

College: West Los Angeles College
2012-13 Planned Contingency Reduction Budget Plan

Ending Balance for 2011-12		\$ 1,691,474
Definition		
1. Final Expenditures 2011-12		\$ 28,965,067
2. Increase in expenditures for 2012-13		
(a) Full-time faculty	\$ 465,489	
(b) Increase spring & add summer semester	\$ 657,115	
(c) Accreditation augmentation	\$ 210,000	
(d) Utilities - electricity	\$ 247,189	
(e) "Gala" projects	\$ 80,000	
(f) Benefits	\$ 418,117	
(g) Non instructor personnel changes	\$ 242,770	
(g) Other	<u>\$ 58,006</u>	<u>\$ 2,378,686</u>
3. Total projected expenditures		\$ 31,343,753
4. Planned 6% expenditure reduction from 2011-12		<u>\$ (1,737,904)</u>
5. Target expenditures for 2012-13		\$ 29,605,849
Solutions		
6. Planned 6% expenditure reduction from 2011-12		
(a) Reduce hourly instructor costs for Fall 2012	\$ 377,542	
(b) Reduce regular Instructor costs	\$ 322,551	
(c) Reduce benefits budget corresponding to cuts in wage expenditures	\$ 201,285	
(d) Reduce non-teaching regular	\$ 143,174	
(e) Reduce contracts & rentals	\$ 48,761	
(f) Defund men's & women's cross-country	\$ 35,518	
(g) Other reductions	<u>\$ 109,297</u>	
(h) Sub-total reductions	\$ 1,238,128	
7. Shortfall from planned 6% expenditure reduction (L4 - L6h)		\$ (499,776)
8. Revenues after final budget		
(a) FON backfill	\$ 245,000	
(b) Foundation donation	\$ 80,000	
(c) Accreditation augmentation	\$ 210,000	
(d) 12-13 DO, DW, ITV balances redistribution	\$ 239,511	
(e) Use of 25% ending balance 2011-12	\$ 422,869	
(f) Other	<u>\$ 34,063</u>	
(g) Sub-total additional revenues		\$ 1,231,443
9. Subtotal of Solutions (6-8)		<u>\$ 731,666</u>
Allocation		
10. Allocation for 2012-13		
(a) Initial allocation for 2012-13	\$ 25,962,888	
(b) EPA funds	<u>\$ 2,456,006</u>	
(c) Sub-total allocation		\$ 28,418,894
11. Gap (Problem - Solutions - Allocation)		\$ (455,289)
12. Use of remaining 75% ending balance 2011-12		\$ 1,268,606
13. Projected ending balance 2012-13		<u>\$ 813,317</u>

WEST LOS ANGELES COLLEGE

2012-13 SECOND QUARTER FINANCIAL REVIEW

FEBRUARY 25, 2013

I. Enrollment (FTES) Planning and Projection

- First Period Report
- FTES Needs for 2012-13 and 2013-14
- Spring 2013 and Summer 2013 Planning

II. Review of 2012-13 Second Quarter Financial Projection

- Balance Projection and Status of a 6% Reduction Plan
- Summer Intersession Budget
- Midyear Correction?
- EPA Fund Reporting Requirements
- Other Budget Issues/Concerns

III. 2013-14 Budget Development

- COLA and Enrollment Growth Targets
- Adult Education Program and Other Categorical Funds
- Budget Planning Priorities and Assumptions

2012-13 FTES -- First Period Projection

	City	East	Harbor	Mission	Pierce	Southwest	Trade-Tech	Valley	West	ITV	Total	
credit	87	1,613	7	0	277	0	177	85	14	0	2,260	
non-credit	80	58	9	4	27	4	20	0	2	0	203	
enhanced	72	426				7	58				564	
Summer 2012/2	239	2,098	16	4	304	11	255	85	16	0	3,027	
% of pr yr	84%	73%	68%	37%	68%	3%	67%	76%	84%		65%	
credit	5,898	9,117	3,269	2,884	6,494	1,855	5,241	5,532	3,045	261	43,595	
non-credit	230	272	30	75	140	79	45	53	91	0	1,015	
enhanced	465	150		70		181	135	202	3		1,206	
Fall 2012	6,593	9,539	3,299	3,029	6,634	2,115	5,421	5,787	3,139	261	45,816	
% of pr yr	93%	92%	89%	93%	98%	95%	91%	95%	89%	129%	93%	
credit	55	900	0	3	0	4	200	356	0	0	1,518	
non-credit	0	45	0	0	0	0	60	10	0	0	115	
enhanced		15						40			55	
Winter 2013	55	960	0	3	0	4	260	406	0	0	1,688	
% of pr yr	12%	101%	0%	43%	0%	98%	56%	100%	0%		73%	
credit	5,555	8,650	3,330	2,723	6,375	2,393	5,910	5,495	2,857	250	43,538	
non-credit	218	260	30	98	155	23	19	8	117	0	928	
enhanced	472	150		57		177	135	264	13		1,268	
Spring 2013	6,245	9,060	3,360	2,878	6,530	2,593	6,064	5,767	2,987	250	45,734	
% of pr yr	97%	88%	97%	93%	96%	106%	108%	102%	93%	108%	97%	
credit	742.0	0	0	0	450	225	0	393	575	0	2,385	
non-credit	0	0	0	0	0	0	0	0	0	0	0	
enhanced											0	
Summer 2013/1	742	0	0	0	450	225	0	393	575	0	2,385	
Total 2012-13	13,874	21,656	6,675	5,914	13,918	4,948	12,000	12,437	6,716	511	98,650	A1
% of 2011-12	97.2%	88.1%	92.8%	93.1%	98.9%	98.8%	96.5%	101.7%	99.0%	87.9%	95.3%	
Total Credit	12,337	20,280	6,606	5,610	13,596	4,477	11,528	11,860	6,490	511	93,296	A2
<small>total Non-Credit</small>	<small>1,537</small>	<small>1,376</small>	<small>69</small>	<small>304</small>	<small>322</small>	<small>471</small>	<small>472</small>	<small>577</small>	<small>226</small>	<small>0</small>	<small>5,354</small>	A7
Total Non-Cr Regular	528	635	69	177	322	106	144	71	210	0	2,261	A3
tal Non-Cr Enhanced	1,009	741	0	127	0	365	328	506	16		3,093	A4
Basic Skills Credit	1,069	1,157	238	559	571	116	547	839	302		5,399	
Basic Skills Non-Credit	525	745	10	223	61	465	230	414	216		2,889	
K-12 PE adjustment	0	-1	0	0	0	0	0	-2	0		-3	
Athletics adjustment	0	0	0	0	0	0	0	0	0		0	
Net Credit Non-Resident	668	981	124	147	434	95	199	262	225	9	3,144	

Apportionment FTES													
2011-12 P2 Funded													
Credit	12,227	19,479	6,288	5,486	13,461	4,426	10,986	11,707	6,431	420	(32)	90,879	
Non-Credit Req	521	972	63	175	231	105	138	71	208	0	417	2,900	
Non-Credit Enhanced	1,000	338	0	94	0	268	325	501	16	0	(369)	2,175	
Total	13,748	20,789	6,351	5,755	13,692	4,799	11,449	12,278	6,655	420	16	95,953	D1
% Projctn of Funded Credit	100.9%	104.1%	105.0%	102.3%	101.0%	101.1%	104.9%	101.3%	100.9%	121.6%		100.4%	
% Prjctn of Funded N-Cr Reg	101.2%	65.3%	109.6%	101.0%	139.2%	101.1%	104.0%	101.1%	101.0%			0.0%	
% Prjctn of Funded N-Cr Enh	100.9%	219.2%		134.4%		136.2%	100.9%	100.9%	101.0%				
Credit less cap	111	801	318	124	135	50	542	154	59	91		2,386	D2
	1%	4%	5%	2%	1%	1%	5%	1%	1%	22%		3%	
Non-Credit TOTAL	15	66	6	34	91	98	8	5	2	0	(48)	279	D7
base plus 0.91%													
Credit	12,337.5	19,655.1	6,345.4	5,535.4	13,582.7	4,466.6	11,085.1	11,813.0	6,489.6	424.1	(32)	91,703	
Non-Credit Req	526.1	980.6	63.3	176.8	233.3	105.5	139.6	71.2	209.7	0.0	417	2,922	
Non-Credit Enhanced	1,009.1	341.3	0.0	95.3	0.0	270.6	328.2	505.6	16.4	0.0	(369)	2,198	
Total	13,873	20,977	6,409	5,808	13,816	4,843	11,553	12,390	6,716	424	16	96,823	E1
Credit less cap	(0)	625	261	75	13	10	443	47	0	87		1,561	E2
	0%	3%	4%	1%	0%	0%	4%	0%	0%	21%		2%	
Non-Credit TOTAL	2	54	5	32	89	95	4	0	0	0		234	E7
non-cr proj'n less funded	2	(346)	5	0	89	0	4	0	0	0			
enhanced proj'n less funded	0	400	0	32	0	95	0	0	0	0			

Membership

Academic Senate

David Beaulieu
Dana Cohen
Jeff Hernandez
Lauren McKenzie
Tom Rosdahl
Michael Climo

Faculty Guild

Carl Friedlander*
John McDowell
Armida Ornelas
Olga Shewfelt
Joanne Waddell
Vacant

Unions/Association

Bobbi Kimble
Lubov Kuzmik
Leila Menzies
Velma Butler
Richard Rosich
Jim Adams
James Bradley

College Presidents

Renee Martinez**
Farley Herzek**
Marvin Martinez
Monte Perez
Kathleen Burke-Kelly*
Jack E. Daniels III
Roland Chapdelaine
Sue Carleo
Nabil Abu-Ghazaleh

STUDENT TRUSTEE

Joseph Tucker
* Co-chairs
** Interim

District Budget Committee

February 13, 2013

1:30 pm – 3:30 pm

District Office, Board Room

1. Call to Order (*Co-Chair Carl Friedlander*)
2. Approval of Agenda
3. Approval of Minutes for January 29, 2013
4. Executive Committee Report & Recommendation
 - Annual Funding for Ongoing Accreditation Planning Activities
 - Distribution of State Mandated Cost Reimbursement
 - Phase II – Budget Allocation Model Review Update
5. FON Planning for 2013-14 (Dr. Barrera)
6. EPA Fund Update
7. 2012-13 Second Quarter Projection
8. DBC Recommendations to the Chancellor

Future Meetings:

March 13, April 24, May 22, June 19

Please bring your own copy.

-----DRAFT-----

Los Angeles Community College District

District Budget Committee Meeting Minutes

January 29, 2013

1:30-3:30 p.m., Board Room, District Office

Roll Call

Committee members present as indicated (X).

Academic Senate

David Beaulieu	X
Tom Rosdahl	X
Dana Cohen	
Jeff Hernandez	X
Lauren McKenzie	X

L.A. Faculty Guild

Joanne Waddell	X
Olga Shewfelt	X
Carl Friedlander*	X
John McDowell	X
Armida Ornelas	X

Unions/Association

Bobbi Kimble	
or Allison Jones	X
Leila Menzies	X
James Bradley	
Velma Butler	
Lubov Kuzmik	
Richard A. Rosich	
Jim Adams	

College Presidents

Farley Herzek**	X
Jack E. Daniels III	X
Nabil Abu-Ghazaleh	X
Monte Perez	X
Kathleen Burke-Kelly*	X
Marvin Martinez	X
Roland Chapdelaine	
Sue Carleo	
Renee Martinez**	X

Student Trustee Rep

Joseph Tucker	
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* DBC CO-chairs

** Interim

Also Present

Resource Persons

Adriana Barrera
Jeanette Gordon
Daniel LaVista
Cathy Iyemura
Perrin Reid
Vinh Nguyen
Yasmin Delahoussaye

Guests

Mary Gallagher
Raul D. Gonzalez
Ann Tomlinson
Ken Takeda
Tom Furukawa
Maureen O'Brien
Paul Carlson
Ferris Trimble
Violet Amrikhas
Daniel Villanueva
Rolf Schleicher

1. Call to Order

The meeting was called to order by Carl Friedlander at 1:35.

2. Approval of Agenda

The agenda was approved without changes.

3. Approval of Minutes for Nov. 14, 2012

The minutes were approved, with the addition to the last sentence of Joanne Waddell's resolution regarding FON hiring for the fall.

4. Executive Committee Report and Recommendations

Jeanette Gordon reviewed the memo from the DBC co-chairs, Friedlander and Kathleen Burke-Kelly, to Chancellor LaVista dated Dec. 14. It included two recommendations: first, to redistribute \$9.9 million from the contingency reserve to the colleges, and second, to begin search processes to replace faculty retirees "and add targets as needed" in order to meet the FON of 1,445. In brief comments, the chancellor said he accepted the recommendations "with enthusiasm," and would present them to the Board.

Ms. Gordon said the Executive had not discussed phase two of the allocation model at their last meeting, but would do so before the full DBC meets on Feb. 13, at which time it will have a recommendation.

John McDowell and David Beaulieu suggested that the mandated costs discussion (set as item #7 on the agenda) be postponed until the Executive is able to discuss it, given the difficulty of the subject (having to do with the appropriate funding for the District Office and IT). The Executive did not discuss it at their last meeting. Friedlander agreed to the postponement.

5. Governor Brown's Budget Proposal

Ms. Gordon reviewed the governor's budget proposal. Key points included:

- \$196.7m in increased apportionment for community colleges
- \$179m to buy down existing deferrals
- \$49.5m to support clean energy projects
- \$16.9m to enhance online education efforts in the CCC's
- \$300m for adult education, funds shifted from K-12
- \$15.7m for apprenticeship programs, funds shifted from K-12

Jan. 30.

Mr. McDowell agreed with the positions as presented, but he prefers to see the deferral buy-down occur over six years, not four.

Ms. Waddell asked for clarification as to why it was acceptable to use EPA monies totaling \$78m (from Prop. 30) for fall semester expenses. This led to a discussion about accounting maneuvers that seemed to leave several still confused. Later in the meeting, Armida Ornelas asked again if a clearer answer couldn't be provided. Beaulieu suggested that the Executive Committee come up with a clear statement.

6. Enrollment Projections

Cathy Iyemura went over a handout showing projected FTES of 98,650 for this year, 93,296 credit. We should get 1% growth this year. She indicated that the First Period projection is not final and expected that changes will be made when the First Principal Apportionment is released from the State Chancellor's Office in late February.

7. FON Planning for 2012-13

Deputy Chancellor Barrera reported that our FON number remains the same as last year, 1,445. The Cabinet has met to go over FON guiding principles: first, that the district will meet or exceed the FON target every year, and second, that the chancellor, in consultation with the presidents, will set FON targets for each college. The principles assume there will be growth funds in future years.

As of January, 2013, 51 faculty resignations or retirements have been received in Human Resources. We now have commitments from the colleges to fill 58 positions, and colleges have begun to submit "requests to hire" and are proceeding with setting up their committees.

There was some discussion about the likely FON number in the future. Given the drop in the workload allocation, it's not likely to be a huge increase over the current one. Jeff Hernandez raised concerns about whether the colleges all have enough money in their allocation to do extensive hiring.

8. Proposed Preliminary Budget Allocation for 2013-14

Ms. Gordon reviewed an extensive handout on the budget allocation for next year. Revenue assumptions include a projected FTES of 98,776 and a balance of \$74m. Allocation assumptions include a total budget of \$596m, a COLA of 1.66%, and 2% funded growth. Also, five colleges will begin paying back 1/5 of their outstanding debt to the district.

There was some discussion as to whether the \$300m was actually new money for the CCC's. It apparently is. Friedlander said the motivation for the adult education shift may have been the governor's desire to alter K-12 funding. Beaulieu said the special needs of this group of students should not be ignored. LaVista remarked on district planning to take on this new responsibility for ESL/basic skills/adult occupational education. There was a short review of past efforts to move adult education into the CCC's, both statewide and here in Los Angeles.

The governor's policy reform proposals were discussed briefly. There are three:

- To shift apportionment funding from the census date enrollment to the course completion date
- To institute a 90-unit cap for students to receive subsidized instruction
- To require all BOG waiver applicants to complete a FAFSA (federal financial aid application form)

Ms. Gordon noted that the district will have to issue up to \$80m in TRANS to meet cash flow problems, owing to state payment deferrals and the fact that EPA (Prop. 30) funds will not be received until this June.

We will receive \$78m this year from the EPA fund. For 2013-14, there may be 3.6% in additional funding to cover both growth and COLA. Growth is expected to be between 1.5 and 2%, and COLA at 1.66%. We will plan for 2% growth, for a total increase of 3.6%. In addition, we expect possible block grants for adult education and funds for CTE (clean energy related) and online education.

The chancellor reported on his trip to Sacramento on Monday, Jan. 28, where he met with legislators and their staffs. While it was good to get the district position out front and early, several legislators were not yet abreast of the issues. In the document the chancellor was working from, five key positions are outlined:

- Support for the governor's allocation total. Prefer to see \$91m go to COLA of 1.65% and the balance (\$106m) towards restoration of classes.
- Support for moving \$20m from the deferral buy-down total to the student success categorical program.
- Concern that the total proposed by the governor is not adequate for adult education. Support, instead, additional funding to focus on basic skills, ESL, and short-term CTE.
- Support for the governor's proposal for the allocation of Prop. 39 funding, but with maximum local latitude as to where to put the funds.
- Opposition to funding colleges based on completion and to a 90-unit cap

The chancellor cited the recently enacted student success proposals and said they should have a chance to play out before more changes are made. Finally, he informed the body that Chancellor Brice Harris would be speaking to the Board the next day, Wednesday,

There was a short discussion about the deferred maintenance account (\$5.2m). All colleges must submit a plan for this in order to receive funding. No deadline has been set so far.

Regarding the Minimum Base Funding, Hernandez asked why two positions were added to the list of “assumed administrators.” In fact, these positions were never approved by the DBC. Vinh Nguyen confirmed that the two positions: Associate Vice President and IT managers should not be part of the minimum base funding calculation. He will revise and resend the Preliminary Allocation to members. McDowell questioned why the District Office budget was up to \$22m from \$19.8 this year, since there had been no restoration provision earlier.

9. New Business/Announcements

Beaulieu noted that the effort by the governor to change K-12 funding statewide was very analogous to what we are talking about doing within the district with Phase 2 of our allocation model. In both cases, there is an attempt to give more funding to those areas with greater need.

The meeting adjourned at 3:30.

Phase II – Budget Allocation Model Review Update
 (revised 02/05/2013)

Following is the status of the Budget Allocation Model Review to date. The Executive Committee of the District Budget Committee (ECDBC) is charged with the study and review of the remaining allocation changes in **Phase II** study as indicated below:

	Original Planning Timeline	Status
1. Growth Formula – <i>(Study the population density and participation rate in each college service area and other factors and develop a growth funding formula that uses a differential growth rate based on these factors, as well as on the need for a college to grow to achieve greater economies of scale).</i>	Feb. 2012 – June 2012 2013	Preliminary ECDBC Recommendation (11/27/12) – pending Cabinet and DBC review
2. Review the current use of balance policy – <i>(Set a limited percentage of future college balances allowed to be carried forward. Under the current policy, colleges retain their balances. The policy also allows colleges to use \$2 million or up to 25% of their balances, whichever is lesser, and more beyond that with the Chancellor's approval).</i>	April 2012– June 2012 2013	--Completed – District Reserves and Balance Recommendation (09/10/2012)
3. Assessments – <i>(Review funding assessment methodology for the District Office, District-wide Centralized Services, and the Contingency Reserve).</i>	April 2012 – June 2012 2013	Pending Review
4. Productivity and Efficiency – <i>(The operating costs of colleges should reflect efficiency and improvement in productivity by management of non-instructional staffing through a well thought-out and conservative staffing plan).</i>	May 2012 - July 2012 -2013	ECDBC discussed and reviewed and determined that the productivity and efficiency issues need not be a part of the allocation formula
5. College Debts and Operating Deficits – <i>(Operating deficits may be treated as a loan in the first year, but deficits should not be accumulated)</i>	June 2012 - Aug. 2012 2013	<ul style="list-style-type: none"> - Suspended in FY 2011-12 and 2012-13. - College debt repayments to be paid back on a five-year payback schedule in 2013-14. - Pending further review
Report and Recommendations to DBC and Colleges for inputs and comments	August 2012 2013	Ongoing -as ECDBC reached recommendations
Final Report and Recommendations to Chancellor	Sept. 2012- October 2012 2013	Pending
Board Review and Adoption	Dec. 2012 2013	Pending

**Planning to Meet the District's
Faculty Obligation Number (FON)**

2013-2015

February 13, 2013

Guiding Principles¹:

1. The District will meet or exceed the overall FON target every year.
2. The Chancellor in consultation with college presidents will set FON targets for each college to achieve the District's FON.
3. It is anticipated that the State Chancellor's Office will develop a new FON for every college district for the Fall 2014.
4. The new FON will take into account the work load reductions that have taken place in the past.

Proposed Actions:

5. For Fall 2013, college presidents commit to replacing all separations up to 1,445 FTEF.
6. College presidents propose to recruit and hire up to 30 additional full-time faculty for Fall 2013.
7. College presidents request consideration of a three-year subsidy for the 30 additional full-time faculty who are hired by September 2013. The subsidy proposed subsidy would be \$35,000 for the first year, \$25,000 for the second year and \$15,000 for the third year.

¹ These Guiding Principles anticipate growth funds in future years; plans will be adjusted as in the past should growth funding not be realized and the FON is frozen once again.

Executive Committee of the District Budget Committee (ECDBC) Recommendations

(ECDBC 02/05/2013)

1. Annual Funding for Ongoing Accreditation Planning Activities:

The Committee reviewed possible annual funding for ongoing accreditation planning activities. This item was referred to the ECDBC from the DBC last October 2012, when due to the budget reduction in FY 2012-13, three colleges (H, SW, and W) received additional one-time funds from the Contingency Reserve to pay for accreditation planning activities and corrective plans in response to the Accrediting Commission (ACCJC) recommendations.

The Committee recommends no district-wide funds be set aside to cover the college accreditation planning activities. Budget for accreditation planning activities should be included in the colleges' budget annually.

2. State Mandated Costs Reimbursement Fund Distribution

In reviewing the state mandated cost reimbursement funds, the committee discussed issues of perception in using this fund to restore the District Office budgets, other budget priorities, and important functions at the District Offices, rather than distributing out to colleges. The Committee also discussed the various state mandated activities performed by colleges and District Offices.

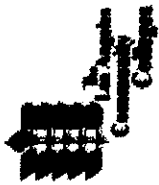
The Committee recommends that (1) allocate all \$2.6 million of the State Mandated Cost Reimbursement Funds to colleges, and (2) Assess colleges to restore 50% of the total \$2,296,982 budget cuts to the District Offices and Information Technology budget in FY 2012-13.

The recommendation was approved with 5 Yes, 3 No, and 1 abstained.

**2012-2013
STATE MANDATED COST REIMBURSEMENT
PROPOSED FUNDS DISTRIBUTION**

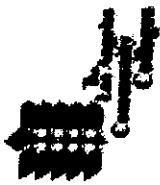
LOCATION	2012-13 FUNDED BASE FTEs	INITIAL PROPOSED DISTRIBUTION	ECDBC Recommendations (02/05/2013)
City	13,748	55,845	\$385,008
East	20,789	84,445	\$582,175
Harbor	6,351	25,799	\$177,862
Mission	5,755	23,379	\$161,176
Pierce	13,692	55,618	\$383,437
Southwest	4,799	19,495	\$134,400
Trade-Tech	11,449	46,507	\$320,626
Valley	12,278	49,876	\$343,854
West	6,655	27,034	\$186,379
ITV	420	1,707	\$11,770
DISTRICT OFFICE		1,571,827	\$0
INFORMATION TECHNOLOGY		725,155	\$0
TOTAL	95,937	\$2,686,686	\$2,686,687

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District Budget Committee
2012-13 Second Quarter Projection

February 13, 2013



District Budget Committee

February 13, 2013

- District's 2012-13 Second Quarter Financial Status
- Possible Midyear Corrections - potential RDA Shortfalls if not fully backfilled
- Budget Planning Priorities/Issues



FY2012-13 Projected Balance Second Quarter Financial Status

FY2012-13

Projected Revenue	\$512.38 m
Projected Expenditures	<u>510.44 m</u>
Expenditures over Net Revenue	\$1.95 m
Prior Year Adjustments	1.44 m
Balances Carried Forward for 2011-12	<u>\$74.68 m</u>
Projected Ending Balance	<u>\$78.07 m</u>
% of Projected Expenditures	<u>15.3%</u>
<u>Projected Fund Balance:</u>	
General Reserve	\$23.49 m
Contingency Reserve	34.37 m
College and Other Balances	<u>20.21 m</u>
<u>Total Projected Fund Balance</u>	<u>\$78.07 m</u>



Current Reserves

- **General Reserve = \$23.49 m (5%)**
- **Contingency Reserve = \$34.37 m (7.3%)**

Contingency Reserve (@7.5%)	\$35.24 m
Uses of Contingency Reserve to date:	
Accreditation Planning Activities	(0.738) m
Faculty Hiring (FON) Subsidy	<u>(0.140) m</u>
Remaining Contingency Reserve	<u>\$34.37 m</u>



2012-13 Possible Midyear Corrections

- Uncertain about RDA revenue, property tax and student fee shortfall backfills
 - Currently the statewide shortfall is estimated at \$327 million primarily due to the RDA estimates not materializing => LACCD share \$31.2 million if no backfills
 - \$47.8 million of partial backfills of the property tax/RDA projection is being proposed for FY 2012-13 => LACCD would receive \$4.6 million to offset the estimated shortfall of \$31.2 million in general apportionment.
- Cash flow problems due to state payment deferrals and EPA funds not received until June => will issue an amount not to exceed \$80 million of TRANS to meet cash flow requirements for rest of the year



Budget Planning Priorities/Issues

for 2013-14

State Budget Development:

- District's Position on the Governor's State Budget Proposals and Policy Reform
- State budget deliberation on the Governor's Budget Proposals in the State Legislature

Planning for 2013-14 Budget:

- Assumes revenue based on Governor's Budget Proposals => 1.66 % COLA and 2% Enrollment Growth
- Funding for Faculty Obligation (FON) Requirements for Fall 2013 and 2014
- Funding for Ongoing Accreditation Activities
- Impact of Governor's Budget Proposal on Adult Education Funding

FTES Needs for 2012-13 and 2013-14

	City	East	Harbor	Mission	Pierce	Southwest	Trade-Tech	Valley	West	ITV	adjust	Total
2011-12 FTES -- Annual REVISED												
Credit	12,586	22,956	7,130	6,018	13,724	4,221	11,923	11,786	6,490	582		97,415
Non-Cr Regular	634	972	63	203	356	393	144	73	273	0		3,112
Non-Cr Enhanced	1,056	663	0	133	0	324	374	435	17	0		3,002
2011-12 Total	14,276	24,591	7,193	6,355	14,080	4,938	12,440	12,295	6,781	582		103,529

	City	East	Harbor	Mission	Pierce	Southwest	Trade-Tech	Valley	West	ITV	adjust	Total
2012-13 FTES -- First Period PROJECTION												
Credit	12,337	20,280	6,606	5,610	13,596	4,477	11,528	11,860	6,490	511		93,296
Non-Cr Regular	528	635	69	177	322	106	144	71	210	0		2,261
Non-Cr Enhanced	1,009	741	0	127	0	365	328	506	16	0		3,093
2011-12 Total	13,874	21,656	6,675	5,914	13,918	4,948	12,000	12,437	6,716	511		98,650

2012-13 Funding

	City	East	Harbor	Mission	Pierce	Southwest	Trade-Tech	Valley	West	ITV	adjust	Total
2012-13 REVISED funded base												
	2011-12 P2 reduced base											
Credit	12,227	19,479	6,288	5,486	13,461	4,426	10,986	11,707	6,431	420	-32	90,879
Non-Credit	521	972	63	175	231	105	138	71	208	0	417	2,900
Non-Cr Enhanced	1,000	338	0	94	0	268	325	501	16	0	-369	2,175
Total	13,748	20,789	6,351	5,755	13,692	4,799	11,449	12,278	6,655	420	16	95,953

	City	East	Harbor	Mission	Pierce	Southwest	Trade-Tech	Valley	West	ITV	adjust	Total
2012-13 revised base plus growth plus 0.9247%												
Credit	12,340	19,659	6,347	5,536	13,585	4,467	11,087	11,815	6,491	424	-32	91,719
Non-Credit	526	981	63	177	233	105	140	71	210	0	417	2,923
Non-Cred Enhanced	1,009	341	0	95	0	271	328	506	16	0	-369	2,198
Total	13,875	20,981	6,410	5,809	13,819	4,844	11,555	12,392	6,717	424	16	96,840

2013-14 Funding

	City	East	Harbor	Mission	Pierce	Southwest	Trade-Tech	Valley	West	ITV	adjust	Total
2013-14 Possible Funded FTES Base												
Credit	12,340	19,659	6,347	5,536	13,585	4,467	11,087	11,815	6,491	424	-32	91,719
Non-Credit	526	981	63	177	233	105	140	71	210	0	417	2,923
Non-Cred Enhanced	1,009	341	0	95	0	271	328	506	16	0	-369	2,198
Total	13,875	20,981	6,410	5,809	13,819	4,844	11,555	12,392	6,717	424	16	96,840

	City	East	Harbor	Mission	Pierce	Southwest	Trade-Tech	Valley	West	ITV	adjust	Total
2013-14 Possible Funded FTES with growth of 2%												
Credit	12,586	20,052	6,474	5,647	13,857	4,557	11,309	12,051	6,621	433	-32	93,554
Non-Credit	537	1,000	65	180	238	108	142	73	214	0	425	2,981
Non-Cred Enhanced	1,029	348	0	97	0	276	335	516	17	0	-376	2,242
Total	14,153	21,400	6,538	5,925	14,095	4,940	11,786	12,640	6,851	433	16	98,777

West Los Angeles College
MONTHLY PROJECTION - January 2013
Based on 2012-13 December Closing

REVENUE:		2012-13						
		[a] 2012-13 Current Budget as of 12/31/12		[b] Projected Revenue as of 12/31/12	[c] Revenue Increase +	[d] Revenue Decrease (-)	[e] Ref.	[f] = [b]+[c]+[d] Projected Revenue as of 01/31/13
2011-12 Ending Balance (including Open Orders)		1,719,037		1,719,037			1,719,037	
2012-13 DO, DW, ITV Balances Redistribution		239,511		239,511			239,511	
2012-13 Final Budget Allocation w/o Balance		25,962,888		25,962,888			25,962,888	
Revenues after Final Budget (details listed on MoProj_Backup page)		3,032,506		2,997,506			3,032,506	
PROJECTED REVENUE		30,953,942		28,166,436	0	0	30,953,942	
EXPENDITURES:		2012-13 Current Budget as of 12/31/12	2011-12 YE as of 08/09/12	Projected Expenditure as of 12/31/12	Expenditure Increase +	Expenditure Decrease (-)	Ref.	Projected Expenditure as of 01/31/13
110000	TEACHING, REG	5,840,604	5,682,258	6,295,215				6,295,215
120000	NON-TCHNG, REG	3,296,448	3,022,052	3,082,249	34,605		B1	3,116,854
130000	TEACHING, HRLY	5,787,745	5,139,098	4,830,567				4,830,567
140000	NON-TCHNG, HRLY	189,281	325,322	294,392	8,000		B2	302,392
190000	MISC-CERTIF SAL	0	0					
TTL CERTIF SAL		15,114,078	14,168,731	14,502,423	42,605	0		14,545,028
200000	NON-CERTFCTD SAL	0	0					
210000	CLASSIFIED, REG	5,764,005	5,560,063	5,760,548		155,372	C1	5,605,176
220000	INSTR'L AIDE, REG	750,910	747,441	756,751	33,004		B3	789,755
230000	SUB/RELIEF, UNCLSS	32,133	55,065	55,038				55,038
240000	INSTR'L AIDE, N-PERM	169,840	168,468	161,632				161,632
290000	MISC. CLASSIF SAL	0	0					
TTL CLASSIF SAL		6,716,888	6,531,036	6,733,969	33,004	155,372		6,611,601
420000	BOOKS	11,631	9,329	11,631				11,631
440000	INSTR'L MEDIA MAT'L	88,750	37,153	96,050				96,050
450000	SUPPLIES	184,833	200,707	186,911				186,911
460000	BOOKSTORE	0	0					
490000	MISC SUPPL & BKS	0	0					
TTL PRINT & SUPPL		285,214	247,188	294,592	0	0		294,592
540000	INSURANCE	0	0					
550000	UTILIT & HSKPING	1,091,892	1,034,059	1,281,248				1,281,248
560000	CONTRACTS & RNTL	536,744	455,132	476,371				476,371
570000	LEGAL, ELECT, AUDIT	0	0					
580000	OTHER EXPENSE	333,197	128,129	198,932				198,932
590000	MISC OTH EXP	0	0					
TTL OPER EXP		1,961,833	1,617,320	1,956,551	0	0		1,956,551
610000	SITES	0	0					
620000	BUILDINGS	0	0					
640000	EQUIPMENT	60,497	39,742	72,438				72,438
650000	OTH CAPITAL OUTLY	17,279	12,268	17,279				17,279
690000	MISC.	0	0					
TTL CAPITAL OUTLY		77,776	52,009	89,717	0	0		89,717
710000	DEBT SERVICE	0	0					
720000	TUITION TRANSFERS	0	0					
730000	INTERFUND TRANSFER	162,093	162,093	162,093				162,093
739700	INTRAFUND BETWEEN LOCATIONS	0	0					
739800	INTRAFUND - UNRES	0	0					
739900	INTRAFUND TRANSFER	166,492	172,639	161,399				161,399
740000	REALLOCATION/ADJ	0	0					
750000	LOANS/GRANTS	0	0					
790000	CONTING/UNALLOC	303,811	0	0				
TTL OTHER		632,396	334,732	323,492	0	0		323,492
LESS INTRA/UNRES		0	0	0	0	0		0
TOTAL EXPENDITURES w/o benefits		24,788,185	22,951,017	23,900,744	75,609	155,372		23,820,981
3x0000	MISC EMPL BEN	6,165,757	6,014,050	6,230,882	86,889		B4	6,317,771
TOTAL EXPENDITURES w\benefits		30,953,942	28,965,067	30,131,626	162,498	155,372		30,138,752
799110	REMAINING DEFICIT GAP	0	0					
TOTAL NET EXPENDITURES w\benefits		30,953,942	28,965,067	30,131,626	162,498	155,372		30,138,752
PROJECTED ENDING BALANCE								815,190

#N/A

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West Los Angeles College

2012-13 Second Quarter Financial Status Review

2011/12 Expense vs. 2012/13 Projection, as of 12/31/2012

	College Projection	District Projection
2011/12 Expense		
Actual Expenses	\$ 28,965,067	\$ 28,965,067

	College Projection	District Projection
	2nd Qtr Proj. (12/31/12)	2nd Qtr Proj. (12/31/12)
2012-13 Budget		
2011/12 Ending Balance and Other Carried Forward	1,719,037	1,719,037
Redistributed Balance from DW,ITV, DO	239,511	239,511
Budget Allocation	25,962,888	25,962,888
FON Subsidy (7 FTE)	245,000	245,000
Accreditation Budget Augmentation	210,000	210,000
EPA Fund	2,456,006	2,456,006
Foundation Donation	80,000	80,000
Student Success Initiatives	4,000	4,000
Contract Education	37,500	37,500
State Mandated Cost Reimbursement	0	186,379
Estimated 2.5% Share of Contingency Reserve Redistribution	0	692,943
Other Revenues & Adjustments (Add'l Assessments to Restore DO/IT)	0	(79,672)
Available Budget	\$ 30,953,942	\$ 31,753,592

Projected Expenses 2012-13	\$ 30,138,752	\$ 29,962,520
<i>Percent of 2012/13 Exp. Over 2011/12 Exp.</i>	<i>104.05%</i>	<i>103.44%</i>
Projected Y/E Balance	\$ 815,190	\$ 1,791,072