

**LOS ANGELES COMMUNITY COLLEGE DISTRICT
2007-2008
FINAL BUDGET
SB 361 ALLOCATION MECHANISM**

PARAMETERS USED TO DETERMINE COLLEGE REVENUE

1. Base Revenue

- a. Base revenue shall be calculated using the SB 361 marginal funding rates. For fiscal year 2006-07, each college shall receive an annual basic allocation based on the following basic allocation base rate:

- FTES \geq 20,000 \$4,000,000 large college
- 10,000 \leq FTES < 20,000 \$3,500,000 medium college
- FTES < 10,000 \$3,000,000 small college

- In addition, to provide a minimum funding for administration and maintenance and operation costs for colleges, the district shall set aside funds from Contingency Reserve to supplement each small college's basic allocation by \$500,000 to increase its basic allocation to \$3,500,000. In subsequent years, the basic allocation shall be adjusted by COLA. The supplemental funding for basic allocation shall be reviewed after three years. If the Contingency Reserve is below 3.5 percent, additional assessments to colleges will be required to replenish the reserve.
- For fiscal year 2007-08, college basic allocation and base revenue shall be the 2006-07 base plus the 5.92% COLA as provided in 2006-07.

- b. Credit Base Revenue shall be equal to the funded base credit FTES multiplied by the base rate of \$4,367.08 in the 2007-08 fiscal year; in subsequent years the base rate shall be the prior year rate plus inflation.

- c. Non-credit Base Revenue shall be equal to the funded base non-credit FTES multiplied by the base rate of \$2,625.76 in the 2007-08 fiscal year; in subsequent years the base rate shall be the prior year rate plus inflation.

- d. The career development and college preparation (CDCP) non-credit base revenue shall be equal to the funded base CDCP non-credit FTES multiplied by the base rate of \$3,092.00 in the 2007-08 fiscal year; in subsequent years the base rate shall be the prior year rate plus inflation.

- e. The base revenues for each college shall be the sum of the annual basic annual allocation, credit base revenue, non-credit base revenue, and CDCP non-credit base revenue.

2. **Guaranteed base funding for 2006-2007 year only** - 2006-07 current college base funding shall be at least equal to the amount of base revenue received under the District's old budget allocation model, **excluding any revenue adjustments resulting from a college's enrollment decline below its base.** The guaranteed base funding does not include revenue reductions resulting from enrollment decline below a college's base. Revenue adjustments for enrollment decline below base shall be applied based on Revenue Parameter #5 below.
3. COLA (cost of living adjustment) shall be distributed to colleges as specified in the State Apportionment notice.
4. Funded Growth Revenue for each college shall be calculated using the following method:
 - a. Determine the funded growth rate for each of the workload measures (Credit FTES, Non-credit FTES, and Career Development and College Preparation Noncredit FTES);
 - b. Identify and fund the lowest percentage growth equally among the colleges not to exceed a college's actual growth percentage;
 - c. Identify and fund the next lowest percentage growth equally among the colleges not to exceed a college's actual growth percentage;
 - d. Repeat step c until the total funded growth revenue is distributed.
5. Colleges experiencing an enrollment/FTES decline (to be determined when the First Principal Apportionment Recalculation becomes available) shall receive stability funding in the initial year of decrease in FTES in an amount equal to the revenue loss associated with the FTES reduction in that year. A college shall be entitled to a proportional restoration of any reduction in state base general revenue during the three years following the initial year of decline if there is a subsequent increase in FTES.
6. **Non-Resident Tuition**

Revenue shall be distributed to colleges based on projected tuition earnings and adjusted for actual.
7. **Local Revenue and Other Federal and State Revenue (Dedicated Revenue)**

Revenue that is directly generated by colleges shall be distributed to colleges based on college projections and adjusted for actual.
8. **Lottery Revenue**

Revenue shall be distributed to colleges based on the proportion of a college's prior year

FTES over the total District FTES and adjusted for actual.

9. Interest and Other Federal, State, and Local Income Not Directly Generated By Colleges

Interest and other federal, state, and local income that is not directly generated by colleges shall be utilized to fund the District's reserves.

PARAMETERS FOR ALLOCATIONS

1. A college total budget shall be the sum of the adjusted base revenues; net of assessments for district-wide services, District Office function, and Contingency Reserve; plus other revenue; minus budget for Sheriff's contract; minus college deficit payments; and plus balances.
2. The District shall maintain a district Contingency Reserve of 3.5% of total unrestricted general fund revenue at the districtwide level, and 1% of college revenue base allocation at the college level. Such a reserve shall be established to ensure the District's financial stability, to meet emergency situations or budget adjustments due to any revenue projection shortfalls during the fiscal year, and so that the District shall not be placed on the State "watch lists." Use of the reserve must be approved by the Board prior to any expenditure. Any Contingency Reserve balance will remain in reserve until a total reserve of 5% of unrestricted general fund revenue is attained.
3. Each college shall be assessed for district-wide centralized services and District Office functions costs based on the differentiated credit, noncredit, and enhanced non-credit (College Development and College Preparation) rates per FTES (including resident and nonresident FTES).
4. Additional funding received by the District after Final Budget, not directly attributable to an individual college, shall be distributed through the new allocation model as delineated in the Revenue Parameters above.
5. In the event that actual revenues are less than the amounts projected and allocated to colleges for the fiscal year, the college budgets will be recalculated and adjusted accordingly.
6. If a college experiences enrollment decline below its funded base FTES, its budget shall be reduced by its amount of advanced growth funds. In addition, its state general revenue base will be adjusted according to the state allocation model as indicated in Revenue Parameter #5.
7. Each college and the District Office shall retain its prior year ending balances including open orders. Open orders for ITV, District Office and district-wide shall be funded up to the available balances from these locations. Any uncommitted balances in ITV and district-wide

accounts shall be redistributed to colleges.

8. The college president is the authority for college matters within the parameters of law and Board operating policy. The college president shall be responsible for the successful operation and performance of the college.
9. College deficits are cumulative loans to be paid back. The accumulated loans will be on a three-year payback schedule beginning one year after incurring the deficit. Although colleges may request a review by the Allocation Grant Task Force at any time, colleges with deficits are mandated to have a program and budget review by the Allocation Grant Task Force.
10. Prior to Budget Preparation, the Presidents will make a recommendation on Districtwide and District Office allocations to the District Budget Committee.
11. Prior to Budget Preparation, the Presidents will meet to forecast FTES and set goals to maximize revenues to be generated by the colleges.
12. Each operating location shall prepare a quarterly report to include annual projected expenditures and identify steps necessary to maintain a balanced budget.
13. The budget allocation will be recalculated using this mechanism at Final Budget, First Principal Apportionment (February), and at year-end.

2007-08 FINAL BUDGET
Funds Available for 2007-2008
Unrestricted General Fund

	2006-2007 FINAL BUDGET (w Balances) COLA@5.92%, Gr@2.44%	2007-2008 TENTATIVE BUDGET COLA@4.53%, Gr@0.00%	2007-2008 FINAL BUDGET COLA@4.53%, Gr@0.00%
Base	404,775,812	465,638,112	465,631,615
Base Restoration	10,314,721	0	0
COLA	23,962,728	21,093,406	21,093,112
Growth	10,431,182	0	0
Lottery	15,144,066	15,144,066	15,144,066
Non-Resident	8,700,000	8,700,000	8,700,000
Apprenticeship	160,030	160,030	167,670
Equalization	5,500,000	0	0
Part-time Faculty Compensation	4,427,138	4,427,138	4,427,138
One-Time General Purpose Block Grant	1,890,960	0	0
One-Time Gen Purpose (Trlr Bill/Restrict)	6,588,242	0	0
Other State	3,025,857	3,025,857	2,960,564
Local	1,600,000	1,600,000	1,600,000
Interest	3,859,056	3,972,919	4,018,703
Dedicated Revenue			
TOTAL INCOME	500,379,792	523,761,528	523,742,868
Basic Skills	3,307,723	0	0
Fund Balances			
Open Orders	7,522,489	0	8,478,618
Balance	32,145,384	54,239,332	44,962,254
Total Fund Balance	39,667,873	54,239,332	53,440,872
TOTAL PROJ FUNDS AVAILABLE	543,355,388	578,000,860	577,183,740

2007-08 FINAL BUDGET UNRESTRICTED GENERAL FUND

	2006-2007		2007-2008	
	FINAL BUDGET w/ Balances	TENTATIVE BUDGET	FINAL BUDGET	
City	58,022,701	59,615,475	61,472,875	
East	85,657,349	82,523,510	100,280,976	
Harbor	26,896,069	29,037,330	29,104,702	
Mission	22,268,115	23,309,266	23,380,822	
Pierce	57,202,761	57,209,823	65,575,453	
Southwest	22,173,720	22,322,126	22,442,803	
Trade-Tech	50,123,432	48,135,918	48,477,502	
Valley	50,877,447	51,685,082	51,683,460	
West	27,069,335	28,230,561	30,322,908	
ITV	1,473,857	1,395,431	1,450,896	
Equalization (Undistr)	5,500,000	0	0	
One-Time General Purpose	1,890,960	0	0	
One-Time GP (Trl Bill/Restrict)	6,588,242	0	0	
One-Time Basic Skills	3,307,723	0	0	
College Total	419,051,711	403,464,522	434,192,397	
District Office	23,666,383	25,585,343	26,810,662	
DW Centralized & Other	60,604,293	58,456,075	61,238,294	
Contingency Reserve	17,024,021	18,331,653	26,187,143	
LA Cnty Sheriff's Contr	11,993,336	13,522,298	14,089,731	
East & Pierce Rev Adj	0	4,296,637	2,772,228	
Restricted Program Def	910,644	0	783,737	
DW PACE Program	105,000	105,000	105,000	
College Reserve	10,000,000	10,000,000	11,004,548	
Undistributed Balance	0	44,239,332	0	
TOTAL	543,355,388	578,000,860	577,183,740	

2007-08 FINAL BUDGET

	Net Base Revenue	COLA 4.53%	Growth 0.00%	Apprenticeship	Non-Resident	Dedicated	Lottery	Interest/Other/State	TOTAL REVENUES	Assessment Based on SELES	ADJUSTED REVENUES	Adj For Basic Alloc	One-Time GP Bk Gmt	Restricted Basic/State	Budget For Sheriff's Cont	DW at Colleges	1/3 Deficit Payback	ITV Redistrib	BUD ALLOC w/o BAL	Balances	Re Distrib Bal ITV/DO/DW	Budget For Open Orders	BUDGET ALLOCATION
City	87,095,298	3,039,413	0	0	2,595,308	432,059	2,244,873	918,895	74,328,554	(15,298,812)	61,029,742		0	0	(1,572,922)	0	(301,256)	101,591	59,233,098	1,808,004	304,546	307,189	61,472,875
East	94,598,403	4,294,855	0	0	1,651,372	394,059	3,534,318	1,605,835	105,886,940	(21,197,846)	84,691,094		0	0	(1,969,763)	33,540	0	140,913	82,875,784	13,475,991	422,563	3,506,843	100,280,976
Harbor	34,165,290	1,547,888	0	0	435,900	607,802	1,025,888	512,268	34,297,822	(7,110,858)	31,187,164		0	0	(1,398,441)	0	(999,859)	50,975	28,981,819	0	152,863	0	29,104,702
Mission	27,385,715	1,240,573	0	0	271,217	259,234	786,048	449,219	30,491,006	(5,527,099)	24,963,907		0	0	(1,219,514)	88,480	(503,807)	40,484	23,239,479	0	121,543	0	23,380,822
Pierce	85,450,474	2,994,906	0	0	1,699,077	739,841	2,139,977	803,971	73,797,246	(14,824,816)	58,972,430		0	0	(1,554,190)	0	0	98,225	97,716,705	7,150,593	294,559	413,629	85,575,453
Southwest	28,410,463	1,196,394	0	0	108,762	359,730	800,118	403,721	29,279,216	(5,230,962)	24,048,254		0	0	(1,505,965)	729,297	(235,595)	38,871	22,339,837	0	116,865	150,851	22,442,803
Trade-Tech	54,455,978	2,498,858	0	187,870	572,108	338,410	1,773,886	784,357	60,539,216	(11,842,913)	48,696,303		0	0	(1,420,296)	0	0	80,573	48,084,913	0	241,638	0	51,683,460
Valley	60,078,041	2,721,535	0	0	622,894	248,828	1,943,267	830,638	66,451,401	(13,129,125)	53,322,276		0	0	(1,487,223)	129,498	(634,775)	88,448	51,419,234	0	265,236	47,227	50,322,908
West	32,243,805	1,469,844	829,254	0	736,179	631,888	882,331	643,680	37,529,791	(8,742,669)	30,787,122		0	0	(1,439,087)	24,428	(340,972)	49,953	29,081,482	1,044,422	149,797	55,465	29,332,908
ITV	2,431,234	110,135	0	0	5,045	18,942	79,382	12	2,644,750	(59,200)	2,585,550		0	0	0	0	0	(890,119)	1,399,431	80,874	(89,874)	55,465	1,450,898
COLLEGE TOTAL	484,304,510	21,032,958	829,254	187,870	8,700,000	4,918,703	15,144,088	6,837,702	521,135,084	(101,284,587)	419,850,497		0	0	(13,455,371)	954,227	(3,036,363)	0	404,382,830	23,339,844	2,038,839	4,481,084	434,192,397
District Office																			25,706,159	709,665	0	394,639	26,810,662
DW Centralized Svs																			58,389,012	791,755	(702,823)	2,760,350	61,239,294
Contingency Reserve																			18,883,342	7,301,601	0	0	26,187,143
LA Cnty Sheriff's Cont																			13,822,298	0	0	597,433	14,089,731
East & Pierce Riv Ag																			2,772,228	0	0	0	2,772,228
Rehabilit Prog Deficit																			0	0	0	274,912	274,912
DW PACE Program																			105,000	0	0	0	105,000
College Reserve																			0	11,004,548	0	0	11,004,548
Uncertain (Profit Bal)																			0	1,395,018	(1,395,018)	0	0
TOTAL	465,831,815	21,093,112	0	187,870	8,700,000	4,918,703	15,144,088	8,887,702	523,742,886	0	523,742,886		0	0	0	0	0	0	523,742,886	44,962,254	0	8,478,918	577,183,740

Trade-Tech ending balance = \$425,863-\$274,912 = \$150,951

(1) Includes distribution for Part-Time Office Hours Reimbursement
(2) Deficit Payback breakdown is shown on the Schedule of College Deficit Requirements worksheet, attached.

ASSESSMENT CALCULATION FOR DISTRICTWIDE, DISTRICT OFFICE, AND CONTINGENCY RESERVE RATE BASED ON RESIDENT + NONRESIDENT CREDIT/NON-CREDIT/ENHANCED NON-CREDIT BREAKDOWN

College	Dollars Per Credit/NonCredit/Enhanced NonCredit FTES Calculation						Total Assessment By Location 101,264,667
	Credit Funded Base FTES (Res+NonRes)	NonCredit Funded Base FTES (Res+NonRes)	Enhanced NonCr Funded Base FTES (Res+NonRes)	Assessment Based on Dollars Per Credit FTES \$997.24	Assessment Based on Dollars Per NonCredit FTES \$586.86	Assessment Based on Dollars Per Enh'd NCr FTES \$689.70	
City	14,268	1,329	422	\$14,229,040	\$780,075	\$290,797	\$15,299,912
East	20,428	1,170	202	\$20,371,763	\$686,460	\$139,623	\$21,197,846
Harbor	7,039	156	0	\$7,019,278	\$91,380	\$0	\$7,110,658
Mission	5,414	127	77	\$5,399,254	\$74,760	\$53,052	\$5,527,066
Pierce	14,505	272	0	\$14,464,726	\$159,890	\$0	\$14,624,616
Southwest	4,856	536	107	\$4,842,394	\$314,263	\$74,005	\$5,230,662
Trade-Tech	11,500	468	145	\$11,468,262	\$274,879	\$99,772	\$11,842,913
Valley	12,918	404	14	\$12,882,457	\$237,150	\$9,518	\$13,129,125
West	6,560	341	0	\$6,542,298	\$200,371	\$0	\$6,742,669
ITV	561	0	0	\$559,200	\$0	\$0	\$559,200
TOTAL	98,049	4,804	967	\$97,778,672	\$2,819,228	\$666,767	\$101,264,667

Percent of Total Credit/NonCredit FTES = 94.44%
 State Rate Per FTES = \$4,367.00
 Ratio of State Rate NonCredit to Credit = 0.6013

4.63%
 \$2,626.00
 0.6013

0.93%
 \$3,092.00
 0.7080

BLEND RATE FOR NONCREDIT = 2.784019%

Assessment Breakdown = \$97,778,672.00
 Prorated Rate Per FTES = \$997.24

\$2,819,228.00
 \$666,767.00
 \$586.86

**2007-2008 FUNDED BASE CALCULATION
INCLUDING RESIDENT AND NONRESIDENT CREDIT AND NONCREDIT FTES**

	CREDIT FTES			NONCREDIT FTES			ENHANCED NONCREDIT FTES			TOTAL
	Resident Credit Funded Base FTEs	NonResident Credit P2 FTEs	Total Res+NonRes Credit FTEs	Resident NonCredit Funded Base FTEs	NonResident NonCredit P2 FTEs	Total Res+NonRes NonCredit FTEs	Resident Enhanced NonCr Funded Base FTEs	NonResident Enhanced NonCr FTEs	Total Res+NonRes Enhanced NonCredit FTEs	TOTAL FTEs RES+NONRES
College										
City	13,417	851	14,268	1,329	0	1,329	422	0	422	16,019
East	19,964	464	20,428	1,170	0	1,170	202	0	202	21,800
Harbor	6,881	158	7,039	156	0	156	0	0	0	7,194
Mission	5,291	123	5,414	127	0	127	77	0	77	5,619
Pierce	13,975	530	14,505	272	0	272	0	0	0	14,777
Southwest	4,801	55	4,856	536	0	536	107	0	107	5,499
Trade-Tech	11,237	263	11,500	468	0	468	145	0	145	12,113
Valley	12,656	263	12,918	404	0	404	14	0	14	13,336
West	6,329	231	6,560	341	0	341	0	0	0	6,902
ITV	557	4	561	0	0	0	0	0	0	561
TOTAL	95,108	2,942	98,049	4,804	0	4,804	967	0	967	103,820

Dedicated Revenue Projections/Distribution

	City \$	East \$	Harbor \$	Mission \$	Pierce \$	Sowest \$	Trade \$	Valley \$	West \$	ITV \$	Total \$
Veterans Rptg Fee	200	1,500	500	0	750	0	900	0	500	0	4,350
Admin Allowance	37,459	50,059	31,102	19,234	76,737	8,230	23,000	49,028	24,165	986	320,000
Library Fines	5,000	3,500	1,000	5,500	3,500	500	10	1,000	50	0	20,060
Drop Fees	0	0	500	0	1,100	0	0	0	0	10	1,610
Forgn St Appl Fee	5,000	8,000	1,000	1,000	4,800	500	3,500	900	3,000	0	27,700
Transcripts	80,000	100,000	40,000	35,000	70,000	25,000	20,000	70,000	50,000	7,926	497,926
Facility Rental	50,000	100,000	15,500	100,000	300,000	300,000	135,000	60,000	483,183	0	1,543,683
Rental-Other	0	0	0	0	0	0	45,000	0	0	0	45,000
Traffic Citations	30,000	70,000	0	50,000	32,000	25,000	40,000	35,000	40,000	0	322,000
Donations	0	0	0	10,000	77,570	0	0	0	0	0	87,570
Copy Machine	0	0	0	12,000	0	0	0	0	0	0	12,000
Returned Checks	400	1,000	200	500	2,000	500	1,000	1,000	800	20	7,420
Other Income	4,000	0	0	1,000	0	0	5,000	0	0	10,000	20,000
Other: Wsh Irving MS	0	0	0	0	0	0	0	0	0	0	0
Subtot Non-Specfc	212,059	334,059	89,802	234,234	568,457	359,730	273,410	216,928	601,698	18,942	2,909,319
Farm Sales	0	0	0	0	35,000	0	0	0	0	0	35,000
Golf Driving Range	120,000	0	150,000	0	0	0	0	0	0	0	270,000
Contract Educ	0	0	350,000	10,000	130,384	0	40,000	10,000	0	0	540,384
Forgn St Cap Oily	100,000	50,000	18,000	15,000	6,000	0	25,000	20,000	30,000	0	264,000
Subtot Specific	220,000	50,000	518,000	25,000	171,384	0	65,000	30,000	30,000	0	1,109,384
Location Total	432,059	384,059	607,802	259,234	739,841	359,730	338,410	246,928	631,698	18,942	4,018,703

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 Appropriations

Item	LACC \$	ELAC \$	LAHC \$	LAMC \$	LAPC \$	LASC \$	LATTC \$	LAVC \$	WLAC \$	ITV \$	DistOfc \$	Dvide \$	Total \$
Academic Senate	0	0	0	0	0	0	0	0	0	0	0	364,828	364,828
Admin Leadership Institute	0	0	0	0	0	0	0	0	0	0	0	35,000	35,000
Audit Expense	0	0	0	0	0	0	0	0	0	0	0	795,000	795,000
Benefits-Retiree	0	0	0	0	0	0	0	0	0	0	0	26,039,806	26,039,806
Board Election	0	0	0	0	0	0	0	0	0	0	0	1,500,000	1,500,000
Collectv Brg Rqmnt	0	0	0	0	0	0	0	0	0	0	0	710,829	710,829
Collg Advancemt (Res Dev)	0	0	0	0	0	0	0	0	0	0	0	281,228	281,228
Student Right to Know	0	0	0	0	0	0	0	0	0	0	0	33,300	33,300
Empl Assist Prg	0	0	0	0	0	0	0	0	0	0	0	154,500	154,500
Environmental Health and Safe	0	0	0	0	0	0	0	0	0	0	0	291,566	291,566
Human Resources	0	0	0	0	0	0	0	0	0	0	0	325,600	325,600
Information Technology	0	0	0	0	0	0	0	0	0	0	0	1,841,693	1,841,693
Insurance Claims	0	0	0	0	0	0	0	0	0	0	0	2,348,174	2,348,174
Insurance Liability	0	0	0	0	0	0	0	0	0	0	0	1,647,400	1,647,400
Legal Expense	0	0	0	0	0	0	0	0	0	0	0	2,724,331	2,724,331
Project MATCH	0	0	0	0	0	0	0	0	0	0	0	46,050	46,050
Facilities Planning	0	0	0	0	0	0	0	0	0	0	0	1,817,975	1,817,975
Tax Revenue Anticipation	0	0	0	0	0	0	0	0	0	0	0	0	0
Network Communications	0	0	0	0	0	0	0	0	0	0	0	656,667	656,667
Tuition Reimbursement	0	0	0	0	0	0	0	0	0	0	0	242,500	242,500
Vacation Balance	0	0	0	0	0	0	0	0	0	0	0	625,000	625,000
Workers Compensation	0	0	0	0	0	0	0	0	0	0	0	8,065,738	8,065,738
Central Fin Aid Unit*	0	0	0	0	0	0	0	0	0	0	0	989,960	989,960
Faculty Overbase*	0	33,540	0	0	0	0	728,267	781	24,426	0	0	0	787,014
Gold Creek*	0	0	0	0	0	0	0	128,717	0	0	0	0	128,717
Metro College Records*	0	0	0	68,496	0	0	0	0	0	0	0	0	68,496
Districtwide Benefits	0	0	0	0	0	0	0	0	0	0	0	150,000	150,000
Personnel Commission	0	0	0	0	0	0	0	0	0	0	0	138,586	138,586
Total for Assessment	0	33,540	0	68,496	0	0	728,267	129,498	24,426	0	0	61,936,828	62,420,056
Special Projects:													
Staff Development	0	0	0	0	0	0	0	0	0	0	0	120,000	120,000
Funding For SAP Project	0	0	0	0	0	0	0	0	0	0	0	4,107,351	4,107,351
Health Benefits for PT Fac	0	0	0	0	0	0	0	0	0	0	0	0	0
Districtwide Public Relations	0	0	0	0	0	0	0	0	0	0	0	1,000,000	1,000,000
Southwest Baseball Field	0	0	0	0	0	0	0	0	0	0	0	60,000	60,000
GASB 34 & 35 implement.	0	0	0	0	0	0	0	0	0	0	0	50,000	50,000
Other Special Projects	0	0	0	0	0	0	0	0	0	0	0	480,000	480,000
Distr & Coll Found Supp	0	0	0	0	0	0	0	0	0	0	0	190,000	190,000
Wkfrce Dev Achvmt Award	0	0	0	0	0	0	0	0	0	0	0	36,730	36,730
DBC-Initd Faculty/Staff Transf	0	0	0	0	0	0	0	0	0	0	0	309,102	309,102
Dolores Huerta Center	0	0	0	0	0	0	0	0	0	0	0	100,000	100,000
Total Special Projects	0	0	0	0	0	0	0	0	0	0	0	6,453,183	6,453,183
Total Districtwide	0	33,540	0	68,496	0	0	728,267	129,498	24,426	0	0	68,390,012	68,373,239

* Indicates items funded separately from college/office allocations but not budgeted in Districtwide location 59.

2007-2008

Workload Measures

for calculating 2007-2008 growth--2007-2008 base derived separately

2007-2008 BASE WORKLOAD MEASURES (Based on 0607 P2 PROJECTION)				
	Credit FTES	Non-Credit FTES	Enh'd NonCr FTES	Total FTES
City	13,417	1,329	422	15,168
East	19,964	1,170	202	21,336
Harbor	6,881	156	0	7,037
Mission	5,291	127	77	5,495
Pierce	13,975	272	0	14,095
Southwest	4,801	536	107	5,444
Trade-Tech	11,237	468	145	11,850
Valley	12,656	404	14	13,074
West	6,329	341	0	6,671
ITV	557	0	0	557
Grwth Adj	771	30	0	953
Total	95,879	4,834	967	101,679

2007-2008 GROWTH WORKLOAD calculated @ 0.00%			
Credit FTES	Non-Credit FTES	Enh'd NonCr FTES	Total FTES
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
176	9	0	185
(176)	(9)	0	(185)
0	0	0	0

2006-2007 ANNUAL FTES-UNFACTORED (7/25/07)			
Credit FTES	Non-Credit FTES (Adj)	Enh'd NonCr FTES	Appren Hours
13,450	1,301	422	
20,613	1,204	202	
6,771	183	0	
5,171	146	77	
14,034	272	0	
4,813	487	107	
11,346	499	145	34,500
12,729	391	14	
6,408	231	0	
537	0	0	
771	30	0	
96,641	4,743	967	34,500

*2nd Period Projection adjusted for 2006-06 net funded growth FTES (East, Pierce).

2007-2008 GROWTH REVENUE CALCULATION

growth rate: 0.00%				
	Credit Revenue	NonCr Revenue	Enhanced NonCredit (CDCP)	Total Growth Revenue
City	0	0	0	0
East	0	0	0	0
Harbor	0	0	0	0
Mission	0	0	0	0
Pierce	0	0	0	0
Southwest	0	0	0	0
Trade-Tech	0	0	0	0
Valley	0	0	0	0
West	803,200	26,054	0	829,254
ITV	0	0	0	0
E&P 0506 Gr Adj	(803,200)	(26,054)	0	(829,254)
Total	0	0	0	0

C:\My Documents\MS Excel\2007-08\2007-08ALLOCMODEL-SB351-FINALBUD.xls\base2 5/14/2008

2007-2008 LACCD FUNDING RATES

Type	Base Rate	Growth Rate
Credit FTES	4,367.00	\$4,564.83
NonCredit FTES	2,626.00	\$2,744.96
Enhcd NonCr (CDCP)	3,092.00	\$3,232.07

Calculation of College Allocation Base Revenue

	2007-08 FUNDED BASE WORKLOAD				2007-08 COMPUTED BASE REVENUE					2007-08					
	Credit FTES	NonCredit FTES	Enhanced NonCr FTES	Total FTES	Basic Allocation	Basic Alloc Adj For Sm Coll	Funded Credit Base	Funded NonCred Base	Enhanced NonCr FTES	Total Base Rev	Base Adjust	Base	COLA 4.53%	Growth 0.00%	Total
City	13,417.39	1,329.24	421.63	15,168.26	3,707,200		58,593,742	3,490,584	1,303,680	67,095,208	0	67,095,208	3,039,413	0	70,134,619
East	19,964.18	1,169.72	202.44	21,336.34	3,707,200		87,183,574	3,071,685	625,944	94,588,403	0	94,588,403	4,284,855	0	98,873,258
Harbor	6,880.97	155.71	0.00	7,036.68	3,177,600	529,600	30,048,196	408,894	0	34,165,290	0	34,165,290	1,547,688	0	35,712,978
Mission	5,291.08	127.39	78.92	5,495.39	3,177,600	529,600	23,108,153	334,526	237,837	27,385,715	0	27,385,715	1,240,573	0	28,626,288
Pierce	13,974.77	272.45	0.00	14,247.22	3,707,200		61,027,821	715,454	0	65,450,474	0	65,450,474	2,964,906	0	68,415,380
Swest	4,800.84	535.50	107.30	5,443.64	3,177,600	529,600	20,965,268	1,406,223	331,772	26,410,463	0	26,410,463	1,196,394	0	27,606,857
Trade	11,236.89	468.39	144.66	11,849.94	3,707,200		48,071,499	1,229,992	447,289	54,455,979	0	54,455,979	2,466,856	0	56,922,835
Valley	12,656.60	404.10	13.80	13,073.50	3,707,200		55,267,005	1,061,187	42,670	60,078,041	0	60,078,041	2,721,535	0	62,799,576
West	6,329.29	341.43	0.00	6,670.72	3,177,600	529,600	27,640,009	896,595	0	32,243,805	0	32,243,805	1,460,644	829,254	34,533,703
Coll Tot	94,551.01	4,803.93	966.75	100,322	31,246,400	2,118,400	412,904,267	12,615,120	2,989,191	461,673,376	0	461,673,376	20,922,864	829,254	483,625,494
ITV	556.73	0.00	0.00	556.73	0		2,431,234	0	0	2,431,234	0	2,431,234	110,135	0	2,541,369
DO/DW						(2,118,400)				(2,118,400)		(2,118,400)	(95,964)	0	(2,214,364)
E&P Gr Adj	770.96	29.04	0.00	801			3,366,782	78,622	0	3,445,405		3,445,405	156,077	(829,254)	2,772,228
Total	95,878.70	4,833.87	966.75	101,679.32	31,246,400	0	418,702,283	12,693,743	2,989,191	485,631,615	0	485,631,615	21,093,112	0	486,724,727

FUNDED GROWTH CALCULATION BASED ON "WINDOW SHADE" METHOD

- Credit Growth -

Possible Levels Of Growth Funding (Window Shading)

College	I Lowest = 0.00%	II Next Low= 2.78%	III Next Low= 0.00%	IV Next Low= 0.00%	V Next Low= 0.00%	VI Next Low= 0.00%	VII Next Low= 0.00%	VIII Next Low= 0.00%	IX Next Low= 0.00%	X Next Low= 0.00%	
City	0.00%										
East	0.00%										
Harbor	0.00%										
Mission	0.00%										
Pierce	0.00%										
Southwest	0.00%										
Trade-Tech	0.00%										
Valley	0.00%										
West	2.78%	2.78%									
ITV	0.00%										
Average	0.28%	0.28%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	

Percent of Growth Funded by Window Shade Level

College	I %Funded	II %Funded	III %Funded	IV %Funded	V %Funded	VI %Funded	VII %Funded	VIII %Funded	IX %Funded	X %Funded	Funded Growth
City	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
East	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Harbor	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Mission	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Pierce	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Southwest	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Trade-Tech	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Valley	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
West	0.00%	2.78%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	2.78%
ITV	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Average	0.00%	0.28%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

Funded Growth Calculation (FTES)

College	I FundedFTES	II FundedFTES	III FundedFTES	IV FundedFTES	V FundedFTES	VI FundedFTES	VII FundedFTES	VIII FundedFTES	IX FundedFTES	X FundedFTES	Funded Growth
City	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
East	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Harbor	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Mission	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Pierce	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Southwest	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Trade-Tech	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Valley	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
West	0.00	175.95	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	175.95
ITV	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total	0.00	175.95	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	175.95

Funded Growth Calculation (Dollars)

College	I Growth\$	II Growth\$	III Growth\$	IV Growth\$	V Growth\$	VI Growth\$	VII Growth\$	VIII Growth\$	IX Growth\$	X Growth\$	Funded Growth
City	0	0	0	0	0	0	0	0	0	0	0
East	0	0	0	0	0	0	0	0	0	0	0
Harbor	0	0	0	0	0	0	0	0	0	0	0
Mission	0	0	0	0	0	0	0	0	0	0	0
Pierce	0	0	0	0	0	0	0	0	0	0	0
Southwest	0	0	0	0	0	0	0	0	0	0	0
Trade-Tech	0	0	0	0	0	0	0	0	0	0	0
Valley	0	0	0	0	0	0	0	0	0	0	0
West	0	803,200	0	0	0	0	0	0	0	0	803,200
ITV	0	0	0	0	0	0	0	0	0	0	0
Total	0	803,200	0	0	0	0	0	0	0	0	803,200

FUNDED GROWTH CALCULATION BASED ON "WINDOW SHADE" METHOD

- NonCredit Growth -

Possible Levels Of Growth Funding (Window Shading)

College	I Lowest = 0.00%	II Next Low= 2.78%	III Next Low= 0.00%	IV Next Low= 0.00%	V Next Low= 0.00%	VI Next Low= 0.00%	VII Next Low= 0.00%	VIII Next Low= 0.00%	IX Next Low= 0.00%	X Next Low= 0.00%	
City	0.00%										
East	0.00%										
Harbor	0.00%										
Mission	0.00%										
Pierce	0.00%										
Southwest	0.00%										
Trade-Tech	0.00%										
Valley	0.00%										
West	2.78%	2.78%									
ITV	0.00%										
Average	0.28%	0.28%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

Percent of Growth Funded by Window Shade Level

College	I %Funded	II %Funded	III %Funded	IV %Funded	V %Funded	VI %Funded	VII %Funded	VIII %Funded	IX %Funded	X %Funded	Funded Growth
City	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
East	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Harbor	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Mission	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Pierce	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Southwest	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Trade-Tech	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Valley	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	2.78%
West	0.00%	2.78%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
ITV	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Average	0.00%	0.28%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

Funded Growth Calculation (FTES)

College	I FundedFTES	II FundedFTES	III FundedFTES	IV FundedFTES	V FundedFTES	VI FundedFTES	VII FundedFTES	VIII FundedFTES	IX FundedFTES	X FundedFTES	Funded Growth
City	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
East	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Harbor	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Mission	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Pierce	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Southwest	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Trade-Tech	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Valley	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9.49
West	0.00	9.49	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ITV	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total	0.00	9.49	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9.49

Funded Growth Calculation (Dollars)

College	I Growth\$	II Growth\$	III Growth\$	IV Growth\$	V Growth\$	VI Growth\$	VII Growth\$	VIII Growth\$	IX Growth\$	X Growth\$	Funded Growth
City	0	0	0	0	0	0	0	0	0	0	0
East	0	0	0	0	0	0	0	0	0	0	0
Harbor	0	0	0	0	0	0	0	0	0	0	0
Mission	0	0	0	0	0	0	0	0	0	0	0
Pierce	0	0	0	0	0	0	0	0	0	0	0
Southwest	0	0	0	0	0	0	0	0	0	0	0
Trade-Tech	0	0	0	0	0	0	0	0	0	0	0
Valley	0	0	0	0	0	0	0	0	0	0	0
West	0	26,054	0	0	0	0	0	0	0	0	26,054
ITV	0	0	0	0	0	0	0	0	0	0	0
Total	0	26,054	0	0	0	0	0	0	0	0	26,054

FUNDED GROWTH CALCULATION BASED ON "WINDOW SHADE" METHOD

- Enhanced NonCredit Growth -

Possible Levels Of Growth Funding (Window Shading)

College	I Lowest = 0.00%	II Next Low= 2.78%	III Next Low= 0.00%	IV Next Low= 0.00%	V Next Low= 0.00%	VI Next Low= 0.00%	VII Next Low= 0.00%	VIII Next Low= 0.00%	IX Next Low= 0.00%	X Next Low= 0.00%	
City	0.00%										
East	0.00%										
Harbor	0.00%										
Mission	0.00%										
Pierce	0.00%										
Southwest	0.00%										
Trade-Tech	0.00%										
Valley	0.00%										
West	2.78%	2.78%									
ITV	0.00%										
Average	0.28%	0.28%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	

Percent of Growth Funded by Window Shade Level

College	I %Funded	II %Funded	III %Funded	IV %Funded	V %Funded	VI %Funded	VII %Funded	VIII %Funded	IX %Funded	X %Funded	Funded Growth
City	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
East	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Harbor	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Mission	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Pierce	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Southwest	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Trade-Tech	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Valley	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
West	0.00%	2.78%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	2.78%
ITV	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Average	0.00%	0.28%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	

Funded Growth Calculation (FTES)

College	I FundedFTES	II FundedFTES	III FundedFTES	IV FundedFTES	V FundedFTES	VI FundedFTES	VII FundedFTES	VIII FundedFTES	IX FundedFTES	X FundedFTES	Funded Growth
City	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
East	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Harbor	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Mission	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Pierce	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Southwest	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Trade-Tech	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Valley	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
West	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ITV	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Funded Growth Calculation (Dollars)

College	I Growth\$	II Growth\$	III Growth\$	IV Growth\$	V Growth\$	VI Growth\$	VII Growth\$	VIII Growth\$	IX Growth\$	X Growth\$	Funded Growth
City	0	0	0	0	0	0	0	0	0	0	0
East	0	0	0	0	0	0	0	0	0	0	0
Harbor	0	0	0	0	0	0	0	0	0	0	0
Mission	0	0	0	0	0	0	0	0	0	0	0
Pierce	0	0	0	0	0	0	0	0	0	0	0
Southwest	0	0	0	0	0	0	0	0	0	0	0
Trade-Tech	0	0	0	0	0	0	0	0	0	0	0
Valley	0	0	0	0	0	0	0	0	0	0	0
West	0	0	0	0	0	0	0	0	0	0	0
ITV	0	0	0	0	0	0	0	0	0	0	0
Total	0	0	0	0	0	0	0	0	0	0	0

SCHEDULE OF COLLEGE DEFICIT REPAYMENTS

	2002-2003			2003-2004			2004-2005			
	Total Deficit	1st Yr Reductn (in 0405)	2nd Yr Reductn (in 0506)	0607 Paymt Made in 0506	1st Yr Reductn (in 0506)	2nd Yr Reductn (in 0607)	3rd Yr Reductn (in 0708)	1st Yr Reductn (in 0607)	2nd Yr Reductn (in 0708)	3rd Yr Reductn (in 0809)
City					0	0	0	0	0	0
East					0	0	0	0	0	0
Harbor	(3,156,856)	forgiven	(526,143)	(70,124)	forgiven	(70,124)	(140,248)	(180,951)	(180,951)	(180,951)
Mission		0	0		0	0	0	0	0	0
Pierce		0	0		0	0	0	0	0	0
Southwest	(820,583)	forgiven	(273,528)		0	0	0	0	0	0
Trade-Tech	(1,303,714)	(434,571)	(434,571)		0	0	0	0	0	0
Valley		0	0		0	0	0	0	0	0
West	(1,086,200)	(362,067)	(362,067)		0	0	0	(190,160)	(190,160)	(190,160)
ITV					0	0	0	0	0	0
Total	(6,367,353)	(796,638)	(1,070,166)	(526,143)	(70,124)	(70,124)	(140,248)	(371,111)	(371,111)	(371,111)

	2005-06			2006-07			DEFICITS TO BE PAID BACK IN 0708				
	Total Deficit	1st Yr Reductn (in 0708)	2nd Yr Reductn (in 0809)	3rd Yr Reductn (in 0910)	1st Yr Reductn (in 0809)	2nd Yr Reductn (in 0910)	3rd Yr Reductn (in 1011)	Total Reduction	From 0304 Deficit	From 0405 Deficit	AGTF Recomm.
City	(903,764)	(301,255)	(301,255)	(301,255)	0	0	0	(301,255)	0	0	(301,255)
East		0	0	0	0	0	0	0	0	0	0
Harbor	(2,035,979)	(678,660)	(678,660)	(678,660)	(291,136)	(291,136)	(291,136)	(999,859)	(140,248)	(180,951)	(678,660)
Mission	(1,511,720)	(503,907)	(503,907)	(503,907)	(174,224)	(174,224)	(174,224)	(503,907)	0	0	(503,907)
Pierce		0	0	0	0	0	0	0	0	0	0
Southwest		0	0	0	(279,406)	(279,406)	(279,406)	(255,595)	0	0	(255,595)
Trade-Tech		0	0	0	0	0	0	0	0	0	0
Valley	(1,304,325)	(634,775)	(634,775)	(634,775)	(27,195)	(27,195)	(27,195)	(634,775)	0	0	(634,775)
West	(452,436)	(150,812)	(150,812)	(150,812)	0	0	0	(340,972)	0	(190,160)	(150,812)
ITV		0	0	0	0	0	0	0	0	0	0
Total	(6,808,224)	(2,269,409)	(2,269,409)	(2,269,409)	(771,961)	(771,961)	(771,961)	(3,036,363)	(140,248)	(371,111)	(2,269,409)

