

Membership

Academic Senate

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

District Budget Committee

February 12, 2025

1:30 pm – 3:30 pm

Zoom Meeting

<https://laccd.zoom.us/j/83086933040>

Meeting ID: 830 8693 3040

Faculty Guild

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

Unions/Association

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

College Presidents

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

STUDENT TRUSTEE REPRESENTATIVE

vacant

* Co-chairs

**Interim

- Call to Order (*James McKeever*)
- Approval of Agenda
- Approval of Minutes for December 11, 2024
- Chancellor’s Remarks/Updates
- ECDBC Reports and Recommendations
- Enrollment Update & Reporting (Pearl)
- FON Update (Williams)
- 2025-26 Governor’s Budget (Gordon)
- SCFF Presentation (Berry)
- Information: BP 6300, AP 6300, BP 6320, AP 6320 (Gordon)
- Items to Be Addressed by ECDBC
- Other Business

Committee Charge:

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

Future DBC Meetings: Mar 12, Apr 16, May 7, Jun 4

Future ECDBC Meetings: Feb 25, Mar 25 Apr 29, May 27, Jun 24

Archived documents can be found on the DBC website:

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

District Budget Committee Meeting Minutes

December 11, 2024, 1:30-3:30 p.m.

Zoom Meeting

Roll Call X Indicates Present

Academic Senate		L.A. Faculty Guild	
Marvin Da Costa	X	Ruby C. Brougham	X
Charles V. Daniel	X	Murniz (Allen) Coson	X
Angela Echeverri	X	Joseph Guerrieri	X
Jeffrey Hernandez	X	Sandra Lee	
Olga Ramadan		James McKeever*	X
Eddie Tchertchian		Mario Valadez	X
Unions/Association		College Presidents	
Dan Friedman- Local 721		Aracely Aguiar	X
Ramiro De Leon- B&T		Anthony Culpepper	
Andrea Edwards- 1521a		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	Anna Badalyan	Crystal Liu	Stuart Souki
Deborah L. Berry	Leticia Barajas	Jose Mendoza	Stokes Brian A.
Kathleen Burke	Ruth Blandon	Jones III Nathaniel	Melissa Quiroz
Jeanette L. Gordon	Grace Chee	Vicky Nesia	Tamara Washington
Deborah La Teer	Joe Dominguez	Nghi Nghiem	Hao Xie
Maury Pearl	Amanda Gong	Asha Omar	Karen Yao
Alberto J. Román	Katherine Huynh	Laura Elena Ramirez	Connie Zepeda
Maria Luisa Veloz	Dash Johnson	Rolf Schleicher	
Teyanna Williams	Mitzi Lai	Sara Song	

- **Call to Order** – at 1:34 p.m. Barry C. Gibbons
- **Approval of Agenda** – The agenda was approved as presented.
- **Approval of Minutes** – The minutes of November 13, 2024, meeting were approved.
- **Chancellor’s Remarks/Updates**
 - Thanked the DBC members for their leadership and commitment to our students, with strong academic programs, innovative grants, and equity driven initiatives that are focused on supporting the students that need the most help.
 - Enrollment overall is moving in the right direction with Fall and Winter being higher than last year. Going forward enrollment will only be 70% of our apportionment after the whole harmless goes away, so the other 20% and 10% of the formula related to student metrics is important to securing additional funding.
 - Budget conversations continue at the colleges, including possible ways to reduce costs and increase revenue; and this may mean not being able to fill too many faculty hires given that we are in compliance with the FON, as well as looking carefully at classified hires.
 - The District is looking at measures to extend support to students related to change in Federal administration in January, including updates to the “know your rights” campaign and working with our legislative team to propose legislative ideas for additional funding and support. Campus faculty and staff members are working to best support our students, and ensure our students feel safe, welcomed, and have the support they need.
- **ECDBC Reports and Recommendations**
 - A summary of ideas for revenues strategies composed at the ECDBC on October 29, 2024, were distributed and discussed.
- **Enrollment Update & Reporting (Albo-Lopez)**
 - A handout *titled LACCD Enrollment Update* was distributed and discussed in detail. Comparing Winter 2025 to Winter 2024 as of day-28 of the semester, headcount is up 16%, enrollment is up by 14%.
- **FON Update (Williams)**
 - A handout titled *LACCD Fall 2025 FON Hiring Status, as of December 10, 2024*, was presented and discussed. There were no major updates from last month’s report. Currently the District is projecting to be in compliance with the FON.
- **2024-25 Year End Balance Projection by Location – Qtr. 1 (Gordon)**
 - A schedule of first quarter College and ESC projecting ending balances was distributed and discussed.
- **Approval of 2023-24 DBC Self Evaluation**
 - A motion was passed to accept the updates on the self-evaluation document as presented.
- **Items to be Addressed by ECDBC**
 - None
- **Other Business**
 - None

The meeting was adjourned at 3:21pm

Future DBC Meetings: Feb 12, Mar 12, Apr 16, May7, Jun 4

Future ECDBC Meetings: Feb. 25, Mar 25 Apr 29, May 27, Jun 24.



LACCD Enrollment Update

Spring 2025 TO Spring 2024 COMPARISONS

DAY 0 - RELATIVE TO THE BEGINNING OF INSTRUCTION

Relative Day Comparisons for Day 0, comparing Spring 2025 (Monday, February 10, 2025) to Spring 2024 (Monday, February 5, 2024). Data source: LACCD PS Student Information System.

HEADCOUNT

113,807

106%
107,056

ENROLLMENT

255,527

110%
231,711

SECTION COUNT

9,886

99%
9,980

ENROLLMENT DIVIDED BY SECTION

25.8

111%
23.2

GENDER

Spring 2025

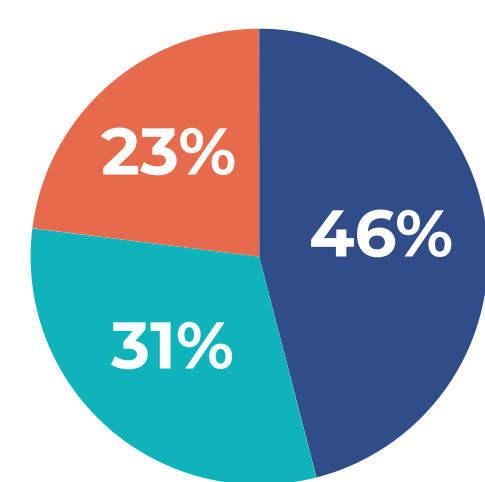
Change from 2024

FEMALE	60,875	↑ +2,659 +5%
MALE	50,167	↑ +3,687 +8%
NON-BINARY	1,005	↑ +109 N/A
UNKNOWN	1,760	↑ +296 N/A

UNIT LOAD

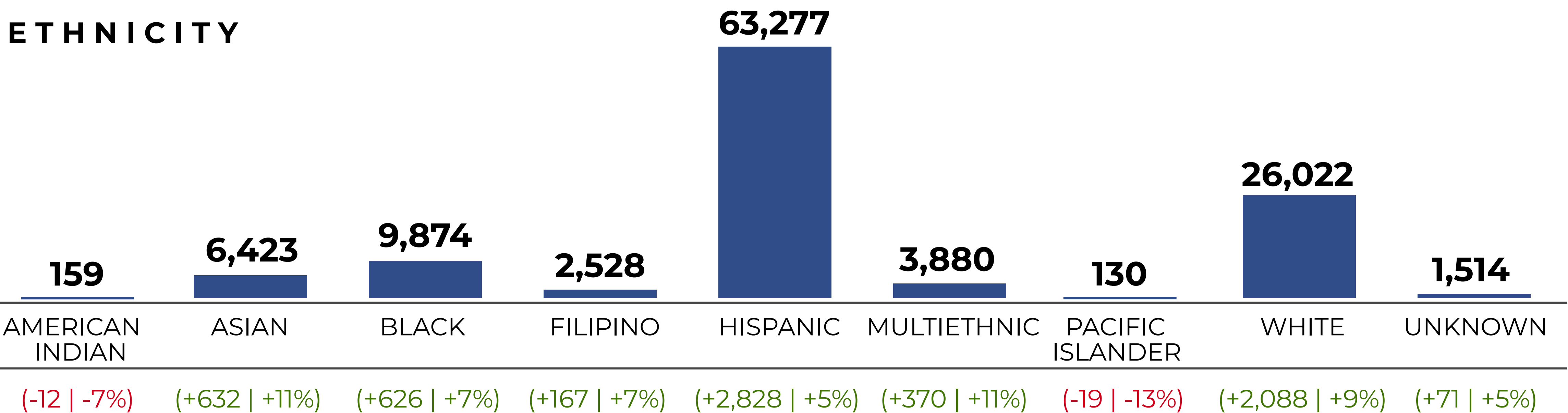
Spring 2025

Change from 2024



Less than 6 Units....	51,884	↑ +1,339 +3%
6 - 11.5 Units	35,336	↑ +1,149 +3%
12 or More Units.....	26,576	↑ +4,252 +19%

ETHNICITY



AGE

Spring 2025

Change from 2024

UNDER 20	38,783	↑ +2,065 +6%
20 - 24	27,053	↑ +2,396 +10%
25 - 34	27,144	↑ +3,390 +14%
35 - 54	16,458	↓ -864 -5%
55 & OVER	4,369	↓ -236 -5%

NONCREDIT HEADCOUNT & ENROLLMENT

HEADCOUNT

12,895

120%
10,759

ENROLLMENT

25,926

127%
20,477

CLASS MODALITY & FILL RATE

CLASS MODALITY:	Remote 47%	Hybrid 8%	In-Person 45%
FILL RATE:	87%	76%	70%

SOURCE:

LACCD Office of Institutional Effectiveness

SPRING 2025: Credit Enrollment Comparison

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

Spring 2024 start date:
2/10/2025

Day 0	Day relative to beginning of instruction
	Monday, February 10, 2025
	Monday, February 5, 2024 Monday, February 6, 2023

HEADCOUNT	City	East	Harbor	Mission	Pierce	Southwest	Trade	Valley	West	Total
Spring 2025	14,482	21,161	9,120	9,634	16,590	5,565	12,542	15,798	8,915	113,807
Spring 2024	13,299	20,276	8,469	9,408	15,826	4,756	12,054	14,400	8,568	107,056
Spring 2023	12,662	18,865	7,179	7,818	14,914	4,782	9,572	13,439	7,897	97,128
2025 % of 2024	109%	104%	108%	102%	105%	117%	104%	110%	104%	106%
2025 % of 2023	114%	112%	127%	123%	111%	116%	131%	118%	113%	117%

ENROLLMENT	City	East	Harbor	Mission	Pierce	Southwest	Trade	Valley	West	Total
Spring 2025	30,852	53,445	18,186	19,568	40,311	10,421	28,569	35,266	18,909	255,527
Spring 2024	28,352	50,106	16,377	18,257	37,424	8,299	24,908	31,352	16,636	231,711
Spring 2023	27,220	43,311	14,953	16,101	35,557	8,436	20,928	29,080	15,976	211,562
2025 % of 2024	109%	107%	111%	107%	108%	126%	115%	112%	114%	110%
2025 % of 2023	113%	123%	122%	122%	113%	124%	137%	121%	118%	121%

SECTION COUNT	City	East	Harbor	Mission	Pierce	Southwest	Trade	Valley	West	Total
Spring 2025	1,161	2,103	658	746	1,563	413	1,148	1,373	721	9,886
Spring 2024	1,163	2,235	615	757	1,619	395	1,089	1,391	716	9,980
Spring 2023	1,203	2,086	575	757	1,543	364	1,094	1,339	776	9,737
2025 % of 2024	100%	94%	107%	99%	97%	105%	105%	99%	101%	99%
2025 % of 2023	97%	101%	114%	99%	101%	113%	105%	103%	93%	102%

Enrollment divided by Section	City	East	Harbor	Mission	Pierce	Southwest	Trade	Valley	West	Total
Spring 2025	26.6	25.4	27.6	26.2	25.8	25.2	24.9	25.7	26.2	25.8
Spring 2024	24.4	22.4	26.6	24.1	23.1	21.0	22.9	22.5	23.2	23.2
Spring 2023	22.6	20.8	26.0	21.3	23.0	23.2	19.1	21.7	20.6	21.7
2025 % of 2024	109%	113%	104%	109%	112%	120%	109%	114%	113%	111%
2025 % of 2023	117%	122%	106%	123%	112%	109%	130%	118%	127%	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 Spring 2025 and Spring 2024 are more compressed comparing to the registration timeline for Spring 2023 due to the recent change to the combined Winter/Spring registration timeline (as of 23-24 academic year). Spring 2025 priority registration started on 10/21/24, which was about 1 week earlier than the Spring 2024 priority registration start date (10/23/23), and about 3 weeks earlier than the Spring 2023 priority registration start date (11/7/22). Spring 2025 open enrollment started on 11/11/24, which was about 1 week earlier than the Spring 2024 open enrollment date (11/13/23), and about 3 weeks earlier than the Spring 2023 open enrollment date (12/5/22). The number of days between priority registration and open enrollment is about 21 days for Spring 2025 and Spring 2024, and 28 days for Spring 2023. Also, Spring 2025 instruction start date: Monday, 2/10/25; Spring 2024 instruction start date: Monday, 2/5/24; Spring 2023 instruction start date: Monday, 2/6/2023.

LACCD Fall 2025 FON Hiring Status

(As of February 10, 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
<hr/>	
4 Fall 25 FTEF Adjusted for Estimated Separations (Line 1 - Lines 2 & 3)^	1568.6
<hr/>	
5 Projected Spring/Fall 25 Critical Hires ^^	2.0
<hr/>	
6 Estimated Fall 2025 FTEF (Lines 4 + Lines 5)	1570.6
<hr/>	
7 Fall 25 FON Estimated Compliance FTEF (Equal to Fall 2025 Advance Amount)**	1401.8
<hr/>	
8 Total Projected Amount of FTEF ABOVE Estimated Fall 25 FON Compliance Number (Line 7 - Line 6) **	168.8

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: East 1, Southwest 1.

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

FON calculation will be updated and revised at the 2023-24 Recalculation apportionment cycle in February 2025 reflecting any deficit factor in effect at that time. UNSURE IF THIS WILL AFFECT Fall 2025 Compliance FON

California Community College Funding by Program and Impact to LACCD (in millions)

2025-26 Governor's Budget Proposal Program	CCC System-wide			Potential Impact to LACCD
	2024-25 Revised	2025-26 Proposed	Change Amount	
Academic Senate	1.80	1.80	-	-
Adult Education Program	659.14	675.01	15.87	1.335
African American Male Education Network and Development (A2MEND)	1.10	1.10	-	-
Apprenticeship (community college districts RSI)	34.69	35.54	0.85	0.001
AANHPI Student Achievement Program	8.00	8.00	-	-
Basic needs centers	43.29	43.29	-	-
CA Apprenticeship Initiative	30.00	30.00	-	-
California College Promise (AB 19)	91.21	91.21	-	-
California Online Community College (Calbright College)	15.00	15.00	-	-
California Virtual Campus	20.00	20.00	-	-
CalWORKs student services	55.64	56.99	1.35	0.19
Childcare tax bailout	4.32	4.43	0.11	0.04
Classified Employee Summer Assistance Program	10.00	10.00	-	-
Cooperative Agencies Resources for Education (CARE)	33.84	34.66	0.82	0.08
Complete Statewide Technology Transformation	-	168.00	168.00	CCCO
Create Systemwide Common Cloud Data Platform	-	133.50	133.50	CCCO
Credit for Prior Learning Policies	-	7.00	7.00	CCCO
Disabled Students Programs and Services (DSPS)	174.67	178.91	4.24	0.28
Dreamer Resource Liaisons	11.60	11.60	-	-
Economic and Workforce Development	22.93	22.93	-	-
Equal Employment Opportunity Program	13.88	12.77	(1.11)	(0.09)
Extended Opportunity Programs and Services (EOPS)	185.04	189.54	4.50	0.48
FCMAT	0.77	0.77	-	-
Financial aid administration	80.42	82.11	1.69	0.14
Foster Parent Education Program	6.15	6.15	-	-
Full-time faculty hiring	150.00	150.00	-	-
HBCU Transfer Pathway project	1.38	1.38	-	-
Homeless and Housing Insecurity Program ("Rapid Rehousing")	20.56	20.56	-	-
Immigrant legal services through COSS	10.00	10.00	-	-
Institutional effectiveness initiative	27.50	27.50	-	-
Integrated technology	89.50	118.50	29.00	CCCO
Lease revenue bond payments	12.79	15.24	2.45	CCCO
LGBTQ+ Student Support	10.00	10.00	-	-
Mandates Block Grant and reimbursements	38.80	39.75	0.95	0.08
Mathematics, Engineering, Science Achievement (MESA)	39.42	39.42	-	-
Middle College High School Program	1.84	1.84	-	-
NextUp (foster youth program)	54.11	54.11	-	-
Nursing grants	13.38	13.38	-	-
Part-time faculty compensation	26.54	26.54	-	-
Part-time faculty health insurance	200.49	200.49	-	-
Part-time faculty office hours	23.63	23.63	-	-
Puente Project	13.33	13.33	-	-
Rising Scholars Network	25.00	55.00	30.00	Grant
Rising Scholars Network- Textbooks/Digital Course Content	3.00	3.00	-	-
Scale up Credit for Prior Learning and Build Career Passport	-	93.00	93.00	CCCO
Strong Workforce Program	290.40	290.40	-	-
Student Centered Funding Formula ^[1]	9,485.76	9,775.59	289.83	24.38
Student Equity and Achievement Program	523.98	523.98	-	-
Student mental health services	32.47	32.47	-	-
Student Success Completion Grant	412.60	412.60	-	-
Transfer education and articulation	0.70	0.70	-	-
Umoja	9.18	9.18	-	-
Veterans Resource Centers	10.82	10.82	-	-
TOTAL	13,030.67	13,812.72	782.05	26.90

[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

Yellow = Change in ongoing funding

Blue = One-time funding



CITY
EAST
HARBOR
MISSION
PIERCE
SOUTHWEST
TRADE-TECH
VALLEY
WEST

Overview of the Student Centered Funding Formula

Presented by District Budget Office
February, 2025

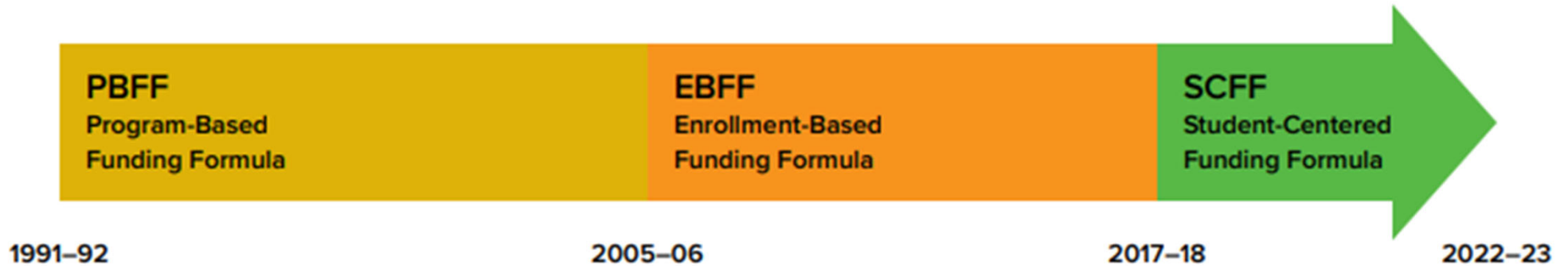
*The Colleges
of Los Angeles*



Funding Community College in California



Timeline of State Funding Formulas for Community Colleges



SCFF shifted funding from only enrollment-based, to funding tied to student outcomes as well as additional funding for certain populations of students.

SCFF Revenue Calculation

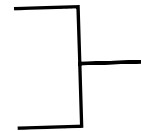
SCFF Apportionment =

Basic (College Size)

+ Instructional (FTES)

+ Supplemental (AB540 / Pell / CCPG)

+ Student Success (Student Metrics)



Basic + FTES =
"Base" Revenue



❖ SCFF apportionment is calculated and funded at a District level

SCFF – Basic Allocation

Funding is based on size of college:

- Small: FTES < 10,000 (*Harbor, Mission, Southwest, West*)
- Medium: 10,000 <=/ FTES < 20,000 (*City, Pierce, Trade, Valley*)
- Large: FTES >/= 20,000 (*East*)
- Additional funding provided for State approved centers (*South Gate Education Center*)

	2023-24	2024-25	2025-26*
Small	\$ 6,439,546	\$ 6,508,449	\$ 6,666,604
Medium	7,512,806	7,593,194	7,777,709
Large	8,586,086	8,677,936	8,888,810
Center	2,146,516	2,169,484	2,222,202

*Per Governor's proposed 2.43% COLA, Jan-2025

SCFF – Instructional Allocation

Funding for FTES in specific types of courses: Credit, Special Admit (Duel Enrollment) Credit, Incarcerated Credit, Non-Credit, Non-Credit Enhanced (CDCP)

	2023-24	2024-25	2025-26*
Credit ^	\$ 5,238	\$ 5,294	\$ 5,423
Special Admit Credit	7,346	7,425	7,605
Incarcerated Credit	7,346	7,425	7,605
Non-Credit	4,417	4,465	4,573
Non-Credit Enhanced	7,346	7,425	7,605

^ Paid on a 3-year average

*Per Governor's proposed 2.43% COLA, Jan-2025

SCFF – Supplemental Allocation

Funding to provide additional support to remove barriers to access and success for certain student populations:

- AB540 Students
- California Promise Grant Recipients
- Pell Grant Recipients

	2023-24	2024-25	2025-26*
Pell Grant	\$ 1,239	\$ 1,252	\$ 1,282
CCPG	1,239	1,252	1,282
AB540	1,239	1,252	1,282

**Per Governor's proposed 2.43% COLA, Jan-2025*

SCFF – Success Allocation

Funding to encourage progress on student outcomes linked to the goals in the State Chancellors Office Vision for Success. Additional funding for outcomes attained by student who receive Pell or CCPG.

	2023-24	2024-25	2025-26*
Associate Degree Transfer	\$ 2,922	\$ 2,953	\$ 3,025
Associate Degree	2,191	2,215	2,269
Baccalaureate Degree	2,191	2,215	2,269
Credit Certificate	1,461	1,476	1,512
Transfer-level Math or English Course	1,461	1,476	1,512
Transfer to 4-Year University	1,096	1,107	1,134
Competition of Nine or More CTE Units	730	738	756
Attainment of Regional Living Wage	730	738	756

**Per Governor's proposed 2.43% COLA, Jan-2025*

SCFF – Success Allocation

Additional funding for:	<u>Pell Students</u>			<u>College Promise Students</u>		
	2023-24	2024-25	2025-26*	2023-24	2024-25	2025-26*
Associate Degree Transfer	\$ 1,105	\$ 1,117	\$ 1,144	\$ 737	\$ 745	\$ 763
Associate Degree	829	838	858	553	559	573
Baccalaureate Degree	829	838	858	553	559	573
Credit Certificate	553	559	573	368	372	381
Transfer-level Math or English Course	553	559	573	368	372	381
Transfer to 4-Year University	415	419	429	276	279	286
Competition of Nine or More CTE Units	276	279	286	184	186	191
Attainment of Regional Living Wage	276	279	286	184	186	191

**Per Governor's proposed 2.43% COLA, Jan-2025*

SCFF Funding Cycle



SCFF Data and Apportionment Calendar

Item	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June
Apportionment Period	<u>Advance</u>							P1 and PY Recalculation				P2
% payment July to Jan = 60% Feb to May = 32% June = 8% Total 100%	8%	8%	12%	10%	9%	5%	8%	8%	8%	8%	8%	8%
CCFS 320 (FTES and AB540 data)	PY Annual (July 15)				PY Recal Report (Nov 1) PY Annual and CY Estimates (Nov 15)		<u>First Period (Jan 15)</u>			<u>Second Period (Apr 20)</u>		
County Reported Property Tax and ERAF Report										CY Estimates (Apr 15)		
CCFS 323 Enrollment Fee Report			PY Annual (Sept 15)				CY Estimates (Jan 15)			CY Estimates (Apr 15)		
CCFS 311 (Financial Data)				PY Annual (Oct 10)								
Contracted District Audit Reports						PY (Dec 31)						
MIS Data for SCFF (Supplemental and Student Success Data)						Pre Final PY Annual (Dec 1)	PY Annual (Jan 15)			Final PY Annual (Mar 10)		
Supplemental and Student Success Data					Publicly Post (Nov 15)					Publicly Post (Mar 15)		

Legend

- PY = Prior Year
- CY = Current Year
- P1 = First Principal
- P2 = Second Principal
- R1= Recalculation
- FTES = Full-Time Equivalent Student
- CCFS = Community Colleges Fiscal Services
- MIS = Management Information Systems
- SCFF = Student Centered Funding Formula

CCC Exhibit C

California Community Colleges

2023-24 Second Principal

Los Angeles CCD

Exhibit C - Page 1

Total Computational Revenue and Revenue Sources			
Total Computational Revenue (TCR)			
I. Base Allocation (FTES + Basic Allocation)		\$	601,443,765
II. Supplemental Allocation			122,915,684
III. Student Success Allocation			81,861,715
	Student Centered Funding Formula (SCFF) Calculated Revenue (A)	\$	806,221,164
	2022-23 SCFF Calculated Revenue + COLA (B)		802,839,606
	Hold Harmless Revenue (C)		778,546,331
	Stability Protection Adjustment		-
	Hold Harmless Protection Adjustment		-
	2023-24 TCR (Max of A, B, or C)	\$	806,221,164
Revenue Sources			
Property Tax & ERAF		\$	309,588,000
Less Property Tax Excess			-
Student Enrollment Fees			24,795,453
Education Protection Account (EPA)	Minimum of at least \$100 x Funded FTES	Funded FTES: 97,361.64	x Rate: \$867.17
			84,429,370
State General Fund Allocation			316,941,516
State General Fund Allocation			
General Fund Allocation	\$	308,908,590	
Full-Time Faculty Hiring (FTFH) Allocation (2015-16 Funds Only)		8,032,926	
	Subtotal State General Fund Allocation	\$316,941,516	
Adjustment(s)		-	
	Total State General Fund Allocation (Exhibit A)	\$316,941,516	
	Available Revenue	\$	735,754,339
	2023-24 TCR (Max of A, B, or C)		806,221,164
	8.7404% Revenue Deficit	\$	(70,466,825)

See memo for additional information regarding revenue deficit at 2023-24 P2.

8.7404% Revenue Deficit \$ (70,466,825)



LACCD SCFF Funding



	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25*</u>
Base	450,091,980	474,773,280	556,596,331	599,512,475	586,643,577
Supplemental	122,625,696	105,219,178	107,987,987	122,915,733	150,185,354
Student Success	60,005,222	66,325,308	77,274,494	81,861,855	81,992,740
Total Calculated SCFF Revenue (A)	632,722,898	646,317,766	741,858,812	804,290,062	818,821,671
PY SCFF Calculated + COLA (B)	633,376,569	664,801,949	742,712,278	802,839,607	812,895,966
Hold Harmless/Funding Floor (C)	642,545,651	675,122,716	719,410,766	778,546,331	786,876,776

*Projected P1

SCFF Hold Harmless Provision

In FY 2018-19 a hold-harmless provision added to SCFF guaranteeing FY 2017-18 funding levels, increased by COLA, each year through FY 2024-25

In FY 2022-23 SCFF was amended to include a new “funding floor” which will be based on 2024-25 highest SCFF revenue (TCR A, B, or C)

Beginning in FY 2025-26 and onward, the District is guaranteed to received no less than the funding received in FY 2024-25, and is NOT guaranteed to receive COLA until we earn beyond the new “floor”



Emergency Conditions Allowance (ECA)

- ECA is not the same as “Hold Harmless” provision
- ECA was a response to enrollment loss due to the pandemic
- Starting in Spring 2020 ECA preserved funding levels at 2019-20 FTES
- ECA protections ended in FY 2022-23; however, the District continues to benefit until the ECA enrollment numbers wind out of the 3-yr rolling average used to calculate FTES funding



How is COLA applied to SCFF?

- COLA = Cost of Living Adjustment
- COLA is determined by final adopted State Budget
- COLA increases the SCFF rates use in the SCFF calculation
- SCFF hold harmless = prior year calculated SCFF revenue + COLA (2024-25 and prior)
- SCFF floor no COLA added (2025-26 and ongoing)

Fiscal Year	COLA
2020-21	2.31%
2021-22	5.07%
2022-23	6.56%
2023-24	8.22%
2024-25	1.07%
2025-26*	2.43%

**Per Governor's proposed budget, Jan-2025*

Maximizing SCFF Revenue

- Increasing overall enrollment
- Accurate and timely data reporting
- Support for students in targeted populations (AB540, Pell, CCPG)
- Focused strategies to increase success metrics



Questions?



Book	Board Policies
Section	Chapter 6: Business and Fiscal Affairs
Title	Fiscal Management
Code	BP 6300
Status	Active
Adopted	1/12/2022 (This date does not change)

The Chancellor shall establish procedures to assure that the District's fiscal management is in accordance with the principles contained in Title 5 Section 58311, including:

- Adequate internal controls exist.
- Fiscal objectives, procedures, and constraints are communicated to the Board of Trustees and employees.
- Adjustments to the budget are made in a timely manner, when necessary.
- The management information system provides timely, accurate, and reliable fiscal information.
- Responsibility and accountability for fiscal management are clearly delineated.

The Chancellor shall also establish procedures that satisfy the U.S. Education Department General Administrative Regulations (EDGAR) ~~Second Edition~~ for any federal funds received by the District.

The books and records of the District shall be maintained pursuant to the California Community Colleges Budget and Accounting Manual.

As required by law, the Board shall be presented with a quarterly report showing the financial and budgetary conditions of the District.

As required by the California Community Colleges Budget and Accounting Manual, expenditures shall be recognized in the accounting period in which the liability is incurred, and shall be limited to the amount budgeted for each major classification of accounts and to the total amount of the budget for each fund.

~~Chancellor's Authorization to Expend Funds~~ Safeguarding of District Assets

The safeguarding of assets of the District shall include the control of keys to the facilities of or used by the District. The management and control of keys shall be the responsible function of the Chancellor at the District Office and the College Presidents at their respective campus locations. In the implementation of this policy appropriate technical support personnel should be provided to each location.

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Appropriate Expenditures for Functions or Events

Listed below are events at which ~~such~~ expenditures may be appropriated:

1. In-service ~~t~~Training ~~e~~Events; and
2. Educational ~~c~~Conferences and ~~e~~Events; and
3. Selected committees not covered under Personnel Commission's authority; and
4. Special functions that directly serve a District need or function.

Disallowed Reimbursables

District expenditures for meals and refreshments are NOT allowed for routine administrative meetings, budget planning sessions or other types of informal meetings that are held in the normal course of performing a job. Specially funded programs that allow these purchases are exempt.

Prohibitions Consistent with California Law

In order to overcome prohibitions against gifts of public funds and conflicts of interest, expenditures for non-employees must be consistent with California law and with the purpose for which the District was established.

Requests for Expenditures

All requests for expenditures shall be prepared in accordance with the Business Services Procedures guidelines. Each request must be submitted prior to the event on the Request for Food Purchase form and approved by the appropriate College President, Deputy Chancellor or designee and Division (Office)/Department Head at the College or District Office.

Advance Relevant Payments

Advance payments may be authorized to caterers, restaurants, hotels and other providers of food service when required.

Other Costs

Tips or other food service related gratuities are allowed if payment is supported by a printed transaction receipt. Such tips and gratuities cannot exceed 15% of the subtotal of the food purchase costs. "Service charges" are allowed in cases where the caterer, restaurant, hotel and/or other provider or food service adds the charge to the invoice. The District will pay this charge as a cost of doing business.

Expenditures for ~~intoxicating spirits~~ alcohol is ~~are~~ not allowed except in accordance with board policy.

Legal Education Code Section 84040 subdivision (c)
 Title 5 Section 58311
 ACCJC Accreditation Standard III.D
 2 Code of Federal Regulations Parts 200.302 subdivision
 (b)(6)-(7), 200.305, and 200.400 et seq.



Book	Administrative Procedures
Section	Chapter 6: Business and Fiscal Affairs
Title	Fiscal Management
Code	AP 6300
Status	Active
Adopted	April 21, 2022 (This date does not change)

Definition

"Chief Fiscal Officer," as used in this chapter is synonymous with "Chief Accounting Officer," as used in the Education Code.

Expenditure Authorization of Chief Fiscal Officer

The following sections indicate Board authorization of the Chief Fiscal Officer to make payments and issue warrants in specific circumstances.

Utilities

The Chief Fiscal Officer is authorized to make payments for utility services, including electricity, gas, telephone and telegrams, U.S. Postage, and water, the rates for which are regulated by public regulatory bodies, after review and approval by appropriate administrator of the amounts to be paid, without further reference to the Board.

Annual Supply Contracts

The Chief Fiscal Officer is authorized to pay for invoices for supplies, materials and/or services ordered and received under annual supply and services contracts, without further reference to the Board, in accordance with the terms of these contracts and subject to approval of the invoices by an appropriate administrator.

Perishable Materials

The Chief Fiscal Officer is authorized to pay for direct purchases ~~of 1)~~ standard perishable materials required for use by the cafeteria, home economics, or science materials, which cannot be readily obtained through the regular ordering procedures, provided, that such direct purchases do not exceed maximum amounts ~~therefore~~ established by the Chancellor through the Business Manager, pursuant to the provisions of the Education Code, ~~and determined by average daily attendance, or the needs of each particular~~

~~class, or both directly to the seller, or if the purchaser pays the seller therefore, such payment shall be refunded to said purchaser; provided, that itemized bills therefore, properly certified and approved by an appropriate administrator, shall be submitted by the claimant.~~

Sales and Use Tax

The Chief Fiscal Officer is authorized to remit directly to the State Board of Equalization all sales and/or use taxes, which are payable under California law and which are not collected by the vendor at time of purchase.

Revolving Cash Fund

A Revolving Cash Fund, in the sum of twelve thousand five hundred dollars (\$12,500) for each college and the District Office, is hereby authorized. The Chief ~~Financial~~ Officer or their delegate shall use these funds for services or materials for urgent and unforeseen needs which the normal procurement process cannot meet. Purchases shall otherwise follow District procurement policies, and be supported by receipts. The Revolving Cash fund shall be reconciled on a regular basis against supporting documentation and periodically replenished to maintain its balance. ~~ial, the securing or purchasing of which is a legal charge against the District.~~

Interim Financial Reports

Financial reports showing the current status of the income and expenditures of the District in relation to the Budget shall be prepared by the Vice Chancellor/Chief Financial Officer and submitted to the Chancellor ~~as of the last day of each month~~, October through June, inclusive. The Chancellor shall provide the district's quarterly financial status report to the Board of Trustees.

Employee Group Funds

Employee groups recognized by the College President or the District may, with the College President's approval, use the College Finance Office as a depository for Association funds. The College Fiscal Administrator is responsible for accounting functions for such funds.

Legal Education Code Section 84040 subdivision (c)
 Title 5 Sections 58311
 ACCJC Accreditation Standard Section 3
 2 Code of Federal Regulations Parts 200.302 subdivision
 (b)(6)-(7), 200.305, and 200.400 et seq.

Cross References BP/AP 6200 Budget Preparation

BP/AP 6250 Budget Management

BP 6300 Fiscal Management

AP 6305 Reserves

AP 6310 Accounting

AP 6315 Warrants



Book	Board Policies
Section	Chapter 6: Business and Fiscal Affairs
Title	Investments
Code	BP 6320
Status	Active
Adopted	January 12, 2022 (This date does not change)

The Chancellor is responsible for ensuring that the funds of the District are invested that are not required for the immediate needs of the District. Investments shall be in accordance with law, including Government Code Sections 53600 et seq.

Investments shall be made based on the following criteria:

- The preservation of principal shall be of primary importance.
- The investment program must remain sufficiently flexible to permit the District to meet all operating requirements.
- Transactions should be avoided that might impair public confidence.

Legal	Government Code Sections 53600 et seq.
	Cross References
	AP 6320 Investments



Book	Administrative Procedures
Section	Chapter 6: Business and Fiscal Affairs
Title	Investments
Code	AP 6320
Status	Active
Adopted	April 21, 2022 (This date does not change)

The Vice Chancellor/Chief Financial Officer is responsible for investing the funds of the District that are not required for the immediate needs of the District. Funds so invested shall follow the investment policy approved by the Governing Board in accordance with the Government Code Sections cited ~~above~~below and the following:

- Funds that are not required for the immediate needs of the District shall be prudently invested in order to earn a return on such investment.
- The preservation of principal is of primary importance. Each transaction shall seek to ensure that capital losses are avoided, whether from securities or erosion of market value.
- The investment program should remain sufficiently flexible to enable the District to meet all operating requirements that may be reasonably anticipated in any fund. After preservation of principal, liquidity is the objective.
- In managing District investments, District officials should avoid any transactions that might impair public confidence.
- Investments should be made with precision and care, considering the probable safety of the capital as well as the probable income to be derived. (See Government Code Section 53600.6 regarding solvency and creditworthiness.)

District funds maintained by the County Treasurer that are not required for the immediate needs of the District may be invested as follows:

- County Treasurer's Investment Pool. Investment of District funds may be delegated to the County Treasurer. In accordance with county procedures, District funds may be pooled with other local agencies and invested by the County Treasurer in accordance with the investment guidelines specified by Government Code Section 53635 and investment policies adopted by the County Board of Supervisors.

- State's Local Agency Investment Fund (Government Code Sections 16429.1-16429.3). District funds not required for immediate needs of the District may be remitted to the State Local Agency Investment Fund (LAIF) for the purpose of investment (Government Code Section 16429.1). District funds deposited with the LAIF shall be invested by the State Treasurer in securities prescribed by Government Code Section 16430, or the Surplus Money Investment Fund and as determined by the Local Investment Advisory Board (Government Code Section 16429.2).
- Other Investments - Other investments as permitted by Government Code Sections 53600 et seq., and in particular Government Code Sections 53601, 53601.8, 53635, and 53635.8 may be made by Vice Chancellor/Chief Financial Officer subject to prior approval of the Governing Board.

Legal Government Code Sections 53600 et seq.

Cross References BP 6320 Investments