

Membership

Academic Senate

Glen Baghdasarian
Charles Daniel
Angela Echeverri
Jeff Hernandez
Robert L Stewart Jr.*
Eddie Tchertchian

District Budget Committee

September 14, 2022

1:30 pm – 3:30 pm

Zoom Meeting

<https://laccd.zoom.us/j/91675945538>

Meeting ID:916 7594 5538

Faculty Guild

Ruby Christian Brougham
Joseph Guerrieri
Sandra Lee
John McDowell
James McKeever
Olga Shewfelt

Unions/Association

Tom Aduwo
Hazel Alonzo
Ralph Davis
Harry Ziogas
Vacant-Build & Trade
Vacant-Local 99

College Presidents

Aracely Aguiar **
Kathleen Burke **
Anthony Culpepper **
Luis Dorado
Mary Gallagher *
Barry Gribbons
James M. Limbaugh
Armida Ornelas
Albert Román

STUDENT TRUSTEE REPRESENTATIVE

vacant

* Co-chairs

**Interim

- Call to Order (*Robert L. Stewart Jr.*)
- Approval of Agenda
- Approval of Minutes for August 10, 2022
- Chancellor’s Remarks/Updates
- ECDBC Reports and Recommendations
- Enrollment Update & Reporting (Albo-Lopez)
- FON Update (Zingsheim)
- Self-Evaluation for FY 2021-22 (Gordon)
- FY 2022-23 Budget Update (Gordon)
- FY 2023-24 Budget Development Calendar (Gordon)
- DBC Recommendations to the Chancellor
- Items to Be Addressed by ECDBC
- Other Business

Committee Charge:

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

Future DBC Meetings: Nov 9, Jan 11, Feb 8, Mar 8, Apr 12, May 10, Jun 14

Future ECDBC Meetings: Aug 23, Sep 27, Nov 22, Jan 24, Feb 28, Mar 28, Apr 25, May 23, Jun 27

Archived documents can be found on the DBC website:

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

District Budget Committee Meeting Minutes August 10, 2022
1:30-3:30 p.m., Zoom Meeting

Roll Call X Indicates Present

Academic Senate

| | |
|------------------------|---|
| Glen Baghdasarian | X |
| Charles V. Daniel | X |
| Angela Echeverri | X |
| Jeffrey Hernandez | X |
| Robert L. Stewart Jr.* | X |
| Eddie Tchertchian | X |

L.A. Faculty Guild

| | |
|-------------------------|---|
| Ruby Christian Brougham | |
| Joseph Guerrieri | X |
| Sandra Lee | X |
| John McDowell | X |
| Olga Shewfelt | X |
| James McKeever | X |

Unions/Association

| | |
|---------------------------------|---|
| Tom Aduwo; Local 721 | X |
| Hazel J. Alonzo; Local 1521A | |
| Vacant; SEIU Local 99 | |
| Ralph Davis; Local 911 Teamster | X |
| Harry Ziogas; Class Mgmt. Rep | X |
| Vacant-Build & Cost Trade | |

College Presidents

| | |
|---------------------|---|
| Aracely Aguiar** | X |
| Anthony Culpepper** | X |
| Luis Dorado | X |
| Mary Gallagher* | X |
| Barry Gribbons | X |
| James M. Limbaugh | |
| Robert Miller** | X |
| Armida Ornelas** | X |
| Albert J. Roman | X |

Student Trustee Rep

* DBC CO-chairs

** Interim

Also Present

| Resources | Guests | Guests | Guests |
|---------------------|------------------|------------------|-----------------|
| Nicole Albo-Lopez | Tom Anderson | Matt Jordan | Nyame Prempeh |
| Jeanette L. Gordon | Mary-Jo Apigo | Mitzi Lai | Laura Ramirez |
| Deborah La Teer | Kristi Blackburn | Carmen V. Lidz | Reagan Romali |
| Melinda Nish | Jamail D. Carter | Greg Mazzarella | Rold Schleicher |
| Maury Pearl | Shannon Carter | Valencia Moffett | Sarah Song |
| Francisco Rodriguez | Joe Domingo | Frances Nguyen | Erum Syed |
| Maria Luisa Veloz | Danelle Fallert | Bob Parker | Hao Xie |
| | Kevin Jeter | Michael Pascual | Karen Yao |
| | | | Jason Zhu |

1. **Call to Order** - at 1:32 p.m. by. Dr. Mary Gallagher.
2. **Approval of Agenda** – The agenda was approved as presented.
3. **Approval of Minutes** – The minutes for July 13, 2022 meeting were approved.
4. **Chancellor’s Remarks/Updates**
 - Leadership update:
 - LAMC Armida Ornelas, Permanent President
 - LATTC Robert Miller, Interim President
 - LASC Anthony Culpepper, Interim President
 - Katrina VanderWoude, Interim Vice Chancellor Workforce Development
 - Shairon A. Zingsheim, Interim Vice Chancellor of Human Resources
 - Budget update:
 - Approximately 50,000 metro passes were purchased for our students.
 - LACCD has secured 100 slots in our five non-profit agencies for students who need housing.
 - There are significant budget resources to be received at LACCD but most of it is one-time funding. Encourage all to attend the September 7th board meeting for its public hearing on the LACCD 2022-23 final budget.
5. **ECDBC Reports and Recommendations**
 - None
6. **Enrollment Update & Reporting (Albo-Lopez)**
 - Comparing Fall 2022 (8-8-22) to Fall 2021(8-9-2021) as of Day -21 of the semester, the District headcount is at 99% and enrollment is at 99%.
 - Enrollment is up by 9% Black, 2% Latino, and 2% for males compared to last year.
 - For those under 20 years of age enrollment is up by 18% due to LA College Promise; Students returning to school full-time are also entitled to receive the LA College Promise Program.
 - Currently 46% are in-person learning, 47% remote, and 7% hybrid.
7. **FON Update (Zingsheim)**
 - Currently projecting 78 critical faculty hires for Spring/Fall 2022. The District is projecting to be over the FON although the number presented on this document is projecting 43.5.
8. **2022-23 Final Budget Development (Gordon)**
 - **2021-22 College Balances**
 - Ending balance of \$183 million; \$164 million ending balance and \$18 million of open orders.
 - **2022-23 Final Budget**
 - The Final 2022-23 budget was reviewed, discussed, and approved.
 - The proposed Final Budget will be presented to the Budget and Finance Committee on August 17, 2022, and for adoption by the Board of Trustees on September 7, 2022.
9. **DBC Recommendation to the Chancellor**
 - None
10. **Items to Be Addressed by ECDBC**
 - None
11. **Other Business**
 - None

The meeting was adjourned at 3:08 p.m.

Future DBC Meetings: November 9, January 11, February 8, March 8, April 12, May 10, June 14.
Future ECDBC Meetings: September 27, November 22, Jan. 24, February 28, March 28, April 25, May 23, June 27.



LACCD Enrollment Update

FALL 2022 TO FALL 2021 COMPARISONS

DAY 14 - RELATIVE TO THE BEGINNING OF INSTRUCTION

Relative Day Comparisons for Day 14, comparing Fall 2022 (Monday, September 12, 2022) to Fall 2021 (Monday, September 13, 2021). Data source: LACCD PS Student Information System.

HEADCOUNT

102,013

100%
102,045

ENROLLMENT

229,905

103%
223,500

SECTION COUNT

9,948

102%
9,799

ENROLLMENT DIVIDED BY SECTION

23.1

101%
22.8

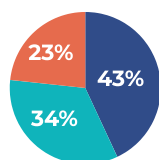
GENDER

Fall 2022 Change from 2021

| | Fall 2022 | Change from 2021 |
|------------|-----------|------------------|
| FEMALE | 57,648 | ↓ -1,641 -3% |
| MALE | 42,682 | ↑ +880 +2% |
| NON-BINARY | 609 | ↑ +299 N/A |
| UNKNOWN | 1,074 | ↑ +430 N/A |

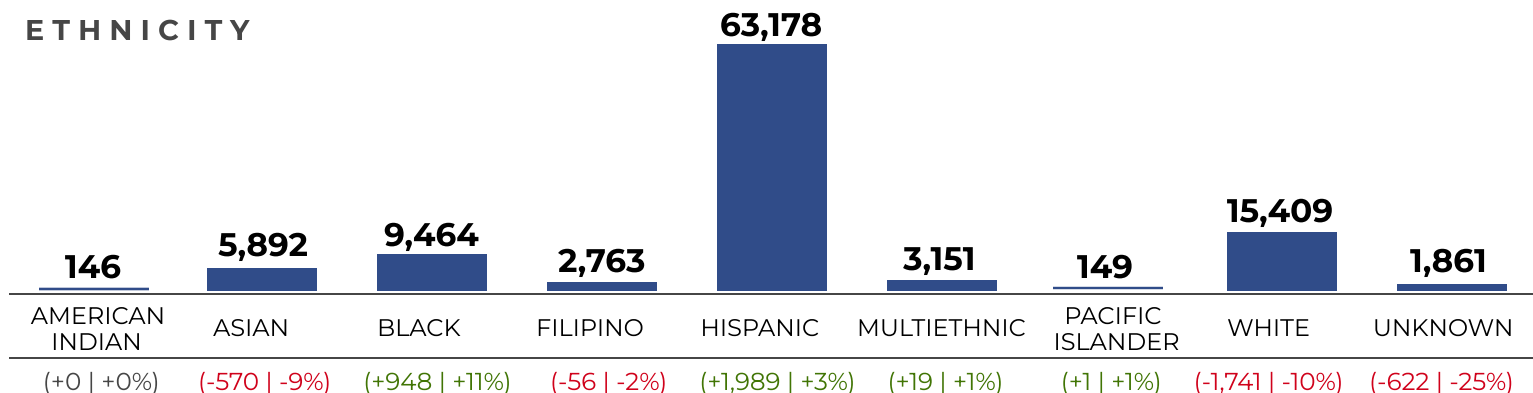
UNIT LOAD

Fall 2022 Change from 2021

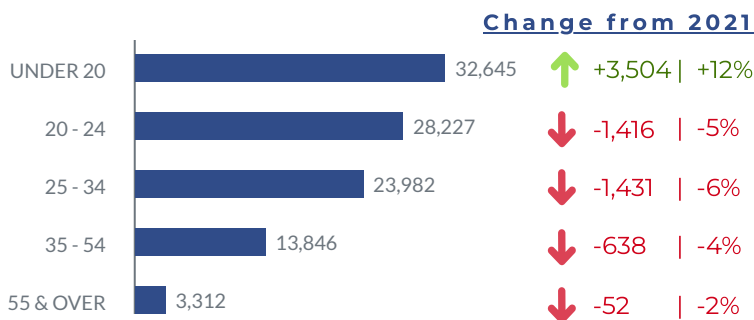


| | Fall 2022 | Change from 2021 |
|-------------------|-----------|------------------|
| Less than 6 Units | 43,918 | ↓ -1,850 -4% |
| 6 - 11.5 Units | 34,314 | ↓ -360 -1% |
| 12 or More Units | 23,781 | ↑ +2,178 +10% |

ETHNICITY



AGE



ENROLLMENT STATUS

| | Fall 2022 | Change from 2021 |
|-------------------------|-----------|------------------|
| FIRST-TIME | 17,017 | ↑ +2,793 +20% |
| TRANSFER | 7,592 | ↑ +1,383 +22% |
| RETURNING | 8,299 | ↑ +998 +14% |
| CONTINUING | 59,315 | ↓ -2,830 -5% |
| CONCURRENT HIGH SCHOOL | 9,543 | ↓ -119 -1% |
| CONCURRENT ADULT SCHOOL | 198 | ↑ +63 +47% |

CLASS MODALITY & FILL RATE

| | | | |
|-----------------|------------|-----------|---------------|
| CLASS MODALITY: | 50% Remote | 7% Hybrid | 43% In-Person |
| FILL RATE: | 74% | 62% | 65% |

Preliminary Estimated Fall 2022 Regular Faculty FTEF Hires

(September 6, 2022)

| <u>Line</u> | | <u>Total</u> |
|-------------|---|--------------|
| 1 | Fall 21 FON Full-Time Faculty FTE Submitted to State | 1439.3 |
| 2 | "Late" Separations applied to Fall 21 FON | 15.0 |
| 3 | Estimate of "Early" 2022 Separations ^ | 36.0 |
| 4 | Estimated FTEF Adjusted for Separations (Line 1 minus Line 2 & 3) | 1388.3 |
| 5 | Spring/Fall 2022 College Credit Hires † | 97.0 |
| 6 | Estimated FTEF with Spring 2022 Hires (Line 4 plus Line 5) ^ | 1485.3 |
| 7 | ACTUAL COMPLIANCE Fall FON 2022 * | 1466.8 |
| 8 | Rough Estimate of Additional Hires Over Line 7 Amount (Line 6 minus line 7)^,* | 18.5 |

† Based on hires received by HR from campuses as of September 6, 2022.

^ Final Amounts may change in final submit to State.

* Unsure how hires associated with the \$8.9 million will mostly likely impact the Fall 2023 FON.



**Los Angeles Community College District
District-wide Governance Committee
Self-Evaluation Form**



Committee Name: DISTRICT BUDGET COMMITTEE

For Academic Year: 2021-2022

Date of Self Evaluation: September 14, 2022

| Month | Meeting Date(s) | # of Members Attending | Agendas posted in advance | | Minutes posted? | | Please List the Major Issues/Tasks Addressed at Each Meeting |
|----------|-----------------|-------------------------|---------------------------|----|-----------------|----|--|
| | | | Yes | No | Yes | No | |
| Jul 2021 | 07/14/2021 | 13 members 23 guests | X | | X | | 1. Recommend Financial Recovery Plans; LAHC, LAPC 2. Reviewed FY 2021-22 Districtwide Accounts 3. Reviewed District procurement process |
| Aug 2021 | 08/11/2021 | 20 members 31 guests | X | | X | | 1. Recommend; temporary suspension of 10% ending balance limitation in allocation model 2. Recommend FY2021-22 Final Budget 3. Review Enrollment Updates and Reports |
| Sep 2021 | 09/08/2021 | 23 members 33 guests | X | | X | | 1. Review distribution of HEERF funding 2. 2022-23 Proposed Budget Development Calendar 3. Discuss 2020-21 committee self-evaluation |
| Oct 2021 | 10/13/2021 | 23 members 27 guests | X | | X | | 1. Review distribution of HEERF funding 2. Review Chapter 6 Board Policies 3. Approve 2020-21 committee self-evaluation |
| Nov 2021 | 11/10/2021 | 23 members 30 guests | X | | X | | 1. Approve Chapter 6 Board Policies |
| Dec 2021 | 12/08/2021 | 23 members 33 guests | X | | X | | 1. Review Chapter 6 Administrative Procedures (APs) 2. Review 2021-22 1 st Qtr. Results by location |
| Jan 2022 | Canceled | | | | | | |
| Feb 2022 | 02/09/2022 | 25 members 30 guests | X | | X | | 1. Discuss the 2022-23 Governor's Budget 2. Review HEERF allocations and balances 3. Review Chapter 6 Administrative Procedures (APs) |
| Mar 2022 | 03/09/2022 | 25 members 31 guests | X | | X | | 1. Review 2020-21 Recalc and 2021-22 P1 Update 2. Review 2021-22 2 nd Q Financial Status by College 3. Review 2022-23 Proposed Prelim Budget Allocation 4. Discuss 2020-21 Annual Audits |
| Apr 2022 | Canceled | | | | | | |
| May 2022 | 05/11/2022 | 20 members 33 guests | X | | X | | 1. Review 2021-22 3 rd Qtr. 311 Report 2. Approve 2022-23 Proposed Tentative Budget |
| Jun 2022 | 06/89/2022 | 20 members 32 guests | X | | X | | 1. Review 2022-23 Budget Updates 2. Review 2021-22 Year-End Balance Projection 3. Review 2022-2023 Proposed DBC/ECDBC dates 4. Election of Administration DBC Co-Chair |

Average Attendance

52

Major Committee Accomplishments & Achievements in Past Year

1. Continue to successfully address and resolve issues and problems effectively and in a collegial way.
2. Continued successful committee operations remotely which facilitated increased participation.
- 3..
- 4..
- 5..

| | |
|---|--------------------------------------|
| Major Obstacles/Problems with Committee Function | 1. 2. 3. |
| | |
| Recommendations for Improving Committee Process/Efficiency | 1. 2. |
| | |
| Committee Goals (If Appropriate) for Coming Year | 1. Review District Allocation Model. |

Chair/Co-Chair Signature:

Chair/Co-Chair Name:

Dr. Mary Gallagher

Chair/Co-Chair Signature:

Chair/Co-Chair Name:

Robert L. Stewart Jr.



**Los Angeles Community College District
District-wide Governance Committee
Self-Evaluation Form**



Committee Name: DISTRICT BUDGET COMMITTEE

For Academic Year: 2020-2021

Date of Self Evaluation: September 8, 2021

| Month | Meeting Date(s) | # of Members Attending | Agendas posted in advance | | Minutes posted? | | Please List the Major Issues/Tasks Addressed at Each Meeting |
|---------------------------|-----------------|-------------------------|---------------------------|----|-----------------|----|---|
| | | | Yes | No | Yes | No | |
| Jul 2020 | 07/15/2020 | 23 members 30 guests | X | | X | | 1. Established Principals and Priorities to Manage Budget Cuts. 2. Review 2019-20 Covid-19 Expenditures. 3. Review 2020-2021 Budget Updates. |
| Aug 2020 | 08/12/2020 | 24 members 32 guests | X | | X | | 1. Review the overtime and contract for the LA County Sheriff. 2. Review 2019-20 P2 Adjustments. 3. Review 2019-20 Projected Ending Balances. 4. Review 2020-21 Final Budget. |
| Sep 2020 | 09/09/2020 | 25 members 27 guests | X | | X | | 1. 2021-2022 Proposed Budget Development Calendar. 2. Discuss 2019-20 committee self-evaluation |
| Oct 2020 | 10/14/2020 | 23 members 33 guests | X | | X | | 1. 2019-20 District Accountability Results. 2. Finalize 2019-20 committee self-evaluation. 3. Recommend reduction of 10% in security costs. |
| Nov 2020 | Canceled | | | | | | NA |
| Dec 2020 | 12/09/2020 | 24 members 30 guests | X | | X | | 1. Review College assessments, Deferrals, TRAN's, Ending Balances, and Reserves. 2. Review 2020-21 1 st Qtr. Results by location. |
| Jan 2021 | 1/13/2021 | 24 members 31 guests | X | | X | | 1. Review the 5-year history of the districtwide accounts. 2. Review Federal COVID-19 Relief Bill. 3. Review 2021-2022 Governor's Budget. |
| Feb 2021 | 02/10/2021 | 24 members 29 guests | X | | X | | 1. Review the 2021 State Legislative and Budget Priorities. 2. Discuss the ESC assessment and IT Centralization. 3. Review and discuss the details of the HEERII. 4. Review the Covid-19 Expenses. |
| Mar 2021 | 03/10/2021 | 23 members 39 guests | X | | X | | 1. Discuss 2019-2020 Lost Revenue and Projected lost Revenue due to Covid-19. 2. Review 2019-20 Recalc and 2020-21 P1 Update. 3. Review 2020-21 2 nd Q Financial Status by College. 4. 2021-22 Proposed Preliminary Allocation. |
| Apr 2021 | Canceled | | | | | | |
| May 2021 | 05/12/2021 | 24 members 31 guests | X | | X | | 1. Information- Lecture Capture/Hybrid Classroom. 2. Year-End Balance Projection 3 rd Qtr.311 Report. 3. 2021-22 Proposed Tentative Budget. 4. FIT team Updates. |
| Jun 2021 | 06/09/2021 | 21members 28 guests | X | | X | | 1. Financial Recovery Plan Presentation -Pierce and Harbor College. 2. 2021-22 Budget Updates. 3. 2020-21 Year-End Balance Projection. 4. 2021-2022 Proposed DBC/ECDBC dates. 5. Election of Faculty DBC Co-Chair. |
| Average Attendance | | 54.5 | | | | | |

| | |
|---|---|
| <p>Major Committee Accomplishments & Achievements in Past Year</p> | <ol style="list-style-type: none"> 1. Continue to successfully address and resolve issues and problems effectively and in a collegial way. 2. Continued successful committee operations in a remote environment which facilitated high-end participation with the ability for more people to attend 3. Approved Motion Establishing Principles and Priorities to Manage Budget Cuts. 4. Approved Motion Requested annual review of Districtwide Accounts. 5. Successfully completed the District Accountability Measure process for four colleges. |
| <p>Major Obstacles/Problems with Committee Function</p> | <ol style="list-style-type: none"> 1. Fiscal and Budget implications of the decline in enrollment. 2. Lack of data disaggregated and the equity implications makes it challenging to have informed conversations. 3. Disproportionate financial impact that different colleges experience makes fair decisions difficult. |
| <p>Recommendations for Improving Committee Process/Efficiency</p> | <ol style="list-style-type: none"> 1. Receive a monthly student enrollment dashboard report with demographics and mode of instruction data. 2. Receive an annual report of districtwide accounts including ESC at the time of submission of the tentative budget. |
| <p>Committee Goals (If Appropriate) for Coming Year</p> | <ol style="list-style-type: none"> 1. Aim to develop an equity-minded approach to budgeting. |

Chair/Co-Chair Signature: _____

Chair/Co-Chair Name: _____

Dr. Mary Gallagher

Chair/Co-Chair Signature: _____

Chair/Co-Chair Name: _____

Robert L. Stewart Jr.

SCFF Rates at 2022-23 Advance

| Category | 2021-22 Rates | 2022-23 Advance Rates |
|------------------------------------|---------------|-----------------------|
| Credit | 4,212 | 4,840 |
| Incarcerated Credit | 5,907 | 6,788 |
| Special Admit Credit | 5,907 | 6,788 |
| CDCP | 5,907 | 6,788 |
| Noncredit | 3,552 | 4,082 |
| Supplemental Point Value | 996 | 1,145 |
| Student Success Main Point Value | 587 | 675 |
| Student Success Equity Point Value | 148 | 170 |

SCFF Rates at 2022-23 Advance (cont.)

| Category / FTES | 2021-22 Rates | 2022-23 Advance Rates |
|--------------------------------------|---------------|-----------------------|
| <i>Single College District</i> | | |
| Small (< 10,000) | 4,250,609 | 5,950,421 |
| Medium ($\geq 10,000$ and < 20,000) | 5,667,482 | 7,933,899 |
| Large ($\geq 20,000$) | 7,084,352 | 9,917,373 |
| <i>Multi College District</i> | | |
| Small (< 10,000) | 4,250,609 | 5,950,421 |
| Medium ($\geq 10,000$ and < 20,000) | 4,959,046 | 6,942,161 |
| Large ($\geq 20,000$) | 5,667,482 | 7,933,899 |
| Designated Rural College | 1,351,956 | 1,892,601 |

SCFF Rates at 2022-23 Advance (cont.)

| Category / FTES | 2021-22 Rates | 2022-23 Advance Rates |
|---|---------------|-----------------------|
| State Approved Centers ($\geq 1,000$) | 1,416,870 | 1,983,474 |
| <i>Grandparented Center</i> | | |
| Small (≥ 100 and < 250) | 177,110 | 247,936 |
| Small Medium (≥ 250 and < 500) | 354,218 | 495,869 |
| Medium (≥ 500 and < 750) | 708,435 | 991,736 |
| Medium Large (≥ 750 and $< 1,000$) | 1,062,652 | 1,487,605 |
| Large ($\geq 1,000$) | 1,416,870 | 1,983,474 |

**Los Angeles Community College District
2022-2023 Final Budget Allocation**

| | Base | Supplement | Student Success | COLA | Hold Harmless | Total Apportionment | Funds for FT Faculty Hiring | Other State/Local | Apprentice | State Mandate Revenue | Lottery | Non-Resident | Dedicated Revenue | TOTAL REVENUES |
|-----------------------|--------------------|--------------------|-------------------|-------------------|--------------------|---------------------|-----------------------------|-------------------|----------------|-----------------------|-------------------|------------------|-------------------|--------------------|
| City | 46,940,843 | 13,966,804 | 7,796,119 | 5,209,755 | 10,713,229 | 84,626,750 | 1,722,084 | 849,892 | 0 | 283,456 | 1,561,063 | 2,179,000 | 326,520 | 91,548,765 |
| East | 89,498,122 | 24,172,471 | 15,475,150 | 10,234,759 | 26,871,924 | 166,252,426 | 1,603,410 | 1,580,023 | 0 | 614,753 | 3,301,853 | 1,000,000 | 956,338 | 175,308,803 |
| Harbor | 25,796,108 | 6,038,138 | 4,400,697 | 2,962,163 | 8,919,975 | 48,117,081 | 901,752 | 463,662 | 0 | 143,471 | 769,768 | 270,000 | 1,218,569 | 51,884,303 |
| Mission | 28,223,019 | 7,326,048 | 4,583,606 | 3,101,580 | 7,147,506 | 50,381,759 | 1,840,756 | 568,325 | 0 | 168,963 | 904,620 | 297,000 | 300,325 | 54,461,748 |
| Pierce | 51,708,192 | 15,649,155 | 11,547,270 | 6,240,984 | 16,232,327 | 101,377,928 | 1,310,188 | 889,349 | 0 | 339,164 | 1,830,277 | 1,200,000 | 1,073,702 | 108,020,608 |
| Southwest | 21,107,667 | 4,787,082 | 2,845,697 | 2,537,469 | 9,940,482 | 41,218,397 | 920,378 | 335,430 | 0 | 100,108 | 539,959 | 266,000 | 701,701 | 44,081,973 |
| Trade-Tech | 41,853,039 | 10,846,137 | 7,284,898 | 5,249,025 | 20,031,551 | 85,264,650 | 1,369,524 | 719,371 | 365,396 | 250,964 | 1,350,649 | 543,000 | 521,244 | 90,384,798 |
| Valley | 46,314,498 | 14,707,875 | 8,567,098 | 5,367,637 | 12,234,267 | 87,191,375 | 2,074,642 | 1,003,144 | 0 | 291,999 | 1,559,649 | 615,000 | 366,770 | 93,102,579 |
| West | 33,181,098 | 7,719,493 | 5,625,446 | 3,527,169 | 7,241,789 | 57,294,995 | 1,625,495 | 701,851 | 0 | 205,122 | 1,109,462 | 750,000 | 620,067 | 62,306,992 |
| Hold Harmless/Un Dist | | | | (142,490) | (2,172,104) | (2,314,594) | | | | | | | | (2,314,594) |
| COLLEGE TOTAL | 384,622,586 | 105,213,203 | 68,125,981 | 44,288,051 | 117,160,946 | 719,410,767 | 13,368,229 | 7,111,047 | 365,396 | 2,398,000 | 12,927,300 | 7,120,000 | 6,085,236 | 768,785,975 |

2022-2023 Final Budget Allocation (Updated Rates)

| | Base | Supplement | Student Success | COLA | Hold Harmless | Total Apportionment | Funds for FT Faculty Hiring | Other State/Local | Apprentice | State Mandate Revenue | Lottery | Non-Resident | Dedicated Revenue | TOTAL REVENUES |
|-----------------------|--------------------|--------------------|-------------------|-------------------|-------------------|---------------------|-----------------------------|-------------------|----------------|-----------------------|-------------------|------------------|-------------------|--------------------|
| City | 52,093,923 | 15,143,760 | 8,435,529 | 5,209,755 | 3,743,783 | 84,626,750 | 1,722,084 | 849,892 | 0 | 283,456 | 1,561,063 | 2,179,000 | 326,520 | 91,548,765 |
| East | 99,827,935 | 26,209,440 | 16,744,415 | 10,234,759 | 13,235,877 | 166,252,426 | 1,603,410 | 1,580,023 | 0 | 614,753 | 3,301,853 | 1,000,000 | 956,338 | 175,308,803 |
| Harbor | 28,691,606 | 6,546,960 | 4,761,801 | 2,962,163 | 5,154,551 | 48,117,081 | 901,752 | 463,662 | 0 | 143,471 | 769,768 | 270,000 | 1,218,569 | 51,884,303 |
| Mission | 31,422,479 | 7,943,400 | 4,959,481 | 3,101,580 | 2,954,819 | 50,381,759 | 1,840,756 | 568,325 | 0 | 168,963 | 904,620 | 297,000 | 300,325 | 54,461,748 |
| Pierce | 57,448,967 | 16,967,880 | 12,495,029 | 6,240,984 | 8,225,068 | 101,377,928 | 1,310,188 | 889,349 | 0 | 339,164 | 1,830,277 | 1,200,000 | 1,073,702 | 108,020,608 |
| Southwest | 23,396,290 | 5,190,480 | 3,078,921 | 2,537,469 | 7,015,237 | 41,218,397 | 920,378 | 335,430 | 0 | 100,108 | 539,959 | 266,000 | 701,701 | 44,081,973 |
| Trade-Tech | 46,218,598 | 11,760,120 | 7,882,558 | 5,249,025 | 14,154,349 | 85,264,650 | 1,369,524 | 719,371 | 365,396 | 250,964 | 1,350,649 | 543,000 | 521,244 | 90,384,798 |
| Valley | 51,515,885 | 15,947,280 | 9,269,595 | 5,367,637 | 5,090,978 | 87,191,375 | 2,074,642 | 1,003,144 | 0 | 291,999 | 1,559,649 | 615,000 | 366,770 | 93,102,579 |
| West | 36,969,321 | 8,370,000 | 6,087,237 | 3,527,169 | 2,341,268 | 57,294,995 | 1,625,495 | 701,851 | 0 | 205,122 | 1,109,462 | 750,000 | 620,067 | 62,306,992 |
| Hold Harmless/Un Dist | | | | (142,490) | (2,172,104) | (2,314,594) | | | | | | | | (2,314,594) |
| COLLEGE TOTAL | 427,585,004 | 114,079,320 | 73,714,566 | 44,288,051 | 59,743,826 | 719,410,767 | 13,368,229 | 7,111,047 | 365,396 | 2,398,000 | 12,927,300 | 7,120,000 | 6,085,236 | 768,785,975 |

Change

| | Base | Supplement | Student Success | COLA | Hold Harmless | Total Apportionment | Funds for FT Faculty Hiring | Other State/Local | Apprentice | State Mandate Revenue | Lottery | Non-Resident | Dedicated Revenue | TOTAL REVENUES |
|-----------------------|-------------------|------------------|------------------|----------|---------------------|---------------------|-----------------------------|-------------------|------------|-----------------------|----------|--------------|-------------------|----------------|
| City | 5,153,080 | 1,176,956 | 639,410 | 0 | (6,969,446) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| East | 10,329,813 | 2,036,969 | 1,269,265 | 0 | (13,636,047) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Harbor | 2,895,498 | 508,822 | 361,104 | 0 | (3,765,424) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Mission | 3,199,460 | 617,352 | 375,875 | 0 | (4,192,687) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Pierce | 5,740,775 | 1,318,725 | 947,759 | 0 | (8,007,259) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Southwest | 2,288,623 | 403,398 | 233,224 | 0 | (2,925,245) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Trade-Tech | 4,365,559 | 913,983 | 597,660 | 0 | (5,877,202) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Valley | 5,201,387 | 1,239,405 | 702,497 | 0 | (7,143,289) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| West | 3,788,223 | 650,507 | 461,791 | 0 | (4,900,521) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Hold Harmless/Un Dist | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| COLLEGE TOTAL | 42,962,418 | 8,866,117 | 5,588,585 | 0 | (57,417,120) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

2023-2024 BUDGET DEVELOPMENT CALENDAR

| DATE | ACTIVITY |
|------------------------|---|
| September, 2022 | Development of Budget Preparation Activities |
| September 14 | District Budget Committee reviews proposed Budget Development Calendar. |
| October, 2022 | Development of Budget Preparation Activities |
| October 12 | Adoption of Budget Development Calendar. |
| October 31 | 1st Quarter projections due from colleges. |
| November, 2022 | Development of Budget Operation Plan |
| November 1 | Initial assessment projections of Districtwide accounts. |
| November 1 - 10 | Constituencies review 1st Quarter 311 Q Report and ending balance projections. |
| November 15 | 1st Quarter 311Q Report due to State. |
| November 16 | Budget and Finance Committee receives briefing on 1st Quarter projections. |
| December, 2022 | Budget Owner Data Review |
| December 1 - 16 | A) Location review of salary data; B) Budget Owner review of Districtwide Accounts Projection. |
| December 7 - 8 | Planning Budget Formulation (PBF) Workshop. |
| December 14 | 1st Quarter 311Q Report submitted to Board of Trustees. |
| January, 2023 | Governor's Proposed State Budget and Preliminary Allocations |
| January 4 | Dedicated Revenue Projections due to the Budget Office. |
| January 4 - 9 | Budget Office reviews colleges' 2023-24 dedicated revenue projections. |
| January 9 | Budget Office distributes Budget Operation Plan Instructions. |
| January 9 - 26 | Constituencies review Proposed 2023-24 Governor's Budget. |
| February, 2023 | Constituencies Review Budget Status |
| February 2 | 2nd Quarter projections due from colleges. |
| February 6 | Budget Office distributes 2023-24 Categorical Program Preliminary Allocations. |
| February 8 - 16 | Constituencies review 2nd Quarter 311Q Report and ending balance projections. |
| February 15 | 2nd Quarter 311Q Report due to State. |
| February 15 | Budget and Finance Committee receives briefing on 2nd Quarter projections. |
| March, 2023 | Preparation of Preliminary Budgets |
| March 1 | 2nd Quarter 311Q Report submitted to Board of Trustees. |
| March 2 | Deadline for Planning Budget Formulation (PBF) changes. |
| March 2 - 13 | A) Technical review of PBF data and upload to SAP. B) Constituents receive 2023-24 Preliminary Allocation. |
| March 15 | Budget and Finance Committee Meeting. |
| March 16 | Preliminary Budget available on SAP system. |
| March 21 - April 28 | Open period for Tentative Budget adjustments (First Adjustment). |
| April, 2023 | Review of Preliminary Budget Data |
| April 11 - 19 | Constituencies review budget status. |
| April 19 | Budget and Finance Committee Meeting. |
| April 20 - May 11 | Budget meetings on preliminary budgets conducted with college administrators. |

| DATE | ACTIVITY |
|------------------------|---|
| May, 2023 | Revenue Projections Updated |
| May 1 | Revise revenue projections based on Governor's proposed State Budget (May Revise). |
| May 1 | 3rd Quarter projections due from colleges. |
| May 3 | Board of Trustees authorization to encumber new year appropriations. |
| May 3 - 10 | A) Constituencies review May Revise update; B) Constituencies receive 2023-24 Tentative Budget; C) Open period for Final Budget adjustments (Second Adjustment) starts. |
| May 12 | Budget Operation Plans due to the Budget Office. |
| May 15 | 3rd Quarter 311Q Report due to State. |
| May 17 | A) Budget and Finance Committee receives briefing on 3rd Quarter projections; B) Budget and Finance Committee reviews Proposed Tentative Budget. |
| June, 2023 | Tentative Budget |
| June 7 | A) Adoption of Tentative Budget; B) 3rd Quarter Report submitted to Board of Trustees. |
| June 9 | VC/CFO and Accounting Office update ending balance projections. |
| June 15 | Deadline for submission of revised Dedicated Revenue for Final Budget. |
| July, 2023 | Revision to Revenue Projections/Allocations |
| July 3 | Districtwide Accounts review by Presidents. |
| July 12 | Presidents present recommendation for Districtwide Accounts allocation to District Budget Committee. |
| July 12 -25 | Constituencies review Governor's signed State Budget. |
| July 19 | VC/CFO and Accounting Office run 1st closing activities. |
| July 27 | A) VC/CFO and Accounting Office update ending balance projections; B) VC/CFO and Accounting Office run 2nd closing activities. |
| July 28 | Final year-end closing and establishment of actual ending balances. |
| August, 2023 | Final Budget |
| August 9 | District Budget Committee reviews Final Budget summary pages. |
| August 16 | Budget and Finance Committee reviews Final Budget book. |
| August 29 – Sept 5 | Publication budget available for public review. |
| September, 2023 | Final Budget/Year-End Analysis |
| September 6* | Public Hearing and adoption of Final Budget. |
| September 8 | File Final Budget report with County and State agencies. |

*Actual date dependent on final approved Board calendar.