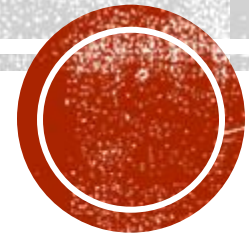


WHAT EVERY GREAT DEAN NEEDS TO KNOW ABOUT BUDGETING IN OUR CURRENT ENVIRONMENT



Beth Gomez
Vice President Business Services
Mt. San Jacinto Community College District

July 30, 2020

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



- 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



2008-2009 RECESSION

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





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





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

ROLE OF THE BUDGET MANAGER



UNDERSTANDING BUDGETS



The definition of a Budget



State Budget Process



The Budget & Accounting
Manual (BAM)

BUDGETS



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

Governor's
January Budget
Proposal

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

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

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

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

May 14—
Governor releases
May Revise

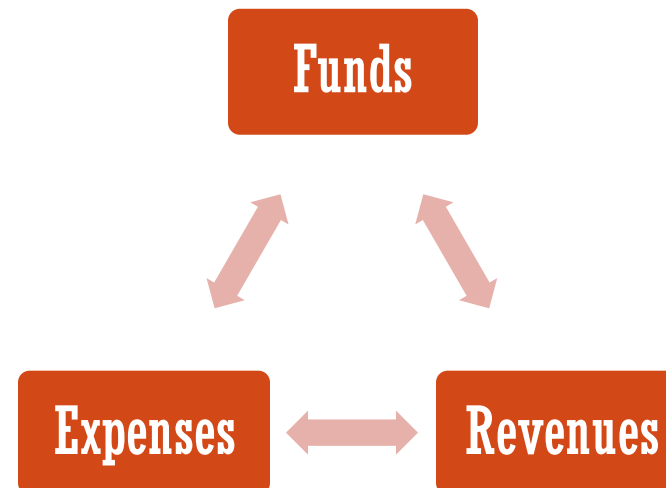
JUNE									
							1	2	
3	4	5	6	7	8	9			
10	11	12	13	14	15	16			
17	18	19	20	21	22	23			
24	25	26	27	28	29	30			

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



BUDGET & ACCOUNTING MANUAL (BAM)

- Education Code Section 70901 and 84030
- California Code of Regulations (CCR), Title 5 Section 59011
- 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.



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?



Purpose of a budget

Position Control

Budget Development Cycle

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

**BUDGET
TOPICS OF
DISCUSSION**





A plan

Strategic



Resource
allocation

Mission
Vision
Outcomes



Communication tool

PURPOSE OF A BUDGET



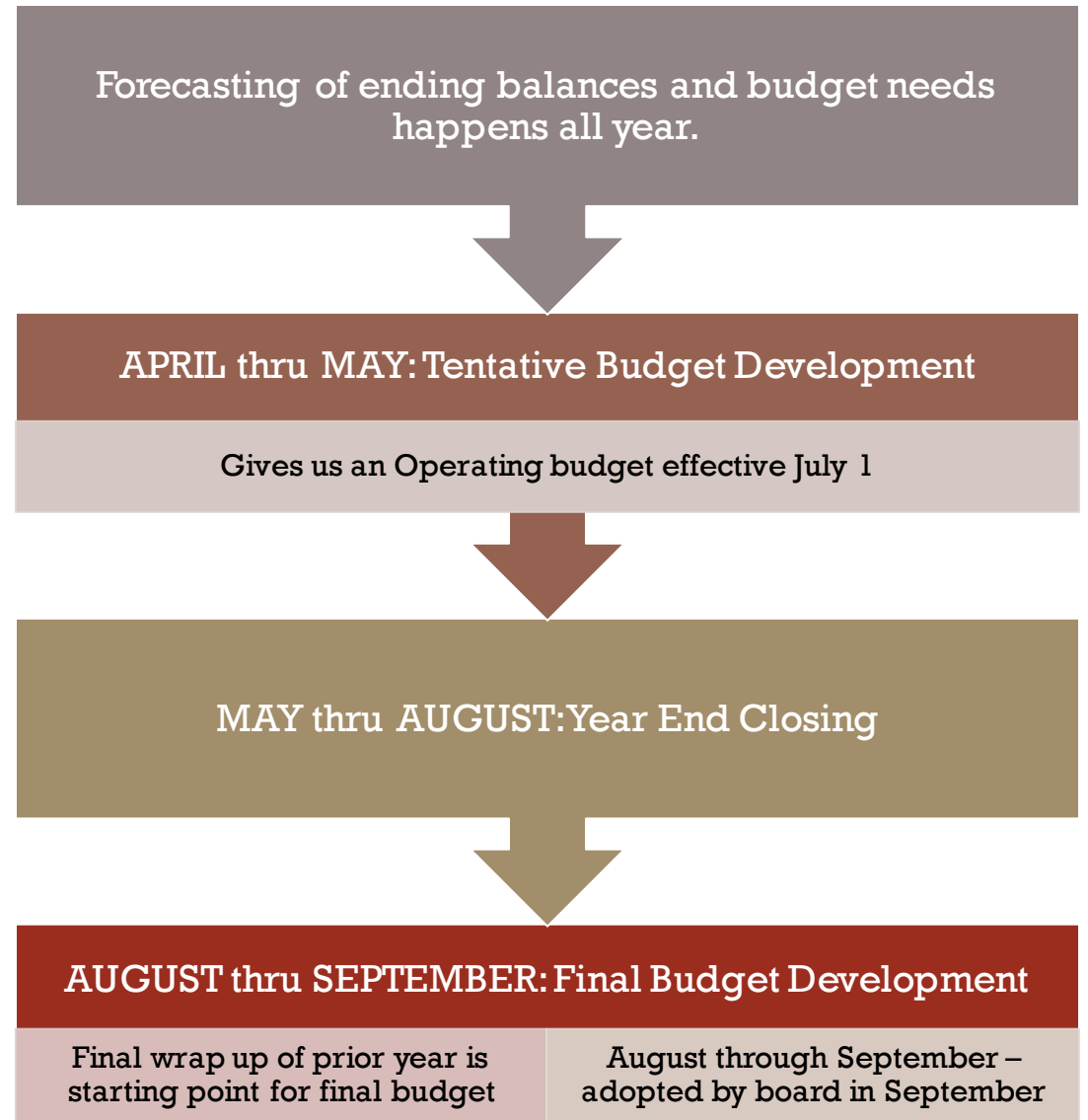
Position Control

- ❖ 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.





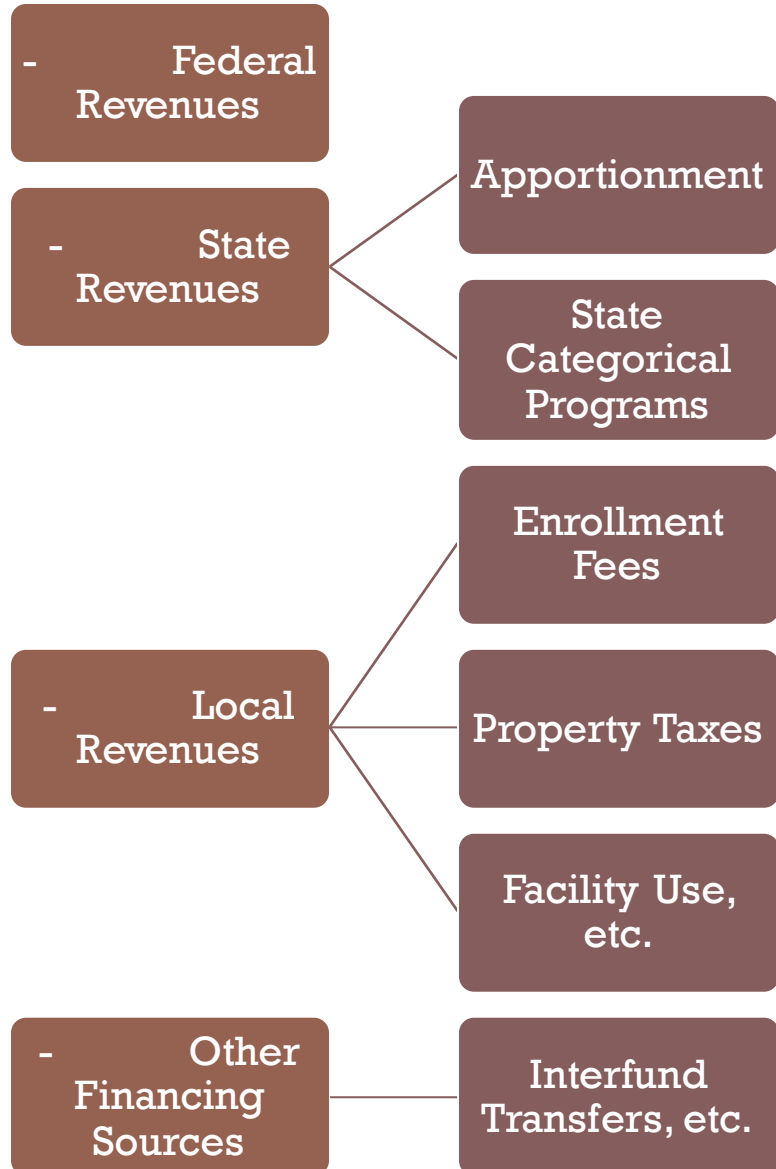
EXAMPLE OF A BUDGET CYCLE



PRIMARY ELEMENTS OF THE BUDGET

REVENUE

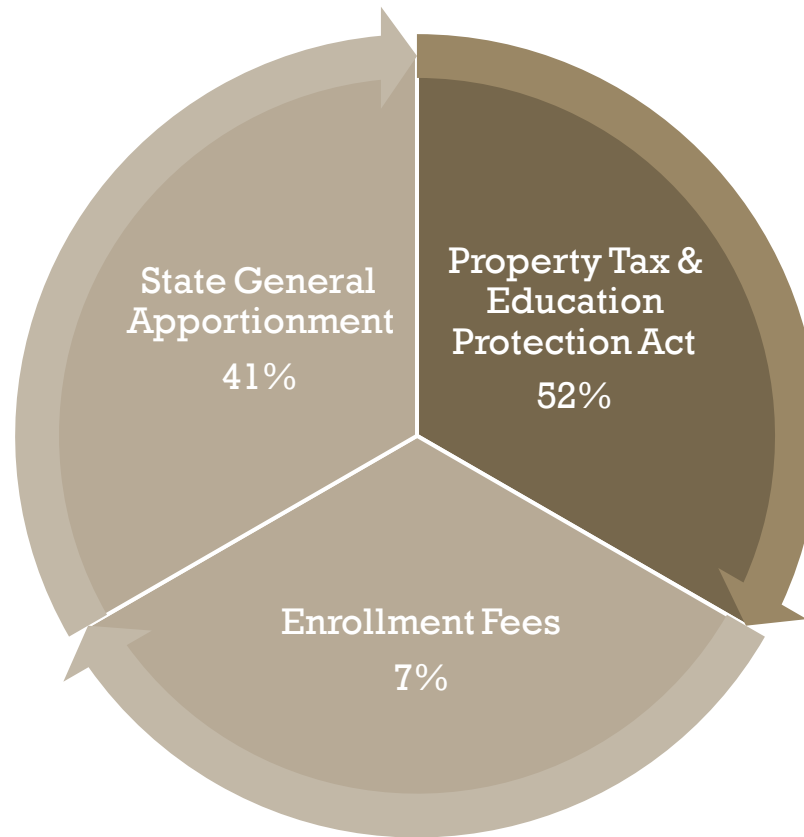




REVENUES



COMPONENTS OF COMMUNITY COLLEGE FUNDING



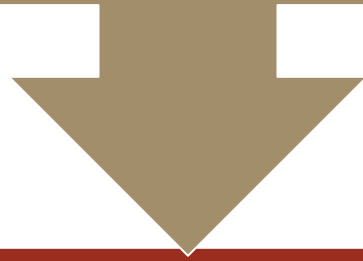
STATE GENERAL APPORTIONMENTS CASH FLOW (MONTHLY PAYMENTS)

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)**



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



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

EXPENDITURES



Operating

Auxiliary

- Fully self supported

Special Funds

- Designated

**TYPES OF
BUDGETS**



Salaries – the single largest expense of the budget

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

SALARIES & BENEFITS



DISCRETIONARY EXPENSES — EXPENSES IN THE BUDGET THAT ARE NOT FIXED

- Program supplies
- Office Supplies
- Computer Equipment & Software, Programming
- Publications & Printing, Communications, Postage, Professional Development, Travel, Entertainment & Gifts
- Memberships and Periodicals
- Facilities, Utilities, Contracted Services
- Debt Service
- Scholarships & Fellowships
- Miscellaneous





Electric Bill



Salary of Instructors



Subscription



Computers



Lab Supplies



Salary of Hourly Employees



Office Supplies



Memberships

**ON-GOING
VERSUS ONE-
TIME**



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**

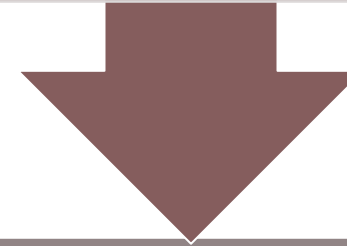




Personnel –85% to 90% of Budget

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



DISTRICT LEVEL —SIGNIFICANT BUDGET ITEMS

- Part Time Faculty Budgets Can Cause BIG Problems!
 - Example of a CC Budget
 - 13/14 Budget \$22.3 million
 - Overage \$2 million
 - 14/15 Budget \$24.7 million
 - Overage: \$2.4 million
 - Budget Estimating
 - Efficiency, Weekly Student Contact Hour
 - COMPLICATED!



Education Code Section 84362

(also known as the 50 Percent Law)



FIFTY 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).



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 CCCC
○
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	+ \$3,727 per FTES of 3 Year Average
Non-Credit	+ \$3,347 per Non-Credit FTES
Career Development & College Preparation	+ \$5,457 per CDCP FTES

Part 2 - Supplemental Allocation*

Pell Grant	+ \$919
Promise (BOG)	+ \$919
AB 540	+ \$919

**Funding is based on the unduplicated head counts from the prior year. Individual students may count in multiple areas.*



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	\$1,320	\$333	\$500
Baccalaureate Degree	\$1,320	\$333	\$500
Associates Degree for Transfer (ADT)	\$1,760	\$444	\$666
16 + Unit Certificate	\$880	\$222	\$333
9 Units of CTE Courses Completed	\$440	\$111	\$167
Transfer to 4-Year University	\$660	\$167	\$250
Completion of Transfer-Level Math & English	\$880	\$222	\$333
Living Wage	\$440	\$111	\$167



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)	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 FY to CY=>>>		\$675,477							

variable	j = g x i 2019-20 Applied #2 Revenue	k = h x i 2019-20 Growth Revenue	l 2019-20 Rate \$	m = i x l 2019-20 Total Revenue
FTES Category				
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						Definitions
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	
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 P2FTES 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



RESOURCE ALLOCATION LINKED TO PLANNING



S U M M A R Y

- A 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

- Education Code & Title 5

<http://www.leginfo.ca.gov/cgi-bin/calawquery?code=section=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?

