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## Meeting Agenda

May 17, 2012, 2:00 p.m., District Office, PDC 104

- I. Welcome & Introductions
- II. Approve Meeting Minutes
  - April 12, 2012
- III. Review Resource Allocation Model
- IV. Review District Budget Revenue & Expenditure Summary
- V. State Budget Update
- VI. Subcommittee Reports
  - Policies & Procedures (Charlie)
  - Promote Budget Awareness (Cheryl)
  - Budget Wiki (Cory)
  - Training (Charlie)
- VII. Budget Committee Self-Evaluation
- VIII. Budget Committee Membership
- IX. Adjournment for Summer – Next meeting scheduled for September 6, 2012.

## Meeting Minutes

April 12, 2012, 2:00 p.m., PDC 104

### **Members Present**

Charlie Ng, Cory Schwartz, Everett Garnick (for Glen Kuck), Karen Peterson, Kathy Crow, Kellie Barnett, Ken Couch (for Yendis Battle), Matthew Isaac, Mike Strong, Steve Sutorus, Susan Ryckevic (for Penny Ongoco),

### **Welcome**

Charlie opened the meeting. No introductions were necessary.

### **Approval of March 15, 2012, Meeting Minutes**

The minutes were approved by consensus.

### **Budget Revenue & Expenditure Summary**

Charlie reviewed this report with the committee.

### **State Budget Update**

The state legislature will not be taking any action until they view the Governor's May revise.

### **2012-13 District Budget Challenges**

The district is currently in negotiations with the CSEA and the CTA. The projected net increase in benefit cost to the district in the next fiscal year is estimated to be a little over \$600,000.

Parking revenues for the 2011-12 year have dropped dramatically (an estimated \$160,000). This is most likely due to lower enrollment, the free bus pass program, and the free swap meet parking lot at SBVC.

Development budgets are due on April 20.

### **Subcommittee Reports**

- Policies & Procedures (Charlie)
- Promote Budget Awareness (Cheryl)
- Budget Wiki (Corey)
- Training (Charlie)

No updates available.

### **Adjournment**

The next meeting will be May 17, 2012 at 2:00 p.m. in PDC 104.

Resource Allocation Model 2012-13

		2011-12 Budget			2012-13 Budget		
		SBVC	CHC	Total	SBVC	CHC	Total
<b>State Base Revenue</b>							
1	Base Allocation Revenue per SB361 for Medium and Small Colleges	\$3,875,136	\$3,321,545	\$7,196,681	\$3,875,136	\$3,321,545	\$7,196,681
2	Total District Credit FTES per State Allocation			13,056.99			12,700.99
3	Credit & Noncredit FTES Split ( <i>Determined by Chancellor's Cabinet</i> )	70%	30%	100%	70%	30%	100%
4	Total College Credit FTES ( <i>line 2 x 3</i> )	9,139.89	3,917.10	13,056.99	8,890.69	3,810.30	12,700.99
5	District Funded Rate Credit FTES per State Allocation			\$ 4,564.83			\$ 4,564.83
6	Credit Funding ( <i>line 4 x 5</i> )	\$41,722,007	\$17,880,860	\$59,602,866	\$40,584,452	\$17,393,337	\$57,977,789
7	Total District Noncredit FTES			10.34			10.06
8	Total College Noncredit FTES ( <i>line 3 x 7</i> )	7.24	3.10		7.04	3.02	
9	State Funded Rate Noncredit FTES			\$2,744.96			\$2,744.96
10	Noncredit Funding ( <i>line 8 x 9</i> )	\$19,868	\$8,515		\$19,326	\$8,283	
11	<b>Total State Base Revenue</b> ( <i>add lines 1, 6, &amp; 10</i> )	<b>\$45,617,011</b>	<b>\$21,210,920</b>	<b>\$66,827,930</b>	<b>\$44,478,914</b>	<b>\$20,723,164</b>	<b>\$65,202,079</b>
<b>State Revenue With Growth &amp; COLA Adjustments</b>							
12	District Growth Funding per State Allocation			\$0			\$0
13	College Growth Funding ( <i>line 3 x 12</i> )	\$0	\$0		\$0	\$0	
14	District Cost of Living Adjustment (COLA) per State Allocation			\$0			\$0
15	College COLA ( <i>line 3 x 14</i> )	\$0	\$0		\$0	\$0	
16	Other Revenue Adjustment per State Allocation			\$0			\$0
17	College Adjustment ( <i>line 3 x 16</i> )	\$0	\$0		\$0	\$0	
18	Deficit Coefficient/RDA Reconciliation per State Allocation			-\$2,285,011			-\$500,000
19	College Coefficient ( <i>line 3 x 18</i> )	-\$1,599,508	-\$685,503		-\$350,000	-\$150,000	
20	<b>Total State Revenue</b> ( <i>add lines 11, 13-19</i> )	<b>\$44,017,503</b>	<b>\$20,525,416</b>	<b>\$64,542,919</b>	<b>\$44,128,914</b>	<b>\$20,573,164</b>	<b>\$64,702,079</b>
<b>Other Revenue</b>							
21	District Part-time Faculty per State Allocation			\$309,773			\$309,773
22	College Part-time Faculty ( <i>line 3 x 21</i> )	\$216,841	\$92,932		\$216,841	\$92,932	
23	District Lottery Funds per Fiscal Services Projection			\$1,777,093			\$1,583,540
24	College Lottery Funds per State Allocation	\$1,243,965	\$533,128		\$1,089,350	\$494,190	
25	District Interest Income per Fiscal Services Projection			\$300,000			\$135,000
26	College Interest Income ( <i>line 3 x 25</i> )	\$210,000	\$90,000		\$94,500	\$40,500	
27	Mandated Costs Reimbursement per Fiscal Services Projection	\$0	\$0		\$0	\$0	
28	Other Campus Revenue	\$763,274	\$287,793		\$736,919	\$1,202,638	
29	<b>Total College Revenue</b> ( <i>add lines 20, 22-28</i> )	<b>\$46,451,583</b>	<b>\$21,529,269</b>	<b>\$67,980,852</b>	<b>\$46,266,524</b>	<b>\$22,403,424</b>	<b>\$68,669,949</b>
<b>Assessments</b>							
30	District Office Operations Expenditure			\$12,966,052			\$12,612,531
31	Assessment for District Office Operations Expenditures ( <i>line 3 x 30</i> )	-\$9,076,236	-\$3,889,816		-\$8,828,772	-\$3,783,759	
32	Property & Liability Insurance per Fiscal Services Projection			\$750,000			\$750,000
33	Assessment for Property & Liability Insurance Cost ( <i>line 3 x 32</i> )	-\$525,000	-\$225,000		-\$525,000	-\$225,000	
34	KVCR Operations Expenditure Budget			\$1,659,764			\$1,669,433

35	Assessment for KVCR Operations Expenditures (line 3 x 34)	-\$1,161,835	-\$497,929		-\$1,168,603	-\$500,830	
36	Supplemental Employee Retirement Plan per F/S Projection			\$1,100,468			\$1,039,818
37	Assessment for SERP (line 3 x 36)	-\$770,328	-\$330,140		-\$727,873	-\$311,945	
38	GASB 45 Compliance Retiree Obligation per F/S Projection			\$500,000			\$500,000
39	Assessment for GASB 45 (line 3 x 38)	-\$350,000	-\$150,000		-\$350,000	-\$150,000	
40	Economic Dev. & Corporate Training (EDCT) Expenditure Budget			\$262,308			\$264,136
41	Assessment for EDCT Operations Expenditures (line 3 x 40)	-\$183,616	-\$78,692		-\$184,895	-\$79,241	
42	District Reserve per Contribution			\$0			\$0
43	Assessment for District Reserve (line 3 x 42)	\$0	\$0		\$0	\$0	
44	Other Expenditures Assumed (per site)	\$0	\$0		-\$533,617	-\$266,383	
<b>Individual Site Budgets</b>							
45	<b>Total Site Budget Allocation for Colleges</b> (add line 29, 30-43; for District add lines 30-42)	\$34,384,569	\$16,357,692	\$17,238,592	\$33,947,765	\$17,086,265	\$16,835,918
46	1000 Academic Salaries	\$18,979,360	\$8,747,519	\$869,531	\$19,410,045	\$9,215,105	\$1,063,217
47	2000 Classified Salaries	\$7,083,200	\$4,363,612	\$4,653,723	\$7,157,605	\$4,348,078	\$4,678,948
48	3000 Benefits	\$7,243,556	\$3,701,326	\$2,145,646	\$7,388,432	\$3,813,445	\$2,310,838
49	4000 Supplies and Materials	\$347,768	\$179,826	\$183,823	\$532,411	\$204,627	\$290,300
50	5000 Other Expenses and Services	\$2,801,631	\$1,194,613	\$4,052,621	\$2,477,201	\$1,229,582	\$4,000,000
51	6000 Capital Outlay	\$140,189	\$3,953	\$57,806	\$209,466	\$26,500	\$109,400
52	7000 Other Outgo	\$154,407	\$0	\$5,783,121	\$18,488	\$0	\$3,959,251
53	<b>Site Budgeted/Est. Actual Expenditures 2010-11, Site Budgets 2011-12</b>	\$36,750,111	\$18,190,849	\$17,746,271	\$37,193,648	\$18,837,337	\$16,411,954
54	Excess/(Deficit) (line 45 - line 53)	-\$2,365,542	-\$1,833,157	-\$507,679	-\$3,245,883	-\$1,751,072	\$423,964
55	Carry-over from Previous Year	\$5,065,952	\$1,537,487		\$2,700,410	-\$295,670	\$0
56	2011-12 Excess/(Deficit) after 2010-11 Carry-over (line 54 - line 55)	\$2,700,410	-\$295,670	-\$507,679	-\$545,473	-\$2,046,742	\$423,964
57	Remaining Site Fund Balance (line 56 for 2011 - line 56 for 2012)	\$2,700,410	-\$295,670	-\$507,679	-\$545,473	-\$2,046,742	\$0

As of 5/4/2012 (includes 1st Principal Apportionment posted 2/16/2012).

#### Rules

District Office savings realized during the year result in a budget reduction to match actual expenditures, in effect reducing the colleges' assessments. College and district sites incurring deficit fund balances are required to balance the deficit within three years of the year of the deficit.

#### Account Codes Included in the Resource Allocation Model

Fund: 01; Site: 01,02,03; Subprogram: 0000; Life Span, Program, Object and Type: All Available

#### Notes and Assumptions

Line 2. Workload/budget reduction from state Chancellor's Office

Line 5. FTES rate from state Chancellor's Office

Line 7. Workload/budget reduction from state Chancellor's Office

Line 9. FTES rate from state Chancellor's Office

Line 11. FTE Based Computational Revenue Includes State Apportionment, Student Fees (98%), and Property Taxes

Lines 30 & 31. District Office Operations Costs include HR, Fiscal Services, Police, and Distributed Education & Technology Services (DETS)

Lines 32 & 33. District-wide Costs Include Property & Liability Insurance

Lines 34 & 35. District-wide Costs for GASB 45 Compliance for Retirees

Lines 36 & 37. 20% of Total Cost of Retiree Salaries Plus Benefits (2011-12: year 2 of 5) for 2009-10 SERP



## Budget Revenue & Expenditure Summary Year to Date 5/1/12

Revenues by Fund	Budget	YTD Revenues	% Received	% of Year
01 General Fund*	91,813,772	57,846,349	63.0	83.6
21 Bond Interest & Redemption	16,188,000	12,645,130	78.1	83.6
41 Capital Outlay Projects Fund	2,353,670	2,491,105	105.8	83.6
42 Bond Construction Fund	1,080,000	577,066	53.4	83.6
68 Retiree Benefit Fund	1,624,468	1,606,530	98.9	83.6
69 Employee Load Banking Trust Fund	850	290	34.2	83.6
72 Child Development Fund	2,104,750	1,618,700	76.9	83.6
73 Student Body Center Fee Fund	249,070	204,005	81.9	83.6
74 KVCR Fund	3,763,071	2,704,365	71.9	83.6
76 Investment Trust Fund – San Manuel	2,503,000	157,870	6.3	83.6
78 Self Insurance-Liability Fund	753,500	752,067	99.8	83.6
84 Workers Compensation Fund*	1,405,000	912,345	64.9	83.6

Expenses by Fund	Budget	YTD Expenses & Encumbrances	% Expensed & Encumbered	% of Year
01 General Fund*	98,717,055	76,301,929	77.3	83.6
21 Bond Interest & Redemption	22,437,353	23,230,382	103.5	83.6
41 Capital Outlay Projects Fund	9,100,349	2,824,034	31.0	83.6
42 Bond Construction Fund	123,363,476	56,128,494	45.5	83.6
68 Retiree Benefit Fund	2,356,676	1,191,696	50.6	83.6
69 Employee Load Banking Trust Fund	850	0	0.0	83.6
72 Child Development Fund*	2,070,133	1,602,907	77.4	83.6
73 Student Body Center Fee Fund	276,070	163,110	59.1	83.6
74 KVCR Fund*	3,764,471	2,299,019	61.1	83.6
76 Investment Trust Fund – San Manuel	1,079,521	426,324	39.5	83.6
78 Self Insurance-Liability Fund	795,000	589,333	74.1	83.6
84 Workers Compensation Fund*	1,358,000	714,099	52.6	83.6

\*Regular patterns of activity throughout the year.

**CRAFTON HILLS COLLEGE (Sites 02, 25 and 32)**

	Revenues			Expenditures & Encumbrances			% of Year
	Budget	YTD	% Received	Budget	YTD	% Expensed/ Encumbered	
<b>Total</b>							
01 General Fund*	5,588,433	3,698,032	66.2	24,256,921	18,664,971	76.9	83.6
72 Child Development Fund	299,740	158,919	53.0	299,898	223,696	74.6	83.6
73 Student Body Center Fee Fund	74,070	61,964	83.7	74,070	55,531	75.0	83.6
<b>Unrestricted</b>							
01 General Fund*	838,454	636,706	75.9	19,373,871	15,722,454	81.2	83.6
72 Child Development Fund	3,000	3,103	103.4	4,685	8,046	171.7	83.6
<b>Restricted</b>							
01 General Fund*	4,749,979	3,061,326	64.4	4,883,049	2,942,516	60.3	83.6
72 Child Development Fund	296,740	155,816	52.5	295,213	215,650	73.0	83.6
73 Student Body Center Fee Fund	74,070	61,964	83.7	74,070	55,531	75.0	83.6

**SAN BERNARDINO VALLEY COLLEGE (Sites 01, 15 and 31)**

	Revenues			Expenditures & Encumbrances			% of Year
	Budget	YTD	% Received	Budget	YTD	% Expensed/ Encumbered	
<b>Total</b>							
01 General Fund*	8,950,970	5,602,378	62.6	46,652,926	37,435,614	80.2	83.6
72 Child Development Fund	1,805,010	1,459,780	80.9	1,770,235	1,379,896	77.9	83.6
73 Student Body Center Fee Fund	175,000	142,041	81.2	202,000	107,578	53.3	83.6
<b>Unrestricted</b>							
01 General Fund*	2,030,390	1,371,140	67.5	38,815,610	32,607,342	84.0	83.6
72 Child Development Fund	175,614	160,437	91.4	23,086	0	43.6	83.6
<b>Restricted</b>							
01 General Fund*	6,920,581	4,231,238	61.1	7,837,316	4,828,273	61.6	83.6
72 Child Development Fund	1,629,396	1,299,343	79.7	1,747,149	1,379,896	79.0	83.6
73 Student Body Center Fee Fund	175,000	142,041	81.2	202,000	107,578	53.3	83.6

**DISTRICT OFFICES (Sites 03, 35 and 33)**

	Revenues			Expenditures & Encumbrances			% of Year
	Budget	YTD	% Received	Budget	YTD	% Expensed/ Encumbered	
<b>Total</b>							
01 General Fund*	9,070,922	4,616,443	50.9	27,807,209	20,581,010	74.0	83.6
<b>Unrestricted</b>							
01 General Fund*	379,041	348,743	92.0	18,853,582	15,840,827	84.0	83.6
<b>Restricted</b>							
01 General Fund*	8,691,880	4,267,700	49.1	8,953,627	4,740,183	52.9	83.6

\*Regular patterns of activity throughout the year.



**Please enter this committee's most significant accomplishment this year:**

**Please enter the improvement most needed by this committee in its processes, interactions, outcomes, or other aspect of its work:**

**Please indicate extent to which you agree/disagree with the following statements about your service on this committee overall this year.**

	Strongly Agree	Agree	Disagree	Strongly Disagree
I feel comfortable contributing ideas.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
My ideas are treated with respect, whether or not others agree with them.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
I have had sufficient opportunity to provide input into committee recommendations.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

**Please rate the following aspects of the committee's work overall this year.**

	Very Good	Good	Fair	Poor	Very Poor	No Opinion
Clarity of the committee's charge	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Quality of communication within the committee	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Quality of information flow from the committee to the constituency groups	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Quality of information flow from the constituency groups to the committee	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Quality of communication by the committee with the District community as a whole	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Access to data needed for deliberations	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Access to meeting space	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Access to other resources needed for the committee to work effectively	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Training or mentoring for you as a committee member	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Establishment of expectations or norms for committee members and convener(s)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Adherence to expectations or norms for committee members and convener(s)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

**Thank you very much for participating in this important effort to improve committee work at SBCCD.**



## **DISTRICT BUDGET COMMITTEE**

### **Charge**

The Committee's responsibilities include the review and recommendations regarding District-wide processes related to budget development which may have a major impact on site operations or allocations. Committee discussions or review may include the following during any budget year:

1. Review and evaluation of current, projected or proposed Federal, State and local funding proposals affecting California Community Colleges and the related financial impact on the district.
2. Review of District budgetary policies, administrative procedures, allocation model formulas and guidelines across the District. Protect the financial well being of the District. Determine that procedures are responsive to strategic priorities as determined by the campuses and District Office. Union issues which are conducted as a part of labor negotiations are not a part of this Committee's responsibility.
3. The review process will include both general fund unrestricted and restricted funding sources. The Committee will also review enrollment growth projections, and other workload measures.
4. Review and make recommendations regarding District-wide budget assumptions (revenues, allocations, COLA and growth). Any District Budget Committee recommendations related to District-wide processes shall be advisory to the Chancellor.
5. Promote budget awareness, communicate budget issues and may assist in budget and finance training activities District-wide.

### **Membership**

- 1 Vice Chancellor, Fiscal Services
- 1 Vice President Administrative Services from CHC
- 1 Vice President Administrative Services from SBVC
- 1 Management Appointment from CHC President
- 1 Management Appointment from SBVC President
- 2 Academic Senate Appointments from CHC
- 2 Academic Senate Appointments from SBVC
- 1 Classified Senate Member from CHC Appointed by CSEA
- 1 Classified Senate Member from SBVC Appointed by CSEA
- 1 ASB Member from CHC
- 1 ASB Member from SBVC
- 1 KVCR Representative
- 1 Executive Director of DETS
- 1 Executive Director of PDC
- 1 Business Manager
- 1 Director of Fiscal Services
- 1 CTA Appointment
- 1 CSEA Appointment
- 1 CSEA Appointment from the District Office

### **Reporting**

All members are responsible for making regular reports to their respective constituencies. The Vice Chancellor for Fiscal Services will forward all recommendations to the Chancellor and will bring feedback from the Chancellor back to the Committee. Final budget authority rests with the Chancellor who will make budget recommendations, when appropriate, to the Board of Trustees.

The minutes of this Committee will be posted on the District website.



## District Budget Committee Member Roster 2011-12

Name	Membership Position
Charlie Ng	Vice Chancellor, Fiscal Services
Mike Strong	VP, Admin Services, CHC
Jim Hansen	VP, Admin Services, SBVC
Cheryl Marshall	Management Appointee, CHC
Cory Schwartz	Management Appointee, SBVC
Kathy Crow	Academic Senate, CHC
Scott Rippy	
Kellie Barnett	Academic Senate, SBVC
John Stanskas	
Karen Peterson	Classified Senate, CHC
Girija Raghavan	Classified Senate, SBVC
Ann Noravong	ASB Member, CHC
Jaime Sanchez	ASB Member, SBVC
Yendis Battle	KVCR Representative
Glen Kuck	Exec Dir-DETS
Matthew Isaac	Exec Dir-EDCT
Steve Sutorus	Business Manager
Penny Ongoco	Director, Fiscal Services
James Dulgeroff	CTA Appointment
Rosemarie Hansen	CSEA Appointee
Martha Camacho-Kelly	CSEA Appointee, District Office