Revised

Membership

Academic Senate
Marvin DaCosta
Charles Daniel
Angela Echeverri
Jeff Hernandez
Olga Ramadan
Eddie Tchertchian

Faculty Guild
Ruby Christian Brougham
Joseph Guerrieri
Sandra Lee
James McKeever *
Olga Shewfelt
Mario Valadez

Unions/Association
Tom Aduwo-Local 721
Ramiro De Leon-B&T
Andrea Edwards-1521a
Emiliano Paniagua-local 99
Claudia Velasco-Local 911
Harry Ziogas-CMA

College Presidents
Aracely Aguiar **
Anthony Culpepper
Luis Dorado
Amanuel Gebru
Barry Gribbons *
James M. Limbaugh
Alfred McQuarters
Armida Ornelas
Albert Román

STUDENT TRUSTEE REPRESENTATIVE
vacant

* Co-chairs
**Interim

District Budget Committee
Oct 11, 2023
1:30 pm – 3:30 pm
Zoom Meeting

https://laccd.zoom.us/j/86987415746
Meeting ID:869 8741 5746

- Call to Order (*James McKeever)*
- Approval of Agenda
- Approval of Minutes for August 9, 2023
- Chancellor's Remarks/Updates
- ECDBC Reports and Recommendations
- Enrollment Update & Reporting (Albo-Lopez)
- FON Update (Williams)
- Self-Evaluation for FY 2022-23 (Gordon)
- Chancellor directive re: Allocation Model (Gordon)
- 5-year Financial Forecast (Gordon)
- FY2024-25 Budget Development Calendar (Gordon)
- November Meeting – Reschedule?
- DBC Recommendations to the Chancellor
- Items to Be Addressed by ECDBC
- Other Business

Committee Charge:

- 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: Oct 11, Nov 8, Dec 6, Jan 10, Feb 14, Mar 13, Apr 10, May 8, Jun 12

Future ECDBC Meetings: Oct 24, Nov 28, Dec 19, Jan 23, Feb 27, Mar 26, Apr 23, May 28, Jun 25

Archived documents can be found on the DBC website:
http://laccd.edu/Departments/DistrictLevelGovernance/DBC/Pages/default.aspx

District Budget Committee Meeting Minutes
August 9, 2023 1:30-3:30 p.m.
Zoom Meeting

Roll Call X Indicates Present

Academic Senate		**L.A. Faculty Guild**	
Glen Baghdasarian		Ruby C. Brougham	X
Marvin Da Costa	X	Joseph Guerrieri	X
Charles V. Daniel	X	Sandra Lee	X
Angela Echeverri	X	John McDowell	
Jeffrey Hernandez	X	Olga Shewfelt	X
Eddie Tchertchian	X	James McKeever*	X
Unions/Association		**College Presidents**	
Tom Aduwo; Local 721	X	Aracely Aguiar**	X
Andrea Edwards; Local 1521A	X	Anthony Culpepper	X
Vacant; SEIU Local 99		Luis Dorado	X
Danelle Fallert; Local 911 Teamster		Amanuel Gebru	X
Harry Ziogas; Class Mgmt. Rep	X	Barry C. Gribbons*	X
Vacant-Build & Cost Trade		James M. Limbaugh	X
		Alfred McQuarters	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	Kevin Jeter	Rolf Schleicher
Kathleen Burke	Mary-Jo Apigo	Mitzi Lai	Katrina VanderWoude
Jeanette L. Gordon	Leticia Barajas	Jose Mendoza	Claudia Velasco
Deborah La Teer	Lawrence L. Bradford	Rasel Menendez	Hao Xie
Maury Pearl	Amanda Gong	Asha Omar	Karen Yao
Francisco Rodriguez	Juliet Hidalgo	Michael Pascual	
Teyanna Williams	Katherine Huynh	Laura E. Ramirez	

- **Call to Order -** at 1:33 p.m. by Barry C. Gribbons.

- **Approval of Agenda –** The agenda was approved as presented.

- **Approval of Minutes –** The minutes for June 14, 2023 meeting were approved.

- **Chancellor's Remarks/Updates**
    - Leadership updates:
        - Andrea Edwards Local 1521A Rep.
        - Alfred McQuarters, Los Angeles Trade Tech College President
        - Amanuel Gebru, Los Angeles City College President
        - Anthony J. Culpepper, Los Angeles Southwest College President
        - Kathleen Burke Interim Deputy Chancellor
        - James Lancaster, Vice Chancellor/Workforce Development
    - 2023-24 State Budget Agreements:
        - The COLA of 8.22% and Growth .5%
        - No changes to the Student Centered Funding Formula.
        - $10 million for LGBTQ + for 3 years.
        - 2.5 million to ELAC for Entrepreneurship and Innovation Center.
- **ECDBC Reports and Recommendations**
    - There was no meeting in June.
- **Enrollment Update & Reporting (Albo-Lopez)**
    - Comparing Fall 2023 to Fall 2022 as of Day -21 of the semester, headcount is at 114%; Section Count 102% and enrollment is at 119%.
- **FON Update (Williams)**
    - A handout titled *LACCD Fall 2023 FON Hiring Status as of August 8, 2023, was* presented and discussed.
    - The initial Estimate for Fall 2023 with the ECA is 1,469.8, which would require hiring of 44.8 new Full Time Faculty for the fiscal year 2023-24.
- **2023-24 Final Budget Development (Gordon)**
    - 2022-23 College Balances
        - Ending balances-period 16 of $187M; $164M ending balances and $23M of open orders.
    - 2023-24 Final Budget
        - The Final 2023-2024 budget was reviewed, discussed and approved, with 5 opposed.
        - The proposed Final Budget will be presented to the Budget and Finance Committee on August 16, 2023 and for adoption by the Board of Trustees on September 13, 2023.
- **September Meeting – Reschedule?**
    - DBC motion passed to cancel the September 13, 2023 meeting.
- **DBC Recommendations to the Chancellor**
    - Review and adopt the 2023-2024 Final Budget
- **Items to be Addressed by ECDBC**
    - No items at this time.
- **Other Business**
    - No other business

The meeting was adjourned at 3:02 p.m.

Future DBC Meetings: Oct 11, Nov 8, Dec 6, Jan 10, Feb 14, Mar 13, Apr 10, May 8, Jun 12.

Future ECDBC Meetings: Oct 24, Nov 28, Dec 19, Jan 23, Feb 27, Mar 26, Apr 23, May 28, Jun 25.

LACCD Enrollment Update

Fall 2023 TO Fall 2022 COMPARISONS

DAY 42 - RELATIVE TO THE BEGINNING OF INSTRUCTION

Relative Day Comparisons for Day 42, comparing Fall 2023 (Monday, October 9, 2023) to Fall 2022 (Monday, October 10, 2022).
Data source: LACCD PS Student Information System.

HEADCOUNT
123,216
117%
105,263

ENROLLMENT
260,797
114%
228,576

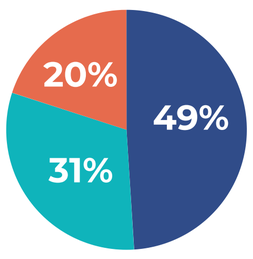
SECTION COUNT
10,435
105%
9,959

ENROLLMENT DIVIDED BY SECTION
25.0
109%
23.0

GENDER

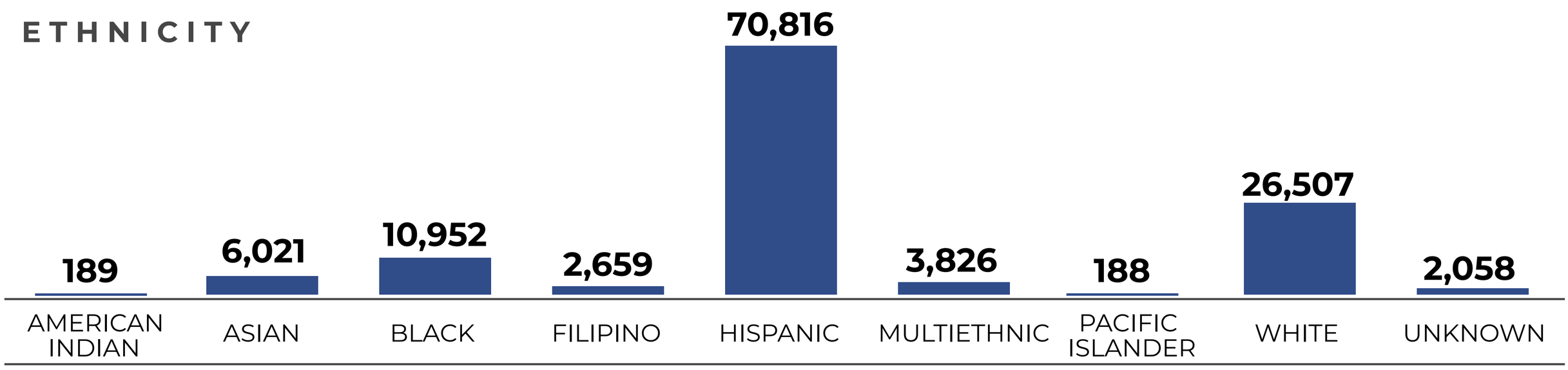
	Fall 2023	Change from 2022
FEMALE	66,044	+6,438 | +11%
MALE	54,600	+10,810 | +25%
NON-BINARY	954	+279 | N/A
UNKNOWN	1,618	+426 | N/A

UNIT LOAD

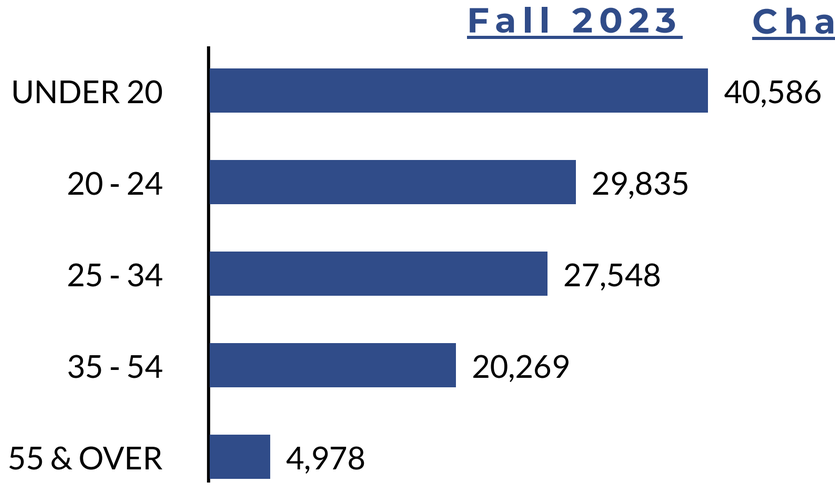


	Fall 2023	Change from 2022
Less than 6 Units	60,092	+11,401 | +24%
6 - 11.5 Units	38,722	+4,340 | +13%
12 or More Units	24,402	+2,212 | +10%

ETHNICITY



AGE



	Fall 2023	Change from 2022
UNDER 20	40,586	+4,048 | +11%
20 - 24	29,835	+1,878 | +7%
25 - 34	27,548	+3,861 | +16%
35 - 54	20,269	+6,482 | +47%
55 & OVER	4,978	+1,685 | +51%

ENROLLMENT STATUS

	Fall 2023	Change from 2022
FIRST-TIME	23,940	+7,253 | +44%
TRANSFER	10,606	+3,160 | +42%
RETURNING	10,090	+2,198 | +28%
CONTINUING	62,151	+5,466 | +10%
CONCURRENT HIGH SCHOOL	16,147	+2,618 | +19%
CONCURRENT ADULT SCHOOL	242	+29 | +14%

CLASS MODALITY & FILL RATE

	Remote	Hybrid	In-Person
CLASS MODALITY:	49%	7%	44%
FILL RATE:	78%	71%	69%

SOURCE: LACCD Office of Institutional Effectiveness

FALL 2023: Credit Enrollment Comparison

Census day for Fall 2023 (WSCH) is 9/11/2023

Fall 2023 start date: 8/28/2023

Day

42

Day relative to beginning of instruction

Monday, October 9, 2023

Monday, October 10, 2022

Monday, October 11, 2021

Monday, October 10, 2016

HEADCOUNT	City	East	Harbor	Mission	Pierce	Southwest	Trade	Valley	West	Total
Fall 2023	**14,570**	**24,756**	**10,529**	**11,063**	**16,886**	**5,511**	**12,914**	**16,572**	**10,415**	**123,216**
Fall 2022	13,153	20,862	7,607	9,048	15,287	4,984	10,540	14,911	8,871	105,263
Fall 2021	13,139	22,709	6,972	8,845	15,167	4,595	10,032	14,145	9,469	105,073
Fall 2016	16,242	29,052	9,551	10,359	20,144	6,493	14,353	18,448	12,593	137,235
2023 % of 2022	**111%**	**119%**	**138%**	**122%**	**110%**	**111%**	**123%**	**111%**	**117%**	**117%**
2023 % of 2021	**111%**	**109%**	**151%**	**125%**	**111%**	**120%**	**129%**	**117%**	**110%**	**117%**
2023 % of 2016	**90%**	**85%**	**110%**	**107%**	**84%**	**85%**	**90%**	**90%**	**83%**	**90%**

ENROLLMENT	City	East	Harbor	Mission	Pierce	Southwest	Trade	Valley	West	Total
Fall 2023	**30,548**	**55,327**	**20,826**	**21,719**	**40,063**	**9,693**	**27,287**	**35,050**	**20,284**	**260,797**
Fall 2022	28,071	47,528	16,592	18,760	36,661	9,116	22,188	31,681	17,979	228,576
Fall 2021	29,116	49,420	15,906	17,750	35,200	8,295	20,307	29,696	18,818	224,508
Fall 2016	39,752	68,880	25,451	23,195	48,562	15,438	32,795	43,796	29,503	327,372
2023 % of 2022	**109%**	**116%**	**126%**	**116%**	**109%**	**106%**	**123%**	**111%**	**113%**	**114%**
2023 % of 2021	**105%**	**112%**	**131%**	**122%**	**114%**	**117%**	**134%**	**118%**	**108%**	**116%**
2023 % of 2016	**77%**	**80%**	**82%**	**94%**	**82%**	**63%**	**83%**	**80%**	**69%**	**80%**

SECTION COUNT	City	East	Harbor	Mission	Pierce	Southwest	Trade	Valley	West	Total
Fall 2023	**1,247**	**2,235**	**672**	**817**	**1,666**	**403**	**1,172**	**1,469**	**754**	**10,435**
Fall 2022	1,192	2,117	594	814	1,612	384	1,068	1,444	734	9,959
Fall 2021	1,241	2,070	581	727	1,539	348	1,024	1,532	741	9,803
Fall 2016	1,418	2,392	953	716	1,651	547	1,256	1,559	976	11,468
2023 % of 2022	**105%**	**106%**	**113%**	**100%**	**103%**	**105%**	**110%**	**102%**	**103%**	**105%**
2023 % of 2021	**100%**	**108%**	**116%**	**112%**	**108%**	**116%**	**114%**	**96%**	**102%**	**106%**
2023 % of 2016	**88%**	**93%**	**71%**	**114%**	**101%**	**74%**	**93%**	**94%**	**77%**	**91%**

Enrollment divided by Section	City	East	Harbor	Mission	Pierce	Southwest	Trade	Valley	West	Total
Fall 2023	**24.5**	**24.8**	**31.0**	**26.6**	**24.0**	**24.1**	**23.3**	**23.9**	**26.9**	**25.0**
Fall 2022	23.5	22.5	27.9	23.0	22.7	23.7	20.8	21.9	24.5	23.0
Fall 2021	23.5	23.9	27.4	24.4	22.9	23.8	19.8	19.4	25.4	22.9
Fall 2016	28.0	28.8	26.7	32.4	29.4	28.2	26.1	28.1	30.2	28.5
2023 % of 2022	**104%**	**110%**	**111%**	**115%**	**106%**	**101%**	**112%**	**109%**	**110%**	**109%**
2023 % of 2021	**104%**	**104%**	**113%**	**109%**	**105%**	**101%**	**117%**	**123%**	**106%**	**109%**
2023 % of 2016	**87%**	**86%**	**116%**	**82%**	**82%**	**85%**	**89%**	**85%**	**89%**	**88%**

[1] *Source: LACCD Student Information System, PS_CLASS_TBL, PS_STDNT_ENRL tables.*

[2] *Enrollment and Section count: Includes Credit PA, WSCH (if applicable), DSCH, Ind Study, and Work Exp. Excludes Non-Credit Adult Ed and Non-Credit Tutoring. 2022, 2021 and 2016 Section count reflects the information as of the end of the term (instead of the relative day listed above).*

[3] *Headcount, Enrollment and Section Count numbers exclude In-Service Training (IST) classes. ITV data is also excluded for Fall 2016.*

[4] *Headcount and Enrollment numbers exclude students with Waiting status and drops from waitlists.*

[5] *Registration timelines for Fall 2023 started earlier and are more compressed comparing to the regular registration timeline for Fall term due to the recent change to the combined Summer/Fall 2023 registration timeline. Fall 2023 priority registration started on 4/17/23, which was about 2 weeks earlier than the Fall 2022 (5/2/22) and Fall 2016 (5/2/16) timeline, and about 35 days earlier than Fall 2021 timeline (5/24/21, which was delayed due to COVID related reasons). Fall 2023 open enrollment registration started on 5/8/23, which was about 3 weeks earlier than the Fall 2022 timeline (5/31/22), about 39 days earlier than Fall 2021 timeline (6/18/21), and about 2 weeks earlier than Fall 2016 timeline (5/23/16). The number of days between priority registration and open enrollment is about 21 days for Fall 2023, 29 days for Fall 2022, 25 days for Fall 2021, and 21 days for Fall 2016. Please also note that in Fall 2016, open enrollment registration dates for new students and K-12 Special Admin students were on 2 different dates, whereas it has been combined into the same date since academic year 2017-18 and moving forward. The above comparisons for Fall 2016 is based on the open enrollment registration date for new students (which comes about 2 weeks earlier than registration date for K-12 Special Admin students).*

DBC

LACCD Fall 2023 FON Hiring Status

(As of October 10, 2023)

Line		Total
1	**Fall 22 FON Report FTEF ***	**1475.0**
2	2022 "Late" Separations applied to Fall 22 FON^	20.0
3	Rough Estimate of 2023 "Early" Separations ^^	30.0
4	**Fall 23 FTEF Adjusted for Estimated Separations (Line 1 - Lines 2 & 3)**	**1425.0**
5	**Total Fall 23 FON Estimated Compliance FTEF with ECA****	**1469.8**
6	**Total Projected Amount of FTEF Under Fall 23 FON Compliance Number (Line 5 - Line 4)**	**44.8**
7	**Spring 23 Hires and Fall 23 Hires -Recommendations Provided to HR/ARU As of October 10, 2023 ¥**	**166.0**
8	**Negotiated Hires By College to Meet Projected Fall 23 Compliance Amount (1646.8) prior to application of 10.827 deficit factor - Rounded to Whole Number**	**222.0**

Note:

* Amount provided to the State in Fall 22 FON report. Includes about 7.3 reassigned FTEF as the District Office which was allocated to the Colleges.

** As the result of LACCD participating in the emergency conditions for 2022-23 and the State's 10.827 deficit factor, the figure listed is the amount calculated by the State as LACCD's Fall 23 FON compliance number.

^ Late Separations included in Fall 22 FON Compliance Report submitted to State.

^^ Based on rough estimate of prior years. As of Oct 2023, verified about 15 "Early" and 4 "Late" Separations. HR working to determine whether the 20 additional separations are actually "late".

¥ Includes 4 Late Fall 22 and 12 Spring 23 Hires. Includes 150 Fall 23 Hires-Recommendations provided to HR/ARU.

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

Committee Name: DISTRICT BUDGET COMMITTEE
For Fiscal Year: 2022-2023
Date of Self Evaluation: October 11, 2023

Month	Date	Attendees	Agenda Posted in Advance	Minutes Posted	Please List Major Issues/Tasks Addressed at Each Meeting
Jul 2022	07/13/2022	18 members 28 guests	X	X	1. 2023-24 Budget Update 2. 2022-23 Districtwide Accounts Final Budget
Aug 2022	08/10/2022	22 members 32 guests	X	X	1. Review 2022-23 Final Budget Development 2. Review Enrollment Updates and Reports
Sep 2022	09/14/2022	23 members 32 guests	X	X	1. Review 2022-23 Budget Updates 2. Review 2022-23 Proposed Budget Development Calendar 3. Discuss 2021-22 committee self-evaluation
Oct 2022	cancelled				
Nov 2022	11/09/2022	22 members 38 guests	X	X	1. Review AP 6305 Reserves 2. Fall 2022 FON report 3. Review Self Evaluation for FY 2021-22
Dec 2022	cancelled				
Jan 2023	01/04/2023	20 members 19 guests	X	X	1. Review BP 6305 Review Allocation Model Review 2. Review District Allocation Model
Feb 2023	02/08/2023	21 members 22 guests	X	X	1. Discuss the 2023-24 Governor's Budget 2. Review District Allocation Model
Mar 2023	03/08/2023	22 members 27 guests	X	X	1. Review 2021-22 Recalc and 2022-23 P1 Update 2. Review 2022-23 2nd Q Financial Status by College 3. Review 2023-24 Proposed Prelim Budget Allocation 4. Discuss 2021-22 Annual Audits 5. Discuss 10-year Financial Forecast
Apr 2023	cancelled				
May 2023	05/10/2023	18 members 27 guests	X	X	1. Review 2022-23 3rd Qtr. 311 Report 2. Approve 2023-24 Proposed Tentative Budget 3. Review procedures in writing off student bad debt
Jun 2023	06/14/2023	22 members 28 guests	X	X	1. Review and adopt the District Budget Allocation Model 2. Review 2022-23 Year-End Balance Projection
Average Attendance		49			

Major Committee Accomplishments & Achievements in Past Year	1. Continue to successfully address and resolve issues and problems collegially 2. Continued successful committee operations remotely which facilitated increased participation 3. Continued successful approved annual budget 4. Review and approve an updated District Budget Allocation Model 5. 6.

Major Obstacles/Problems with Committee Function	1. 2. 3.
Recommendations for Improving Committee Process/Efficiency	1. 2. 3.
Committee Goals (If Appropriate) for Coming Year	1. 2. 3.

Chair/Co-Chair Signature:	
Chair/Co-Chair Name:	Barry Gribbons

Chair/Co-Chair Signature:	
Chair/Co-Chair Name:	James McKeever

Prior Year

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 1st 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 2nd 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 3rd Qtr. 311 Report 2. Approve 2022-23 Proposed Tentative Budget
Jun 2022	06/08/2022	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. Continued successful approved annual budget 4. Reviewed and approved Chapter 6 board policies and selected Admin Procedures. 5. Receive disaggregated enrollment report on monthly basis.

Prior Year

Major Obstacles/Problems with Committee Function	1. Prior year goal of equity minded approach to budget was difficult for committee to address. 2. Received HR disaggregated data one time.
Recommendations for Improving Committee Process/Efficiency	1. Receive ongoing disaggregated data on faculty hires. 2. Develop a new member orientation.
Committee Goals (If Appropriate) for Coming Year	1. Review District Allocation Model. 2. Institutionalize HR disaggregated data in graphic format. 3. Develop equity minded principles and practices with measurable goals for budgeting. 4. Provide input to create policies that improve District processes (such as hiring and procurement) to achieve cost savings and efficiencies.

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

Number of FTES needed to meet the Hold Harmless/Floor Guarantee

		Hold Harmless-guaranteed COLA			Floor-no COLA increase		
		2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
Hold Harmless Protection Amount		**$ 719,410,766**	**$ 778,546,331**	**$ 809,221,056**	**$ 809,221,056**	**$ 809,221,056**	**$ 809,221,056**
Revenue Projections	Supplemental	107,987,987	123,506,596	131,322,448	143,344,246	152,118,894	159,200,383
	Success	77,274,494	80,598,464	80,618,733	81,641,742	86,252,578	91,914,259
	Basic Allocation	61,487,701	66,541,990	69,163,744	71,439,232	73,718,143	76,069,752
	FTES	472,660,584	507,899,280	528,116,130	512,795,837	497,131,441	482,036,662
Rates							
	Credit	$ 4,840	$ 5,238	$ 5,445	$ 5,624	$ 5,803	$ 5,988
	special admit/enhanced non credit	$ 6,788	$ 7,346	$ 7,635	$ 7,887	$ 8,138	$ 8,398
	non credit -reg	$ 4,082	$ 4,417	$ 4,591	$ 4,742	$ 4,894	$ 5,050
FTES needed							
	3 yr avg credit	81,047	80,475	80,506	75,681	71,101	66,811
	special admit/enhanced non credit	11,141	11,062	11,067	10,403	9,774	9,184
	non credit -reg	1,158	1,150	1,150	1,081	1,016	955
	Total FTES needed to earn	**93,346**	**92,687**	**92,723**	**87,165**	**81,890**	**76,949**

Assumptions:

83% of FTES=credit; 16% of FTES=special admit & enhanced non credit, 1% of FTES=credit regular

COLA	6.56%	8.22%	3.94%	3.29%	3.19%	3.19%

2024-2025 Budget Development Calendar

Date	Activity
October, 2023	**Development of Budget Preparation Activities**
October 11	District Budget Committee reviews proposed Budget Development Calendar.
November, 2023	**Development of Budget Operation Plan**
November 1	Initial assessment projections of Districtwide accounts.
November 1 - 10	Constituencies review 1st Quarter 311Q Report and ending balance projections.
November 3	1st Quarter projections due from colleges.
November 8	Adoption of Budget Development Calendar.
November 15	1st Quarter 311Q Report due to State.
November 15	Budget and Finance Committee receives briefing on 1st Quarter projections.
December, 2023	**Budget Owner Data Review**
December 1 - 15	A) Location review of salary data;
	B) Budget Owner review of Districtwide Accounts Projection.
December 7 - 8	Planning Budget Formulation (PBF) Workshop.
December 13	1st Quarter 311Q Report submitted to Board of Trustees.
January, 2024	**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' 2024-25 dedicated revenue projections.
January 9 - 26	Constituencies review Proposed 2024-25 Governor’s Budget.
January 16	Budget Office distributes Budget Operation Plan Instructions.
February, 2024	**Constituencies Review Budget Status**
February 2	2nd Quarter projections due from colleges.
February 6	Budget Office distributes 2024-25 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 21	Budget and Finance Committee receives briefing on 2nd Quarter projections.
March, 2024	**Preparation of Preliminary Budgets**
March 4 - 13	A) Technical review of PBF data and upload to SAP;
	B) Constituents receive 2024-25 Preliminary Allocation.
March 6	Deadline for Planning Budget Formulation (PBF) changes.
March 6	2nd Quarter 311Q Report submitted to Board of Trustees.
March 20	Budget and Finance Committee Meeting.
March 21	Preliminary Budget available on SAP system.
March 25 - April 30	Open period for Tentative Budget adjustments (First Adjustment).
April, 2024	**Review of Preliminary Budget Data**
April 11 - 19	Constituencies review budget status.
April 17	Budget and Finance Committee Meeting.
April 18 - May 9	Budget meetings on preliminary budgets conducted with college administrators.

Date	Activity
May, 2024	**Revenue Projections Updated**
May 1	Board of Trustees authorization to encumber new year appropriations.
May 3	3rd Quarter projections due from colleges.
May 6	Revise revenue projections based on Governor's proposed State Budget (May Revise).
May 6 - 13	A) Constituencies review May Revise update;
	B) Constituencies receive 2024-25 Tentative Budget;
	C) Open period for Final Budget adjustments (Second Adjustment) starts.
May 10	Budget Operation Plans due to the Budget Office.
May 15	3rd Quarter 311Q Report due to State.
May 15	A) Budget and Finance Committee receives briefing on 3rd Quarter projections;
	B) Budget and Finance Committee reviews Proposed Tentative Budget.
June, 2024	**Tentative Budget**
June 5	A) Adoption of Tentative Budget;
	B) 3rd Quarter 311 Q Report submitted to Board of Trustees.
June 7	VC/CFO and Accounting Office update ending balance projections.
June 13	Deadline for submission of revised Dedicated Revenue for Final Budget.
July, 2024	**Revision to Revenue Projections/Allocations**
July 8	Districtwide Accounts review by Presidents.
July 17	Presidents present recommendation for Districtwide Accounts allocation to District Budget Committee.
July 17 -30	Constituencies review Governor’s signed State Budget.
July 19	VC/CFO and Accounting Office run 1st closing activities.
July 25	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, 2024	**Final Budget**
August 14	District Budget Committee reviews Final Budget summary pages.
August 21	Budget and Finance Committee reviews Final Budget book.
August 27 – Sept 3	Publication budget available for public review.
September, 2024	**Final Budget/Year-End Analysis**
September 4*	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.