

**Los Angeles Community College District
Historical ESC and Centralized Final Budget Percentages**

Scenario 1: Percentage based on Total Appropriation Budget (includes ending balances)

Type	2014-15		2015-16		2016-17		2017-18		2018-19	
ESC	23,250,181	3.8%	25,005,632	3.4%	26,915,473	3.5%	27,335,354	3.6%	28,197,780	3.5%
IT	10,196,026	1.6%	10,965,853	1.5%	11,276,187	1.5%	11,452,096	1.5%	11,813,407	1.5%
Total ESC	33,446,207	5.4%	35,971,485	4.8%	38,191,660	5.0%	38,787,450	5.0%	40,011,187	5.0%
Centralized	51,160,022	8.3%	49,677,254	6.7%	74,580,372	9.7%	82,268,023	10.7%	79,149,432	9.9%
Total ESC & Centralized	84,606,229	13.7%	85,648,739	11.5%	112,772,032	14.6%	121,055,473	15.8%	119,160,619	15.0%
Total Appropriation Budget	618,617,219		745,178,416		770,714,238		768,093,820		795,619,777	

Scenario 2: Percentage based on Total Expenditure Budget (excludes ending balances)

Type	2014-15		2015-16		2016-17		2017-18		2018-19	
ESC	23,250,181	4.2%	25,005,632	3.7%	26,915,473	4.0%	27,335,354	4.1%	28,197,780	4.1%
IT	10,196,026	1.8%	10,965,853	1.6%	11,276,187	1.7%	11,452,096	1.7%	11,813,407	1.7%
Total ESC	33,446,207	6.0%	35,971,485	5.4%	38,191,660	5.7%	38,787,450	5.9%	40,011,187	5.8%
Centralized	51,160,022	9.1%	49,677,254	7.4%	74,580,372	11.2%	82,268,023	12.4%	79,149,432	11.6%
Total ESC & Centralized	84,606,229	15.1%	85,648,739	12.8%	112,772,032	16.9%	121,055,473	18.3%	119,160,619	17.4%
Total Expenditure Budget (w/o ending balances)	559,637,667		667,003,003		668,667,079		662,590,754		684,506,752	

Scenario 3: Percentage based on Total Expenditure Actuals

Location	2014-15		2015-16		2016-17		2017-18	
COLLEGE TOTAL	457,044,558	80.1%	497,563,439	79.7%	530,668,030	80.7%	530,307,876	80.2%
ESC	23,824,278	4.2%	27,854,563	4.5%	27,508,246	4.2%	26,881,320	4.1%
IT	10,345,227	1.8%	12,760,838	2.0%	11,489,777	1.7%	10,494,095	1.6%
Total ESC	34,169,505	6.0%	40,615,401	6.5%	38,998,023	5.9%	37,375,415	5.7%
Centralized	79,329,115	13.9%	86,024,914	13.8%	88,175,246	13.4%	93,458,866	14.1%
Total ESC & Centralized	113,498,620	19.9%	126,640,314	20.3%	127,173,269	19.3%	130,834,281	19.8%
Total Actual Expenditures	570,543,178		624,203,754		657,841,298		661,142,157	

Scenario 4: Percentage based on Revenue Budget (less dedicated revenue)

Type	2014-15		2015-16		2016-17		2017-18		2018-19	
ESC	23,250,181	4.3%	25,005,632	4.1%	26,915,473	4.3%	27,335,354	4.2%	28,197,780	4.3%
IT	10,196,026	1.9%	10,965,853	1.8%	11,276,187	1.8%	11,452,096	1.8%	11,813,407	1.8%
Total ESC	33,446,207	6.2%	35,971,485	5.9%	38,191,660	6.1%	38,787,450	6.0%	40,011,187	6.0%
Centralized	51,160,022	9.5%	49,677,254	8.1%	74,580,372	11.9%	82,268,023	12.7%	79,149,432	12.0%
Total ESC & Centralized	84,606,229	15.7%	85,648,739	14.0%	112,772,032	17.9%	121,055,473	18.7%	119,160,619	18.0%
Total Revenue (less dedicated)	538,531,574		611,361,809		628,854,497		648,343,704		662,110,285	

**Los Angeles Community College District
Historical ESC and Centralized Final Budget Percentages**

Scenario 1: Percentage based on Total Appropriation Budget (includes ending balances)

Type	LACCD		San Diego		No Orange		Los Rios		Ventura	
	2018-19		2018-19		2018-19		2018-19		2018-19	
ESC	28,197,780	3.5%	24,567,381	7.9%	29,390,261	7.8%	8,796,859	1.8%	11,453,703	7.0%
IT	11,813,407	1.5%		0.0%		0.0%		0.0%		0.0%
Total ESC	40,011,187	5.0%	24,567,381	7.9%	29,390,261	7.8%	8,796,859	1.8%	11,453,703	7.0%
Centralized	79,149,432	9.9%	76,211,692	24.4%	83,066,319	22.1%	153,267,321	31.1%	11,698,369	7.1%
Total ESC & Centralized	119,160,619	15.0%	100,779,073	32.3%	112,456,580	30.0%	162,064,180	32.9%	23,152,072	14.1%
Total Appropriation Budget	795,619,777		311,793,252		375,293,618		492,755,201		164,093,164	

Scenario 2: Percentage based on Total Budgeted Expenditure Budget (excludes ending balances)

Type	LACCD		San Diego		No Orange		Los Rios		Ventura	
	2018-19		2018-19		2018-19		2018-19		2018-19	
ESC	28,197,780	4.1%	24,951,987	8.6%	29,390,261	9.6%	8,796,859	1.9%	11,453,703	6.9%
IT	11,813,407	1.7%		0.0%		0.0%		0.0%		0.0%
Total ESC	40,011,187	5.8%	24,951,987	8.6%	29,390,261	9.6%	8,796,859	1.9%	11,453,703	6.9%
Centralized	79,149,432	11.6%	74,517,550	25.8%	83,066,319	27.1%	153,267,321	33.6%	11,698,369	7.0%
Total ESC & Centralized	119,160,619	17.4%	99,469,537	34.4%	112,456,580	36.7%	162,064,180	35.5%	23,152,072	13.9%
Total Expenditure Budget (w/o ending balances)	684,506,752		289,074,086		306,656,143		456,452,431		167,113,996	

Scenario 3: Add IT from college, utilities, and M&O costs ; Percentage based on Total Expenditure Budget (excludes ending balances)

Type	LACCD	
	2018-19	
ESC	28,197,780	4.1%
IT	11,813,407	1.7%
Total ESC	40,011,187	5.8%
Centralized	79,149,432	11.6%
IT from Colleges	12,728,808	1.9%
Utilities	16,474,562	2.4%
M&O	54,752,770	8.0%
Total ESC & Centralized	203,116,759	29.7%
Total Expenditure Budget (w/o ending balances)	684,506,752	

Notes:

San Diego - Centralized includes: Utilities, All IT, and Facilities

No Orange - Centralized includes: Utilities, "hospitality", innovation fund

Los Rios - Centralized includes: Utilities and M&O for all colleges, faculty release time, IT and telecom, LRC operations, postage, enrollment fee operational costs, Fin Aid workstudy match

Ventura - Centralized includes: Utilities, Info Tech Systems

**Los Angeles Community College District
Historical ESC Allocation**

Year	Allocation			Total Change	Reason for Change
	ESC	IT	Total ESC		
2018-19	28,197,780	11,813,407	40,011,187	1,223,737	FY19=2.71% COLA; FY18 additional .44% COLA
2017-18	27,335,354	11,452,096	38,787,450	595,790	FY18=1.56% COLA
2016-17	26,915,473	11,276,187	38,191,660	2,220,175	Additional FTE [3]; FY17=2.83% COLA
2015-16	25,005,632	10,965,853	35,971,485	2,525,278	FY14= 4.04;COLA, FY15= 4.22% COLA
2014-15	23,250,181	10,196,026	33,446,207	1,071,753	Additional FTE [2], .85% COLA
2013-14	22,264,364	10,110,090	32,374,454	3,141,995	Additional FTE [1] , workload reduction restored
2012-13	20,003,799	9,228,660	29,232,459	(2,738,178)	workload reduction
2011-12	21,877,537	10,093,100	31,970,637	(1,531,135)	workload reduction
2010-11	22,740,060	10,761,712	33,501,772	(1,740,571)	workload reduction
2009-10	23,956,761	11,285,582	35,242,343		

^[1] ADA Compliance Officer

^[2] Vice Chancellor of Finance, Director of Communication, Director of Foundation

^[3] Maint & Operating Standards Coordinator, Energy Program Mgr, 2 Facility Project Mgrs, Research Analyst, Auditor, Data Communications Specialist , BOT 02/12/14; Director of Safety

**Los Angeles Community College
District Allocation Scenarios**

Base Scenario- 2018-19 budget allocation

col 1	col 2	col 3	col 4	col 5	col 6	col 7	col 8	col 9	col 10
	Minimum Base Rev	Base Rev Remaining	EPA Funds	COLA 2.71%			Total State Apportionment	Assessment	Total Apportionment
City	12,867,190	48,142,671	10,319,263	1,869,446			73,198,570	(16,383,454)	56,815,116
East	15,298,666	100,954,578	22,304,481	3,937,686			142,495,411	(35,365,391)	107,130,020
Harbor	7,757,618	27,257,802	5,552,981	1,050,845			41,619,246	(8,742,858)	32,876,388
Mission	7,153,572	27,683,517	5,687,961	1,068,525			41,593,575	(8,773,400)	32,820,175
Pierce	12,043,029	60,238,868	13,062,620	2,343,115			87,687,632	(20,383,846)	67,303,786
Southwes	7,841,069	22,461,449	4,486,081	863,576			35,652,175	(6,870,435)	28,781,740
Trade-Tec	11,279,127	49,888,468	10,646,723	1,936,009			73,750,327	(16,522,923)	57,227,404
Valley	11,387,664	51,158,421	10,886,311	1,984,466			75,416,862	(16,920,700)	58,496,162
West	7,734,816	32,920,663	6,926,183	1,274,930			48,856,592	(11,044,450)	37,812,142
ITV	-	1,565,551	357,600	61,371			1,984,522	(556,896)	1,427,626
TOTAL	93,362,751	422,271,988	90,230,204	16,389,969			622,254,912	(141,564,353)	480,690,559

Scenario 5- no change to minimum base, SCFF calculations lowered proportionately, assessment based on SCFF Revenue %

col 1	col 2	col 3	col 4	col 5	col 6	col 7	col 8	col 9	col 10
	Minimum Base Rev	FTES	Equity	Success	Total Calculated		Total State Apportionment	Assessment	Total Apportionment
City	12,867,190	42,878,850	13,790,382	5,667,273	75,203,695		75,203,695	(16,159,845)	59,043,850
East	15,298,666	90,624,921	26,310,489	11,498,895	143,732,971		143,732,971	(33,294,751)	110,438,219
Harbor	7,757,618	24,036,218	6,802,949	4,573,532	43,170,318		43,170,318	(9,180,234)	33,990,083
Mission	7,153,572	26,945,185	8,193,693	4,781,034	47,073,484		47,073,484	(10,348,665)	36,724,820
Pierce	12,043,029	50,460,630	16,741,658	11,163,833	90,409,150		90,409,150	(20,315,293)	70,093,857
Southwes	7,841,069	19,701,547	6,335,295	2,564,918	36,442,829		36,442,829	(7,414,596)	29,028,233
Trade-Tec	11,279,127	44,209,818	12,783,986	6,014,543	74,287,473		74,287,473	(16,334,010)	57,953,463
Valley	11,387,664	45,240,346	15,243,426	6,859,085	78,730,521		78,730,521	(17,457,670)	61,272,851
West	7,734,816	29,687,893	8,239,131	4,734,117	50,395,958		50,395,958	(11,059,289)	39,336,669
ITV	-								-
TOTAL	93,362,751	373,785,409	114,441,008	57,857,231	639,446,399	-	639,446,399	(141,564,353)	497,882,046

Base vs Scenario 5
2,228,734
3,308,200
1,113,695
3,904,645
2,790,071
246,493
726,060
2,776,689
1,524,527
(1,427,626)
17,191,487

**Los Angeles Community College District
Scenario Comparisons**

	Base vs Scenario 5	Base vs Scenario 7	Net Change scenario 7a	Net Change scenario 7b
City	2,228,734	2,133,980	2,134,900	2,135,183
East	3,308,200	3,915,572	3,913,490	3,914,073
Harbor	1,113,695	1,233,654	1,234,136	1,234,297
Mission	3,904,645	4,375,226	4,375,177	4,375,359
Pierce	2,790,071	2,580,871	2,580,507	2,580,863
Southwest	246,493	235,844	236,752	236,882
Trade-Tech	726,060	(28,171)	(28,010)	(27,724)
Valley	2,776,689	2,739,285	2,739,250	2,739,556
West	1,524,527	1,432,853	1,432,912	1,430,624
ITV	(1,427,626)	(1,427,626)	(1,427,626)	(1,427,626)
TOTAL	17,191,487	17,191,487	17,191,487	17,191,487

- Scenario 5 No change to minimum base, SCFF calculations lowered proportionately, assessment based on SCFF Revenue %
- Scenario 7 Add Utilities to minimum base, SCFF calculations lowered proportionately, assessment based on SCFF Revenue %
- Scenario 7a Add Utilities to assessment, SCFF calculations lowered proportionately, assessment based on SCFF Revenue %
- Scenario 7b Utilities off the top, SCFF calculations lowered proportionately, assessment based on SCFF Revenue %

City	East	Harbor	Mission	Pierce	S-west	Trade-Tech	Valley	West	Total
13.8%	20.5%	8.8%	10.0%	11.9%	8.1%	7.5%	12.0%	7.5%	100.0% % of total utility
13.8%	16.4%	8.3%	7.7%	12.9%	8.4%	12.1%	12.2%	8.3%	0.0% % of min base

Los Angeles Community College District Allocation Scenarios

Scenario 9- add FON to minimum base, SCFF calculations lowered proportionately, assessment based on SCFF Revenue %

col 1	col 2	col 3	col 4	col 5	col 6	col 7	col 8	col 9	col 10	Base vs Scenario 9
	Minimum Base Rev	FTES	Equity	Success	Total Calculated apportionment		Total State Apportionment	Assessment	Total Apportionment	
City	30,118,276	31,571,514	10,153,799	4,172,789	76,016,378		76,016,378	(16,159,845)	59,856,533	3,041,417
East	48,232,171	66,726,742	19,372,301	8,466,587	142,797,801		142,797,801	(33,294,751)	109,503,049	2,373,030
Harbor	16,213,575	17,697,765	5,008,982	3,367,472	42,287,794		42,287,794	(9,180,234)	33,107,560	231,172
Mission	15,291,556	19,839,625	6,032,981	3,520,255	44,684,417		44,684,417	(10,348,665)	34,335,752	1,515,577
Pierce	36,098,733	37,153,946	12,326,811	8,219,883	93,799,373		93,799,373	(20,315,293)	73,484,080	6,180,294
Southwest	15,833,846	14,506,165	4,664,651	1,888,538	36,893,200		36,893,200	(7,414,596)	29,478,604	696,864
Trade-Tech	27,703,483	32,551,500	9,412,794	4,428,482	74,096,259		74,096,259	(16,334,010)	57,762,249	534,845
Valley	28,755,340	33,310,273	11,223,669	5,050,315	78,339,598		78,339,598	(17,457,670)	60,881,928	2,385,766
West	19,120,363	21,859,069	6,066,437	3,485,710	50,531,579		50,531,579	(11,059,289)	39,472,290	1,660,148
ITV	-								-	(1,427,626)
TOTAL	237,367,343	275,216,599	84,262,425	42,600,032	639,446,399	-	639,446,399	(141,564,353)	497,882,046	17,191,487

2019-2020 PRELIMINARY BUDGET
Funds Available for 2019-2020
Unrestricted General Fund

	2018-2019	2019-2020	DIFFERENCE
	FINAL BUDGET (COLA@2.71%, Gr@1.00%)	PRELIMINARY BUDGET (COLA@3.46%, Gr@0.00%)	
Base (excluding EPA Funds)	514,565,697	532,024,695	17,458,998
Base Allocation Increase	1,069,041	0	(1,069,041)
EPA Funds	90,230,204	90,230,217	13
COLA	16,389,969	21,530,020	5,140,051
Growth	0	0	0
Lottery	15,603,000	15,603,000	0
Non-Resident	13,015,943	12,566,968	(448,975)
Apprenticeship	163,431	326,239	162,808
Part-time Faculty Compensation	2,258,000	2,258,000	0
On-Going State Mandate Block Grant	2,800,000	2,800,000	0
One-Time State Mandate Reimbursement	0	0	0
Full-Time Faculty Hiring	0	0	0
Part-time Office Hours	3,381,000	3,381,000	0
Local			0
Interest	2,634,000	2,634,000	0
Dedicated Revenue	7,748,258	7,236,884	(511,374)
TOTAL INCOME	669,858,543	690,591,023	20,732,480
Fund Balances			
Open Orders	10,116,343	0	(10,116,343)
General Reserve (Carryforward Balance from prior year)	43,540,805	44,888,417	1,347,612
Other Fund Balance	72,104,086	71,799,037	(305,049)
Total Fund Balance	125,761,234	116,687,454	(9,073,780)
TOTAL PROJ FUNDS AVAILABLE	795,619,777	807,278,477	11,658,700

**2019-2020 PRELIMINARY BUDGET
UNRESTRICTED GENERAL FUND**

	2018-2019	2018-2019	2019-2020	
	FINAL BUDGET W/ DISTRIBUTED BALANCES	FINAL BUDGET W/O DISTRIBUTED BALANCES	PRELIMINARY BUDGET	DIFFERENCE
City	64,212,949	63,427,445	63,312,592	(114,853)
East	122,978,279	119,576,667	124,215,238	4,638,571
Harbor	36,748,014	36,529,501	36,332,169	(197,332)
Mission	35,728,773	35,728,773	37,382,427	1,653,654
Pierce	77,301,514	74,708,650	77,372,200	2,663,550
Southwest	31,320,520	31,320,520	31,612,034	291,514
Trade-Tech	63,199,435	63,076,355	65,577,151	2,500,796
Valley	67,749,042	63,454,909	65,620,792	2,165,883
West	44,813,875	42,744,900	44,148,353	1,403,453
ITV	1,587,153	1,567,206	0	(1,567,206)
College Total	545,639,554	532,134,926	545,572,956	13,438,030
Educational Services Center	29,492,286	28,268,056	29,291,968	1,023,912
Information Technology	12,941,828	11,704,877	12,116,548	411,671
Centralized & Other	84,196,043	78,933,417	85,523,510	6,590,093
Contingency Reserve	23,445,049	23,445,049	24,170,686	725,637
General Reserve	43,540,805	43,540,805	44,888,417	1,347,612
STRS/PERS Reserve	30,730,000	30,730,000	18,130,000	(12,600,000)
Other District-wide	4,938,347	0	7,663,265	7,663,265
Van de Kamp Innovation	1,733,626	1,018,604	1,018,604	0
Supplemental Retirement (SRP)	5,565,068	5,565,068	5,565,068	0
Funds for Deferred Maint	13,397,171	13,397,171	13,811,821	414,650
Undistributed Balance	0	26,881,804	19,525,634	(7,356,170)
TOTAL	795,619,777	795,619,777	807,278,477	11,658,700