

WHAT EVERY GREAT DEAN NEEDS TO KNOW ABOUT BUDGETING IN OUR CURRENT ENVIRONMENT

ACCCA GREAT DEANS

BETH GOMEZ

VICE PRESIDENT BUSINESS SERVICES

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

AUGUST 5, 2021

“THE ROSE AND THE THORN”



**BETH GOMEZ, VICE PRESIDENT BUSINESS SERVICES
MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT**

- Vice President of Business Services – at Multi-College and Single-College Districts
- Dean of Business Services
- District Budget Manager Educator
- Adjunct Faculty – California Baptist University
- Administrative Services Officer
- K-12 Teacher – Middle School
- Finance Manager
- Bachelor's Degree in Business Administration
- Master's Degree in Education



TOPICS OF DISCUSSION

- A little history...
- Mandated costs
- Budgets
- 50% Law & FON
- Student Centered funding formula (SCFF)
- Categorical Programs
- Planning & Resource Allocation
- References

2008-2009 RECESSION

Had a profound effect on American
Higher Education

Perfect Storm

- Unemployment/students needing to go back to school
- for job skills
- reduction in financial aid support
- reduction in section offerings
- Public services competing needs

WHAT HAPPENED IN PUBLIC EDUCATION

- Reduction in state support
- Reduction in state grants and scholarships



Result

- Furloughs in public education
- Furloughs in government agencies
- Businesses closing
- Reduction in student services
- Reduction in maintenance and repairs

“NEW NORMAL”

New ways to increase revenue

- Seeking Grants
- Industry Partners
- Alumni/Foundation
- Issue government bonds for infrastructure

Competing with other social service agencies for donations

- Health Services
- Hospitals

Alternative ways of looking - “Growth” versus “Access”

- Student success
- Completion

PANDEMIC

- Online services
- Online education
- New environment
- Enrollment decline
- Other resources including student support

UNDERSTANDING BUDGETS

ROLE OF THE BUDGET MANAGER

Insure resources are adequate

Expended in accordance with institutional policies and statutes

Make sound fiduciary judgements

Be an informed listener

Be adept in gathering fiscal resources

Be an institutional friend maker

Be a fiscal problem solver



Collective Bargaining



Retirement



Safety & Security reporting (CLERY Act)



Student & employee Privacy (FERPA)



Research Regulations (human and animal care)



Discrimination (Title IX, Title V, ADA, etc.)



Student Financial Aid (Pell, FWS, etc.)



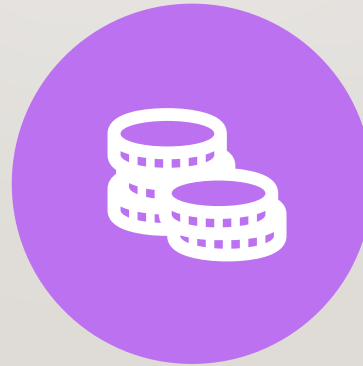
Fiscal reporting (OMB, Grant agencies, etc.)

MANDATED COSTS

BUDGETS



THE DEFINITION OF A
BUDGET



STATE BUDGET PROCESS



THE BUDGET & ACCOUNTING
MANUAL (BAM)

DEFINITION



FINANCIAL PLAN THAT
REFLECTS
INSTITUTIONAL PLANS



AUTHORIZATION FOR
SPENDING BY THE
BOARD OF TRUSTEES



BUDGETS BY FUND



ESTIMATE OF
REVENUES &
EXPENDITURES



RESOURCE
ALLOCATION

STATE BUDGET PROCESS

JANUARY							FEBRUARY							MARCH							APRIL							MAY							JUNE						
1	2	3	4	5	6	7				1	2	3	4							1	2	3				1	2	3	4	5							1	2			
8	9	10	11	12	13	14				5	6	7	8	9	10	11				4	5	6	7	8	9	10								6	7	8	9	10	11	12	
15	16	17	18	19	20	21				12	13	14	15	16	17	18				11	12	13	14	15	16	17								13	14	15	16	17	18	19	
22	23	24	25	26	27	28				19	20	21	22	23	24	25				18	19	20	21	22	23	24								20	21	22	23	24	25	26	
29	30	31								26	27	28	29							25	26	27	28	29	30	31								27	28	29	30	31			

Governor's January
Budget Proposal

Legislative Budget Hearings
& Proposals

May 14—Governor
releases May Revise

June 15—Constitutional
deadline for Legislature to
send budget to Governor

BUDGET & ACCOUNTING MANUAL (BAM)



Education Code Section 70901
and 84030



Education Code Section 70901
enumerates the responsibilities
of the Board of Governors,
which includes establishing,
maintaining, revising, and
updating the uniform budgeting
and accounting structures and
procedures for the California
Community Colleges.



California Code of Regulations
(CCR), Title 5 Section 59011

Funds

Expenses

Revenues



FUND STRUCTURE

- General Fund
 - Unrestricted
 - Restricted
- Debt Service Fund
 - Payment for General Obligation Bonds
- Special Revenue Funds
 - Child Care Centers
 - Parcel Tax
- Capital Projects Fund
 - General Obligation Bond Expenditures
 - Scheduled Maintenance
- Enterprise Fund
 - Bookstore
 - Cafeteria
 - Special Revenue Funds (Fitness Center, Copy Center, etc.)
- Internal Service Fund
 - Self-Insurance
- Trust Funds
 - Financial Aid
 - Student Government
 - Foundation?

BUDGET

TOPICS OF DISCUSSION

Purpose of a budget

Position Control

Budget Development Cycle

- Elements of the Budget
- 50% Law & FON
- SCFF
- Categorical Programs
- Planning & Resource Allocation

PURPOSE OF A BUDGET



A plan

Strategic



Resource allocation

Mission

Vision

Outcomes



Communication tool

Position Control

- ❖ Position Control is the single most important aspect of the budgetary process.
- ❖ Salaries and benefits are usually 80% or more of a districts expense, therefore control is paramount.
- ❖ Positions are approved by the board before they are entered into the system.
- ❖ Once a position is created, the recruitment process is started by Human Resources.

EXAMPLE OF A BUDGET CYCLE



Forecasting of ending balances and budget needs happens all year.



APRIL thru MAY: Tentative Budget Development

Gives us an Operating budget effective July 1



MAY thru AUGUST: Year End Closing



AUGUST thru SEPTEMBER: Final Budget Development

Final wrap up of prior year is starting point for final budget
August through September –adopted by board in September

PRIMARY ELEMENTS OF THE BUDGET

REVENUE

REVENUES

- Federal Revenues

- State Revenues

- Apportionment
- State Categorical Programs

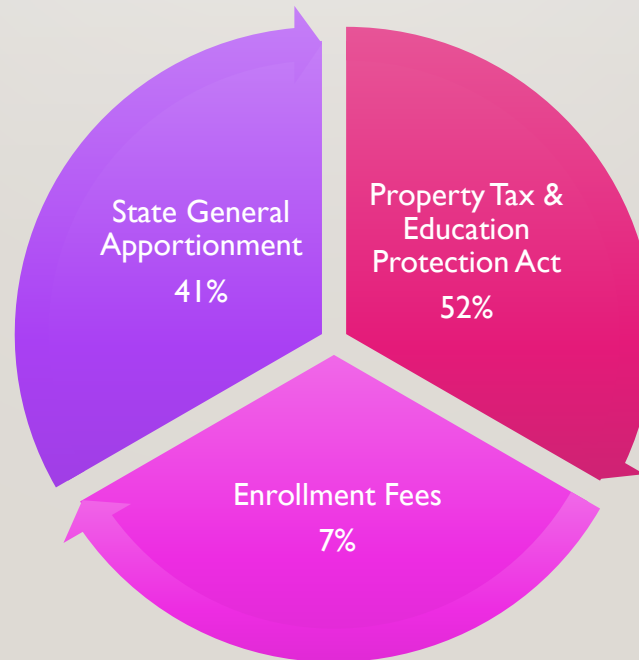
- Local Revenues

- Enrollment Fees
- Property Taxes
- Facility Use, etc.

- Other Financing Sources

- Interfund Transfers, etc.

COMPONENTS OF COMMUNITY COLLEGE FUNDING



STATE GENERAL APPORTIONMENTS CASH FLOW (MONTHLY PAYMENTS)



July	8%
August	8%
September	12%
October	10%
November	9%
* December	5%
January	8%
February	8%
March	8%
April	8%
* May	8%
June	8%

* Majority of property tax received.

TCR is the sum of all the general apportionment components previously discussed.



TCR is funded through the following:

Local property tax exclusive of bond interest and redemption

Timber yield tax revenue (R&T Code §38905.1)

98% of fees required to be collected (Ed Code §76300)

State general apportionment – to the extent appropriated

**TOTAL
COMPUTATIONAL
REVENUE (TCR)**

California Community College Chancellor's Office:

<http://extranet.cccco.edu/Divisions/FinanceFacilities/FiscalServicesUnit/Reports/AppportionmentReports.aspx>



RESTRICTED FUNDS

Revenues donated, allocated or collected for a specific purpose

These types of revenues may only be used for a specific purpose as outlined or specified by the donor or agency.

Examples of restricted funds are things like grant funds or student fees.

EXPENDITURES

EXPENDITURES



SALARIES &
BENEFITS



SUPPLIES



EQUIPMENT



OTHER
OPERATING



OTHER



EXPENDITURES

Academic Salaries

- Faculty
- Certificated Administrators

2000

Classifies Salaries

- Classified Staff
- Classifies Administrators

3000

Employee Benefits

- Payroll Taxes
- Health & Welfare Benefits
- PERS/STRS

4000

Supplies & Materials

- Office Supplies
- Instructional Supplies
- Other Materials Supplies & Materials

Other Operating Expenditures & Services

- Consultants
- Software
- Other Operating Expenses



Operating



Auxiliary

Fully self
supported



Special Funds

Designated

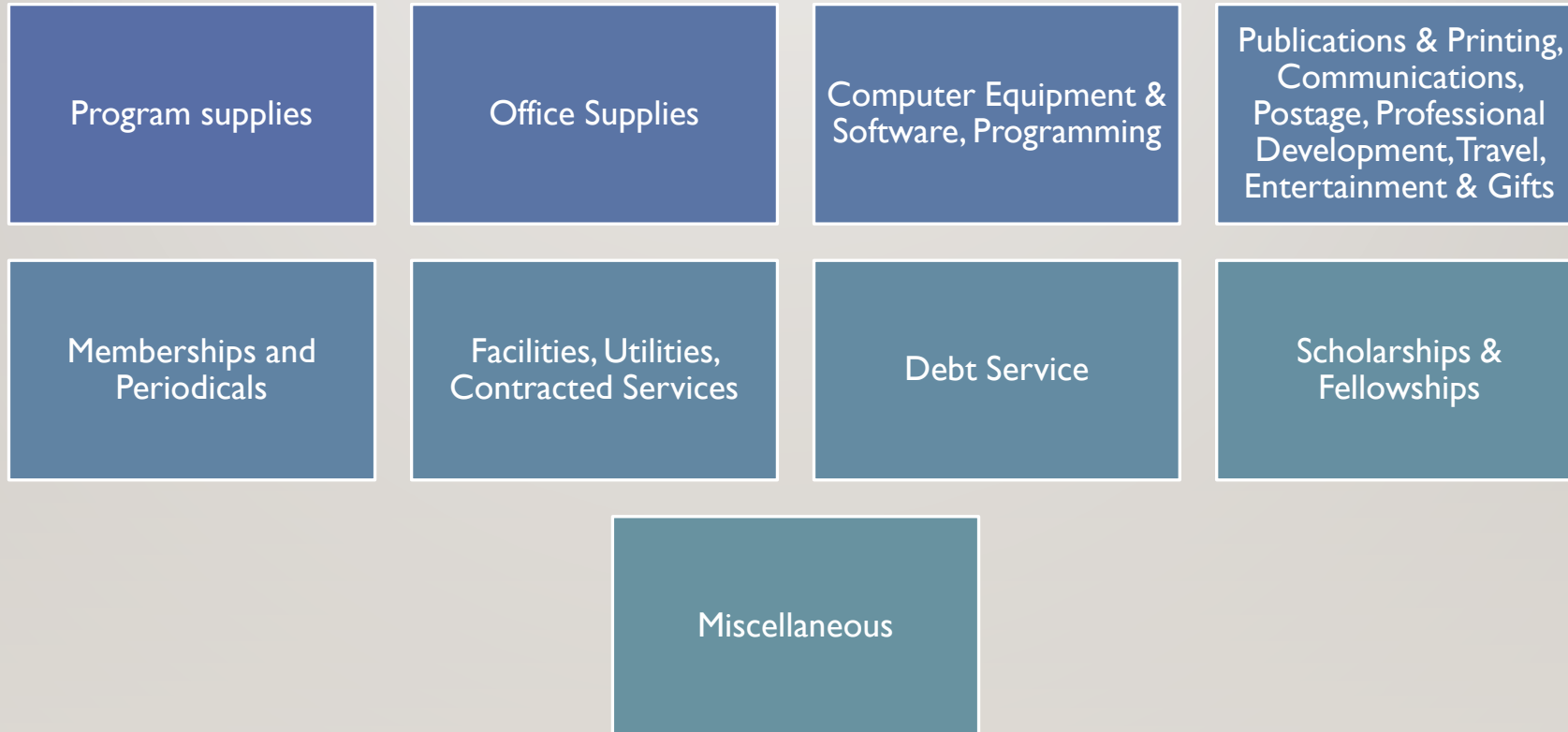
TYPES OF BUDGETS

SALARIES & BENEFITS

Salaries – the single largest expense of the budget

Benefits – an expense that is a function of the salaries (i.e., payroll taxes, health benefits)

DISCRETIONARY EXPENSES – EXPENSES IN THE BUDGET THAT ARE NOT FIXED



ON-GOING VERSUS ONE-TIME

Electric Bill

Salary of
Instructors

Subscription

Computers

Lab Supplies

Salary of
Hourly
Employees

Office
Supplies

Memberships

311 Report

CALIFORNIA COMMUNITY COLLEGES Annual Financial and Budget Report

Expenditures by Activity

S10 General Fund - Combined
(Total Unrestricted and Restricted)

SUPPLEMENTAL DATA

For Actual Year: 2007-08

S10 GENERAL FUND - COMBINED

Activity Classification	State Use Only (EDP)	SALARIES and BENEFITS		Operating Expenses (4000 - 5000) (3)	Capital Outlay (6000) (4)	Other Outgo (7000) (5)	Total (1000 - 7000) (6)
		Instructional* (1)	Noninstructional** (2)				
Agriculture and Natural Resources	0100						
Architecture and Environmental Design	0200	61,616					61,616
Environmental Sciences and Technologies	0300						
Biological Sciences	0400	2,780,314		123,197	13,108		2,916,619
Business and Management	0500	3,196,062		5,266	3,906		3,205,234
Communications	0600	849,951		58,227	76,974		985,152
Information Technology	0700	2,398,828		88,020	72,842		2,559,690
Education	0800	6,156,940	1,244	356,965	62,835		6,577,984
Engineering and Industrial Tech.	0900	2,057,602	142	225,067	71,753		2,354,564
Fine and Applied Arts	1000	5,440,058	709	267,862	186,659		5,895,288
Foreign Language	1100	2,262,929		7,125			2,270,054
Health	1200	6,683,793		690,319	289,246		7,663,358
Family and Consumer Sciences	1300	1,238,594		302,684	6,129		1,547,407
Law	1400	112,358					112,358
Humanities (Letters)	1500	9,906,202	19,823	37,328	5,888		9,969,241
Library Science	1600	50,326					50,326
Mathematics	1700	5,908,279	4	14,608			5,922,891
Military Studies	1800						
Physical Sciences	1900	2,316,862		59,890	10,316		2,387,068
Psychology	2000	1,456,506		3,960			1,460,466
Public and Protective Services	2100	2,776,970	5	1,542,308	43,310		4,362,593
Social Sciences	2200	4,905,865		15,035			4,920,900
Commercial Services	3000	1,185,244		57,788	83,997		1,327,029
Interdisciplinary Studies	4900	4,647,650	855	10,245			4,658,750
Instruct. Staff-Retir's Bnfts & Retire. Incents	5900	259,951					259,951
Subtotal - Instructional Activities	599	66,652,900	22,782	3,865,894	926,963		71,468,539

** Salaries and Benefits of staff in noninstructional assignments * Salaries and Benefits of instructors and instructional aides in instructional assignments

THE BUDGET PROCESS

Governor's State Budget

- Spending plan for the state including public safety, health services, environmental protection, K-12 education and higher education

Timeline

- Proposed budget comes out in January and is the first draft of the following fiscal year's (July through June) budget
- Revised budget, also called the May Revise, is the second draft of the following fiscal year's budget
- Enacted budget is available in the summer. It is the final state spending plan passed by the Legislature and signed by the Governor.

STATE LEVEL – GOVERNOR'S BUDGET



COMMUNITY COLLEGES –EXPENDITURE BUDGETS

Personnel –85% to 90% of Budget

Includes Salaries and Fixed Costs

- Unemployment, Worker's Comp, STRS, PERS, etc.



Remainder is in discretionary accounts:

Supplies

Services

Capital Outlay

Reserve

DISTRICT LEVEL –SIGNIFICANT BUDGET ITEMS

Contractual Pay Increases and/or benefits for Faculty and Staff

- Step and Column
- COLA

FON –Faculty Obligation Number

- Faculty cost
- Offices, Equipment

FIFTY PERCENT LAW

EDUCATION CODE
SECTION 84362

(ALSO KNOWN AS THE 50
PERCENT LAW)

- Requires all community college districts to spend at least half of their “**Current Expense of Education**” for “**Salaries of Classroom Instructors.**”
- This law and the implementing regulations in the *California Code of Regulations (CCR)* Title 5 (beginning at section 59200) provide for exemptions under certain circumstances.

CURRENT EXPENSE OF EDUCATION

“Current Expense of Education”

Includes:

- General fund operating expenditures

Excludes:

- Expenditures for food services/community services
- Capital (except equipment replacement)
- Auxiliary services
- Other costs specifically excluded by law

Salaries of Classroom Instructors

“Salaries of Classroom Instructors” means:

- (1) Salary paid to each instructor employed by the district whose duties require that the full time for which the instructor is employed be devoted to the instruction of students of the district
- (2) The portion of the salary of each instructor whose duties require that a part, but not all, of the full time for which the instructor is employed be devoted to the instruction of students of the district
- (3) Salary paid to each instructional aide employed by the district, any portion of whose duties are required to be performed under the supervision of an instructor

Note - The “salaries for classroom instructors” includes the salaries and fringe benefits for classroom instructors and instructional aides (full-time and part-time).



FACULTY OBLIGATION NUMBER (FON)

EDUCATION CODE SECTION 87482.6,
CCR TITLE 5 SECTION 51025

(FACULTY OBLIGATION NUMBER - FON)

Pursuant to Education Code Section 87482.6 and CCR Title 5 Section 51025, the Faculty Obligation Number (FON) is the number of full- time faculty a district is required to employ each Fall.

Pursuant to CCR, Title 5 Section 51025(c)(1), compliance with full-time faculty statutes and applicable regulations will be based on the lower of:

- The projected obligation identified by the CCCCCO
or
 - The revised obligation based on the Second Principal Apportionment

The 75/25 Ratio is a good faith effort to make progress, but not a requirement

FON - WHAT COUNTS?

Non-instructional FT faculty	Yes
Noncredit faculty-	No
FT faculty overload	No
Grant funded faculty:	
If tenure-track	Yes
If non-tenure track	No
FT substitutes	No
Faculty reassign time	Yes
Sabbatical/unpaid leave	Yes
Late retirements (within 45 days) & failed recruitments	Yes

STUDENT CENTERED FUNDING FORMULA (SCFF)

The formula consists of **three** allocations:

Part 1 Base — Enrollments (FTES).

Part 2 Supplemental — Counts of low-income students.

Part 3 Student Success — Counts of outcomes related to the *Vision for Success*, with “premiums” for outcomes of low-income students.

STUDENT CENTERED FUNDING FORMULA (SCFF) - ILLUSTRATION

Part 1 - Base Allocation

Basic Allocation	No Change
Credit	+\$4,009 per FTES of 3 Year Average
Non-Credit	+ \$3,381 per Non-Credit FTES
Career Development & College Preparation	+ \$5,622 per CDCP FTES

Part 2 - Supplemental Allocation*

Pell Grant	+ \$948
Promise (BOG)	+ \$948
AB 540	+ \$948

**Funding is based on three year average*

STUDENT CENTERED FUNDING FORMULA (SCFF) - ILLUSTRATION

Part 3 - Student Success Allocation*

Outcome (prior year)	All Students Rate	Plus, Promise Students Rate	Plus, Pell Students Rate
Associates Degree	\$1,677	\$423	\$635
Baccalaureate Degree	\$1,677	\$423	\$635
Associates Degree for Transfer (ADT)	\$2,236	\$564	\$846
16 + Unit Certificate	\$1,118	\$282	\$423
9 Units of CTE Courses Completed	\$559	\$141	\$212
Transfer to 4-Year University	\$839	\$212	\$317
Completion of Transfer-Level Math & English	\$1,118	\$282	\$423
Living Wage	\$559	\$141	\$212

**Funding is based on three year average*

SCFF DATA SETS

Base Allocation

FTES Workload Measures	Source/Calculation
Credit	CCFS-320
Non-Credit	CCFS-320
CDCP	CCFS-320
Special Admit Students	CCFS-320
Inmates Correctional Facilities -Credit	SG04 in (1, 2, 3, 4, 5, 6)*
Inmates Correctional Facilities – Non- Credit	SG04 in (1, 2, 3, 4, 5, 6)*

* 3 Year Average is Credit FTES (less Incarcerated and Special Admit) of the current year projection + prior year actuals + prior-prior year actuals divided by 3.

California Community Colleges
2019-20 Second Principal
Mt. San Jacinto CCD
Exhibit C - Page 1

Total Computational Revenue (TCR)

Total Computational Revenue and Revenue Sources			
Total Computational Revenue (TCR)			
I. Base Allocation (FTES + Basic Allocation)		\$	53,976,102
II. Supplemental Allocation			20,055,888
III. Student Success Allocation			7,663,072
	Student Centered Funding Formula (SCFF) Calculated Revenue	\$	81,695,062
	2019-20 Hold Harmless Protection Adjustment		-
	2019-20 TCR	\$	81,695,062
Revenue Sources			
Property Tax		\$	31,917,191
Less Property Tax Excess			-
Student Enrollment Fees			3,488,012
Education Protection Account (EPA)	Calculation: Funded FTES x \$100 min or \$520.04 max	Funded FTES: 11,647.44 x Rate: \$520.04	6,057,147
State General Entitlement			33,563,326
Exhibit A			
Main General Fund Apportionment		\$	32,832,451
Full-Time Faculty Hiring (FTFH) Apportionment (2015-16 Funds Only)			730,875
	Total State General Entitlement		\$33,563,326
Adjustment(s)			-
	Total Exhibit A		\$33,563,326
	Available Revenue	\$	75,025,676
	2019-20 TCR		81,695,062
	Revenue Deficit Percentage	8.1638%	Revenue Deficit \$ (6,669,386)

Supporting Sections

FTES SECTION

Section Ia: FTES Data and Calculations

variable	a	b	c	d	e	f = b + c + d + e	g = f (except credit = (a + b + f)/3) 2019-20 Applied #2	h	i = g + h
FTES Category	2017-18 Funded	2018-19 Applied #3	2019-20 Restoration	2019-20 Decline	2019-20 Adjustment	2019-20 Applied #1	2019-20 Applied #2	2019-20 Growth	2019-20 Funded
Credit	10,115.77	11,336.22	200.69	-	-	11,536.91	10,996.30	-	10,996.30
Incarcerated Credit	-	-	-	-	-	-	-	-	-
Special Admit Credit	79.69	138.51	28.29	-	-	166.80	166.80	-	166.80
CDCP	242.17	275.05	(18.81)	-	-	256.24	256.24	-	256.24
Noncredit	367.36	282.05	(53.95)	-	-	228.10	228.10	-	228.10
Total FTES=>>>	10,804.99	12,031.83	156.22	-	-	12,188.05	11,647.44	-	11,647.44
Total Values=>>>		\$48,725,423	\$675,477	\$0	\$0				
Change from PY to CY=>>>		\$675,477							

variable	j = g x i 2019-20 Applied #2	k = h x i 2019-20 Growth Revenue	l 2019-20 Rate \$	m = i x l 2019-20 Total Revenue
FTES Category	Revenue			
Credit	\$44,084,167	\$0	\$4,009.00	\$44,084,167
Incarcerated Credit	-	-	\$5,621.94	-
Special Admit Credit	937,740	-	\$5,621.94	937,740
CDCP	1,440,566	-	\$5,621.94	1,440,566
Noncredit	771,122	-	\$3,380.63	771,122
Total	\$47,233,595	\$0		\$47,233,595

n	o = f + h	p = n - o	q = p x i 2019-20 Total FTES Unapplied Value
2019-20 Applied #0	2019-20 Applied #3	2019-20 FTES Unapplied	
11,536.91	11,536.91	-	\$0
-	-	-	-
166.80	166.80	-	-
256.24	256.24	-	-
228.10	228.10	-	-
12,188.05	12,188.05	-	\$0

Total Value=>>> \$49,400,900

Section Ib: 2019-20 FTES Modifications

variable	r Reported 320 P1 FTES	s Reported 320 P2 FTES	t Emergency Conditions Allowance (ECA) COVID-19	u Other	n = s + t + u 2019-20 Applied #0	Definitions
Selected 320 FTES P1						
Credit	11,536.91	11,192.15	344.76	-	11,536.91	18-19 App#3: 18-19 App#1 plus 18-19 Growth, is the <u>base</u> for 19-20
Incarcerated Credit	-	-	-	-	-	19-20 App#0: Reported P2 FTES with COVID-19 and other ECA and statutory protections. These FTES are used in the calculations of the 19-20 funded FTES.
Special Admit Credit	166.80	169.69	(2.89)	-	166.80	19-20 App#1: <u>Base for 19-20</u> plus any restoration, decline or adjustment
CDCP	256.24	243.44	12.80	-	256.24	19-20 App#2: FTES that will be funded not including growth
Noncredit	228.10	196.00	32.10	-	228.10	19-20 App#3: 19-20 App#1 plus Growth and will be used as the <u>base for 20-21</u>
Total	12,188.05	11,801.28	386.77	-	12,188.05	19-20 Adjustment: Alignment of FTES to available resources. Change Prior Year to Current Year: 19-20 App#0 value minus 18-19 App#3 value and is the sum of CY restoration, decline, growth and unapplied values

Section Ic: FTES Restoration Authority				
variable	v	w	y	aa = (v + w + y) x l
FTES Category	2016-17	2017-18	2018-19	Total \$
Credit	-	508.07	-	\$2,036,862
Incarcerated Credit	-	-	-	-
Special Admit Credit	-	(117.59)	-	(661,084)
CDCP	-	(3.67)	-	(20,633)
Noncredit	-	38.29	-	129,444
Total	-	425.10	-	\$1,484,589

Section Id: FTES Growth Allocation			
variable	ab	ac	ad = ab x ac
FTES Category	0.19%	2018-19 Applied #3 FTES	2019-20 Growth FTES
Credit		11,336.22	21.07
Incarcerated Credit		-	-
Special Admit Credit		138.51	0.26
CDCP		275.05	0.51
Noncredit		282.05	0.52
Total		12,031.83	22.36
Total Growth FTES Value =>>>			\$90,549

Section Ie: Basic Allocation

District Type/FTES	Funding Rate	Number of Colleges	Basic Allocation
<u>Single College Districts</u>			
≥ 20,000	\$6,742,506.62	-	\$0
≥ 10,000 & < 20,000	5,394,005.51	1	5,394,006
< 10,000	4,045,502.28	-	-
<u>Multi-College Districts</u>			
≥ 20,000	5,394,005.51	-	-
≥ 10,000 & < 20,000	4,719,754.42	-	-
< 10,000	4,045,502.28	-	-
<u>Additional Rural \$</u>	1,286,718.94	-	-
Subtotal			\$5,394,006

FTES	Funding Rate	Number of Centers	Basic Allocation
<u>State Approved Centers</u>			
≥ 1,000 \$	1,348,501.11	1	\$1,348,501
<u>Grandparented Centers</u>			
≥ 1,000	1,348,501.11	-	-
≥ 750 & < 1,000	1,011,375.57	-	-
≥ 500 & < 750	674,250.03	-	-
≥ 250 & < 500	337,125.54	-	-
≥ 100 & < 250	168,563.83	-	-
Subtotal			\$1,348,501
Total Basic Allocation			\$6,742,507
Total FTES Allocation			47,233,595
Total Base Allocation			\$53,976,102

Base Allocation

Section II: Supplemental Allocation

Supplemental Allocation Point Value \$948.00	Points	2018-19 Headcount	Rate	Revenue
AB540 Students	1	616	\$948.00	\$583,968
Pell Grant Recipients	1	6,417	948.00	6,083,316
Promise Grant Recipients	1	14,123	948.00	13,388,604
Totals		21,156		\$20,055,888

Supplemental Allocation

Section II: Supplemental Allocation

	Points	2018-19 Headcount	Rate	Revenue
Supplemental Allocation Point Value \$948.00				
AB540 Students	1	616	\$948.00	\$583,968
Pell Grant Recipients	1	6,417	948.00	6,083,316
Promise Grant Recipients	1	14,123	948.00	13,388,604
		Totals		\$20,055,888

Section III: Student Success Allocation

	Points	2016-17 Headcount	2017-18 Headcount	2018-19 Headcount	Three Year Average	Rate = Point Value x Points	Revenue
All Students - Point value \$559.00							
Associate Degrees for Transfer	4	315.00	433.00	526.00	424.67	\$2,236.00	\$949,555
Associate Degrees	3	836.00	899.00	949.00	894.67	1,677.00	1,500,356
Baccalaureate Degrees	3	-	-	-	-	1,677.00	-
Credit Certificates	2	61.00	64.00	99.00	74.67	1,118.00	83,477
Transfer Level Math and English	2	438.00	482.00	701.00	540.33	1,118.00	604,093
Transfer to a Four Year University	1.5	638.00	704.00	718.00	686.67	838.50	575,770
Nine or More CTE Units	1	1,292.00	1,409.00	1,456.00	1,385.67	559.00	774,588
Regional Living Wage	1	1,589.00	1,749.00	1,974.00	1,770.67	559.00	989,803
All Students Subtotal		5,169.00	5,740.00	6,423.00	5,777.33		\$5,477,642
Pell Grant Recipients - Point Value \$141.00							
Associate Degrees for Transfer	6	191.00	258.00	323.00	257.33	\$846.00	\$217,704
Associate Degrees	4.5	527.00	563.00	561.00	550.33	634.50	349,187
Baccalaureate Degrees	4.5	-	-	-	-	634.50	-
Credit Certificates	3	38.00	36.00	58.00	44.00	423.00	18,612
Transfer Level Math and English	3	192.00	185.00	275.00	217.33	423.00	91,932
Transfer	2.25	357.00	411.00	384.00	384.00	317.25	121,824
Nine or More CTE Units	1.5	745.00	844.00	829.00	806.00	211.50	170,469
Regional Living Wage	1.5	668.00	728.00	794.00	730.00	211.50	154,395
Pell Grant Recipients Subtotal		2,718.00	3,025.00	3,224.00	2,989.00		\$1,124,123
Promise Grant Recipients - Point Value \$141.00							
Associate Degrees for Transfer	4	255.00	361.00	428.00	348.00	\$564.00	\$196,272
Associate Degrees	3	689.00	745.00	776.00	736.67	423.00	311,610
Baccalaureate Degrees	3	-	-	-	-	423.00	-
Credit Certificates	2	44.00	52.00	73.00	56.33	282.00	15,886
Transfer Level Math and English	2	287.00	314.00	465.00	355.33	282.00	100,204
Transfer	1.5	490.00	530.00	562.00	527.33	211.50	111,531
Nine or More CTE Units	1	1,016.00	1,134.00	1,139.00	1,096.33	141.00	154,583
Regional Living Wage	1	1,089.00	1,207.00	1,347.00	1,214.33	141.00	171,221
Promise Grant Recipients Subtotal		3,870.00	4,343.00	4,790.00	4,334.33		\$1,061,307
Total Headcounts		11,757.00	13,108.00	14,437.00	13,100.67		
Total Student Success Allocation							\$7,663,072

**Student Success
Allocation**

CATEGORICAL PROGRAMS

- Student Equity & Achievement (SEA)
- Scheduled Maintenance & Instructional Equipment
- Childcare
- EOPS
- CalWorks
- DSPS

PROPOSITION 98

Proposition 98 - funds K-12 education, the California Community Colleges (CCC), preschool, and various other state education programs

California Proposition 98 requires a minimum percentage of the state budget to be spent on K-12 education. Prop 98 guarantees an annual increase in education in the California budget.^[1] Prop 98, also called the "Classroom Instructional Improvement and Accountability Act," amended the California Constitution to mandate a minimum level of education spending

RESOURCE ALLOCATION LINKED TO PLANNING



WHAT CAN DISTRICTS DO IN ANTICIPATION OF AN UNCERTAIN FISCAL ENVIRONMENT

Plan	Plan—Current plus Two Years
Keep	Keep your Budget Assumptions current
Spend	Spend Restricted Dollars First
Keep	Keep Enrollment and Staffing numbers current
Build	Build Reserves/Fund Balance If Possible
Be	Be Careful About Debt, including OPEB Bonds
Manage	Manage Cash
Forego	Forego Big/Expensive Budget Decision unless you can truly afford them
Remember	Remember, always think about the future. How will today's decisions affect future year's budgets

SUMMARY

The CEO and CBO/CFO have legal fiduciary responsibilities

- The vast majority discharge this duty well

Strong leadership makes a difference

Fiscal transparency and cooperation is critical

A District and its Board must simultaneously:

- Review and report past budget performance
- Monitor and revise the current year budget
- Plan and prepare future budgets

The state does not “bail out” Districts from financial troubles

- A state loan comes with a state trustee and a high cost

LAWS & REGULATIONS

3.6.15

- Education Code & Title 5

<http://www.leginfo.ca.gov/cgi-bin/calawquery?codesection=edc>

-
- 50% Law

<http://www.leginfo.ca.gov/cgi-bin/displaycode?section=edc&group=84001-85000&file=84361-84362>

- 75/25 Regulation

http://californiacommunitycolleges.cccco.edu/Portals/0/Reports/workgroup_75_25_proposal.pdf

- Productivity

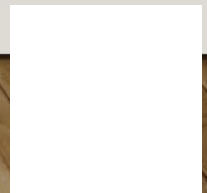
http://www.santarosa.edu/enchiridion/2_Procedures/2_FTES.pdf

- Audit Standards

<http://extranet.cccco.edu/Divisions/FinanceFacilities/FiscalAccountability/ContractedDistrictAuditManual.aspx>

- Accounting Standards

<http://www.gasb.org/>





QUESTIONS?

The image shows a presentation slide with a black frame. Inside the frame, there is a white background. A light gray rectangular area is centered on the slide, containing the word "QUESTIONS?" in a large, dark gray, sans-serif font. Two thin red horizontal lines are positioned above and below the gray area. The slide is set against a light gray background, and a wooden floor is visible at the bottom of the image.