

Membership

Academic Senate

Kaycea Campbell
Donald Gauthier*
Jeff Hernandez
Leslie Milke
Josh Miller
Dan Wanner

Faculty Guild

Nabeel Barakat
Sandra Lee
John McDowell
vacant
Olga Shewfelt
Joanne Waddell

Unions/Association

Kathleen Becket
Velma Butler
Vi Ly
Leila Menzies
Hao Xie
Vacant-Build& Const Trade

College Presidents

Kathleen F. Burke*
Erika A. Endrijonas
Larry Frank
Otto W. Lee
James M. Limbaugh
Marvin Martinez
Renee Martinez
Denise Noldon**
Monte Perez

**STUDENT TRUSTEE
REPRESENTATIVE**

Mandie Dixon

* Co-chairs

**Interim

**District Budget Committee
March 15, 2017
1:30 pm – 3:30 pm
Educational Services Center, Board Room**

1. Call to Order (*Co-Chair Don Gauthier*)
2. Approval of Agenda
3. Approval of Minutes for February 1, 2017
4. Chancellor's Remarks/Updates
5. Enrollment Update (Chancellor/Cornner)
6. ECDBC Reports and Recommendations
7. 2017-18 Proposed Preliminary Allocation (Gordon)
8. 2nd Quarter Financial Status by College (Gordon)
9. FY 2017-18 Fiscal Viability Goals (Gordon)
10. FON Update (Román)
11. Supplemental Retirement Plan (SRP) Update (Román)
12. DBC Recommendations to the Chancellor
13. Items to Be Addressed by ECDBC
14. Other Business

Future DBC Meetings: Apr 12, May 17, Jun 14

Future ECDBC Meetings: Mar 28, May 2, May 30

Los Angeles Community College District

District Budget Committee Meeting Minutes

February 1, 2017

1:30-3:30 pm, Educational Services Center, Board Room

Roll Call X Indicates Present

Academic Senate

Kaycea Campbell	x
Donald Gauthier*	x
Jeff Hernandez	x
Leslie Milke	x
Josh Miller	
Dan Wanner	

L.A. Faculty Guild

Nabeel Barakat	
Sandra Lee	x
John McDowell	
(Vacant)	
Olga Shewfelt	x
Joanne Waddell	x

Unions/Association

Kathleen Becket; SEIU Local 99	
Velma Butler/Shirley Chen Page; AFT Staff Guild	x
Vi Ly (Selina Chi); Local 911 Teamster	x
Leila Menzies (Eddie Afana); Class Mgmt Rep	
Hao Xie (Galen Bullock); Sup Rep Local 721	x
(Vacant)-Build & Trade	

College Presidents

Kathleen F. Burke*	x
Erika A. Endrijonas	x
Larry Frank	x
Otto W. Lee	x
James M. Limbaugh	x
Marvin Martinez	x
Renee Martinez	x
Denise Noldon	x
Monte Perez	x

Student Trustee Rep

Mandie Dixon	
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* DBC CO-chairs

** Interim

Also Present

Resource Persons

Chancellor Rodriquez
Ryan Cornner
Jeanette Gordon
Deborah La Teer
Bob Miller
Maury Pearl
Albert Román

Guests

John al-Amin	
Violet Amrikhas	Mike Lee
Daniel Hall	Sarah Song
Mary Gallagher	Danny Villanueva
Iris Ingram	

1. **Call to Order** by Kathleen F. Burke at 1:40 pm.
2. **Approval of Agenda** – Approved with no changes.
3. **Approval of Minutes for November 9, 2016** – Approved with no changes.
4. **Chancellor’s Remarks/Updates** (*Dr. Rodriguez*)
 - Chancellor gave assessment of visit to Sacramento.
 - i. Team of 12 plus 3 advocate teams had 19 separate visits with legislators and staff.
 - ii. State Budget is seen as conservative on the revenue side due to uncertainty at the federal level. The governor does not believe that state revenues will increase at a high rate and continues to put money into the “Rainy Day Fund”. The Affordable Care Act being repealed would have an impact of \$20 billion (under 20% of entire state budget) on state finances and the state is being prudent on finances.
 - iii. Pushed for Prop 98 Split. The component of the Prop was for \$10.87 million and the statutory was for \$10.93 million to California Community Colleges (CCC) with \$4 million ongoing to the Los Angeles Community College District (LACCD). CCC has not received the statutory number in the last 15 out of 24 years. Restoring Statutory Number was the number one issue.
 - iv. The other hot topic was Growth. Most of the state is not growing, but LACCD’s historic position is to serve as many students as possible through adult education, dual/concurrent enrollment, online, and traditional courses.
 - v. A legislator has been identified to sponsor statewide College Promise legislation that would cover tuition that is not covered by BOG, transportation, textbooks, and tools. There has been good response for this. Instead of new revenue, money would have to be found within the current budget.
 - vi. Support for undocumented immigrants and DACA students. Colleges provide a safe environment on campus and classrooms. The Board has asked for a taskforce on this subject. Legislation being considered to protect students on campuses from being questioned about their legal status.
 - vii. LACCD receives \$306 million from federal revenue streams. All but \$49 million is in grants as student aid.

5. ECDBC Reports and Recommendations (*Ms. Gordon*)

- Completion of the review of the allocation model.
 - i. The ECDBC has found no structural inequities in the model, so no recommendations on changes have been made.
 - ii. ECDBC is recommending that the accountability measures approved by the Board be followed in full.
 - iii. Instructional costs such as instructional aides, supplies, and other items were studied however ECDBC does not find they should be included in the model. Outliers were found in this area and ECDBC suggests the Colleges to look at the areas and make determinations.
 - iv. DBC motion to postpone recommendation was approved. The instructional cost data will be reviewed by DBC.

6. Final Review of DBC Self Evaluation for FY 2015-16

- Motion to approve Final Review of DBC Self Evaluation for FY 2015-16 was passed.

7. 2016-17 First Quarter Financial Status Report *(Ms. Gordon)*

- Report given that projected revenues (\$648.2 million) will not cover projected expenditures (\$662.0 million). More figures were presented in the 2016-2017 First Quarter Financial Status Report provided to the DBC.

8. \$8.5m Prop 30 Reserve *(Ms. Gordon)*

- Motion to approve reallocation of \$8.5m Prop 30 reserves to STRS/Pers Reserve approved.

9. 2017-18 Governor's Budget *(Ms. Gordon)*

- The Governor's proposed budget has community colleges receiving 10.87% of Prop 98 funding, which is approximately \$8 billion.
- Major budget highlights for LACCD were discussed. There will be more money in the Total Ongoing Base Increase for FY2017-18 compared to FY2016-17, but there was a decrease in Categorical/Restricted funding.

10. Enrollment Update *(Dr. Cornner)*

- Spring 2017 Enrollments have improved within the last few weeks, but enrollment is 5% down compared to the same time last year. Enrollment is not expected to increase significantly within the coming weeks.
- Current enrollment estimates for Spring 2017 are flat. Quarterly meetings with the colleges within the next few weeks will bring more concrete numbers.
- Motion to send a charge to ECDBC to review and make a recommendation on the impact of holding growth, shifting growth dollars, long term impact, and how to proceed forward approved..

11. FON Update *(Dr. Román)*

- Assuming 1.67% growth, 104 positions are being looked at. More strategic methods are being discussed to avoid recalculation of FON and P2. Two tier process to hire 80% of positions including replacements and part of the growth.
- Revisit in June to determine if the target has been reached or if more hiring should be done. Projected 80% appears to be on the mark. Discussions are ongoing with the College Presidents on how to spread the 80% across the nine colleges.
- Discussions of second tier of the hiring process, 20% or more, will be had if and when more hiring happens.

12. Supplemental Retirement Plan (SRP) Update *(Dr. Román)*

- A brief description of the program requirements were given, the Board will review and decide on the proposal at its May 2017 meeting.
- General information and actual parameters of SRP can be found on the HR website, and workshops will be held at each college.
- The fiscal objective of this program is to have the costs of those who accept SRP be offset by the salary savings of deferring hiring for a year.

13. DBC Recommendations to the Chancellor

- DBC to be presented with District's plan for advertising, outreach, marketing, and branding along with information on enrollment segmented by enrollment types.

14. Items to Be Addressed by ECDBC

- Review of the impact of holding growth.

The meeting was adjourned at 3:15 pm.

Future Meetings: March 15, Apr 12, May 17, June 14

Instructional Cost Summary and Analysis for DBC

Measure	City	East	Harbor	ITV	Mission	Pierce	Southwest	Trade-Tech	Valley	West	ESC and Centralized	Districtwide
I. Enrollment Data (annual)												
A1. 2015-16 FTES												
Credit	12,121	23,136	6,945	334	6,353	15,237	5,037	12,305	12,638	7,349		101,456
Noncredit	1,027	1,530	63	-	303	336	665	1,038	783	391		6,137
Total	13,148	24,667	7,008	334	6,656	15,573	5,703	13,343	13,422	7,740		107,593
A2. Standard Hours of Instruction (annual)												
Credit	12,802	19,675	7,070	312	5,342	12,570	4,690	11,541	11,980	6,619		92,600
Noncredit	1,179	1,380	80	-	301	264	717	697	521	87		5,226
Total	13,981	21,055	7,150	312	5,643	12,834	5,407	12,238	12,501	6,706		97,826
II. 2015-16 Expenditures												
A1. By Functional Area												
1. Instruction	\$39,754,024	\$64,928,167	\$20,650,847	\$788,112	\$16,724,221	\$42,065,021	\$16,068,201	\$37,608,205	\$35,238,127	\$20,401,373	\$0	\$294,226,297
2. Instructional Support	\$2,002,914	\$6,782,907	\$2,164,506		\$2,465,960	\$2,183,944	\$1,714,635	\$2,083,892	\$1,808,230	\$1,904,766	\$554,359	\$23,666,113
3. Other Inst Services	\$3,242,207	\$2,122,181	\$1,873,929	\$510,840	\$884,838	\$3,994,234	\$885,455	\$1,183,134	\$2,071,438	\$1,740,223		\$18,508,479
4. Student Services	\$4,230,606	\$8,530,504	\$3,035,429	\$0	\$2,880,298	\$5,351,415	\$2,864,326	\$5,297,632	\$5,109,689	\$3,395,133	\$1,380,834	\$42,075,867
5. M & O	\$8,365,263	\$14,219,799	\$4,844,753		\$4,961,266	\$9,329,013	\$5,172,594	\$7,970,509	\$7,028,500	\$5,016,664	\$87,122	\$66,995,484
6. Institutional Support	\$4,058,936	\$10,538,904	\$2,615,424	\$8,240	\$3,841,192	\$4,698,643	\$3,877,358	\$5,222,328	\$5,552,057	\$3,645,735	\$103,293,481	\$147,352,298
7. Comm Svc		\$260,023	\$122			\$1,351,115	\$131,597	\$166,961	\$2,491			\$1,912,309
8. Ancillary Svcs	\$0	\$2,180,502	\$1,013,991		\$679,231	\$1,335,139	\$257,473	\$704,411	\$985,361	\$986,279	\$21,324,519	\$29,466,906
Total	\$61,653,949	\$109,562,988	\$36,199,001	\$1,307,192	\$32,437,005	\$70,308,524	\$30,971,641	\$60,237,071	\$57,795,894	\$37,090,173	\$126,640,314	\$624,203,754
A2. By Functional Area (%)												
1. Instruction	64.5%	59.3%	57.0%	60.3%	51.6%	59.8%	51.9%	62.4%	61.0%	55.0%	0.0%	47.1%
2. Instructional Support	3.2%	6.2%	6.0%	0.0%	7.6%	3.1%	5.5%	3.5%	3.1%	5.1%	0.4%	3.8%
3. Other Inst Services	5.3%	1.9%	5.2%	39.1%	2.7%	5.7%	2.9%	2.0%	3.6%	4.7%	0.0%	3.0%
4. Student Services	6.9%	7.8%	8.4%	0.0%	8.9%	7.6%	9.2%	8.8%	8.8%	9.2%	1.1%	6.7%
5. M & O	13.6%	13.0%	13.4%	0.0%	15.3%	13.3%	16.7%	13.2%	12.2%	13.5%	0.1%	10.7%
6. Institutional Support	6.6%	9.6%	7.2%	0.6%	11.8%	6.7%	12.5%	8.7%	9.6%	9.8%	81.6%	23.6%
7. Comm Svc	0.0%	0.2%	0.0%	0.0%	0.0%	1.9%	0.4%	0.3%	0.0%	0.0%	0.0%	0.3%
8. Ancillary Svcs	0.0%	2.0%	2.8%	0.0%	2.1%	1.9%	0.8%	1.2%	1.7%	2.7%	16.8%	4.7%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
B1. By Major GL												
011. Teaching-Reg	\$16,418,331	\$22,943,382	\$8,232,598	\$698,618	\$6,018,103	\$16,682,916	\$5,220,730	\$14,824,232	\$13,799,387	\$6,916,527	\$92	\$111,754,916
012. Teaching-Hrly	\$12,868,543	\$23,459,817	\$7,351,201	\$10,198	\$6,897,235	\$14,118,033	\$6,724,245	\$12,018,219	\$12,575,705	\$8,668,381	\$508,815	\$105,200,391
Total Teaching	\$29,286,874	\$46,403,198	\$15,583,799	\$708,817	\$12,915,338	\$30,800,949	\$11,944,975	\$26,842,451	\$26,375,092	\$15,584,907	\$508,907	\$216,955,307
02. Non-Teaching	\$411,079	\$739,527	\$248,937		\$346,663	\$469,996	\$412,469	\$298,944	\$430,634	\$498,308	\$264,121	\$4,120,679
03. Admin & Dept Chair	\$4,370,514	\$7,934,228	\$3,252,113	\$80,055	\$3,321,864	\$6,500,922	\$3,434,533	\$5,065,791	\$5,339,471	\$3,563,896	\$3,333,274	\$46,196,661
04. Instr Aides	\$2,024,438	\$3,247,663	\$969,672		\$704,262	\$2,313,631	\$799,753	\$1,455,993	\$1,686,106	\$961,037	\$7,661	\$14,170,215
06. Classified	\$9,327,295	\$16,238,634	\$6,145,437	\$110,447	\$6,134,766	\$10,906,264	\$5,684,062	\$10,230,553	\$9,472,414	\$6,564,637	\$23,309,462	\$104,123,974
07. Contracts Util & Ins	\$3,197,188	\$11,553,668	\$1,772,425	\$157,890	\$2,229,336	\$3,803,181	\$2,395,087	\$2,881,326	\$2,539,479	\$1,928,082	\$38,224,423	\$70,682,085
08. Contingency & Other	\$141,793	\$593,208	\$451,177	\$0	\$147,061	\$599,018	\$4,943	\$240,701	\$188,471	\$282,408	\$21,350,590	\$23,999,370
09. Equip	\$256,372	\$1,458,706	\$50,068	\$30,784	\$24,633	\$615,617	\$226,465	\$284,418	\$58,411	\$101,984	\$3,498,069	\$6,605,528
10. Mater & Supplies	\$257,839	\$1,348,149	\$313,482	\$39,912	\$114,693	\$499,635	\$41,634	\$984,916	\$178,519	\$287,848	\$411,123	\$4,477,751
11. Benefits & Other	\$12,380,557	\$20,046,007	\$7,411,890	\$179,287	\$6,498,390	\$13,799,310	\$6,027,721	\$11,951,979	\$11,527,296	\$7,317,064	\$35,732,684	\$132,872,185
Total	\$61,653,949	\$109,562,988	\$36,199,001	\$1,307,192	\$32,437,005	\$70,308,524	\$30,971,641	\$60,237,071	\$57,795,894	\$37,090,173	\$126,640,314	\$624,203,754

Instructional Cost Summary and Analysis for DBC

Measure	City	East	Harbor	ITV	Mission	Pierce	Southwest	Trade-Tech	Valley	West	ESC and Centralized	Districtwide
B2. By Major GL (%)												
011. Teaching-Reg	26.6%	20.9%	22.7%	53.4%	18.6%	23.7%	16.9%	24.6%	23.9%	18.6%	0.0%	17.9%
012. Teaching-Hrly	20.9%	21.4%	20.3%	0.8%	21.3%	20.1%	21.7%	20.0%	21.8%	23.4%	0.4%	16.9%
Total Teaching	47.5%	42.4%	43.1%	54.2%	39.8%	43.8%	38.6%	44.6%	45.6%	42.0%	0.4%	34.8%
02. Non-Teaching	0.7%	0.7%	0.7%	0.0%	1.1%	0.7%	1.3%	0.5%	0.7%	1.3%	0.2%	0.7%
03. Admin & Dept Chair	7.1%	7.2%	9.0%	6.1%	10.2%	9.2%	11.1%	8.4%	9.2%	9.6%	2.6%	7.4%
04. Instr Aides	3.3%	3.0%	2.7%	0.0%	2.2%	3.3%	2.6%	2.4%	2.9%	2.6%	0.0%	2.3%
06. Classified	15.1%	14.8%	17.0%	8.4%	18.9%	15.5%	18.4%	17.0%	16.4%	17.7%	18.4%	16.7%
07. Contracts Util & Ins	5.2%	10.5%	4.9%	12.1%	6.9%	5.4%	7.7%	4.8%	4.4%	5.2%	30.2%	11.3%
08. Contingency & Other	0.2%	0.5%	1.2%	0.0%	0.5%	0.9%	0.0%	0.4%	0.3%	0.8%	16.9%	3.8%
09. Equip	0.4%	1.3%	0.1%	2.4%	0.1%	0.9%	0.7%	0.5%	0.1%	0.3%	2.8%	1.1%
10. Mater & Supplies	0.4%	1.2%	0.9%	3.1%	0.4%	0.7%	0.1%	1.6%	0.3%	0.8%	0.3%	0.7%
11. Benefits & Other	20.1%	18.3%	20.5%	13.7%	20.0%	19.6%	19.5%	19.8%	19.9%	19.7%	28.2%	21.3%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
III. Inst Expenditure Breakdown												
A1. By Location												
Instructional (50% Law)	\$40,294,239	\$65,225,755	\$20,903,857	\$788,112	\$16,724,221	\$42,111,208	\$16,254,893	\$37,966,768	\$35,803,647	\$20,401,373	\$0	\$296,474,072
Teaching Cost	\$29,286,874	\$46,403,198	\$15,583,799	\$708,817	\$12,915,338	\$30,800,949	\$11,944,975	\$26,842,451	\$26,375,092	\$15,584,907	\$508,907	\$216,955,307
Instructional Non-teaching	\$11,007,365	\$18,822,556	\$5,320,058	\$79,296	\$3,808,883	\$11,310,259	\$4,309,919	\$11,124,317	\$9,428,554	\$4,816,465	-\$508,907	\$79,518,765
Non-Instructional	\$21,359,711	\$44,337,233	\$15,295,144	\$519,080	\$15,712,785	\$28,197,316	\$14,716,747	\$22,270,303	\$21,992,248	\$16,688,800	\$126,640,314	\$327,729,682
Total	\$61,653,949	\$109,562,988	\$36,199,001	\$1,307,192	\$32,437,005	\$70,308,524	\$30,971,641	\$60,237,071	\$57,795,894	\$37,090,173	\$126,640,314	\$624,203,754
A2. Percentages												
50% Expend excl Distwide	65.4%	59.5%	57.7%	60.3%	51.6%	59.9%	52.5%	63.0%	61.9%	55.0%	0.0%	47.5%
Other - Excl Distwide	34.6%	40.5%	42.3%	39.7%	48.4%	40.1%	47.5%	37.0%	38.1%	45.0%	100.0%	52.5%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
A3. Per FTES												
Instructional (50% Law)	\$3,065	\$2,644	\$2,983	\$2,360	\$2,513	\$2,704	\$2,850	\$2,845	\$2,668	\$2,636		\$2,756
Teaching Cost	\$2,227	\$1,881	\$2,224	\$2,123	\$1,940	\$1,978	\$2,095	\$2,012	\$1,965	\$2,014		\$2,016
Instructional Non-teaching	\$837	\$763	\$759	\$237	\$572	\$726	\$756	\$834	\$702	\$622		\$739
Non-Instructional	\$1,625	\$1,797	\$2,182	\$1,554	\$2,361	\$1,811	\$2,581	\$1,669	\$1,639	\$2,156		\$3,046
Total	\$4,689	\$4,442	\$5,165	\$3,915	\$4,873	\$4,515	\$5,431	\$4,515	\$4,306	\$4,792		\$5,802
B1. ESC and Distwide Apportioned to Colleges												
Instructional (50% Law)	\$40,294,239	\$65,225,755	\$20,903,857	\$788,112	\$16,724,221	\$42,111,208	\$16,254,893	\$37,966,768	\$35,803,647	\$20,401,373		\$296,474,072
Non-Instructional	\$37,051,932	\$72,223,308	\$24,508,547	\$851,788	\$23,968,682	\$46,092,308	\$22,599,679	\$37,601,899	\$36,702,513	\$26,129,026		\$327,729,682
Total incl Distwide	\$77,346,171	\$137,449,063	\$45,412,404	\$1,639,900	\$40,692,903	\$88,203,516	\$38,854,572	\$75,568,667	\$72,506,160	\$46,530,398		\$624,203,754
Instructional (50% Law)	\$40,294,239	\$65,225,755	\$20,903,857	\$788,112	\$16,724,221	\$42,111,208	\$16,254,893	\$37,966,768	\$35,803,647	\$20,401,373	\$0	\$296,474,072
Teaching Cost	\$29,286,874	\$46,403,198	\$15,583,799	\$708,817	\$12,915,338	\$30,800,949	\$11,944,975	\$26,842,451	\$26,375,092	\$15,584,907	\$508,907	\$216,955,307
Instructional Non-teaching	\$11,007,365	\$18,822,556	\$5,320,058	\$79,296	\$3,808,883	\$11,310,259	\$4,309,919	\$11,124,317	\$9,428,554	\$4,816,465	-\$508,907	\$79,518,765
Non-Instructional	\$37,051,932	\$72,223,308	\$24,508,547	\$851,788	\$23,968,682	\$46,092,308	\$22,599,679	\$37,601,899	\$36,702,513	\$26,129,026	\$0	\$327,729,682
Total	\$77,346,171	\$137,449,063	\$45,412,404	\$1,639,900	\$40,692,903	\$88,203,516	\$38,854,572	\$75,568,667	\$72,506,160	\$46,530,398	\$0	\$624,203,754

Instructional Cost Summary and Analysis for DBC

Measure	City	East	Harbor	ITV	Mission	Pierce	Southwest	Trade-Tech	Valley	West	ESC and Centralized	Districtwide
B2. Percentages												
Instructional (50% Law)	52.1%	47.5%	46.0%	48.1%	41.1%	47.7%	41.8%	50.2%	49.4%	43.8%		47.5%
Non-Instructional	47.9%	52.5%	54.0%	51.9%	58.9%	52.3%	58.2%	49.8%	50.6%	56.2%		52.5%
Total incl Distwide	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%		100.0%
B3. Per FTES												
Instructional (50% Law)	\$3,065	\$2,644	\$2,983	\$2,360	\$2,513	\$2,704	\$2,850	\$2,845	\$2,668	\$2,636		\$2,756
Teaching Cost	\$2,227	\$1,881	\$2,224	\$2,123	\$1,940	\$1,978	\$2,095	\$2,012	\$1,965	\$2,014		\$2,016
Instructional Non-teaching	\$837	\$763	\$759	\$237	\$572	\$726	\$756	\$834	\$702	\$622		\$739
Non-Instructional	\$2,818	\$2,928	\$3,497	\$2,551	\$3,601	\$2,960	\$3,963	\$2,818	\$2,735	\$3,376		\$3,046
Total	\$5,883	\$5,572	\$6,480	\$4,911	\$6,113	\$5,664	\$6,814	\$5,664	\$5,402	\$6,012		\$5,802
B4. Ratio: Instructional/Non-Instructional Costs												
	1.09	0.90	0.85	0.93	0.70	0.91	0.72	1.01	0.98	0.78		0.90
IV. Class Cost Simulation (Fall 2015 Semester)												
A1. Excluding Benefits												
Teaching Cost Per Standard Hour-CREDIT INSTRUCTION												
Regular instruction (average cost)	\$3,293	\$3,306	\$3,266		\$3,231	\$3,148	\$3,081	\$2,732	\$3,167	\$3,197		\$3,149
Hourly instruction (average cost)	\$1,831	\$1,823	\$1,848		\$1,859	\$1,843	\$1,825	\$1,792	\$1,824	\$1,847		\$1,830
AVERAGE COST of credit instruction excl benefits	\$2,509	\$2,410	\$2,386		\$2,311	\$2,431	\$2,282	\$2,254	\$2,377	\$2,325		\$2,379
A2. Including Benefits												
Teaching Cost Per Standard Hour-CREDIT INSTRUCTION												
Regular instruction (average cost)	\$4,158	\$4,174	\$4,124		\$4,079	\$3,974	\$3,890	\$3,449	\$3,998	\$4,036		\$3,976
Hourly instruction (average cost)	\$2,054	\$2,045	\$2,073		\$2,085	\$2,068	\$2,047	\$2,010	\$2,046	\$2,071		\$2,053
AVERAGE COST of credit instruction incl benefits	\$3,030	\$2,887	\$2,851		\$2,742	\$2,927	\$2,718	\$2,718	\$2,850	\$2,768		\$2,854
A3. Teaching Cost Averages												
AVERAGE COST of credit instruction incl benefits as % of Districtwide Avg.	106.2%	101.2%	99.9%		96.1%	102.6%	95.2%	95.2%	99.9%	97.0%		100.0%

Instructional Cost Summary and Analysis for DBC

Measure	City	East	Harbor	ITV	Mission	Pierce	Southwest	Trade-Tech	Valley	West	ESC and Centralized	Districtwide
B1. Estimated Cost Per 3-Std Hour Credit Class												
Avg Teaching Cost-Excl Benefits	\$7,528	\$7,229	\$7,159		\$6,933	\$7,294	\$6,846	\$6,763	\$7,131	\$6,975		\$7,138
Avg Teaching Cost-Incl Benefits	\$9,089	\$8,662	\$8,554		\$8,227	\$8,782	\$8,153	\$8,154	\$8,549	\$8,303		\$8,561
Avg Instr Nonteaching Cost (incl in 50% Law)	\$1,080	\$1,561	\$1,017		\$727	\$1,095	\$947	\$1,073	\$955	\$805		\$1,108
Avg Total Instructional Cost	\$10,169	\$10,223	\$9,571		\$8,955	\$9,877	\$9,101	\$9,227	\$9,504	\$9,107		\$9,669
Avg. Non-Instr (College)	\$4,591	\$5,821	\$5,901		\$7,129	\$5,590	\$7,134	\$4,688	\$4,981	\$6,321		\$9,057
Avg. Non-Instr (Distwide)	\$3,372	\$3,661	\$3,555		\$3,746	\$3,547	\$3,821	\$3,227	\$3,331	\$3,575		\$0
Avg. Non-Inst (College + Distwide)	\$7,963	\$9,483	\$9,455		\$10,875	\$9,137	\$10,955	\$7,915	\$8,312	\$9,896		\$9,057
Avg Total Cost (incl. Non-Inst College+Distwide)	\$18,132	\$19,706	\$19,027		\$19,830	\$19,013	\$20,055	\$17,142	\$17,816	\$19,003		\$18,727

Los Angeles Community College District 2017-18 Proposed Preliminary Budget Allocations

- **Revenue Assumptions:**

- Base Revenue is projected at \$500.0 million, excluding the Education Protection Act (EPA).
- EPA fund is projected at \$86.6 million.
- COLA is estimated at 1.48% or \$8.7 million.
- Nonresident tuition is estimated at \$15.1 million.
- Lottery revenue is estimated at \$16.0 million.
- Part-time faculty compensation is estimated at \$2.2 million.
- State Mandate block grant is estimated at \$3.1 million
- Interest revenue is estimated at \$1.6 million.
- Dedicated revenue is estimated at \$7.0 million projected by colleges.
- Other state revenue is estimated at \$1.6 million.
- Projected ending balances are projected at \$29.8 million and have not been distributed to colleges at this time.

- **Allocation Assumptions:**

- Total budget allocations are \$774.8 million.
- Total college allocations are at \$514.7 million.
- General Reserve remains at 6.5 percent of total projected Unrestricted General Fund, or \$42.4 million
- Contingency Reserve is established at 3.5 percent of total projected Unrestricted General Fund revenue, or \$22.8 million. Colleges are required to set aside in their budgets a 1 percent reserve. The reserve should only be used for unanticipated emergency events upon the Chancellor's approval.
- Deferred Maintenance Reserve is established at 2 percent of projected Unrestricted General Fund or \$13.0 million.
- ESC allocation (excluding Information Technology) is at \$27.6 million.
- Information Technology is at \$11.6 million.
- No distribution of the projected balances at this time.
- Centralized Services are funded at \$79.7 million.

- **Given the District's current enrollment challenges, the 1.34% enrollment growth dollars (\$7,400,000 to LACCD) will not be allocated at this time, pending further discussion may be allocated at a later date.**

2017-2018 PRELIMINARY BUDGET
Funds Available for 2017-2018
Unrestricted General Fund

	2016-2017	2017-2018	DIFFERENCE
	FINAL BUDGET (COLA@0.00%, Gr@2.00%)	PRELIMINARY BUDGET (COLA@1.48%, Gr@1.34%)	
Base (excluding EPA Funds)	484,439,321	499,999,049	15,559,728
Base Allocation Increase	7,392,359	2,200,000	(5,192,359)
EPA Funds	85,978,896	86,646,291	667,395
COLA	0	8,682,351	8,682,351
Growth	10,688,104	7,481,326	(3,206,778)
Lottery	16,040,000	16,040,000	0
Non-Resident	15,636,445	15,099,243	(537,202)
Apprenticeship	256,357	256,357	0
Part-time Faculty Compensation	2,157,504	2,203,730	46,226
On-Going State Mandate Block Grant	3,013,000	3,062,000	49,000
One-Time State Mandate Reimbursement	0	0	0
Full-Time Faculty Hiring	0	0	0
Other State	1,643,011	1,643,011	0
Local			0
Interest	1,609,500	1,609,500	0
Dedicated Revenue	7,413,494	7,044,649	(368,845)
TOTAL INCOME	636,267,991	651,967,507	15,699,516
Fund Balances			
Open Orders	5,721,887	0	(5,721,887)
General Reserve (Carryforward Balance from prior year)	41,478,716	41,357,419	(121,297)
Other Fund Balance	87,245,644	81,434,993	(5,810,651)
Total Fund Balance	134,446,247	122,792,412	(11,653,835)
TOTAL PROJ FUNDS AVAILABLE	770,714,238	774,759,919	4,045,681

**2017-2018 PRELIMINARY BUDGET
UNRESTRICTED GENERAL FUND**

	2016-2017	2016-2017	2017-2018	
	FINAL BUDGET W/ DISTRIBUTED BALANCES	FINAL BUDGET W/O DISTRIBUTED BALANCES	PRELIMINARY BUDGET	DIFFERENCE
City	62,077,731	62,077,731	62,142,721	64,990
East	118,227,757	106,900,837	110,017,605	3,116,768
Harbor	35,689,750	35,689,750	36,242,251	552,501
Mission	34,677,201	33,993,612	34,449,514	455,902
Pierce	82,327,357	71,350,523	72,707,912	1,357,389
Southwest	30,376,346	30,376,346	30,391,951	15,605
Trade-Tech	65,780,029	63,311,225	63,539,139	227,914
Valley	63,024,798	60,932,586	62,332,800	1,400,214
West	43,488,669	40,122,856	41,462,634	1,339,778
ITV	1,176,149	1,176,149	1,407,869	231,720
College Total	536,845,787	505,931,615	514,694,396	8,762,781
Educational Services Center	27,991,077	27,116,891	27,623,020	506,129
Information Technology	11,566,009	11,361,415	11,568,216	206,801
Centralized & Other	75,840,570	74,390,783	79,740,413	5,349,630
Contingency Reserve	22,269,380	22,269,380	22,818,863	549,483
General Reserve	41,357,419	41,357,419	42,377,888	1,020,469
STRS/PERS Reserve	17,195,000	17,195,000	26,600,000	9,405,000
Prop 30 Reserve	8,500,000	0	0	0
Restricted Program Deficit	493,258	0	0	0
LA County Sheriff's Contract	0	0	0	0
SIS Completion Funds*	8,377,381	0	0	0
Other District-wide	6,052,511	0	5,464,074	5,464,074
Van de Kamp Innovation	1,329,804	1,034,554	1,050,834	16,280
Funds for Deferred Maint	12,725,360	12,725,360	13,039,350	313,990
Undistributed Balance	170,682	57,331,821	29,782,865	(27,548,956)
TOTAL	770,714,238	770,714,238	774,759,919	4,045,681

*For 2017-08, SIS Completion Funds are part of "Other District-wide".

2017-2018 PRELIMINARY BUDGET

	Minimum Base Rev	Base Rev Remaining For Distrib	EPA Funds	COLA 1.48%	Growth Revenue	Base Allocation Increase	Appren/ Other St	On-Going St Mand Blk Gr	Lottery	Non-Resident	Dedicated Revenue	TOTAL REVENUES	Budget For Assessmts	Faculty Overbase	Centri at Colleges	BUD ALLOC w/o BAL	Balances	FON Subsidy(1)	PERS/STRS Contingency	BUDGET ALLOCATION	Debt Repay	BUDGET ALLOCATION
City	12,472,175	49,481,313	10,419,467	1,036,839	0	262,722		368,214	2,003,097	2,389,220	947,965	79,381,012	(16,127,594)		0	63,253,418	0	45,000	766,243	64,064,661	(1,921,940)	62,142,721
East	13,202,348	92,552,934	19,935,651	1,945,854	0	493,055		704,508	3,713,616	5,817,000	989,887	139,354,853	(30,635,653)	40,170	0	108,759,370	0	75,000	1,183,235	110,017,605	0	110,017,605
Harbor	7,810,881	28,034,736	5,608,818	583,164	0	147,766		198,210	1,047,709	1,063,581	934,314	45,429,179	(8,596,130)	9,270	0	36,842,319	0	45,000	475,826	37,363,145	(1,120,894)	36,242,251
Mission	7,211,424	26,658,949	5,326,677	554,445	0	140,490		188,240	976,895	430,142	342,184	41,829,446	(7,980,886)	29,664	85,900	33,964,124	0	45,000	440,390	34,449,514	0	34,449,514
Pierce	11,809,497	59,326,177	12,586,017	1,244,487	0	315,338		444,778	2,303,091	2,009,962	758,644	90,797,991	(18,985,193)		0	71,812,798	0	60,000	835,114	72,707,912	0	72,707,912
Southwest	7,885,884	23,072,000	4,518,595	478,517	0	121,250		159,683	832,456	114,434	438,669	37,621,488	(6,731,120)		0	30,890,368	0	45,000	396,540	31,331,908	(939,957)	30,391,951
Trade-Tech	11,353,694	51,043,680	10,678,150	1,068,555	0	270,759	256,357	377,356	1,962,764	646,294	481,784	78,139,393	(16,069,779)	683,245	0	62,752,859	0	45,000	741,280	63,539,139	0	63,539,139
Valley	11,084,770	51,576,596	10,753,174	1,079,181	0	273,451		380,007	1,974,734	650,000	377,668	78,149,581	(16,240,250)	14,832	144,776	62,068,939	0	165,000	741,297	62,975,236	(642,436)	62,332,800
West	7,783,238	31,663,943	6,500,274	661,059	0	167,504		229,714	1,176,275	1,961,569	708,989	50,852,565	(10,003,684)	15,450	0	40,864,331	0	75,000	523,303	41,462,634	0	41,462,634
ITV	0	1,431,051	319,468	30,250	0	7,665		11,290	49,363	17,041	13,711	1,879,839	(483,924)			1,395,915	0	0	11,954	1,407,869	0	1,407,869
COLLEGE TOTAL	90,613,911	414,841,379	86,646,291	8,682,351	0	2,200,000	256,357	3,062,000	16,040,000	15,099,243	5,993,815	643,435,347	(131,854,213)	792,631	230,676	512,604,441	0	600,000	6,115,182	519,319,623	(4,625,227)	514,694,396
Educational Services Ctr								0				0	27,313,822			27,313,822	0		309,198	27,623,020		27,623,020
Information Technology												0	11,443,075			11,443,075	0		125,141	11,568,216		11,568,216
Centralized Svs												0	79,920,610		(230,676)	79,689,934			50,479	79,740,413		79,740,413
Contingency Reserve												0	(983,113)	(792,631)		(1,775,744)	19,969,380			18,193,636	4,625,227	22,818,863
General Reserve												0	1,020,469			1,020,469	41,357,419			42,377,888		42,377,888
STRS/PERS Reserve												0				0		26,600,000		26,600,000		26,600,000
Restricted Program Deficit												0				0	0			0		0
Other District-wide												0	100,000			100,000	5,364,074			5,464,074		5,464,074
Van de Kamp Innovation												0	1,050,834			1,050,834	0			1,050,834		1,050,834
Funds for Def Maint												0	13,039,350			13,039,350	0			13,039,350		13,039,350
Undistrib (Projtd Bal)		0	0	0	7,481,326			0				7,481,326				7,481,326	22,301,539			29,782,865		29,782,865
TOTAL	90,613,911	414,841,379	86,646,291	8,682,351	7,481,326	2,200,000	256,357	3,062,000	16,040,000	15,099,243	7,044,649	651,967,507	0	0	0	651,967,507	88,992,412	600,000	33,200,000	774,759,919	0	774,759,919

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NOTES:
(1) FON Subsidy includes 3rd and final year of 2015-16.

Dedicated Revenue Projections/Distribution

	City	East	Harbor	Mission	Pierce	Sowest	Trade	Valley	West	ITV	ESC	Total
Veterans Rptg Fee	0	2,500	1,000	1,000	2,000	1,000	2,500	0	1,500	0	0	11,500
Sales-Ref Matt & Art	0	0	0	0	0	0	0	0	0	0	0	0
Sales-Other	0	0	0	0	0	0	0	0	0	0	0	0
Salvage Sales	5,000	15,000	13,000	4,000	2,500	5,000	7,000	500	5,000	0	0	57,000
Admin Allowance	53,965	97,387	40,264	28,659	110,144	14,569	36,984	65,168	49,289	1,571	0	498,000
Degree Diff Fees	0	0	0	0	0	0	0	0	0	0	0	0
Class Audit Fees	3,000	10,000	2,000	3,300	0	1,000	7,000	0	0	0	0	26,300
SEVIS Fees	15,000	25,000	5,000	4,225	7,000	700	4,000	1,000	11,000	60	0	72,985
Library Fines	6,000	2,500	1,200	0	6,000	500	1,500	3,000	200	0	0	20,900
Drop Fees	0	0	0	0	0	0	0	0	0	0	0	0
Forgn St Appl Fee	10,000	20,000	3,500	2,400	6,000	400	2,000	1,500	5,000	0	0	50,800
Metro iPass	0	0	0	0	0	0	0	0	0	0	0	0
Transcripts	85,000	150,000	50,000	52,000	105,000	40,000	28,000	70,000	40,000	10,400	0	630,400
Emerg Transcr Fees	0	0	0	0	0	0	15,000	0	0	0	0	15,000
Facility Rental	450,000	560,000	120,000	200,000	410,000	175,000	175,000	102,000	425,000	0	0	2,617,000
Program Development	0	0	0	0	0	0	0	0	0	0	0	0
Traffic Citations	50,000	55,000	22,000	9,600	80,000	50,000	40,000	50,000	40,000	0	0	396,600
Donations	175,000	0	1,000	0	0	0	0	34,500	0	0	0	210,500
Trade-Disc Taken	0	0	0	0	0	0	0	0	0	0	0	0
Outlawed Warrants	0	2,500	2,000	0	0	0	0	0	0	0	0	4,500
Overpay of Reg Fees	0	0	0	3,500	0	0	0	0	0	0	0	3,500
Dup Reg Receipt	0	0	0	1,500	0	0	0	0	0	0	0	1,500
Dup Diploma/Certif	0	0	0	0	0	0	800	0	0	0	0	800
Verification Fees	0	0	2,400	2,000	0	0	3,000	0	0	0	0	7,400
Copy Machine	0	0	20,000	30,000	0	40,000	25,000	0	0	0	0	115,000
Returned Checks	0	0	100	0	0	0	0	0	0	0	0	100
Other: Income	0	0	500	0	0	500	0	0	17,000	1,680	0	19,680
Other: Local	0	50,000	350	0	0	2,000	0	0	0	0	0	52,350
Subtot Non-Specfc	852,965	989,887	284,314	342,184	728,644	328,669	349,784	327,668	593,989	13,711	0	4,811,815
Farm Sales	0	0	0	0	5,000	0	0	0	0	0	0	5,000
Golf Driving Range	0	0	0	0	0	0	0	0	0	0	0	0
Contract Educ	80,000	0	650,000	0	25,000	110,000	132,000	50,000	115,000	0	0	1,162,000
Journalism	15,000	0	0	0	0	0	0	0	0	0	0	15,000
Van de Kamp	0	0	0	0	0	0	0	0	0	0	0	0
Subtot Specific	95,000	0	650,000	0	30,000	110,000	132,000	50,000	115,000	0	1,050,834	1,050,834
Location Total	947,965	989,887	934,314	342,184	758,644	438,669	481,784	377,668	708,989	13,711	1,050,834	7,044,649

Dedicated revenues are those arising from locally managed activities, which can be associated with individual locations. Colleges are now responsible for their own projections of dedicated revenues. Administrative Allowance (2% of enrollment revenue) provided by Budget & Mgmt Analysis.

Centralized Services Appropriations

ITEM	LACC	ELAC	LAHC	LAMC	PC	LASC	LATTC	LAVC	WLAC	ITV	ESC	D-wide	Total
A. OPERATING BUDGETS													
ACADEMIC SENATE	0	0	0	0	0	0	0	0	0	0	0	674,532	674,532
LEADERSHIP DEVELOPMENT	0	0	0	0	0	0	0	0	0	0	0	160,000	160,000
AUDIT EXPENSE	0	0	0	0	0	0	0	0	0	0	0	600,000	600,000
BENEFITS-RETIREE	0	0	0	0	0	0	0	0	0	0	0	28,211,590	28,211,590
CENTRAL FINANCIAL AID UNIT (CFAU)	0	0	0	0	0	0	0	0	0	0	0	1,595,374	1,595,374
DOLORES HUERTA CENTER	0	0	0	0	0	0	0	0	0	0	0	280,965	280,965
D'WIDE MARKETING (PUBLIC RELATIONS)	0	0	0	0	0	0	0	0	0	0	0	388,000	388,000
EMPLOYEE ASSISTANCE PROGRAM	0	0	0	0	0	0	0	0	0	0	0	227,500	227,500
ENVIRONMENTAL HEALTH AND SAFETY	0	0	0	0	0	0	0	0	0	0	0	708,500	708,500
GOLD CREEK*	0	0	0	0	0	0	0	144,776	0	0	0	0	144,776
METRO RECORDS*	0	0	0	85,900	0	0	0	0	0	0	0	0	85,900
OTHER SPECIAL PROJECTS	0	0	0	0	0	0	0	0	0	0	0	497,753	497,753
SIS MODERNIZATION PROJECT	0	0	0	0	0	0	0	0	0	0	0	960,641	960,641
SOUTHWEST BASEBALL FIELDS	0	0	0	0	0	0	0	0	0	0	0	80,603	80,603
TOTAL OPERATING BUDGETS													34,616,134
B. OPERATING BUDGET W/ VARIABLE EXPENSES													
COLLECTIVE BARGAINING	0	0	0	0	0	0	0	0	0	0	0	744,002	744,002
LIABILITY INSURANCE	0	0	0	0	0	0	0	0	0	0	0	7,197,435	7,197,435
LEGAL EXPENSE	0	0	0	0	0	0	0	0	0	0	0	2,584,210	2,584,210
WORKER'S COMPENSATION	0	0	0	0	0	0	0	0	0	0	0	6,439,561	6,439,561
RESERVE FOR INSUR/LEGAL/WC	0	0	0	0	0	0	0	0	0	0	0	2,683,268	2,683,268
TOTAL OP BUDGETS W/ VARIABLE EXPENSES													19,648,476
C. OTHER CENTRALIZED ACCOUNTS													
BOARD ELECTION EXPENSE	0	0	0	0	0	0	0	0	0	0	0	3,000,000	3,000,000
DISTRICT/CAMPUS SAFETY	0	0	0	0	0	0	0	0	0	0	0	20,500,000	20,500,000
DISTRICTWIDE BENEFITS	0	0	0	0	0	0	0	0	0	0	0	52,000	52,000
GASB 45	0	0	0	0	0	0	0	0	0	0	0	50,000	50,000
PROJECT MATCH	0	0	0	0	0	0	0	0	0	0	0	108,000	108,000
PUBLIC POLICY	0	0	0	0	0	0	0	0	0	0	0	500,000	500,000
STAFF DEVELOPMENT	0	0	0	0	0	0	0	0	0	0	0	10,000	10,000
TUITION REIMBURSEMENT	0	0	0	0	0	0	0	0	0	0	0	218,000	218,000
VACATION BALANCE	0	0	0	0	0	0	0	0	0	0	0	950,000	950,000
WELLNESS PROGRAM	0	0	0	0	0	0	0	0	0	0	0	268,000	268,000
TOTAL OTHER CENTRALIZED ACCOUNTS													25,656,000
TOTAL CENTRALIZED	0	0	0	85,900	0	0	0	144,776	0	0	0	79,689,934	79,920,610

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

Other District-Wide

ITEM	LACC	ELAC	LAHC	LAMC	PC	LASC	LATTC	LAVC	WLAC	ITV	ESC	D-wide	Total
Active Employee Benefits	0	0	0	0	0	0	0	0	0	0	0	0	0
Chancellor's Innovation Fund	0	0	0	0	0	0	0	0	0	0	0	0	0
DAS Professional Development College	0	0	0	0	0	0	0	0	0	0	0	0	0
Dean's Academy	0	0	0	0	0	0	0	0	0	0	0	0	0
LA Promise	0	0	0	0	0	0	0	0	0	0	0	100,000	100,000
President's Academy	0	0	0	0	0	0	0	0	0	0	0	0	0
SIS Project Completion	0	0	0	0	0	0	0	0	0	0	0	5,364,074	5,364,074
SMC-Public Relations/Marketing	0	0	0	0	0	0	0	0	0	0	0	0	0
Student Success Initiative	0	0	0	0	0	0	0	0	0	0	0	0	0
State Mandate Revenue	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL OTHER DISTRICT-WIDE	0	0	0	0	0	0	0	0	0	0	0	5,464,074	5,464,074

**Los Angeles Community College District
2016-2017 Current Budget Allocation and Projected Expenditures
Unrestricted General Fund
by College as of January 31, 2017**

College	Current Budget as of Jan 31, 2017	Current Expenditure as of Jan 31, 2017	Projected Expenditure as of Jan 31, 2017	Additional College Revenues	Other Savings	Projected Growth Funding	Revised Total Budget with College Augmentation	Projected Balance
	a	b	c	d	e	f	g = a + d + e + f	h = g - c
City	62,118,391	35,471,589	63,390,429	(1,299,196)	0	0	60,819,195	(2,571,234)
East	118,118,927	65,553,453	114,187,644	0	0	0	118,118,927	3,931,283
Harbor ^[1]	36,023,330	22,094,876	41,795,289	0	0	0	36,023,330	(5,771,959)
Mission	35,010,329	19,729,071	35,795,696	390,355	0	0	35,400,684	(395,012)
Pierce	82,979,308	42,389,151	77,152,124	145,683	0	0	83,124,991	5,972,867
Southwest	31,059,086	18,721,280	33,541,276	27,451	0	0	31,086,537	(2,454,739)
Trade-Tech	66,074,377	36,379,838	64,666,475	(1,328,144)	0	0	64,746,233	79,758
Valley	64,515,779	33,857,773	62,534,468	(1,200,545)	0	0	63,315,234	780,766
West	43,390,569	23,980,227	42,813,021	(62,395)	0	0	43,328,174	515,153
ITV	1,177,216	713,056	1,221,879	0	0	0	1,177,216	(44,663)
Total	540,467,312	298,890,313	537,098,301	(3,326,791)	0	0	537,140,521	42,220

^[1] Harbor College data as of Dec 31, 2016.

**LOS ANGELES COMMUNITY COLLEGE DISTRICT
FISCAL VIABILITY - FRAMEWORK OF INDICATORS
PROPOSED GOALS FOR FY 2017-18**

	GOALS
Required Goals	
1. Fund Balance <i>Ending Unrestricted General Fund balance as a percentage of total expenditures</i>	Minimum 10%
2. Audit Findings <i>Overall Unmodified opinion and no material weaknesses</i> Audit Opinion Financial Statement State Compliance Federal Award/Compliance	Unmodified Unmodified Unmodified
Optional Goals	
1. Salary and Benefits <i>Salaries and benefits as a percentage of Unrestricted General Fund expenditures, excluding other outgoing expenditures</i>	85% to 87%
2. Full-time Equivalent Students <i>Annual number of full-time equivalent students</i>	1% or 2% Overcap
3. Annual Operating Excess/(Deficiency) <i>Net increase or decrease in Unrestricted General Fund balance</i>	no deficiency

**LOS ANGELES COMMUNITY COLLEGE DISTRICT
UNRESTRICTED GENERAL FUND
FISCAL VIABILITY - FRAMEWORK OF INDICATORS
PROPOSED GOALS FOR FY 2017-18**

INDICATOR	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17 projected	2017-18 goal
<i>MANDATORY</i>									
Fund Balance \$	73,303,220	90,093,870	74,687,223	66,699,483	73,310,914	76,299,525	134,446,247	112,104,308	75,250,112
Fund Balance % (Min Goal = 10%)	14.4%	17.1%	14.5%	13.1%	13.6%	13.4%	21.5%	16.9%	11.1%
Audit Findings	Unmodified	Unmodified	Unmodified	Unmodified	Unmodified	Unmodified	Unmodified	Unmodified	Unmodified
<i>OPTIONAL</i>									
Salary & Benefits \$	437,449,375	436,547,626	437,599,147	431,071,101	455,615,895	480,764,316	518,439,020	544,420,482	optional
Salary & Benefits %	86.0%	83.0%	84.9%	84.9%	84.5%	84.3%	83.0%	82.2%	optional
Annual Operating Excess/(Deficiency)	23,932,821	16,790,650	(15,406,647)	(7,987,740)	6,611,431	2,988,611	58,725,455	(24,512,938)	optional
Cash Balance ^[1]	28,592,137	40,159,707	20,880,335	108,148,213	56,847,666	130,178,598	208,723,602	263,157,866	optional
Funded FTES	101,364	103,896	95,953	97,087	99,427	104,269	107,601	107,601	107,601
FTES Growth Target									0%