

Membership

Academic Senate

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

District Budget Committee

July 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 (Angela Echeverri)
- Approval of Agenda
- Approval of Minutes for June 4, 2025
- Chancellor's Remarks/Updates
- ECDBC Reports and Recommendations
- Enrollment Update & Reporting (Pearl)
- FON Update (Mazzarella)
- 2025-26 Budget Update (Berry)
- 3-year Financial Projections (Berry)
- 2025-26 Districtwide Accounts Final Budget (Berry)
- Federal Funding Update (Albo-Lopez)
- DBC Recommendations to the Chancellor
- Items to Be Addressed by ECBDC
- 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 ECDBC Meetings: 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

June 4, 2025, 1:30-3:30 p.m. Zoom Meeting

Roll Call X Indicates Present

Academic Senate		L.A. Faculty Guild	
Leticia Barajas	X	RubyC. 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/Associations		College Presidents	
Dan Friedman- Local 721	X	Aracely Aguiar	X
Ramiro De Leon- B&T	X	Anthony Culpepper	X
Andrea Edwards- 1521a	X	Luis Dorado	X
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**	X
Student Trustee Rep			
* DBC CO-chairs			
** Interim			

Also present:

Resources	Guests	Guests	Guests
Nicole Albo-Lopez	Violet Amrikhas	Nathaniel Jones	Regan Romali
Deborah L. Berry	Tom Anderson	Mily Kudo	Laura E. Ramirez
Greg Mazzarella	Anna Badalyan	Jim Lancaster	Nancy Ramirez
Maury Pearl	Lawrence L. Bradford	Carol Lin	Rolf Schleicher
Alberto J Roman	Grace Chee	Crystal Liu	Claudia Velasco
	Laura Cantu	Jose Mendoza	Karen Yao
	Joe Dominguez	Asha Omar	Jason Zhu

Call to Order – at 1:31 p.m. by James McKeever.

Approval of Agenda – The agenda was approved as presented.

Approval of Minutes – The minutes of the May 14, 2025, meeting were approved.

Chancellor's Remarks/Updates

- Provided an update on the Governor's revised State budget proposal. California is looking at a \$12 billion shortfall, due to the (Federal) tariffs, LA fire response, and increases in health care costs. There will likely be reductions in Medi-Cal and other social services. Overall, the budget going into next year remains similar to the Governor's January proposal.
- The revised budget includes \$210 million to fully fund the SCFF in 2024-25 and another \$104.7 in 2025-26, \$109.5 million to fund growth at 2.35% in 2025-26, and a change in the 2025-26 Cost-of-Living Adjustment (COLA) from 2.43 to 2.30 percent.
- Provides \$3.8 million this year and \$8.1 million next year of one-time property tax backfill for community colleges impacted by the LA fires.
- Other adjustments include deferrals of \$531 million from 2025-26 to 2026-27.
- The proposed funding for a State-wide ERP project has been completely withdrawn, and funding for a state-wide common cloud data platform has been cut from \$150.5 million to about \$12 million.
- Credit for prior learning was cut from \$50 to \$15 million, and rising scholars was cut from \$30 to \$10 million.

ECDBC Reports and Recommendations

- No meeting in May.

Enrollment Update & Reporting (Pearl)

- A report titled *LACCD Enrollment Update* was presented and discussed in detail.
- Comparing Summer 2025 to Summer 2024 as of Day 14 of the semester, headcount is up by 18%, enrollment is up by 20%, and enrollment divided by section is up by 17%.

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 183.8 above the compliance number.
- Projecting districtwide 17 critical hires for Spring 2025.
- No additional hires required to meet projected Fall 2025 FON.

Federal Funding Update – Continued Discussion from Prior Meeting (Berry).

- An updated report of Federal funding, originally presented at the April 2025 DBC meeting, was presented and discussed.

New Fee Payment Policy – Continued Discussion from Prior Meeting (Berry).

- A presentation on the new fee payment policy, originally presented at the April 2025 DBC meeting, was presented and discussed.

2024-25 Year End Balance Projection by Location (Berry)

- A document titled *Los Angeles Community College District 2024-25 Current Balance Allocation and Projected Expenditures Unrestricted General Fund As of March 31, 2025*, was presented and discussed.

2025-26 Proposed DBC/ECDBC dates (Berry)

- The Proposed 2025-26 DBC/ECDBC meeting dates were approved with the understanding that if any of the Board of Trustees meetings change, the DBC/ECDBC dates will change as well.

Election of Faculty Co-Chair (McKeever)

- Faculty Co-Chair nominated and voted in Angeles Echeverri, effective July 1, 2025

DBC Recommendations to the Chancellor

- None at this time.

Items to Be Addressed by ECDBC

- 3-Year college financial projections.
- Practices that Colleges are using to resolve budget issues.
- Draft recommendations to the district for addressing fiscal issues.

Items to Be Addressed at Future DBC Meetings

- Lessons learned from the Summer disenrollment process.
- Role of EDBC and DBC.
- Disaggregated demographics of white students, breaking out Armenian, Russian, and Ukrainian.
- Federal grant exposure, especially related to salaries.
- Summer and Winter student payment plans.
- In-depth presentation of Districtwide and ESC budgets.

Other Business

- None

The meeting was adjourned at 3:26 pm.



LACCD Enrollment Update

Fall 2025 TO Fall 2024 COMPARISONS

DAY -42 - RELATIVE TO THE BEGINNING OF INSTRUCTION

Relative Day Comparisons for Day -42, comparing Fall 2025 (Monday, July 21, 2025) to Fall 2024 (Monday, July 15, 2024). Data source: LACCD PS Student Information System.

HEADCOUNT
69,313

111%
62,618

ENROLLMENT
160,087

108%
147,682

SECTION COUNT
10,079

98%
10,277

ENROLLMENT DIVIDED BY SECTION
15.9

111%
14.4

GENDER

Fall 2025

Change from 2024

FEMALE 38,615 | 56%

↑ +3,361 | +10%

MALE 29,013 | 42%

↑ +3,128 | +12%

NON-BINARY 671 | 1%

↑ +38 | N/A

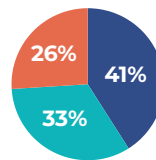
UNKNOWN 1,014 | 2%

↑ +168 | N/A

UNIT LOAD

Fall 2025

Change from 2024



> 6 Units 28,496 | 41%

↑ +4,235 | +18%

6 - 11.5 Units 22,524 | 33%

↑ +1,176 | +6%

12 or More Units... 18,293 | 26%

↑ +1,284 | +8%

ETHNICITY

40,355 | 58%

94 | <1%

3,834 | 6%

6,098 | 9%

1,497 | 2%



2,295 | 3%

65 | <1%

14,269 | 21%

806 | 1%

AMERICAN
INDIAN

ASIAN

BLACK

FILIPINO

HISPANIC

MULTIETHNIC

PACIFIC
ISLANDER

WHITE

UNKNOWN

(+16 | +21%)

(+297 | +8%)

(+485 | +9%)

(+27 | +2%)

(+2,740 | +7%)

(+183 | +9%)

(-15 | -19%)

(+2,923 | +26%)

(+39 | +5%)

AGE

Fall 2025

Change from 2024

UNDER 20 19,884 | 29%

↑ +2,300 | +13%

20 - 24 17,482 | 25%

↑ +1,062 | +7%

25 - 34 16,096 | 23%

↑ +809 | +5%

35 - 54 12,312 | 18%

↑ +1,704 | +16%

55 & OVER 3,537 | 5%

↑ +820 | +30%

NONCREDIT HEADCOUNT & ENROLLMENT

HEADCOUNT
7,688

106%
7,254

ENROLLMENT
15,654

106%
14,772

CLASS MODALITY & FILL RATE

46%

CLASS MODALITY:

Remote

8%

Hybrid

46%

In-Person

FILL RATE:

50%

50%

45%

SOURCE:

LACCD Office of Institutional Effectiveness

FALL 2025: Credit Enrollment Comparison

Census day for Fall 2025
(WSCH) is 9/15/2025

Fall 2025 start date:
9/1/2025

Day

Day relative to beginning of instruction

-42

Monday, July 21, 2025

Monday, July 15, 2024

Monday, July 17, 2023

HEADCOUNT	City	East	Harbor	Mission	Pierce	Southwest	Trade	Valley	West	Total
Fall 2025	8,881	13,503	4,771	5,815	10,530	2,453	8,610	10,205	4,545	69,313
Fall 2024	7,576	12,272	4,527	5,439	9,904	2,147	7,863	8,267	4,623	62,618
Fall 2023	7,440	11,974	4,432	5,184	10,609	2,428	7,429	8,518	4,478	62,492
2025 % of 2024	117%	110%	105%	107%	106%	114%	110%	123%	98%	111%
2025 % of 2023	119%	113%	108%	112%	99%	101%	116%	120%	101%	111%

ENROLLMENT	City	East	Harbor	Mission	Pierce	Southwest	Trade	Valley	West	Total
Fall 2025	19,177	31,864	10,413	13,012	26,670	4,511	21,347	23,751	9,342	160,087
Fall 2024	17,519	29,328	9,909	12,291	25,545	4,021	19,525	19,966	9,578	147,682
Fall 2023	16,909	29,126	9,815	11,797	27,455	4,546	17,995	20,252	9,099	146,994
2025 % of 2024	109%	109%	105%	106%	104%	112%	109%	119%	98%	108%
2025 % of 2023	113%	109%	106%	110%	97%	99%	119%	117%	103%	109%

SECTION COUNT	City	East	Harbor	Mission	Pierce	Southwest	Trade	Valley	West	Total
Fall 2025	1,212	2,011	671	735	1,644	450	1,191	1,460	705	10,079
Fall 2024	1,186	2,172	682	819	1,643	420	1,142	1,462	751	10,277
Fall 2023	1,240	2,251	649	820	1,661	402	1,169	1,468	751	10,411
2025 % of 2024	102%	93%	98%	90%	100%	107%	104%	100%	94%	98%
2025 % of 2023	98%	89%	103%	90%	99%	112%	102%	99%	94%	97%

Enrollment divided by Section	City	East	Harbor	Mission	Pierce	Southwest	Trade	Valley	West	Total
Fall 2025	15.8	15.8	15.5	17.7	16.2	10.0	17.9	16.3	13.3	15.9
Fall 2024	14.8	13.5	14.5	15.0	15.5	9.6	17.1	13.7	12.8	14.4
Fall 2023	13.6	12.9	15.1	14.4	16.5	11.3	15.4	13.8	12.1	14.1
2025 % of 2024	107%	117%	107%	118%	104%	105%	105%	119%	104%	111%
2025 % of 2023	116%	122%	103%	123%	98%	89%	116%	118%	109%	112%

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 all 3 years – Fall 2025, Fall 2024 and Fall 2023 are based on the compressed combined registration timeline for Summer and Fall, effective as of 23-24 academic year. Fall 2025, Fall 2024 and Fall 2023 priority registration started on the same relative day, Day -133 – 4/21/25 for Fall 2025, 4/15/24 for Fall 2024, and 4/17/23 for Fall 2023. Fall 2025, Fall 2024, Fall 2023 open enrollment started on the same relative day, Day -112 – 5/12/25 for Fall 2025, 5/6/24 for Fall 2024, and 5/8/23 for Fall 2023. The number of days between priority registration and open enrollment is about 21 days for all 3 summers. Also, Fall 2025 instruction start date: Monday, 9/1/25; Fall 2024 instruction start date: Monday, 8/26/24; Fall 2023 instruction start date: Monday, 8/28/2023.

⁶ Please visit the Payment Fee Policy webpage (under the "Financial Aid & Tuition" tab) for the Fall 2025 disenrollment schedule and encourage students to pay or establish financial arrangements before the disenrollment date(s).

SUMMER 2025: Credit Enrollment Comparison

Census day for most classes:
6/22-24 for Summer 1 and
7/24-27 for Summer 2

Summer 2025 start date:
6/16/2025

Day

Day relative to beginning of instruction

35

Monday, July 21, 2025

Monday, July 15, 2024

Monday, July 17, 2023

HEADCOUNT	City	East	Harbor	Mission	Pierce	Southwest	Trade	Valley	West	Total
Summer 2025	7,300	13,079	6,087	5,604	8,166	2,844	6,057	8,085	6,285	63,507
Summer 2024	7,019	9,840	4,020	4,586	7,342	1,809	4,716	6,495	4,203	50,030
Summer 2023	6,281	11,469	4,435	4,805	6,524	2,454	4,959	6,602	5,541	53,070
2025 % of 2024	104%	133%	151%	122%	111%	157%	128%	124%	150%	127%
2025 % of 2023	116%	114%	137%	117%	125%	116%	122%	122%	113%	120%

ENROLLMENT	City	East	Harbor	Mission	Pierce	Southwest	Trade	Valley	West	Total
Summer 2025	9,775	18,958	7,603	7,263	11,441	3,771	7,798	11,588	8,753	86,950
Summer 2024	9,104	13,284	4,849	5,749	10,154	2,222	5,973	8,836	5,546	65,717
Summer 2023	8,261	16,168	5,468	6,193	9,085	3,261	6,349	8,908	7,475	71,168
2025 % of 2024	107%	143%	157%	126%	113%	170%	131%	131%	158%	132%
2025 % of 2023	118%	117%	139%	117%	126%	116%	123%	130%	117%	122%

SECTION COUNT	City	East	Harbor	Mission	Pierce	Southwest	Trade	Valley	West	Total
Summer 2025	273	657	177	218	339	115	307	354	267	2,707
Summer 2024	281	653	155	198	348	113	289	346	252	2,635
Summer 2023	293	639	144	224	327	107	305	321	281	2,641
2025 % of 2024	97%	101%	114%	110%	97%	102%	106%	102%	106%	103%
2025 % of 2023	93%	103%	123%	97%	104%	107%	101%	110%	95%	102%

Enrollment divided by Section	City	East	Harbor	Mission	Pierce	Southwest	Trade	Valley	West	Total
Summer 2025	35.8	28.9	43.0	33.3	33.7	32.8	25.4	32.7	32.8	32.1
Summer 2024	32.4	20.3	31.3	29.0	29.2	19.7	20.7	25.5	22.0	24.9
Summer 2023	28.2	25.3	38.0	27.6	27.8	30.5	20.8	27.8	26.6	26.9
2025 % of 2024	111%	142%	137%	115%	116%	167%	123%	128%	149%	129%
2025 % of 2023	127%	114%	113%	121%	121%	108%	122%	118%	123%	119%

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 all 3 years – Summer 2025, Summer 2024 and Summer 2023 are based on the compressed combined registration timeline for Summer and Fall, effective as of 23-24 academic year. Summer 2025, Summer 2024 and Summer 2023 priority registration started on the same relative day, Day -56 – 4/21/25 for Summer 2025, 4/15/24 for Summer 2024, and 4/17/23 for Summer 2023. Summer 2025, Summer 2024, Summer 2023 open enrollment started on the same relative day, Day -35 – 5/12/25 for Summer 2025, 5/6/24 for Summer 2024, and 5/8/23 for Summer 2023. The number of days between priority registration and open enrollment is about 21 days for all 3 summers. Also, Summer 2025 instruction start date: Monday, 6/16/25; Summer 2024 instruction start date: Monday, 6/10/24; Summer 2023 instruction start date: Monday, 6/12/2023.



LACCD Enrollment Update

SUMMER 2025 TO SUMMER 2024 COMPARISONS

DAY 35 - RELATIVE TO THE BEGINNING OF INSTRUCTION

Relative Day Comparisons for Day 35, comparing Summer 2025 (Monday, July 21, 2025) to Summer 2024 (Monday, July 15, 2024). Data source: LACCD PS Student Information System.

HEADCOUNT

63,507

127%

50,030

ENROLLMENT

86,950

132%

65,717

SECTION COUNT

2,707

103%

2,635

ENROLLMENT DIVIDED BY SECTION

32.1

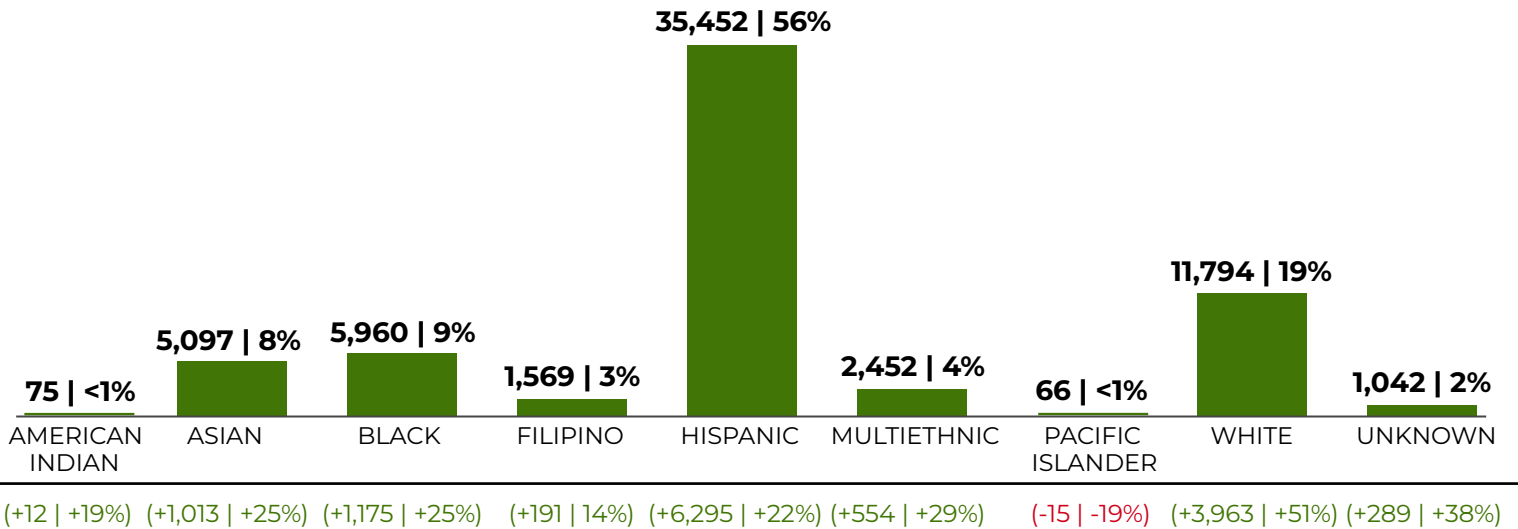
129%

24.9

GENDER		Summer 2025	Change from 2024
FEMALE	35,845 57%	↑ +6,928 +24%	
MALE	26,136 41%	↑ +6,221 +31%	
NON-BINARY	473 1%	↑ +27 N/A	
UNKNOWN	1,053 2%	↑ +301 N/A	

AGE		Summer 2025	Change from 2024
UNDER 20	<div></div> 23,201 37%	↑ +4,926 +27%	
20 - 24	<div></div> 17,013 27%	↑ +2,840 +20%	
25 - 34	<div></div> 13,671 22%	↑ +3,306 +32%	
35 - 54	<div></div> 8,221 13%	↑ +1,988 +32%	
55 & OVER	<div></div> 1,401 2%	↑ +418 +43%	

ETHNICITY



NONCREDIT HEADCOUNT & ENROLLMENT

HEADCOUNT

15,249

110%

13,832

ENROLLMENT

20,299

106%

19,200

CLASS MODALITY & FILL RATE

CLASS MODALITY:	70%	7%	23%
	Remote	Hybrid	In-Person
FILL RATE:	91%	72%	69%

LACCD Fall 2025 FON Hiring Status

(As of July 22, 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 - July 22, 2025) ^^	20.0
6	Estimated Fall 2025 FTEF (Lines 4 + Lines 5)	1588.6
7	Fall 25 FON Compliance FTEF	1401.8
8	Total Projected Amount of FTEF ABOVE Estimated Fall 25 FON Compliance Number (Line 7 - Line 6) **	186.8

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 2, East 3, Harbor 5, Mission 2, Southwest 4, Trade 3, Valley 1

Joint Analysis

Enacted 2025-26 Budget

July 9, 2025



California Community Colleges



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ASSOCIATION OF CHIEF BUSINESS OFFICIALS



**ASSOCIATION OF CALIFORNIA
COMMUNITY COLLEGE ADMINISTRATORS**



**COMMUNITY COLLEGE
LEAGUE OF CALIFORNIA**

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Purpose of Report

This analysis was prepared by the California Community Colleges Chancellor's Office (Chancellor's Office) with support from the:

- Association of California Community College Administrators (ACCCA),
- Association of Chief Business Officials (ACBO), and
- Community College League of California (League).

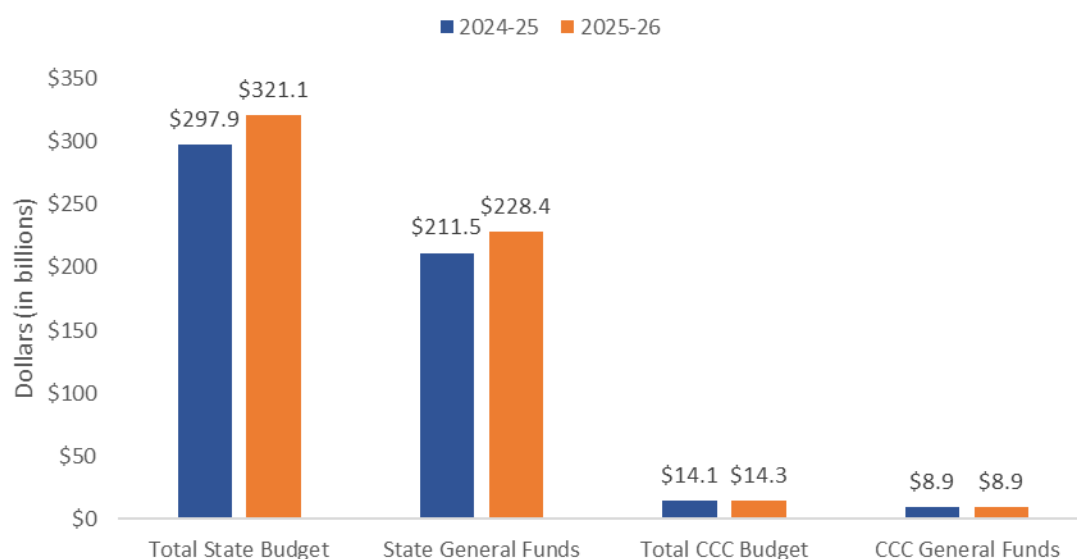
This analysis builds on the May 15, 2025, analysis of the Governor's May Revision budget proposal, and presents details about the 2025-26 budget as enacted by the Governor and Legislature. It focuses on appropriations and policy changes included in Senate Bill 101 as amended by Assembly Bill 102, collectively the Budget Act of 2025; Assembly Bill 121, the education trailer bill; and Assembly Bill 123, the higher education trailer bill.

Key Features of the 2025-26 Budget

On June 27, 2025, Governor Newsom signed the Budget Act of 2025, which reflects state expenditures of approximately \$321 billion. Below are some key features of the final budget, followed by more detailed discussions of budget adjustments for the community college system.

- The 2025 Budget Act reflects total state expenditures of approximately \$321 billion, a 7.8% increase from the 2024-25 enacted budget. General Fund spending increases by about the same percentage compared to the 2024-25 enacted budget, to \$228.4 billion.

Figure 1: Enacted Budget for 2025-26 reflects increase of about \$23 billion from 2024-25 (dollars in billions).



- The enacted budget for California Community Colleges focuses on maintaining stability in a challenging fiscal environment. It includes no core ongoing reductions to programs or services, with overall funding roughly flat compared to 2024-25.
- The enacted budget includes about \$404 million in ongoing adjustments, including \$217.4 million for a 2.3% cost-of-living adjustment (COLA) to the Student Centered Funding Formula (SCFF) and \$26.8 million for the same COLA for selected categorical programs. The budget also provides nearly \$140 million to cover enrollment growth of 2.35% over two years (\$100 million starting in 2024-25 and \$40 million starting in 2025-26).
- One-time funding in the enacted budget is largely focused on implementation of efforts related to the Master Plan for Career Education and supports for students. Funded efforts include \$60 million for a Student Support Block Grant, \$25 million for developing a Career Passport, \$20 million for emergency financial aid, \$15 million to scale up Credit for Prior Learning, and \$12 million to initiate a systemwide Common Data Platform.
- The Budget Act includes \$68.5 million for capital outlay from Proposition 51 and Proposition 2 to support one continuing project and 29 new projects.

Budget Overview

The Budget Act includes components of the Governor's May Revision and additions or modifications adopted by the Legislature on June 13th, along with other agreed upon changes between the Legislature and Governor. The 2025-26 budget provides total additional resources of more than \$763 million to California Community Colleges apportionments and categorical programs as compared to the 2024 Budget Act (see Table 3).

BUDGET REFLECTS REVENUE SLOWDOWN AND FEDERAL UNCERTAINTY

In January, the Administration projected a roughly balanced budget for 2025-26 based on the two-year budget planning process in the 2024 Budget Act that addressed a projected deficit of over \$30 billion for 2025-26. However, updated revenue and spending estimates indicated a need to address an additional deficit of approximately \$12 billion for 2025-26. These projected deficits reflect stock market volatility, the potential impact of federal tariffs, significant increases in state costs for certain programs (especially Medi-Cal), and the potential for federal cuts currently under consideration for health and social service programs. The budget problem would have been worse without the steps to address a large portion of the projected 2025-26 deficit in the 2024 Budget Act.

The 2025 Budget Act includes overall state General Fund spending of \$228.4 billion, an increase of nearly 8% compared to the enacted budget for 2024-25, reflecting, in part, the use of reserves and special fund transfers to offset revenue shortfalls. The budget addresses the expected remaining deficit (about \$12 billion) through a combination of

these fund shifts and reserves along with program reductions, revenues and borrowing, and deferrals.

INVESTMENTS FOCUS ON PROTECTING CORE PROGRAMS

The enacted budget continues to use some of the state’s constitutional reserves amassed in recent years to address the budget deficit. Total remaining reserves are estimated to be about \$15.7 billion in 2025-26.

- The budget includes a pre-planned withdrawal of over \$7 billion from the Budget Stabilization Account (BSA, also known as the “rainy day fund”, created in 2014 by Proposition 2), included in the 2024 Budget Act, leaving a remaining balance of \$11.2 billion. As agreed to following passage of the 2024 budget, Assembly Bill 179 (Chapter 997, Statutes of 2024) created a “temporary holding account” to preserve a portion of any projected surplus for use in future fiscal years (a provision designed as a pilot project scheduled to sunset after 2030, unless extended). As another means of budget stabilization, a proposed constitutional amendment—pending in the Legislature and intended for inclusion on the 2026 ballot—would increase the size of the BSA from 10% to 25% of the state budget, modify required transfer amounts, and exclude deposits from the state appropriations limit (Gann Limit).
- While the enacted budget reflects a withdrawal from the Public School System Stabilization Account (PSSSA), the Administration has indicated that additional statutory authority will need to be adopted in the fall to facilitate the withdrawal.
- The budget includes \$4.5 billion in the Special Fund for Economic Uncertainties (SFEU) in 2025-26; this discretionary reserve is equal to the difference between General Fund resources and General Fund spending and provides the state with flexibility to adapt to unexpected changes in revenues or spending needs during the year.

The budget makes some cuts to ongoing programs and eliminates or reduces some one-time investments from prior budgets. Some major provisions of the budget include:

- Sets an asset limit of \$130,000 for Medi-Cal eligibility, freezes Medi-Cal enrollment for certain undocumented immigrants starting in January, and establishes premiums of \$30 per month for those provided medical coverage beginning July 2027;
- Reduces \$1 billion over two years from planned spending on greenhouse gas reduction and reverts more than \$300 million in unused funds from past climate and energy investments;
- Sweeps unspent balances of nearly \$32 million from three affordable housing programs;
- Implements prospective pay for subsidized childcare and preschool providers based on expected enrollment rather than attendance as a means of improving cash flow stability and reducing uncertainty;
- Adds \$100 million in one-time funds for counties to begin enforcing Proposition 36;

- Defers some base funding for the University of California and California State University systems until July 2026, giving them permission to seek short-term loans until then, and defers some remaining Compact funding to later years;
- Sets a target for the Middle Class Scholarship Program to cover 35% of students' remaining financial need, and includes intent language to provide \$918 million to cover these costs in 2026-27 and allow the Student Aid Commission to borrow from the General Fund in 2025-26 to support payments to students; and
- Maintains funding for core TK-14 education programs, in part through withdrawing \$455 million from the PSSSA.

California Community Colleges Funding

The Budget Act of 2025 reflects a slight increase in overall funding for community colleges over 2024-25 levels, based on the use of one-time funds, deferrals, and reserves to soften the impact of the tight state budget. The budget reflects some of the priorities in the System Budget Request, as shown in Appendix B.

PROPOSITION 98 ESTIMATE LOWER THAN LAST YEAR

Table 1 shows the budget's estimates of the minimum guarantee for 2023-24, 2024-25, and 2025-26. With the suspension of the guarantee for 2023-24, Proposition 98 funds remain set at \$98.5 billion. The minimum guarantee for 2025-26 of \$114.6 billion is down about 4% from 2024-25, where the guarantee is now estimated at \$120 billion. Of the shortfall, \$1.9 billion is scheduled as a "settle up" payment in a future year.

Related to the community colleges, the enacted budget addresses current expectations for Proposition 98 in the following ways:

- Defers \$408.4 million from the SCFF for 2025-26 to 2026-27 (less than the \$531.6 million originally proposed);
- Includes a withdrawal of over \$49 million from the PSSSA, as described previously; and
- Funds transitional kindergarten expansion outside of the Proposition 98 "split" beginning in 2025-26 but does not go back to do the same for 2023-24 and 2024-25 as originally proposed by the Governor, returning \$260 million in ongoing funding to the community colleges.

Table 1: Estimates of the Proposition 98 Minimum Guarantee (In Millions)

Minimum Guarantee	2023-24	2024-25	2025-26	Change From 2024-25	Percent Change
General Fund	\$67,014,190	\$87,628,304	\$80,737,579	(\$6,890,725)	-8%
Local property tax	31,470,059	32,317,340	33,820,745	1,503,405	5%
Totals	\$98,484,249	\$119,945,644	\$114,558,324	(\$5,387,320)	-4%

CALIFORNIA COMMUNITY COLLEGES FUNDING DECREASES

Table 2 shows Proposition 98 funding for the California Community Colleges for 2023-24, 2024-25, and 2025-26. Proposition 98 funding for the California Community Colleges decreases in 2025-26 compared to the prior year, related to the expected decline in tax revenues and other issues. The share of Proposition 98 funding for the system is approximately at the traditional share of 10.93% in each of these years.

Table 2: California Community Colleges Proposition 98 Funding by Source (In Millions)

Source	2023-24	2024-25	2025-26	Change From 2024-25	Percent Change
General Fund	\$7,345	\$9,242	\$8,471	(\$771)	-8%
Local property tax	4,135	4,232	4,438	206	5%
Totals	\$11,480	\$13,474	\$12,909	(\$565)	-4%

^aCCC totals include resources that go to the K-12 system via the Adult Education, Apprenticeship, and K-12 Strong Workforce programs.

New District Funding Floor Takes Effect

The SCFF's hold harmless provision enacted in the 2021 Budget Act expired at the end of 2024-25. As specified in the 2022 Budget Act, a modified form of revenue protections begins in 2025-26, under which a district's 2024-25 funding level represents its new "floor." Beginning this year, districts will be funded at their SCFF generated amount for the year or their "floor" (2024-25 funding amount), whichever is higher. This funding protection does not include adjustments to reflect cumulative COLAs over time, as was the case with the hold harmless provision in effect through 2024-25, so a district's hold harmless amount will not grow.

Additional Resources Primarily for COLA

The Budget Act includes about \$763.5 million in policy adjustments compared with 2024-25 expenditure levels (after the impact of technical adjustments). Most notable among the ongoing adjustments, the budget includes \$244 million for a 2.3% COLA for the SCFF and some categorical programs. The changes are summarized in Table 3.

Table 3: 2025-26 Changes in Proposition 98 Funding for the System (In Millions)

Program Areas	Adjustments
POLICY ADJUSTMENTS	
Ongoing (Proposition 98)	
SCFF COLA (2.3%)	\$217.44

SCFF Growth 2024-25	\$100.00
SCFF Growth 2025-26	\$39.98
Provide 2.3% COLA for Adult Ed	\$15.02
Expand Rising Scholars Network	\$10.00
Expand Credit for Prior Learning	\$5.00
Provide 2.3% COLA for Extended Opportunity Programs and Services (EOPS)	\$4.26
Provide 2.3% COLA for Disabled Students Programs and Services (DSPS)	\$4.02
Adjustments for financial aid administration	\$3.31
Provide 2.3% COLA for CalWORKs Student Services	\$1.28
Provide 2.3% COLA for Apprenticeship (community college district RSI)	\$0.93
Provide 2.3% COLA for Cooperative Agencies Resources for Education (CARE)	\$0.78
Provide 2.3% COLA and enrollment-based adjustment for Mandates Block Grant and Reimbursements	\$0.36
Provide 2.3% COLA for Childcare Tax Bailout	\$0.10
Lease revenue debt service adjustments	-\$0.03
Decrease in available funds from Equal Opportunity Fund	-\$1.11
Subtotal Ongoing Policy Adjustments	\$401.34
One-Time (Proposition 98)	
Student Support Block Grant	\$60.00
Career Passports Initiative	\$25.00
Emergency financial aid	\$20.00
Dreamer Resource Liaisons	\$15.00
Expand Credit for Prior Learning	\$15.00
Systemwide Common Cloud Data Platform	\$12.00
California Healthy School Food Pathway Program	\$10.00
Emergency Medical Technician and Paramedic Preapprenticeship Training Academies	\$10.00
Reimburse apprenticeship shortfalls from 2022-23 and 2023-24	\$6.33
Financial aid community outreach	\$5.10
Workforce recovery career education in Los Angeles region	\$5.00
Santa Rose Junior College Fire Academy Tower	\$0.13
Subtotal One-Time Policy Adjustments	\$183.56
TECHNICAL ADJUSTMENTS	
Student Centered Funding Formula (SCFF) Technical Adjustments ^a	\$176.14
Subtotal Technical Adjustments	\$176.14
TOTAL CHANGES	\$761.04

^aSCFF technical adjustments match estimated resources with DOF's estimates of workload measures including reported FTES, supplemental, and success metrics.

Appendix B compares the enacted budget to the 2025-26 Board of Governors' budget request. Below we update information on the administration's more significant policy decisions and related information.

MAJOR POLICY DECISIONS FOCUS ON STABILITY

The community college system's budget reflects interest in maintaining stability in the context of the state's fiscal challenges. The budget provides a COLA, more substantial enrollment growth than typically funded, and a number of one-time investments to support efforts related to implementing the Master Plan for Career Education.

Apportionments Receive 2.3% COLA and 2.35% Growth

The Budget Act includes \$217.4 million **ongoing** to support a 2.3% COLA for apportionments, the same COLA provided for K-12. Another \$26.8 million ongoing would support a COLA of 2.3% for selected categorical programs and the Adult Education program. It provides a total of \$140 million across the 2024-25 and 2025-26 budget years to support a combined enrollment growth of 2.35%.

The estimated and proposed Total Computational Revenue (TCR) for the SCFF increases by \$433.6 million from \$9.57 billion at the 2024 Budget Act to \$10 billion in the enacted budget. This reflects the COLA and growth funding and modified estimates for hold harmless and other underlying estimation factors.

Table 4 reflects the final SCFF rates for 2024-25 along with the projected rates for 2025-26, as modified by COLA and other base adjustments. SCFF rates for 2025-26 are estimates and final rates will be provided at the Advance Apportionment. The distribution of funds across the three allocations (base, supplemental, and student success) is determined by changes in the underlying factors. Table 5 shows the estimated rates for college types and centers.

Table 4: 2025-26 Student Centered Funding Formula Rates (rounded)

Allocations	2024-25 Rates	2025-26 Rates	Change from 2024-25 (Amount)	Change from 2024-25 (Percent)
Base Credit ^a	\$5,294.42	\$5,416.20	\$121.77	2.30%
Incarcerated Credit ^a	7,424.53	7,595.29	170.76	2.30%
Special Admit Credit ^a	7,424.53	7,595.29	170.76	2.30%
CDCP	7,424.53	7,595.29	170.76	2.30%
Noncredit	4,464.58	4,567.26	102.69	2.30%
Supplemental Point Value	1,251.96	1,280.76	28.80	2.30%

Student Success Main Point Value	738.23	755.21	16.98	2.30%
Student Success Equity Point Value	186.21	190.49	4.28	2.30%

^aTen districts receive higher credit FTE rates, as specified in statute.

Table 5: 2025-26 SCFF Rates for Colleges and Centers (rounded)

Basic Allocations	2024-25	2025-26	Change from 2024-25 (Amount)	Change from 2024-25 (Percent)
Single College District				
Small College	\$6,508,449.14	\$6,658,143.47	\$149,694.33	2.30%
Medium College	8,677,936.16	8,877,528.70	199,592.53	2.30%
Large College	10,847,419.78	11,096,910.43	249,490.65	2.30%
Multi College District				
Small College	6,508,449.14	6,658,143.47	149,694.33	2.30%
Medium College	7,593,193.50	7,767,836.95	174,643.45	2.30%
Large College	8,677,936.16	8,877,528.70	199,592.53	2.30%
Designated Rural College	2,070,087.77	2,117,699.79	47,612.02	2.30%
State Approved Centers	2,169,483.61	2,219,381.74	49,898.12	2.30%
Grandparented Centers				
Small Center	271,187.37	277,424.68	6,237.31	2.30%
Small Medium Center	542,371.33	554,845.87	12,474.54	2.30%
Medium Center	1,084,740.95	1,109,690.00	24,949.04	2.30%
Medium Large Center	1,627,112.28	1,664,535.87	37,423.58	2.30%
Large Center	2,169,483.61	2,219,381.74	49,898.12	2.30%

Provides Initial Funds Toward Common Data Platform

The 2025 Budget Act includes \$12 million **one-time** to begin work on creating a systemwide Common Cloud Data Platform that would integrate a suite of technology tools, including e-Transcripts, the Mapping Articulated Pathways (MAPS) platform, and Program Pathways Mapper. The goal is to enhance statewide reporting, data sharing, and analytical ability across districts and the Chancellor's Office. The Chancellor's Office will be required to report to the Department of Technology and the Department of Finance on the project's progress by January 1, 2026, including the scope, schedule, and estimated cost of full implementation. Those departments will provide an assessment of the value of further development and expansion of the platform to relevant policy and fiscal committees of the Legislature.

Increases Support for Rising Scholars

The enacted budget provides an increase of \$10 million **ongoing** to the Rising Scholars Network, serving justice-involved students on college campuses and in federal or state prisons, county jails, juvenile facilities, or other correctional institutions, bringing total funding for the program to \$35 million annually. The budget also clarifies that 60 percent of the total Rising Scholars Network funding is intended to support juvenile justice-impacted students. Trailer bill language removes the limitation of 65 colleges participating in Rising Scholars, allowing any number of colleges to enter into agreements with the Chancellor's Office to receive program funds.

Supports Expansion of Credit for Prior Learning

The enacted budget provides \$5 million **ongoing** and \$15 million **one-time** to support the Credit for Prior Learning (CPL) Initiative. The initiative is aimed at:

- Developing systemwide processes to identify and notify students who qualify for degree-applicable or certificate-applicable CPL and a systemwide technology infrastructure to facilitate that effort;
- Convening systemwide faculty workgroups to promote the adoption of systemwide credit recommendations for prior learning;
- Partnering with system stakeholder groups, workforce agencies, industry organizations, and independent educational institutions to identify and promote CPL opportunities; and
- Implementing these efforts at every college district.

The Chancellor's Office must submit a report on the use of funds and progress of the initiative by March 1, 2026, and a report on the outcomes and impact of the initiative by January 31, 2028, including the numbers and characteristics of students awarded credit for prior learning and the impact of those credits on completion outcomes.

Establishes Career Passport

The budget also provides \$25 million **one-time** to establish the California Career Passport Program to be administered by the Chancellor's Office in partnership with the Office of Cradle-to-Career Data and the Labor and Workforce Development Agency. The goal is to provide individuals with a secure digital tool that displays their preparation for employment, academic records, and credit for prior learning. The program will leverage existing statewide tools (e.g., e-Transcript, MAPS) and combine relevant information into a Career Passport that can be integrated with employer-based hiring systems. Program funds can be used until June 30, 2030 for costs related to technology infrastructure, data security, and outreach to promote awareness and use of the Career Passport. The Chancellor's Office must submit quarterly reports throughout 2026 on project timelines, milestones, and progress (by January 1, March 1, July 1, and December 1). The Department of Technology and the Department of Finance will review reporting on the project's scope, schedule, and estimated cost and provide recommendations on further development and expansion of the effort.

Includes Funds for e-Transcript California

The 2024 Budget Act provided \$12 million **one-time** for expanding the use of e-Transcript California, of which \$6.6 million was from reappropriated funds. Those reappropriated funds did not materialize as envisioned, so the enacted budget for 2025-26 includes \$6.6 million **one-time** consistent with the intent of last year's action, to maintain the full \$12 million investment.

Invests in Student Supports

The enacted budget includes \$60 million **one-time** to establish the Student Support Block Grant, to be allocated to districts according to a specified formula. Each district will receive a base amount of \$150,000, with remaining funds distributed based on student headcount and the number of students receiving fee waivers and exemptions from nonresident tuition. Districts can use the funds until June 30, 2029 to provide students help with food, housing, transportation, and other basic needs; childcare or other assistance for student parents; academic or financial aid advising; legal and other support services; mental health services; and/or job placement or other employment assistance. Districts will be required to report annually on the use and impact of the funds, with the Chancellor's Office reporting to the Legislature on July 1, 2028 and July 1, 2030.

The budget also includes \$20 million **one-time** to support emergency financial assistance grants to students. Colleges will receive funds based on their share of total California Dream Act Application (CADAA) filers that also received a Cal Grant and can use the funds to provide grants to students who have filed a CADAA (maximum \$1,400 per year). Another \$15 million **one-time** is provided to support Dreamer Resource Liaisons, funds districts can use to deliver student support services and to provide emergency financial assistance to eligible students. Funds will be allocated to colleges based on the current allocation methodology for Dreamer Resource Liaisons.

The budget also includes \$5.1 million **one-time** for financial aid outreach through community-based organizations. To be eligible for funds, organizations must have previously participated in the federal FAFSA Student Support Strategy Initiative. Grantees selected by the Chancellor's Office can use the funds over two years to do outreach and provide support to students in completing FAFSA and CADAA forms.

Supports First Responder and Firefighting Efforts

The 2025-26 budget includes \$10 million **one-time** for the California Firefighter Joint Apprenticeship Council to conduct Emergency Medical Technician and Paramedic Preapprenticeship Training Academies, available for use through June 30, 2028. It also includes \$6.3 million **one-time** to reimburse apprenticeship shortfalls from 2022-23 and 2023-24, \$125,000 **one-time** for Santa Rosa Junior College for construction of a fire academy tower, and \$5 million **one-time** to assist with workforce recovery efforts and career education in regions impacted by the Palisades and Eaton fires. Community colleges that are members of the Los Angeles Regional Consortium can use these funds for retraining and training efforts and associated wraparound services; to increase the

number of students completing construction pathways programs to ensure a skilled workforce to support the clean-up and reconstruction of impacted communities; and to create supportive services for students enrolled in construction pathways programs (including stipends of \$1,400 or less per student).

Continues Certain Multi-Year Investments

The enacted budget continues for a second year the earmarking of \$60 million of Strong Workforce Program funds for nursing program expansion via the Rebuilding Nursing Infrastructure Grant Program, a provision of the 2024 Budget Act intended to be continued for five years. The budget also includes the third and final allocation of \$10 million for the LGBTQ+ student support pilot program funded in the 2023 Budget Act.

The 2024 Budget Act revised the Part-time Faculty Office Hours Program to increase the reimbursement rate from 50% to 90% to encourage increased usage of the program by districts and to incentivize spending of the funds but did not increase the total amount of state funding allocated to the program. The 2025 Budget Act also does not include additional funding, so districts' claim reimbursements will continue to be determined based on available funds.

Aligns Certain Reporting Requirements

Trailer bill language updates reporting requirements for specified programs. The Chancellor's Office must submit annual reports to the Legislature on the implementation of the Hire Up pilot program on or before March 1 through 2029, summarizing participants' outcomes based on information participating colleges must provide for the evaluation. For the Native American Student Support and Success Program, a report is required summarizing information provided by colleges receiving grants on the services they provide and the progress and outcomes of supported students. Instead of submitting annual reports through 2030, the Chancellor's Office will submit an intermittent report in 2027 and a final report by September 1, 2030. Lastly, the enacted budget updates the reporting requirement for the Institutional Effectiveness and Partnership Initiative to require triennial reporting rather than annual.

Includes Placeholder for Funding Education Coordination

The Governor's initial budget proposal in January included \$5 million in ongoing funding to establish the California Education Interagency Council as a mechanism to streamline education and workforce systems, ensure better coordination across segments and agencies, and maximize the impact of state investments in education. In keeping with this proposal, the enacted budget includes placeholder funding of \$1.5 million **ongoing** for the Government Operations Agency to launch an Education and Workforce Development Coordinating Council, pending the passage of legislation to define and establish such a council. The enacted budget also includes placeholder funding of \$150 million **one-time** for career technical education efforts, subject to pending legislation. Both potential investments are aimed at facilitating intersegmental coordination that is aligned with regional workforce demands.

LOCAL SUPPORT FUNDING IS LARGELY STABLE FOR ONGOING PROGRAMS

Table 6 shows ongoing local assistance funding by program for 2024-25 and 2025-26. As the table shows, some categorical programs receive cost-of-living adjustments while most others receive level or workload-based funding. Decreases in funding are related to removal of one-time funds or revised estimates of underlying factors.

Table 6: California Community Colleges Ongoing Funding by Program^a (In Millions)

Program	2024-25 Enacted	2025-26 Enacted	Change Amount	Percent Change	Explanation of Change
Student Centered Funding Formula	9,571.33	10,004.89	433.56	4.53%	2025-26 adjusted for COLA, growth, and other base adjustments
Adult Education Program – Main ^b	659.14	674.16	15.02	2.30%	COLA
Student Equity and Achievement Program	523.98	523.98	0.00	0.00%	
Student Success Completion Grant	412.60	412.60	0.00	0.00%	
Strong Workforce Program	290.40	290.40	0.00	0.00%	Of this funding, \$60 million shall be available annually to support the Rebuilding Nursing Infrastructure Grant Program from 2024-25 through 2028-29.
Part-time faculty health insurance	200.49	200.49	0.00	0.00%	
Extended Opportunity Programs and Services (EOPS)	185.04	189.30	4.26	2.30%	COLA
Disabled Students Programs and Services (DSPS)	174.67	178.69	4.02	2.30%	COLA
Full-time faculty hiring	150.00	150.00	0.00	0.00%	
California College Promise (AB 19)	91.21	91.21	0.00	0.00%	
Integrated technology	89.50	89.50	0.00	0.00%	
Financial aid administration	80.42	83.73	3.31	4.12%	Waived fees and per unit adjustment
CalWORKs student services	55.64	56.92	1.28	2.30%	COLA
NextUp (foster youth program)	54.11	54.11	0.00	0.00%	

Basic needs centers	43.29	43.29	0.00	0.00%	
Mathematics, Engineering, Science Achievement (MESA)	39.42	39.42	0.00	0.00%	
Mandates Block Grant and reimbursements	38.80	39.16	0.36	0.94%	COLA and enrollment-based adjustment
Apprenticeship (community college districts RSI)	34.69	35.62	0.93	2.69%	COLA
Rising Scholars Network	25.00	35.00	10.00	40.00%	Add base funding to expand network
Cooperative Agencies Resources for Education (CARE)	33.84	34.61	0.78	2.30%	COLA
Student mental health services	32.47	32.47	0.00	0.00%	
CA Apprenticeship Initiative	30.00	30.00	0.00	0.00%	
Institutional effectiveness initiative	27.50	27.50	0.00	0.00%	
Part-time faculty compensation	26.54	26.54	0.00	0.00%	
Part-time faculty office hours	23.63	23.63	0.00	0.00%	
Economic and Workforce Development	22.93	22.93	0.00	0.00%	
Homeless and Housing Insecurity Program 'Rapid Rehousing'	20.56	20.56	0.00	0.00%	
California Virtual Campus	20.00	20.00	0.00	0.00%	
California Online Community College (Calbright College)	15.00	15.00	0.00	0.00%	
Nursing Program Support	13.38	13.38	0.00	0.00%	
Puente Project	13.33	13.33	0.00	0.00%	
Equal Employment Opportunity Program	13.88	12.77	-1.11	-8.02%	Decrease in available Equal Opportunity Fund
Lease revenue bond payments	12.79	12.77	-0.03	-0.20%	Lease Revenue Debt Service Adjustments
Dreamer Resource Liaisons	11.60	11.60	0.00	0.00%	

Veterans Resource Centers	10.82	10.82	0.00	0.00%	
Classified Employee Summer Assistance Program	10.00	10.00	0.00	0.00%	
Immigrant legal services through CDSS	10.00	10.00	0.00	0.00%	
Umoja	9.18	9.18	0.00	0.00%	
AANHPI Student Achievement Program	8.00	8.00	0.00	0.00%	
Foster Care Education Program	6.15	6.15	0.00	0.00%	
Credit for Prior Learning Policies	0.00	5.00	5.00	N/A	Expand Credit for Prior Learning Policies
Childcare tax bailout	4.32	4.42	0.10	2.30%	COLA
Rising Scholars Network - Textbooks/Digital Course Content	3.00	3.00	0.00	0.00%	
Student housing lease revenue bond payments	0.00	2.47	2.47	N/A	Lease revenue debt service for community college housing projects
Middle College High School Program	1.84	1.84	0.00	0.00%	
Academic Senate	1.80	1.80	0.00	0.00%	
Historically Black Colleges and Universities (HBCU) Transfer Pathway project	1.38	1.38	0.00	0.00%	
African American Male Education Network and Development (A2MEND)	1.10	1.10	0.00	0.00%	
Transfer education and articulation (excluding HBCU Transfer Pathway project)	0.70	0.70	0.00	0.00%	
FCMAT	0.77	0.77	0.00	0.00%	
Total	\$ 13,106.22	\$ 13,586.17	\$ 479.95	3.66%	

^aTable reflects total programmatic funding for the system, including amounts from prior years available for use in the years displayed.

^bThe Adult Education program total includes resources that go to the K-12 system but are included in the CCC budget. The K-12 Strong Workforce program and K-12 Apprenticeship programs are not listed above but are also included in the CCC budget.

Table 7 shows one-time local assistance funding by program for 2024-25 and 2025-26. Despite the state budget deficit, community colleges receive nearly \$212 million in one-time investments, primarily related to initiating key provisions of the Master Plan for Career Education and providing targeted student supports.

**Table 7: California Community Colleges One-Time Funding by Program^a
(In Millions)**

Program	2024-25 Revised	2025-26 Enacted	Explanation of Change
Student Support Block Grant	0.0	60.0	Adds one-time funds
Career Passports Program	0.0	25.0	Adds one-time funds
Emergency financial aid assistance	0.0	20.0	Additional one-time funds added (provided for FAFSA delay in 2024-25)
Dreamer Resource Liaisons	0.0	15.0	Adds one-time funds
Scale up Credit for Prior Learning	6.0	15.0	Additional one-time funds added
Common Cloud Data Platform	0.0	12.0	Adds one-time funds
Property tax backfill for colleges impacted by Los Angeles wildfires	0.0	11.9	Adds one-time funds
California Healthy School Food Pathway Program	0.0	10.0	Allocation of one-time funds from 2022 Budget Act
LGBTQ+ Student Support	10.0	10.0	Third and final year of one-time funds from 2023 Budget Act
Emergency Medical Technician and Paramedic Preapprenticeship Training Academies	0.0	10.0	Adds one-time funds
Expand e-Transcript California	5.4	6.6	Adds one-time funds to make up for unrealized reappropriated funds in 2024-25 allocation.
Reimburse apprenticeship shortfalls from 2022-23 and 2023-24	0.0	6.3	Adds one-time funds
Financial aid community outreach	0.0	5.1	Adds one-time funds
Los Angeles region workforce recovery career education	0.0	5.0	Adds one-time funds
Santa Rose Junior College Fire Academy Tower	0.0	0.1	Adds one-time funds
Total	\$ 21.40	\$ 211.86	

^a Table reflects total programmatic funding for the system, including amounts from prior years available for use in the years displayed.

CAPITAL OUTLAY INVESTMENTS HIGHER THAN LAST YEAR

The Budget Act includes \$68.5 million **one-time** in capital outlay funding from Propositions 2 and 51, up from the \$29 million provided in the 2024 Budget Act. The funding would support the construction phase for one project and the preliminary plans and working drawings for 29 additional projects, as listed in Table 8. Consistent with the agreement included in Assembly Bill 176 (2024), the budget provides \$4.3 million from Proposition 2 to address life-safety concerns for the Davies Hall project at American River College. The lease revenue debt service for selected community college housing projects has been shifted to non-Proposition 98 resources.

Table 8: Capital Outlay Projects in the California Community Colleges (In Millions)

District, College	Project	2025-26 State Cost	2025-26 Total Cost	All Years State Cost	All Years Total Cost
NEW PROJECTS - Proposition 2					
Antelope Valley, Antelope Valley College	Gymnasium Replacement	\$1,622,000	\$3,374,000	\$24,601,000	\$46,711,000
Citrus, Citrus College	New Career Technical Education Building	\$3,226,000	\$8,025,000	\$47,520,000	\$116,852,000
Coast, Golden West College	Gym Replacement	\$2,002,000	\$4,128,000	\$29,421,000	\$57,790,000
Coast, Orange Coast College	Skills Lab Replacement	\$1,110,000	\$2,018,000	\$13,418,000	\$26,435,000
El Camino, El Camino College	Hydronic Line Replacement	\$813,000	\$1,084,000	\$9,155,000	\$12,206,000
Foothill-De Anza, De Anza College	Physical Education Complex Renovation	\$3,386,000	\$4,485,000	\$41,090,000	\$54,422,000
Hartnell, Hartnell College	Buildings F, G & H (Gymnasium) Replacement	\$1,764,000	\$3,177,000	\$19,603,000	\$38,310,000
Imperial, Imperial Valley College	Gym Modernization	\$1,039,000	\$2,078,000	\$12,798,000	\$25,677,000
Kern, Bakersfield College	Center for Student Success	\$1,934,000	\$3,869,000	\$28,786,000	\$56,256,000
Long Beach, Liberal Arts Campus	Building B Replacement	\$382,000	\$874,000	\$24,782,000	\$51,641,000
Los Angeles, Los Angeles City	Kinesiology Replacement	\$1,294,000	\$3,069,000	\$17,592,000	\$41,958,000
Los Angeles, Pierce College	Sewer Utility Infrastructure Replacement	\$692,000	\$923,000	\$7,385,000	\$9,847,000
Los Angeles, Los Angeles Trade-Technical College	Advanced Transportation &	\$6,047,000	\$14,849,000	\$91,161,000	\$219,471,000

	Manufacturing Replacement				
Los Angeles, Valley College	Sewer Utility Infrastructure Replacement	\$591,000	\$788,000	\$5,885,000	\$7,845,000
Los Rios, American River College	Davies Hall	\$4,329,000	\$5,772,000	\$61,033,000	\$81,143,000
Mendocino-Lake, Willis Center	Willis Center, Phase 2	\$1,343,000	\$2,066,000	\$14,609,000	\$28,647,000
Merced, Merced College	Music, Art, Theater Complex	\$1,469,000	\$3,915,000	\$24,379,000	\$48,009,000
Mt. San Antonio, Mt. San Antonio College	Library Replacement	\$3,896,000	\$10,871,000	\$57,958,000	\$160,190,000
North Orange, Fullerton College	STEM Vocational Center	\$1,922,000	\$3,844,000	\$27,496,000	\$56,417,000
Peralta, Merritt College	Buildings E & F, Kinesiology and Physical Training	\$1,676,000	\$3,997,000	\$22,834,000	\$54,805,000
Rio Hondo, Rio Hondo College	Business & Art Building Replacement	\$1,594,000	\$3,187,000	\$23,233,000	\$45,813,000
Riverside, Ben Clark Training Center	Ben Clark Training Center: Education Building 2 Phase 1	\$1,335,000	\$3,185,000	\$16,246,000	\$39,489,000
Riverside, Moreno Valley College	Library Learning Resource Center (LLRC)	\$2,997,000	\$7,343,000	\$44,420,000	\$106,322,000
Riverside, Norco College	Library Learning Resource Center & Student Services	\$2,512,000	\$6,038,000	\$34,340,000	\$82,749,000
Riverside, Riverside City College	Cosmetology Building	\$1,617,000	\$3,844,000	\$20,196,000	\$48,782,000
San Mateo, Skyline College	Boiler Plant Replacement	\$454,000	\$605,000	\$6,087,000	\$8,077,000
Shasta-Tehama-Trinity, Shasta College	Life Sciences (Building 1600) Renovation	\$680,000	\$1,433,000	\$8,569,000	\$16,832,000
State Center, Clovis College	Kinesiology & Wellness Center	\$1,682,000	\$3,364,000	\$24,374,000	\$48,607,000
State Center, Reedley College	Modernization of Agriculture Instruction Complex	\$1,295,000	\$2,590,000	\$16,806,000	\$32,405,000
CONTINUING PROJECTS - Proposition 51					
Peralta, College of Alameda	Aviation Complex Replacement	\$13,836,000	\$50,071,000	\$14,889,000	\$52,178,000
Total		\$68,539,000	\$164,866,000	\$790,666,000	\$1,675,886,000

STATE OPERATIONS FUNDING IS REDUCED

The Chancellor's Office provides leadership and oversight to the system, administers dozens of systemwide programs, and manages day-to-day operations of the system. The office is involved in implementing initiatives like Guided Pathways, basic skills and transfer reforms, and the SCFF, as well as the statewide components of Vision 2030. In addition, the Chancellor's Office provides technical assistance to districts and conducts regional and statewide professional development activities. Consistent with actions taken in the 2024 Budget Act to apply administrative efficiency reductions to all state agencies, the enacted budget for 2025-26 applies a reduction to the Chancellor's Office operational budget of \$2.14 million (6% reduction) to reflect targeted operational efficiencies and funding associated with vacant positions. The enacted budget keeps level the \$12.2 million in special funds and reimbursements for Chancellor's Office operations.

Conclusion

The Appendices contain additional information as follows:

- Appendix A: Overview of the State Budget Process
- Appendix B: Board of Governors' Budget and Legislative Request Compared to Enacted Budget
- Appendix C: Local Budgets and State Requirements
- Appendix D: Districts' Fiscal Health
- Appendix E: Glossary

Although the budget has been enacted, the Governor and Legislature could make changes to the budget in "clean-up" legislation over the summer or later this year. The Chancellor's Office will post updates concerning any changes made to the budget on the [Budget News](#) section of the website.

Appendix A: Overview of the State Budget Process

The Governor and the Legislature adopt a new budget every year. The Constitution requires a balanced budget such that, if proposed expenditures exceed estimated revenues, the Governor is required to recommend changes in the budget. The fiscal year runs from July 1 through June 30.

Governor’s Budget Proposal. The California Constitution requires that the Governor submit a budget to the Legislature by January 10 of each year. The Director of Finance, who functions as the chief financial advisor to the Governor, directs the preparation of the Governor’s Budget. The state’s basic approach is incremental budgeting, estimating first the costs of existing programs and then adjusting those program levels. By law, the chairs of the budget committees in each house of the Legislature—the Senate Budget and Fiscal Review Committee and the Assembly Budget Committee—introduce bills reflecting the Governor’s proposal. These are called budget bills, and the two budget bills are identical at the time they are introduced.

Related Legislation. Some budget changes require that changes be made to existing law. In these cases, separate bills—called “trailer bills”—are considered with the budget. By law, all proposed statutory changes necessary to implement the Governor’s Budget are due to the Legislature by February 1.

Legislative Analyses. Following the release of the Governor’s Budget in January, the Legislative Analyst’s Office (LAO) begins its analyses of and recommendations on the Governor’s proposals. These analyses, each specific to a budget area (such as higher education) or set of budget proposals (such as transportation proposals), typically are released beginning in mid-January and continuing into March.

Governor’s Revised Proposals. Finance proposes adjustments to the January budget through “spring letters.” Existing law requires Finance to submit most changes to the Legislature by April 1. Existing law requires Finance to submit, by May 14, revised revenue estimates, changes to Proposition 98, and changes to programs budgeted based on enrollment, caseload, and population. For that reason, the May Revision typically includes significant changes for the California Community Colleges budget. Following release of the May Revision, the LAO publishes additional analyses evaluating new and amended proposals.

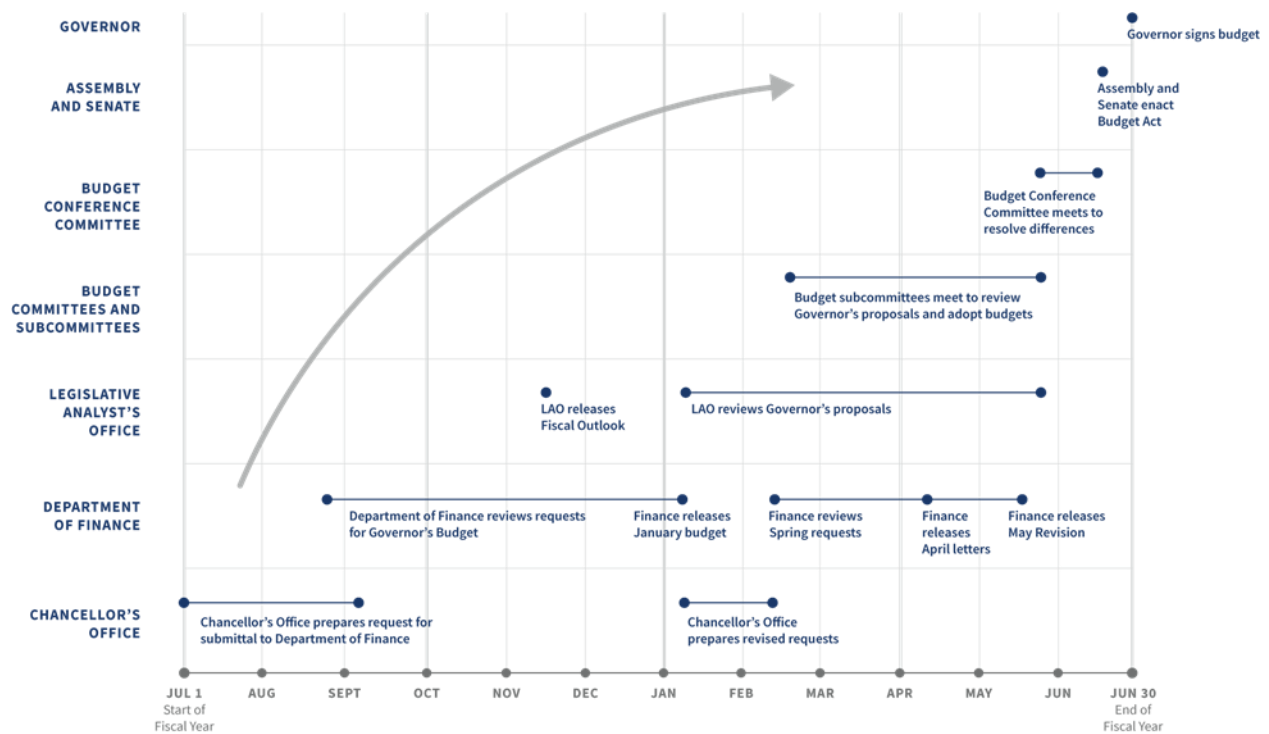
Legislative Review. The budget committees assign the items in the budget to subcommittees, which are organized by areas of state government (e.g., education). Many subcommittees rely heavily on the LAO analyses in developing their hearing agendas. For each January budget proposal, a subcommittee can adopt, reject, or modify the proposal. Any January proposals not acted on remain in the budget by default. May proposals, in contrast, must be acted on to be included in the budget. In addition to acting on the Governor’s budget proposals, subcommittees also can add their own proposals to the budget.

When a subcommittee completes its actions, it reports its recommendations back to the full committee for approval. Through this process, each house develops a version of the budget that is a modification of the Governor's January budget proposal.

A budget conference committee is then appointed to resolve differences between the Senate and Assembly versions of the budget. The administration commonly engages with legislative leaders during this time to influence conference committee negotiations. The committee's report reflecting the budget deal between the houses is then sent to the full houses for approval.

Budget Enactment. Typically, the Governor has 12 days to sign or veto the budget bill. The Governor also has the authority to reduce or eliminate any appropriation included in the budget. Because the budget bill is an urgency measure, the bill takes effect as soon as it is signed.

SEQUENCE OF THE ANNUAL STATE BUDGET PROCESS



Appendix B: Board of Governors’ Budget and Legislative Request Compared to Enacted Budget

The system budget request considered needs over multiple years to achieve *Vision 2030* and Roadmap goals, and support students’ economic mobility.

Board of Governor’s Request	May Revision Proposal
Ongoing Investments	
Foundational Resources. \$69 million to fully fund enrollment growth. Requests inflationary adjustments for all categorical programs, elimination of the 10% cap on FTES growth, funding for minimum 1.5% growth annually, and modification of the SCFF calculation to recognize credit FTES at the higher of the three-year average or the current year amount.	Provides \$217.4 million for a COLA of 2.3% to general apportionments, \$26.8 million for the same COLA to selected categorical programs, and \$140 million for enrollment growth (\$100 million for 2024-25 and \$39.9 million for 2025-26). No change made to the FTES growth cap or the calculation of credit FTES.
Pathways and Student Supports. \$60 million to expand career pathways through the California Apprenticeship Initiative; \$10 million increase for financial aid office administration; \$10 million to expand Rising Scholars Network; \$7 million to expand Credit for Prior Learning; \$875,000 to increase support for burden-free instructional materials.	Provides \$10 million to expand Rising Scholars and \$5 million to expand Credit for Prior Learning.
Faculty Supports. Unspecified amount to be determined to increase support for part-time faculty health insurance program.	Not included.
Technology and Data Sharing. \$29 million to launch Phase 1 of Common ERP transition and unspecified multi-year request to complete Phase 2.	Not included.
One-Time Investments	
Pathways and Student Supports. \$50 million to expand Credit for Prior Learning policies.	Provides \$60 million for Student Support Block Grant, \$25 million to develop a Career Passport, \$20 million for emergency financial aid, \$15 million to support Dreamer Resource Liaisons, \$15 million to expand Credit for Prior Learning, \$10 million for first responder training academies, \$6.3 million for apprenticeship reimbursements, \$5.1 million for financial aid outreach, and \$5 million for career education/workforce recovery in response to the Los Angeles wildfires.
Technology and Data Sharing. \$162.5 million for Phase 1 of Common ERP transition.	Provides \$12 million for Common Cloud Data Platform and \$6.6 million for expanding use of e-Transcript California.

Non-Proposition 98 Investments	
Capacity to Support the System. \$9 million to exempt the Chancellor’s Office from funding reduction to state agencies and build capacity.	Not included.
Financial Aid. Unspecified amount to commence initial implementation of the Cal Grant Equity Framework.	Not included.

Appendix C: Local Budgets and State Requirements

BUDGET PLANNING AND FORECASTING

Based on the information used in developing the 2024 enacted budget, it would be reasonable for districts to plan their budgets using information shown in Table C-1 below.

Table C-1: Planning Factors for Proposed 2025-26 Budget

Factor	2023-24	2024-25	2025-26
Cost-of-living adjustment (COLA)	8.13%	1.07%	2.30%
State Lottery funding per FTES ^a	\$249	\$273	TBD
Mandated Costs Block Grant funding per FTES	\$35.37	\$35.64	\$36.46
RSI reimbursement per hour	\$8.82	\$10.05	\$10.32
Financial aid administration per College Promise Grant	\$0.91	\$0.91	\$0.91
Public Employees' Retirement System (CalPERS) employer contribution rates	26.68%	27.05%	26.81%
State Teachers' Retirement System (CalSTRS) employer contribution rates	19.10%	19.10%	19.10%

^a2025-26 estimate not available

STATE REQUIREMENTS FOR DISTRICT BUDGET APPROVAL

Existing law requires the governing board of each district to adopt an annual budget and financial report that shows proposed expenditures and estimated revenues by specified deadlines. Financial reporting deadlines are shown in Table C-2.

Table C-2: Financial Reporting Deadlines for 2025-26

Activity	Regulatory Due Date	Title 5 Section
Submit tentative budget to county officer.	July 1, 2025	58305(a)
Make available for public inspection a statement of prior year receipts and expenditures and current year expenses.	September 15, 2025	58300
Hold a public hearing on the proposed budget. Adopt a final budget.	September 15, 2025	58301
Complete the adopted annual financial and budget report and make public.	September 30, 2025	58305(d)
Submit an annual financial and budget report to Chancellor's Office.	October 10, 2025	58305(d)
Submit an audit report to the Chancellor's Office.	December 31, 2025	59106

If the governing board of any district fails to develop a budget as described, the chancellor may withhold any apportionment of state or local money to the district for the

current fiscal year until the district makes a proper budget. These penalties are not imposed on a district if the chancellor determines that unique circumstances made it impossible for the district to comply with the provisions or if there were delays in the adoption of the annual state budget.

The total amount proposed for each major classification of expenditures is the maximum amount that may be expended for that classification for the fiscal year. Through a resolution, the governing board may make budget adjustments or authorize transfers from the reserve for contingencies to any classification (with a two-thirds vote) or between classifications (with a majority vote).

STATE REQUIREMENTS RELATED TO EXPENDITURES

State law includes two main requirements for districts' use of apportionments. The Chancellor's Office monitors district compliance with both requirements and annually updates the Board of Governors.

Full-Time Faculty Obligation

Education Code Section 87482.6 recognizes the goal of the Board of Governors that 75% of the hours of credit instruction in the California Community Colleges should be taught by full-time faculty. Each district has a baseline reflecting the number of full-time faculty in 1988-89. Each year, if the Board of Governors determines that adequate funds exist in the budget, districts are required to increase their base number of full-time faculty over the prior year in proportion to the amount of growth in funded credit full-time equivalent students. Funded credit FTES includes emergency conditions allowance protections, such as those approved for fires and for the COVID-19 pandemic. Districts with emergency conditions allowances approved per regulation will not have their full-time faculty obligation reduced for actual reported FTES declines while the protection is in place. The target number of faculty is called the Faculty Obligation Number (FON). An additional increase to the FON is required when the budget includes funds specifically for the purpose of increasing the full-time faculty percentage. The chancellor is required to assess a penalty for a district that does not meet its FON for a given year.

Fifty Percent Law

A second requirement related to budget levels is a statutory requirement that each district spend at least half of its Current Expense of Education each fiscal year for salaries and benefits of classroom instructors. Under existing law, a district may apply for an exemption under limited circumstances.

Appendix D: Districts' Fiscal Health

The Board of Governors has established standards for sound fiscal management and a process to monitor and evaluate the financial health of community college districts. These standards are intended to be progressive, with the focus on prevention and assistance at the initial level and more direct intervention at the highest level.

Under that process, each district is required to regularly report to its governing board the status of the district's financial condition and to submit quarterly reports to the Chancellor's Office three times a year in November, February, and May. Based on these reports, the Chancellor is required to determine if intervention is needed. Specifically, intervention may be necessary if a district's report indicates a high probability that, if trends continue unabated, the district will need an emergency apportionment from the state within three years or that the district is not in compliance with principles of sound fiscal management. The Chancellor's Office's intervention could include, but is not limited to, requiring the submission of additional reports, requiring the district to respond to specific concerns, or directing the district to prepare and adopt a plan for achieving fiscal stability. The Chancellor also could assign a fiscal monitor or special trustee.

The Chancellor's Office believes that the evaluation of fiscal health should not be limited to times of crisis. Accordingly, the Fiscal Forward Portfolio has been implemented to support best practices in governance and continued accreditation, and to provide training and technical assistance to new chief executive officers and chief business officers through personalized desk sessions with Chancellor's Office staff.

The Chancellor's Office's ongoing fiscal health analysis includes review of key financial indicators, results of annual audit reports, and other factors. A primary financial health indicator is the district's unrestricted reserves balance. **The Chancellor's Office recommends that districts adopt policies to maintain sufficient unrestricted reserves with a suggested minimum of two months of general fund operating expenditures or revenues, consistent with Budgeting Best Practices published by the Government Finance Officers Association.**

Districts are strongly encouraged to regularly assess risks to their fiscal health. The Fiscal Crisis and Management Assistance Team has developed a Fiscal Health Risk Analysis for districts as a management tool to evaluate key fiscal indicators that may help measure a district's risk of insolvency in the current and two subsequent fiscal years.

Appendix E: Glossary

Appropriation: Money set apart by legislation for a specific use, with limits in the amount and period during which the expenditure is to be recognized.

Augmentation: An increase to a previously authorized appropriation or allotment.

Bond Funds: Funds used to account for the receipt and disbursement of non-self-liquidating general obligation bond proceeds.

Budget: A plan of operation expressed in terms of financial or other resource requirements for a specific period.

Budget Act (BA): An annual statute authorizing state departments to expend appropriated funds for the purposes stated in the Governor's Budget, amended by the Legislature, and signed by the Governor.

Budget Year (BY): The next state fiscal year, beginning July 1 and ending June 30, for which the Governor's Budget is submitted (i.e., the year following the current fiscal year).

Capital Outlay: Expenditures that result in acquisition or addition of land, planning and construction of new buildings, expansion or modification of existing buildings, or purchase of equipment related to such construction, or a combination of these.

Cost of Living Adjustment (COLA): Increases provided in state-funded programs intended to offset the effects of inflation.

Current Year (CY): The present state fiscal year, beginning July 1 and ending June 30 (in contrast to past or future periods).

Deferrals: Late payments to districts when the state cannot meet its funding obligations. Deferrals allow districts to budget for more money than the state will provide in a given year. A district is permitted to spend as if there is no deferral. Districts typically rely on local reserves or short-term loans (e.g., TRANS) to cover spending for the fiscal year.

Department of Finance (DOF or Finance): A state fiscal control agency. The Director of Finance is appointed by the Governor and serves as the chief fiscal policy advisor.

Education Protection Account (EPA): The Education Protection Account (EPA) was created in November 2012 by Proposition 30, the Schools and Local Public Safety Protection Act of 2012, and amended by Proposition 55 in November 2016. Of the funds in the account, 89 percent is provided to K-12 education and 11 percent to community colleges. These funds are set to expire on December 31, 2030.

Expenditure: Amount of an appropriation spent or used.

Fiscal Year (FY): A 12-month budgeting and accounting period. In California state government, the fiscal year begins July 1 and ends the following June 30.

Fund: A legal budgeting and accounting entity that provides for the segregation of moneys or other resources in the State Treasury for obligations in accordance with specific restrictions or limitations.

General Fund (GF): The predominant fund for financing state operations; used to account for revenues that are not specifically designated by any other fund.

Governor's Budget: The publication the Governor presents to the Legislature by January 10 each year, which includes recommended expenditures and estimates of revenues.

Lease Revenue Bond: Lease-revenue bonds are used in the state's capital outlay program to finance projects. The revenue stream paying the debt service on the bond is created from lease payments made by the occupying entity to the governmental financing entity which constructs the facility or causes it to be constructed.

Legislative Analyst's Office (LAO): A nonpartisan office that provides fiscal and policy advice to the Legislature.

Local Assistance: Expenditures made for the support of local government or other locally administered activities.

May Revision: An update to the Governor's Budget presented by Finance to the Legislature by May 14 of each year.

Past Year or Prior Year (PY): The most recently completed state fiscal year, beginning July 1 and ending June 30.

Proposition 98: A section of the California Constitution that, among other provisions, specifies a minimum funding guarantee for schools and community colleges. California Community Colleges typically receive 10.93% of the funds.

Related and Supplemental Instruction (RSI): An organized and systematic form of instruction designed to provide apprentices with knowledge including the theoretical and technical subjects related and supplemental to the skill(s) involved.

Reserve: An amount set aside in a fund to provide for an unanticipated decline in revenue or increase in expenditures.

Revenue: Government income, generally derived from taxes, licenses and fees, and investment earnings, which are appropriated for the payment of public expenses.

State Operations: Expenditures for the support of state government.

Statute: A law enacted by the Legislature.

Workload Budget: The level of funding needed to support the current cost of already-authorized services.

2025-26 Enacted State Budget - Summary of Changes

2025-26 Enacted Budget		CCC System-wide (in millions)					Potential Impact to LACCD
Program	2024-25 Revised	January Proposed	May Revise	Final Budget	Change from Prior Year		
AANHPI Student Achievement Program	8.00	8.00	8.00	8.00	-	-	-
Academic Senate	1.80	1.80	1.80	1.80	-	-	-
Adult Education Program	659.14	675.10	674.16	674.16	15.02	1.26	1.26
African American Male Education Network and Development	1.10	1.10	1.10	1.10	-	-	-
Apprenticeship (community college districts RSI)	34.69	35.54	35.62	35.62	0.93	0.001	0.001
Basic needs centers	43.29	43.29	43.29	43.29	-	-	-
CA Apprenticeship Initiative	30.00	30.00	30.00	30.00	-	-	-
California College Promise (AB 19)	91.21	91.21	91.21	91.21	-	-	-
California Healthy School Food Pathway Program	-	-	-	10.00	10.00	TBD	TBD
California Online Community College (Calbright College)	15.00	15.00	15.00	15.00	-	-	-
California Virtual Campus	20.00	20.00	20.00	20.00	-	-	-
CalWORKs student services	55.64	56.99	56.92	56.92	1.28	0.18	0.18
Childcare tax bailout	4.32	4.43	4.42	4.42	0.10	0.03	0.03
Classified Employee Summer Assistance Program	10.00	10.00	10.00	10.00	-	-	-
Complete Statewide Technology Transformation	-	168.00	-	-	-	-	-
Cooperative Agencies Resources for Education (CARE)	33.84	34.66	34.61	34.61	0.77	0.07	0.07
Create Systemwide Common Cloud Data Platform	-	133.50	12.00	12.00	12.00	CCCO	CCCO
Credit for Prior Learning Policies	-	7.00	5.00	5.00	5.00	CCCO	CCCO
Disabled Students Programs and Services (DSPS)	174.67	178.91	178.69	178.69	4.02	0.27	0.27
Dreamer Resource Liaisons - one time	-	-	-	15.00	15.00	1.50	1.50
Dreamer Resource Liaisons - ongoing	11.60	11.60	11.60	11.60	-	-	-
Economic and Workforce Development	22.93	22.93	22.93	22.93	-	-	-
Emergency Financial Aid	-	-	-	20.00	20.00	1.68	1.68
EMT and Paramedic Preapprenticeship Training Academies	-	-	-	10.00	10.00	TBD	TBD
Equal Employment Opportunity Program	13.88	12.77	12.77	12.77	(1.11)	(0.09)	(0.09)
Expand e-Transcript California	5.40	-	6.60	6.60	1.20	CCCO	CCCO
Extended Opportunity Programs and Services (EOPS)	185.04	189.54	189.30	189.30	4.26	0.45	0.45
FCMAT	0.77	0.77	0.77	0.77	-	-	-
Financial aid administration	80.42	82.11	83.73	83.73	3.31	0.28	0.28
Financial aid community outreach	-	-	-	5.10	5.10	Grant	Grant
Foster Care Education Program	6.15	6.15	6.15	6.15	-	-	-
Full-time faculty hiring	150.00	150.00	150.00	150.00	-	-	-
HBCU Transfer Pathway project	1.38	1.38	1.38	1.38	-	-	-
Homeless and Housing Insecurity Program ("Rapid Rehousing")	20.56	20.56	20.56	20.56	-	-	-
Immigrant legal services through CDSS	10.00	10.00	10.00	10.00	-	-	-
Institutional effectiveness initiative	27.50	27.50	27.50	27.50	-	-	-
Integrated technology	89.50	118.50	89.50	89.50	-	-	-
Lease revenue bond payments	12.79	15.24	12.77	12.77	(0.02)	CCCO	CCCO
LGBTQ+ Student Support	10.00	10.00	10.00	10.00	-	-	-
Los Angeles region workforce recovery career education	-	-	-	5.00	5.00	TBD	TBD
Mandates Block Grant and reimbursements	38.80	39.75	39.16	39.16	0.36	0.03	0.03
Mathematics, Engineering, Science Achievement (MESA)	39.42	39.42	39.42	39.42	-	-	-
Middle College High School Program	1.84	1.84	1.84	1.84	-	-	-
NextUp (foster youth program)	54.11	54.11	54.11	54.11	-	-	-
Nursing Program Support	13.38	13.38	13.38	13.38	-	-	-
Part-time faculty compensation	26.54	26.54	26.54	26.54	-	-	-
Part-time faculty health insurance	200.49	200.49	200.49	200.49	-	-	-
Part-time faculty office hours	23.63	23.63	23.63	23.63	-	-	-
Property Tax Backfill for colleges impacted by LA wildfires	-	-	6.00	11.90	11.90	TBD	TBD
Puente Project	13.33	13.33	13.33	13.33	-	-	-
Reimburse apprenticeship shortfalls from 2022-23 and 2023-24	-	-	-	6.30	6.30	TBD	TBD
Rising Scholars Network	25.00	55.00	35.00	35.00	10.00	-	-
Rising Scholars Network - Textbooks/Digital Course Content	3.00	3.00	3.00	3.00	-	-	-
Santa Rose Junior College Fire Academy Tower	-	-	-	0.10	0.10	-	-
Scale up Credit for Prior Learning and Build Career Passport	6.00	93.00	40.00	40.00	34.00	CCCO	CCCO
Strong Workforce Program	290.40	290.40	290.40	290.40	-	-	-
Student Centered Funding Formula ^[1]	9,571.33	9,775.59	9,976.86	10,004.89	433.56	19.00	19.00
Student Equity and Achievement Program	523.98	523.98	523.98	523.98	-	-	-
Student Housing Lease Revenue Bond Payments	-	-	-	2.47	2.47	CCCO	CCCO
Student Mental Health Services	32.47	32.47	32.47	32.47	-	-	-
Student Success Completion Grant	412.60	412.60	412.60	412.60	-	-	-
Student Support Block Grant	-	-	-	60.00	60.00	5.05	5.05
Transfer education and articulation	0.70	0.70	0.70	0.70	-	-	-
Umoja	9.18	9.18	9.18	9.18	-	-	-
Veterans Resource Centers	10.82	10.82	10.82	10.82	-	-	-
TOTAL	13,127.64	13,812.81	13,630.29	13,798.19	670.55	29.71	29.71

Yellow = Change in ongoing funding

Blue = One-time funding

^[1] Student Centered Funding Formula includes COLA and growth, which must be earned beginning in 2025-26. The systemwide includes technical adjustments at the state-wide funding level.

CCCO - Program funds allocated at Community College Chancellor's Office level only; no funding anticipated at LACCD

Grant - Program funds distributed through a grant application process

TBD - LACCD funding to be determined.

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	\$ 914,480,828	\$ 931,938,488	\$ 954,426,746	\$ 998,489,975
TOTAL EXPENDITURES	\$ 910,561,371	\$ 954,907,400	\$ 975,084,488	\$ 1,007,779,401	\$ 1,028,806,943
NET REVENUES LESS EXPENDITURES	\$ (4,653,375)	\$ (40,426,572)	\$ (43,146,000)	\$ (53,352,655)	\$ (30,316,968)
FUND BALANCE					
Beginning Fund Balance (includes PY adj)	\$ 180,180,489	\$ 182,025,701	\$ 141,599,129	\$ 98,453,129	\$ 45,100,474
Net Revenues Less Expenditures	(4,653,375)	(40,426,572)	(43,146,000)	(53,352,655)	(30,316,968)
Ending Fund Balance	175,527,114	141,599,129	98,453,129	45,100,474	14,783,506
<i>Fund Balance % of Expenditure Budget</i>	19.3%	14.8%	10.1%	4.5%	1.4%
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	\$ 914,480,828	\$ 931,938,488	\$ 962,652,672	\$ 1,013,463,819
TOTAL EXPENDITURES	\$ 910,561,371	\$ 954,907,400	\$ 975,084,488	\$ 1,007,779,401	\$ 1,028,806,943
NET REVENUES LESS EXPENDITURES	\$ (4,653,375)	\$ (40,426,572)	\$ (43,146,000)	\$ (45,126,729)	\$ (15,343,124)
FUND BALANCE					
Beginning Fund Balance (includes PY adj)	\$ 180,180,489	\$ 182,025,701	\$ 141,599,129	\$ 98,453,129	\$ 53,326,400
Net Revenues Less Expenditures	(4,653,375)	(40,426,572)	(43,146,000)	(45,126,729)	(15,343,124)
Ending Fund Balance	175,527,114	141,599,129	98,453,129	53,326,400	37,983,276
<i>Fund Balance % of Expenditure Budget</i>	19.3%	14.8%	10.1%	5.3%	3.7%
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	\$ 914,480,828	\$ 931,938,488	\$ 972,223,067	\$ 1,030,579,428
TOTAL EXPENDITURES	\$ 910,561,371	\$ 954,907,400	\$ 975,084,488	\$ 1,007,779,401	\$ 1,028,806,943
NET REVENUES LESS EXPENDITURES	\$ (4,653,375)	\$ (40,426,572)	\$ (43,146,000)	\$ (35,556,334)	\$ 1,772,485
FUND BALANCE					
Beginning Fund Balance (includes PY adj)	\$ 180,180,489	\$ 182,025,701	\$ 141,599,129	\$ 98,453,129	\$ 62,896,795
Net Revenues Less Expenditures	(4,653,375)	(40,426,572)	(43,146,000)	(35,556,334)	1,772,485
Ending Fund Balance	175,527,114	141,599,129	98,453,129	62,896,795	64,669,280
<i>Fund Balance % of Expenditure Budget</i>	19.3%	14.8%	10.1%	6.2%	6.3%
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	\$ 914,480,828	\$ 942,231,355	\$ 973,109,412	\$ 1,027,714,057
TOTAL EXPENDITURES	\$ 910,561,371	\$ 954,907,400	\$ 965,855,476	\$ 1,024,047,844	\$ 1,058,494,043
NET REVENUES LESS EXPENDITURES	\$ (4,653,375)	\$ (40,426,572)	\$ (23,624,121)	\$ (50,938,432)	\$ (30,779,986)
FUND BALANCE					
Beginning Fund Balance (includes PY adj)	\$ 180,180,489	\$ 182,025,701	\$ 141,599,129	\$ 117,975,009	\$ 67,036,577
Net Revenues Less Expenditures	(4,653,375)	(40,426,572)	(23,624,121)	(50,938,432)	(30,779,986)
Ending Fund Balance	175,527,114	141,599,129	117,975,009	67,036,577	36,256,591
<i>Fund Balance % of Expenditure Budget</i>	19.3%	14.8%	12.2%	6.5%	3.4%

*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	2024-25	2025-26	2026-27	2027-28
		Actual	Projected	Projected	Projected	Projected
REVENUES						
	<i>Total FTES</i>	90,322	89,746	89,716	91,163	92,635
	<i>3 yr avg credit</i>	83,355	79,464	75,745	75,719	76,651
State Apportionment Revenue (includes EPA)		\$ 803,781,600	\$ 824,574,392	\$ 843,539,603	\$ 865,634,344	\$ 909,277,474
Non-Resident		11,616,415	10,895,183	11,145,772	11,538,103	11,956,937
Apprenticeship		36,258	36,373	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	50,245,499	50,245,499	50,245,499	50,245,499
Other Federal		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
Incoming Transfers		643,271	0	0	0	0
TOTAL RESOURCES		\$ 905,907,997	\$ 914,480,828	\$ 931,938,488	\$ 954,426,746	\$ 998,489,975
EXPENDITURES						
Certificated Salaries		361,867,083	374,657,256	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
Employee Benefits		238,598,285	257,686,147	271,805,205	280,604,307	295,485,995
Subtotal Salary & Benefits		761,245,086	804,016,853	836,164,825	844,963,926	859,845,614
	<i>Salary & Benefit %</i>	84%	84%	86%	84%	84%
Books & Supplies		4,228,595	4,224,088	4,321,242	4,473,349	4,635,732
Other Operating Expenses		109,933,237	109,430,750	115,043,592	119,347,143	123,915,097
Capital Outlay		4,019,375	3,486,408	3,566,596	3,692,140	3,826,165
Interfund Transfer		26,109,777	28,382,278	10,497,770	29,619,114	30,694,288
Other		5,025,301	5,367,023	5,490,465	5,683,729	5,890,048
TOTAL EXPENDITURES		\$ 910,561,371	\$ 954,907,400	\$ 975,084,488	\$ 1,007,779,401	\$ 1,028,806,943
NET REVENUES LESS EXPENDITURES		\$ (4,653,375)	\$ (40,426,572)	\$ (43,146,000)	\$ (53,352,655)	\$ (30,316,968)
FUND BALANCE						
Beginning Fund Balance (includes PY adj)		\$ 180,180,489	\$ 182,025,701	\$ 141,599,129	\$ 98,453,129	\$ 45,100,474
Net Revenues Less Expenditures		(4,653,375)	(40,426,572)	(43,146,000)	(53,352,655)	(30,316,968)
Ending Fund Balance		\$ 175,527,114	\$ 141,599,129	\$ 98,453,129	\$ 45,100,474	\$ 14,783,506
<i>Fund Balance % of Expenditure Budget</i>		19.3%	14.8%	10.1%	4.5%	1.4%

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>	<i>90,322</i>	<i>89,746</i>	<i>90,781</i>	<i>93,055</i>	<i>95,094</i>
	<i>3 yr avg credit</i>	<i>83,355</i>	<i>79,464</i>	<i>76,078</i>	<i>76,651</i>	<i>78,378</i>
State Apportionment Revenue (includes EPA)	\$	803,781,600	\$ 824,574,392	\$ 843,539,603	\$ 873,860,270	\$ 924,251,318
Non-Resident		11,616,415	10,895,183	11,145,772	11,538,103	11,956,937
Apprenticeship		36,258	36,373	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	50,245,499	50,245,499	50,245,499	50,245,499
Other Federal		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
Incoming Transfers		643,271	0	0	0	0
TOTAL RESOURCES	\$	905,907,997	\$ 914,480,828	\$ 931,938,488	\$ 962,652,672	\$ 1,013,463,819
EXPENDITURES						
Certificated Salaries		361,867,083	374,657,256	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
Employee Benefits		238,598,285	257,686,147	271,805,205	280,604,307	295,485,995
Subtotal Salary & Benefits		761,245,086	804,016,853	836,164,825	844,963,926	859,845,614
Salary & Benefit %		84%	84%	86%	84%	84%
Books & Supplies		4,228,595	4,224,088	4,321,242	4,473,349	4,635,732
Other Operating Expenses		109,933,237	109,430,750	115,043,592	119,347,143	123,915,097
Capital Outlay		4,019,375	3,486,408	3,566,596	3,692,140	3,826,165
Interfund Transfer		26,109,777	28,382,278	10,497,770	29,619,114	30,694,288
Other		5,025,301	5,367,023	5,490,465	5,683,729	5,890,048
TOTAL EXPENDITURES	\$	910,561,371	\$ 954,907,400	\$ 975,084,488	\$ 1,007,779,401	\$ 1,028,806,943
NET REVENUES LESS EXPENDITURES	\$	(4,653,375)	\$ (40,426,572)	\$ (43,146,000)	\$ (45,126,729)	\$ (15,343,124)
FUND BALANCE						
Beginning Fund Balance (includes PY adj)	\$	180,180,489	\$ 182,025,701	\$ 141,599,129	\$ 98,453,129	\$ 53,326,400
Net Revenues Less Expenditures		(4,653,375)	(40,426,572)	(43,146,000)	(45,126,729)	(15,343,124)
Ending Fund Balance	\$	175,527,114	\$ 141,599,129	\$ 98,453,129	\$ 53,326,400	\$ 37,983,276
<i>Fund Balance % of Expenditure Budget</i>		<i>19.3%</i>	<i>14.8%</i>	<i>10.1%</i>	<i>5.3%</i>	<i>3.7%</i>

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	2024-25	2025-26	2026-27	2027-28
		Actuals	Projected	Projected	Projected	Projected
REVENUES						
	<i>Total FTES</i>	90,322	89,746	91,886	95,051	97,730
	<i>3 yr avg credit</i>	83,355	79,464	76,391	77,530	80,004
State Apportionment Revenue (includes EPA)		\$ 803,781,600	\$ 824,574,392	\$ 843,539,603	\$ 883,430,665	\$ 941,366,927
Non-Resident		11,616,415	10,895,183	11,145,772	11,538,103	11,956,937
Apprenticeship		36,258	36,373	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	50,245,499	50,245,499	50,245,499	50,245,499
Other Federal		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
Incoming Transfers		643,271	0	0	0	0
TOTAL RESOURCES		\$ 905,907,997	\$ 914,480,828	\$ 931,938,488	\$ 972,223,067	\$ 1,030,579,428
EXPENDITURES						
Certificated Salaries		361,867,083	374,657,256	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
Employee Benefits		238,598,285	257,686,147	271,805,205	280,604,307	295,485,995
Subtotal Salary & Benefits		761,245,086	804,016,853	836,164,825	844,963,926	859,845,614
	<i>Salary & Benefit %</i>	84%	84%	86%	84%	84%
Books & Supplies		4,228,595	4,224,088	4,321,242	4,473,349	4,635,732
Other Operating Expenses		109,933,237	109,430,750	115,043,592	119,347,143	123,915,097
Capital Outlay		4,019,375	3,486,408	3,566,596	3,692,140	3,826,165
Interfund Transfer		26,109,777	28,382,278	10,497,770	29,619,114	30,694,288
Other		5,025,301	5,367,023	5,490,465	5,683,729	5,890,048
TOTAL EXPENDITURES		\$ 910,561,371	\$ 954,907,400	\$ 975,084,488	\$ 1,007,779,401	\$ 1,028,806,943
NET REVENUES LESS EXPENDITURES		\$ (4,653,375)	\$ (40,426,572)	\$ (43,146,000)	\$ (35,556,334)	\$ 1,772,485
FUND BALANCE						
Beginning Fund Balance (includes PY adj)		\$ 180,180,489	\$ 182,025,701	\$ 141,599,129	\$ 98,453,129	\$ 62,896,795
Net Revenues Less Expenditures		(4,653,375)	(40,426,572)	(43,146,000)	(35,556,334)	1,772,485
Ending Fund Balance		\$ 175,527,114	\$ 141,599,129	\$ 98,453,129	\$ 62,896,795	\$ 64,669,280
<i>Fund Balance % of Expenditure Budget</i>		19.3%	14.8%	10.1%	6.2%	6.3%

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 Actuals	2024-25 Projected	2025-26 Projected	2026-27 Projected	2027-28 Projected
REVENUES					
<i>Total FTES</i>	90,322	89,746	92,692	95,334	98,124
<i>3 yr avg credit</i>	96,951	94,213	91,169	92,856	95,851
State Apportionment Revenue (includes EPA)	\$ 803,781,600	\$ 824,574,392	\$ 843,539,603	\$ 877,114,891	\$ 934,138,324
Non-Resident	11,616,415	10,895,183	12,089,374	12,424,047	12,627,093
Apprenticeship	36,258	36,373	33,690	34,876	36,142
Dedicated Revenue	11,030,652	10,829,381	8,489,227	9,372,265	9,526,067
Other State	54,781,122	50,245,499	50,245,499	50,245,499	50,245,499
Other Federal	0	0	0	0	0
Other Local (less student fee write off)	24,018,679	17,900,000	27,833,962	23,917,834	21,140,932
Incoming Transfers	643,271	0	0	0	0
TOTAL RESOURCES	\$ 905,907,997	\$ 914,480,828	\$ 942,231,355	\$ 973,109,412	\$ 1,027,714,057
EXPENDITURES					
Certificated Salaries	361,867,083	374,657,256	393,732,424	395,286,498	398,253,090
Non-Certificated Salaries	160,779,718	171,673,450	165,338,876	166,022,165	166,966,999
Employee Benefits	238,598,285	257,686,147	266,574,073	290,627,721	309,353,357
Subtotal Salary & Benefits	761,245,086	804,016,853	825,645,374	851,936,384	874,573,446
<i>Salary & Benefit %</i>	84%	84%	85%	83%	83%
Books & Supplies	4,228,595	4,224,088	3,681,451	3,849,948	3,918,416
Other Operating Expenses	109,933,237	109,430,750	122,166,475	131,012,443	140,600,979
Capital Outlay	4,019,375	3,486,408	3,615,065	3,854,591	4,045,792
Interfund Transfer	26,109,777	28,382,278	3,602,874	23,203,626	24,629,772
Other / Adjustment	5,025,301	5,367,023	7,144,238	10,190,852	10,725,638
TOTAL EXPENDITURES	\$ 910,561,371	\$ 954,907,400	\$ 965,855,476	\$ 1,024,047,844	\$ 1,058,494,043
NET REVENUES LESS EXPENDITURES	\$ (4,653,375)	\$ (40,426,572)	\$ (23,624,121)	\$ (50,938,432)	\$ (30,779,986)
FUND BALANCE					
Beginning Fund Balance (includes PY adj)	\$ 180,180,489	\$ 182,025,701	\$ 141,599,129	\$ 117,975,009	\$ 67,036,577
Net Revenues Less Expenditures	(4,653,375)	(40,426,572)	(23,624,121)	(50,938,432)	(30,779,986)
Ending Fund Balance	\$ 175,527,114	\$ 141,599,129	\$ 117,975,009	\$ 67,036,577	\$ 36,256,591
<i>Fund Balance % of Expenditure Budget</i>	19.3%	14.8%	12.2%	6.5%	3.4%

LACCD General Fund Unrestricted
2025-26 Projected Ending Balance

Assumptions:	2025-26
COLA	2.30%
Contract-Negotiated Salary Increase	1.00%
Employee Benefit Increase	8.00%
Non-Payroll Expenditure Increase (COLA)	2.30%

REVENUE ^[1]	City	East	Harbor	Mission	Pierce	Southwest	Trade-Tech	Valley	West	Total
Minimum Base Funding	16,426,141	20,087,556	9,573,070	10,675,117	17,044,520	10,387,426	17,216,609	15,920,818	10,164,223	127,495,480
Base Rev Remaining for Distribution	41,697,695	85,427,282	23,879,340	29,114,957	48,033,349	16,176,247	42,518,045	48,180,310	25,253,275	360,280,500
EPA	11,904,852	24,389,817	6,817,643	8,312,432	13,713,706	4,618,381	12,139,065	13,755,664	7,209,907	102,861,467
Supplemental	17,905,025	40,793,538	7,630,768	10,320,231	24,782,706	7,018,321	18,868,156	20,668,124	9,659,492	157,646,361
Student Success	9,911,623	18,224,316	4,716,670	5,809,301	13,965,712	2,636,752	10,069,422	10,215,258	6,352,366	81,901,420
COLA - imbedded in SCFF rates										-
Floor Subsidy	-	-	-	-	-	3,769,422	-	-	3,365,381	7,134,803
Total SCFF Apportionment Allocated	97,845,336	188,922,509	52,617,491	64,232,038	117,539,993	44,606,549	100,811,297	108,740,174	62,004,644	837,320,031
Funds for Full-Time Faculty Hiring	1,722,084	1,603,410	901,752	1,840,756	1,310,188	920,378	1,369,524	2,074,642	1,625,495	13,368,229
Other State/Local	1,151,945	2,108,683	619,687	838,759	1,235,597	453,606	1,040,266	1,349,977	876,137	9,674,657
Apprentice							33,690			33,690
State Mandate Revenue	373,187	798,723	211,451	258,208	456,707	121,459	396,755	435,400	224,747	3,276,637
Lottery	2,037,328	4,236,177	1,117,116	1,361,992	2,435,991	644,969	2,094,019	2,300,654	1,193,153	17,421,399
Non Resident	3,000,000	2,514,000	490,000	501,000	2,457,000	225,000	894,374	1,130,000	878,000	12,089,374
Dedicated Revenue	409,400	763,850	1,300,000	654,750	1,165,766	619,805	951,396	542,539	934,761	7,342,267
Total Revenues	106,539,280	200,947,352	57,257,497	69,687,503	126,601,242	47,591,766	107,591,321	116,573,386	67,736,937	900,526,284
Assessment	(23,667,478)	(43,903,658)	(13,610,002)	(16,257,123)	(26,629,056)	(11,812,492)	(24,291,040)	(26,313,129)	(15,544,105)	(202,028,084)
SRP	(577,694)	(486,694)	(407,398)	(278,260)	(318,725)	(331,071)	(442,507)	(329,588)	(335,620)	(3,507,557)
Faculty Overbase	20,156	85,337	12,730	78,858	-	-	1,009,122	77,428	63,771	1,347,402
Centralized at College	-	-	-	128,922	-	-	-	180,772	-	309,694
										-
Budget Allocation without Balances	82,314,264	156,642,337	43,252,827	53,359,900	99,653,461	35,448,203	83,866,896	90,188,869	51,920,983	696,647,739
Prior Year Balances	-	5,799,045	-	2,504,191	-	2,271,992	6,224,391	4,169,959	280,705	21,250,283
Total Final Budget Allocation	82,314,264	162,441,382	43,252,827	55,864,091	99,653,461	37,720,195	90,091,287	94,358,828	52,201,688	717,898,022
Other Revenue after Final Budget										
Additional Projected Revenue	3,016,752	4,800,000		355,000	800,000		4,136,491	484,679	13,142	13,606,064
Total Other Revenue after Final	3,016,752	4,800,000	-	355,000	800,000	-	4,136,491	484,679	13,142	13,606,064
TOTAL BUDGET ALLOCATION	85,331,016	167,241,382	43,252,827	56,219,091	100,453,461	37,720,195	94,227,778	94,843,507	52,214,830	731,504,086
EXPENDITURES ^[2]	City	East	Harbor	Mission	Pierce	Southwest	Trade-Tech	Valley	West	Total
Certificated Salaries	45,296,026	82,705,856	24,348,353	28,952,338	57,580,000	20,679,574	48,384,648	51,437,644	29,865,827	389,250,266
Classified Salaries	15,426,151	25,878,928	8,825,117	9,237,360	17,200,000	7,543,087	16,140,055	14,503,113	10,449,423	125,203,234
Employee Benefits	24,213,698	44,754,386	13,766,359	14,697,960	29,480,000	10,646,521	25,176,852	24,463,297	15,792,699	202,991,771
Total Payroll Expenditures	84,935,875	153,339,170	46,939,830	52,887,658	104,260,000	38,869,182	89,701,555	90,404,054	56,107,949	717,445,272
Books & Supplies	139,842	632,709	602,165	51,897	60,000	15,141	966,886	651,762	198,755	3,319,158
Other Operating Expenses	4,778,064	15,970,992	3,966,354	3,421,127	6,118,000	3,249,261	3,691,757	4,714,942	2,974,882	48,885,379
Capital Outlay	213,595	220,208	355,629	56,404	292,000	129,213	603,499	77,994	66,865	2,015,407
Interfund Transfer	552,352	511,344	141,102	117,935	60,000	-	-	180,813	5,983	1,569,530
Other	300	-	-	-	-	-	-	-	-	300
Total Non-Payroll Expenditures	5,684,153	17,335,253	5,065,250.70	3,647,363	6,530,000	3,393,615	5,262,143	5,625,511	3,246,485	55,789,774
Expense Adjustments										
Bad Debt Expense	300,000	1,141,047	228,000	740,280	200,000	465,845	783,287	640,654	272,989	4,772,102
Other Adjustments	300,000	2,045,581	75,000				(1,804,776)		74,174	689,979
Total adjustments	600,000	3,186,628	303,000	740,280	200,000	465,845	(1,021,489)	640,654	347,163	5,462,081
TOTAL EXPENDITURES	91,220,028	173,861,051	52,308,080	57,275,301	110,990,000	42,728,642	93,942,209	96,670,218	59,701,597	778,697,127
ENDING BALANCE	(5,889,012)	(6,619,669)	(9,055,254)	(1,056,210)	(10,536,539)	(5,008,447)	285,569	(1,826,712)	(7,486,767)	(47,193,041)

^[1] Revenue:
Based on College provided FTES and metrics, February 2025. Prior year balances as of 2024-25 Q3. Includes SCFF funding floor for each college. College Projections for: Non Resident, Dedicated, Other Rev Adj.

^[2] Expense:
College projections - June, 2025

LACCD General Fund Unrestricted
2026-27 Projected Ending Balance

Assumptions:	2026-27
COLA	3.52%
Contract-Negotiated Salary Increase	0.00%
Employee Benefit Increase	8.00%
Non-Payroll Expenditure Increase (COLA)	3.52%

REVENUE	City	East	Harbor	Mission	Pierce	Southwest	Trade-Tech	Valley	West	Total
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
Base Rev Remaining for Distribution	44,149,887	92,180,267	24,938,910	30,678,608	52,014,868	17,155,102	45,627,188	51,992,794	26,135,734	384,873,358
EPA	11,799,523	24,636,149	6,665,187	8,199,182	13,901,522	4,584,882	12,194,347	13,895,623	6,985,051	102,861,466
Supplemental	18,876,813	46,030,975	7,968,315	10,963,056	26,424,378	7,246,819	19,647,664	21,675,975	10,291,191	169,125,186
Student Success	10,337,654	19,017,253	4,790,814	6,201,962	15,106,210	2,792,147	10,495,372	10,667,162	6,628,813	86,037,387
COLA - imbedded in SCFF rates										-
Floor Subsidy	-	-	-	-	-	1,593,353	-	-	1,286,533	2,879,886
Total SCFF Apportionment Allocated	103,180,663	203,810,382	54,924,297	67,866,413	125,790,792	44,606,549	103,716,277	113,998,514	62,004,644	879,898,531
Funds for Full-Time Faculty Hiring	1,722,084	1,603,410	901,752	1,840,756	1,310,188	920,378	1,369,524	2,074,642	1,625,495	13,368,229
Other State/Local	1,151,945	2,108,683	619,687	838,759	1,235,597	453,606	1,040,266	1,349,977	876,137	9,674,657
Apprentice							34,876			34,876
State Mandate Revenue	357,299	834,397	200,932	252,536	469,022	125,368	419,704	446,684	215,240	3,321,182
Lottery	1,959,152	4,431,595	1,065,015	1,335,577	2,508,094	665,772	2,224,430	2,365,982	1,148,482	17,704,099
Non Resident	3,100,000	2,514,000	490,000	501,000	2,600,000	225,000	986,047	1,130,000	878,000	12,424,047
Dedicated Revenue	420,000	763,850	1,300,000	654,750	1,300,000	619,805	1,600,164	542,539	934,761	8,135,869
Total Revenues	111,891,143	216,066,317	59,501,683	73,289,791	135,213,693	47,616,478	111,391,288	121,908,338	67,682,759	944,561,490
Assessment	(28,019,418)	(52,565,025)	(15,972,749)	(19,206,390)	(31,918,932)	(13,094,679)	(27,870,562)	(30,932,187)	(17,078,686)	(236,658,628)
SRP										-
Faculty Overbase	20,156	85,337	12,730	78,858	-	-	1,009,122	77,428	63,771	1,347,402
Centralized at College	-	-	-	128,922	-	-	-	180,772	-	309,694
										-
Budget Allocation without Balances	83,891,881	163,586,629	43,541,664	54,291,181	103,294,761	34,521,799	84,529,848	91,234,351	50,667,844	709,559,958
Prior Year Balances							285,569			285,569
Total Final Budget Allocation	83,891,881	163,586,629	43,541,664	54,291,181	103,294,761	34,521,799	84,815,417	91,234,351	50,667,844	709,845,527
Other Revenue after Final Budget										
Additional Projected Revenue	3,012,294			355,000	200,000		686,985	3,964,373	13,142	8,231,794
Total Other Revenue after Final	3,012,294	-	-	355,000	200,000	-	686,985	3,964,373	13,142	8,231,794
TOTAL BUDGET ALLOCATION	86,904,175	163,586,629	43,541,664	54,646,181	103,494,761	34,521,799	85,502,402	95,198,724	50,680,986	718,077,321
EXPENDITURES	City	East	Harbor	Mission	Pierce	Southwest	Trade-Tech	Valley	West	Total
Certificated Salaries	45,296,026	82,730,668	25,205,415	28,952,338	57,580,000	20,679,574	48,384,648	52,109,844	29,865,827	390,804,340
Classified Salaries	15,426,151	25,886,692	9,135,761	9,237,360	17,200,000	7,543,087	16,140,055	14,867,994	10,449,423	125,886,523
Employee Benefits	26,150,793	48,334,737	14,867,668	15,873,797	31,838,400	11,498,243	29,366,280	26,972,802	17,056,115	221,958,835
Total Payroll Expenditures	86,872,970	156,952,096	49,208,844	54,063,495	106,618,400	39,720,904	93,890,983	93,950,640	57,371,365	738,649,698
Books & Supplies	144,764	639,036	623,362	53,724	62,112	15,141	1,037,254	674,704	205,751	3,455,849
Other Operating Expenses	4,946,251	16,350,702	4,105,970	3,541,551	6,333,354	3,249,261	3,960,435	4,880,908	3,079,598	50,448,030
Capital Outlay	221,114	222,410	368,147	58,390	302,278	129,213	647,421	80,739	69,219	2,098,931
Interfund Transfer	571,795	511,344	146,069	117,935	62,112	-	-	187,178	6,194	1,602,628
Other	300	-	-	-	-	-	-	-	-	300
Total Non-Payroll Expenditures	5,884,225	17,723,492	5,243,548	3,771,600	6,759,856	3,393,615	5,645,110	5,823,529	3,360,762	57,605,737
Expense Adjustments										
Bad Debt Expense	300,000	273,219	228,000	740,280	100,000	296,496	783,287	640,654	22,989	3,384,925
Other Adjustments	300,000	3,845,581	75,000				(1,491,118)		424,627	3,154,090
Total adjustments	600,000	4,118,800	303,000	740,280	100,000	296,496	(707,831)	640,654	447,616	6,539,015
TOTAL EXPENDITURES	93,357,195	178,794,388	54,755,392	58,575,375	113,478,256	43,411,015	98,828,262	100,414,823	61,179,743	802,794,450
ENDING BALANCE	(6,453,020)	(15,207,759)	(11,213,728)	(3,929,194)	(9,983,495)	(8,889,216)	(13,325,860)	(5,216,099)	(10,498,757)	(84,717,129)

^[1] Revenue:
Based on College provided FTES and metrics, February 2025. Prior year balances carried forward. Negative ending balances assumed to be covered by contingency reserves. Includes SCFF funding floor for each college. College Projections for: Non Resident, Dedicated, Other Rev Adj.

^[2] Expense:
College projections - June, 2025

**LACCD General Fund Unrestricted
2027-28 Projected Ending Balance**

Assumptions:	2027-28
COLA	3.63%
Contract-Negotiated Salary Increase	0.00%
Employee Benefit Increase	8.00%
Non-Payroll Expenditure Increase (COLA)	3.63%

REVENUE	City	East	Harbor	Mission	Pierce	Southwest	Trade-Tech	Valley	West	Total
Minimum Base Funding	16,426,141	20,087,556	9,573,070	10,675,117	17,044,520	10,387,426	17,216,609	15,920,818	10,164,223	127,495,480
Base Rev Remaining for Distribution	48,963,221	105,833,698	27,240,618	33,809,288	59,483,826	19,303,047	51,025,900	58,054,620	28,642,691	432,356,909
EPA	11,648,776	25,178,757	6,480,780	8,043,523	14,151,719	4,592,363	12,139,505	13,811,699	6,814,345	102,861,467
Supplemental	19,923,484	50,563,702	8,408,702	11,509,400	28,204,870	7,735,378	20,553,230	22,524,323	10,975,279	180,398,368
Student Success	10,877,632	20,032,062	5,082,663	6,619,127	16,120,988	2,967,660	10,756,664	11,508,899	7,059,553	91,025,248
COLA - imbedded in SCFF rates										-
Floor Subsidy						1,881,904			1,470,491	3,352,395
Total SCFF Apportionment Allocated	107,839,254	221,695,775	56,785,833	70,656,455	135,005,923	46,867,778	111,691,908	121,820,359	65,126,582	937,489,867
Funds for Full-Time Faculty Hiring	1,722,084	1,603,410	901,752	1,840,756	1,310,188	920,378	1,369,524	2,074,642	1,625,495	13,368,229
Other State/Local	1,151,945	2,108,683	619,687	838,759	1,235,597	453,606	1,040,266	1,349,977	876,137	9,674,657
Apprentice							36,142			36,142
State Mandate Revenue	366,166	876,117	202,158	256,675	492,473	126,559	419,704	458,550	217,387	3,415,789
Lottery	2,007,770	4,653,167	1,071,508	1,357,462	2,633,495	672,097	2,224,427	2,428,834	1,159,940	18,208,700
Non Resident	3,200,000	2,514,000	490,000	501,000	2,750,000	225,000	939,093	1,130,000	878,000	12,627,093
Dedicated Revenue	450,000	763,850	1,300,000	654,750	1,500,000	619,805	1,523,966	542,539	934,761	8,289,671
Total Revenues	116,737,219	234,215,002	61,370,938	76,105,857	144,927,676	49,885,223	119,245,030	129,804,901	70,818,302	1,003,110,148
Assessment	(31,535,263)	(61,852,206)	(17,722,423)	(21,502,105)	(37,119,534)	(14,803,897)	(32,904,067)	(35,935,326)	(19,276,826)	(272,651,647)
SRP										-
Faculty Overbase	20,156	85,337	12,730	78,858	-	-	1,009,122	77,428	63,771	1,347,402
Centralized at College	-	-	-	128,922	-	-	-	180,772	-	309,694
										-
Budget Allocation without Balances	85,222,112	172,448,133	43,661,245	54,811,532	107,808,142	35,081,326	87,350,085	94,127,775	51,605,247	732,115,597
Prior Year Balances										-
Total Final Budget Allocation	85,222,112	172,448,133	43,661,245	54,811,532	107,808,142	35,081,326	87,350,085	94,127,775	51,605,247	732,115,597
Other Revenue after Final Budget										
Additional Projected Revenue	3,123,419			355,000	200,000		757,950	3,502,607	13,142	7,952,118
Total Other Revenue after Final	3,123,419	-	-	355,000	200,000	-	757,950	3,502,607	13,142	7,952,118
TOTAL BUDGET ALLOCATION	88,345,531	172,448,133	43,661,245	55,166,532	108,008,142	35,081,326	88,108,035	97,630,382	51,618,389	740,067,715
EXPENDITURES	City	East	Harbor	Mission	Pierce	Southwest	Trade-Tech	Valley	West	Total
Certificated Salaries	45,296,026	82,755,487	26,120,372	28,952,338	59,606,816	20,679,574	48,384,648	52,109,844	29,865,827	393,770,932
Classified Salaries	15,426,151	25,894,458	9,467,389	9,237,360	17,805,440	7,543,087	16,140,055	14,867,994	10,449,423	126,831,357
Employee Benefits	28,242,857	52,201,515	16,057,082	17,143,701	34,385,472	12,418,102	27,191,000	29,130,627	18,420,604	235,190,960
Total Payroll Expenditures	88,965,034	160,851,460	51,644,843	55,333,399	111,797,728	40,640,763	91,715,703	96,108,465	58,735,854	755,793,249
Books & Supplies	150,019	645,426	645,990	55,675	64,367	15,141	1,000,921	699,196	213,220	3,489,955
Other Operating Expenses	5,125,800	16,734,209	4,255,016	3,670,110	6,563,255	3,574,187	3,821,707	5,058,085	3,191,387	51,993,757
Capital Outlay	229,140	224,634	381,511	60,510	313,251	129,213	624,743	83,670	71,732	2,118,403
Interfund Transfer	592,551	511,344	151,372	117,935	64,367	-	-	193,973	6,419	1,637,961
Other	300	-	-	-	-	-	-	-	-	300
Total Non-Payroll Expenditures	6,097,811	18,115,614	5,433,888	3,904,230	7,005,239	3,718,541	5,447,371	6,034,924	3,482,758	59,240,376
Expense Adjustments										
Bad Debt Expense	300,000		228,000	740,280	100,000	296,496	783,287	640,654	22,989	3,111,706
Other Adjustments	300,000	3,845,581	75,000				(1,438,887)		274,627	3,056,321
Total adjustments	600,000	3,845,581	303,000	740,280	100,000	296,496	(655,600)	640,654	297,616	6,168,027
TOTAL EXPENDITURES	95,662,845	182,812,655	57,381,731	59,977,909	118,902,967	44,655,800	96,507,474	102,784,042	62,516,228	821,201,651
ENDING BALANCE	(7,317,314)	(10,364,522)	(13,720,486)	(4,811,377)	(10,894,825)	(9,574,474)	(8,399,439)	(5,153,660)	(10,897,839)	(81,133,937)

⁽¹⁾ Revenue:

Based on College provided FTES and metrics, February 2025. Prior year balances carried forward. Negative ending balances assumed to be covered by contingency reserves. Includes SCFF funding floor for each college. College Projections for: Non Resident, Dedicated, Other Rev Adj.

⁽²⁾ Expense:

College projections - June, 2025

College 3-Year Projection - Assessment Detail

Assessment by College

	<u>2024-25 FB</u>	<u>2024-25 P1</u>	<u>2025-26</u>	<u>2026-27</u>	<u>2027-28</u>
City	(21,396,243)	(24,153,232)	(23,667,478)	(28,019,418)	(31,535,263)
East	(43,009,571)	(44,403,423)	(43,903,658)	(52,565,025)	(61,852,206)
Harbor	(12,817,789)	(13,949,555)	(13,610,002)	(15,972,749)	(17,722,423)
Mission	(14,523,410)	(16,197,904)	(16,257,123)	(19,206,390)	(21,502,105)
Pierce	(25,032,351)	(27,423,243)	(26,629,056)	(31,918,932)	(37,119,534)
Southwest	(11,571,282)	(12,328,697)	(11,812,492)	(13,094,679)	(14,803,897)
Trade-Tech	(21,711,816)	(24,157,578)	(24,291,040)	(27,870,562)	(32,904,067)
Valley	(23,255,981)	(26,303,961)	(26,313,129)	(30,932,187)	(35,935,326)
West	(15,126,505)	(16,326,193)	(15,544,105)	(17,078,686)	(19,276,826)
Total	<u>(188,444,948)</u>	<u>(205,243,786)</u>	<u>(202,028,084)</u>	<u>(236,658,628)</u>	<u>(272,651,647)</u>

Assessment Components

	<u>2024-25 FB</u>	<u>2024-25 P1</u>	<u>2025-26</u>	<u>2026-27</u>	<u>2027-28</u>
Educational Services Ctr	38,162,896	38,162,896	39,385,905	40,772,289	42,252,323
Information Technology	20,256,286	20,256,286	20,722,181	21,451,602	22,230,295
Districtwide Svcs	141,801,409	141,801,409	155,085,135	160,544,132	166,371,884
Contingency Reserve	1,908,858	1,908,858	10,139,429	8,373,284	33,147,481
General Reserve	1,599,431	1,599,431	1,915,006	2,276,637	3,774,949
Funds for Def Maint	18,071,062	18,071,062	-	19,360,798	20,522,321
Floor / Growth Subsidy	(12,886,646)	-	(6,219,572)	2,879,886	3,352,395
Undistrib (Projtd Bal)	<u>(20,468,348)</u>	<u>(16,556,155)</u>	<u>(19,000,000)</u>	<u>(19,000,000)</u>	<u>(19,000,000)</u>
Total	<u>188,444,948</u>	<u>205,243,787</u>	<u>202,028,084</u>	<u>236,658,628</u>	<u>272,651,648</u>

College Financial Projection Assumptions (reported by each college)

District Provided Assumptions

The following assumptions were provided to by the District Budget Office, and were used by the college unless specifically noted below:

- Projected ending 2024-25 balances as of March 31, 2025 (per 3rd quarter reporting)
- Budget allocated based on current Allocation Model calculation. Deficit spending back-filled by use of contingency reserve.
- COLA rates:
 - 2025-26: 2.30%
 - 2026-27: 3.52%
 - 2027-28: 3.36%
- Salary increases:
 - 2025-26: COLA + 1%
 - 2026-27: No salary increases
 - 2027-28: No salary increases
- Benefit increase of + 8.0% each year, in all years
- Non-salary increases by COLA each year
- Only include vacant positions that are necessary and will be filled
- Project hourly instruction based on class offerings
- Include projected bad debt exp (refer to January 16th memo from Accounting)
- Include any expense offsets (describe exp type and program to offset)
- Include any transfer to cover matching or deficits (describe program to offset)

City

- Staffing Assumptions (Including any planned hiring)
 - FY 2024-25 staffing level with a 3.3% salary increase for FY 2025-26
 - FY 2026-27 and FY 2027-28 flat, no staffing increase, no salary increases
- Increases/reductions in programs or class offerings
 - No reduction in class offerings; closing of low enrollment classes; increase of students per class
- Use of Restricted Funds
 - Non-salary purchases will be reviewed at purchase request stage and any eligible items that can be charged to lottery or block grant or restricted funds will be assigned to the appropriate fund.
 - Travel and conference will not be utilized through the Unrestricted General Fund, and will only be approved through restricted sources
- Use of One-Time Funds
 - FY 2024-25 will exhaust HEERF Indirect Fund and COVID Block Grant
 - FY 2025-26 will exhaust One-Time Block Grants
- Activities and plans informing dedicated revenue projections
 - Rental of college parking structure 2 to PCAM Hospital
 - Rental of vacant lot to Hollywood Worksource Center
 - Movie and television filming and parking
 - Commercial filming and photoshoots
 - Remainder of Dedicated Revenues is per historical trends

College Financial Projection Assumptions

(reported by each college)

East

- Additional salary increases of +0.03% in all years related to step increases
- The projected interfund is to address our CDC and DSPS expectations; as we do not have actuals, the college is using the same values as FY 25/26.
- We also included the implementation of the new fees policy; we are expecting no bad debit going into the outer years. We are expecting FY 25-26 will be our last year to carry bad debit.
- \$320,000 additional projected expenses reflects the estimated salary and benefit to cover the VP of Administrative Services position as our current expenditures does not carry it.

Harbor

- FY 25-26 certificated salary expense includes 4 additional faculty members.
- FY 25-26 classified salary expense includes 2 new positions related to dual enrollment.
- Increases in electricity bill included in projection.
- Each year includes additional expense of \$75,000 for increased expenses related to the huge increase in dual enrollment and associated related costs.
- Assumes no ongoing general fund support of the Child Development Center.
- Harbor is experiencing outstanding enrollment growth due to purposeful efforts in enrollment and dual enrollment, this is allowing the college to meet its hold harmless obligation and contribute to our sister college's hold harmless deficits.
- Class offerings increase as needed to drive enrollment.

Mission

- No significant changes to (1) staff, (2) course offerings, (3) restricted fund offsets, (4) use of one-time funds, or (5) dedicated revenue from FY 2025.
- Salary projections are based on FY 2025 projected expenditures adjusted for raise and COLA for FY 2026, then no COLA for FY 2027 or 2028.
- Benefits projections are based on 8% increase year-over-year.
- Non-salary projections are based on projected COLAs for next three years.
- Dedicated revenue, non-resident tuition, and interfund projections based on our preliminary budget.
- Bad debt projection is based on projections from Accounting.

Pierce

- Enrollment is based on FY2024-2025 trends with a greater focus on shrinking low enrollment offerings in order to meet growing demand of students in sought after programs and classes. Emphasis will be on growth in dual enrollment, non credit and CTE work ready pathways.
- SCFF Growth Projections for FY 2025-2028 factors set at 3.5%

College Financial Projection Assumptions (reported by each college)

- Labor Expenditure Assumptions
 - FY 2025/26 - 2.43% COLA, 1.0% Contractual, Benefits 8.0%, 1.5% step & column
 - FY 2026/27 - 0.00% COLA, Benefits 8.0%, 1.5% step & column
 - FY 2027/28 - 0.00% COLA, Benefits 8.0%, 1.5% step & column
- Non Labor expenses included at COLA rates from FY2025/26 on at 2.43%, 3.52%, 3.36%
- Increasing scrutiny on position control. Replace one year vacancy of Director of Facilities and backfill Operations Manager and Registrar. Through attrition we will modify work to reduce unnecessary tasks with no significant value add.
- FY2024-25 utilizes remaining Covid-recovery funds, \$2.2M in reserves from 2012, and 600K from College MTA reserves
- FY 25-26 includes use of College MTA Reserves of \$600,000.
- FY2024/25 Dedicated Revenue is forecasted at \$1.1m and \$200,000 in additional dedicated revenue is anticipated from new potential leases.
- Bad Debt is projected at FY2025/26 at \$200k, FY 2026/27 - \$100k, FY 2027/28 - \$100k
- Quarterly SFP, Grant and Categorical cost reviews to understand and contemplate expenditure variances and further potential offsets to ease impact to unrestricted general fund.
- Procurement management will be aggressively pursued to reduce excess purchasing in areas that can use centralized items and using MSA contracts whenever possible. Purchases that can be offset to other funding sources such as lottery and block grant to alleviate the general fund will be considered by the local CBO team
- Travel conferences are on hold as we review all such obligations versus wants.
- Classroom productivity and efficiency shall be achieved through the cancellation of low-enrolled classes and achievement of larger class sizes as a result of better scheduling, 8-week classes, in-language courses, etc.

Southwest

- FY 25-26 certificated salary and benefit expense includes 3 additional Deans positions that are currently vacant (2 in Academic Affairs + 1 in Student Services), as well as 3 additional faculty positions (Librarian, Nursing, non-credit).
- FY 25-26 classified salary and benefit expense includes hiring the VPAA, as well as filling Senior Accountant vacancy.
- Moving forward, the bad debt should reduce significantly due the new student fees payment policy, where the students that do not pay by a certain day will be dropped.

Trade

- Salary Assumptions:
 - Start with 2024-25 Q3
 - 2.3% COLA + 1.0% contractual + 1.5% step = 4.8% total (COLA based on May revise)
- Benefits assumption 8.0% increase
- Operating expenses add COLA 2.3%

College Financial Projection Assumptions
(reported by each college)

- Bad debt is based on April 23, 2025 projection from district accounting
- Hourly instructional based on class offerings
- Only include vacant positions that are necessary and will be filled
- Other Notes:
 - Dedicated revenue is based on 2025-26 final submitted budget
 - Non-resident tuition income is based on 2023-24 actual and 2024-25 projected, average + 5%
 - Open Orders + Prior Year balances = Q3 projected fund balance
 - Unrestricted Indirect is fund 10022
 - B4 Fire Settlement can be used to offset facilities expense
 - Career and Technical Ed Restricted is Admin cumulative balance in fund 10017
 - Utilities increase by 5% (budget book page 17 assumption)
 - Full utilization of lottery eliminates use of 4 series for instructional supplies
 - Transfers to parking, CDC, Fund 6 & 8 uses what we began in 2023-24 for custodial and maintenance, but we did it in increments and did not set up all custodial and maintenance in order not to shock those funds. But, the true number of services provided from GF-paid classified is estimated to be \$350,000 additional.
 - Transfers to Mental Health is 10% of our Sheriff's assessment to account for the Behavioral Intervention Team ("BIT")
 - Full utilization of lottery – despite the best efforts to catch every lottery-eligible procurement request before it goes into procurement, there are lottery-eligible purchases made against 10100 in the Q3 projection that can be backed out.
- Additional \$500,000 facilities rental assumption for 2025-26
 - New line item for 2025-26
 - Included in dedicated revenue for 2026-27 and 2027-28, which assumes 5% increase each year.
- All positive attendance capture
 - New line items for each of the three years.
 - Assumption uses given information from 2023-24 as a base
 - 2024-25 calculated by adding 2024-25 COLA
 - 2025-26 calculated from 2024-25 by adding 2025-26 COLA + IE Growth (averages 6.7% overall, as 9% growth in overall FTES and LATTC executive team growth projections for each of the SCFF metrics translates to average 6.7% revenue growth).
 - 2026-27 calculated from 2025-26 by adding 2026-27 COLA + IE Growth (averages 6.7% overall, as 9% growth in overall FTES and LATTC executive team growth projections for each of the SCFF metrics translates to average 6.7% revenue growth).

Valley

- Revenue assumptions are based on continuation of aggressive strategic enrollment management efforts, including dual enrollment, Monarch Accelerated Schedule, persistence, senior year experience, strategic scheduling with an emphasis on achieving enrollment increases with relatively

College Financial Projection Assumptions
(reported by each college)

flat sections, marketing with an emphasis on social media and nudging, CCPG completion, comprehensive SEP completion, and auto-awarding.

- Expenses are reviewed and charged to appropriate funds/categorical programs with emphasis on collaboration and changing how we serve students to achieve strategic priorities.

FY 2025-26					FY 2024-25				
Certificate	Classified	Benefit	Other	Total	Certifica	Classifie	Benefit	Other	Total
672,200	364,881	511,520	20,000	1,568,601	43,462	8,335	19,811	58,280	129,887

- Staffing assumptions, including any planned hiring
 - New Hires / Replacements:
 - Pool Lifeguard (replacement)
 - Accounting Assistant (replacement)
 - Senior Administrative Assistant – Student Services (replacement)
 - Foundation Development Assistant (replacement)
 - Two Custodians (new hire) – to support the 3 new buildings adding 279,000 square feet of space. Other high need new positions are on hold until the fiscal outlook improves.
 - One Full-Time Faculty – Theatre Arts (replacement) – for New Building
 - Faculty Positions Not Being Replaced:
 - Three Full-Time Faculty (retirements not to be replaced)
 - Frozen / Chilled Positions:
 - Sixteen positions continue to remain unfilled (chilled)
- New initiatives, such as athletics expansion, have been placed on hold until the fiscal outlook improves.
- No new expenditure requests from Fund 10100 are approved unless deemed essential for operations.

West

- Revenue projections for nonresident tuition fees and dedicated revenue for all three years are based on preliminary projections for FY 2025-2026.
- Projected additional allocation for DAS 0.2 FTE reimbursement based on FY 2024-2025 data is included for all three years.
- Expenditure assumptions were generally based on the rates that the District Budget Office provided, as listed on top of the worksheets. For FY 2026-2027 and FY 2027-2028, no COLA were included for salaries based on the assumption that Districtwide year-end balance for FY 2025-2026 may be below 10% and thus COLA may not be passed through to employees. No step increases are included for all three years (the hope is that cost savings from attrition may help to offset against step increases). To be clear, salary increases are not included for FY 2026-2027 and FY 2027-2028.
- FY 2025-2026 bad debt expenses and prior year adjustments consisting mainly of accounts receivable write-offs are based on FY 2024-2025 current data. FY 2026-2027 and FY 2027-2028 bad debt expenses and prior year adjustments are reduced due to the implementation of the new class cancellation policies and the likelihood of accounts receivable reduction.

College Financial Projection Assumptions

(reported by each college)

- Projected Bookstore and Child Development Center deficits are included under Expense Adjustments for all three years. Bookstore estimate is based on the FY 2023-2024 deficit amount; and the Child Development Center estimate is based on a number of factors – including amount of State allocation and the number of personnel on payroll.
- Expense transfers to the HEERF Indirect Cost Fund 10022 to zero out the fund balance are included under Expense Adjustments for FY 2025-2026.
- Major changes from the February 2025 projections:
 - Projected Part-Time Faculty Health Benefits Reimbursement revenue of \$490,266 has been removed due to the overall budget allocation uncertainty.
 - Projected payroll expenditures in FY 2025-2026 and subsequent years increased by \$224,007 due to increased projected expenditures in FY 2024-2025.

Los Angeles Community College District
2025-25 Proposed Final Budget
Districtwide Accounts

Item#	Description	Actual	Actual	Actual	Final Budget	Preliminary Budget	Tentative Budget	Proposed Final Budget	1 year change		5 year change		Comments
		2021-22	2022-23	2023-24	2024-25	2025-26	2025-26	2025-26	amt	%	amt	%	
1	ACADEMIC SENATE	1,011,533	1,240,207	1,471,330	1,346,582	1,339,350	1,366,350	1,366,350	19,768	1.5%	354,817	35.1%	salary increase
2	ACCREDITATION	-	43,947	1,300	25,000	25,000	25,000	25,000	-	0.0%	25,000	n/a	
3	AUDIT EXPENSE	620,000	522,046	700,000	700,000	700,000	700,000	700,000	-	0.0%	80,000	12.9%	
4	BENEFITS-RETIREE	25,842,862	28,804,156	30,821,621	32,705,000	35,744,069	35,744,069	35,744,069	3,039,069	9.3%	9,901,207	38.3%	rate increase
5	CENTRAL FINANCIAL AID UNIT (CFAU)	1,209,930	1,859,148	2,031,441	1,852,662	2,459,661	2,400,095	2,400,095	547,433	29.5%	1,190,165	98.4%	salary increase
6	DOLORES HUERTA CENTER ^[1]	374,048	451,850	477,347	541,237	510,966	510,966	510,966	(30,271)	-5.6%	136,918	36.6%	salary increase
7	DW MANDATORY MEMBERSHIPS	512,040	556,356	512,842	584,174	660,561	660,561	660,561	76,387	13.1%	148,522	29.0%	ACCJC, AACC, CCLC
8	DW MARKETING (PUBLIC RELATIONS)	855,911	747,421	346,614	2,538,485	1,569,801	1,569,801	1,569,801	(968,684)	-38.2%	713,890	83.4%	
9	EMPLOYEE ASSISTANCE PROGRAM	145,759	226,970	169,835	161,040	149,854	149,854	149,854	(11,186)	-6.9%	4,095	2.8%	
10	ENVIRONMENTAL HEALTH AND SAFETY	306,956	361,515	488,059	811,941	811,500	811,500	811,500	(441)	-0.1%	504,544	164.4%	
11	FRAMEWORK FOR RACIAL EQUITY ^[1]	800,000	-	-	2,000,000	2,000,000	2,000,000	2,000,000	-	0.0%	1,200,000	150.0%	
12	GOLD CREEK	91,921	128,566	74,468	176,676	180,772	180,772	180,772	4,096	2.3%	88,851	96.7%	salary increase
13	HR TRAINING & DEVELOPMENT	81,790	56,016	167,672	100,000	100,000	100,000	100,000	-	0.0%	18,210	22.3%	
14	METRO RECORDS	100,328	113,172	120,163	123,187	128,922	128,922	128,922	5,735	4.7%	28,594	28.5%	salary increase
15	SPECIAL PROJECTS	532,736	433,480	1,007,143	970,277	983,664	999,669	999,669	29,392	3.0%	466,933	87.6%	online ADA compliance
16	COLLECTIVE BARGAINING	511,182	823,872	1,177,793	882,207	868,421	868,421	868,421	(13,786)	-1.6%	357,239	69.9%	
17	INSURANCE	6,842,216	8,440,880	11,555,253	13,912,779	17,074,523	17,074,523	17,074,523	3,161,744	22.7%	10,232,307	149.5%	cost escalation, variable settlement needs
18	LEGAL EXPENSE	4,863,288	7,279,919	7,452,661	6,269,266	8,454,003	8,454,003	8,454,003	2,184,737	34.8%	3,590,715	73.8%	variable legal needs
19	RESERVE FOR INSUR/LEGAL/WC	-	-	-	3,517,360	4,238,965	4,238,965	4,238,965	721,605	20.5%	4,238,965	n/a	reserve only, budget is transferred as needed
20	STAFF TRAINING - LEGAL	135,449	9,079	92,391	342,328	417,004	417,004	417,004	74,676	21.8%	281,555	207.9%	ODEIA training plus part of TNG \$250K contract
21	WORKER'S COMPENSATION	4,658,025	4,951,254	5,028,126	5,489,562	5,604,421	5,598,921	5,598,921	109,359	2.0%	940,896	20.2%	
22	AB-705	1,313,679	2,051,099	1,171,402	-	-	-	-	-	n/a	(1,313,679)	-100.0%	
23	BOARD ELECTION	-	7,849,198	-	9,000,000	4,500,000	4,500,000	4,500,000	(4,500,000)	-50.0%	4,500,000	n/a	assess \$4.5m each year, expenditures occur every 2
24	DISTRICT SAFETY/OPERATIONS	75,368	1,375	1,047,823	1,441,822	1,015,173	1,015,173	1,015,173	(426,649)	-29.6%	939,805	1247.0%	
25	DISTRICT SAFETY/SHERIFF	22,023,615	25,113,493	25,229,796	25,590,318	26,000,000	26,000,000	26,535,380	945,062	3.7%	4,511,765	20.5%	
26	DISTRICTWIDE BENEFITS	172,270	162,392	189,323	200,000	240,000	240,000	240,000	40,000	20.0%	67,730	39.3%	OPEB 1.92% for DW employees
27	FACULTY/STAFF TRANSFER ^[2]	-	-	-	178,371	-	-	-	(178,371)	-100.0%	-	n/a	
28	FINANCIAL SERVICES	9,210	132,431	78,630	267,461	50,000	50,000	50,000	(217,461)	-81.3%	40,790	442.9%	Financial Stmt disclosures, biannual OPEB actuarial
29	HEALTH BENEFITS ADMINISTRATION	458,130	570,142	449,421	738,466	8,746,000	746,000	746,000	7,534	1.0%	287,870	62.8%	
30	LA COLLEGE PROMISE	50,000	50,000	50,000	50,000	52,425	52,425	52,425	2,425	4.9%	2,425	4.9%	
31	PROJECT MATCH	25,410	125,911	92,118	117,000	117,000	117,000	117,000	-	0.0%	91,590	360.5%	
32	PUBLIC POLICY (STATE & FEDERAL ADVOCATES)	602,227	538,560	538,480	874,475	801,700	801,700	801,700	(72,775)	-8.3%	199,473	33.1%	
33	STAFF DEVELOPMENT	10,702	1,263	29,422	35,000	35,000	35,000	35,000	-	0.0%	24,298	227.0%	\$1,000 per year per site, 1521a, local 721, local 99
34	SW WEC SETTLEMENT	-	18,287	121,347	389,633	405,911	405,911	405,911	16,278	4.2%	405,911	n/a	custodian, gardener, HVAC tech
35	TUITION REIMBURSEMENT	295,491	436,030	733,875	810,931	658,000	658,000	658,000	(152,931)	-18.9%	362,509	122.7%	
36	VACATION BALANCE	3,141,477	1,276,546	2,744,909	1,300,000	700,000	1,300,000	1,300,000	-	0.0%	(1,841,477)	-58.6%	
37	WELLNESS PROGRAM	13,781	4,233	67,457	76,991	5,000	5,000	5,000	(71,991)	-93.5%	(8,781)	-63.7%	
38	IT-ACADEMIC & STUDENT APPLICATIONS	2,281,609	3,716,453	2,617,747	5,168,720	5,129,138	4,841,496	4,841,496	(327,224)	-6.3%	2,559,887	112.2%	centralized academic software
39	IT-COLLEGE TECHNOLOGY SERVICES	13,341,867	15,749,831	15,055,444	19,005,733	18,807,549	18,807,549	18,807,549	(198,184)	-1.0%	5,465,682	41.0%	
40	IT-CYBER SECURITY	-	-	-	255,584	-	255,584	255,584	-	0.0%	255,584	n/a	Secure contract
41	IT-ERP/SAP	2,007,523	1,134,242	1,451,247	3,367,102	1,618,151	1,618,151	1,618,151	(1,748,951)	-51.9%	(389,372)	-19.4%	equipment and software maintenance
42	IT-INFORMATION SECURITY	232,387	479,351	283,567	964,034	813,850	813,850	813,850	(150,184)	-15.6%	581,463	250.2%	security contracts
43	IT-NETWORK	351,643	2,646,706	2,705,837	3,739,350	3,525,000	3,525,000	3,525,000	(214,350)	-5.7%	3,173,357	902.4%	firewall license previously paid out of bond
44	IT-SERVICE CENTER	837,266	692,660	1,039,139	865,950	743,000	743,000	743,000	(122,950)	-14.2%	(94,266)	-11.3%	
45	IT-SIS MODERNIZATION PROJECT	-	-	-	-	-	-	-	-	n/a	-	n/a	
46	IT-SYSTEMS ENGINEERING	1,638,882	472,075	1,714,348	3,063,081	2,320,530	2,198,030	2,198,030	(865,051)	-28.2%	559,148	34.1%	
47	IT-SPECIAL PROJ-WEBSITE REDESIGN	477,472	483,827	983,799	38,350	-	-	-	(38,350)	-100.0%	(477,472)	-100.0%	
48	IT-STUDENT SYSTEMS AND WEB SERVICES	1,631,804	1,990,343	2,236,382	4,809,586	2,481,870	2,356,870	2,356,870	(2,452,716)	-51.0%	725,066	44.4%	
Grand Total		100,487,789	122,746,303	124,327,568	157,397,721	162,786,754	155,085,135	155,620,515	(1,777,206)	-1.1%	55,132,726	54.9%	

[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.