

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

ACCCA GREAT DEANS

*KULDEEP KAUR
VICE CHANCELLOR OF ADMINISTRATIVE*

SERVICES

YUBA COMMUNITY COLLEGE DISTRICT

KULDEEP KAUR, VICE CHANCELLOR, ADMINISTRATIVE SERVICES
YUBA COMMUNITY COLLEGE DISTRICT

- Vice Chancellor, Administrative Services and Vice President, Administrative Services – at Multi-College Districts (Rural and Urban)
- Director of Fiscal Services
- Specialist in Fiscal Planning and Administration (State Chancellor's Office)
- Classified Professional
- Bachelor's Degree in Accounting
- Master's Degree in Business Administration
- Serving on the ACCCA Board and the ACBO Board
- Served on the ACBO Fiscal Standards and Accountability Committee and Facilities Taskforce
- Served on the Strong Workforce Taskforce
- Nominated to serve on the ACBO Board



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 “Assets”

- Student success
- Completion

PANDEMIC

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

UNDERSTANDING BUDGETS

ROLE OF THE BUDGET MANAGER

Ensure 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

MANDATED COSTS



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.)

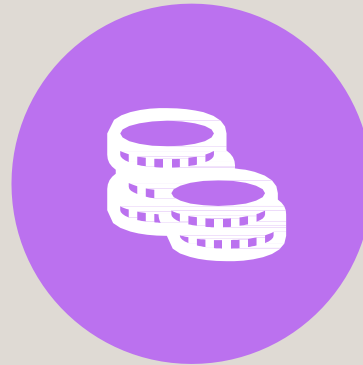


Fiscal reporting (OMB, Grant agencies, etc.)

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

Governor's January
Budget Proposal

JANUARY 2023

S	M	T	W	Th	F	S
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				

FEBRUARY 2023

S	M	T	W	Th	F	S
			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				

MARCH 2023

S	M	T	W	Th	F	S
			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 2023

S	M	T	W	Th	F	S
						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 2023

S	M	T	W	Th	F	S
	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			

JUNE 2023

S	M	T	W	Th	F	S
				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

Legislative
Budget
Hearings:
February
through April

BUDGET & ACCOUNTING MANUAL (BAM)



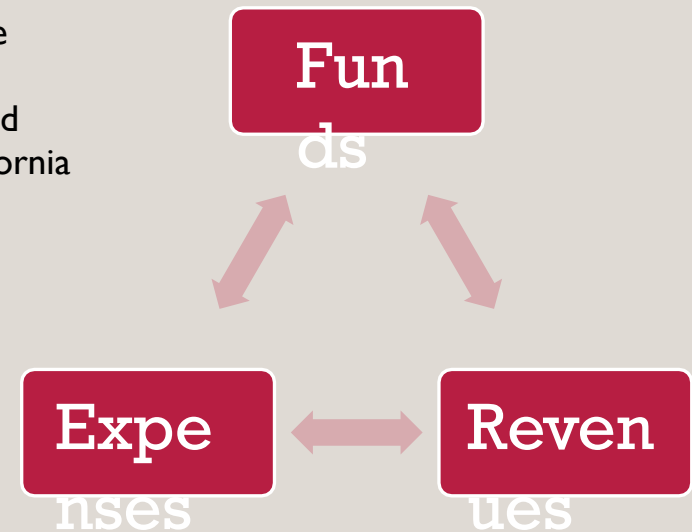
Education Code Section
70901 and 84030



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



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

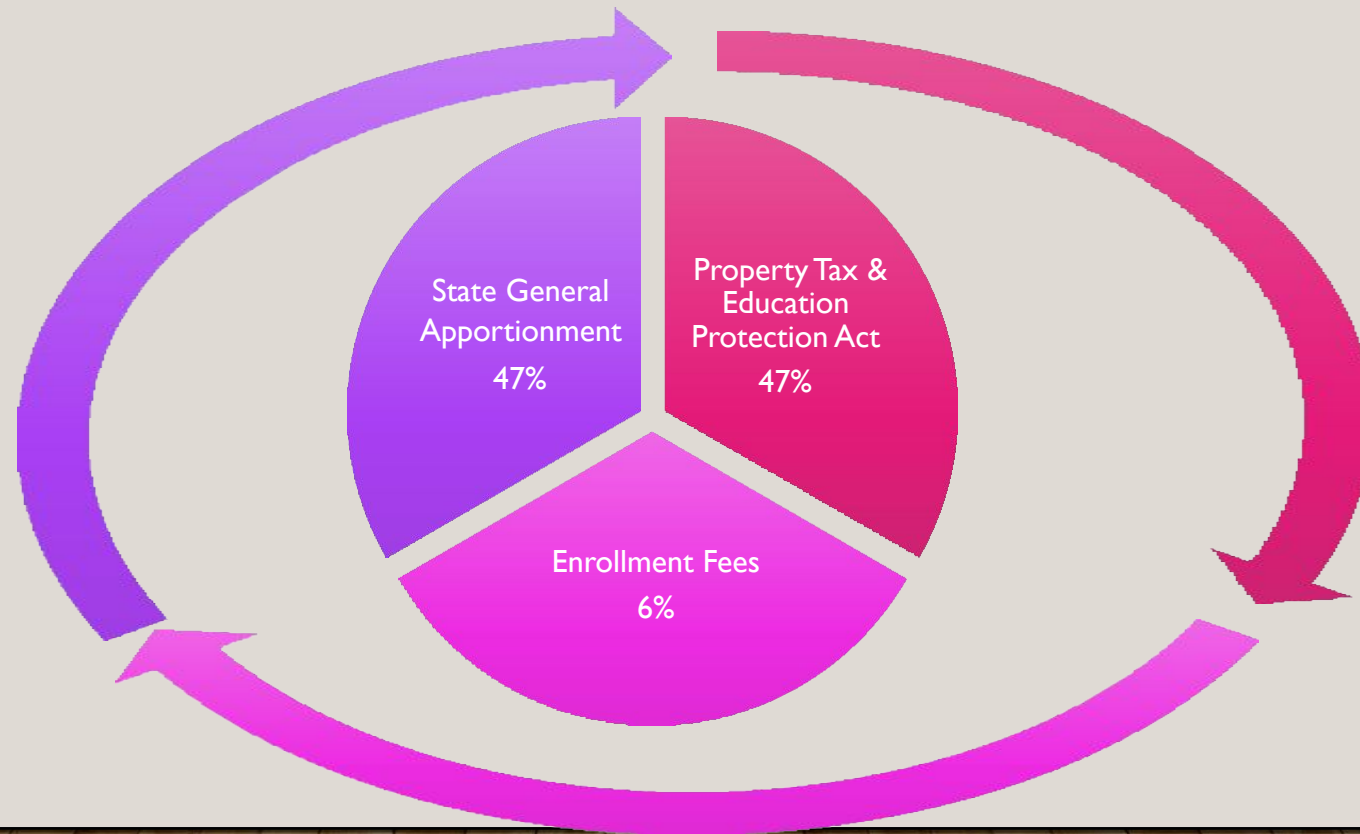
- Local Revenues

- 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 categorical funds or student fees.



EXPENDITURES

EXPENDITURES



SALARIES &
BENEFITS



SUPPLIES



EQUIPMENT



OTHER
OPERATING



OTHER

EXPENDITURES

1000 Academic Salaries

- Faculty
- Certificated Administrators

2000 Classified Salaries

- Classified Staff
- Classified 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

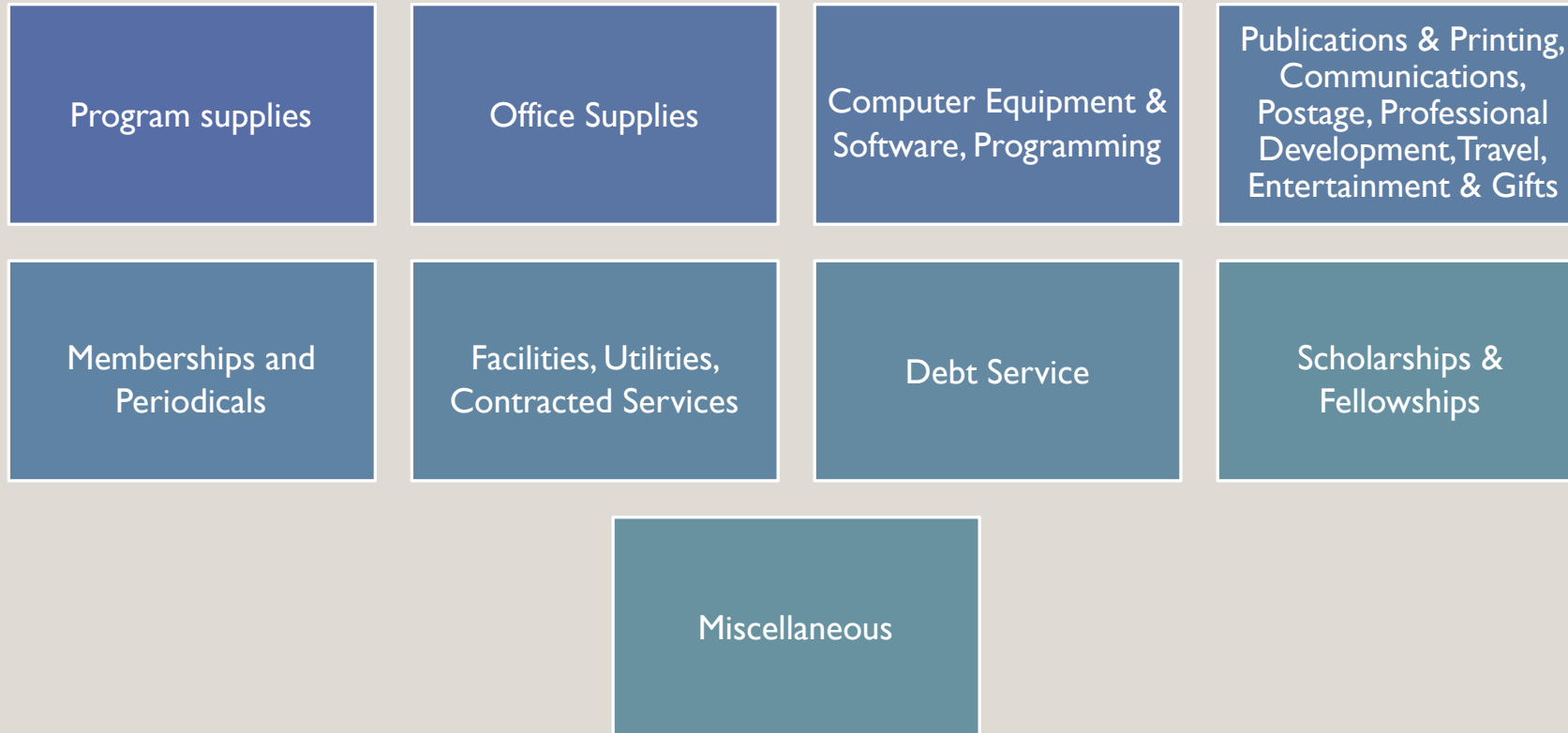
- Consultants
- Software
- Other Operating Expenses

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, pensions)

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 health, safety, 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 (used to fund compensation increases and address institutional expenditures)
- CalPERS/CalSTRS

FON –Faculty Obligation Number

- Faculty cost
- Offices, Equipment

FIFTY PERCENT LAW

~~circumstances.~~

EDUCATION CODE
SECTION 84362

(ALSO KNOWN AS
THE 50 PERCENT LAW)

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 section 59200) provide for exemptions under certain (beginning at

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
- (4) The cost of Instructional Services Agreement (ISAs)

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 has

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 reassigned 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).
3-Year Average for Credit FTES (1-year FTES for Special admit, Non-Credit, and CDCP)

Part 2 Supplemental — Counts of low-income students.
1-year counts for Pell, CCPG, AB 540 students

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

STUDENT CENTERED FUNDING FORMULA (SCFF) - ILLUSTRATION

Part 1 - Base

Allocation

Basic Allocation	No Change
Credit	+\$4,849 per FTES of 3 Year Average
Non-Credit	+ \$4,081 per Non-Credit FTES
Career Development & College Preparation	+ \$6,787 per CDCP FTES

Part 2 - Supplemental

Allocation*

Pell Grant	+ \$1,144
Promise (BOG)	+ \$1,144
AB 540	+ \$1,144

**Funding is based on the prior year counts*

STUDENT CENTERED FUNDING FORMULA (SCFF) - ILLUSTRATION

Part 3 - Student Success

<u>Allocation (prior year)</u>	All Students Rate	Plus, Promise Students Rate	Plus, Pell Students Rate
Associates Degree	\$2,024	\$510	\$766
Baccalaureate Degree	\$2,024	\$510	\$766
Associates Degree for Transfer (ADT)	\$2,699	\$680	\$1,021
16 + Unit Certificate	\$1,349	\$340	\$510
9 Units of CTE Courses Completed	\$674	\$170	\$222
Transfer to 4-Year University	\$1,012	\$255	\$383
Completion of Transfer-Level Math & English	\$1,349	\$340	\$510
Living Wage	\$674	\$170	\$255

**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.

Total Computational Revenue (TCR)

California Community Colleges 2021-22 First Principal Yuba CCD Exhibit C - Page 1

Total Computational Revenue and Revenue Sources			
Total Computational Revenue (TCR)			
I. Base Allocation (FTES + Basic Allocation)		\$	43,308,897
II. Supplemental Allocation			8,724,521
III. Student Success Allocation			6,326,121
	Student Centered Funding Formula (SCFF) Calculated Revenue (A)	\$	58,359,539
	2020-21 SCFF Calculated Revenue + COLA (B)		60,478,227
	Hold Harmless Revenue (C)		55,250,140
	Stability Protection Adjustment		2,118,688
	Hold Harmless Protection Adjustment		-
	2021-22 TCR (Max of A, B, or C)	\$	60,478,227
Revenue Sources			
Property Tax		\$	32,694,351
Less Property Tax Excess			-
Student Enrollment Fees			1,590,565
Education Protection Account (EPA)	Requirement of at least \$100 x Funded FTES	Funded FTES: 7,626.00 x Rate: \$1,277.04	9,738,697
State General Fund Allocation			14,425,661
State General Fund Allocation			
General Fund Allocation		\$	13,931,362
Full-Time Faculty Hiring (FTFH) Allocation (2015-16 Funds Only)			494,299
	Total State General Fund Allocation		\$14,425,661
Adjustment(s)			-
	Total State General Fund Allocation		\$14,425,661
	Available Revenue	\$	58,449,274
	2021-22 TCR (Max of A, B, or C)		60,478,227
	Revenue Deficit Percentage	3.3548%	Revenue Deficit \$ (2,028,953)

FTES SECTION

Supporting Sections									
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	2019-20 Applied #3	2020-21 Applied #3	2021-22 Restoration	2021-22 Decline	2021-22 Adjustment	2021-22 Applied #1	2021-22 Applied #2	2021-22 Growth	2021-22 Funded
Credit	7,017.04	7,017.04	-	-	-	7,017.04	7,017.04	-	7,017.04
Incarcerated Credit	-	-	-	-	-	-	-	-	-
Special Admit Credit	392.26	392.26	-	-	-	392.26	392.26	-	392.26
CDCP	16.14	16.14	-	-	-	16.14	16.14	-	16.14
Noncredit	200.56	200.56	-	-	-	200.56	200.56	-	200.56
Total FTES=>>>	7,626.00	7,626.00	-	-	-	7,626.00	7,626.00	-	7,626.00
Total Values=>>>		\$32,682,374	\$0	\$0	\$0				
Change from PY to CY=>>>		\$0							

variable	j = g x i 2021-22 Applied #2 Revenue	k = h x i 2021-22 Growth Revenue	l 2020-21 Rate \$	m = j + k 2021-22 Total Revenue
FTES Category				
Credit	\$29,557,571	\$-	\$4,212.26	\$29,557,571
Incarcerated Credit	-	-	\$5,906.97	-
Special Admit Credit	2,317,069	-	\$5,906.97	2,317,069
CDCP	95,339	-	\$5,906.97	95,339
Noncredit	712,395	-	\$3,552.03	712,395
Total	\$32,682,374	\$0		\$32,682,374

Total Value=>>>

\$32,682,374

n 2021-22 Applied #0	o = f + h 2021-22 Applied #3	p = n - o 2021-22 Unfunded FTES	q = p x l 2021-22 Unfunded FTES Value
7,017.04	7,017.04	-	\$-
-	-	-	-
392.26	392.26	-	-
16.14	16.14	-	-
200.56	200.56	-	-
7,626.00	7,626.00	-	\$-

Section Ib: 2021-22 FTES Modifications						Definitions: 20-21 App#3: 20-21 App#1 plus 20-21 Growth, is the base for 21-22 21-22 App#0: Reported R1 FTES with COVID-19 and other ECA and statutory protections. These FTES are used in the calculations of the 21-22 funded FTES. 21-22 App#1: Base for 21-22 plus any restoration, decline or adjustment 21-22 App#2: FTES that will be funded not including growth 21-22 App#3: 21-22 App#1 plus Growth and will be used as the base for 22-23 21-22 Adjustment: Alignment of FTES to available resources. Change Prior Year to Current Year: 21-22App#0 value minus 20-21 App#3 value and is the sum of CY restoration, decline, growth and unapplied values
variable	r Reported 320 19-20 R1 FTES	s Reported 320 21-22 P1 FTES	t Emergency Conditions Allowance (ECA) COVID-19	u Other	n = s + t + u 2021-22 Applied #0	
FTES Category						
Credit	7,017.04	6,167.85	849.19	-	7,017.04	
Incarcerated Credit	-	-	-	-	-	
Special Admit Credit	392.26	-	392.26	-	392.26	
CDCP	16.14	8.88	7.26	-	16.14	
Noncredit	200.56	23.27	177.29	-	200.56	
Total	7,626.00	6,200.00	1,426.00	-	7,626.00	

California Community Colleges
2021-22 First Principal
Yuba CCD
Exhibit C - Page 2

Section Ic: FTES Restoration Authority				
variable	v	w	y	$z = (v + w + y) \times l$
FTES Category	2018-19	2019-20	2020-21	Total \$
Credit	-	-	-	\$ -
Incarcerated Credit	-	-	-	-
Special Admit Credit	-	-	-	-
CDCP	-	-	-	-
Noncredit	-	-	-	-
Total	-	-	-	\$ -

Section Id: FTES Growth Authority			
variable	aa	ab 2020-21	ac = aa x ab 2021-22
FTES Category	% target	Applied #3 FTES	Growth FTES
Credit	0.91%	7,017.04	64
Incarcerated Credit	0.91%	-	-
Special Admit Credit	0.91%	392.26	4
CDCP	0.91%	16.14	0
Noncredit	0.91%	200.56	2
Total		7,626.00	69.07

Total Growth FTES Value ==>>> 296,007.00

Section Ie: Basic Allocation

District Type/FTES	Funding Rate	Number of Colleges	Basic Allocation
<u>Single College Districts</u>			
≥ 20,000	7,084,351.71	-	\$0
≥ 10,000 & < 20,000	5,667,481.59	-	-
< 10,000	4,250,609.24	-	-
<u>Multi-College Districts</u>			
≥ 20,000	5,667,481.59	-	-
≥ 10,000 & < 20,000	4,959,045.97	-	-
< 10,000	4,250,609.24	2	8,501,218
<u>Additional Rural \$</u>	1,351,955.59	-	-
		Subtotal	\$8,501,218

Base
Allocation

FTES	Funding Rate	Number of Centers	Basic Allocation
<u>State Approved Centers</u>			
≥ 1,000	\$1,416,870.12	1	\$1,416,870
<u>Grandparented Centers</u>			
≥ 1,000	1,416,870.12	-	-
≥ 750 & < 1,000	1,062,652.31	-	-
≥ 500 & < 750	708,434.50	1	708,435
≥ 250 & < 500	354,217.81	-	-
≥ 100 & < 250	177,110.02	-	-
		Subtotal	\$2,125,305
		Total Basic Allocation	\$10,626,523
		Total FTES Allocation	32,682,374
		Total Base Allocation	\$43,308,897

Section II: Supplemental Allocation

Supplemental Allocation - Point Value \$996.06	Points	2020-21 Headcount	Rate	Revenue
AB540 Students	1	343	\$996.06	\$341,650
Pell Grant Recipients	1	2,818	996.06	2,806,907
Promise Grant Recipients	1	5,598	996.06	5,575,964
		Totals		\$8,724,521

Supplemental
Allocation

Section III: Student Success Allocation

	Points	2018-19 Headcount	2019-20 Headcount	2020-21 Headcount	Three Year Average	Rate = Point Value x Points	Revenue
All Students - Point Value \$587.34							
Associate Degrees for Transfer	4	255	298	313	289	\$ 2,349.37	\$678,183
Associate Degrees	3	622	563	631	605	1,762.02	1,066,612
Baccalaureate Degrees	3	0	0	0	0	1,762.02	0
Credit Certificates	2	124	93	112	110	1,174.68	128,824
Transfer Level Math and English	2	247	361	303	304	1,174.68	356,712
Transfer to a Four Year University	1.5	384	435	443	421	881.01	370,612
Nine or More CTE Units	1	1,442	1,452	1,334	1,409	587.34	827,760
Regional Living Wage	1	1,779	1,826	1,591	1,732	587.34	1,017,275
All Students Subtotal		4,853	5,028	4,727	4,869		\$4,445,978
Pell Grant Recipients - Point Value \$148.15							
Associate Degrees for Transfer	6	191	209	223	208	\$ 888.89	\$184,593
Associate Degrees	4.5	416	385	431	411	666.67	273,779
Baccalaureate Degrees	4.5	0	0	0	0	666.67	0
Credit Certificates	3	67	42	58	56	444.45	24,741
Transfer Level Math and English	3	132	194	135	154	444.45	68,297
Transfer to a Four Year University	2.25	213	261	259	244	333.33	81,445
Nine or More CTE Units	1.5	861	876	709	815	222.22	181,186
Regional Living Wage	1.5	760	840	685	762	222.22	169,260
Pell Grant Recipients Subtotal		2,640	2,807	2,500	2,649		\$983,301
Promise Grant Recipients - Point Value \$148.15							
Associate Degrees for Transfer	4	231	264	273	256	\$ 592.59	\$151,704
Associate Degrees	3	542	489	555	529	444.45	234,964
Baccalaureate Degrees	3	0	0	0	0	444.45	0
Credit Certificates	2	102	70	80	84	296.30	24,889
Transfer Level Math and English	2	188	282	226	232	296.30	68,741
Transfer to a Four Year University	1.5	287	334	365	329	222.22	73,037
Nine or More CTE Units	1	1,186	1,203	983	1,124	148.15	166,519
Regional Living Wage	1	1,214	1,289	1,081	1,195	148.15	176,988
Promise Grant Recipients Subtotal		3,750	3,931	3,563	3,748		\$896,842
Total Headcounts		11,243	11,766	10,790	11,266.33		
Total Student Success Allocation							\$6,326,121

Student
Success
Allocation

CATEGORICAL PROGRAMS

- Student Equity & Achievement Program (SEAP)
- 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

SUMMAR

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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

LAW & REGULATIONS

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

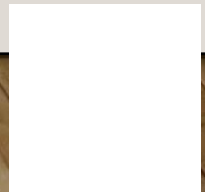
http://www.santarosa.edu/enchiridion/2_Procedures/2_FTES.pdf

- Audit Standards

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

- Accounting Standards

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





QUESTIONS

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