

**Membership**

**Academic Senate**

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

District Budget Committee

March 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 (*Barry Gribbons*)
- Approval of Agenda
- Approval of Minutes for February 12, 2025
- Chancellor’s Remarks/Updates
- ECDBC Reports and Recommendations
- Enrollment Update & Reporting (Pearl)
- FON Update (Williams)
- 2024-25 2nd Qtr Financial Status by Location (Gordon)
- 2022-23 Recalc and 2023-24 P1 update (Gordon)
- 5-year Financial Projections (Gordon)
- 2025-26 Preliminary Allocation (Gordon)
- Items to Be Addressed by ECDBC
- Other Business

Committee Charge:

- |                                                                                                                                                                                                                                                                                                                                                     |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <ul style="list-style-type: none"> <li>• Formulates recommendations to the Chancellor for budget planning policies consistent with the District Strategic Plan</li> <li>• Reviews the District budget and makes recommendations to the Chancellor for adoption or modification</li> <li>• Reviews District financial condition quarterly</li> </ul> |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

*Future DBC Meetings: Apr 16, May 7, Jun 4*

*Future ECDBC Meetings: 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

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

**Roll Call** X Indicates Present

<b>Academic Senate</b>		<b>L.A. Faculty Guild</b>	
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	X
Olga Ramadan		James McKeever*	X
Eddie Tchertchian	X	Mario Valadez	X
<b>Unions/Association</b>		<b>College Presidents</b>	
Dan Friedman- Local 721	X	Aracely Aguiar	
Ramiro De Leon- B&T		Anthony Culpepper	
Andrea Edwards- 1521a		Luis Dorado	
Emiliano Paniagua- Local 99		Amanuel Gebru	X
Kimberly Manner - Local 911	X	Barry C. Gribbons*	X
Harry Ziogas- CMA	X	James M. Limbaugh	X
		Alfred McQuarters	X
		Armida Ornelas	
		Perez Monte**	X
Student Trustee Rep			
* DBC CO-chairs			
** Interim			

Also present:

<b>Resources</b>	<b>Guests</b>	<b>Guests</b>	<b>Guests</b>
Nicole Albo-Lopez	Tom Anderson	Crystal Liu	Rolf Schleicher
Deborah L. Berry	Anna Badalyan	Jose Mendoza	Olga Shewfelt
Kathleen Burke	Leticia Barajas	Jones III Nathaniel	Sara Song
Jeanette L. Gordon	Grace Chee	Nghi Nghiem	Stuart Souki
Deborah La Teer	Joe Dominguez	Asha Omar	Claudia Velasco
Maury Pearl	Miguel Dueña	Ron Paquette	Tamara Washington
Teyanna Williams	Amanda Gong	Melissa Quiroz	Hao Xie
	Katherine Huynh	Laura Elena Ramirez	Karen Yao
		Regan Romali	

- **Call to Order** – at 1:34 p.m. James McKeever
- **Approval of Agenda** – The agenda was approved as presented.
- **Approval of Minutes** – The minutes of December 11, 2024, meeting were approved.
- **Chancellor’s Remarks/Updates**
  - Dr. Nicole Albo-Lopez provided the Chancellor’s remarks in his absence.
  - An update of the proposed 2025-26 State budget for community colleges was provided:
    - COLA 2.43% for SCFF and select categorical programs
    - \$30.4 million for 0.5% system enrollment growth
    - \$168 million one-time funds for Statewide Technology Transformation Project
    - \$162.5 million for system-wide Common Cloud Data Platform
    - \$51.5 million of Prop 2 bond funds for facilities construction and modernization
    - \$30 million to expand the Rising Scholars Network
    - \$2.6 billion for Cal Grants
  - An update on fire relief efforts was provided. Thanks to Ms. Kelly King and The Foundation for Los Angeles Community Colleges (FLACC), \$2.26 million has been raised so far to support 44 employees and 63 students affected by the recent fires. The FLACC anticipates raising an additional 1 million in grants through our regional partners, including Pasadena City College and Glendale College.
  - The Student Protection Task Force met on January 29, 2025 to provide updates to the colleges and district.
- **ECDBC Reports and Recommendations**
  - There was no meeting for January.
- **Enrollment Update & Reporting (Pearl)**
  - A report titled *LACCD Enrollment Update* was presented and discussed in detail. Comparing Spring 2025 to Spring 2024 as of day-0 of the semester, headcount is up 6%, enrollment is up by 10%. In January the District reported 88,292 FTES to the State on the 2024-25 P1 report.
- **FON Update (Williams)**
  - A report titled *LACCD Fall 2025 FON Hiring Status, as of February 10, 2025*, was presented and discussed. There were no significant changes from the prior report. District is projecting 168.8 above the FON, and there are 2 critical hires taking place.
- **2025-26 Governor’s Budget (Gordon)**
  - A report titled *California Community College Funding by Program and Impact to LACCD* was distributed, and the impact of proposed 2025-26 Governor’s Budget on LACCD was discussed.
- **SCFF Presentation (Berry)**
  - A presentation titled *Overview of the Student Centered Funding Formula* was provided and discussed in detail.
- **Information: BP6300, AP6300, BP 6320, AP6320 (Gordon).**
  - The Board Policy and related Administrative Procedure documents were presented and discussed. The documents will be first presented to the Board of Trustee meeting in March, then for adoption at a second meeting (April.)
- **Items to be Addressed by ECDBC**
  - Discuss the Student Centered Funding Formula.
- **Other Business**
  - Request for budget training for constituents at large.

The meeting was adjourned at 3:11pm

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

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



# LACCD Enrollment Update

Spring 2025 TO Spring 2024 COMPARISONS

DAY 28 - RELATIVE TO THE BEGINNING OF INSTRUCTION

Relative Day Comparisons for Day 28, comparing Spring 2025 (Monday, March 10, 2025) to Spring 2024 (Monday, March 4, 2024). Data source: LACCD PS Student Information System.

## HEADCOUNT

**118,053**

**102%**  
115,880

## ENROLLMENT

**247,526**

**103%**  
240,447

## SECTION COUNT

**9,965**

**100%**  
9,980

## ENROLLMENT DIVIDED BY SECTION

**24.8**

**103%**  
24.1

## GENDER

Spring 2025

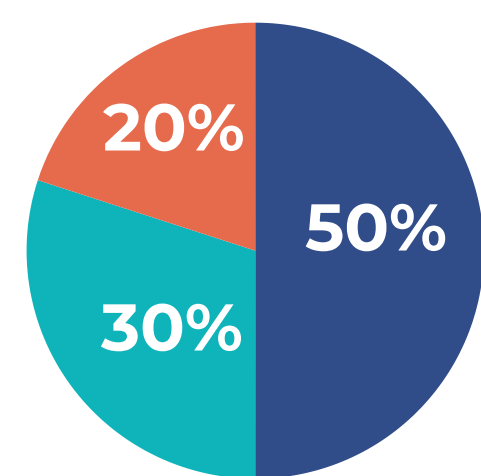
Change from 2024

FEMALE .....	63,771	↑ +1,283   +2%
MALE .....	51,488	↑ +551   +1%
NON-BINARY .....	1,017	↑ +82   N/A
UNKNOWN .....	1,777	↑ +257   N/A

## UNIT LOAD

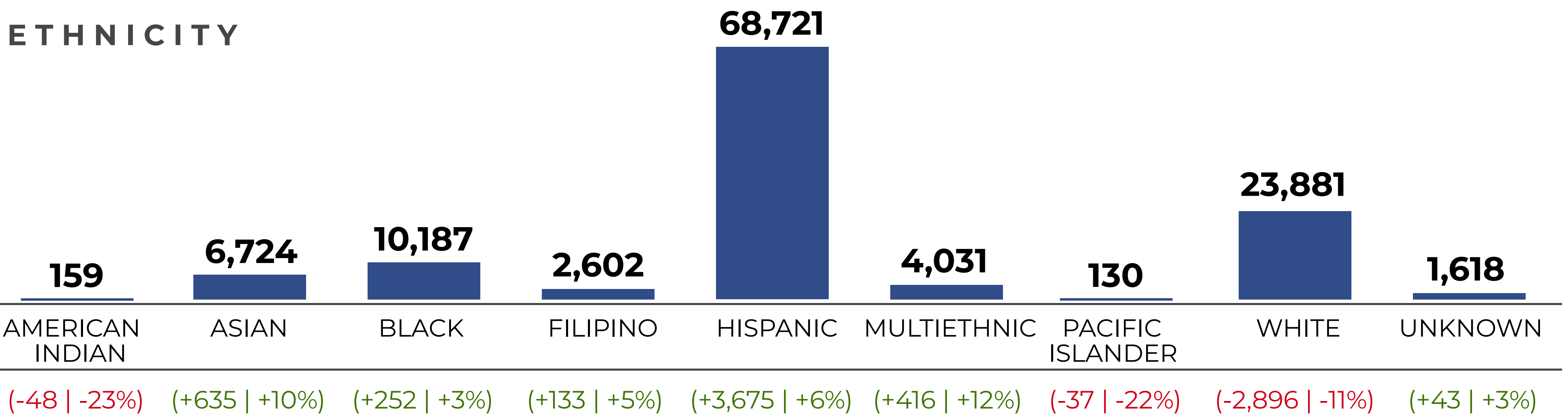
Spring 2025

Change from 2024



Less than 6 Units....	59,245	↑ +535   +1%
6 - 11.5 Units .....	35,556	↓ -247   -1%
12 or More Units.....	23,250	↑ +1,883   +9%

## ETHNICITY



## AGE

Spring 2025

Change from 2024

UNDER 20	45,153	↑ +2,972   +7%
20 - 24	27,298	↑ +1,737   +7%
25 - 34	25,457	↑ +781   +3%
35 - 54	15,913	↓ -2,492   -14%
55 & OVER	4,231	↓ -826   -16%

## ENROLLMENT STATUS

Spring 2025

Change from 2024

FIRST-TIME .....	4,845	↓ -945   -16%
TRANSFER .....	8,090	↑ +960   +14%
RETURNING .....	7,416	↓ -779   -10%
CONTINUING .....	75,919	↑ +6,596   +10%
CONCURRENT HIGH SCHOOL .....	21,750	↑ +2,945   +16%

## NONCREDIT HEADCOUNT & ENROLLMENT

### HEADCOUNT

**15,582**

**109%**  
14,269

### ENROLLMENT

**29,490**

**114%**  
25,978

## CLASS MODALITY & FILL RATE

### CLASS MODALITY:

<b>48%</b> Remote	<b>8%</b> Hybrid	<b>44%</b> In-Person
----------------------	---------------------	-------------------------

**FILL RATE: 83%**

**73%**

**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

Day relative to beginning of instruction

28

**Monday, March 10, 2025**

Monday, March 4, 2024

Monday, March 6, 2023

HEADCOUNT	City	East	Harbor	Mission	Pierce	Southwest	Trade	Valley	West	Total
<b>Spring 2025</b>	<b>14,516</b>	<b>23,303</b>	<b>9,691</b>	<b>10,387</b>	<b>16,688</b>	<b>5,469</b>	<b>13,013</b>	<b>16,153</b>	<b>8,833</b>	<b>118,053</b>
Spring 2024	14,119	23,138	9,245	10,111	16,080	4,969	12,481	15,841	9,896	115,880
Spring 2023	12,918	20,391	7,427	8,679	14,974	4,805	10,225	14,358	8,499	102,276
<b>2025 % of 2024</b>	<b>103%</b>	<b>101%</b>	<b>105%</b>	<b>103%</b>	<b>104%</b>	<b>110%</b>	<b>104%</b>	<b>102%</b>	<b>89%</b>	<b>102%</b>
<b>2025 % of 2023</b>	<b>112%</b>	<b>114%</b>	<b>130%</b>	<b>120%</b>	<b>111%</b>	<b>114%</b>	<b>127%</b>	<b>113%</b>	<b>104%</b>	<b>115%</b>

ENROLLMENT	City	East	Harbor	Mission	Pierce	Southwest	Trade	Valley	West	Total
<b>Spring 2025</b>	<b>30,051</b>	<b>51,340</b>	<b>18,343</b>	<b>19,949</b>	<b>38,978</b>	<b>9,355</b>	<b>27,252</b>	<b>34,534</b>	<b>17,724</b>	<b>247,526</b>
Spring 2024	28,844	52,295	17,407	19,097	36,674	9,020	25,107	33,114	18,889	240,447
Spring 2023	26,860	44,238	15,177	16,868	35,352	8,353	21,340	29,931	16,873	214,992
<b>2025 % of 2024</b>	<b>104%</b>	<b>98%</b>	<b>105%</b>	<b>104%</b>	<b>106%</b>	<b>104%</b>	<b>109%</b>	<b>104%</b>	<b>94%</b>	<b>103%</b>
<b>2025 % of 2023</b>	<b>112%</b>	<b>116%</b>	<b>121%</b>	<b>118%</b>	<b>110%</b>	<b>112%</b>	<b>128%</b>	<b>115%</b>	<b>105%</b>	<b>115%</b>

SECTION COUNT	City	East	Harbor	Mission	Pierce	Southwest	Trade	Valley	West	Total
<b>Spring 2025</b>	<b>1,166</b>	<b>2,121</b>	<b>652</b>	<b>741</b>	<b>1,589</b>	<b>405</b>	<b>1,153</b>	<b>1,398</b>	<b>740</b>	<b>9,965</b>
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
<b>2025 % of 2024</b>	<b>100%</b>	<b>95%</b>	<b>106%</b>	<b>98%</b>	<b>98%</b>	<b>103%</b>	<b>106%</b>	<b>101%</b>	<b>103%</b>	<b>100%</b>
<b>2025 % of 2023</b>	<b>97%</b>	<b>102%</b>	<b>113%</b>	<b>98%</b>	<b>103%</b>	<b>111%</b>	<b>105%</b>	<b>104%</b>	<b>95%</b>	<b>102%</b>

Enrollment divided by Section	City	East	Harbor	Mission	Pierce	Southwest	Trade	Valley	West	Total
<b>Spring 2025</b>	<b>25.8</b>	<b>24.2</b>	<b>28.1</b>	<b>26.9</b>	<b>24.5</b>	<b>23.1</b>	<b>23.6</b>	<b>24.7</b>	<b>24.0</b>	<b>24.8</b>
Spring 2024	24.8	23.4	28.3	25.2	22.7	22.8	23.1	23.8	26.4	24.1
Spring 2023	22.3	21.2	26.4	22.3	22.9	22.9	19.5	22.4	21.7	22.1
<b>2025 % of 2024</b>	<b>104%</b>	<b>103%</b>	<b>99%</b>	<b>107%</b>	<b>108%</b>	<b>101%</b>	<b>103%</b>	<b>104%</b>	<b>91%</b>	<b>103%</b>
<b>2025 % of 2023</b>	<b>115%</b>	<b>114%</b>	<b>107%</b>	<b>121%</b>	<b>107%</b>	<b>101%</b>	<b>121%</b>	<b>111%</b>	<b>110%</b>	<b>112%</b>

<sup>1</sup> Source: LACCD Student Information System, PS\_CLASS\_TBL, PS\_STDNT\_ENRL tables.

<sup>2</sup> 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).

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

<sup>4</sup> Headcount and Enrollment numbers exclude students with Waiting status and drops from waitlists.

<sup>5</sup> 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 March 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 <b>Fall 25 FON Estimated Compliance FTEF</b> <b>(Equal to Fall 2025 Advance Amount)**</b>	<b>1401.8</b>
<hr/>	
8 <b>Total Projected Amount of FTEF ABOVE Estimated Fall 25 FON Compliance</b> <b>Number (Line 7 - Line 6) **</b>	<b>168.8</b>

**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

**Los Angeles Community College District**  
**2024-25 Current Budget Allocation and Projected Expenditures**  
**Unrestricted General Fund**  
**As of December 31, 2024**

College	Current Budget	Projected Expenditure as of December 31, 2024	Additional College Revenues	Other Savings	Other Adjustment	Revised Total Budget with College Augmentation	Projected Balance UGF	HEERF Indirects	Projected Balance including indirects
	a	b	c	d	e	f = a + c + d + e	g = f - b	h	i = g + h
City	82,329,532	83,768,403	1,488,761	0	0	83,818,293	49,890	275,989	325,879
East	168,043,280	165,065,293	697,597	0	0	168,740,877	3,675,584	0	3,675,584
Harbor	45,893,012	46,442,822	826,248	0	0	46,719,260	276,438	0	276,438
Mission	54,206,176	53,391,422	606,269	0	0	54,812,445	1,421,023	842,910	2,263,933
Pierce	96,711,030	108,470,725	6,800,733	0	0	103,511,763	(4,958,962)	0	(4,958,962)
Southwest	43,347,843	40,858,393	215,122	0	0	43,562,965	2,704,572	782,014	3,486,586
Trade-Tech	93,780,098	91,503,734	948,314	0	0	94,728,412	3,224,678	2,196,352	5,421,030
Valley	92,160,319	90,140,534	499,886	0	0	92,660,205	2,519,671	2,353,974	4,873,645
West	58,226,844	57,561,446	306,324	0	0	58,533,168	971,722	375,480	1,347,202
ESC	60,086,337	65,678,670	903,703	0	0	60,990,040	(1,756,196)	0	(1,756,196)
<b>Total</b>	<b>794,784,471</b>	<b>802,881,441</b>	<b>13,292,957</b>	<b>0</b>	<b>0</b>	<b>808,077,428</b>	<b>8,128,421</b>	<b>6,826,718</b>	<b>14,955,140</b>



OFFICE OF THE VICE CHANCELLOR/  
CHIEF FINANCIAL OFFICER

MEMORANDUM

CITY  
EAST  
HARBOR  
MISSION  
PIERCE  
SOUTHWEST  
TRADE-TECH  
VALLEY  
WEST

**DATE:** March 11, 2025  
**TO:** College Presidents *Jeanette Gordon*  
**FROM:** Jeanette L. Gordon  
Vice Chancellor/Chief Financial Officer

**SUBJECT: 2023-24 Recalc and 2024-25 First Principal Apportionment (P1)**

On February 21, 2025, the State Chancellor's Office released the 2023-24 Recalculation Apportionment and the District received additional revenue. While the District did not receive additional revenue on the 2024-25 First Principal Apportionment (P1), college allocations have changed to updated projections for State Mandated Revenue as well as the finalization of the 2023-24 SCFF metrics. The 2023-24 Recalc Apportionment has provided a net augmentation to District funding from Part Time Faculty Office Hours reimbursement increases and Apprentice revenue. It should be noted that the District's 2024-25 revenue calculations are not final and may change at Recalculation when the State determines final revenue.

The 2024-25 Final Budget utilized the SCFF District Allocation Model, and was built using the 2022-23 Student Supplemental and Success Metrics. In November, the District submitted its 2023-24 MIS data, the results of which were used in the 2023-24 First Principal Apportionment. This change in metrics along with the current year changes in enrollment caused shifts in college allocations without additional State Revenue. The result of this recalculation is to distribute \$7,549,537 as shown in Attachment I.

The college budget augmentations were placed in the college holding accounts: Fund 10100, Cost Center L4900A (L=Location), GL 132500/790100.

If you have any questions, please contact Deborah Berry at [berrydl2@laccd.edu](mailto:berrydl2@laccd.edu).

Cc: Chancellor  
Deputy Chancellor  
Vice Presidents of Administration  
District Budget Committee  
Budget Staff

JG:db



STATE GENERAL REVENUE ADJUSTMENTS  
FROM 2024-25 P1

**2023-24**

	P2	RECALC	NET CHANGE
Base Allocation (less EPA Funds)	439,137,252	440,512,156	1,374,904
EPA Funds	84,429,370	83,054,466	(1,374,904)
Supplemental	122,915,684	122,915,684	0
Student Success	81,861,714	81,861,714	0
SCFF Hold Harmless	75,992,330	75,992,330	0
COLA	0	0	0
<b>Subtotal Allocated SCFF</b>	<b>804,336,350</b>	<b>804,336,350</b>	<b>0</b>
Apprentice	33,455	36,138	2,683
PT Fac Compensation	2,305,482	2,305,482	0
PT Fac Office Hours	5,954,487	7,465,556	1,511,069
PT Fac Health Benefits	4,758,739	6,121,902	1,363,163
<b>TOTAL</b>	<b>817,388,513</b>	<b>820,265,428</b>	<b>2,876,915</b>

**2024-25**

	FINAL BUDGET	P1	NET CHANGE
Base Allocation (less EPA Funds)	467,025,977	483,821,594	16,795,617
EPA Funds	102,861,467	102,861,467	0
Supplemental	122,897,374	150,186,547	27,289,173
Student Success	79,346,321	80,402,004	1,055,683
SCFF Hold Harmless	32,431,185	0	(32,431,185)
COLA	8,330,447	0	(8,330,447)
<b>Subtotal Allocated SCFF</b>	<b>812,892,771</b>	<b>817,271,612</b>	<b>4,378,841</b>
Apprentice	0	0	0
PT Fac Compensation	0	0	0
PT Fac Health Benefits	0	0	0
Lottery	0	0	0
State Mandate Revenue	3,176,187	3,469,967	293,780
<b>TOTAL</b>	<b>816,068,958</b>	<b>820,741,579</b>	<b>4,672,621</b>

**TOTAL CHANGE**

	2023-24 CHANGE	2024-25 CHANGE	TOTAL CHANGE
Base Allocation (less EPA Funds)	1,374,904	16,795,617	18,170,521
EPA Funds	(1,374,904)	0	(1,374,904)
Supplemental	0	27,289,173	27,289,173
Student Success	0	1,055,683	1,055,683
SCFF Hold Harmless	0	(32,431,185)	(32,431,185)
COLA	0	(8,330,447)	(8,330,447)
<b>Subtotal Allocated SCFF</b>	<b>0</b>	<b>4,378,841</b>	<b>4,378,841</b>
Apprentice	2,683	0	2,683
PT Fac Compensation	0	0	0
PT Fac Health Benefits	1,511,069	0	1,511,069
PT Fac Health Benefits	1,363,163	0	1,363,163
Lottery	0	0	0
State Mandate Revenue	0	293,780	293,780
<b>TOTAL</b>	<b>2,876,915</b>	<b>4,672,621</b>	<b>7,549,536</b>

**2024-25 P1 APPORTIONMENT  
Adjustments By Location**

	<b>2023-24 FEBRUARY RECALC</b>	<b>2024-25 P1 APPORTIONMENT</b>	<b>Total Adjustment</b>
City	291,462	881,906	1,173,368
East	507,419	1,137,871	1,645,290
Harbor	142,237	(922,749)	(780,512)
Mission	222,392	391,976	614,368
Pierce	324,843	3,875,799	4,200,642
Southwest	131,260	(546,207)	(414,947)
Trade-Tech	250,794	2,357,748	2,608,542
Valley	396,083	1,916,120	2,312,203
West	278,923	(564,806)	(285,884)
ESC/IT/DW	331,503	903,703	1,235,206
Undistributed <sup>[1]</sup>	0	(4,758,740)	(4,758,740)
<b>TOTAL</b>	<b>2,876,915</b>	<b>4,672,621</b>	<b>7,549,536</b>

<sup>[1]</sup> Part time health benefit reimbursement was budgeted in an unallocated account at 2024-25 Final Budget

2023-24 FEBRUARY RECALC  
STATE GENERAL REVENUE AND EPA FUNDS, AND OTHER FUNDING USES

**P2 APPORTIONMENT**

	Base Allocation (less EPA Funds)	EPA Funds	Supplemental	Student Success	SCFF Hold Harmless	COLA	Total Allocated SCFF	Apprentice	PT Fac Compensation	PT Fac Office Hours	PT Fac Health Benefits	TOTAL
City	53,767,818	9,950,681	16,005,279	9,737,052	2,122,239	0	91,583,069	0	285,221	736,653	507,581	93,112,524
East	95,493,927	20,033,082	26,911,267	18,663,045	18,817,054	0	179,918,375	0	476,462	1,230,584	687,152	182,312,573
Harbor	30,473,079	5,591,237	6,878,343	5,187,962	3,941,684	0	52,072,305	0	147,181	380,133	240,376	52,839,995
Mission	35,314,747	6,769,919	9,011,719	5,652,880	0	0	56,749,265	0	207,944	537,068	336,530	57,830,807
Pierce	55,219,022	11,178,432	18,193,166	13,491,464	11,629,110	0	109,711,194	0	283,646	732,586	599,194	111,326,620
Southwest	26,384,936	4,070,241	5,477,153	3,125,493	5,548,726	0	44,606,549	0	103,207	266,558	208,459	45,184,773
Trade-Tech	49,437,301	9,009,822	14,838,240	9,013,665	9,974,376	0	92,273,404	33,455	257,611	665,345	330,726	93,560,541
Valley	57,887,162	11,283,894	17,364,346	10,503,257	0	0	97,038,659	0	327,417	845,637	450,746	98,662,459
West	35,159,260	6,542,062	8,236,171	6,486,896	5,580,255	0	62,004,644	0	216,793	559,923	483,232	63,264,592
ESC/IT/DW Undistributed <sup>[1]</sup>					18,378,886	0	18,378,886				914,743	914,743
<b>Total</b>	<b>439,137,252</b>	<b>84,429,370</b>	<b>122,915,684</b>	<b>81,861,714</b>	<b>75,992,330</b>	<b>0</b>	<b>804,336,350</b>	<b>33,455</b>	<b>2,305,482</b>	<b>5,954,487</b>	<b>4,758,739</b>	<b>817,388,513</b>

**FEBRUARY RECALC**

	Base Allocation (less EPA Funds)	EPA Funds	Supplemental	Student Success	SCFF Hold Harmless	COLA	Total Allocated SCFF	Apprentice	PT Fac Compensation	PT Fac Office Hours	PT Fac Health Benefits	TOTAL
City	53,929,862	9,788,637	16,005,279	9,737,052	2,122,239	0	91,583,069	0	285,221	923,594	612,102	93,403,986
East	95,820,158	19,706,851	26,911,267	18,663,045	18,817,054	0	179,918,375	0	476,462	1,542,869	882,286	182,819,992
Harbor	30,564,131	5,500,185	6,878,343	5,187,962	3,941,684	0	52,072,305	0	147,181	476,599	286,147	52,982,232
Mission	35,424,993	6,659,673	9,011,719	5,652,880	0	0	56,749,265	0	207,944	673,359	422,631	58,053,199
Pierce	55,401,059	10,996,395	18,193,166	13,491,464	11,629,110	0	109,711,194	0	283,646	918,494	738,129	111,651,463
Southwest	26,451,218	4,003,959	5,477,153	3,125,493	5,548,726	0	44,606,549	0	103,207	334,202	272,075	45,316,033
Trade-Tech	49,584,023	8,863,100	14,838,240	9,013,665	9,974,376	0	92,273,404	36,138	257,611	834,190	409,992	93,811,335
Valley	58,070,917	11,100,139	17,364,346	10,503,257	0	0	97,038,659	0	327,417	1,060,235	632,231	99,058,542
West	35,265,795	6,435,527	8,236,171	6,486,896	5,580,255	0	62,004,644	0	216,793	702,014	620,064	63,543,515
ESC/IT/DW Undistributed					18,378,886	0	18,378,886				1,246,246	1,246,246
<b>Total</b>	<b>440,512,156</b>	<b>83,054,466</b>	<b>122,915,684</b>	<b>81,861,714</b>	<b>75,992,330</b>	<b>0</b>	<b>804,336,350</b>	<b>36,138</b>	<b>2,305,482</b>	<b>7,465,556</b>	<b>6,121,902</b>	<b>820,265,428</b>

**DIFFERENCE**

	Base Allocation (less EPA Funds)	EPA Funds	Supplemental	Student Success	SCFF Hold Harmless	COLA	Total Allocated SCFF	Apprentice	PT Fac Compensation	PT Fac Office Hours	PT Fac Health Benefits	TOTAL
City	162,044	(162,044)	0	0	0	0	0	0	0	186,941	104,521	291,462
East	326,231	(326,231)	0	0	0	0	0	0	0	312,285	195,134	507,419
Harbor	91,052	(91,052)	0	0	0	0	0	0	0	96,466	45,771	142,237
Mission	110,246	(110,246)	0	0	0	0	0	0	0	136,291	86,101	222,392
Pierce	182,037	(182,037)	0	0	0	0	0	0	0	185,908	138,935	324,843
Southwest	66,282	(66,282)	0	0	0	0	0	0	0	67,644	63,616	131,260
Trade-Tech	146,722	(146,722)	0	0	0	0	0	2,683	0	168,845	79,266	250,794
Valley	183,755	(183,755)	0	0	0	0	0	0	0	214,598	181,485	396,083
West	106,535	(106,535)	0	0	0	0	0	0	0	142,091	136,832	278,923
ESC/IT/DW Undistributed <sup>[1]</sup>	0	0	0	0	0	0	0	0	0	0	331,503	331,503
<b>Total</b>	<b>1,374,904</b>	<b>(1,374,904)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,683</b>	<b>0</b>	<b>1,511,069</b>	<b>1,363,163</b>	<b>2,876,915</b>

<sup>[1]</sup> Adjustment of \$1.8 million from 2023-24 Recalc was included in the 2023-24 State Apportionment accrual

**2024-25 P1 APPORTIONMENT  
STATE GENERAL REVENUE AND EPA ADJUSTMENTS**

**FINAL BUDGET APPORTIONMENT**

	Base Allocation (less EPA Funds)	EPA Funds	Supplemental	Student Success	SCFF Hold Harmless	COLA	Total Allocated SCFF	PT Fac Health Benefits	Assessment	Assessment Adj	State Mandate Revenue	TOTAL ADJ
City	55,401,489	11,807,662	16,002,894	9,536,463	0	979,939	93,728,447		(21,396,243)	(275,946)	358,586	72,414,844
East	100,703,944	24,422,902	26,907,259	17,910,920	9,973,350	1,925,127	181,843,502		(43,009,571)	544,606	788,814	140,167,351
Harbor	31,748,633	6,718,133	6,877,318	4,932,185	1,796,036	557,174	52,629,479		(12,817,789)	32,655	199,318	40,043,663
Mission	37,495,231	8,125,209	9,010,377	5,560,106	0	583,398	60,774,321		(14,523,410)	(187,307)	249,168	46,312,772
Pierce	63,066,850	13,942,560	18,190,456	12,889,972	1,621,356	1,173,910	110,885,104		(25,032,351)	(144,129)	443,060	86,151,684
Southwest	26,444,536	4,864,535	5,476,337	2,782,897	5,038,244	477,290	45,083,839		(11,571,282)	406,099	120,222	34,038,878
Trade-Tech	55,512,505	11,601,821	14,836,030	9,236,960	1,086,088	987,325	93,260,729		(21,711,816)	(160,303)	375,819	71,764,429
Valley	59,767,461	13,283,431	17,361,759	10,241,980	0	1,009,636	101,664,267		(23,255,981)	(299,931)	409,017	78,517,372
West	36,885,328	8,095,214	8,234,944	6,254,838	2,534,320	663,450	62,668,094		(15,126,505)	84,256	232,183	47,858,028
ESC/IT/DW							0					0
Undistributed/ECA					10,381,791	(26,802)	10,354,989					10,354,989
<b>Total</b>	<b>467,025,977</b>	<b>102,861,467</b>	<b>122,897,374</b>	<b>79,346,321</b>	<b>32,431,185</b>	<b>8,330,447</b>	<b>812,892,771</b>	<b>0</b>	<b>(188,444,948)</b>	<b>0</b>	<b>3,176,187</b>	<b>627,624,010</b>

**P1 APPORTIONMENT**

	Base Allocation (less EPA Funds)	EPA Funds	Supplemental	Student Success	SCFF Hold Harmless	COLA*	Total Allocated SCFF	PT Fac Health Benefits	Assessment	Assessment Adj	State Mandate Revenue	TOTAL ADJ
City	57,843,537	11,956,053	17,219,390	9,643,707	0		96,662,687	483,971	(24,153,232)	(88,429)	391,753	73,296,750
East	104,075,052	24,244,861	38,013,160	17,978,769	0		184,311,842	697,597	(44,403,423)	(162,569)	861,775	141,305,222
Harbor	33,106,698	6,793,506	7,461,861	4,855,281	412,133		52,629,479	226,248	(13,949,555)	(3,012)	217,754	39,120,914
Mission	38,715,329	8,094,432	9,866,489	5,679,329	0		62,355,579	334,161	(16,197,904)	(59,303)	272,215	46,704,748
Pierce	65,315,103	13,934,378	23,892,233	13,341,755	0		116,483,469	583,617	(27,423,243)	(100,401)	484,041	90,027,483
Southwest	27,071,438	4,816,212	6,662,823	2,792,742	3,740,624		45,083,839	215,122	(12,328,697)	391,066	131,341	33,492,671
Trade-Tech	58,030,353	11,781,796	18,211,299	9,610,003	0		97,633,451	324,168	(24,157,578)	(88,445)	410,581	74,122,177
Valley	62,553,380	13,461,527	19,656,581	10,215,534	0		105,887,022	499,886	(26,303,961)	(96,304)	446,849	80,433,492
West	37,110,704	7,778,702	9,202,711	6,284,884	2,291,093		62,668,094	490,266	(16,326,193)	207,397	253,658	47,293,222
ESC/IT/DW							0	903,703				903,703
Undistributed/ECA					(6,443,850)		(6,443,850)	(4,758,739)				(11,202,589)
<b>Total</b>	<b>483,821,594</b>	<b>102,861,467</b>	<b>150,186,547</b>	<b>80,402,004</b>	<b>0</b>	<b>0</b>	<b>817,271,612</b>	<b>0</b>	<b>(205,243,786)</b>	<b>0</b>	<b>3,469,967</b>	<b>615,497,793</b>

\* COLA imbedded in the rates

**DIFFERENCE**

	Base Allocation (less EPA Funds)	EPA Funds	Supplemental	Student Success	SCFF Hold Harmless	COLA*	Total Allocated SCFF	PT Fac Health Benefits	Assessment	Assessment Adj	State Mandate Revenue	TOTAL ADJ
City	2,442,048	148,391	1,216,496	107,244	0	(979,939)	2,934,240	483,971	(2,756,989)	187,517	33,167	881,906
East	3,371,108	(178,041)	11,105,901	67,849	(9,973,350)	(1,925,127)	2,468,340	697,597	(1,393,852)	(707,175)	72,961	1,137,871
Harbor	1,358,065	75,373	584,543	(76,904)	(1,383,903)	(557,174)	0	226,248	(1,131,766)	(35,667)	18,436	(922,749)
Mission	1,220,098	(30,777)	856,112	119,223	0	(583,398)	1,581,258	334,161	(1,674,494)	128,004	23,047	391,976
Pierce	2,248,253	(8,182)	5,701,777	451,783	(1,621,356)	(1,173,910)	5,598,365	583,617	(2,390,892)	43,728	40,981	3,875,799
Southwest	626,902	(48,323)	1,186,486	9,845	(1,297,620)	(477,290)	0	215,122	(757,415)	(15,033)	11,119	(546,207)
Trade-Tech	2,517,848	179,975	3,375,269	373,043	(1,086,088)	(987,325)	4,372,722	324,168	(2,445,762)	71,858	34,762	2,357,748
Valley	2,785,919	178,096	2,294,822	(26,446)	0	(1,009,636)	4,222,755	499,886	(3,047,980)	203,627	37,832	1,916,120
West	225,376	(316,512)	967,767	30,046	(243,227)	(663,450)	0	490,266	(1,199,688)	123,141	21,475	(564,806)
ESC/IT/DW	0	0	0	0	0	0	0	903,703	0	0	0	903,703
Undistributed	0	0	0	0	(16,825,641)	26,802	(16,798,839)	(4,758,739)	16,798,838	0	0	(4,758,740)
<b>Total</b>	<b>16,795,617</b>	<b>0</b>	<b>27,289,173</b>	<b>1,055,683</b>	<b>(32,431,185)</b>	<b>(8,330,447)</b>	<b>4,378,841</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>293,780</b>	<b>4,672,621</b>

\* COLA and base increase have been placed in the rates

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

Scenario 1:	Hold Harmless		SCFF Calc-Floor			
	2023-24 Actual	2024-25 Projected	2025-26 Projected	2026-27 Projected	2027-28 Projected	2028-29 Projected
<b>TOTAL RESOURCES</b>	\$ 905,907,997	\$ 907,939,835	\$ 928,086,023	\$ 956,802,902	\$ 1,002,279,830	\$ 1,050,587,883
<b>TOTAL EXPENDITURES</b>	\$ 910,561,371	\$ 952,893,603	\$ 997,568,973	\$ 1,012,189,376	\$ 1,033,259,292	\$ 1,053,311,258
NET REVENUES LESS EXPENDITURES	\$ (4,653,375)	\$ (44,953,768)	\$ (69,482,950)	\$ (55,386,474)	\$ (30,979,462)	\$ (2,723,375)
<b>FUND BALANCE</b>						
Beginning Fund Balance (includes PY adj)	\$ 180,180,489	\$ 181,225,701	\$ 136,271,934	\$ 66,788,984	\$ 11,402,510	\$ (19,576,952)
Net Revenues Less Expenditures	(4,653,375)	(44,953,768)	(69,482,950)	(55,386,474)	(30,979,462)	(2,723,375)
<b>Ending Fund Balance</b>	<b>175,527,114</b>	<b>136,271,934</b>	<b>66,788,984</b>	<b>11,402,510</b>	<b>(19,576,952)</b>	<b>(22,300,327)</b>
<i>Fund Balance % of Expenditure Budget</i>	19.3%	14.3%	6.7%	1.1%	-1.9%	-2.1%
Scenario 2:	Hold Harmless		SCFF Calc-Floor			
	2023-24 Actual	2024-25 Projected	2025-26 Projected	2026-27 Projected	2027-28 Projected	2028-29 Projected
<b>TOTAL RESOURCES</b>	\$ 905,907,997	\$ 907,939,835	\$ 928,086,023	\$ 965,039,282	\$ 1,017,272,703	\$ 1,068,993,127
<b>TOTAL EXPENDITURES</b>	\$ 910,561,371	\$ 952,893,603	\$ 997,568,973	\$ 1,012,189,376	\$ 1,033,259,292	\$ 1,053,311,258
NET REVENUES LESS EXPENDITURES	\$ (4,653,375)	\$ (44,953,768)	\$ (69,482,950)	\$ (47,150,094)	\$ (15,986,590)	\$ 15,681,869
<b>FUND BALANCE</b>						
Beginning Fund Balance (includes PY adj)	\$ 180,180,489	\$ 181,225,701	\$ 136,271,934	\$ 66,788,984	\$ 19,638,890	\$ 3,652,300
Net Revenues Less Expenditures	(4,653,375)	(44,953,768)	(69,482,950)	(47,150,094)	(15,986,590)	15,681,869
<b>Ending Fund Balance</b>	<b>175,527,114</b>	<b>136,271,934</b>	<b>66,788,984</b>	<b>19,638,890</b>	<b>3,652,300</b>	<b>19,334,169</b>
<i>Fund Balance % of Expenditure Budget</i>	19.3%	14.3%	6.7%	1.9%	0.4%	1.8%
Scenario 3:	Hold Harmless		SCFF Calc-Floor			
	2023-24 Actual	2024-25 Projected	2025-26 Projected	2026-27 Projected	2027-28 Projected	2028-29 Projected
<b>TOTAL RESOURCES</b>	\$ 905,907,997	\$ 907,939,835	\$ 928,086,023	\$ 974,621,838	\$ 1,034,410,062	\$ 1,093,265,069
<b>TOTAL EXPENDITURES</b>	\$ 910,561,371	\$ 952,893,603	\$ 997,568,973	\$ 1,012,189,376	\$ 1,033,259,292	\$ 1,053,367,095
NET REVENUES LESS EXPENDITURES	\$ (4,653,375)	\$ (44,953,768)	\$ (69,482,950)	\$ (37,567,538)	\$ 1,150,770	\$ 39,897,974
<b>FUND BALANCE</b>						
Beginning Fund Balance (includes PY adj)	\$ 180,180,489	\$ 181,225,701	\$ 136,271,934	\$ 66,788,984	\$ 29,221,446	\$ 30,372,215
Net Revenues Less Expenditures	(4,653,375)	(44,953,768)	(69,482,950)	(37,567,538)	1,150,770	39,897,974
<b>Ending Fund Balance</b>	<b>175,527,114</b>	<b>136,271,934</b>	<b>66,788,984</b>	<b>29,221,446</b>	<b>30,372,215</b>	<b>70,270,190</b>
<i>Fund Balance % of Expenditure Budget</i>	19.3%	14.3%	6.7%	2.9%	2.9%	6.7%
Scenario 4:	Hold Harmless		SCFF Calc-Floor			
	2023-24 Actual	2024-25 Projected	2025-26 Projected	2026-27 Projected	2027-28 Projected	2028-29 Projected
<b>TOTAL RESOURCES</b>	\$ 905,907,997	\$ 907,939,835	\$ 928,086,023	\$ 968,297,909	\$ 1,027,172,273	\$ 1,085,677,597
<b>TOTAL EXPENDITURES</b>	\$ 910,561,371	\$ 952,893,603	\$ 997,568,973	\$ 1,012,189,376	\$ 1,033,259,292	\$ 1,053,311,258
NET REVENUES LESS EXPENDITURES	\$ (4,653,375)	\$ (44,953,768)	\$ (69,482,950)	\$ (43,891,467)	\$ (6,087,019)	\$ 32,366,339
<b>FUND BALANCE</b>						
Beginning Fund Balance (includes PY adj)	\$ 180,180,489	\$ 181,225,701	\$ 136,271,934	\$ 66,788,984	\$ 22,897,517	\$ 16,810,497
Net Revenues Less Expenditures	(4,653,375)	(44,953,768)	(69,482,950)	(43,891,467)	(6,087,019)	32,366,339
<b>Ending Fund Balance</b>	<b>175,527,114</b>	<b>136,271,934</b>	<b>66,788,984</b>	<b>22,897,517</b>	<b>16,810,497</b>	<b>49,176,836</b>
<i>Fund Balance % of Expenditure Budget</i>	19.3%	14.3%	6.7%	2.3%	1.6%	4.7%

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

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

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

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

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

## SCFF - TRC Calculation

Scenario 1	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
Basic Allocation	66,541,995	67,253,992	68,888,264	71,313,131	73,901,798	76,480,970
FTES	533,016,755	519,416,773	514,094,181	534,474,652	563,051,946	591,442,996
Supplemental	122,915,733	150,186,606	168,038,803	176,756,922	186,127,695	195,733,438
Success	81,861,855	80,402,145	80,227,316	82,865,583	87,351,519	94,631,015
SCFF calculated (A)	<b>804,336,338</b>	<b>817,259,516</b>	831,248,564	<b>865,410,288</b>	<b>910,432,959</b>	<b>958,288,419</b>
PY SCFF cal + COLA (B)	802,839,607	812,942,737	<b>837,118,923</b>	860,508,513	896,824,681	942,207,069
Hold Harmless / Floor (C)	778,546,331	786,876,776	817,259,516	817,259,516	817,259,516	817,259,516
Scenario 2	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
Basic Allocation	66,541,995	67,253,992	68,888,264	71,313,131	73,901,798	76,480,970
FTES	533,016,755	519,416,773	516,417,129	540,473,184	573,780,187	603,843,842
Supplemental	122,915,733	150,186,606	168,038,803	178,854,917	189,989,940	200,930,475
Success	81,861,855	80,402,145	80,227,316	83,005,435	87,753,905	95,438,376
SCFF calculated (A)	<b>804,336,338</b>	<b>817,259,516</b>	833,571,511	<b>873,646,667</b>	<b>925,425,831</b>	<b>976,693,663</b>
PY SCFF cal + COLA (B)	802,839,607	812,942,737	<b>837,118,923</b>	862,913,228	905,360,041	957,723,192
Hold Harmless / Floor (C)	778,546,331	786,876,776	817,259,516	817,259,516	817,259,516	817,259,516
Scenario 3	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
Basic Allocation	66,541,995	67,253,992	68,888,264	71,313,131	73,901,798	76,480,970
FTES	533,016,755	519,416,773	519,359,720	547,732,248	586,418,860	621,673,595
Supplemental	122,915,733	150,186,606	168,038,803	181,033,205	194,066,415	206,500,109
Success	81,861,855	80,402,145	80,227,316	83,150,640	88,176,118	96,310,931
SCFF calculated (A)	<b>804,336,338</b>	<b>817,259,516</b>	836,514,102	<b>883,229,224</b>	<b>942,563,190</b>	<b>1,000,965,605</b>
PY SCFF cal + COLA (B)	802,839,607	812,942,737	<b>837,118,923</b>	865,959,399	915,290,445	975,458,645
Hold Harmless / Floor (C)	778,546,331	786,876,776	817,259,516	817,259,516	817,259,516	817,259,516
Scenario 4	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
Basic Allocation	66,541,995	67,253,992	68,888,264	71,313,131	73,901,798	76,480,970
FTES	532,956,057	519,416,773	521,385,169	550,194,834	589,654,349	627,832,271
Supplemental	122,915,733	150,186,606	157,846,157	169,339,653	180,628,729	192,507,304
Success	81,861,855	80,402,145	81,943,546	86,057,676	91,140,526	96,557,588
SCFF calculated (A)	<b>804,275,639</b>	<b>817,259,516</b>	830,063,136	<b>876,905,294</b>	<b>935,325,401</b>	<b>993,378,133</b>
PY SCFF cal + COLA (B)	802,839,607	812,881,389	<b>837,118,923</b>	859,281,359	908,736,957	967,968,258
Hold Harmless / Floor (C)	778,546,331	786,876,776	817,259,516	817,259,516	817,259,516	817,259,516

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

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

<b>UNRESTRICTED GENERAL FUND</b>		<b>2023-24</b>	<b>2024-25</b>	<b>2025-26</b>	<b>2026-27</b>	<b>2027-28</b>	<b>2028-29</b>
		<b>Actual</b>	<b>Projected</b>	<b>Projected</b>	<b>Projected</b>	<b>Projected</b>	<b>Projected</b>
<b>REVENUES</b>							
	<i>Total FTES</i>	90,322	88,292	89,716	91,163	92,635	94,024
	<i>3 yr avg credit</i>	83,352	79,259	75,540	75,516	76,651	77,801
State Apportionment Revenue (includes EPA)		\$ 803,781,600	\$ 817,259,516	\$ 837,118,923	\$ 865,410,288	\$ 910,432,959	\$ 958,288,419
Non-Resident		11,616,415	11,768,000	12,053,962	12,478,262	12,931,223	13,382,522
Apprenticeship		36,258	33,690	34,509	35,723	37,020	38,312
Dedicated Revenue		11,030,652	10,829,381	10,829,381	10,829,381	10,829,381	10,829,381
Other State		54,781,122	47,049,248	47,049,248	47,049,248	47,049,248	47,049,248
Other Federal		0	0	0	0	0	0
Other Local (less student fee write off)		24,018,679	21,000,000	21,000,000	21,000,000	21,000,000	21,000,000
Incoming Transfers		643,271	0	0	0	0	0
<b>TOTAL RESOURCES</b>		<b>\$ 905,907,997</b>	<b>\$ 907,939,835</b>	<b>\$ 928,086,023</b>	<b>\$ 956,802,902</b>	<b>\$ 1,002,279,830</b>	<b>\$ 1,050,587,883</b>
<b>EXPENDITURES</b>							
Certificated Salaries		361,867,083	379,960,438	392,993,081	392,993,081	392,993,081	392,993,081
Non-Certificated Salaries		160,779,718	168,818,703	174,609,185	174,609,185	174,609,185	174,609,185
Employee Benefits		238,598,285	250,528,199	272,134,857	280,945,562	295,839,637	309,679,092
	Subtotal Salary & Benefits	761,245,086	799,307,340	839,737,122	848,547,827	863,441,903	877,281,357
	<i>Salary &amp; Benefit %</i>	<i>84%</i>	<i>84%</i>	<i>84%</i>	<i>84%</i>	<i>84%</i>	<i>83%</i>
Books & Supplies		4,228,595	4,300,000	4,404,490	4,559,528	4,725,039	4,889,943
Other Operating Expenses		109,933,237	111,923,661	115,156,847	119,464,385	124,036,595	128,651,357
Capital Outlay		4,019,375	4,062,383	4,161,099	4,307,570	4,463,934	4,619,726
Interfund Transfer		26,109,777	27,933,196	28,611,973	29,619,114	30,694,288	31,765,519
Other		5,025,301	5,367,023	5,497,442	5,690,952	5,897,533	6,103,357
<b>TOTAL EXPENDITURES</b>		<b>\$ 910,561,371</b>	<b>\$ 952,893,603</b>	<b>\$ 997,568,973</b>	<b>\$ 1,012,189,376</b>	<b>\$ 1,033,259,292</b>	<b>\$ 1,053,311,258</b>
<b>NET REVENUES LESS EXPENDITURES</b>		<b>\$ (4,653,375)</b>	<b>\$ (44,953,768)</b>	<b>\$ (69,482,950)</b>	<b>\$ (55,386,474)</b>	<b>\$ (30,979,462)</b>	<b>\$ (2,723,375)</b>
<b>FUND BALANCE</b>							
Beginning Fund Balance (includes PY adj)		\$ 180,180,489	\$ 181,225,701	\$ 136,271,934	\$ 66,788,984	\$ 11,402,510	\$ (19,576,952)
Net Revenues Less Expenditures		(4,653,375)	(44,953,768)	(69,482,950)	(55,386,474)	(30,979,462)	(2,723,375)
<b>Ending Fund Balance</b>		<b>\$ 175,527,114</b>	<b>\$ 136,271,934</b>	<b>\$ 66,788,984</b>	<b>\$ 11,402,510</b>	<b>\$ (19,576,952)</b>	<b>\$ (22,300,327)</b>
<i>Fund Balance % of Expenditure Budget</i>		<i>19.3%</i>	<i>14.3%</i>	<i>6.7%</i>	<i>1.1%</i>	<i>-1.9%</i>	<i>-2.1%</i>

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

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

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

**UNRESTRICTED GENERAL FUND**

	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
	Actuals	Projected	Projected	Projected	Projected	Projected
<b>REVENUES</b>						
	<i>Total FTES</i>	90,322	88,292	90,781	93,055	95,094
	<i>3 yr avg credit</i>	83,355	79,259	75,873	76,448	79,854
State Apportionment Revenue (includes EPA)	\$ 803,781,600	\$ 817,259,516	\$ 837,118,923	\$ 873,646,667	\$ 925,425,831	\$ 976,693,663
Non-Resident	11,616,415	11,768,000	12,053,962	12,478,262	12,931,223	13,382,522
Apprenticeship	36,258	33,690	34,509	35,723	37,020	38,312
Dedicated Revenue	11,030,652	10,829,381	10,829,381	10,829,381	10,829,381	10,829,381
Other State	54,781,122	47,049,248	47,049,248	47,049,248	47,049,248	47,049,248
Other Federal	0	0	0	0	0	0
Other Local	24,018,679	21,000,000	21,000,000	21,000,000	21,000,000	21,000,000
Incoming Transfers	643,271	0	0	0	0	0
<b>TOTAL RESOURCES</b>	<b>\$ 905,907,997</b>	<b>\$ 907,939,835</b>	<b>\$ 928,086,023</b>	<b>\$ 965,039,282</b>	<b>\$ 1,017,272,703</b>	<b>\$ 1,068,993,127</b>
<b>EXPENDITURES</b>						
Certificated Salaries	361,867,083	379,960,438	392,993,081	392,993,081	392,993,081	392,993,081
Non-Certificated Salaries	160,779,718	168,818,703	174,609,185	174,609,185	174,609,185	174,609,185
Employee Benefits	238,598,285	250,528,199	272,134,857	280,945,562	295,839,637	309,679,092
Subtotal Salary & Benefits	761,245,086	799,307,340	839,737,122	848,547,827	863,441,903	877,281,357
<i>Salary &amp; Benefit %</i>	<i>84%</i>	<i>84%</i>	<i>84%</i>	<i>84%</i>	<i>84%</i>	<i>83%</i>
Books & Supplies	4,228,595	4,300,000	4,404,490	4,559,528	4,725,039	4,889,943
Other Operating Expenses	109,933,237	111,923,661	115,156,847	119,464,385	124,036,595	128,651,357
Capital Outlay	4,019,375	4,062,383	4,161,099	4,307,570	4,463,934	4,619,726
Interfund Transfer	26,109,777	27,933,196	28,611,973	29,619,114	30,694,288	31,765,519
Other	5,025,301	5,367,023	5,497,442	5,690,952	5,897,533	6,103,357
<b>TOTAL EXPENDITURES</b>	<b>\$ 910,561,371</b>	<b>\$ 952,893,603</b>	<b>\$ 997,568,973</b>	<b>\$ 1,012,189,376</b>	<b>\$ 1,033,259,292</b>	<b>\$ 1,053,311,258</b>
<b>NET REVENUES LESS EXPENDITURES</b>	<b>\$ (4,653,375)</b>	<b>\$ (44,953,768)</b>	<b>\$ (69,482,950)</b>	<b>\$ (47,150,094)</b>	<b>\$ (15,986,590)</b>	<b>\$ 15,681,869</b>
<b>FUND BALANCE</b>						
Beginning Fund Balance (includes PY adj)	\$ 180,180,489	\$ 181,225,701	\$ 136,271,934	\$ 66,788,984	\$ 19,638,890	\$ 3,652,300
Net Revenues Less Expenditures	(4,653,375)	(44,953,768)	(69,482,950)	(47,150,094)	(15,986,590)	15,681,869
<b>Ending Fund Balance</b>	<b>\$ 175,527,114</b>	<b>\$ 136,271,934</b>	<b>\$ 66,788,984</b>	<b>\$ 19,638,890</b>	<b>\$ 3,652,300</b>	<b>\$ 19,334,169</b>
<i>Fund Balance % of Expenditure Budget</i>	<i>19.3%</i>	<i>14.3%</i>	<i>6.7%</i>	<i>1.9%</i>	<i>0.4%</i>	<i>1.8%</i>



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

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

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

**UNRESTRICTED GENERAL FUND**

	2023-24 Actuals	2024-25 Projected	2025-26 Projected	2026-27 Projected	2027-28 Projected	2028-29 Projected
<b>REVENUES</b>						
<i>Total FTES</i>	90,322	88,292	91,886	95,051	97,730	99,350
<i>3 yr avg credit</i>	83,355	79,259	76,186	77,327	80,004	82,116
State Apportionment Revenue (includes EPA)	\$ 803,781,600	\$ 817,259,516	\$ 837,118,923	\$ 883,229,224	\$ 942,563,190	\$ 1,000,965,605
Non-Resident	11,616,415	11,768,000	12,053,962	12,478,262	12,931,223	13,382,522
Apprenticeship	36,258	33,690	34,509	35,723	37,020	38,312
Dedicated Revenue	11,030,652	10,829,381	10,829,381	10,829,381	10,829,381	10,829,381
Other State	54,781,122	47,049,248	47,049,248	47,049,248	47,049,248	47,049,248
Other Federal	0	0	0	0	0	0
Other Local	24,018,679	21,000,000	21,000,000	21,000,000	21,000,000	21,000,000
Incoming Transfers	643,271	0	0	0	0	0
<b>TOTAL RESOURCES</b>	<b>\$ 905,907,997</b>	<b>\$ 907,939,835</b>	<b>\$ 928,086,023</b>	<b>\$ 974,621,838</b>	<b>\$ 1,034,410,062</b>	<b>\$ 1,093,265,069</b>
<b>EXPENDITURES</b>						
Certificated Salaries	361,867,083	379,960,438	392,993,081	392,993,081	392,993,081	392,993,081
Non-Certificated Salaries	160,779,718	168,818,703	174,609,185	174,609,185	174,609,185	174,609,185
Employee Benefits	238,598,285	250,528,199	272,134,857	280,945,562	295,839,637	309,679,092
Subtotal Salary & Benefits	761,245,086	799,307,340	839,737,122	848,547,827	863,441,903	877,281,357
<i>Salary &amp; Benefit %</i>	<i>84%</i>	<i>84%</i>	<i>84%</i>	<i>84%</i>	<i>84%</i>	<i>83%</i>
Books & Supplies	4,228,595	4,300,000	4,404,490	4,559,528	4,725,039	4,896,558
Other Operating Expenses	109,933,237	111,923,661	115,156,847	119,464,385	124,036,595	128,651,357
Capital Outlay	4,019,375	4,062,383	4,161,099	4,307,570	4,463,934	4,625,975
Interfund Transfer	26,109,777	27,933,196	28,611,973	29,619,114	30,694,288	31,808,491
Other	5,025,301	5,367,023	5,497,442	5,690,952	5,897,533	6,103,357
<b>TOTAL EXPENDITURES</b>	<b>\$ 910,561,371</b>	<b>\$ 952,893,603</b>	<b>\$ 997,568,973</b>	<b>\$ 1,012,189,376</b>	<b>\$ 1,033,259,292</b>	<b>\$ 1,053,367,095</b>
<b>NET REVENUES LESS EXPENDITURES</b>	<b>\$ (4,653,375)</b>	<b>\$ (44,953,768)</b>	<b>\$ (69,482,950)</b>	<b>\$ (37,567,538)</b>	<b>\$ 1,150,770</b>	<b>\$ 39,897,974</b>
<b>FUND BALANCE</b>						
Beginning Fund Balance (includes PY adj)	\$ 180,180,489	\$ 181,225,701	\$ 136,271,934	\$ 66,788,984	\$ 29,221,446	\$ 30,372,215
Net Revenues Less Expenditures	(4,653,375)	(44,953,768)	(69,482,950)	(37,567,538)	1,150,770	39,897,974
<b>Ending Fund Balance</b>	<b>\$ 175,527,114</b>	<b>\$ 136,271,934</b>	<b>\$ 66,788,984</b>	<b>\$ 29,221,446</b>	<b>\$ 30,372,215</b>	<b>\$ 70,270,190</b>
<i>Fund Balance % of Expenditure Budget</i>	<i>19.3%</i>	<i>14.3%</i>	<i>6.7%</i>	<i>2.9%</i>	<i>2.9%</i>	<i>6.7%</i>

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

Scenario 4 Assumptions: Revenue based on College projected FTES and SCFF metrics. Expenses based on District's projections as of FY 24-25 Q2.

**UNRESTRICTED GENERAL FUND**

	2023-24 Actuals	2024-25 Projected	2025-26 Projected	2026-27 Projected	2027-28 Projected	2028-29 Projected	
<b>REVENUES</b>							
	<i>Total FTES</i>	90,322	88,292	92,692	95,334	98,124	101,032
	<i>3 yr avg credit</i>	96,948	93,162	90,963	92,653	95,851	98,621
State Apportionment Revenue (includes EPA)	\$ 803,781,600	\$ 817,259,516	\$ 837,118,923	\$ 876,905,294	\$ 935,325,401	\$ 993,378,133	
Non-Resident	11,616,415	11,768,000	12,053,962	12,478,262	12,931,223	13,382,522	
Apprenticeship	36,258	33,690	34,509	35,723	37,020	38,312	
Dedicated Revenue	11,030,652	10,829,381	10,829,381	10,829,381	10,829,381	10,829,381	
Other State	54,781,122	47,049,248	47,049,248	47,049,248	47,049,248	47,049,248	
Other Federal	0	0	0	0	0	0	
Other Local	24,018,679	21,000,000	21,000,000	21,000,000	21,000,000	21,000,000	
Incoming Transfers	643,271	0	0	0	0	0	
<b>TOTAL RESOURCES</b>	<b>\$ 905,907,997</b>	<b>\$ 907,939,835</b>	<b>\$ 928,086,023</b>	<b>\$ 968,297,909</b>	<b>\$ 1,027,172,273</b>	<b>\$ 1,085,677,597</b>	
<b>EXPENDITURES</b>							
Certificated Salaries	361,867,083	379,960,438	392,993,081	392,993,081	392,993,081	392,993,081	
Non-Certificated Salaries	160,779,718	168,818,703	174,609,185	174,609,185	174,609,185	174,609,185	
Employee Benefits	238,598,285	250,528,199	272,134,857	280,945,562	295,839,637	309,679,092	
Subtotal Salary & Benefits	761,245,086	799,307,340	839,737,122	848,547,827	863,441,903	877,281,357	
Salary & Benefit %	84%	84%	84%	84%	84%	83%	
Books & Supplies	4,228,595	4,300,000	4,404,490	4,559,528	4,725,039	4,889,943	
Other Operating Expenses	109,933,237	111,923,661	115,156,847	119,464,385	124,036,595	128,651,357	
Capital Outlay	4,019,375	4,062,383	4,161,099	4,307,570	4,463,934	4,619,726	
Interfund Transfer	26,109,777	27,933,196	28,611,973	29,619,114	30,694,288	31,765,519	
Other	5,025,301	5,367,023	5,497,442	5,690,952	5,897,533	6,103,357	
<b>TOTAL EXPENDITURES</b>	<b>\$ 910,561,371</b>	<b>\$ 952,893,603</b>	<b>\$ 997,568,973</b>	<b>\$ 1,012,189,376</b>	<b>\$ 1,033,259,292</b>	<b>\$ 1,053,311,258</b>	
<b>NET REVENUES LESS EXPENDITURES</b>	<b>\$ (4,653,375)</b>	<b>\$ (44,953,768)</b>	<b>\$ (69,482,950)</b>	<b>\$ (43,891,467)</b>	<b>\$ (6,087,019)</b>	<b>\$ 32,366,339</b>	
<b>FUND BALANCE</b>							
Beginning Fund Balance (includes PY adj)	\$ 180,180,489	\$ 181,225,701	\$ 136,271,934	\$ 66,788,984	\$ 22,897,517	\$ 16,810,497	
Net Revenues Less Expenditures	(4,653,375)	(44,953,768)	(69,482,950)	(43,891,467)	(6,087,019)	32,366,339	
<b>Ending Fund Balance</b>	<b>\$ 175,527,114</b>	<b>\$ 136,271,934</b>	<b>\$ 66,788,984</b>	<b>\$ 22,897,517</b>	<b>\$ 16,810,497</b>	<b>\$ 49,176,836</b>	
Fund Balance % of Expenditure Budget	19.3%	14.3%	6.7%	2.3%	1.6%	4.7%	

Los Angeles Community College District  
2025-26 Proposed Preliminary Budget Allocation Summary

- **The Preliminary Budget Allocation was developed based on the minimum state apportionment funding guarantee to the District of \$837.1 million which includes a 2.43% COLA. It is projected that the State will hold the District harmless by \$23.3 million.**
- In 2022-23, this District Allocation Model was reviewed and updated with an equity minded approach and approved by the Board in July 2023. This updated District Budget Allocation Model has been used for the Preliminary Budget Allocation.
- **Revenue Assumptions:**
  - Base Revenue, including COLA, is projected at \$475.7 million, excluding Education Protection Act (EPA)
  - EPA fund is projected at \$103.0 million.
  - Lottery revenue is estimated at \$17.2 million.
  - Nonresident tuition is estimated at \$12.0 million.
  - Part-time faculty compensation is estimated at \$2.2 million.
  - Part-time faculty health reimbursement is estimated at \$6.1 million.
  - State Mandate block grant is estimated at \$3.2 million.
  - Full-time Faculty Hiring is estimated at \$13.4 million.
  - Part-time Office Hours is estimated at \$7.5 million.
  - Interest and RDA passthrough revenue is estimated at \$19.0 million.
  - Dedicated revenue is estimated at \$7.9 million as projected by colleges.
- **Allocation Assumptions:**
  - Total budget allocations are \$926.9 million.
  - Total college allocations are at \$677.6 million.
  - Centralized Services are funded at \$154.5 million.
  - General Reserve is established at 6.5% of total projected Unrestricted General Fund revenue, or \$56.2 million.
  - Contingency Reserve is established at 3.5% of total projected Unrestricted General Fund revenue, or \$32.4 million.
  - Colleges are required to set aside in their budgets a 1% reserve. The reserve should only be used for unanticipated emergency events upon the Chancellor's approval.
  - ESC allocation (excluding Information Technology) is at \$39.0 million.
  - Information Technology is at \$20.7 million.
  - Deferred Maintenance Fund set aside is suspended for 2025-26
  - No distribution of the projected balances at this time.

**2025-26 Preliminary  
 Funds Available for 2025-2026  
 Unrestricted General Fund**

	2024-25	2025-2026	DIFFERENCE
	FINAL BUDGET	PRELIMINARY	
<b>Base (excluding EPA Funds)</b>	701,700,857	734,112,742	32,411,885
<b>EPA Funds</b>	102,861,467	103,018,571	157,104
<b>COLA <sup>[1]</sup></b>	8,330,447	0	(8,330,447)
<b>Growth</b>	0	0	0
<b>Lottery</b>	17,582,500	17,167,700	(414,800)
<b>Non-Resident</b>	11,768,000	12,070,000	302,000
<b>Apprenticeship</b>	33,690	33,690	0
<b>Part-time Faculty Compensation</b>	2,209,101	2,209,101	0
<b>On-Going State Mandate Block Grant</b>	3,176,187	3,223,556	47,369
<b>Full-Time Faculty Hiring</b>	13,368,234	13,368,234	0
<b>Part-time Office Hours</b>	5,954,487	7,465,557	1,511,070
<b>Part-Time Faculty Health Benefits</b>	4,758,739	6,121,902	1,363,163
<b>BOG Fee Waiver Administration</b>	0	0	0
<b>Local</b>			
<b>Interest and RDA Passthrough</b>	23,000,000	19,000,000	(4,000,000)
<b>Dedicated Revenue</b>	8,809,381	9,073,924	264,543
<b>TOTAL INCOME</b>	<b>903,553,090</b>	<b>926,864,977</b>	<b>23,311,887</b>
<b>Fund Balances</b>			
<b>Open Orders</b>	18,186,175	0	(18,186,175)
<b>Contingency Reserve</b>	31,624,358	32,440,274	815,916
<b>General Reserve</b>	58,730,951	60,246,224	1,515,273
<b>Other Fund Balance</b>	66,984,217	39,975,829	(27,008,388)
<b>Total Fund Balance</b>	<b>175,525,701</b>	<b>132,662,327</b>	<b>(42,863,374)</b>
<b>TOTAL PROJ FUNDS AVAILABLE</b>	<b>1,079,078,791</b>	<b>1,059,527,304</b>	<b>(19,551,487)</b>

**2025-26 Preliminary  
 UNRESTRICTED GENERAL FUND**

	2024-2025	2024-2025	2025-2026
	FINAL BUDGET W/ DISTRIBUTED BALANCES	FINAL BUDGET W/O DISTRIBUTED BALANCES	PRELIMINARY
City	82,592,336	81,040,555	80,607,701
East	167,067,045	149,704,894	150,939,315
Harbor	45,847,215	43,859,569	43,027,945
Mission	54,360,341	51,132,957	52,118,541
Pierce	96,667,740	93,889,409	97,536,933
Southwest	42,238,969	36,009,706	34,806,962
Trade-Tech	93,802,259	78,828,266	80,754,250
Valley	92,447,108	85,718,389	86,823,132
West	58,129,446	53,065,940	51,003,863
<b>College Total</b>	<b>733,152,459</b>	<b>673,249,685</b>	<b>677,618,642</b>
Educational Services Center	39,347,439	37,768,770	38,952,203
Information Technology	20,589,234	20,167,489	20,659,717
Districtwide Services	157,097,859	141,501,546	154,477,060
Contingency Reserve	31,624,358	441,122	32,440,274
General Reserve	58,730,951	1,599,431	60,246,224
Other District-wide	1,810,505	0	8,000,000
Van de Kamp Innovation	3,996,015	1,236,396	1,146,960
Supplemental Retirement (SRP)	4,758,850	4,758,850	4,758,850
Funds for Deferred Maint	18,071,062	18,071,062	0
Part Time Faculty Health Benefits	4,758,739	4,758,739	6,121,902
TCR B - One Time Revenue	5,141,320	0	12,668,454
Undistributed Balance	0	0	42,437,018
<b>TOTAL</b>	<b>1,079,078,791</b>	<b>903,553,091</b>	<b>1,059,527,304</b>

**2025-26 PRELIMINARY  
REVENUE ALLOCATION DETAIL**

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

<sup>(1)</sup> COLA is imbedded in rates

**ASSESSMENT AND ADJUSTMENT DETAIL**

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

**2025-26 Preliminary**  
**TOTAL UNRESTRICTED GENERAL FUND REVENUES**

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

## 2025-2026 EDUCATION PROTECTION ACT (EPA)\*

### FUNDS DISTRIBUTION

COLLEGE	TOTAL CALCULATED BASE	% OF TOTAL	TOTAL EPA FUNDS
City	67,332,724	11.6%	\$11,986,193
East	136,307,270	23.6%	\$24,264,654
Harbor	38,834,894	6.7%	\$6,913,170
Mission	46,774,560	8.1%	\$8,326,544
Pierce	77,462,205	13.4%	\$13,789,386
Southwest	26,625,656	4.6%	\$4,739,750
Trade-Tech	68,190,317	11.8%	\$12,138,857
Valley	76,073,204	13.1%	\$13,542,124
West	41,108,437	7.1%	\$7,317,893
<b>TOTAL</b>	<b>578,709,267</b>	<b>100.0%</b>	<b>\$103,018,571</b>

\*Funds to be restricted in the Education Protection Act (EPA) and cannot be used for salaries and benefits of administrators or any administrative costs.



### MINIMUM BASE FUNDING

#### Revised M&O Cost based on FY 2023-24

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

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

[2] Average Cost per sq.ft. is based on the average cost for all colleges, and not by individual college.

[3] Benefits are estimated based on FY 2024-25 rates - 60.18% for classified (Administrative Services VP and Director of College Facilities); and 38.02% for certificated (Presidents, other VPs and Deans).

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

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

[6] FTES (Students) is based on the 2024-25 Annual FTES report, including Credit, Non-Credit and Enhanced Non-Credit FTES, as reported by the Office of Attendance Accounting.

[7] Proposed Number of Deans is 4 for small colleges (FTES < 10,000 - H,M,S,W); 8 for medium (FTES < 20,000 - C,P,T,V); and 12 for large (FTES > 20,000 - E).

[8] Source: Data for M&O Costs and Gross Square Footage for FY 2023-24 is based on data from the Fusion Space Inventory Report.

### Student Centered Funding Formula Calculated Revenue

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

**Base Allocation Revenue (FTES + Basic Allocation)**

	Basic Allocation	3-Year Average Credit	Special Admit Credit	Incarcerated	CDCP	Noncredit	Total Calculated Base	% of Base Allocation
City	7,777,708	42,878,384	6,637,352	-	9,586,515	452,765	67,332,724	11.6%
East*	11,111,012	102,258,629	9,279,936	9,032	12,535,290	1,113,371	136,307,270	23.6%
Harbor	6,666,604	25,738,161	5,476,432	-	904,886	48,811	38,834,894	6.7%
Mission	6,666,604	29,828,104	3,828,753	732,154	5,480,392	238,553	46,774,560	8.1%
Pierce	7,777,708	59,145,656	7,188,483	684	629,037	2,720,637	77,462,205	13.4%
Southwest	6,666,604	14,569,104	2,388,030	-	2,994,603	7,315	26,625,656	4.6%
Trade-Tech	7,777,708	53,638,658	4,050,816	33,158	2,330,874	359,103	68,190,317	11.8%
Valley	7,777,708	49,988,948	7,160,155	1,338	10,945,129	199,926	76,073,204	13.1%
West	6,666,604	29,625,234	3,343,847	11,407	1,287,070	174,275	41,108,437	7.1%
<b>Total</b>	<b>68,888,260</b>	<b>407,670,878</b>	<b>49,353,804</b>	<b>787,773</b>	<b>46,693,796</b>	<b>5,314,756</b>	<b>578,709,267</b>	

\* includes South Gate Center

**Paid FTES Workload Measures**

	3-Year Average Credit	Special Admit Credit	Incarcerated	CDCP	Noncredit
City	7,907	873	-	1,261	99
East	18,856	1,220	1	1,648	243
Harbor	4,746	720	-	119	11
Mission	5,500	503	96	721	52
Pierce	10,906	945	0	83	595
Southwest	2,687	314	-	394	2
Trade-Tech	9,891	533	4	306	79
Valley	9,218	942	0	1,439	44
West	5,463	440	2	169	38
<b>Total</b>	<b>75,173</b>	<b>6,490</b>	<b>104</b>	<b>6,140</b>	<b>1,162</b>

<b>FTES Funding Rates</b>	<b>\$ 5,423.07</b>	<b>\$ 7,604.95</b>	<b>\$ 7,604.95</b>	<b>\$ 7,604.95</b>	<b>\$ 4,573.07</b>
---------------------------	--------------------	--------------------	--------------------	--------------------	--------------------

Multi District Basic Allocation Rates		
small	<10,000	6,666,604
medium	10,000 - 19,999	7,777,708
large	>=20,000	8,888,810

State Approved Center Allocation Rates	
	>=1,000
	2,222,202

**Base Funds Remaining**

Adjustment to FTES Base	
Description	Amount
Minimum Base	134,121,248
EPA	103,018,571
<b>Base Distributed to Colleges</b>	<b>237,139,819</b>

Calculation of Base Funds Remaining	
Total Base Allocation	578,709,267
Less: Base Revenue to Colleges <sup>[1]</sup>	(237,139,819)
<b>FTES Base Funds Remaining</b>	<b>341,569,448</b>

**Distribution of Base Remaining**

	% of Base	Funds
City	11.6%	39,741,547
East	23.6%	80,452,140
Harbor	6.7%	22,921,377
Mission	8.1%	27,607,577
Pierce	13.4%	45,720,233
Southwest	4.6%	15,715,163
Trade-Tech	11.8%	40,247,721
Valley	13.1%	44,900,408
West	7.1%	24,263,282
<b>Total</b>		<b>341,569,448</b>

[1] Distributed using different methodology

### 2025-26 FTES Workload Measures

	Credit w/o Special Admit	Special Admit	Incarcerated	Total Credit	CDCP	Noncredit	Total FTES
City	7,800.05	872.77	-	8,673	1,261	99	10,032
East	18,572.08	1,220.25	1.19	19,794	1,648	243	21,685
Harbor	4,667.52	720.11	-	5,388	119	11	5,517
Mission	5,399.66	503.46	96.27	5,999	721	52	6,772
Pierce	10,882.86	945.24	0.09	11,828	83	595	12,506
Southwest	2,688.49	314.01	-	3,003	394	2	3,398
Trade-Tech	9,908.00	532.66	4.36	10,445	306	79	10,830
Valley	9,172.57	941.51	0.18	10,114	1,439	44	11,597
West	5,305.79	439.69	1.50	5,747	169	38	5,954
<b>Total</b>	<b>74,397</b>	<b>6,490</b>	<b>104</b>	<b>80,990</b>	<b>6,140</b>	<b>1,162</b>	<b>88,292</b>

\* projected

### Calculation of 3 Year Credit Average

	Total Credit			Special Admit & Incarcerated Credit			Credit w/o Special Admit or Incarcerated			3 yr average
	2023-24	2024-25	2025-26 <sup>[3]</sup>	2023-24	2024-25	2025-26 <sup>[3]</sup>	2023-24	2024-25	2025-26 <sup>[3]</sup>	
City	8,937	8,673	8,673	817	873	873	8,120	7,800	7,800	7,907
East	20,703	19,794	19,794	1,278	1,221	1,221	19,424	18,572	18,572	18,856
Harbor	5,538	5,388	5,388	635	720	720	4,903	4,668	4,668	4,746
Mission	6,346	5,999	5,999	644	600	600	5,701	5,400	5,400	5,500
Pierce	11,872	11,828	11,828	918	945	945	10,953	10,883	10,883	10,906
Southwest	3,022	3,003	3,003	340	314	314	2,683	2,688	2,688	2,687
Trade-Tech	10,317	10,445	10,445	460	537	537	9,856	9,908	9,908	9,891
Valley	10,261	10,114	10,114	953	942	942	9,308	9,173	9,173	9,218
West	6,324	5,747	5,747	547	441	441	5,777	5,306	5,306	5,463
<b>Total</b>	<b>83,319</b>	<b>80,990</b>	<b>80,990</b>	<b>6,593</b>	<b>6,593</b>	<b>6,593</b>	<b>76,726</b>	<b>74,397</b>	<b>74,397</b>	<b>75,173</b>

<sup>[1]</sup> Projected using 2024-25 P1 data

## Supplemental Allocation

### Supplemental - Revenue

	AB 540 Totals	Pell Grant Totals	CA Promise Grant Students Totals	Subtotal	% of Total	Unallocated Adj	Total Supplemental
<i>rates</i>	\$ 1,282.38	\$ 1,282.38	\$ 1,282.38				
City	892,538	6,354,206	10,384,735	17,631,479	11%	-	17,631,479
East	1,177,227	14,213,929	23,531,721	38,922,878	25%	-	38,922,878
Harbor	256,477	2,795,594	4,588,365	7,640,436	5%	-	7,640,436
Mission	498,847	3,411,138	6,192,626	10,102,610	7%	-	10,102,610
Pierce	952,810	8,358,570	15,152,633	24,464,013	16%	-	24,464,013
Southwest	143,627	2,555,789	4,122,860	6,822,276	4%	-	6,822,276
Trade-Tech	934,857	6,749,180	10,963,089	18,647,126	12%	-	18,647,126
Valley	1,072,072	7,035,151	12,019,772	20,126,995	13%	-	20,126,995
West	306,489	3,240,581	5,875,877	9,422,948	6%	-	9,422,948
<b>Total District</b>	<b>6,234,944</b>	<b>54,714,137</b>	<b>92,831,678</b>	<b>153,780,760</b>		-	<b>153,780,760</b>
<b>Total State</b>	<b>6,234,944</b>	<b>54,714,137</b>	<b>92,831,678</b>	<b>153,780,760</b>			

<b>Difference between State and LACCD</b>	-
-------------------------------------------	---

### Supplemental Workload Measures <sup>[1]</sup>

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

<sup>[1]</sup> Per 2024-25 P1 Exhibit C

### Student Success Allocation - Total Revenue

<b>Location</b>	<b>All Students</b>	<b>Pell</b>	<b>CA Promise Grant</b>	<b>Total Success</b>
City	6,930,818	1,530,826	1,343,980	9,805,623
East	13,041,569	2,684,719	2,336,340	18,062,628
Harbor	3,389,920	703,759	612,227	4,705,906
Mission	4,032,792	897,926	821,240	5,751,958
Pierce	10,037,684	1,921,308	1,755,360	13,714,352
Southwest	1,804,226	436,685	370,406	2,611,317
Trade-Tech	7,246,258	1,602,060	1,432,227	10,280,545
Valley	7,111,923	1,581,134	1,412,961	10,106,018
West	4,506,027	919,860	862,946	6,288,833
<b>Total</b>	<b>58,101,217</b>	<b>12,278,277</b>	<b>10,947,687</b>	<b>81,327,180</b>

### Student Success Allocation - All Student

#### Student Success - All Student Revenue

	Associate Degree for Transfer	Associate Degree	Baccalaureate Degree	Credit Certificates	Transfer level Math and English	Transfers to 4 yr	9 or more CTE Units	Regional Living Wage	Subtotal	% of Total	Revenue Adjustment	Total
<i>rates</i>	\$ 3,024.70	\$ 2,268.52	\$ 2,268.52	\$ 1,512.35	\$ 1,512.35	\$ 1,134.26	\$ 756.17	\$ 756.17				
City	1,326,834	1,193,996	-	913,458	468,828	576,203	1,519,143	932,356	6,930,818	12%	-	6,930,818
East	3,381,611	1,625,014	-	1,092,924	871,113	991,720	3,277,236	1,801,951	13,041,569	22%	-	13,041,569
Harbor	958,829	958,070	-	31,255	320,618	348,595	380,101	392,452	3,389,920	6%	-	3,389,920
Mission	1,063,685	747,855	-	243,992	323,643	330,069	841,364	482,184	4,032,792	7%	-	4,032,792
Pierce	2,749,449	1,668,116	-	532,347	1,393,881	1,294,567	1,453,357	945,967	10,037,684	17%	-	10,037,684
Southwest	298,437	515,710	-	22,685	195,093	145,941	271,465	354,895	1,804,226	3%	-	1,804,226
Trade-Tech	453,704	1,114,598	-	1,043,016	209,712	204,545	3,100,041	1,120,642	7,246,258	12%	-	7,246,258
Valley	1,914,633	1,045,786	-	262,644	833,304	795,871	1,349,005	910,680	7,111,923	12%	-	7,111,923
West	863,047	739,537	132,330	325,659	195,093	358,426	1,176,599	715,336	4,506,027	8%	-	4,506,027
<b>Total District</b>	<b>13,010,229</b>	<b>9,608,682</b>	<b>132,330</b>	<b>4,467,980</b>	<b>4,811,285</b>	<b>5,045,937</b>	<b>13,368,311</b>	<b>7,656,463</b>	<b>58,101,217</b>		-	<b>58,101,217</b>
<b>Total State - Proj</b>	<b>13,010,229</b>	<b>9,608,682</b>	<b>132,330</b>	<b>4,467,980</b>	<b>4,811,285</b>	<b>5,045,937</b>	<b>13,368,311</b>	<b>7,656,463</b>	<b>58,101,217</b>			

Revenue Difference between State and LACCD -

#### Student Success Data- 3 Year Average - All Student Data

	Associate Degree for Transfer	Associate Degree	Baccalaureate Degree	Credit Certificates	Transfer level Math and English	Transfers to 4 yr	9 or more CTE Units	Regional Living Wage
City	439	526	-	604	310	508	2,009	1,233
East	1,118	716	-	723	576	874	4,334	2,383
Harbor	317	422	-	21	212	307	503	519
Mission	352	330	-	161	214	291	1,113	638
Pierce	909	735	-	352	922	1,141	1,922	1,251
Southwest	99	227	-	15	129	129	359	469
Trade-Tech	150	491	-	690	139	180	4,100	1,482
Valley	633	461	-	174	551	702	1,784	1,204
West	285	326	58	215	129	316	1,556	946
Unallocated	3	5	-	5	2	14	5	26
<b>Total</b>	<b>4,304</b>	<b>4,241</b>	<b>58</b>	<b>2,960</b>	<b>3,183</b>	<b>4,463</b>	<b>17,684</b>	<b>10,151</b>

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

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

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

<sup>[1]</sup> 2023-24 annual data

### Student Success Allocation - Pell Student

#### Student Success - Pell Student Revenue

	Associate Degree for Transfer	Associate Degree	Baccalaureate Degree	Credit Certificates	Transfer level Math and English	Transfers to 4 yr	9 or more CTE Units	Regional Living Wage	Subtotal	% of Total	Revenue Adjustment	Total
<i>rates</i>	\$ 1,144.41	\$ 858.30	\$ 858.30	\$ 572.20	\$ 572.20	\$ 429.15	\$ 286.10	\$ 286.10				
City	349,426	302,408	-	199,699	98,228	116,157	354,379	110,529	1,530,826	12%	-	1,530,826
East	926,590	431,154	-	72,670	200,081	237,893	566,663	249,668	2,684,719	22%	-	2,684,719
Harbor	220,490	188,254	-	6,866	63,324	73,671	87,736	63,418	703,759	6%	-	703,759
Mission	268,555	173,949	-	58,365	65,041	71,668	185,677	74,671	897,926	7%	-	897,926
Pierce	564,575	369,356	-	109,100	233,650	233,887	288,767	121,973	1,921,308	16%	-	1,921,308
Southwest	87,357	134,753	-	5,722	44,823	33,760	68,568	61,702	436,685	4%	-	436,685
Trade-Tech	140,762	281,809	-	239,563	49,591	53,787	686,919	149,629	1,602,060	13%	-	1,602,060
Valley	492,478	247,477	-	44,250	169,754	176,381	319,952	130,842	1,581,134	13%	-	1,581,134
West	223,923	182,246	25,749	68,092	39,101	73,385	223,251	84,113	919,860	7%	-	919,860
<b>Total District</b>	<b>3,274,156</b>	<b>2,311,406</b>	<b>25,749</b>	<b>804,327</b>	<b>963,593</b>	<b>1,070,589</b>	<b>2,781,912</b>	<b>1,046,545</b>	<b>12,278,277</b>		-	<b>12,278,277</b>
<b>Total State-Proj</b>	<b>3,274,156</b>	<b>2,311,406</b>	<b>25,749</b>	<b>804,327</b>	<b>963,593</b>	<b>1,070,589</b>	<b>2,781,912</b>	<b>1,046,545</b>	<b>12,278,277</b>			

<b>Revenue Difference between State and LACCD</b>	-
---------------------------------------------------	---

#### Student Success Data- 3 Year Average - Pell Student Data

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

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

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

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

[1] 2023-24 annual data



### Student Success Allocation - CA Promise Grant

#### Student Success - CA Promise Grant Revenue

	Associate Degree for Transfer	Associate Degree	Baccalaureate Degree	Credit Certificates	Transfer level Math and English	Transfers to 4 yr	9 or more CTE Units	Regional Living Wage	Subtotal	% of Total	Revenue Adjustment	Total
<i>rates</i>	\$ 762.94	\$ 572.20	\$ 572.20	\$ 381.47	\$ 381.47	\$ 286.10	\$ 190.73	\$ 190.73				
City	290,680	259,972	-	173,569	83,796	104,139	301,298	130,526	1,343,980	12%	-	1,343,980
East	763,448	366,974	-	67,520	165,431	205,132	490,761	277,074	2,336,340	21%	-	2,336,340
Harbor	184,886	160,599	-	6,104	57,729	63,609	76,103	63,197	612,227	6%	-	612,227
Mission	236,257	156,021	-	51,880	61,671	63,514	168,673	83,224	821,240	8%	-	821,240
Pierce	505,320	321,579	-	97,020	215,530	209,709	263,214	142,988	1,755,360	16%	-	1,755,360
Southwest	70,699	107,002	-	5,468	38,020	28,800	59,382	61,035	370,406	3%	-	370,406
Trade-Tech	107,066	241,089	-	210,698	44,123	44,631	623,767	160,853	1,432,227	13%	-	1,432,227
Valley	408,173	222,015	-	41,707	158,819	151,441	281,270	149,536	1,412,961	13%	-	1,412,961
West	190,226	162,125	27,466	67,647	34,205	66,756	214,322	100,199	862,946	8%	-	862,946
<b>Total District</b>	<b>2,756,755</b>	<b>1,997,376</b>	<b>27,466</b>	<b>721,613</b>	<b>859,324</b>	<b>937,731</b>	<b>2,478,790</b>	<b>1,168,632</b>	<b>10,947,687</b>		-	<b>10,947,687</b>
<b>Total State - P1</b>	<b>2,756,755</b>	<b>1,997,376</b>	<b>27,466</b>	<b>721,613</b>	<b>859,324</b>	<b>937,731</b>	<b>2,478,790</b>	<b>1,168,632</b>	<b>10,947,687</b>			

Revenue Difference between State and LACCD -

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

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

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

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

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

<sup>[1]</sup> 2023-24 annual data

### College Hold Harmless Calculation

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

<sup>[1]</sup> Subsidy to be paid from one-time stability

<sup>[2]</sup> Calculated 2024-25 SCFF from P1

### Assessment Calculation

Total Assessment	<b>207,810,522</b>
------------------	--------------------

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

## Dedicated Revenue Projections/Distribution

	City	East	Harbor	Mission	Pierce	Sowest	Trade	Valley	West	ESC	Total
Salvage Sales	2,000	7,000	6,200	0	0	0	3,300	0	0		18,500
Admin Allowance	60,933	102,182	33,789	40,111	81,141	18,155	54,489	68,439	36,761		496,000
Class Audit Fees	6,000	10,000	800	1,600	6,000	0	3,168	4,000	4,000		35,568
SEVIS Fees	15,000	8,000	875	700	7,225	150	3,300	2,000	1,500		38,750
Forgn St Appl Fee	10,000	0	0	550	5,500	0	660	100	2,500		19,310
Transcripts	40,000	15,000	28,000	32,500	75,000	1,500	26,400	46,000	40,000		304,400
Emerg Transcr Fees	0	0	0	0	0	0	2,640	0	0		2,640
Facility Rental	300,000	0	200,000	443,000	900,000	600,000	625,000	120,000	500,000		3,688,000
Civic Center Rental	0	500,000	0	0	0	0	0	180,000	0		680,000
Baccalaureate fees	0	0	0	0	0	0	0	0	350,000		350,000
Gym Membership Fees	0	0	0	110,000	0	0	0	0	0		110,000
Program Development	1,000	0	0	0	0	0	0	1,000	0		2,000
Traffic Citations	1,500	134	0	0	75,000	0	7,920	5,000	0		89,554
Dup Reg Receipt	0	0	0	1,000	200	0	0	0	0		1,200
Dup Diploma/Certif	200	0	0	0	0	0	132	0	0		332
Verification Fees	1,500	1,600	1,500	900	0	0	792	0	0		6,292
Copy Machine	4,000	0	0	1,500	0	0	1,584	2,000	0		9,084
Returned Checks	200	67	0	0	700	0	0	0	0		967
Other: Income	0	7,867	12,000	63,000	2,000	0	1,500	75,000	0		161,367
Other: Local	0	60,000	0	0	3,000	0	0	39,000	0		102,000
<b>Subtot Non-Specfc</b>	<b>442,333</b>	<b>711,850</b>	<b>283,164</b>	<b>694,861</b>	<b>1,155,766</b>	<b>619,805</b>	<b>730,885</b>	<b>542,539</b>	<b>934,761</b>	<b>0</b>	<b>6,115,964</b>
Farm Sales	0	0	0	0	5,000	0	0	0	0		5,000
Swap Meet	0	0	1,100,000	0	0	0	0	0	0		1,100,000
Golf Driving Range	0	0	110,000	0	0	0	0	0	0		110,000
Contract Educ	25,000	50,000	236,000	0	0	0	275,000	0	0		586,000
Journalism	3,000	2,000	0	0	5,000	0	0	0	0		10,000
Van de Kamp	0	0	0	0	0	0	0	0	0	1,146,960	1,146,960
<b>Subtot Specific</b>	<b>28,000</b>	<b>52,000</b>	<b>1,446,000</b>	<b>0</b>	<b>10,000</b>	<b>0</b>	<b>275,000</b>	<b>0</b>	<b>0</b>	<b>1,146,960</b>	<b>2,957,960</b>
<b>Location Total</b>	<b>470,333</b>	<b>763,850</b>	<b>1,729,164</b>	<b>694,861</b>	<b>1,165,766</b>	<b>619,805</b>	<b>1,005,885</b>	<b>542,539</b>	<b>934,761</b>	<b>1,146,960</b>	<b>9,073,924</b>

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.

## Districtwide Services Appropriations

ITEM	LACC	ELAC	LAHC	LAMC	PC	LASC	LATTC	LAVC	WLAC	D-wide	Total
<b>A. OPERATING BUDGETS</b>											
ACADEMIC SENATE	0	0	0	0	0	0	0	0	0	1,339,350	1,339,350
ACCREDITATION	0	0	0	0	0	0	0	0	0	25,000	25,000
AUDIT EXPENSE	0	0	0	0	0	0	0	0	0	700,000	700,000
BENEFITS-RETIREE	0	0	0	0	0	0	0	0	0	35,744,089	35,744,089
CENTRAL FINANCIAL AID UNIT (CFAU)	0	0	0	0	0	0	0	0	0	2,459,661	2,459,661
DOLORES HUERTA CENTER	0	0	0	0	0	0	0	0	0	510,966	510,966
DW MANDATORY MEMBERSHIPS	0	0	0	0	0	0	0	0	0	660,561	660,561
DW MARKETING (PUBLIC RELATIONS)	0	0	0	0	0	0	0	0	0	1,569,801	1,569,801
EMPLOYEE ASSISTANCE PROGRAM	0	0	0	0	0	0	0	0	0	149,854	149,854
ENVIRONMENTAL HEALTH AND SAFETY	0	0	0	0	0	0	0	0	0	811,500	811,500
FRAMEWORK FOR RACIAL EQUITY	0	0	0	0	0	0	0	0	0	2,000,000	2,000,000
GOLD CREEK*	0	0	0	0	0	0	0	180,772	0	0	180,772
HR-TRAINING & DEVELOPMENT	0	0	0	0	0	0	0	0	0	100,000	100,000
METRO RECORDS*	0	0	0	128,922	0	0	0	0	0	0	128,922
SPECIAL PROJECTS	0	0	0	0	0	0	0	0	0	983,664	983,664
<b>TOTAL OPERATING BUDGETS</b>											<b>47,364,120</b>
<b>B. OPERATING BUDGET W/ VARIABLE EXPENSES</b>											
COLLECTIVE BARGAINING	0	0	0	0	0	0	0	0	0	868,421	868,421
INSURANCE	0	0	0	0	0	0	0	0	0	17,074,523	17,074,523
LEGAL EXPENSE	0	0	0	0	0	0	0	0	0	8,454,003	8,454,003
RESERVE FOR INSUR/LEGAL/WC	0	0	0	0	0	0	0	0	0	4,238,965	4,238,965
STAFF TRAINING-LEGAL	0	0	0	0	0	0	0	0	0	417,004	417,004
WORKER'S COMPENSATION	0	0	0	0	0	0	0	0	0	5,604,421	5,604,421
<b>TOTAL OP BUDGETS W/ VARIABLE EXPENSES</b>											<b>36,657,337</b>
<b>C. OTHER DISTRICTWIDE ACCOUNTS</b>											
BOARD ELECTION	0	0	0	0	0	0	0	0	0	4,500,000	4,500,000
DISTRICT SAFETY/OPERATIONS	0	0	0	0	0	0	0	0	0	1,015,173	1,015,173
DISTRICT SAFETY/SHERIFF	0	0	0	0	0	0	0	0	0	26,000,000	26,000,000
DISTRICTWIDE BENEFITS	0	0	0	0	0	0	0	0	0	240,000	240,000
FACULTY/STAFF TRANSFER	0	0	0	0	0	0	0	0	0	0	0
FINANCIAL SERVICES	0	0	0	0	0	0	0	0	0	50,000	50,000
HEALTH BENEFITS ADMINISTRATION	0	0	0	0	0	0	0	0	0	746,000	746,000
LA COLLEGE PROMISE	0	0	0	0	0	0	0	0	0	52,425	52,425
PROJECT MATCH	0	0	0	0	0	0	0	0	0	117,000	117,000
PUBLIC POLICY (STATE & FEDERAL ADVOCATES)	0	0	0	0	0	0	0	0	0	801,700	801,700
STAFF DEVELOPMENT	0	0	0	0	0	0	0	0	0	35,000	35,000
SW WEC SETTLEMENT	0	0	0	0	0	0	0	0	0	495,911	495,911
TUITION REIMBURSEMENT	0	0	0	0	0	0	0	0	0	658,000	658,000
VACATION BALANCE	0	0	0	0	0	0	0	0	0	700,000	700,000
WELLNESS PROGRAM	0	0	0	0	0	0	0	0	0	5,000	5,000
<b>TOTAL OTHER DISTRICTWIDE ACCOUNTS</b>											<b>35,326,209</b>
<b>D. DISTRICTWIDE INFORMATION TECHNOLOGY</b>											
IT- ACADEMIC & STUDENT APPLICATIONS	0	0	0	0	0	0	0	0	0	5,129,138	5,129,138
IT-DWIDE COLLEGE TECHNOLOGY SVCS	0	0	0	0	0	0	0	0	0	4,001,066	4,001,066
IT- ERP/SAP	0	0	0	0	0	0	0	0	0	1,618,151	1,618,151
IT- INFORMATION SECURITY	0	0	0	0	0	0	0	0	0	813,850	813,850
IT- NETWORK	0	0	0	0	0	0	0	0	0	3,525,000	3,525,000
IT-REGION 1 COLLEGE TECHNOLOGY SVCS	0	0	0	0	0	0	0	0	0	5,580,799	5,580,799
IT-REGION 2 COLLEGE TECHNOLOGY SVCS	0	0	0	0	0	0	0	0	0	4,716,925	4,716,925
IT-REGION 3 COLLEGE TECHNOLOGY SVCS	0	0	0	0	0	0	0	0	0	4,508,759	4,508,759
IT-SERVICE CENTER	0	0	0	0	0	0	0	0	0	743,000	743,000
IT-SYSTEMS ENGINEERING	0	0	0	0	0	0	0	0	0	2,320,530	2,320,530
IT-STUDENT SYSTEMS AND WEB SERVICES	0	0	0	0	0	0	0	0	0	2,481,870	2,481,870
<b>TOTAL DW INFORMATION TECHNOLOGY</b>											<b>35,439,988</b>
<b>TOTAL DISTRICTWIDE SVCS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>128,922</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>180,772</b>	<b>0</b>	<b>154,477,060</b>	<b>154,786,754</b>

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

## Other Districtwide

ITEM	LACC	ELAC	LAHC	LAMC	PC	LASC	LATTC	LAVC	WLAC	ITV	ESC	D-wide	Total
Campus Safety Blue Ribbon	0	0	0	0	0	0	0	0	0	0	0	0	0
DAS Sustainability	0	0	0	0	0	0	0	0	0	0	0	0	0
Deans Academy	0	0	0	0	0	0	0	0	0	0	0	0	0
Employee Benefits (Active)	0	0	0	0	0	0	0	0	0	0	0	8,000,000	8,000,000
Presidents Academy	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>TOTAL OTHER DISTRICT-WIDE</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>8,000,000</b>	<b>8,000,000</b>

**Los Angeles Community College District  
College Assessments**

Assessment type	2021-22	2022-23	2023-24	2024-25	2025-26 Budget	PY vs Prelim Budget
	A	B	C	D	E	E - D
ESC	32,464,633	34,594,313	37,758,876	38,162,896	39,346,329	1,183,433
IT	17,379,441	18,519,532	20,041,838	20,256,286	20,748,514	492,228
Districtwide	107,091,419	122,770,342	131,933,702	141,801,409	162,786,754	20,985,345
Other Revenue	(9,244,772)	(7,685,407)	(11,495,150)	(33,354,994)	(19,000,000)	14,354,994
Contingency Reserve Replenishment	8,350,431	(61,888)	(3,705,090)	1,908,858	2,413,652	504,794
General Reserve Replenishment	1,997,555	3,523,427	6,444,222	1,599,431	1,515,273	(84,158)
Deferred Maint.	14,511,960	15,596,092	17,578,929	18,071,062	-	(18,071,062)
<b>Total Assessment</b>	<b>172,550,667</b>	<b>187,256,411</b>	<b>198,557,327</b>	<b>188,444,948</b>	<b>207,810,522</b>	<b>19,365,574</b>

Increase due to:	PY vs Final
Replenish Contingency Reserve	0.5
Replenish General Reserve	(0.1)
Decrease Def Maint Reserve	(18.1)
ESC/IT increase	1.7
Other Revenue/Hold Harmless Offset	14.4
Insurance/Workers Comp	3.4
Retiree benefits	3.0
Legal	3.3
College IT Tech Services	2.9
HRA Benefit Allocation	8.0
Misc	0.3
<b>Total</b>	<b>19.3</b>

**Los Angeles Community College District  
Districtwide Accounts**

Item#	Description	Actual	Actual	Actual	Actual	Final Budget	Prelim Budget	1 year change		5 year change	
		2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	amt	%	amt	%
1	ACADEMIC SENATE	864,785	1,011,533	1,240,207	1,471,330	1,342,470	1,339,350	(3,120)	-0.2%	474,565	54.9%
2	ACCREDITATION	-	-	43,947	1,300	25,000	25,000	-	0.0%	25,000	n/a
3	AUDIT EXPENSE	602,000	620,000	522,046	700,000	700,000	700,000	-	0.0%	98,000	16.3%
4	BENEFITS-RETIREE	23,951,547	25,842,862	28,804,156	30,821,621	32,705,000	35,744,069	3,039,069	9.9%	11,792,522	49.2%
5	CENTRAL FINANCIAL AID UNIT (CFAU)	1,505,389	1,209,930	1,859,148	2,031,441	1,793,777	2,459,661	665,884	32.8%	954,272	63.4%
6	DOLORES HUERTA CENTER <sup>[1]</sup>	343,598	374,048	451,850	477,347	541,237	510,966	(30,271)	-6.3%	167,368	48.7%
7	DW MANDATORY MEMBERSHIPS	460,296	512,040	556,356	512,842	584,174	660,561	76,387	14.9%	200,266	43.5%
8	DW MARKETING (PUBLIC RELATIONS)	1,556,095	855,911	747,421	346,614	2,021,500	1,569,801	(451,699)	-130.3%	13,706	0.9%
9	EMPLOYEE ASSISTANCE PROGRAM	105,741	145,759	226,970	169,835	150,000	149,854	(146)	-0.1%	44,113	41.7%
10	ENVIRONMENTAL HEALTH AND SAFETY	280,165	306,956	361,515	488,059	661,000	811,500	150,500	30.8%	531,335	189.7%
11	FRAMEWORK FOR RACIAL EQUITY <sup>[1]</sup>	1,700,000	800,000	-	-	2,000,000	2,000,000	-	n/a	300,000	17.6%
12	GOLD CREEK	87,393	91,921	128,566	74,468	176,676	180,772	4,096	5.5%	93,379	106.8%
13	HR TRAINING & DEVELOPMENT	85,006	81,790	56,016	167,672	100,000	100,000	-	0.0%	14,994	17.6%
14	METRO RECORDS	95,998	100,328	113,172	120,163	123,187	128,922	5,735	4.8%	32,924	34.3%
15	SPECIAL PROJECTS	396,446	532,736	433,480	1,007,143	853,545	983,664	130,119	12.9%	587,218	148.1%
16	COLLECTIVE BARGAINING	368,439	511,182	823,872	1,177,793	873,848	868,421	(5,427)	-0.5%	499,982	135.7%
17	INSURANCE	5,303,134	6,842,216	8,440,880	11,555,253	13,814,572	17,074,523	3,259,951	28.2%	11,771,389	222.0%
18	LEGAL EXPENSE	3,931,380	4,863,288	7,279,919	7,452,661	6,095,000	8,454,003	2,359,003	31.7%	4,522,623	115.0%
19	RESERVE FOR INSUR/LEGAL/WC	-	-	-	-	3,517,360	4,238,965	721,605	n/a	4,238,965	n/a
20	STAFF TRAINING - LEGAL	114,000	135,449	9,079	92,391	165,000	417,004	252,004	272.8%	303,004	265.8%
21	WORKER'S COMPENSATION	4,786,810	4,658,025	4,951,254	5,028,126	5,489,562	5,604,421	114,859	2.3%	817,611	17.1%
22	AB-705	-	1,313,679	2,051,099	1,171,402	-	-	-	0.0%	-	n/a
23	BOARD ELECTION	8,956,078	-	7,849,198	-	4,500,000	4,500,000	-	n/a	(4,456,078)	-49.8%
24	DISTRICT SAFETY/OPERATIONS	77,868	75,368	1,375	1,047,823	1,250,033	1,015,173	(234,860)	-22.4%	937,305	1203.7%
25	DISTRICT SAFETY/SHERIFF	22,730,396	22,023,615	25,113,493	25,229,796	25,590,318	26,000,000	409,682	1.6%	3,269,604	14.4%
26	DISTRICTWIDE BENEFITS	32,643	172,270	162,392	189,323	200,000	240,000	40,000	21.1%	207,357	635.2%
27	FACULTY/STAFF TRANSFER <sup>[2]</sup>	-	-	-	-	178,371	-	(178,371)	n/a	-	n/a
28	FINANCIAL SERVICES	72,260	9,210	132,431	78,630	115,000	50,000	(65,000)	-82.7%	(22,260)	-30.8%
29	HEALTH BENEFITS ADMINISTRATION	405,914	458,130	570,142	449,421	501,514	8,746,000	8,244,486	1834.5%	8,340,086	2054.6%
30	LA COLLEGE PROMISE	50,000	50,000	50,000	50,000	50,000	52,425	2,425	4.9%	2,425	4.9%
31	PROJECT MATCH	100,195	25,410	125,911	92,118	117,000	117,000	-	0.0%	16,805	16.8%
32	PUBLIC POLICY (STATE & FEDERAL ADVOCATES)	489,874	602,227	538,560	538,480	608,700	801,700	193,000	35.8%	311,826	63.7%
33	STAFF DEVELOPMENT	1,750	10,702	1,263	29,422	35,000	35,000	-	0.0%	33,250	1900.0%
34	SW WEC SETTLEMENT	-	-	18,287	121,347	389,633	405,911	16,278	13.4%	405,911	n/a

**Los Angeles Community College District  
Districtwide Accounts**

Item#	Description	Actual	Actual	Actual	Actual	Final Budget	Prelim Budget	1 year change		5 year change	
		2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	amt	%	amt	%
35	TUITION REIMBURSEMENT	243,671	295,491	436,030	733,875	648,000	658,000	10,000	1.4%	414,329	170.0%
36	VACATION BALANCE	914,422	3,141,477	1,276,546	2,744,909	1,300,000	700,000	(600,000)	-21.9%	(214,422)	-23.4%
37	WELLNESS PROGRAM	12,853	13,781	4,233	67,457	75,000	5,000	(70,000)	-103.8%	(7,853)	-61.1%
38	IT-ACADEMIC & STUDENT APPLICATIONS	2,275,849	2,281,609	3,716,453	2,617,747	4,126,313	5,129,138	1,002,825	38.3%	2,853,289	125.4%
39	IT-COLLEGE TECHNOLOGY SERVICES	11,439,437	13,341,867	15,749,831	15,055,444	17,798,864	18,807,549	1,008,685	6.7%	7,368,112	64.4%
40	IT-CYBER SECURITY	-	-	-	-	-	-	-	n/a	-	n/a
41	IT-ERP/SAP	1,385,945	2,007,523	1,134,242	1,451,247	1,949,051	1,618,151	(330,900)	-22.8%	232,206	16.8%
42	IT-INFORMATION SECURITY	-	232,387	479,351	283,567	792,350	813,850	21,500	7.6%	813,850	n/a
43	IT-NETWORK	127,453	351,643	2,646,706	2,705,837	3,009,558	3,525,000	515,442	19.0%	3,397,547	2665.7%
44	IT-SERVICE CENTER	873,228	837,266	692,660	1,039,139	733,000	743,000	10,000	1.0%	(130,228)	-14.9%
45	IT-SIS MODERNIZATION PROJECT	92,144	-	-	-	-	-	-	n/a	(92,144)	-100.0%
46	IT-SOFTWARE SYSTEM	571,299	1,638,882	472,075	1,714,348	1,725,530	2,320,530	595,000	34.7%	1,749,231	306.2%
47	IT-SPECIAL PROJ-WEBSITE REDESIGN	130,000	477,472	483,827	983,799	-	-	-	0.0%	(130,000)	-100.0%
48	IT-SIS AND WEB SERVICES	1,865,194	1,631,804	1,990,343	2,236,382	2,375,266	2,481,870	106,604	4.8%	616,676	33.1%
<b>Grand Total</b>		<b>99,386,698</b>	<b>100,487,789</b>	<b>122,746,303</b>	<b>124,327,568</b>	<b>141,801,409</b>	<b>162,786,754</b>	<b>20,985,345</b>	<b>16.9%</b>	<b>63,400,056</b>	<b>63.8%</b>

[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.