

Classified Senate Meeting
Agenda
April 8, 2010

I. Welcome

II. Treasurer's Report (Bingham)

III. President's Report (Leonard)

IV. Approval of Minutes from March 2010

V. Special Discussion Item: Resource Allocation Model (Ng)

VI. Committee Reports

- a. Personnel Interests Committee (Wood)
- b. Senate Nominations Committee (Leonard)
- c. Employee of the Year Committee (Leonard)
- d. Crafton Council (Leonard)
- e. Other Committees

VII. Outside Committee Reports

- a. EMP Committee (Riggs)
- b. District Resource Allocation (Marshall)
- c. District Strategic Plan (Irizarry)
- d. Budget Committee (Peterson)
- e. Other Committees

VIII. Old Business

- a. Foundation Gala
- b. Classified Appreciation Luncheon

IX. New Business

- a. Information Item: CHC Annual Planning Prioritized Objectives for 2010-2011
- b. June 10th Meeting / BBQ

X. Future Agenda Items

XI. Comments or Concerns

XII. Close

Charlie Mg

1San Bernardino Community College District

Budget Allocation Model

Guiding Principles

REVISED DRAFT 3/17/2010

1. The budget model will be transparent, easily understood and easy to apply.
2. All FTES is funded as a base allocation.
3. All revenue is accounted for and is part of the allocation model.
4. All revenue earned by the colleges shall be distributed to the colleges less "assessments" for the District Office costs, District-Wide costs, reserve funds and other assessments as necessary (SERP for example).
5. The campus administration is responsible for maintaining a balanced budget.
6. Budgetary savings will be retained at the site level.
7. Campuses that run a deficit will be required to repay that deficit over the next three fiscal years.
8. The allocation model will be reviewed annually by the District-Wide Budget Committee and changes recommended as needed.
9. Each site will be responsible for establishing a line-item budget based on the allocation model, using the established budget development processes for each site.
10. Each site will provide a Program Review Fund annually to make funding available for the highest priority needs based on Program Review. The Program Review Fund may be created from new funds or a reallocation of existing funds.

**San Bernardino Community College District
DRAFT Budget Model
2010-2011 Base Allocation Illustration**

	Base Allocation Revenue per SB361 for Medium and Small Colleges	State Funded FTES		%	State Funded Rate Credit FTES		Credit Funding	State Funded FTES Noncredit		%	State Funded Rate Noncredit FTES		Noncredit Funding	Total State Base Revenue	
		Funded FTES	Credit		Funded Rate Credit FTES	Noncredit		Funded Rate Noncredit FTES	Funding		Base Revenue				
SBVC	\$3,875,136	9,636.51		70.0%	\$4,564.83		\$43,988,983	7.82		70.0%	\$2,744.96		\$21,466	\$47,885,584	
CHC	\$3,321,545	A 4,129.93		30.0%	B \$4,564.83		C \$18,852,408	D 3.35		30.0%	E \$2,744.96		F \$9,196	\$22,183,149	
Total	\$7,196,681	13,766.44					\$62,841,391	11.17					\$30,661	\$70,068,733	



*per every
FTES
A x B = C*

D x E = F

** DISTRICT RECEIVES THIS AMOUNT*

San Bernardino Community College District
2010-2011 District Budget Allocation Model
Draft - 3/22/2010

no 130 split

KVCR
GASB 45
Bookstore
PDC

A	B	C	D	E	F	G	H	I	J	K	L			
Total Base State Revenue	Growth	COLA -0.38%	Total Base Revenue	Part-Time Faculty	Lottery Funds	Interest Income	Other Campus Revenue	Total Income	Assessment for District Office	Assessment for District-Wide Costs	Assessment for Auxiliary Operations	Assessment for SERP	Assessment for District Reserve	Budget Allocation
SBVC \$47,885,584	\$0	-\$181,965	\$47,703,619	\$135,092	\$987,855	\$263,746	\$446,032	\$49,536,344	(\$9,136,649)	(\$624,400)	(\$1,309,496)	(\$876,711)	\$0	\$37,589,088
CHC \$22,183,149	\$0	-\$84,296	\$22,098,853	\$57,896	\$423,367	\$113,034	\$232,054	\$22,925,204	(\$3,915,706)	(\$267,600)	(\$561,212)	(\$269,238)	\$0	\$17,911,448
Total \$70,068,733	\$0	-\$266,261	\$69,802,472	\$192,988	\$1,411,222	\$376,780	\$678,086	\$72,461,548	(\$13,052,355)	(\$892,000)	(\$1,870,708)	(\$1,145,949)	\$0	\$55,500,536

218
18
18
54
-CHC

- A. FTES based computational revenue includes state apportionment, student fees (98%) property taxes.
- B. Growth will not be allocated until it is in the final budget. This will avoid overbudgeting and overspending. Assumes even distribution for 2010-2011 since both colleges are over enrollment cap.
- C. Based on Governor's Budget for 2010-2011 applied to Total Base State Revenue.
- D. Based on 2009-2010 Advance Apportionment revised November 2009 adjusted by proposed Governor's cut of \$420,000.
- E. 90% of Actual income generated two fiscal years prior to budget year (i.e. for 2010-2011 budget use 90% of 2008-2009 actual income and allocated based on 4-year average percentage. Adjustment to 100% of one year prior actual will be made in October of budget year.
- F. 90% of Actual income generated two fiscal years prior to budget year (i.e. for 2010-2011 budget use 90% of 2008-2009 actual income and allocated based on 4-year average percentage. Adjustment to 100% of one year prior actual will be made in October of budget year.
- G. 90% of Actual income generated by each site two fiscal years prior to budget year (i.e. for 2010-2011 budget use 90% of 2008-2009 actual income. Adjustment to 100% of one year prior actual will be made in October of budget year.
- H. Includes all District operations including HR, Fiscal, Police, DETS, PDC.
- I. Includes transfer for Property/Liability Insurance (\$550,000 and Retiree funds for GASB 45 compliance (\$342,000).
- J. Assessment for KVCR (\$1,652,758) Auxilliary Services Accounting Staff -- bookstore, cafeteria, trust funds (\$217,950).
- K. Funding for 20% of retiree salary plus retiree benefits (five years) of 2009-2010 SERP.
- L. Potential for funds to meet District reserve requirements.

NOTES:
Site budgets with life spans other than 00 and subprograms other than 0000 must submit a balanced budget.

CHC ONLY

**2010-11 UNRESTRICTED DEVELOPMENT BUDGET
EXPENSES AFTER REVENUES**

4/7/10

Description	2009-10	2010-11	Variance	Notes
	Current Budget	Budget With "No Changes"		
1000-3999 Salaries and Benefits	\$14,038,677	\$14,720,353	\$681,676	Step & column, benefits increases
1300's & 1400's Certificated Salaries	\$1,968,783	\$2,367,800	\$399,017	FTEs target of 4,290
2300's & 2400's Classified Salaries	\$408,678	\$408,678	\$0	Rolled over from 2009-10
4000-4999 Books and Supplies	\$241,565	\$241,565	\$0	Rolled over from 2009-10
5000-5999 Services, Other Oper. Expense	\$1,412,548	\$1,412,548	\$0	Rolled over from 2009-10
6000-6999 Capital Outlay	\$45,277	\$45,277	\$0	Rolled over from 2009-10
7000-7999 Other Outgoing	\$212,587	\$0	-\$212,587	Elimination of categorical backfill
Total	\$18,328,115	\$19,196,221	\$868,106	

ADJUSTMENTS

SERP Savings for 2010-11

<i>BETH</i> - Account Clerk II	(\$58,481)
<i>LINDA</i> - Administrative Secretary	(\$67,379)
<i>P. WHITE</i> - Counselor (.75 FTE)	(\$83,350)
<i>C. A. D. B. L. I. N. E.</i> - Instructor, Computer Information Systems	(\$97,686)
<i>M. A. R. I. O. G. E. E. Z.</i> - Instructor, History	(\$109,643)
- Laboratory Technician, Physics	(\$69,321)
<i>S. T. A. N.</i> - Laboratory Technician, Chemistry	(\$69,497)
<i>K. I. R. K. A. P. P. I. C. K.</i> - Lead Maintenance Technician	(\$73,742)
SERP Savings Subtotal	(\$629,099)
Budget After SERP Savings	\$18,567,122

Vacancy Savings for 2010-11

Instructor, Speech	(\$98,793)
M&O Supervisor	(\$90,700)
A&R Coordinator	(\$68,296)
Custodian	(\$50,400)
Student Services Tech II	(\$57,909)
Vacancy Savings Subtotal	(\$366,098)
Budget After Vacancy and SERP Savings	\$18,201,024

Additional Costs

Gas	\$110,000
Electricity	\$110,000
Water	\$115,000
→ Title V Salaries and Benefits	\$140,000
Replace/Add Costs Subtotal	\$475,000
Budget After Additional Costs and no Replacements	\$18,676,024

ALLOCATION AND BUDGET

Allocation	2009-10	2010-11	Variance
District Allocation	\$18,328,115	\$17,911,448	-\$416,667
Parking Fee Augmentation	\$0	\$264,935	\$264,935
City of Yucaipa Revenue	\$0	\$100,000	\$100,000
Yucaipa-Calimesa USD	\$0	\$0	\$0
Total Allocation	\$18,328,115	\$18,276,383	-\$51,732
Total Budget	\$18,328,115	\$18,676,024	\$347,909
Net Surplus/(Deficit)	\$0	(\$399,641)	

\$17,911,448

*CATEGORICALS:
Misty Lewis
Susan Frost
Kristy Hunter*

**2010-11 UNRESTRICTED DEVELOPMENT BUDGET
EXPENSES AFTER REVENUES**

4/7/10

ASSUMPTIONS

"2010-11 Budget with no changes" assumes no changes in expenses except as described in the "notes"

2010-11 Development Budget (DB) includes SERP and vacancy budgets

2010-11 DB contract salaries and benefits include step increases

2010-11 DB non-contract salaries and benefits "rolled over" from 2009-10

1300's & 1400's are fully accounted for

Provide sections for 2010-11 FTES Target of 4,290

WSCH/FTEF is 495

No changes in 4's, 5's, and 6's

Gas for 2010-11 is over budget assumption by \$10,000

Gas for LRC and AC is an additional \$100,000 for bringing the buildings "on line"

Electricity for 2010-11 is over budget assumption by \$50,000

Electricity for LRC and AC is an additional \$60,000 for bringing the buildings "on line"

Water for 2010-11 is over budget assumption by \$90,000

Water for LRC and AC is an additional \$25,000 for bringing the buildings "on line"

NOTES

10.75 Total FTE SERP positions, 7.75 Unrestricted, 3.0 Restricted

5.5 of 7.75 FTE SERP unrestricted positions replaced (FT & PT)

50% law and 75/25 FT/PT target ratio not analyzed

3.0 FTE categorical SERP positions are not included in this budget