1]	2023-24	2024-25	2025-26 ^[1]	
City	8,120	8,929	8,929	817	874	874	7,303	8,054	8,054	7,804
East	19,424	19,775	19,775	1,278	1,219	1,219	18,146	18,555	18,555	18,419
Harbor	4,903	5,645	5,645	635	837	837	4,268	4,807	4,807	4,628
Mission	5,701	6,137	6,137	644	625	625	5,057	5,512	5,512	5,360
Pierce	10,953	11,796	11,796	918	984	984	10,035	10,812	10,812	10,553
Southwest	2,683	2,935	2,935	340	399	399	2,343	2,536	2,536	2,472
Trade-Tech	9,856	10,467	10,467	460	565	565	9,396	9,902	9,902	9,734
Valley	9,308	10,281	10,281	953	884	884	8,355	9,396	9,396	9,049
West	5,777	5,880	5,880	547	458	458	5,229	5,421	5,421	5,357
Total	76,726	81,843	81,843	6,593	6,846	6,846	70,133	74,997	74,997	73,376

^[1] Projected using 2024-25 P2 data

Supplemental Allocation**Supplemental - Revenue**

	AB 540 Totals	Pell Grant Totals	CA Promise Grant Students Totals	Subtotal	% of Total	Unallocated Adj	Total Supplemental
<i>rates</i>	\$ 1,280.76	\$ 1,280.76	\$ 1,280.76				
City	891,409	6,346,166	10,371,594	17,609,169	11%	-	17,609,169
East	1,175,738	14,195,944	23,501,946	38,873,628	25%	-	38,873,628
Harbor	256,152	2,792,057	4,582,559	7,630,768	5%	-	7,630,768
Mission	498,216	3,406,822	6,184,790	10,089,827	7%	-	10,089,827
Pierce	951,605	8,347,994	15,133,460	24,433,059	16%	-	24,433,059
Southwest	143,445	2,552,555	4,117,643	6,813,643	4%	-	6,813,643
Trade-Tech	933,674	6,740,640	10,949,217	18,623,531	12%	-	18,623,531
Valley	1,070,715	7,026,249	12,004,563	20,101,528	13%	-	20,101,528
West	306,102	3,236,481	5,868,442	9,411,024	6%	-	9,411,024
Total District	6,227,055	54,644,906	92,714,216	153,586,178		-	153,586,178
Total State	6,227,055	54,644,906	92,714,216	153,586,178			

Difference between State and LACCD

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Supplemental Workload Measures ^[1]

	AB 540 Totals	Pell Grant Totals	Promise Grant Students Totals
City	696	4,955	8,098
East	918	11,084	18,350
Harbor	200	2,180	3,578
Mission	389	2,660	4,829
Pierce	743	6,518	11,816
Southwest	112	1,993	3,215
Trade-Tech	729	5,263	8,549
Valley	836	5,486	9,373
West	239	2,527	4,582
Unallocated	-	13	30
Total District	4,862	42,679	72,420
Total State	4,862	42,679	72,420

^[1] Per 2024-25 P1 Exhibit C

Student Success Allocation - Total Revenue

Location	All Students	Pell	CA Promise Grant	Total Success
City	6,922,048	1,528,894	1,342,277	9,793,219
East	13,025,065	2,681,331	2,333,380	18,039,776
Harbor	3,385,629	702,870	611,449	4,699,948
Mission	4,027,687	896,791	820,198	5,744,676
Pierce	10,024,974	1,918,881	1,753,136	13,696,991
Southwest	1,801,942	436,134	369,937	2,608,013
Trade-Tech	7,237,098	1,600,046	1,430,416	10,267,560
Valley	7,102,921	1,579,139	1,411,170	10,093,230
West	4,500,325	918,699	861,854	6,280,878
Total	58,027,689	12,262,785	10,933,817	81,224,291

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>	\$ 3,020.86	\$ 2,265.64	\$ 2,265.64	\$ 1,510.43	\$ 1,510.43	\$ 1,132.82	\$ 755.21	\$ 755.21				
City	1,325,150	1,192,484	-	912,300	468,233	575,474	1,517,227	931,180	6,922,048	12%	-	6,922,048
East	3,377,321	1,622,957	-	1,091,537	870,008	990,464	3,273,101	1,799,677	13,025,065	22%	-	13,025,065
Harbor	957,613	956,857	-	31,216	320,211	348,154	379,621	391,957	3,385,629	6%	-	3,385,629
Mission	1,062,336	746,908	-	243,683	323,232	329,651	840,302	481,575	4,027,687	7%	-	4,027,687
Pierce	2,745,961	1,666,004	-	531,671	1,392,113	1,292,928	1,451,523	944,774	10,024,974	17%	-	10,024,974
Southwest	298,058	515,057	-	22,656	194,845	145,756	271,122	354,448	1,801,942	3%	-	1,801,942
Trade-Tech	453,129	1,113,187	-	1,041,693	209,446	204,286	3,096,129	1,119,228	7,237,098	12%	-	7,237,098
Valley	1,912,204	1,044,462	-	262,311	832,247	794,864	1,347,303	909,530	7,102,921	12%	-	7,102,921
West	861,952	738,600	132,163	325,246	194,845	357,972	1,175,114	714,433	4,500,325	8%	-	4,500,325
Total District	12,993,724	9,596,516	132,163	4,462,313	4,805,180	5,039,549	13,351,442	7,646,802	58,027,689		-	58,027,689
Total State - Proj	12,993,724	9,596,516	132,163	4,462,313	4,805,180	5,039,549	13,351,442	7,646,802	58,027,689			

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	439	526	-	604	310	508	2,009	1,233
East	1,118	716	-	723	576	874	4,334	2,383
Harbor	317	422	-	21	212	307	503	519
Mission	352	330	-	161	214	291	1,113	638
Pierce	909	735	-	352	922	1,141	1,922	1,251
Southwest	99	227	-	15	129	129	359	469
Trade-Tech	150	491	-	690	139	180	4,100	1,482
Valley	633	461	-	174	551	702	1,784	1,204
West	285	326	58	215	129	316	1,556	946
Unallocated	3	5	-	5	2	14	5	26
Total	4,304	4,241	58	2,960	3,183	4,463	17,684	10,151

	Associate Degree for Transfer (ADT)				Associate Degrees (AA/AS)				Baccalaureate Degrees			
	2022-23	2023-24	2024-25 ^[1]	3yr avg	2022-23	2023-24	2024-25 ^[1]	3yr avg	2022-23	2023-24	2024-25 ^[1]	3yr avg
City	458	429	429	439	497	541	541	526	-	-	-	-
East	1,106	1,124	1,124	1,118	735	707	707	716	-	-	-	-
Harbor	333	309	309	317	431	418	418	422	-	-	-	-
Mission	323	366	366	352	287	351	351	330	-	-	-	-
Pierce	843	942	942	909	704	751	751	735	-	-	-	-
Southwest	92	102	102	99	222	230	230	227	-	-	-	-
Trade-Tech	160	145	145	150	476	499	499	491	-	-	-	-
Valley	633	633	633	633	531	426	426	461	-	-	-	-
West	314	271	271	285	284	347	347	326	45	65	65	58
Unallocated	1	4	4	3	2	7	7	5	-	-	-	-
Total	4,263	4,325	4,325	4,304	4,169	4,277	4,277	4,241	45	65	65	58

	Credit Certificates				Transfer Level Math and English				Transfer to a 4-Year University			
	2022-23	2023-24	2024-25 ^[1]	3yr avg	2022-23	2023-24	2024-25 ^[1]	3yr avg	2022-23	2023-24	2024-25 ^[1]	3yr avg
City	598	607	607	604	276	327	327	310	488	518	518	508
East	742	713	713	723	592	568	568	576	973	825	825	874
Harbor	16	23	23	21	242	197	197	212	298	312	312	307
Mission	156	164	164	161	220	211	211	214	327	273	273	291
Pierce	126	465	465	352	835	965	965	922	1,254	1,085	1,085	1,141
Southwest	13	16	16	15	135	126	126	129	144	121	121	129
Trade-Tech	609	730	730	690	80	168	168	139	177	182	182	180
Valley	171	175	175	174	531	561	561	551	693	706	706	702
West	202	222	222	215	99	144	144	129	358	295	295	316
Unallocated	2	7	7	5	2			2	26	8	8	14
Total	2,635	3,122	3,122	2,960	3,012	3,267	3,267	3,183	4,738	4,325	4,325	4,463

	Nine or More CTE Units				Regional Living Wage			
	2022-23	2023-24	2024-25 ^[1]	3yr avg	2022-23	2023-24	2024-25 ^[1]	3yr avg
City	1,877	2,075	2,075	2,009	1,615	1,042	1,042	1,233
East	3,832	4,585	4,585	4,334	2,963	2,093	2,093	2,383
Harbor	530	489	489	503	679	439	439	519
Mission	1,038	1,150	1,150	1,113	851	531	531	638
Pierce	1,850	1,958	1,958	1,922	1,637	1,058	1,058	1,251
Southwest	339	369	369	359	596	406	406	469
Trade-Tech	3,673	4,313	4,313	4,100	1,808	1,319	1,319	1,482
Valley	1,662	1,845	1,845	1,784	1,527	1,043	1,043	1,204
West	1,524	1,572	1,572	1,556	1,224	807	807	946
Unallocated	6	4	4	5	43	17	17	26
Total	16,331	18,360	18,360	17,684	12,943	8,755	8,755	10,151

^[1] 2023-24 annual data

Student Success Allocation - Pell Student

Student Success - Pell Student Revenue

	Associate Degree for Transfer	Associate Degree	Baccalaureate Degree	Credit Certificates	Transfer level Math and English	Transfers to 4 yr	9 or more CTE Units	Regional Living Wage	Subtotal	% of Total	Revenue Adjustment	Total
rates	\$ 1,142.96	\$ 857.21	\$ 857.21	\$ 571.47	\$ 571.47	\$ 428.61	\$ 285.74	\$ 285.74				
City	348,982	302,025	-	199,444	98,103	116,011	353,938	110,391	1,528,894	12%	-	1,528,894
East	925,413	430,607	-	72,577	199,825	237,594	565,958	249,357	2,681,331	22%	-	2,681,331
Harbor	220,209	188,016	-	6,858	63,243	73,578	87,627	63,339	702,870	6%	-	702,870
Mission	268,213	173,729	-	58,290	64,957	71,578	185,446	74,578	896,791	7%	-	896,791
Pierce	563,858	368,888	-	108,961	233,351	233,594	288,408	121,821	1,918,881	16%	-	1,918,881
Southwest	87,246	134,583	-	5,715	44,765	33,717	68,483	61,625	436,134	4%	-	436,134
Trade-Tech	140,583	281,452	-	239,256	49,528	53,719	686,065	149,443	1,600,046	13%	-	1,600,046
Valley	491,852	247,163	-	44,194	169,537	176,160	319,554	130,679	1,579,139	13%	-	1,579,139
West	223,638	182,015	25,716	68,005	39,051	73,293	222,973	84,008	918,699	7%	-	918,699
Total District	3,269,994	2,308,478	25,716	803,300	962,360	1,069,244	2,778,452	1,045,241	12,262,785		-	12,262,785
Total State-Proj	3,269,994	2,308,478	25,716	803,300	962,360	1,069,244	2,778,452	1,045,241	12,262,785			

Revenue Difference between State and LACCD -

Student Success Data- 3 Year Average - Pell Student Data

	Associate Degree for Transfer	Associate Degree	Baccalaureate Degree	Credit Certificates	Transfer level Math and English	Transfers to 4 yr	9 or more CTE Units	Regional Living Wage
City	305	352	-	349	172	271	1,239	386
East	810	502	-	127	350	554	1,981	873
Harbor	193	219	-	12	111	172	307	222
Mission	235	203	-	102	114	167	649	261
Pierce	493	430	-	191	408	545	1,009	426
Southwest	76	157	-	10	78	79	240	216
Trade-Tech	123	328	-	419	87	125	2,401	523
Valley	430	288	-	77	297	411	1,118	457
West	196	212	30	119	68	171	780	294
Unallocated	1	3	-	2	-	7	2	14
Total	2,862	2,696	30	1,408	1,684	2,502	9,725	3,672

	Associate Degree for Transfer (ADT)				Associate Degrees (AA/AS)				Baccalaureate Degrees			
	2022-23	2023-24	2024-25 ^[1]	3yr avg	2022-23	2023-24	2024-25 ^[1]	3yr avg	2022-23	2023-24	2024-25 ^[1]	3yr avg
City	308	304	304	305	321	368	368	352	-	-	-	
East	779	825	825	810	521	493	493	502	-	-	-	
Harbor	198	190	190	193	210	224	224	219	-	-	-	
Mission	202	251	251	235	188	210	210	203	-	-	-	
Pierce	482	499	499	493	407	442	442	430	-	-	-	
Southwest	59	85	85	76	157	157	157	157	-	-	-	
Trade-Tech	125	122	122	123	317	334	334	328	-	-	-	
Valley	433	429	429	430	335	265	265	288	-	-	-	
West	197	195	195	196	187	225	225	212	28	31		30
Unallocated	1			1	2	4	4	3	-	-	-	
Total	2,784	2,900	2,900	2,862	2,645	2,722	2,722	2,696	28	31	31	30

	Credit Certificates				Transfer Level Math and English				Transfer to a 4-Year University			
	2022-23	2023-24	2024-25 ^[1]	3yr avg	2022-23	2023-24	2024-25 ^[1]	3yr avg	2022-23	2023-24	2024-25 ^[1]	3yr avg
City	343	352	352	349	149	183	183	172	270	271	271	271
East	121	130	130	127	349	350	350	350	627	518	518	554
Harbor	8	14	14	12	126	103	103	111	167	174	174	172
Mission	104	101	101	102	113	114	114	114	193	154	154	167
Pierce	60	256	256	191	349	438	438	408	585	525	525	545
Southwest	8	11	11	10	79	78	78	78	94	71	71	79
Trade-Tech	360	448	448	419	50	105	105	87	106	135	135	125
Valley	74	79	79	77	284	303	303	297	393	420	420	411
West	109	124	124	119	45	80	80	68	191	161	161	171
Unallocated	2	2	2	2	-	-	-	-	18	2	2	7
Total	1,189	1,517	1,517	1,408	1,544	1,754	1,754	1,684	2,644	2,431	2,431	2,502

	Nine or More CTE Units				Regional Living Wage			
	2022-23	2023-24	2024-25 ^[1]	3yr avg	2022-23	2023-24	2024-25 ^[1]	3yr avg
City	1,130	1,293	1,293	1,239	499	330	330	386
East	1,884	2,029	2,029	1,981	1,168	725	725	873
Harbor	310	305	305	307	313	176	176	222
Mission	601	673	673	649	355	214	214	261
Pierce	952	1,038	1,038	1,009	593	343	343	426
Southwest	215	252	252	240	247	200	200	216
Trade-Tech	2,079	2,562	2,562	2,401	677	446	446	523
Valley	1,027	1,164	1,164	1,118	616	378	378	457
West	741	800	800	780	406	238	238	294
Unallocated	3	1	1	2	27	8	8	14
Total	8,942	10,117	10,117	9,725	4,901	3,058	3,058	3,672

^[1] 2023-24 annual data

Student Success Allocation - CA Promise Grant

Student Success - CA Promise Grant Revenue

	Associate Degree for Transfer	Associate Degree	Baccalaureate Degree	Credit Certificates	Transfer level Math and English	Transfers to 4 yr	9 or more CTE Units	Regional Living Wage	Subtotal	% of Total	Revenue Adjustment	Total
rates	\$ 761.97	\$ 571.47	\$ 571.47	\$ 380.99	\$ 380.99	\$ 285.74	\$ 190.49	\$ 190.49				
City	290,309	259,639	-	173,350	83,690	104,010	300,917	130,362	1,342,277	12%	-	1,342,277
East	762,475	366,504	-	67,435	165,222	204,877	490,142	276,725	2,333,380	21%	-	2,333,380
Harbor	184,650	160,393	-	6,096	57,656	63,530	76,007	63,117	611,449	6%	-	611,449
Mission	235,956	155,821	-	51,814	61,593	63,435	168,460	83,119	820,198	8%	-	820,198
Pierce	504,676	321,167	-	96,898	215,258	209,448	262,882	142,807	1,753,136	16%	-	1,753,136
Southwest	70,609	106,865	-	5,461	37,972	28,765	59,307	60,958	369,937	3%	-	369,937
Trade-Tech	106,929	240,780	-	210,433	44,068	44,576	622,980	160,650	1,430,416	13%	-	1,430,416
Valley	407,652	221,731	-	41,655	158,618	151,252	280,915	149,347	1,411,170	13%	-	1,411,170
West	189,984	161,917	27,431	67,562	34,162	66,673	214,052	100,073	861,854	8%	-	861,854
Total District	2,753,240	1,994,817	27,431	720,704	858,239	936,566	2,475,662	1,167,158	10,933,817		-	10,933,817
Total State - P1	2,753,240	1,994,817	27,431	720,704	858,239	936,566	2,475,662	1,167,158	10,933,817			

Revenue Difference between State and LACCD

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Student Success Data- 3 Year Average -Promise Grant Recipients Data

	Associate Degree for Transfer	Associate Degree	Baccalaureate Degree	Credit Certificates	Transfer level Math and English	Transfers to 4 yr	9 or more CTE Units	Regional Living Wage
City	381	454	-	455	220	364	1,580	684
East	1,001	641	-	177	434	717	2,573	1,453
Harbor	242	281	-	16	151	222	399	331
Mission	310	273	-	136	162	222	884	436
Pierce	662	562	-	254	565	733	1,380	750
Southwest	93	187	-	14	100	101	311	320
Trade-Tech	140	421	-	552	116	156	3,270	843
Valley	535	388	-	109	416	529	1,475	784
West	249	283	48	177	90	233	1,124	525
Unallocated	3	5	-	3	-	10	2	19
Total	3,616	3,496	48	1,895	2,253	3,288	12,998	6,146

	Associate Degree for Transfer (ADT)				Associate Degrees (AA/AS)				Baccalaureate Degrees			
	2022-23	2023-24	2024-25 ^[1]	3yr avg	2022-23	2023-24	2024-25 ^[1]	3yr avg	2022-23	2023-24	2024-25 ^[1]	3yr avg
City	391	376	376	381	427	468	468	454	-	-	-	-
East	984	1,009	1,009	1,001	668	628	628	641	-	-	-	-
Harbor	259	234	234	242	272	285	285	281	-	-	-	-
Mission	277	326	326	310	246	286	286	273	-	-	-	-
Pierce	627	680	680	662	542	572	572	562	-	-	-	-
Southwest	84	97	97	93	185	188	188	187	-	-	-	-
Trade-Tech	153	134	134	140	402	431	431	421	-	-	-	-
Valley	537	534	534	535	450	357	357	388	-	-	-	-
West	272	238	238	249	244	303	303	283	38	53	53	48
Unallocated	1	4	4	3	2	7	7	5	-	-	-	-
Total	3,585	3,632	3,632	3,616	3,438	3,525	3,525	3,496	38	53	53	48

	Credit Certificates				Transfer Level Math and English				Transfer to a 4-Year University			
	2022-23	2023-24	2024-25 ^[1]	3yr avg	2022-23	2023-24	2024-25 ^[1]	3yr avg	2022-23	2023-24	2024-25 ^[1]	3yr avg
City	465	450	450	455	189	235	235	220	360	366	366	364
East	165	183	183	177	445	428	428	434	795	678	678	717
Harbor	10	19	19	16	172	141	141	151	213	227	227	222
Mission	132	138	138	136	163	161	161	162	264	201	201	222
Pierce	89	337	337	254	493	601	601	565	795	702	702	733
Southwest	13	15	15	14	101	99	99	100	118	92	92	101
Trade-Tech	489	584	584	552	61	143	143	116	144	162	162	156
Valley	108	110	110	109	387	431	431	416	526	531	531	529
West	166	183	183	177	61	104	104	90	260	220	220	233
Unallocated	2	4	4	3	-	-	-	-	22	4	4	10
Total	1,639	2,023	2,023	1,895	2,072	2,343	2,343	2,253	3,497	3,183	3,183	3,288

	Nine or More CTE Units				Regional Living Wage			
	2022-23	2023-24	2024-25 ^[1]	3yr avg	2022-23	2023-24	2024-25 ^[1]	3yr avg
City	1,471	1,634	1,634	1,580	905	574	574	684
East	2,523	2,598	2,598	2,573	1,872	1,243	1,243	1,453
Harbor	405	396	396	399	456	269	269	331
Mission	813	920	920	884	569	370	370	436
Pierce	1,334	1,403	1,403	1,380	1,015	617	617	750
Southwest	282	326	326	311	376	292	292	320
Trade-Tech	2,881	3,465	3,465	3,270	1,100	715	715	843
Valley	1,346	1,539	1,539	1,475	1,018	667	667	784
West	1,073	1,149	1,149	1,124	704	436	436	525
Unallocated	3	2	2	2	36	10	10	19
Total	12,131	13,432	13,432	12,998	8,051	5,193	5,193	6,146

^[1] 2023-24 annual data

College Hold Harmless Calculation (Floor Subsidy)

	2025-26								hold harmless
	Min Base	Base Funds Remaining	EPA	Total Allocated Base	Supplemental	Student Success	Total TCR	Hold Harmless Amount	2024-25 Floor
City	18,016,786	38,866,583	11,870,871	68,754,240	17,609,169	9,793,219	96,156,628	660,668	96,817,296
East ^[1]	21,945,738	79,501,976	24,281,985	125,729,699	38,873,628	18,039,776	182,643,103	3,193,976	185,837,079
Harbor	10,561,071	22,984,789	7,020,157	40,566,017	7,630,768	4,699,948	52,896,733	365,277	53,262,010
Mission	11,823,605	27,792,822	8,488,656	48,105,083	10,089,827	5,744,676	63,939,586	0	63,667,878
Pierce	18,343,814	44,603,718	13,623,143	76,570,675	24,433,059	13,696,991	114,700,725	2,408,063	117,108,788
Southwest	11,234,246	15,295,735	4,671,718	31,201,699	6,813,643	2,608,013	40,623,355	4,460,484	45,083,839
Trade-Tech	15,751,706	39,621,156	12,101,339	67,474,201	18,623,531	10,267,560	96,365,292	1,600,179	97,965,471
Valley	15,766,960	44,504,719	13,592,907	73,864,586	20,101,528	10,093,230	104,059,344	2,908,247	106,967,591
West	10,677,322	24,122,996	7,367,795	42,168,113	9,411,024	6,280,878	57,860,015	4,808,079	62,668,094
Floor / Growth Subsidy ^[1]	-	-	-	-	-	-	-	(20,404,973)	
TCR B-One Time Stability ^[2]	-	-	-	-	-	-	-	34,279,341	(4,994,034)
Total	134,121,248	337,294,494	103,018,571	574,434,313	153,586,177	81,224,291	809,244,781	34,279,341	824,384,012

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

^[2] Calculated 2024-25 SCFF from P1

Assessment Calculation

Total Assessment	200,781,992
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	Total Allocated Base	Hold Harmless	Total Assessment Base	Base %	Assessment
City	68,754,240	660,668	69,414,908	11.7%	23,430,301
East	125,729,699	3,193,976	128,923,675	21.7%	43,516,884
Harbor	40,566,017	365,277	40,931,294	6.9%	13,815,945
Mission	48,105,083	-	48,105,083	8.1%	16,237,385
Pierce	76,570,675	2,408,063	78,978,738	13.3%	26,658,475
Southwest	31,201,699	4,460,484	35,662,183	6.0%	12,037,410
Trade-Tech	67,474,201	1,600,179	69,074,380	11.6%	23,315,359
Valley	73,864,586	2,908,247	76,772,833	12.9%	25,913,894
West	42,168,113	4,808,079	46,976,192	7.9%	15,856,339
Total	574,434,313	20,404,973	594,839,286		200,781,992

[illegible]

Los Angeles Community College District
College Assessments

Assessment type	2020-21	2021-22	2022-23	2023-24	2024-25 Final Budget	2025-26 Prelim	2025-26 Tenative	PY vs Tenative
	A	B	C	D	E	F	G	G - E
ESC	30,461,045	32,464,633	34,594,313	37,758,876	38,162,896	39,346,329	39,385,905	1,223,009
IT	16,540,821	17,379,441	18,519,532	20,041,838	20,256,286	20,748,514	20,722,181	465,895
Districtwide	104,885,228	107,091,419	122,770,342	131,933,702	141,801,409	162,786,754	155,085,135	13,283,726
Other Revenue	(2,914,922)	(9,244,772)	(7,685,407)	(11,495,150)	(33,354,994)	(19,000,000)	(19,000,000)	14,354,994
Contingency Reserve Replenishment	4,575,469	8,350,431	(61,888)	(3,705,090)	1,908,858	2,413,652	2,638,025	729,167
General Reserve Replenishment	(74,283)	1,997,555	3,523,427	6,444,222	1,599,431	1,515,273	1,950,746	351,315
Deferred Maint.	13,897,328	14,511,960	15,596,092	17,578,929	18,071,062	-	-	(18,071,062)
Total Assessment	167,370,687	172,550,667	187,256,411	198,557,327	188,444,948	207,810,522	200,781,992	12,337,044

Increase due to:	PY vs Tent
Replenish Contingency Reserve	0.7
Replenish General Reserve	0.4
Decrease Def Maint Reserve	(18.1)
ESC/IT increase	1.7
Other Revenue/Hold Harmless Offset	14.4
Insurance/Workers Comp	3.4
Retiree benefits	3.0
Legal	3.3
College IT Tech Services	2.6
misc	0.9
Total	12.3

**Los Angeles Community College District
2025-25 Tentative Budget
Districtwide Accounts**

DRAFT

Item#	Description	Actual	Actual	Actual	Actual	Final Budget	Prelim Budget	Tentative Budget	1 year change		5 year change	
		2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2025-26	amt	%	amt	%
1	ACADEMIC SENATE	864,785	1,011,533	1,240,207	1,471,330	1,342,470	1,339,350	1,366,350	23,880	1.6%	501,565	58.0%
2	ACCREDITATION	-	-	43,947	1,300	25,000	25,000	25,000	-	0.0%	25,000	n/a
3	AUDIT EXPENSE	602,000	620,000	522,046	700,000	700,000	700,000	700,000	-	0.0%	98,000	16.3%
4	BENEFITS-RETIREE	23,951,547	25,842,862	28,804,156	30,821,621	32,705,000	35,744,069	35,744,069	3,039,069	9.9%	11,792,522	49.2%
5	CENTRAL FINANCIAL AID UNIT (CFAU)	1,505,389	1,209,930	1,859,148	2,031,441	1,793,777	2,459,661	2,400,095	606,318	29.8%	894,706	59.4%
6	DOLORES HUERTA CENTER ^[1]	343,598	374,048	451,850	477,347	541,237	510,966	510,966	(30,271)	-6.3%	167,368	48.7%
7	DW MANDATORY MEMBERSHIPS	460,296	512,040	556,356	512,842	584,174	660,561	660,561	76,387	14.9%	200,266	43.5%
8	DW MARKETING (PUBLIC RELATIONS)	1,556,095	855,911	747,421	346,614	2,021,500	1,569,801	1,569,801	(451,699)	-130.3%	13,706	0.9%
9	EMPLOYEE ASSISTANCE PROGRAM	105,741	145,759	226,970	169,835	150,000	149,854	149,854	(146)	-0.1%	44,113	41.7%
10	ENVIRONMENTAL HEALTH AND SAFETY	280,165	306,956	361,515	488,059	661,000	811,500	811,500	150,500	30.8%	531,335	189.7%
11	FRAMEWORK FOR RACIAL EQUITY ^[1]	1,700,000	800,000	-	-	2,000,000	2,000,000	2,000,000	-	n/a	300,000	17.6%
12	GOLD CREEK	87,393	91,921	128,566	74,468	176,676	180,772	180,772	4,096	5.5%	93,379	106.8%
13	HR TRAINING & DEVELOPMENT	85,006	81,790	56,016	167,672	100,000	100,000	100,000	-	0.0%	14,994	17.6%
14	METRO RECORDS	95,998	100,328	113,172	120,163	123,187	128,922	128,922	5,735	4.8%	32,924	34.3%
15	SPECIAL PROJECTS	396,446	532,736	433,480	1,007,143	853,545	983,664	999,669	146,124	14.5%	603,223	152.2%
16	COLLECTIVE BARGAINING	368,439	511,182	823,872	1,177,793	873,848	868,421	868,421	(5,427)	-0.5%	499,982	135.7%
17	INSURANCE	5,303,134	6,842,216	8,440,880	11,555,253	13,814,572	17,074,523	17,074,523	3,259,951	28.2%	11,771,389	222.0%
18	LEGAL EXPENSE	3,931,380	4,863,288	7,279,919	7,452,661	6,095,000	8,454,003	8,454,003	2,359,003	31.7%	4,522,623	115.0%
19	RESERVE FOR INSUR/LEGAL/WC	-	-	-	-	3,517,360	4,238,965	4,238,965	721,605	n/a	4,238,965	n/a
20	STAFF TRAINING - LEGAL	114,000	135,449	9,079	92,391	165,000	417,004	417,004	252,004	272.8%	303,004	265.8%
21	WORKER'S COMPENSATION	4,786,810	4,658,025	4,951,254	5,028,126	5,489,562	5,604,421	5,598,921	109,359	2.2%	812,111	17.0%
22	AB-705	-	1,313,679	2,051,099	1,171,402	-	-	-	-	0.0%	-	n/a
23	BOARD ELECTION	8,956,078	-	7,849,198	-	4,500,000	4,500,000	4,500,000	-	n/a	(4,456,078)	-49.8%
24	DISTRICT SAFETY/OPERATIONS	77,868	75,368	1,375	1,047,823	1,250,033	1,015,173	1,015,173	(234,860)	-22.4%	937,305	1203.7%
25	DISTRICT SAFETY/SHERIFF	22,730,396	22,023,615	25,113,493	25,229,796	25,590,318	26,000,000	26,000,000	409,682	1.6%	3,269,604	14.4%
26	DISTRICTWIDE BENEFITS	32,643	172,270	162,392	189,323	200,000	240,000	240,000	40,000	21.1%	207,357	635.2%
27	FACULTY/STAFF TRANSFER ^[2]	-	-	-	-	178,371	-	-	(178,371)	n/a	-	n/a
28	FINANCIAL SERVICES	72,260	9,210	132,431	78,630	115,000	50,000	50,000	(65,000)	-82.7%	(22,260)	-30.8%
29	HEALTH BENEFITS ADMINISTRATION	405,914	458,130	570,142	449,421	501,514	8,746,000	746,000	244,486	54.4%	340,086	83.8%
30	LA COLLEGE PROMISE	50,000	50,000	50,000	50,000	50,000	52,425	52,425	2,425	4.9%	2,425	4.9%
31	PROJECT MATCH	100,195	25,410	125,911	92,118	117,000	117,000	117,000	-	0.0%	16,805	16.8%
32	PUBLIC POLICY (STATE & FEDERAL ADVOCATES)	489,874	602,227	538,560	538,480	608,700	801,700	801,700	193,000	35.8%	311,826	63.7%
33	STAFF DEVELOPMENT	1,750	10,702	1,263	29,422	35,000	35,000	35,000	-	0.0%	33,250	1900.0%
34	SW WEC SETTLEMENT	-	-	18,287	121,347	389,633	405,911	405,911	16,278	13.4%	405,911	n/a
35	TUITION REIMBURSEMENT	243,671	295,491	436,030	733,875	648,000	658,000	658,000	10,000	1.4%	414,329	170.0%
36	VACATION BALANCE	914,422	3,141,477	1,276,546	2,744,909	1,300,000	700,000	1,300,000	-	0.0%	385,578	42.2%
37	WELLNESS PROGRAM	12,853	13,781	4,233	67,457	75,000	5,000	5,000	(70,000)	-103.8%	(7,853)	-61.1%
38	IT-ACADEMIC & STUDENT APPLICATIONS	2,275,849	2,281,609	3,716,453	2,617,747	4,126,313	5,129,138	4,841,496	715,183	27.3%	2,565,647	112.7%
39	IT-COLLEGE TECHNOLOGY SERVICES	11,439,437	13,341,867	15,749,831	15,055,444	17,798,864	18,807,549	18,807,549	1,008,685	6.7%	7,368,112	64.4%
40	IT-CYBER SECURITY	-	-	-	-	-	-	255,584	255,584	n/a	255,584	n/a
41	IT-ERP/SAP	1,385,945	2,007,523	1,134,242	1,451,247	1,949,051	1,618,151	1,618,151	(330,900)	-22.8%	232,206	16.8%
42	IT-INFORMATION SECURITY	-	232,387	479,351	283,567	792,350	813,850	813,850	21,500	7.6%	813,850	n/a
43	IT-NETWORK	127,453	351,643	2,646,706	2,705,837	3,009,558	3,525,000	3,525,000	515,442	19.0%	3,397,547	2665.7%
44	IT-SERVICE CENTER	873,228	837,266	692,660	1,039,139	733,000	743,000	743,000	10,000	1.0%	(130,228)	-14.9%
45	IT-SIS MODERNIZATION PROJECT	92,144	-	-	-	-	-	-	-	n/a	(92,144)	-100.0%
46	IT-SYSTEMS ENGINEERING	571,299	1,638,882	472,075	1,714,348	1,725,530	2,320,530	2,198,030	472,500	27.6%	1,626,731	284.7%
47	IT-SPECIAL PROJ-WEBSITE REDESIGN	130,000	477,472	483,827	983,799	-	-	-	-	0.0%	(130,000)	-100.0%
48	IT-STUDENT SYSTEMS AND WEB SERVICES	1,865,194	1,631,804	1,990,343	2,236,382	2,375,266	2,481,870	2,356,870	(18,396)	-0.8%	491,676	26.4%
Grand Total		99,386,698	100,487,789	122,746,303	124,327,568	141,801,409	162,786,754	155,085,135	13,283,726	10.7%	55,698,437	56.0%

[1] transfer to Restricted General Fund

[2] budget transferred to Location impacted

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 District safety personnel and operations which include conducting emergency exercises and drills, update all college emergency plans,

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 vacation payouts and 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.