

Membership

Academic Senate

Glen Baghdasarian
Angela Echeverri
Jeff Hernandez
Robert L Stewart Jr.*
Eddie Tchertchian
Joshua Wentz

Faculty Guild

Ruby Christian Brougham
Joseph Guerrieri
Sandra Lee
John McDowell
Olga Shewfelt
Joanne Waddell

Unions/Association

Tom Aduwo
Hazel Alonzo
Mary-Jo Apigo
Harry Ziogas
Vacant-Build & Trade
Vacant-Local 99

College Presidents

Aracely Aguiar **
Seher Awan
Luis Dorado **
Mary Gallagher *
Barry Gribbons
James M. Limbaugh
Armida Ornelas **
Albert Román
Katrina VanderWoude

STUDENT TRUSTEE REPRESENTATIVE

vacant

* Co-chairs

**Interim

District Budget Committee

Sep 08, 2021

1:30 pm – 3:30 pm

Zoom Meeting

<https://laccd.zoom.us/j/94194007668>

Meeting ID:941 9400 7668

One tap mobile

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Find your local number: <https://laccd.zoom.us/u/adoLZ6l0Sx>

- Call to Order (*Robert L. Stewart Jr.*)
- Approval of Agenda
- Approval of Minutes for Aug 11, 2021
- Chancellor’s Remarks/Updates
- ECDBC Reports and Recommendations
 - HEERF funds
- Enrollment Update & Reporting (Cornner)
- FON Update (Gutierrez)
- Self-Evaluation for FY2020-21 (Gordon)
- 2022-23 Proposed Budget Development Calendar (Gordon)
- DBC Recommendations to the Chancellor
- Items to Be Addressed by ECDBC
- Other Business

Future DBC Meetings: Oct 13, Nov 10, Dec 8, Jan 12, Feb 9, Mar 9, Apr 13, May 11, Jun 8

Future ECDBC Meetings: Sep 28, Oct 26, Nov 23, Dec 21, Jan 25, Feb 22, Mar 22, Apr 26, May 24, Jun 21

Archived documents can be found on the DBC website:

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

District Budget Committee Meeting Minutes
 August 11, 2021
 1:30-3:30 p.m., Zoom Meeting

Roll Call X Indicates Present

Academic Senate

Glen Baghdasarian	X
Angela Echeverri	X
Jeffrey Hernandez	
Robert L. Stewart Jr.*	X
Eddie Tcherchian	X
Joshua Wentz	

L.A. Faculty Guild

Ruby Christian Brougham	X
Joseph Guerrieri	X
Sandra Lee	X
John McDowell	X
Olga Shewfelt	X
Joanne Waddell	X

Unions/Association

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

College Presidents

Aracely Aguiar**	X
Seher Awan	X
Luis Dorado**	X
Mary Gallagher*	X
Barry Gribbons	X
James M. Limbaugh	X
Armida Ornelas**	X
Albert Román	
Katrina VanderWoude	X

Student Trustee Rep

* DBC CO-chairs

** Interim

Also Present

Resources

Jeanette L. Gordon
 Mercedes Gutierrez
 Mily Kudo
 Deborah La Teer
 Melinda Nish

Guests

Tom Anderson
 Myeshia Armstrong
 Silvia Barajas
 Kristi Blackburn
 Grace Chee
 Daniel V. Charles
 Amanda Gong
 David Hale
 Daniel Hall

Guests

Ann Hsi
 Kevin Jeter
 Greg Mazzarella
 Jose Mendoza
 Rasel Menendez
 Erika Miller
 Asha Omar
 Bob Parker
 Michael Pascual

Guests

Betsy Regalado
 Reagan Romali
 Roxanna Sanchez
 Pamela Sanford
 Rolf Schleicher
 Sara Song
 Hao Xie
 Jason Zhu

1. **Call to Order** - at 1:31 p.m. by Mary Gallagher
2. **Approval of Agenda** – The Items on the Agenda were approved.
3. **Approval of Minutes** - The minutes of the July 9, 2021 meeting were approved with an update to item #6 bullet #1, changing the word “semester” to “term”.
4. **Chancellor’s Remarks/Updates**
 - The Chancellor was not present, Dr. Nish provided remarks on his behalf.
 - Good news in the budget presentation; \$8.6 million in one-time funds for student housing and basic needs; \$8.6 million in one-time funds for retention and enrollment purposes; and \$100 million in full-time faculty hiring. For LACCD, there is \$8.57 million projected and the District intends to submit for 98 full-time faculty for the fiscal year 2021-22. Currently, the colleges are working on the positions request.
5. **ECDBC Reports and Recommendations**
 - **Allocation Model; temporary suspension of 10% ending balance limitation**
 - 4 colleges have ended FY21 with ending balances over the 5% limit;
 - 2 colleges have ended FY21 with accumulated ending balances over the 10% limit
 - The total amount in excess is \$7,971,619. This recommendation will be presented to the Budget and Finance Committee then to the Board of Trustees for final approval in September.
6. **Enrollment Update & Reporting (Cornner)**
 - Comparing Fall 2021 (8/8/21) to Fall 2020 (8/9/20) as of **Day -22** of the term, for the District as a whole: Headcount is at 86%, duplicate enrollment is at 84%, Credit Section Count is at 106%, and Enrollment per Sections is at 80%.
 - The annual FTES 320 Report was submitted in July 2021. LACCD reported 86,246 FTES in 2020-21, which is 12.7% lower than reported in 2019-20.
 - Currently 29% of students are in-person learning and hybrid. 16% decline in students in the 20-24 age group; 15% decline in the 25-34 age group, 16% decline in female and 20% decline in Asian students.
7. **FON Update (Gutierrez)**
 - Currently projecting 38 critical credit faculty hires for Spring/Fall 2021. The District is projecting to be 45.3 over the FON.
8. **FY 2021-22 Final Budget Development (Gordon)**
 - **2020-21 College Balances**
 - Ending balance of \$149 million; \$133 million ending balance and \$16 million of open orders.
 - **2021-22 Final Budget**
 - The Final 2021-22 budget was reviewed, discussed and approved
 - The proposed Final Budget will be presented to the Board of Trustees for adoption on September 1, 2021.
9. **DBC Recommendations to the Chancellor**
 - Motion approved to recommend the Chancellor to suspend the accumulated ending balance limits in the District Allocation Model.
10. **Items to Be Addressed by ECDBC**
 - Review the distribution of the HEERF funds; specifically, for West Los Angeles College.
11. **Other Business**
 - none

The meeting was adjourned at 3:24 p.m.

ECDBC 08/24/21 Meeting Report Out

At the August 11, 2021 DBC meeting, ECDBC was requested to Review the distribution of HEERF funds.

Two documents were reviewed:

1. *HEERF Program Allocations and Available Balances* - This report details the allocation by College and the available balances as of June 30, 2021. The allocations are College specific and determined by the Federal Government; transfers between locations are not allowed.
2. *HEERF Stipends* – This report details by College the amount of HEERFII that was used to pay for the April 14, 2021 Board approved employee reimbursements. Each college paid for their own employees. Because the ESC did not receive an allocation of HEERF funds, those employee reimbursements needed to be charged proportionately to each college HEERFII funds. Recognizing the disparity in HEERF allocations, the College Presidents approved that the small colleges would be excluded from paying for the ESC.

Also discussed:

1. SB85 (2021 Immediate Action Budget Package Allocation) - In March 2021, the California legislature provided \$100m to support emergency student financial assistance grants. These funds were allocated to Community College Districts, specifically \$8,790,779 is allocated to LACCD. On August 3, the Presidents recommended the transfer of \$517,905 to West Los Angeles College from SB 85 funds to cover West's use of institutional HEERF II funds to meet the District mandate to award \$500 of direct student aid from HEERF II to every BOGG student.
2. Unrestricted General Fund Allocation- A unique situation occurred in 2018-19 when West experienced FTES growth, while the District in total experienced a decline in FTES. The Board approved an additional \$724,000 to West. Because of timing; the implementation of the new State Funding Formula, as well as the new District Allocation Model that calls for colleges be “held harmless”, West has benefited from an additional \$724,000 in allocation each year. This allocation will continue through 2024-25.

ECDBC Recommendation: The committee agrees that West was disadvantaged by the formula used to distribute HEERF funds, but the steps taken above, i.e. no participation requirement to cover ESC reimbursements, off the top transfer of SB85 funds, as well as the allocation model anomaly that continues to benefit West each year, has made up for this disparity.

LACCD HEERF PROGRAM ALLOCATIONS & AVAILABLE BALANCE

All HEERF Programs End on May 11, 2022

HEERF I					
Student Portion			Institutional Portion		
College	Allocation	Balance	College	Allocation	Balance
LACC	2,900,649	12,575	LACC	2,296,623	86,018
ELAC	6,978,069	-	ELAC	3,818,975	239,338
LAHC	1,733,962	3,172	LAHC	1,172,178	2
LAMC	2,144,932	13,073	LAMC	795,552	216,473
LAPC	4,586,274	-	LAPC	3,108,522	564,186
LASC	1,625,833	7,479	LASC	597,021	4,265
LATTC	3,700,035	10,976	LATTC	1,424,195	178,892
LAVC	4,530,422	-	LAVC	1,624,202	9
WLAC	1,582,370	23,885	WLAC	633,440	2
Total	\$ 29,782,546	\$ 71,160	Total	\$ 15,470,708	\$ 1,289,185

HEERF II					
Student Portion			Institutional Portion		
College	Allocation	Balance	College	Allocation	Balance
LACC	3,360,292	406,571	LACC	8,703,795	3,728,973
ELAC	11,014,642	4,764,642	ELAC	15,547,392	8,494,807
LAHC	1,548,543	115,243	LAHC	4,724,378	191,767
LAMC	1,767,874	151,636	LAMC	5,635,591	2,834,540
LAPC	4,038,598	390,098	LAPC	11,950,076	8,362,766
LASC	1,146,587	167,587	LASC	4,167,783	1,595,104
LATTC	2,714,024	320,524	LATTC	9,873,350	4,784,511
LAVC	3,749,517	67,330	LAVC	9,757,868	2,893,129
WLAC	1,807,375	181,375	WLAC	3,961,367	1,215,408
Total	\$ 31,147,452	\$ 6,565,006	Total	\$ 74,321,600	\$ 34,101,004

HEERF III					
Student Portion			Institutional Portion		
College	Allocation	Balance	College	Allocation	Balance
LACC	11,560,529	11,560,529	LACC	11,006,413	11,006,413
ELAC	24,613,997	24,613,997	ELAC	24,166,955	23,594,888
LAHC	5,589,577	5,589,577	LAHC	5,126,913	3,190,113
LAMC	6,364,516	6,364,516	LAMC	5,943,784	5,943,784
LAPC	15,088,738	15,088,738	LAPC	14,548,506	14,548,506
LASC	4,833,540	4,833,540	LASC	4,555,399	4,555,399
LATTC	12,238,558	12,238,558	LATTC	12,120,351	12,120,351
LAVC	12,909,620	12,909,620	LAVC	11,959,680	11,959,680
WLAC	5,447,215	5,447,215	WLAC	4,627,773	4,627,773
Total	\$ 98,646,290	\$ 98,646,290	Total	\$ 94,055,774	\$ 91,546,907

MSI		
Institution		
College	Allocation	Balance
LACC	1,098,637	757,218
ELAC	2,297,749	1,577,880
LAHC	570,656	489,113
LAMC	624,807	453,587
LAPC	1,469,764	1,013,207
LASC	-	-
LATTC	1,096,324	764,055
LAVC	1,232,447	833,759
WLAC	517,966	368,092
Total	\$ 8,908,350	\$ 6,256,911

Facility transfer	
LACC	1,412,306
ELAC	1,300,966
LAHC	461,842
LAMC	208,991
LAPC	1,281,255
LASC	371,853
LATTC	1,263,412
LAVC	1,376,492
WLAC	460,418
Total	8,137,535

Combined HEERF Programs					
Student Portion			Institutional Portion		
College	Allocation	Balance	College	Allocation	Balance
LACC	17,821,470	11,979,675	LACC	23,105,468	15,578,622
ELAC	42,606,708	29,378,639	ELAC	45,831,071	33,906,913
LAHC	8,872,082	5,707,992	LAHC	11,594,125	3,870,995
LAMC	10,277,322	6,529,225	LAMC	12,999,734	9,448,384
LAPC	23,713,610	15,478,836	LAPC	31,076,868	24,488,664
LASC	7,605,960	5,008,606	LASC	9,320,203	6,154,767
LATTC	18,652,617	12,570,058	LATTC	24,514,220	17,847,809
LAVC	21,189,559	12,976,950	LAVC	24,574,197	15,686,577
WLAC	8,836,960	5,652,475	WLAC	9,740,546	6,211,275
Total	\$ 159,576,288	\$ 105,282,455	Total	\$ 192,756,432	\$ 133,194,007

- Notes:
1. Committed/Encumbered funds are accounted for as expended
 2. All balances are as of 06/30/2021 (Period 16)
 3. HEERF I & II Student Portion includes transfers from Institution
 4. HEERF II balance already adjusted for Facilities Costs

HEERF II Budget & Expenditure

Stipend Expenditure			
College	College Stipend	ESC Stipend	Total Stipend
ELAC	2,032,000	126,638	2,158,638
LACC	1,154,000	58,905	1,212,905
LAHC	646,000	-	646,000
LAMC	735,500	-	735,500
LAPC	1,077,000	77,045	1,154,045
LASC	539,500	-	539,500
LATTC	907,000	64,849	971,849
LAVC	1,200,000	65,563	1,265,563
WLAC	718,500	-	718,500
Total	9,009,500	393,000	9,402,500

prepared: 06/24/2021

Estimated Fall 2021 Regular Faculty FTEF Hires Required [^]

(September 8, 2021)

<u>Line</u>		<u>Total</u>
1	Fall 20 FON Full-Time Faculty FTE	1557.1
2	"Late" Separations applied to Fall 20 FON	27.0
3	"Early" 2021 Separations (as of Sep 7, 2021)*	117.0
4	Estimated FTEF Adjusted for Separations (Line 1 minus Line 2 & 3)	1413.1
5	Current Projected Spring/Fall 2021 College Credit Hires †	44.0
6	Estimated FTEF Fall 2021 FTEF (Lines 4 plus 5)	1457.1
7	State Fall 2021 Compliance Amount (As of July 23, 2021) [^]	1411.8
8	Projected Hires Over Projected Required (Line 7 minus line 6) †	45.3

† Hiring for 22 positions complete. Assumes all hiring will be completed and in SAP prior to Fall FON submittal to State.

Notes:

[^] Memo from the CCCCCO State Director of Fiscal Standards and Accountability on Fall 2021 Compliance Amount July 23, 2021.

* Based on list from PARS dated 7/2021 and assumes all faculty are credit for both SRP 1 plus 6 other separations.



**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		35.1					

<p align="center">Major Committee Accomplishments & Achievements in Past Year</p>	<p>1. Continued successful committee operations in a remote environment. 2. Recommended Establishing Principles and Priorities to Manage Budget Cuts. 3. Requested annual review of Districtwide Accounts.</p>
<p align="center">Major Obstacles/Problems with Committee Function</p>	
<p align="center">Recommendations for Improving Committee Process/Efficiency</p>	
<p align="center">Committee Goals (If Appropriate) for Coming Year</p>	

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: 2019-2020

Date of Self Evaluation: September 9, 2020

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 2019	CANCELLED						CANCELLED
Aug 2019	08/14/2019	16 members 15 guests	X		X		<ol style="list-style-type: none"> 1. Review 2018-9 P2 Adjustments 2. Review 2018-19 Projected Ending Balances 3. 2019-20 Final Budget Development 4. STRS/PERS Rate Increase
Sep 2019	09/11/2019	17 members 18 guests	X		X		<ol style="list-style-type: none"> 1. 2019-20 Budget Supplemental Information 2. 2018-19 \$18m distribution 3. City College Debt Repayment Proposal 4. District Allocation Model Implementation 5. 2020-21 Proposed Budget Development Calendar
Oct 2019	CANCELLED						CANCELLED
Nov 2019	11/13/2019	18 members 16 guests	X		X		<ol style="list-style-type: none"> 1. 2019-20 First Quarter Financial 311Q Report 2. Self-Evaluation for FY 2018-19
Dec 2019	CANCELLED						CANCELLED
Jan 2020	1/29/2020	18 members 21 guests	X		X		<ol style="list-style-type: none"> 1. Discuss Enrollment & FON 2. 2020-2021 Governor's Budget 3. Faculty Guild Motion on College Debt Repayment
Feb 2020	Cancelled						CANCELLED
Mar 2020	03/11/2020	21 members 21 guests	X		X		<ol style="list-style-type: none"> 1. Review 2018-19 Recalc and 2019-20 P1 Update 2. 2019-20 2nd Quarter Financial Status by College 3. 2020-21 Proposed Preliminary Allocation 4. 2018-19 Self Evaluation
Apr 2020	04/15/2020	21 members 23 guests	X		X		<ol style="list-style-type: none"> 1. CARES Act 2. COVID-19 Expenses 3. 5 Year Fiscal Forecast 4. Ending Balance vs Reserves
May 2020	05/13/2020	23 members 19 guests	X		X		<ol style="list-style-type: none"> 1. 2019-20 Revenue Update & 3-year scenarios 2. Update District Accountability Measures & Debt Repayment Policy 3. Info Tech Restructure 4. Year End Balance Projection 3rd Qtr.311 Report 5. 2020-21 Proposed Tentative Budget
Jun 2020	06/10/2020	23 members 20 guests	X		X		<ol style="list-style-type: none"> 1. 2019-20 Year End Balance Projection 2. 2019-20 Covid-19 Expenditures 3. 2020-21 Budget Updates 4. 2020-21 Proposal DBC/ECDBC dates
Average Attendance		38.8					

Major Committee Accomplishments & Achievements in Past Year	<p style="text-align: center; color: orange; font-size: 2em; opacity: 0.5;">PRIOR YEAR</p> <ol style="list-style-type: none"> 1. Successful transition of Committee operations in a remote environment. 2. Recommend the termination of the college debt repayment policy and update the District Accountability Measure.
Major Obstacles/Problems with Committee Function	<ol style="list-style-type: none"> 1. Inability of State Student Centered Funding Formula 2. Underfunding of the Community College system 3. Funding arrives late in the year which does not allow for planning for growth and student support.
Recommendations for Improving Committee Process/Efficiency	<ol style="list-style-type: none"> 1. Provide documents to the committee in a timely fashion.
Committee Goals (If Appropriate) for Coming Year	<ol style="list-style-type: none"> 1. Recommend Establishing Principles and Priorities to Manage Budget Cuts. 2. Explore avenues of long term growth in enrollment and budget.

Chair/Co-Chair Signature: _____

Chair/Co-Chair Name: Dr. Monte Perez

Chair/Co-Chair Signature: _____

Chair/Co-Chair Name: Joanne Waddell

2022-2023 BUDGET DEVELOPMENT CALENDAR

DATE	ACTIVITY
September, 2021	Development of Budget Preparation Activities
September 8	District Budget Committee reviews proposed Budget Development Calendar.
October, 2021	Development of Budget Preparation Activities
October 6	Adoption of Budget Development Calendar.
November, 2021	Development of Budget Operation Plan
November 1	Initial assessment projections of Districtwide accounts.
November 3	1st Quarter projections due from colleges.
November 3 - 12	Constituencies review 1st Quarter 311Q Report and ending balance projections.
November 15	1st Quarter 311Q Report due to State.
November 17	Budget and Finance Committee receives briefing on 1st Quarter projections.
December, 2021	Budget Owner Data Review
December 1 - 17	A) Location review of salary data B) Budget Owner review of Districtwide Accounts Projection.
December 1 - 2	Planning Budget Formulation (PBF) Workshop.
December 1	1st Quarter 311Q Report submitted to Board of Trustees.
January, 2022	Governor's Proposed State Budget and Preliminary Allocations
January 5	Dedicated Revenue Projections due to the Budget Office.
January 5 - 10	Budget Office reviews colleges' 2022-23 dedicated revenue projections.
January 7	Budget Office distributes Budget Operation Plan Instructions;
January 10 - 27	Constituencies review Proposed 2022-23 Governor's Budget.
February, 2022	Constituencies Review Budget Status
February 3	2nd Quarter projections due from colleges.
February 4	Budget Office distributes 2022-23 Categorical Program Preliminary Allocations.
February 9 - 18	Constituencies review 2nd Quarter 311Q Report and ending balance projections.
February 15	2nd Quarter 311Q Report due to State.
February 16	Budget and Finance Committee receives briefing on 2nd Quarter projections.
March, 2022	Preparation of Preliminary Budgets
March 2	2nd Quarter 311Q Report submitted to Board of Trustees
March 3	Deadline for Planning Budget Formulation (PBF) changes.
March 3 - 14	A) Technical review of PBF data and upload to SAP. B) Constituents receive 2022-23 Preliminary Allocation
March 16	Budget and Finance Committee Meeting.
March 17	Preliminary Budget available on SAP system.
March 22 - April 29	Open period for Tentative Budget adjustments (First Adjustment).
April, 2022	Review of Preliminary Budget Data
April 12 - 20	Constituencies review budget status.
April 20	Budget and Finance Committee Meeting.
April 21 - May 12	Budget meetings on preliminary budgets conducted with college administrators.

DATE	ACTIVITY
May, 2022	Revenue Projections Updated
May 2	Revise revenue projections based on Governor's proposed State Budget (May Revise).
May 4	3rd Quarter projections due from colleges.
May 4	Board of Trustees authorization to encumber new year appropriations.
May 4 - 11	A) Constituencies review May Revise update; B) Constituencies receive 2022-23 Tentative Budget; C) Open period for Final Budget adjustments (Second Adjustment) starts.
May 13	Budget Operation Plans due to the Budget Office.
May 16	3rd Quarter 311Q Report due to State.
May 18	A) Budget and Finance Committee receives briefing on 3rd Quarter projections; B) Budget and Finance Committee reviews Proposed Tentative Budget.
June, 2022	Tentative Budget
June 1	A) Adoption of Tentative Budget; B) 3rd Quarter Report submitted to Board of Trustees.
June 10	VC/CFO and Accounting Office update ending balance projections.
June 16	Deadline for submission of revised Dedicated Revenue for Final Budget.
July, 2022	Revision to Revenue Projections/Allocations
July 1	Districtwide Accounts review by Presidents
July 13	Presidents present recommendation for Districtwide Accounts allocation to District Budget Committee.
July 13-26	Constituencies review Governor's signed State Budget
July 20	VC/CFO and Accounting Office run 1st closing activities.
July 26	A) VC/CFO and Accounting Office update ending balance projections; B) VC/CFO and Accounting Office run 2nd closing activities.
July 29	Final year-end closing and establishment of actual ending balances.
August, 2022	Final Budget
August 10	District Budget Committee reviews Final Budget summary pages.
August 17	Budget and Finance Committee reviews Final Budget book
August 30 – Sept 6	Publication budget available for public review.
September, 2022	Final Budget/Year-End Analysis
September 7*	Public Hearing and adoption of Final Budget.
September 9	File Final Budget report with County and State agencies.

*Actual date dependent on final approved Board calendar.