



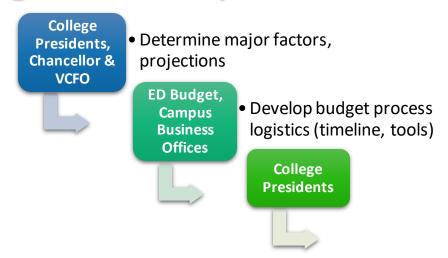
Presented to Board of Trustees, May 11, 2023

Today's Study Session

- Overview of Budget Development Process
 - Details about Budget Development
 - Details about Budget Approvals
- Overview of Budget Assumptions
- College budget Overview (Central, North, South)
- Breakout of District expenses
- District budgets Overview (Siegal Center, District Wide Services)
- Review of overall Seattle Colleges district budget

Fiscal Year 2023-24 Budge	t									
	Central	North		South	Siegal Cent	er l	District Wide		Total	
Summary										
Starti	\$ 62,863,839	4,984,82	T.	43,592,61	~ • • • •		1,206,568		152,647,839	
Ne G in (v)	3 45,24	9,105	I W		$\Theta \Lambda$	aĸ	eav	Ve	14/5	
Counting Payanting	10 11								7	
Operating Revenue State Allocation	\$ 41.886.318 67%				v c .		\$ 1.206.568 1		\$ 103,109,652	
Tuition	14,446,207 23%	12,047,096	27%	9,335,532 21						
		1,357,910		890,334 2					5,131,893	
2023-20	YO A D.	2,390,229	5% 	2,539,565	122	201) / D	0%	8,577,459	6%
ノリノろ・ノし	1/4 BI	1(15)	7000 2		ルろー	/()/	24 B	ŧJ(166	100%
Operating Expense by Category		40,		_ `				U	70 -	
Salary & Wages	\$ 37,729,182 60%				96 \$ 1,318,0	6 68%	9,469,100			
	0,171,261 16%		17%	6,806,591 16			3,484,011		28,645,704	
Grants & Scholarships	960,888 2%	1,425,894				0%	13			
	(71,817) 0% 1.511,744 2%	(67,112) 1,701,035		(367,263) -1 1,341,895 3	% - % 149,0		(200,000) 4,082,578		(706,192) 8,786,252	
Capital Expenditures	392,440 1%		0%							
Contracted Services	TIPS A	1,162,740		5,203,159 12				20	7,328,755	
Utilities	1,085 0 39	1,449,023		1,265,580 3	× KZ	0%	MCF	-09	4,400,431	
Travel	159, 150 V 09	158,482			% U 2,0		147.		662,287	
Other Expenses	1,172,979 2%	816,458	2%				2,241,922	1196		
COP Principal & Interest	273,170 0%			177,515 0						
Subtotal	\$ 54.474.110 87%		87% S	37,124,535 85	% \$ 1,924,14	0 100%	19,841,753 1		\$ 152,453,440	
District Transfer	8,244,435 13%		13%		% (1,924,14	0) -100%	(18,635,185)			
Total Expense	5 6 718, 5 0%		100% S			U70	1,206,568		\$ 152,453,440	100%
Net Operating Gain (3 190, 19	\$ 49,105	\$	-	\$ -			_	5 194,399	
Operating Expense by Prog										
Instruction	856	\$ 19,848,033				0%				
Instructional Support	006		13%			0%			14,465,098	
Library	296			932,283 2		0%	-			
	7,791,632 12%		12%	5,791,201 13		0%	-		19,066,436	
Institutional Support	10,776,972 17%	7,774,183		8,592,554 20			1,206,568 1			
Facilities	6,789,892 11%	4,746,419	11%	4,309,147 10					15,845,458	
Total Expense							\$ 1,206,568 1			
Net Operating Gain (Loss)	\$ 145,294	\$ 49,105	S	-	S -		s -	_	\$ 194,399	

Budget Development Process - Overview



Approval Process:

Chancellor/President → Chancellor's Executive Cabinet → BOT Finance Committee → Full Board of Trustees

Budget Development Process - Development

- College Presidents, Chancellor, VC of Finance & Operations discussed known impacts and determined projections assumptions to be applied to all budgets
- Campus Business Offices determined timeline, developed and distributed budget planning sheets to budget managers and executive team
- College Presidents led budget development process and priorities identification at each college (engaging college councils, leadership teams, budget managers, etc.)
- Campus Business Office staff met and worked with campus staff to complete planning sheets
 - Parallel process occurs for Siegal Center and District Wide Services budgets
- College cabinets and College Council review results after compiling data from the planning sheets

Budget Development Process - Approvals

Approval Process:

Chancellor/President \rightarrow Chancellor's Executive Cabinet \rightarrow BOT Finance Committee \rightarrow Full Board of Trustees

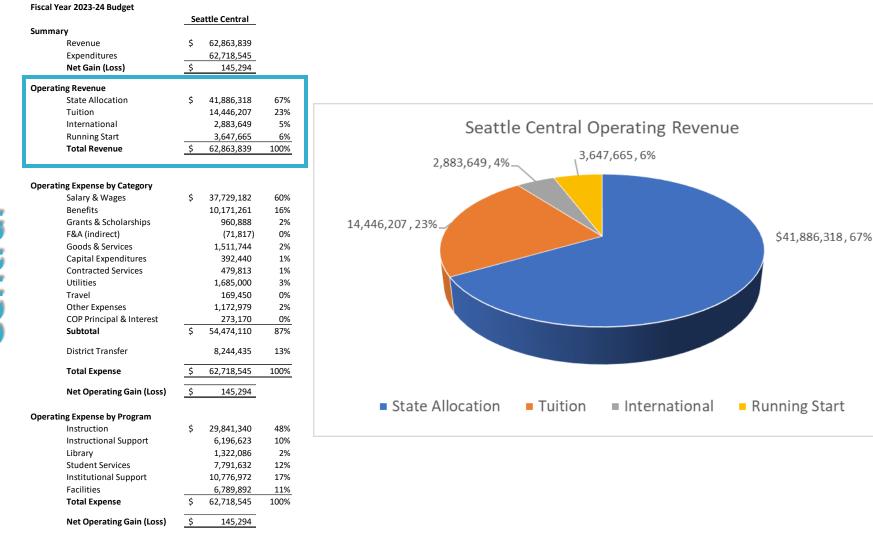
- Once campus budgets are approved by each President's cabinet, budgets are compiled into District Budget to be considered for approval
- Budget presentation showing each campus is submitted to Chancellor's Executive Cabinet (CEC) for approval
- After CEC approval, budget presentation is shared with Board of Trustees Finance Committee
- Budget presentation is presented to full Board of Trustees for first read on May 11, 2023
- Budget forums will be held for each campus and the district to present the budget to college community for comments and feedback
- Budget presentation is taken to **full Board of Trustees** for second read and vote on June 8, 2023
- Budget is adopted and enacted effective July 1, 2023
 - Adjustments based on SBCTC updates throughout summer may be necessary

Assumptions

- Allocation projection made after discussions with SBCTC and considering COLA funding included in budget passed by the legislature.
- Tuition projection includes the anticipated 2.5% increase in tuition rates.
 Enrollment projection is for flat enrollment based on actual data from
 Spring 2022 through Winter 2023 as agreed to by all the campus presidents.
- International and Running Start revenue uses the same methodology for enrollment projections as used for the tuition projections.

- COLAs
 - 8.9% for faculty
 - 4% for classified, exempt represented and exempt unrepresented.

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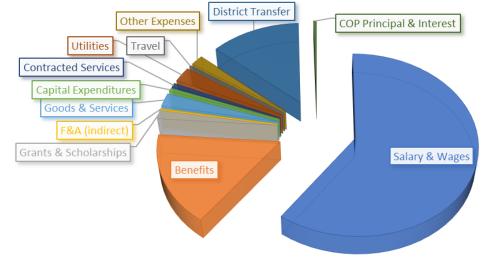


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		Seattle Central		
	Summary		_	
	Revenue	\$	62,863,839	
	Expenditures		62,718,545	
	Net Gain (Loss)	\$	145,294	
	Operating Revenue			
	State Allocation	\$	41,886,318	67%
	Tuition		14,446,207	23%
	International		2,883,649	5%
	Running Start		3,647,665	6%
	Total Revenue	\$	62,863,839	100%
	Operating Expense by Category			
	Salary & Wages	\$	37,729,182	60%
	Benefits		10,171,261	16%
	Grants & Scholarships		960,888	2%
)	F&A (indirect)		(71,817)	0%
_	Goods & Services		1,511,744	2%
	Capital Expenditures		392,440	1%
	Contracted Services		479,813	1%
	Utilities		1,685,000	3%
	Travel		169,450	0%
)	Other Expenses		1,172,979	2%
	COP Principal & Interest		273,170	0%
	Subtotal	\$	54,474,110	87%
	District Transfer		8,244,435	13%
	Total Expense	\$	62,718,545	100%
	Net Operating Gain (Loss)	\$	145,294	
	Operating Expense by Program			
	Instruction	\$	29,841,340	48%
	Instructional Support		6,196,623	10%
	Library		1,322,086	2%
	Student Services		7,791,632	12%
	Institutional Support		10,776,972	17%
	Facilities		6,789,892	11%
	Total Expense	\$	62,718,545	100%
	Net Operating Gain (Loss)	\$	145,294	

Fiscal Year 2023-24 Budget

SEATTLE CENTRAL - OPERATING EXPENSES BY CATEGORY

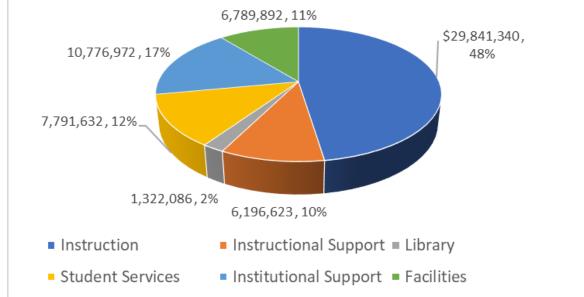


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Fiscal Year 2023-24 Budget

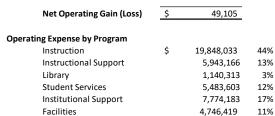
Seattle Central - Operating Expenses by Program



	N	orth Seattle
Summary		
Revenue	\$	44,984,822
Expenditures		44,935,717
Net Gain (Loss)	\$	49,105

Operating Revenue State Allocation 29,189,587 65% 12,047,096 27% Tuition 1,357,910 International 2,390,229 **Running Start Total Revenue** 44,984,822

3% 5% 100% **Operating Expense by Category** Salary & Wages 24,422,226 54% Benefits 7,808,228 17% **Grants & Scholarships** 1,425,894 3% F&A (indirect) (67,112)0% **Goods & Services** 4% 1,701,035 Capital Expenditures 15,700 0% **Contracted Services** 1,162,740 3% Utilities 1,449,023 3% Travel 158,482 0% Other Expenses 816,458 2% **COP Principal & Interest** 196,228 0% 87% Subtotal 39,088,902 District Transfer 5,846,815 13% **Total Expense** 44,935,717 100% Net Operating Gain (Loss) 49,105



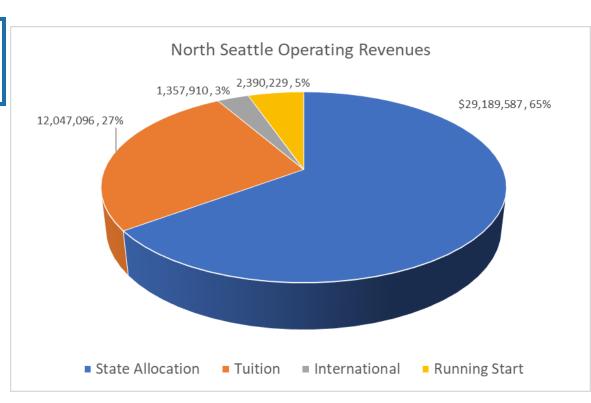
Total Expense

Net Operating Gain (Loss)

44,935,717

49,105

100%



Summary	
Revenue	\$ 44,984,822
Expenditures	 44,935,717
Net Gain (Loss)	\$ 49,105

Operating Revenue

State Allocation	\$ 29,189,587	65%
Tuition	12,047,096	27%
International	1,357,910	3%
Running Start	2,390,229	5%
Total Revenue	\$ 44,984,822	100%

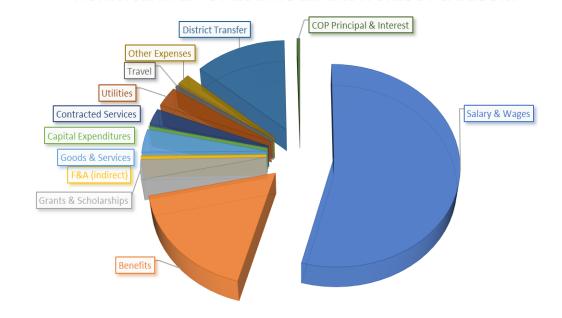
North Seattle

Operating Expense by Category Salary & Wages 24,422,226 54% Benefits 17% 7,808,228 **Grants & Scholarships** 1,425,894 3% F&A (indirect) (67,112)0% Goods & Services 1,701,035 4% **Capital Expenditures** 15,700 0% **Contracted Services** 1,162,740 3% Utilities 1,449,023 3% 0% Travel 158,482 2% Other Expenses 816.458 **COP Principal & Interest** 196,228 0% 39,088,902 87% Subtotal District Transfer 5,846,815 13% 44,935,717 **Total Expense** 100% 49,105 Net Operating Gain (Loss)

Operating Expense by Program

Instruction	\$ 19,848,033	44%
Instructional Support	5,943,166	13%
Library	1,140,313	3%
Student Services	5,483,603	12%
Institutional Support	7,774,183	17%
Facilities	 4,746,419	11%
Total Expense	\$ 44,935,717	100%
Net Operating Gain (Loss)	\$ 49,105	

NORTH SEATTLE - OPERATING EXPENDITURES BY CATEGORY



COP Principal & Interest

Net Operating Gain (Loss)

Instructional Support

Institutional Support

Net Operating Gain (Loss)

Student Services

Subtotal

District Transfer

Total Expense

Operating Expense by Program

Instruction

Library

Facilities

Total Expense

North

risedi redi 2020 24 budget	North Seattle		
Summary			
Revenue	\$	44,984,822	
Expenditures		44,935,717	
Net Gain (Loss)	\$	49,105	
Operating Revenue			
State Allocation	\$	29,189,587	65%
Tuition		12,047,096	27%
International		1,357,910	3%
Running Start		2,390,229	5%
Total Revenue	\$	44,984,822	100%
Operating Expense by Category			
Salary & Wages	Ś	24,422,226	54%
Benefits	·	7,808,228	17%
Grants & Scholarships		1,425,894	3%
F&A (indirect)		(67,112)	0%
Goods & Services		1,701,035	4%
Capital Expenditures		15,700	0%
Contracted Services		1,162,740	3%
Utilities		1,449,023	3%
Travel		158,482	0%
Other Expenses		816,458	2%

0%

87%

13%

100%

44%

13%

3%

12%

17%

11%

100%

196,228

39,088,902

5,846,815

44,935,717

19,848,033

5,943,166

1,140,313

5,483,603

7,774,183

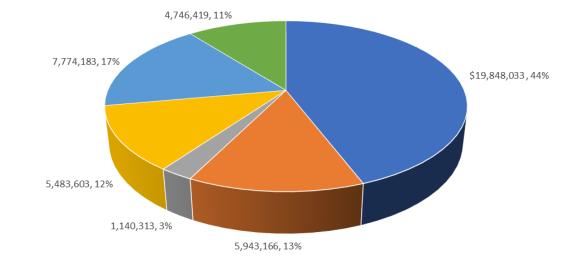
4,746,419

44,935,717

49,105

49,105

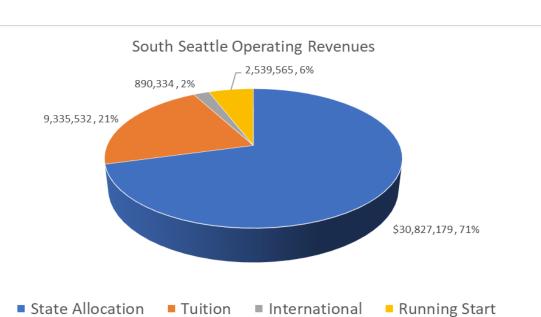
North Seattle Operating Expenses by Program



■ Instruction ■ Instructional Support ■ Library ■ Student Services ■ Institutional Support ■ Facilities

outh

Fiscal Year 2023-24 Budget			
	Sc	outh Seattle	
Summary			
Revenue	\$	43,592,610	
Expenditures		43,592,610	
Net Gain (Loss)	\$	-	
Operating Revenue			
State Allocation	Ś	30,827,179	71%
Tuition	7	9,335,532	21%
International		890,334	2%
Running Start		2,539,565	6%
Total Revenue	\$	43,592,610	100%
rotal nevenue	-	+3,332,010	100/0
Operating Expense by Category			
Salary & Wages	\$	20,913,813	48%
Benefits		6,806,591	16%
Grants & Scholarships		886,395	2%
F&A (indirect)		(367,263)	-1%
Goods & Services		1,341,895	3%
Capital Expenditures		64,400	0%
Contracted Services		5,203,159	12%
Utilities		1,265,580	3%
Travel		64,012	0%
Other Expenses		768,438	2%
COP Principal & Interest		177,515	0%
Subtotal	\$	37,124,535	85%
District Transfer		6,468,075	15%
Total Expense	\$	43,592,610	100%
Not Consider Coin (Loss)	\$		
Net Operating Gain (Loss)	\$		
Operating Expense by Program			
Instruction	\$	21,642,116	50%
Instructional Support		2,325,309	5%
Library		932,283	2%
Student Services		5,791,201	13%
Institutional Support		8,592,554	20%
Facilities		4,309,147	10%
Total Expense	\$	43,592,610	100%
·			
Net Operating Gain (Loss)	\$	-	



Summary	
Revenue	\$ 43,592,610
Expenditures	43,592,610
Net Gain (Loss)	\$ -

Operating Revenue

State Allocation	\$ 30,827,179	71%
Tuition	9,335,532	21%
International	890,334	2%
Running Start	2,539,565	6%
Total Revenue	\$ 43,592,610	100%

South Seattle

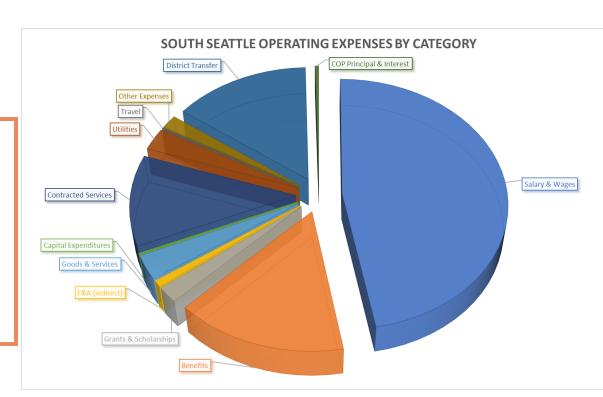
Operating Expense by Category Salary & Wages

Salary & Wages	\$ 20,913,813	48%
Benefits	6,806,591	16%
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Subtotal	\$ 37,124,535	85%
District Transfer	6,468,075	15%
Total Expense	\$ 43,592,610	100%

Operating Expense by Program

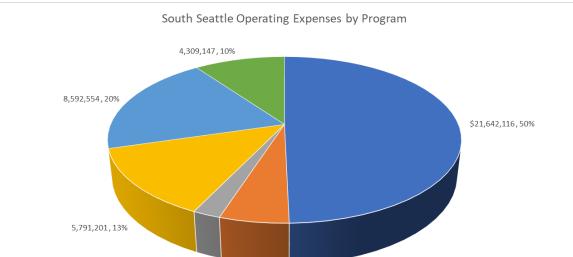
Net Operating Gain (Loss)

Net Operating Gain (Loss)	\$ -	
Total Expense	\$ 43,592,610	100%
Facilities	 4,309,147	10%
Institutional Support	8,592,554	20%
Student Services	5,791,201	13%
Library	932,283	2%
Instructional Support	2,325,309	5%
Instruction	\$ 21,642,116	50%



South

South Seattle Summary \$ 43,592,610 Expenditures 43,592,610 Net Gain (Loss) \$ - Operating Revenue State Allocation \$ 30,827,179 71% Tuition 9,335,532 21% International 890,334 2% Running Start 2,539,565 6% Total Revenue \$ 43,592,610 100% Operating Expense by Category Salary & Wages \$ 20,913,813 48% Benefits 6,806,591 16% Grants & Scholarships 886,395 2% F&A (indirect) (367,263) -1% Goods & Services 1,341,895 3% Capital Expenditures 64,400 0% Contracted Services 5,203,159 12% Utilities 1,265,580 3% Travel 64,012 0% Other Expenses 768,438 2% COP Principal & Interest 177,515 0% Subtotal	Fiscal Year 2023-24 Budget			
Revenue		Sc	outh Seattle	
Expenditures Net Gain (Loss) S	Summary			
Net Gain (Loss) \$ - Operating Revenue \$ 30,827,179 71% State Allocation \$ 30,827,179 71% Tuition 9,335,532 21% International 890,334 2% Running Start 2,539,565 6% Total Revenue \$ 43,592,610 100% Operating Expense by Category Salary & Wages \$ 20,913,813 48% Benefits 6,806,591 16% Grants & Scholarships 886,395 2% F&A (indirect) (367,263) -1% Goods & Services 1,341,895 3% Capital Expenditures 64,400 0% Contracted Services 5,203,159 12% Utilities 1,265,580 3% Travel 64,012 0% Other Expenses 768,438 2% COP Principal & Interest 177,515 0% Subtotal \$ 37,124,535 85% District Transfer 6,468,075 15%	Revenue	\$	43,592,610	
State Allocation \$ 30,827,179 71% Tuition 9,335,532 21% International 890,334 2% Running Start 2,539,565 6% Total Revenue \$ 43,592,610 100%	Expenditures		43,592,610	
State Allocation	Net Gain (Loss)	\$		
State Allocation	Operating Revenue			
Tuition 9,335,532 21% International 890,334 2% Running Start 2,539,565 6% Total Revenue \$ 43,592,610 100% Operating Expense by Category Salary & Wages \$ 20,913,813 48% Benefits 6,806,591 16% Grants & Scholarships 886,395 2% F&A (indirect) (367,263) -1% Goods & Services 1,341,895 3% Capital Expenditures 64,400 0% Contracted Services 5,203,159 12% Utilities 1,265,580 3% Travel 64,012 0% Other Expenses 768,438 2% COP Principal & Interest 177,515 0% Subtotal \$ 37,124,535 85% District Transfer 6,468,075 15% Total Expense \$ 43,592,610 100% Net Operating Gain (Loss) \$ - Operating Expense by Program Instructional Support 2,325,	. •	Ś	30.827.179	71%
International Running Start		,		
Running Start	International			2%
Total Revenue \$ 43,592,610 100% Operating Expense by Category Salary & Wages \$ 20,913,813 48% Benefits 6,806,591 16% Grants & Scholarships 886,395 2% F&A (indirect) (367,263) -1% Goods & Services 1,341,895 3% Capital Expenditures 64,400 0% Contracted Services 5,203,159 12% Utilities 1,265,580 3% Travel 64,012 0% Other Expenses 768,438 2% COP Principal & Interest 177,515 0% Subtotal \$ 37,124,535 85% District Transfer 6,468,075 15% Total Expense \$ 43,592,610 100% Net Operating Gain (Loss) \$ - Operating Expense by Program Instructional Support 2,325,309 5% Library 932,283 2% Student Services 5,791,201 13% Institutional Support	Running Start			6%
Salary & Wages \$ 20,913,813 48%	· ·	\$		
Salary & Wages \$ 20,913,813 48% Benefits 6,806,591 16% Grants & Scholarships 886,395 2% F&A (indirect) (367,263) -1% Goods & Services 1,341,895 3% Capital Expenditures 64,400 0% Contracted Services 5,203,159 12% Utilities 1,265,580 3% Travel 64,012 0% Other Expenses 768,438 2% COP Principal & Interest 177,515 0% Subtotal \$ 37,124,535 85% District Transfer 6,468,075 15% Total Expense \$ 43,592,610 100% Net Operating Gain (Loss) \$ - Operating Expense by Program \$ 21,642,116 50% Instructional Support 2,325,309 5% Library 932,283 2% Student Services 5,791,201 13% Institutional Support 8,592,554 20% Facilities 4,309,147 </th <th></th> <th></th> <th>,</th> <th></th>			,	
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Grants & Scholarships 886,395 2% F&A (indirect) (367,263) -1% Goods & Services 1,341,895 3% Capital Expenditures 64,400 0% Contracted Services 5,203,159 12% Utilities 1,265,580 3% Travel 64,012 0% Other Expenses 768,438 2% COP Principal & Interest 177,515 0% Subtotal \$ 37,124,535 85% District Transfer 6,468,075 15% Total Expense \$ 43,592,610 100% Net Operating Gain (Loss) \$ - Operating Expense by Program Instruction \$ 21,642,116 50% Instructional Support 2,325,309 5% Library 932,283 2% Student Services 5,791,201 13% Institutional Support 8,592,554 20% Facilities 4,309,147 10% Total Expense \$ 43,592,610 100%	Salary & Wages	\$	20,913,813	48%
F&A (indirect) (367,263) -1% Goods & Services 1,341,895 3% Capital Expenditures 64,400 0% Contracted Services 5,203,159 12% Utilities 1,265,580 3% Travel 64,012 0% Other Expenses 768,438 2% COP Principal & Interest 177,515 0% Subtotal \$ 37,124,535 85% District Transfer 6,468,075 15% Total Expense \$ 43,592,610 100% Net Operating Gain (Loss) \$ - Operating Expense by Program Instruction \$ 21,642,116 50% Instructional Support 2,325,309 5% Library 932,283 2% Student Services 5,791,201 13% Institutional Support 8,592,554 20% Facilities 4,309,147 10% Total Expense \$ 43,592,610 100%	Benefits		6,806,591	16%
Goods & Services	Grants & Scholarships		886,395	2%
Capital Expenditures 64,400 0% Contracted Services 5,203,159 12% Utilities 1,265,580 3% Travel 64,012 0% Other Expenses 768,438 2% COP Principal & Interest 177,515 0% Subtotal \$ 37,124,535 85% District Transfer 6,468,075 15% Total Expense \$ 43,592,610 100% Net Operating Gain (Loss) \$ - Operating Expense by Program Instruction \$ 21,642,116 50% Instructional Support 2,325,309 5% Library 932,283 2% Student Services 5,791,201 13% Institutional Support 8,592,554 20% Facilities 4,309,147 10% Total Expense \$ 43,592,610 100%	F&A (indirect)		(367,263)	-1%
Contracted Services 5,203,159 12% Utilities 1,265,580 3% Travel 64,012 0% Other Expenses 768,438 2% COP Principal & Interest 177,515 0% Subtotal \$ 37,124,535 85% District Transfer 6,468,075 15% Total Expense \$ 43,592,610 100% Net Operating Gain (Loss) \$ − Operating Expense by Program Instruction \$ 21,642,116 50% Instructional Support 2,325,309 5% Library 932,283 2% Student Services 5,791,201 13% Institutional Support 8,592,554 20% Facilities 4,309,147 10% Total Expense \$ 43,592,610 100%	Goods & Services		1,341,895	3%
Utilities 1,265,580 3% Travel 64,012 0% Other Expenses 768,438 2% COP Principal & Interest 177,515 0% Subtotal \$ 37,124,535 85% District Transfer 6,468,075 15% Total Expense \$ 43,592,610 100% Net Operating Gain (Loss) \$ - Instruction \$ 21,642,116 50% Instructional Support 2,325,309 5% Library 932,283 2% Student Services 5,791,201 13% Institutional Support 8,592,554 20% Facilities 4,309,147 10% Total Expense \$ 43,592,610 100%	Capital Expenditures		64,400	0%
Travel 64,012 0% Other Expenses 768,438 2% COP Principal & Interest 177,515 0% Subtotal \$ 37,124,535 85% District Transfer 6,468,075 15% Total Expense \$ 43,592,610 100% Net Operating Gain (Loss) \$ - Operating Expense by Program Instruction \$ 21,642,116 50% Instructional Support 2,325,309 5% Library 932,283 2% Student Services 5,791,201 13% Institutional Support 8,592,554 20% Facilities 4,309,147 10% Total Expense \$ 43,592,610 100%	Contracted Services		5,203,159	12%
Other Expenses 768,438 2% COP Principal & Interest 177,515 0% Subtotal \$ 37,124,535 85% District Transfer 6,468,075 15% Total Expense \$ 43,592,610 100% Net Operating Gain (Loss) \$ - Operating Expense by Program 1nstruction \$ 21,642,116 50% Instructional Support 2,325,309 5% Library 932,283 2% Student Services 5,791,201 13% Institutional Support 8,592,554 20% Facilities 4,309,147 10% Total Expense \$ 43,592,610 100%	Utilities		1,265,580	3%
COP Principal & Interest Subtotal 177,515 0% Subtotal \$ 37,124,535 85% District Transfer 6,468,075 15% Total Expense \$ 43,592,610 100% Net Operating Gain (Loss) \$ - Operating Expense by Program	Travel		64,012	0%
Subtotal \$ 37,124,535 85% District Transfer 6,468,075 15% Total Expense \$ 43,592,610 100% Net Operating Gain (Loss) \$ - Operating Expense by Program Instruction	Other Expenses		768,438	2%
District Transfer	COP Principal & Interest		177,515	0%
Total Expense \$ 43,592,610 100%	Subtotal	\$	37,124,535	85%
Student Services S	District Transfer		6,468,075	15%
Operating Expense by Program Instruction \$ 21,642,116 50% Instructional Support 2,325,309 5% Library 932,283 2% Student Services 5,791,201 13% Institutional Support 8,592,554 20% Facilities 4,309,147 10% Total Expense \$ 43,592,610 100%	Total Expense	\$	43,592,610	100%
Operating Expense by Program Instruction \$ 21,642,116 50% Instructional Support 2,325,309 5% Library 932,283 2% Student Services 5,791,201 13% Institutional Support 8,592,554 20% Facilities 4,309,147 10% Total Expense \$ 43,592,610 100%	Net Operating Gain (Loss)	\$		
Instruction \$ 21,642,116 50% Instructional Support 2,325,309 5% Library 932,283 2% Student Services 5,791,201 13% Institutional Support 8,592,554 20% Facilities 4,309,147 10% Total Expense \$ 43,592,610 100%	tion operating carries	_		
Instructional Support 2,325,309 5% Library 932,283 2% Student Services 5,791,201 13% Institutional Support 8,592,554 20% Facilities 4,309,147 10% Total Expense \$ 43,592,610 100%	Operating Expense by Program			
Library 932,283 2% Student Services 5,791,201 13% Institutional Support 8,592,554 20% Facilities 4,309,147 10% Total Expense \$ 43,592,610 100%	Instruction	\$	21,642,116	50%
Student Services 5,791,201 13% Institutional Support 8,592,554 20% Facilities 4,309,147 10% Total Expense \$ 43,592,610 100%	Instructional Support		2,325,309	5%
Institutional Support 8,592,554 20% Facilities 4,309,147 10% Total Expense \$ 43,592,610 100%	Library		932,283	2%
Facilities 4,309,147 10% Total Expense \$ 43,592,610 100%	Student Services		5,791,201	13%
Total Expense \$ 43,592,610 100%	Institutional Support		8,592,554	20%
<u></u>	Facilities		4,309,147	10%
Net Operating Gain (Loss)	Total Expense	\$	43,592,610	100%
	Net Operating Gain (Loss)	\$		



■ Instruction ■ Instructional Support ■ Library ■ Student Services ■ Institutional Support ■ Facilities

2,325,309,5%

932,283,2%

NEW! District Expenses Breakdown:Siegal Center & District Wide Services

WHY?

To show more clearly what is included in district transfer costs distributed to the colleges.

HOW ARE THESE CATEGORIES DEFINED?

Siegal Center: areas having an administrative function unique to the district office These costs may only exist in multi-college districts. (ex. Chancellor)

District Wide Services: service providers that support all campuses These costs typically exist at every community college. (ex. HR, IT)

BUT, WHY?

The Seattle Colleges were established as a multi-college district by the state legislature with a district office and district-wide expenses funded collectively by the colleges. Funding structure is consistent with other multi-college districts in the state (Spokane, Pierce) and across the country (ex. 23 districts in California system, 2-9 colleges each).

Makeup of Siegal and District Wide distributions

Siegal Center

Board of Trustees Office

Chancellor's Office

Chief HR Officer

CIO Administration

Custodial Services

District Office Copy

Institutional Memberships

VC Finance & Administrative Services

District Wide

Academic & Student Success

Advancement Initative

AFT Negotiations

Annual Events

Accounting & Budget

Communications

Compliance & Safety

ctcLink

DW Leadership Initative

Equity Diversity & Inclusion

Employment Services

Exempt Professional Development

Facilities & Capital Projects

Faculty Development

HR Recruiting

IT Services

Library System

Mail Delivery Service

Payroll

Post Tenure Evaluation

Purchasing

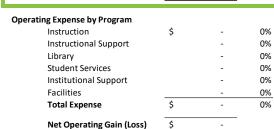
SCCFT President

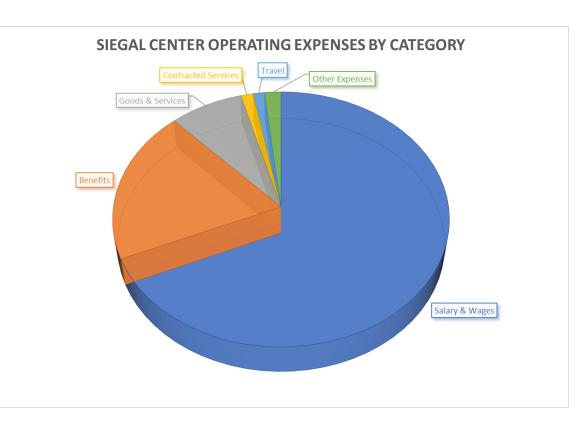
Web Development

Summary	 	
Revenue	\$ -	
Expenditures	 	
Net Gain (Loss)	\$ -	
Operating Revenue		
State Allocation	\$ -	0%
Tuition	-	0%
International	-	0%
Running Start	 -	0%
Total Revenue	\$ -	0%

Siegal Center

Operating Expense by Category		
Salary & Wages	\$ 1,318,026	68%
Benefits	375,613	20%
Grants & Scholarships	-	0%
F&A (indirect)	-	0%
Goods & Services	149,000	8%
Capital Expenditures	-	0%
Contracted Services	25,000	1%
Utilities	-	0%
Travel	23,000	1%
Other Expenses	33,501	2%
COP Principal & Interest	 -	0%
Subtotal	\$ 1,924,140	100%
District Transfer	(1,924,140)	-100%
Total Expense	\$ -	0%
Net Operating Gain (Loss)	\$ 	



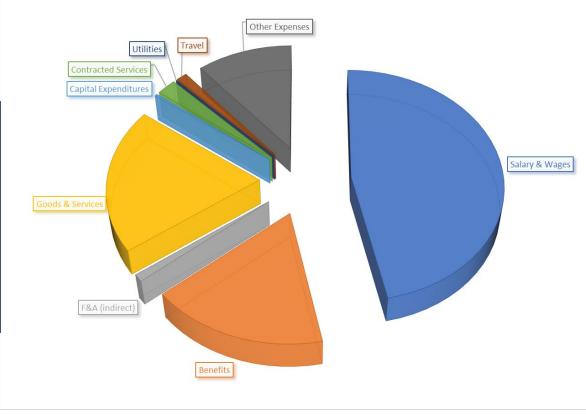


Fiscal Year 2023-24 Budget **District Wide** Summary Revenue 1,206,568 Expenditures 1,206,568 Net Gain (Loss) **Operating Revenue** State Allocation 1,206,568 100% Tuition 0% International 0% **Running Start** 0% **Total Revenue** 1,206,568 100%

Operating Expense by Category		
Salary & Wages	\$ 9,469,100	48%
Benefits	3,484,011	18%
Grants & Scholarships	-	0%
F&A (indirect)	(200,000)	-1%
Goods & Services	4,082,578	21%
Capital Expenditures	57,928	0%
Contracted Services	458,043	2%
Utilities	828	0%
Travel	247,343	1%
Other Expenses	2,241,922	11%
COP Principal & Interest	-	0%
Subtotal	\$ 19,841,753	100%
District Transfer	(18,635,185)	-94%
Total Expense	\$ 1,206,568	6%
Net Operating Gain (Loss)	\$ -	
<u> </u>		

rating Expense by Program			
Instruction	\$	-	0%
Instructional Support		-	0%
Library		-	0%
Student Services		-	0%
Institutional Support		1,206,568	100%
Facilities		-	0%
Total Expense	\$	1,206,568	100%
Net Operating Gain (Loss)	Ś	_	

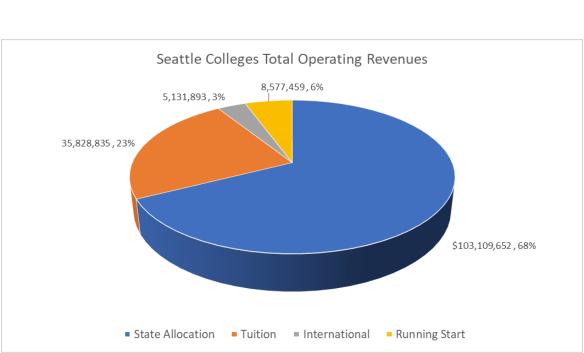
DISTRICT WIDE OPERATING EXPENDITURES BY CATEGORY



		Central			North			South		Sie	gal Center		Dis	trict Wide			Total	_
Summary																		
Revenue	\$	62,863,839		\$	44,984,822		\$	43,592,610		\$	-		\$	1,206,568		\$	152,647,839	
Expenditures		62,718,545			44,935,717			43,592,610			-			1,206,568			152,453,440	_
Net Gain (Loss)	\$	145,294		\$	49,105		\$	-		\$	-		\$	-		\$	194,399	=
Operating Revenue																		
State Allocation	\$	41,886,318	67%	\$	29,189,587	65%	\$	30,827,179	71%	\$	-	0%	\$	1,206,568	100%	\$	103,109,652	68%
Tuition		14,446,207	23%		12,047,096	27%		9,335,532	21%		-	0%		-	0%		35,828,835	23%
International		2,883,649	5%		1,357,910	3%		890,334	2%		-	0%		-	0%		5,131,893	3%
Running Start		3,647,665	6%		2,390,229	5%		2,539,565	6%		-	0%		-	0%		8,577,459	6%
Total Revenue	\$	62,863,839	100%	\$	44,984,822	100%	\$	43,592,610	100%	\$	-	0%	\$	1,206,568	100%	\$	152,647,839	100%
Operating Expense by Category																		
Salary & Wages	Ś	37.729.182	60%	Ś	24,422,226	54%	Ś	20,913,813	48%	Ś	1.318.026	68%	Ś	9,469,100	48%	Ś	93,852,347	62%
Benefits	•	10,171,261	16%	•	7.808.228	17%		6,806,591	16%		375.613	20%	•	3,484,011	18%		28,645,704	19%
Grants & Scholarships		960,888	2%		1,425,894	3%		886,395	2%		· -	0%		-	0%		3,273,177	2%
F&A (indirect)		(71,817)	0%		(67,112)	0%		(367,263)	-1%		_	0%		(200,000)	-1%		(706,192)	
Goods & Services		1,511,744	2%		1,701,035	4%		1,341,895	3%		149,000	8%		4,082,578	21%		8,786,252	6%
Capital Expenditures		392,440	1%		15,700	0%		64,400	0%		-	0%		57,928	0%		530,468	0%
Contracted Services		479,813	1%		1,162,740	3%		5,203,159	12%		25,000	1%		458,043	2%		7,328,755	5%
Utilities		1,685,000	3%		1,449,023	3%		1,265,580	3%		-	0%		828	0%		4,400,431	3%
Travel		169,450	0%		158,482	0%		64,012	0%		23,000	1%		247,343	1%		662,287	0%
Other Expenses		1,172,979	2%		816,458	2%		768,438	2%		33,501	2%		2,241,922	11%		5,033,298	3%
COP Principal & Interest		273,170	0%		196,228	0%		177,515	0%		-	0%		-	0%		646,913	0%
Subtotal	\$	54,474,110	87%	\$	39,088,902	87%	\$	37,124,535	85%	\$	1,924,140	100%	\$	19,841,753	100%	\$	152,453,440	100%
District Transfer		8,244,435	13%		5,846,815	13%		6,468,075	15%		(1,924,140)	-100%		(18,635,185)	-94%		-	0%
Total Expense	\$	62,718,545	100%	\$	44,935,717	100%	\$	43,592,610	100%	\$	-	0%	\$	1,206,568	6%	\$	152,453,440	100%
Net Operating Gain (Loss)	\$	145,294		\$	49,105		\$	-		\$	-		\$	-		\$	194,399	_
Operating Expense by Program																		
Instruction	Ś	29,841,340	48%	Ś	19,848,033	44%	Ś	21,642,116	50%	Ś	_	0%	Ś	_	0%	Ś	71,331,489	47%
Instructional Support	•	6,196,623	10%	•	5,943,166		•	2,325,309	5%		_	0%	•	_	0%	•	14,465,098	9%
		1,322,086	2%		1,140,313			932,283	2%		_	0%		_	0%		3,394,682	2%
Library		7.704.600	12%		5,483,603	12%		5,791,201	13%		_	0%		-	0%		19,066,436	13%
Library Student Services		7,791,632																
'		10,776,972	17%		7,774,183	17%		8,592,554	20%		-	0%		1,206,568	100%		28,350,277	19%
Student Services					7,774,183 4,746,419	17% 11%		8,592,554 4,309,147	20% 10%		-	0% 0%		1,206,568	100% 0%		28,350,277 15,845,458	19% 10%
Student Services Institutional Support	\$	10,776,972	17%	\$			\$			\$	- -		\$	1,206,568 - 1,206,568		\$		10%

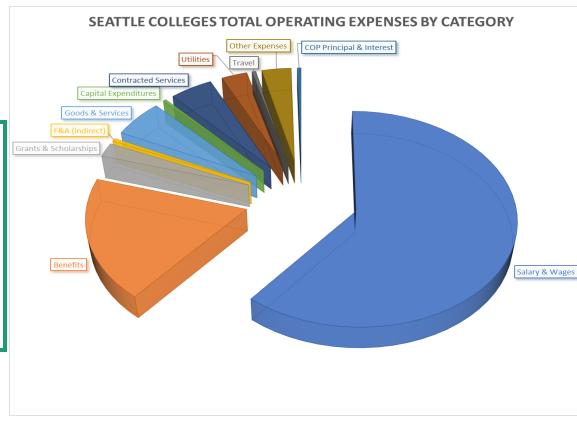
Seattle Colleges

Fiscal Year 2023-24 Budget						
6		Total				
Summary	\$	152 647 020				
Revenue Expenditures	Þ	152,647,839 152,453,440				
Net Gain (Loss)	\$	194.399				
Net Gain (LOSS)	٠	134,333				
Operating Revenue						
State Allocation	\$	103,109,652	68%			
Tuition		35,828,835	23%			
International		5,131,893	3%			
Running Start		8,577,459	6%			
Total Revenue	\$	152,647,839	100%			
Operating Eupenee by Category						
Operating Expense by Category Salary & Wages	\$	93,852,347	62%			
Benefits	۶	28,645,704	19%			
Grants & Scholarships		3,273,177	2%			
F&A (indirect)		(706,192)	0%			
Goods & Services		8,786,252	6%			
Capital Expenditures		530,468	0%			
Contracted Services		7,328,755	5%			
Utilities		4,400,431	3%			
Travel		662,287	0%			
Other Expenses		5,033,298	3%			
COP Principal & Interest		646,913	0%			
Subtotal	Ś	152,453,440	100%			
District Transfer	,		0%			
	_					
Total Expense	\$	152,453,440	100%			
Net Operating Gain (Loss)	\$	194,399				
Operating Expense by Program						
Instruction	\$	71,331,489	47%			
Instructional Support	Y	14,465,098	9%			
Library		3,394,682	2%			
Student Services		19,066,436	13%			
Institutional Support		28,350,277	19%			
Facilities		15,845,458	10%			
Total Expense	\$	152,453,440	100%			
Net Operating Gain (Loss)	\$	194,399				



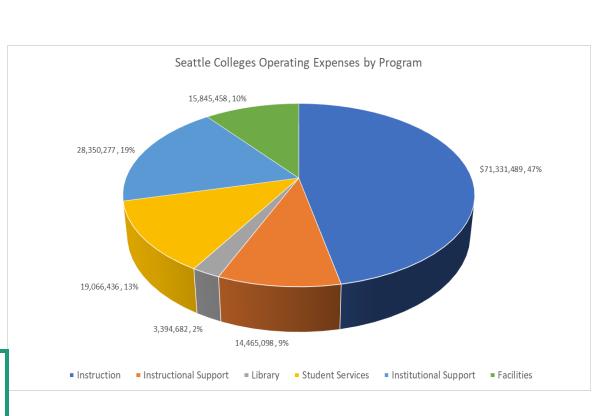
College

Fiscal Year 2023-24 Budget Total Summary Revenue 152,647,839 Expenditures 152,453,440 Net Gain (Loss) 194,399 **Operating Revenue** State Allocation 103,109,652 68% 35,828,835 23% Tuition 5,131,893 3% International **Running Start** 8,577,459 6% 152,647,839 **Total Revenue** 100% Operating Expense by Category Salary & Wages 93,852,347 62% Benefits 28,645,704 19% **Grants & Scholarships** 3,273,177 2% (706, 192)0% F&A (indirect) Goods & Services 8,786,252 6% **Capital Expenditures** 530,468 0% **Contracted Services** 7,328,755 5% Utilities 4,400,431 3% 662,287 Travel 0% Other Expenses 5,033,298 3% **COP Principal & Interest** 0% 646.913 Subtotal 152,453,440 100% 0% District Transfer 152,453,440 100% **Total Expense** Net Operating Gain (Loss) \$ 194,399 **Operating Expense by Program** 71,331,489 47% Instruction Instructional Support 14,465,098 9% 3,394,682 2% Library 19,066,436 Student Services 13% 28,350,277 19% Institutional Support Facilities 15,845,458 10% 152,453,440 100% Total Expense Net Operating Gain (Loss) \$ 194,399



Seattle Colleges

Fiscal Year 2023-24 Budget			
		Total	
Summary			
Revenue	\$	152,647,839	
Expenditures		152,453,440	
Net Gain (Loss)	\$	194,399	
Operating Revenue			
State Allocation	\$	103,109,652	68%
Tuition		35,828,835	23%
International		5,131,893	3%
Running Start		8,577,459	6%
Total Revenue	\$	152,647,839	100%
On the State of th			
Operating Expense by Category		00 050 047	520/
Salary & Wages	\$	93,852,347	62%
Benefits		28,645,704	19%
Grants & Scholarships		3,273,177	2%
F&A (indirect)		(706,192)	0%
Goods & Services		8,786,252	6%
Capital Expenditures		530,468	0%
Contracted Services		7,328,755	5%
Utilities		4,400,431	3%
Travel		662,287	0%
Other Expenses		5,033,298	3%
COP Principal & Interest		646,913	0%
Subtotal	\$	152,453,440	100%
District Transfer		-	0%
Total Expense	\$	152,453,440	100%
Net Operating Gain (Loss)	\$	194,399	
Operating Expense by Program			
Instruction	\$	71,331,489	47%
Instructional Support	ڔ	14,465,098	9%
Library		3,394,682	2%
Student Services		19,066,436	13%
Institutional Support		28,350,277	19%
Facilities			
Total Expense	\$	15,845,458 152,453,440	10% 100%
·			100%
Net Operating Gain (Loss)	\$	194,399	





Questions?



Thank you for your time!