



VENTURA COUNTY COMMUNITY COLLEGE DISTRICT

District Council of Administrative Services (DCAS)

March 21, 2019 – 9:00 a.m.
District Administrative Center, Thomas Lakin Board Room

AGENDA

- Approval of Meeting Notes – January 17, 2019 and February 21, 2019
- Student Centered Funding Formula and VCCCD Budget Update (presentation to Board of Trustees 3/19/2019)
- Revenue
 - Student Centered Funding Formula P1 Memo and Deficit Factor
 - Revenue Projections by college (revised)
- FY20 Preliminary Revenue/Cost Projections
- FY20 Districtwide Services (detail)
- FY20 Utilities
- Medium Sized College
- FY20 Budget Calendar/Timeline
- Other Business

Next meeting(s):
9:00 a.m., April 18, 2019

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT

District Council on Administrative Services (DCAS)

(Combined meeting with IRAC and college Presidents and Vice Presidents)

District Administrative Center, Thomas Lakin Boardroom

Thursday, January 17, 2019

NOTES

DCAS Attendees:

Silvia Barajas, Vice President, Business Services, Moorpark College
Cathy Bojorquez, Vice President, Business Services, Ventura College
Nenagh Brown, Academic Senate President, Moorpark College
Mike Bush, Vice President, Business Services, Oxnard College
Jennifer Clark, Budget Director
Emily Day, Director, Fiscal Services
Jeanine Day, Classified Senate Representative, Ventura College
Gilbert Downs, Classified Senate Representative, Moorpark College
Diane Eberhardy, Academic Senate President, Oxnard College
David El Fattal, Vice Chancellor, Business and Administrative Services
Mark Frohnauer, AFT Representative
Nubia Lopez-Villegas, Human Resources Representative
Lydia Morales, Academic Senate President, Ventura College
Chris Renbarger, Classified Senate Representative, Oxnard College
Maria Urenda, SEIU Representative

Other Attendees:

Cynthia Azari, President, Oxnard College
Oleg Besplaov
Damon Bell, President, Ventura College
Patti Blair, Administrative Officer to the Board of Trustees and Chancellor
Lisa Bratten
Phillip Briggs
Oscar Cobian
John Cooney
Nan Duangpun
Amanuel Gerbu
Michael Haberberger, SEIU Representative
Cynthia Herrera
Kimberly Hoffmans
Lisa Hopper
Mike Rose
Luis Sanchez, President, Moorpark College
Rojelio Vasquez
Dan Watkins, Associate Vice Chancellor, Information Technology
Kim Watters
Alexandria Wright

Recorder: Laura Galvan

Vice Chancellor El Fattal called the meeting to order at 9:09 a.m. He explained the agenda was rearranged due to Mr. Brahmhatt from Cambridge West Partnership being delayed due to weather related traffic issues.

Student Centered Funding Formula (SCFF) White Paper Discussion Meeting

Vice Chancellor El Fattal explained that the State Chancellor's Office is hosting regional meetings regarding the SCFF and introduction of an SCFF calculator. VCCCD hosted the Region 6 meeting on Friday, January 11, 2019. There are still elements of the SCFF calculator that are being finalized and fine-tuned.

FY20 Budget Proposal Update

Vice Chancellor El Fattal explained the FY20 Governor's Budget Proposal contains a one-third cut to the Strong Workforce program; constituent groups are concerned. There was a discussion about VCCCD's reduced funding amount for this program; all expressed concerns. Vice Chancellor El Fattal explained that information regarding proposed cuts is still forthcoming.

Vice Chancellor El Fattal also explained that the SCFF category funding percentages will remain at 70/10/20, which is the same as year 1 (FY19). The category funding percentages do not change until the subsequent year (FY21); the phase-in period will remain at three years, not four years. Vice Chancellor El Fattal stated this is one way to handle some of the unintended consequences of the changes. He stated there is an oversight committee for the SCFF implementation; participants were recently named. Vice Chancellor El Fattal stated that many believe there is a desire to change the formula; specifically, there are members of the Oversight Committee that are interested in changing formula. Vice Chancellor El Fattal expressed concern about major swings in funding based on any potential changes to the SCFF. Currently, there is no cap on outcomes. The Oversight Committee is charged with developing a cap on outcomes. The Governor's proposal contains a cap of 10% on outcomes. Vice Chancellor El Fattal stated he believes the cap is on money, not successes.

Vice Chancellor El Fattal explained that most of the economic forecasters suggest a recession is coming around 2020. Projections also forecast that unemployment will increase to over 8%. FCMAT (Financial Crisis and Management Assistance Team) presented information on issues related to fiscal health for more than an hour at the State Budget Workshop on Wednesday, January 16, 2019. There was caution that apportionments and projections may decrease at the May Revise.

MIS Data Submission

The District had a deadline of November 30 to submit final data corrections, stated Vice Chancellor El Fattal. There are different data submission dates for different metrics. Systemwide, there needs to be workflow changes on the campuses to have data ready and accurate for submission to for the deadlines. Vice Chancellor El Fattal said that it is his understanding that the data submitted by VCCCD is accurate; other districts' data is not. In previous submissions by VCCCD, the data had not been reviewed or signed off by a campus level administrator. Recently, IRAC has developed recommendations for a new approval process geared to ensuring the highest quality data submissions. This recommendation provides that the registrars, researchers, vice presidents and presidents will review/approve data. The recommendations will be brought to the Chancellor through Consultation Council. There was a request from the Vice Presidents of Business to be able to access the data; further to see a written procedure on the authorization process. Mr. Cooney explained that the aggregated data is available on the state's DataMart site. Disaggregated data is available to campus researchers.

Cambridge West has worked with the Chancellor's Office to create a calculator for revenues related to the SCFF. There are still algorithm issues that continue to be worked out. It is becoming more refined and closer to finalization. It is available on the FCMAT website. Vice Chancellor El Fattal stated that it appears, by all indications, VCCCD will receive more funding. The numbers are not final; he will share additional data with DCAS in February as the bugs with the calculator are mitigated.

Ms. Barajas explained that one-time dollars for IELM and Scheduled Maintenance have been eliminated as part of the Governor's January budget proposal.

10:00 a.m.

CM Brahmhatt, Cambridge West

Mr. Brahmhatt explained the involvement of Cambridge West in the development of the funding formula. He said that more than half of the districts in California are declining in FTES. The remaining are not growing or are moving up-and-down with FTES from year-to-year. Further, the existing funding formula has allowed resources to be used for varied blanket reasons. One of the goals of the funding formula is to move students into the workforce or transfer programs. The theory behind the SCFF is that resources should be directed to students to achieve specific purposes.

Mr. Brahmhatt provided a disclaimer on the calculator; the legislature is still finalizing things. There are many moving parts. He encouraged all constituency groups on campus to work together to serve students better.

He explained that no changes will be made to the formula during the first two years. The task force (Oversight Board) will be listening and observing.

Mr. Brahmhatt explained that Governor Newsom is pro-education. His website and proposed budget reinforce this perception. For FY19-20, the percentage will change from 70% to 65% for the base allocation of FTES.

Further, there is a three-year hold harmless period for Districts adversely affected by the SCFF.

Mr. Brahmhatt suggested a way to increase funding is to help students be successful, rather than chasing FTES. There is a funding difference of \$5,400 vs. \$8,300.

There was a discussion about the functionality of shifting FTES. Mr. Brahmhatt explained that eventually, if districts keep shifting FTES, it will catch up with them. This is why the three-year average is helpful with this formula. Mr. Brahmhatt feels that this issue will arise again in the future and it is his feeling that it will likely be eliminated.

There was a question on the Regional Living Wage. Districts have no control over the wage; further, the data is two years old.

There is transparency on where the dollars are coming from; what metrics/groups. This will provide apportionment by District. There is one calculator for all districts to utilize; this will provide empowerment to districts. Forecasting simulations are provided in the calculator.

Dr. Clark inquired if Districts are all subject to the Prop 98 guarantee; Mr. Brahmbhatt confirmed in the affirmative.

There was a question about the small/medium/large sized college threshold/funding. The threshold remains the same as in the prior formula.

Mr. Brahmbhatt said the message is clear; District stakeholders must work together.

(Non-DCAS members were excused.)

DCAS Meeting began at 11:15 a.m.

Approval of Meeting Notes – November 15, 2018

The meeting notes from November 15, 2018, were approved by consensus.

FY20 Budget Process

Calendar/Timeline

Vice Chancellor El Fattal stated that the Calculator will be brought in for the February meeting. Ms. Brown suggested looking at the Allocation by college, not just by District. Vice Chancellor El Fattal explained the calculator is only by District; it is not broken down by college. Ms. (Emily) Day said that headcounts are unduplicated. There are some outcomes that are hard to obtain locally: for instance, transfer data and living wage. As an example, if students attend all three campuses, they are only counted once. Dr. Bush suggested there may be some metrics that may need to be left off. For example, living wage. There is a desire to see revenue projection by college. How much is each college contributing towards the District's revenue projection and what is fair to allocate out. This data, if relevant, would be considered for FY21, as it was previously agreed that the current model would be used for FY20. Ms. Day clarified that some metrics are previous year data.

Ms. Brown stated that what colleges are earning is important to the Allocation. Last year, DCAS spent a lot of time looking at allocations, specifically Moorpark College. She reminded DCAS members that, in essence, what we agreed to last year is a shift to what is currently being proposed. Ms. Brown just wants to be clear on the reasons behind evaluating revenues by college. Dr. Bush said that DCAS may end up where we are today, but we should take a close look. Dr. Bush stated that the current model addresses equity. Transfer data is challenging to obtain on a districtwide and local basis because students take classes at each of the three colleges.

Dr. Clark reviewed the proposed timeline/calendar by month, and detailed each related process. The May Revise will affect FY20, but we will begin discussions in March/April for FY21. It was suggested that the timeline clarify budget years.

Finalize Allocation Model Review

It was agreed that the District's current allocation model will be used for the FY19-20 Budget.

Infrastructure Funding Model

After reviewing the Infrastructure Funding Model, it was suggested that language be added regarding carryover funds. Carryover Funds is addressed in two separate locations in the narrative. Ms. Barajas asked that language be added regarding funds received for any potential shift in FTES. It would be considered unbudgeted, unrestricted general fund revenue. The language should be clarified (see November notes). Dr. Bush says there needs to be a larger discussion about what is accounted for in Districtwide Services. Regarding Fund 693, Ms. Barajas clarified that \$5.3 million is projected to be collected; there is an "overage" of \$311,138. The fund balance for Fund 693 was requested by VPs. She suggested adding the fund balance to the spreadsheet on a quarterly basis.

Other Business

Dr. Bush will provide an update at the February DCAS meeting on the work being done by the Irrevocable Trust Workgroup.

Meeting adjourned 12:05 p.m.

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT

District Council on Administrative Services (DCAS)

District Administrative Center, Thomas Lakin Boardroom

Thursday, February 21, 2019

NOTES

DCAS Attendees:

Silvia Barajas, Vice President, Business Services, Moorpark College
Cathy Bojorquez, Vice President, Business Services, Ventura College
Nenagh Brown, Academic Senate President, Moorpark College
Mike Bush, Vice President, Business Services, Oxnard College
Jennifer Clark, Budget Director
Emily Day, Director, Fiscal Services
Jeanine Day, Classified Senate Representative, Ventura College
Gilbert Downs, Classified Senate Representative, Moorpark College
Diane Eberhardy, Academic Senate President, Oxnard College
David El Fattal, Vice Chancellor, Business and Administrative Services
Mark Frohnauer, AFT Representative
Nubia Lopez-Villegas, Human Resources Representative – Skype
Chris Renbarger, Classified Senate Representative, Oxnard College
Julius Sokenu, Vice President, Academic Affairs, Moorpark College
Maria Urenda, SEIU Representative

Absent:

Lydia Morales, Academic Senate President, Ventura College

Recorder: Laura Galvan

Meeting called to order 9:05 a.m.

IRREVOCABLE TRUST WORKGROUP UPDATE

Dr. Bush explained that the Irrevocable Trust Workgroup has completed its work and is recommending that trust funds be accessed sooner rather than later, to help ensure funds will not be left in the trust unspent, when a liability no longer exists. The Workgroup requests this recommendation be included in the FY20 Budget documents so it will be memorialized for future readers. It was suggested that the last paragraph of the irrevocable trust recommendation be included in the Budget Narrative. Dr. Bush explained that the Workgroup would like to avoid leaving money in the Trust prior to the last retiree not being able to benefit from the funds. Dr. Bush explained that a presentation to the Board would not be appropriate at this point. He recommended a Board presentation when the time comes to access the funds. He suggested that the concept and recommendation be introduced in the Budget book. Dr. Bush credited Dr. Hall with helping the Workgroup understand that now is not the time to access the funds, but it should be considered within the next few years.

Official motion by Dr. Bush for DCAS:

The Irrevocable Trust Workgroup's recommendation be included as part of the budget document.

Ms. Bojorquez seconded the motion.

All DCAS members were in favor; there was no opposition. The motion carried. The recommendation will be included in the FY20 budget narrative.

Ms. Brown thanked the Workgroup members for their efforts on this important task.

REVENUE PROJECTIONS

Ms. (Emily) Day reminded DCAS members that there was a request at the January 2019 DCAS meeting to look at revenue projections by college. She explained the CCCCCO has utilized the Fiscal Crisis & Management Assistance Team (FCMAT) to develop and manage a calculator for the Student Centered Funding Formula (SCFF) for community colleges. Ms. Day stated that the calculator was used to project revenue for the District for FY20. She explained some details of the projections as well as the assumptions used. Ms. Day stated that the three-year rolling average will affect credit FTES. The calculation contains the assumption that enrollment FTES for P1 will be the final FY19 District FTES. It also assumes credit FTES for FY20 will be flat. The data on headcounts used to calculate FY19 SCFF are from FY18; an assumption was made that headcounts will also remain flat for FY19, for the FY20 calculation. Ms. Day explained the outcomes that comprise the Student Success Allocation; outcomes are projected to be flat. The metric data is for FY18 and was obtained through Data on Demand (CCCCO). The Total Computational Revenue (TCR) for FY19 is \$168 million; for FY20, the TCR is projected to be \$173 million. There was a question regarding the three-year rolling average for FTES. Ms. Day explained that data is trending downward due to the decline in enrollment.

Ms. Day explained that many of the same assumptions that were used for the District's revenue projection were also used to estimate the college revenues. She explained the footnotes related to the Student Success Allocation portion of the formula. She further explained that it was difficult to break out some data by college; therefore, there are some duplicated numbers. For example, the BOG fee waiver students total over 4,400 if added together, which is higher than the unduplicated number for the District.

Ms. Day stated that although the SCFF and the District's current Budget Allocation Model have different drivers, both models produce very similar allocation percentages by campus. Ms. Day reviewed revenue (projections) from recent fiscal years: FY18 TCR with COLA at \$163 million, FY19 TCR with SCFF \$168 million, Projected FY20 TCR with SCFF \$173 million. As previously communicated, the metrics for the SCFF are still in flux; therefore, Ms. Day recommends budgeting \$168 million for FY20 in the Tentative Budget.

There was a question regarding the perceived drop in FTES. Ms. Day explained that the FY17-18 number of 26,549 included the shifted FTES. The FY18-19 FTES number of 24,361 has the other side of the impact of the shift (the operational FTES, minus the 590 that was shifted from prior year). The actual FTES (including shift) are noted at the bottom of the simulation (page 5 of the packet). The recent shift was to maximize the District's FTES 'Hold-Harmless' guarantee. Mr. Frohnauer questioned the projected FY20 FTES decline related to the shift. It was acknowledged, that the number should include the shifted

FTES. Therefore, the simulation will be rerun adding back the 590 into FY19-20. There was also a question on living wage and transfer data, which the CCCCCO's Data on Demand currently displayed data from FY16-17. Ms. Day explained that the data is not currently available by college. An updated revenue projection will be brought back to the next DCAS meeting.

Vice Chancellor El Fattal reminded DCAS members that this simulation is provided as a way to give the Committee information to start discussions related to the FY21 Budget.

He also stated that there should be a discussion about whether Ventura College will remain the middle-sized college; they met the threshold for FY17-18 (because of the shifted FTES) and the four-year cycle begins again. Ms. Day will bring historical FTES data to DCAS at the March meeting.

For clarification: In FY17-18 Ventura College's FTES was 10,014. As of FY19 P1 it was below the 10,000 FTES threshold to qualify as a medium sized college.

UNBUDGETED FY19 REVENUE

Vice Chancellor El Fattal explained there is unbudgeted revenue of approximately \$4.6 million that was not included in the FY19 Adoption Budget. Additionally, there is an additional \$5.9 million unbudgeted revenue related to the SCFF; a total of approximately \$10.5 million for FY19. That amount will not be allocated to the colleges until final numbers are released by the State Chancellor's office. Vice Chancellor El Fattal explained that a budget amendment, to allocate the unbudgeted revenue, can be presented to the Board not sooner than April. Ms. Day presented information related to the State's budget cycle, illustrated below:

Example for FY19 Budget

Advance (budget) – Released by CCCCCO in July 2018

P1 – Released by CCCCCO in February/early March 2019

P2 – Released by CCCCCO in June 2019

Recalc – Released by CCCCCO in February 2020

Vice Chancellor El Fattal explained that he has had discussions with college business services vice presidents. It is his desire to have approximately \$1.5 million withheld from the \$10.5 million unbudgeted revenue. The balance will flow through the current budget allocation model. He explained the \$1.5 million being withheld will cover districtwide expenses such as the redesign of the District's website. Per Dr. Bush's request, Vice Chancellor El Fattal explained that Districtwide Services will be discussed in detail at the March DCAS meeting. Dr. Bush indicated there may be things currently included in Districtwide Services that properly belong elsewhere.

Vice Chancellor El Fattal stated that the \$10.5 million should be considered one-time and should be used to help mitigate expenses at the college such as STRS/PERS. The vice presidents will be further involved in the discussion related to the unbudgeted revenue.

FY20 BUDGET CALENDAR/TIMELINE

Dr. Clark introduced the revisions to the FY20 Budget Calendar/Timeline since the February DCAS meeting. The changes have been incorporated into this revised document. Dr. Clark mentioned that the document will be continuously updated to ensure accuracy.

FY20 BUDGET ASSUMPTIONS

Dr. Clark summarized DCAS's recommended changes to the FY20 Budget Assumptions. There was a discussion about the guiding principles. It was suggested that language be added to address the fact that the budget does not provide enough resources to do all the colleges need. There were some suggested additions to the revenue portion of the Assumptions.

There was also a brief discussion regarding Strong Workforce funds and the proposed change in the STRS rate, which is 17.13% in the Governor's January Budget proposal.

The revisions will be incorporated into the document and be presented to the Administrative Services Committee in February and the full Board in March.

FY20 BUDGET ALLOCATION MODEL

Dr. Clark reviewed the minor changes made to the Budget Allocation Model. The revised document will be presented to the Administrative Services Committee in February and the full Board in March.

INFRASTRUCTURE FUNDING MODEL

Dr. Clark stated that DCAS's suggested clarifying language regarding revenue not included in the Infrastructure Funding Model has been included. For example, if the District shifts FTES in the future, revenue associated with that shift will not go into the Infrastructure Funding Model. There was also a discussion about future shifts and what role it may or may not play in the SCFF. Ms. Day recalled the reasons for the shifts in the past five years (twice). One time was to capture the higher funded growth rate, and in the summer of 2018 the shift was done for the same purpose plus to elevate the District's hold harmless baseline. Ms. Day suggests a robust conversation occur each time the District shifts FTES. It was suggested that language be included in the allocation model to memorialize the handling of revenues associated with any future shift to be distributed through the allocation model.

Next meeting will be held Thursday, March 21, 2019, 9:00 a.m.

Agenda Items:

- Revenue projections
- Districtwide Services vs. District Administrative Center expenses
- Middle Sized College/Historical FTES Spreadsheet
- Revenue/Cost Projections

Ms. Bojorquez asked that the HR2/HRL percentages for FY20 be provided to the colleges as soon as possible.

Meeting adjourned 10:54 a.m.

Student Centered Funding Formula (SCFF) and Ventura County Community College District Budget Update

Fiscal Years 2018-19, 2019-20

DR. DAVID EL FATTAL

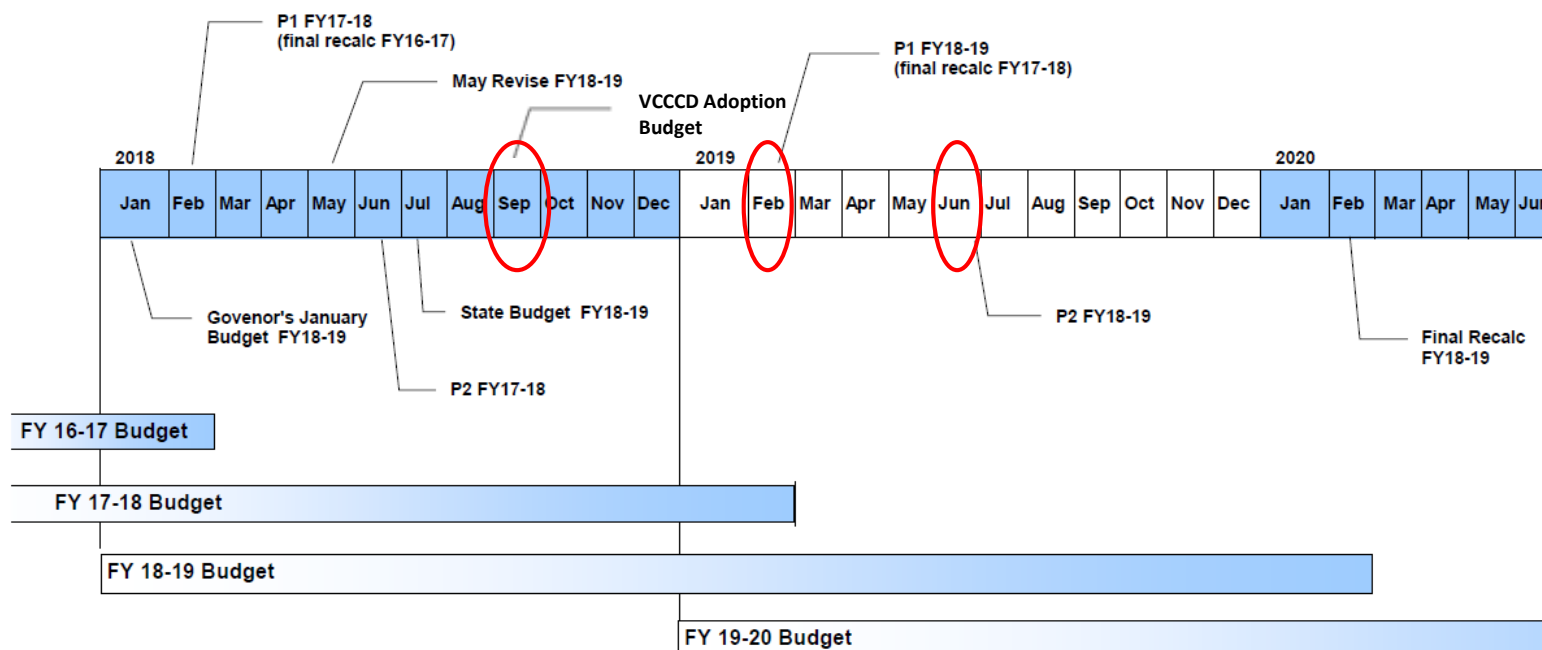
VICE CHANCELLOR, BUSINESS AND ADMINISTRATIVE SERVICES

BOARD OF TRUSTEES MEETING

MARCH 19, 2019



State Budget Process Timeline



- Governor's January Proposal - includes estimates of state revenues
- Governor's May Revise - revised estimates of state revenues
- Final State Budget - final state revenue
- P1- estimates of statewide budget shortfalls in property tax and enrollment fees; deficit factor to growth funding; may allocate special funding
- P2 - revised estimates of statewide budget shortfalls in property tax and enrollment fees; deficit factor to growth funding; may allocate special funding
- Final Recalc - Final calculation of state revenue- includes any final deficit, distribution of unclaimed dollars that are not returned by Budget Act/Law

Excerpts from CCCCCO Memorandum, Apportionment 18-05 (March 6, 2019)

This table displays new estimates of General Apportionment Dollars (in millions) as of 2018-19 P1, and compares to previous estimates.

Wide swings in general apportionment estimates

	Base Allocation	Supplemental Allocation	Student Success Allocation	SCFF Total	Hold Harmless 2017-18 TCR Adjusted by COLA	2018-19 TCR
Governor's 2018-19 Budget Act	\$4,974	\$1,421	\$710	\$7,106	\$6,896	\$7,130
Advance Apportionment (July 2018)	\$4,946	\$1,413	\$714	\$7,074	\$6,896	\$7,161
Governor's Budget (January 2019)	\$4,952	\$1,401	\$797	\$7,150	\$6,896	\$7,219
First Principal Apportionment (February 2019)	\$4,990	\$1,396	\$785	\$7,172	\$6,950	\$7,273
	+ \$44 million				+ \$54 million	+ \$112 million

FY19 FTES (P-1) are >10,000 of advance apportionment estimates.
VCCCD = 592

TCR is based on:

- Projected FTES in 2018-19 (with prior years used to calculate a three-year average for credit FTES)
- Data for supplemental allocation and student success allocation from 2017-18
- Hold harmless calculations generated based on the TCR in 2017-18 adjusted by COLA

Excerpts from CCCCCO Memorandum, Apportionment 18-05 (March 6, 2019)

Increase in State Expenditures for SCFF:

- **\$112 million higher** than July Advance Apportionment

Available Revenue to Fund SCFF:

- **\$323 million lower** than Governor's January Budget Assumptions.

Core shortfalls:

- Property taxes: \$230 million lower
- EPA revenues: \$26 million lower
- Student fees: \$10 million lower

Excerpts from CCCCCO Memorandum, Apportionment 18-05 (March 6, 2019) (cont'd)

In July, 2018:

The Budget Act of 2018 estimated the costs of the general apportionment for FY19, basing the estimates on then-recent data for all of the [SCFF] formula factors.

The CCCCCO conducted a simulation of the SCFF for purposes of determining FY19 funding utilizing the following:

- FTES data from FY 2017-18, P-2
- Supplemental Allocation and Student Success Allocation data from FY 2016-17

Excerpts from CCCCCO Memorandum, Apportionment 18-05 (March 6, 2019) (cont'd)

Although the Governor's January Budget Proposal acknowledges the higher costs for the TCR compared to the amounts included when the budget was enacted, it does not adjust the appropriations to support those higher costs.

Other changes may also be made to the formula for implementation in 2018-19.

Under revenue shortfall circumstances, in recent years the Department of Finance has proposed adjustments to backfill property tax and EPA revenue shortages.

In managing the general apportionment within the available appropriations, the Chancellor's Office would expect to apportion to districts (in 2018-19) at least their 2017-18 TCR, adjusted by the 2018-19 COLA. This version of P1 has not yet taken this approach into consideration, but future versions will do so.

The State Chancellor's Office will continue to work with the Governor and Legislator to obtain the adjustments to the current-year appropriation to fund the full costs of the general apportionment. With that said, if any reductions are required, they would be made to revenues in excess of the 2017-18 TCR, adjusted by the 2018-19 COLA.

SCFF Hold Harmless

SCFF statutes specify that, in 2018-19, a district receives the higher of (1) the SCFF calculation for 2018-19 or (2) the total computational revenue for the district in 2017-18, adjusted by the 2018-19 cost-of-living (COLA). In any given year, a district's funding under the SCFF would be the highest of the amounts indicated in the lines below:

Line	Statutory Reference	2018-19	2019-20	2020-21	2021-22
1	Education Code section (ECS) 84750.4(b), 84750.4(c), 84750.4(d), 84750.4(e), and 84750.4(f) <i>[STUDENT-CENTERED FUNDING FORMULA (SCFF)]</i>	SCFF calculation.	SCFF calculation.	SCFF calculation.	SCFF calculation.
2	ECS 84750.4(g)(1)	2017-18 total computational revenue (TCR). ^{/1}	2017-18 TCR. ^{/1}	N/A	N/A
3	ECS 84750.4(g)(2)	N/A	N/A	2017-18 credit, noncredit, and CDCP noncredit rates, multiplied by 2020-21 FTES, with basic allocation. ^{/1}	2017-18 credit, noncredit, and CDCP noncredit rates, multiplied by 2021-22 FTES, with basic allocation. ^{/1}
4	ECS 84750.4(g)(4)	N/A	Greater of lines 1 or 2 as calculated in 2018-19.	Greater of lines 1 or 2 as calculated in 2019-20.	Greater of lines 1 or 3 as calculated in 2020-21.
5	ECS 84750.4(h)	2017-18 TCR, adjusted by 2018-19 COLA.	2017-18 TCR, adjusted by 2018-19 and 2019-20 COLAs.	2017-18 TCR, adjusted by 2018-19, 2019-20, and 2020-21 COLAs.	N/A

^{/1} Special provisions for San Francisco Community College District and Compton Community College District.

2018-19 First Principal Apportionment Ventura County Community College District Exhibit C

Total Computational Revenue and Revenue Source

Total Computational Revenue

I. Base Allocation		112,301,589
II. Supplemental Allocation		30,973,976
III. Student Success Allocation		26,110,099
IV. Other Adjustments		-
	SCFF Calculated Revenue	169,385,664
	Hold Harmless Calculation (2017-18 TCR+COLA)	157,992,512
	Total Computational Revenue	169,385,664

Revenue Sources

Property Tax		64,441,543
Less Property Tax Excess		-
Student Enrollment Fees		19,968,578
State General Apportionment		
General Apportionment	52,057,954	
Full-Time Faculty Hiring Apportionment (2015-16 Funds Only)	1,591,407	
Total State General Apportionment		53,649,361
Education Protection Account		22,761,942
Available Revenue		160,821,424
Deficit Factor	5.06%	
Revenue Shortfall		8,564,240
	Total Revenue Sources	169,385,664

Apportionment Estimates for 2018-19

Date	Description of estimate	Amount
Jul 27, 2018	Release of Advance Apportionment estimate (FY18 P-2)	\$ 154,923,663
Aug 27, 2018	FY19 revised TCR (per SCFF using FY18 P-2 FTES and FY17 Supplemental & Student Success data)	162,610,566
Sep 11, 2018 Jan 12, 2019	VCCCD Adoption Budget (with FTES Shift) VCCCD Board of Trustees Mid-Year Planning	157,962,401
Jan 25, 2019	FCMAT SCFF calculator released – local simulations now possible using FY18 Supplemental & Student Success data released by CCCCCO	168,447,833
Feb 26, 2019	Expected release of P-1 Apportionment	Not released
Feb 28, 2019	Revised release date of P-1 Apportionment	Not released
“Mar XX, 2019”	2 nd Revised release date of P-1 Apportionment	-----
Mar 6, 2019	Release of P-1 Apportionment (with 5.06% revenue deficit)	169,385,664 <u>(8,564,240)</u> \$ 160,821,424

— Reflections —

- Fast-tracked implementation by State for SCFF
- Concerns from the field not fully or timely addressed
- Original cost estimates to fund SCFF were based on inexact and mismatched data
- Cost estimate to fund SCFF is much more than anticipated, with utilization of updated data
 - Higher cost to provide hold harmless; higher cost for outcomes; higher cost for FTES
- A fundamental solution for State to control higher cost is to deficit Districts
 - State may not be able to backfill; anticipate no commitments until after May Revise; less than full-funding in 2018-19 and 2019-20; “mid-year cuts/deficits” in 2018-19
- VCCCD created sound fiscal strategy to adopt a budget based on apportionment that could be relied upon
- VCCCD should proceed cautiously; SCFF is far from finalized

VCCCD Budget Allocation Model Alignment to SCFF

- Robust discussions began at DCAS in July 2018
- SCFF White Paper distributed districtwide for discussion and shared understanding
- A timeline leading to implementation is regularly updated
- DCAS discussions ongoing, now utilizing SCFF projections based on updated data from State and new SCFF calculator
- Consultant expertise being considered for assistance developing new Allocation Model
- VCCCD is working toward implementation of a new Allocation Model for 2020-21
- Most multi-college districts are projecting to implement a new Allocation Model for 2020-21
- A few multi-college districts are projected to implement a new Allocation Model after 2020-21

Fund 113

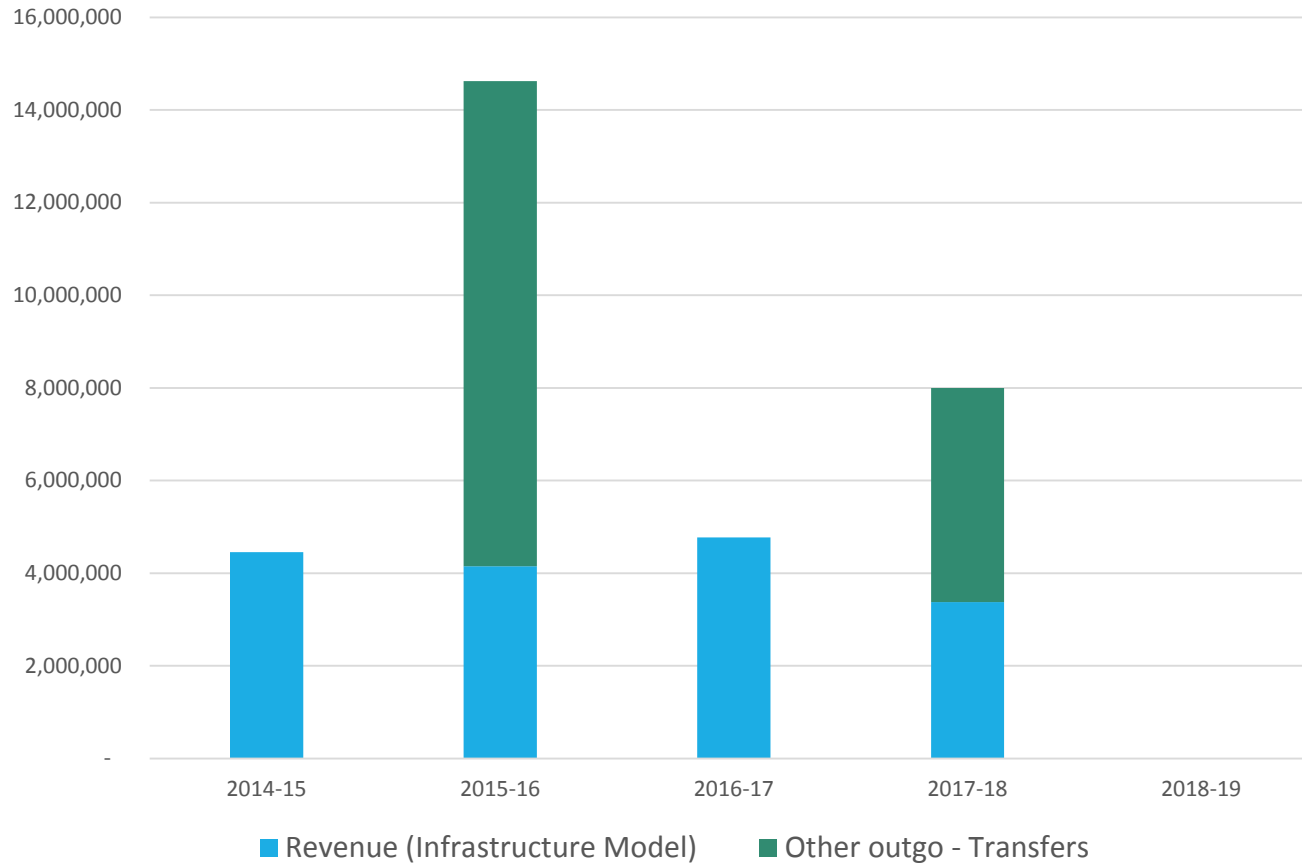
General Fund—Unrestricted (Designated) Infrastructure

Fund 113 – Infrastructure Overview

- Board approved in March, 2012 to address 2010 ACCJC Recommendation to account for the “total cost of ownership” of facilities and infrastructure
- Revenue sources are relatively unstable (e.g., interest income, one-time mandated cost) for inclusion in the Unrestricted General Fund
- Stabilized the Unrestricted General Fund budget, mitigating the use of one-time or variable dollars for fixed ongoing costs
- Utilized for specific expenditure categories that are essential to the maintenance of a quality educational institution, such as instructional equipment, scheduled maintenance, library materials and databases, technology refresh, new program/process start-up, furniture, etc.
- Infrastructure needs are ongoing, but frequency and amount of expenditures fluctuate. Colleges are allowed to carryover unspent balances year-to-year to meet variable needs.

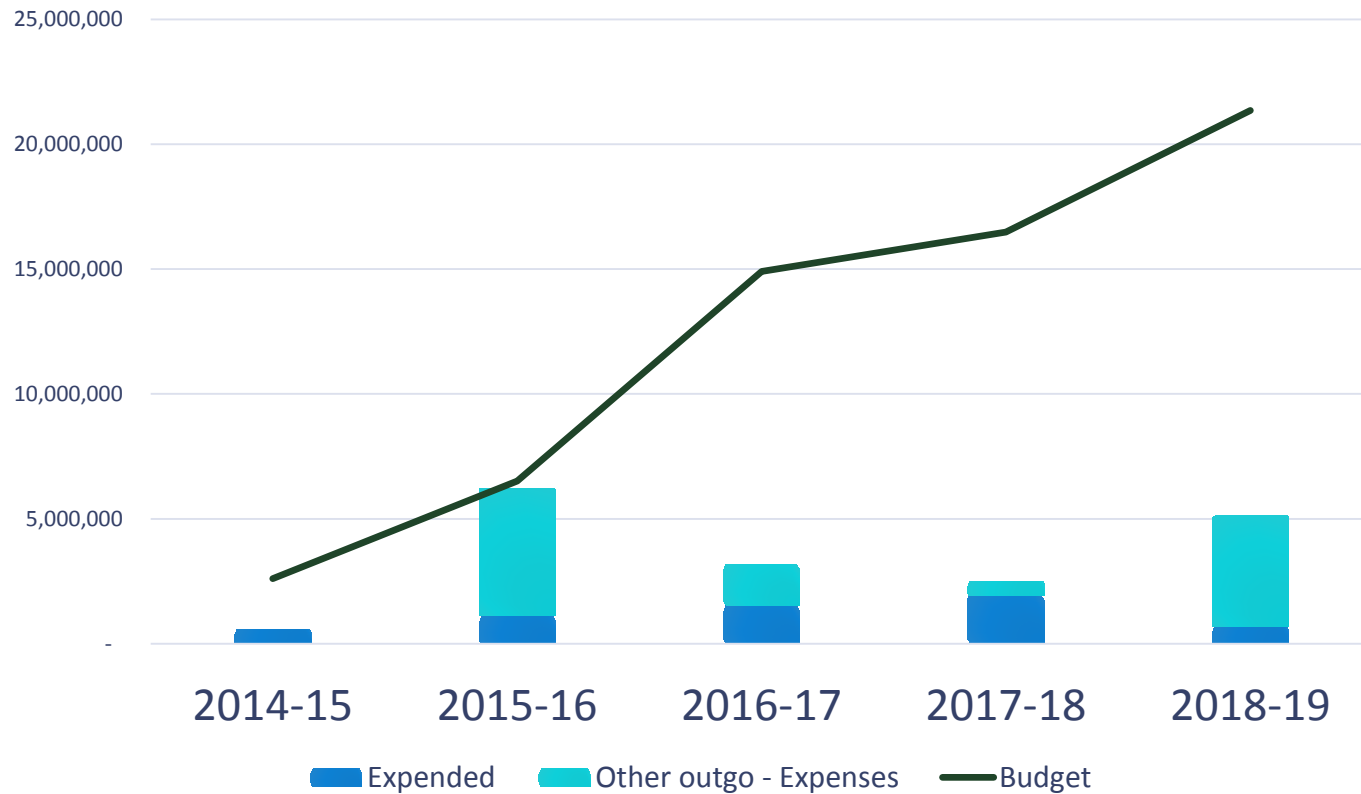
FY15 – FY19 Revenue & Transfers

Fund 113 – Infrastructure



Revenue for Fund 113 is transferred at year end, and may be budgeted in the following fiscal year.

FY15 – FY19 Budget vs. Expenses/Transfers Out Fund 113 – Infrastructure



Other outgo represents transfers to Fund 4XX, Capital Projects.



California Community Colleges

MEMORANDUM

March 6, 2019

Apportionments 18-05 | Via Website

TO: Chief Executive Officers
Chief Business Officers
District Staff

FROM: Fiscal Services Unit
College Finance and Facilities Planning Division

RE: 2018-19 First Principal Apportionment

The 2018-19 First Principal Apportionment exhibits for the community college districts are available on the Chancellor's Office [Fiscal Services Unit, Apportionments Reports website](#).

2018-2019 EXHIBITS

- Exhibit A District Apportionments and Payments by Program
- Exhibit B-1 Summary of General and Grand Total Apportionments
- Exhibit B-2A Categorical Apportionments – Part 1
- Exhibit B-2B Categorical Apportionments – Part 2
- Exhibit B-2C Categorical Apportionments – Part 3
- Exhibit B-2D Categorical Apportionments – Part 4
- Exhibit B-2E Categorical Apportionments – Part 5
- Exhibit B-2F Categorical Apportionments – Part 6
- Exhibit B-4 Monthly Payment Schedule
- Exhibit C 2018-19 Total Computation Revenue, First Principal Apportionment

2017-2018 EXHIBITS

- Exhibit D District Apportionments and Payments by Program
- Exhibit E Recalculation State General Apportionment by District

Chancellor's Office, College Finance and Facilities Planning

1102 Q Street, Sacramento, California 95811 | Sixth Floor | 916.445.8752
www.CaliforniaCommunityColleges.cccco.edu

2018-19 First Principal Apportionment

March 6, 2019

Exhibit A provides total and monthly certifications by district for each program allocation. Exhibit B-1 summarizes state general apportionment and other general supplemental funds by county. Exhibits B-2A through B-2F display state categorical allowances by county and district. Exhibit B-4 provides the monthly payment schedule by county and district. Exhibit C displays estimated district total computational revenue (TCR) for state general apportionment.

GENERAL APPORTIONMENT

BACKGROUND

The Student Centered Funding Formula (SCFF) consists of three components: the Base Allocation, the Supplemental Allocation and the Student Success Allocation. The Base Allocation relies primarily on enrollment measures as of the current year, while the Supplemental Allocation and Student Success Allocation rely on data primarily from the prior year. The SCFF statutes specify that, in 2018-19, a district receives the higher of (1) the SCFF calculation for 2018-19 or (2) the total computational revenue for the district in 2017-18, adjusted by the 2018-19 cost-of-living adjustment (COLA). Therefore, the TCR shown on the Exhibit C is based on projected FTES in 2018-19 (with prior years used to calculate a three-year average for credit FTES), data for the Supplemental Allocation and Student Success Allocation from 2017-18, and “hold harmless” calculations generated based on the TCR in 2017-18 adjusted by COLA.

The Budget Act of 2018 estimated the costs of the general apportionment for 2018-19, basing the estimates on then-recent data for all of the formula factors.

In July 2018, the Chancellor’s Office produced a simulation of the SCFF making assumptions for 2018-19 funding using FTES as of the second principal apportionment for 2017-18 and Supplemental Allocation and Student Success Allocation data for 2016-17. This simulation was the basis for the advance apportionment payments to districts from July through January of the current fiscal year.

The Governor’s Budget also included estimates of the cost of the SCFF based on new estimates for all of the SCFF components. Notably, it reflected 2017-18 data for some of the factors in the Supplemental Allocation and Student Success Allocation—which was a change compared to the estimates made in the budget act and the advance apportionment.

This memorandum provides new estimates as of the first principal apportionment. The table below displays the differences in estimates for these four points in time.

2018-19 First Principal Apportionment

March 6, 2019

Comparison of General Apportionment Estimates (Dollars in Millions)

	Base Allocation	Supplemental Allocation	Student Success Allocation	SCFF Total	2017-18 TCR Adjusted by COLA	2018-19 TCR
Governor's 2018-19 Budget Act	\$4,974	\$1,421	\$710	\$7,106	\$6,896	\$7,130
Advance Apportionment (July 2018)	\$4,946	\$1,413	\$714	\$7,074	\$6,896	\$7,161
Governor's Budget (January 2019)	\$4,952	\$1,401	\$797	\$7,150	\$6,896	\$7,219
First Principal Apportionment (February 2019)	\$4,990	\$1,396	\$785	\$7,172	\$6,950	\$7,273

As of the first principal apportionment, the estimates of the TCR statewide are \$112 million higher than those estimated at the advance principal apportionment and \$54 million higher than those estimated in the Governor's Budget. One reason for this increase are revised estimates of the "hold harmless," which increased by \$52 million compared to the estimates in both the advance apportionment and the Governor's Budget. Specifically, in final FTES submittals for 2017-18, FTES increased significantly for certain districts that could restore or grow in that fiscal year, therefore increasing their revenues in that fiscal year. Another significant difference between the Governor's Budget and the two other points in time included in the table relates to the Base Allocation. For the advance apportionment in July, the Chancellor's Office used 2017-18 FTES as the estimate of 2018-19 estimates. Statewide, the estimates of 2018-19 credit FTES as of the first principal apportionment are more than 10,000 FTES greater than those assumed in the advance apportionment. Therefore, for districts funded using the SCFF calculation in 2018-19, the additional cost is \$44 million compared to the advance apportionment.

Further, the Chancellor's Office's estimates of the revenues available to offset the SCFF costs are \$323 million lower than those assumed in the Governor's Budget. Specifically, the Chancellor's Office estimates that for 2018-19 (1) property taxes are \$196 million lower than estimated in the advance apportionment and \$230 million lower than estimated in the Governor's Budget; (2) Education Protection Act (EPA) revenues are identical to the estimate in the advance apportionment and \$26 million lower than estimated in the Governor's Budget; and (3) student fees are \$3 million lower than estimated in the advance apportionment and \$10 million lower than estimated in the Governor's Budget.

2018-19 First Principal Apportionment

March 6, 2019

(In recent years, property tax revenues estimated at the first principal apportionment have typically been lower than the final totals.)

NEXT STEPS

Although the Governor's Budget acknowledges the higher costs for the TCR compared to the amounts included when the budget was enacted, it does not adjust the appropriations to support those higher costs.

The Department of Finance indicates that one proposal included in the Governor's Budget—the amendment to the definition of successful transfer to a four-year university for purposes of the SCFF—would take effect for 2018-19. Other changes may also be made to the formula for implementation in 2018-19.

With regard to revenues, the Proposition 98 minimum guarantee is funded by state General Fund and local property taxes. In most years, when property taxes decline, General Fund is adjusted to fund that minimum guarantee. Further, in recent years, Finance has proposed adjustments to backfill the general apportionment with General Fund when property taxes come in lower than budgeted. Finance has also proposed similar adjustments for EPA revenues in recent years.

As the Governor and legislature deliberate on a final budget, we will keep you informed about expectations for final 2018-19 revenues. **In managing the general apportionment within the available appropriations, the Chancellor's Office would expect to apportion to districts (in 2018-19) at least their 2017-18 TCR, adjusted by the 2018-19 COLA. (This version of the first principal apportionment has not yet taken this approach into account, but future versions will do so.)** We will continue to work with the Governor and the Legislature to obtain the adjustments to the current-year appropriation to fund the full costs of the general apportionment. With that said, if any reductions are required, they would be made to revenues in excess of the 2017-18 TCR, adjusted by the 2018-19 COLA.

2018-19 P1 – EXHIBIT C

This report has been reformatted to display the components used in the new SCFF, which became effective July 2018. A reference guide is being developed and will be published as soon as possible. Further, the Chancellor's Office will hold a webinar on Friday, March 8, at 2:00 pm to discuss the new exhibit.

FURTHER CLARIFICATIONS

Below are clarifications on some areas of the general apportionment. Any necessary changes will be made to district apportionments in April.

2018-19 First Principal Apportionment

March 6, 2019

- The “deficit” reflects past practices on the general apportionment. It will be adjusted moving forward. Currently, there is some variation in the percentage across districts that are not “basic aid.” The variation exists because:
 - A district returned a prior year overpayment via the apportionment process.
 - The Education Protection Account payments were allocated to three non-“basic aid” districts at a rate higher than \$100 per FTES but lower than the max of \$904 per FTES. Currently, the calculations for these three districts reflect no “deficit.” These broader changes will be made in April to encompass this issue.
- The “Statewide 2017-18 TCR + COLA” of \$6,950,418,729 included in Exhibit C is slightly higher than the posted “Statewide 2017-18 R1 Exhibit E” (\$6,764,387,243 plus COLA of \$183,314,894, which amounts to a total of \$6,947,702,137). Two districts repaid overpayments in 2017-18 by decreasing their TCR in 2017-18. In 2018-19, these districts’ 2017-18 TCRs were increased by \$2,716,952 to accurately reflect the TCR earned in 2017-18.
- The Full-Time Faculty Hiring apportionment (2015-16 funds only) as displayed in Exhibit C is based on COLA and the base increase rate as of the 2017-18 P2 period. This will be updated to reflect the most current data (2017-18 R1).
- In “Section Ia: Base Allocation,” the “2017-18 Funded FTES” incorrectly displays some 2016-17 data. This will be updated in the April version.
- In “Section Ia: Base Allocation,” the “Total FTES Revenue \$” are calculated using FTES rates rounded in whole dollars. The base revenues used to calculate the TCR, which then are used to calculate the General Apportionment, used unrounded rates. This will be corrected in the April version; the unrounded FTES rates will be used, with total revenue rounded to whole dollars. (The differences are minimal.)
- In “Section Id: Basic Allocation Revenue Calculation,” the 2017-18 FTES used to determine the size of each college or center will be corrected in the April version of Exhibit C to use current year FTES.
- In “Section III: Student Success Allocation,” the rates are displayed to two decimal points. During presentations, the rates were displayed as whole dollars. For calculating the TCR, the Chancellor’s Office will use unrounded rates and round revenues to whole dollars at the end of the calculation. This will be corrected in the April version.

2018-19 First Principal Apportionment

March 6, 2019

2017-18 R1 – EXHIBIT E

This report reflects the TCR for each district based on final reported FTES, enrollment fees, and property taxes. Funding sources for 2017-18 are enrollment fees, property taxes, EPA revenues, general apportionment, and one other category—Full-Time Faculty Hiring (FTFH) funds. All districts are eligible for FTFH funds, which are detailed in Section VIII District Revenue Sources.

EDUCATION PROTECTION ACCOUNT (EPA)

The EPA has been recalculated to include the most current General Apportionment calculations and will be available on the Fiscal Services website in late March.

HIGHLIGHTS

CERTIFIED NURSE ASSISTANT PROGRAMS

\$2 million is available on a one-time basis to increase the number of certified nurse assistant programs or increase the number of certified nurse assistants completing the certified nurse assistant program. Contact Brenda Fong, Specialist, at bfong@cccco.edu for additional information.

LEGAL SERVICES TO UNDOCUMENTED STUDENTS

Section 74 of Assembly Bill (AB) 1809 (Chapter 33, Statutes of 2018) appropriated \$10 million to the Board of Governors of the California Community Colleges for purposes of providing legal services to undocumented students and families on California Community College campuses, through an existing legal services program of the California Department of Social Services (CDSS). The Los Angeles Community College District (LACCD) will provide fiscal agent services to facilitate the delivery of funds to CDSS for the provision of services, consistent with the legislation. Contact Laura Metune, Vice Chancellor of the Governmental Relations Division, at lmetulan@cccco.edu for additional information.

For questions about general apportionments, contact apportionments@cccco.edu or the staff listed below.

General Apportionments:

Randy Fong
rfong@cccco.edu, (916) 327-6238

Patricia Servin
pservin@cccco.edu, (916) 445-1163

Categorical Apportionments:

Patricia Servin
pservin@cccco.edu, (916) 445-1163

Jubilee Smallwood
jsmallwood@cccco.edu, (916) 327-6225

Chay Yang
cyang@cccco.edu, (916) 445-8283

2018-19 First Principal Apportionment

March 6, 2019

CATEGORICAL PROGRAM APPORTIONMENTS CONTACTS

Program	Name	Email Address	Phone number
Adult Education	Neil Kelly	nkelly@ccccc.edu	(916) 324-8895
Apprenticeship	Nick Esquivel	nesquivel@ccccc.edu	(916) 445-4670
Apprenticeship Instruction and Training	Nick Esquivel	nesquivel@ccccc.edu	(916) 445-4670
Basic Skills	Chantée Guiney	cguiney@ccccc.edu	(916) 322-4260
CalWORKs	Karen Baker	kbaker@ccccc.edu	(916) 445-8504
California College Promise	Ruby Nieto	rnieto@ccccc.edu	(916) 322-4300
Campus Child Care & Development	Jillian Luis	jluis@ccccc.edu	(916) 322-5246
Certified Nurse Assistant Program	Brenda Fong	bfong@ccccc.edu	(916) 323-2758
Chancellor's Office Tax Offset Program (COTOP)	Terence Gardner	tgardner@ccccc.edu	(916) 322-7412
Cooperating Agencies for Foster Youth Education Support (CAFYES)	Colleen Ganley	cganley@ccccc.edu	(916) 323-3865
Cooperative Agencies Resources for Education (CARE)	Rosa Estrada	restrada@ccccc.edu	(916) 323-2759
Disabled Student Programs and Services (DSPS)	Linda Vann	lvann@ccccc.edu	(916) 322-3234
Equal Employment Opportunity	Legal Main Line	legalaffairs@ccccc.edu	(916) 445-4826
Expanding the Delivery of Courses through Technology	Gary Bird	gbird@ccccc.edu	(916) 327-5904
Extended Opportunity Programs and Services (EOPS)	Rosa Estrada	restrada@ccccc.edu	(916) 323-2759
Foster and Kinship Care Education (FKCE)	Jillian Luis	jluis@ccccc.edu	(916) 322-5246
Full-Time Faculty Hiring	Chay Yang	cyang@ccccc.edu	(916) 445-8283

2018-19 First Principal Apportionment

March 6, 2019

Program	Name	Email Address	Phone number
Full-Time Student Success Grant	Ruby Nieto	rnieto@ccccc.edu	(916) 322-4300
Guided Pathways (apportionments contact)	Michael Quiaoit	mquiaoit@ccccc.edu	(916) 327-6222
Guided Pathways (program contact)	Mia Keeley	mkeeley@ccccc.edu	(916) 327-5898
K-12 Strong Workforce Program	Matthew Roberts	mroberts@ccccc.edu	(916) 445-7692
Legal Services to Undocumented Students	Laura Metune	lmetulan@ccccc.edu	(916) 323-5951
Mental Health Services	Nicole Alexander	nalexander@ccccc.edu	(916) 322-7924
Nursing Program Support	Brenda Fong	bfong@ccccc.edu	(916) 323-2758
Part-time Faculty Compensation	Michael Yarber	myarber@ccccc.edu	(916) 322-5815
Part-time Faculty Health Insurance	Michael Yarber	myarber@ccccc.edu	(916) 322-5815
Part-time Faculty Office Hours	Michael Yarber	myarber@ccccc.edu	(916) 322-5815
Physical Plant and Instructional Support	Hoang Nguyen	hnguyen@ccccc.edu	(916) 327-5363
Strong Workforce Program	Nita Patel	npatel@ccccc.edu	(916) 327-6226
Student Basic Needs	Colleen Ganley	cganley@ccccc.edu	(916) 323-3865
Student Equity and Achievement	Michael Quiaoit	mquiaoit@ccccc.edu	(916) 327-6222
Student Financial Aid Program	Ruby Nieto	rnieto@ccccc.edu	(916) 322-4300
Student Success and Support Program	Rhonda Mohr	rmohr@ccccc.edu	(916) 323-6894
Telecommunications and Technology Infrastructure Program (TTIP)	Gary Bird	gbird@ccccc.edu	(916) 327-5904
Temporary Assistance Needy Families (TANF)	Karen Baker	kbaker@ccccc.edu	(916) 445-8504
Transfer and Articulation	Bob Quinn	bquinn@ccccc.edu	(916) 324-2358
Veteran Resource Center	Michael Quiaoit	mquiaoit@ccccc.edu	(916) 327-6222

**California Community Colleges
2018-19 First Principal Apportionment
Ventura County CCD
Exhibit C-Page 1**

Total Computational Revenue and Revenue Source

Total Computational Revenue

I. Base Allocation	112,301,589
II. Supplemental Allocation	30,973,976
III. Student Success Allocation	26,110,099
IV. Other Adjustments	-
SCFF Calculated Revenue	169,385,664
Hold Harmless Calculation (2017-18 TCR+COLA)	157,992,512
Total Computational Revenue	169,385,664

Revenue Sources

Property Tax	64,441,543
Less Property Tax Excess	-
Student Enrollment Fees	19,968,578
State General Apportionment	
General Apportionment	52,057,954
Full-Time Faculty Hiring Apportionment (2015-16 Funds Only)	1,591,407
Total State General Apportionment	53,649,361
Education Protection Account	22,761,942
Available Revenue	160,821,424
Deficit Factor	5.06%
Revenue Shortfall	8,564,240
Total Revenue Sources	169,385,664

Supporting Sections

Section Ia: Base Allocation

FTES

	2016-17 Funded	2017-18 Funded	Stability	Restoration	Stability Adjustment	Adjustment	2018-19 Applied #1	Credit 3 Year Average
Credit	25,334.64	25,955.58	-	-	(1,432.36)	(162.59)	24,360.63	25,414.53
Special Admit Credit		592.75	-	-	-	156.59	749.34	
Incarcerated Credit		-	-	-	-	6.00	6.00	
Non-Credit*		116.97	(6.47)	-	-	-	110.50	
CDCP*		1.69	-	-	-	-	1.69	
Total	25,334.64	26,666.99	(6.47)	-	(1,432.36)	(0.00)	25,228.16	25,414.53

	2018-19 Applied #2	Growth	Stability Paid	2018-19 Paid	Rate \$	Total FTES Revenue \$	2018-19 Reported	2018-19 Unapplied
Credit	25,414.53	-	-	25,414.53	3,727.00	94,719,963	24,360.63	-
Special Admit Credit	749.34	-	-	749.34	5,457.00	4,089,148	749.34	-
Incarcerated Credit	6.00	-	-	6.00	5,457.00	32,742	6.00	-
Non-Credit*	110.50	-	6.47	116.97	3,347.00	391,499	110.50	-
CDCP*	1.69	-	-	1.69	5,457.00	9,222	1.69	-
Total	26,282.06	-	6.47	26,288.53		99,242,574	25,228.16	-

* Only FTES workload with stability.

Section Ib: Base Allocation - Restoration Target

	2015-16	2016-17	2017-18	Total Target \$
Credit	-	6.22	-	23,195
Special Admit Credit	-	-	-	-
Incarcerated Credit	-	-	-	-
Non-Credit	-	(10.35)	-	(32,991)
CDCP	-	-	-	-
Total	-	(4.13)	-	(9,796)

Total \$ Equivalent

(9,796)

Section Ic: Base Allocation - Growth Target

	FTES	0.50% 2018-19 Growth FTES
Credit	25,414.53	127.23
Special Admit Credit	592.75	2.97
Incarcerated Credit	-	-
Non-Credit	116.97	0.59
CDCP	1.69	0.01
Total	26,125.94	130.79

Total \$ Equivalent

492,382

**California Community Colleges
2018-19 First Principal Apportionment
Ventura County CCD
Exhibit C-Page 2**

Section Id: Basic Allocation Revenue Calculation

District Type	FTES	Funding Rate	Number of Colleges/Centers	Basic Allocation
		a	b	a x b
Single College District	< 10,000	3,917,761	0	-
	>= 10,000 & < 20,000	5,223,684	0	-
	>= 20,000	6,529,605	0	-
Muti-College District	< 10,000	3,917,761	1	3,917,761
	>= 10,000 & < 20,000	4,570,724	2	9,141,447
	>= 20,000	5,223,684	0	-
	Additional Rural \$	1,246,089	0	-
Centers				
State Approved	>= 1,000	1,305,921	0	-
Grandparented	>= 1,000	1,305,921	0	-
	>= 750 & < 1,000	979,440	0	-
	>= 500 & < 750	652,960	0	-
	>= 250 & < 500	326,480	0	-
	>= 100 & < 250	163,241	0	-
			Total Basic Allocation	13,059,208
			Total FTES Revenue	99,242,574
			Basic Allocation	13,059,208
			Total Base Allocation	112,301,782

Section II: Supplemental Allocation

	2017-18 Headcount	2018-19 Rate	Revenue
Pell Grant Recipients	10,041	919	9,227,679
AB540 Students	1,172	919	1,077,068
California Promise Grant Recipients	22,491	919	20,669,229
Total Supplemental Allocation Revenue:			30,973,976

Section III: Student Success Allocation

All Students	2017-18 Headcount	2018-19 Rate	Revenue
Associate Degree	4,106	1,320	5,419,920
Associate Degree for Transfer	2,161	1,760	3,803,360
Baccalaureate Degree	-	1,320	-
Credit Certificates	3,724	880	3,277,120
Nine or More CTE Units	3,942	440	1,734,480
Transfer	4,728	660	3,120,480
Transfer Level Math and English	1,173	880	1,032,240
Regional Living Wage	2,683	440	1,180,520
All Students subtotal	22,517		19,568,120
Pell Grant Recipients			
Associate Degree	2,088	499.50	1,042,956
Associate Degree for Transfer	1,011	666.00	673,326
Baccalaureate Degree	-	499.50	-
Credit Certificates	1,832	333.00	610,056
Nine or More CTE Units	1,774	166.50	295,371
Transfer	1,675	249.75	418,331
Transfer Level Math and English	407	333.00	135,531
Regional Living Wage	786	166.50	130,869
Pell Grant Recipients subtotal	9,573		3,306,440
California Promise Grant Recipients			
Associate Degree	2,915	333.00	970,695
Associate Degree for Transfer	1,451	444.00	644,244
Baccalaureate Degree	-	333.00	-
Credit Certificates	2,587	222.00	574,314
Nine or More CTE Units	2,671	111.00	296,481
Transfer	2,710	166.50	451,215
Transfer Level Math and English	603	222.00	133,866
Regional Living Wage	1,484	111.00	164,724
California Promise Grant Recipients subtotal	14,421		3,235,539
Total Student Success Allocation Revenue:			26,110,099

	TCR with SCFF	\$ 72,629,469	\$ 39,334,550	\$ 66,376,838	\$ 178,340,857
		41%	22%	37%	SCFF
		42%	22%	36%	VCCCD Budget Allocation Model
		1%	0%	-1%	
[A] Calculation of 3 Yr Rolling Avg. of Credit FTES	MC	OC	VC		
	2015-2016	11,267	5,225	9,913	-
	2016-2017	10,934	4,960	9,441	-
	2017-2018	11,341	5,266	9,942	-
	2018-2019	11,131	4,719	8,510	-
	2019-2020	11,196	4,996	8,761	-

[D] Students obtain CTE units at multiple colleges.

			2018-19			2019-20		
Estimated State COLA			2.71%			3.46%		
			FTES [B]	Rate	Total	FTES	Rate	Total
Base Allocation	Credit FTES	Basic Allocation			\$ 13,059,014			\$ 13,510,856
		3-Year Average Credit [A]	25,415	\$ 3,727	\$ 94,719,963	25,288	\$3,856	\$ 97,507,622
		Special Admit	749	\$ 5,457	\$ 4,089,148	749	\$5,646	\$ 4,230,633
		Incarcerated Credit	6	\$ 5,457	\$ 32,742	6	\$5,646	\$ 33,875
		Subtotal	26,170		\$ 98,841,853	26,043		\$ 101,772,130
	Non-Credit FTES	Traditional Non Credit	117	\$ 3,347	\$ 391,499	112	\$3,463	\$ 388,492
		CDCP	2	\$ 5,457	\$ 9,222	2	\$5,646	\$ 9,541
		Incarcerated Non-Credit	-	\$ 3,347	\$ -	-	\$3,463	\$ -
		Subtotal	119		\$ 400,721	114		\$ 398,034
	Total		26,289		\$112,301,588	26,157		\$ 115,681,019
			Headcount [C]	Rate		Headcount	Rate	
Supplemental Allocation	Pell Grant Recipients		10,041	\$ 919	\$ 9,227,679	10,041	\$ 951	\$ 9,546,957
	State Nonresident Fee Waiver		1,172	\$ 919	\$ 1,077,068	1,172	\$ 951	\$ 1,114,335
	California Promise Grant Recipients		22,491	\$ 919	\$ 20,669,229	22,491	\$ 951	\$ 21,384,384
	Total		33,704		\$ 30,973,976	33,704		\$ 32,045,676
			Outcome [D]	Rate		Outcome	Rate	
Student Success Allocation	All Students	Associate Degrees	4,106	\$ 1,320	\$ 5,419,920	4,106	\$1,366	\$ 5,607,449
		Associate Degrees for Transfer	2,161	\$ 1,760	\$ 3,803,360	2,161	\$1,821	\$ 3,934,956
		Credit Certificates	3,724	\$ 880	\$ 3,277,120	3,724	\$ 910	\$ 3,390,508
		Nine or More CTE Units	3,942	\$ 440	\$ 1,734,480	3,942	\$ 455	\$ 1,794,493
		Transfer	4,728	\$ 660	\$ 3,120,480	4,728	\$ 683	\$ 3,228,449
		Transfer Level Math and English	1,173	\$ 880	\$ 1,032,240	1,173	\$ 910	\$ 1,067,956
		Achieved Regional Living Wage	2,683	\$ 440	\$ 1,180,520	2,683	\$ 455	\$ 1,221,366
		Subtotal	22,517		\$ 19,568,120	22,517		\$ 20,245,177
	Pell Grant Recipients Bonus	Associate Degrees	2,088	\$ 500	\$ 1,042,956	2,088	\$ 517	\$ 1,079,042
		Associate Degrees for Transfer	1,011	\$ 666	\$ 673,326	1,011	\$ 689	\$ 696,623
		Credit Certificates	1,832	\$ 333	\$ 610,056	1,832	\$ 345	\$ 631,164
		Nine or More CTE Units	1,774	\$ 167	\$ 295,371	1,774	\$ 172	\$ 305,591
		Transfer	1,675	\$ 250	\$ 418,331	1,675	\$ 258	\$ 432,806
		Transfer Level Math and English	407	\$ 333	\$ 135,531	407	\$ 345	\$ 140,220
		Achieved Regional Living Wage	786	\$ 167	\$ 130,869	786	\$ 172	\$ 135,397
		Subtotal	9,573		\$ 3,306,440	9,573		\$ 3,420,843
	California Promise Grant Recipients Bonus	Associate Degrees	2,915	\$ 333	\$ 970,695	2,915	\$ 345	\$ 1,004,281
		Associate Degrees for Transfer	1,451	\$ 444	\$ 644,244	1,451	\$ 459	\$ 666,535
		Credit Certificates	2,587	\$ 222	\$ 574,314	2,587	\$ 230	\$ 594,185
		Nine or More CTE Units	2,671	\$ 111	\$ 296,481	2,671	\$ 115	\$ 306,739
		Transfer	2,710	\$ 167	\$ 451,215	2,710	\$ 172	\$ 466,827
		Transfer Level Math and English	603	\$ 222	\$ 133,866	603	\$ 230	\$ 138,498
		Achieved Regional Living Wage	1,484	\$ 111	\$ 164,724	1,484	\$ 115	\$ 170,423
		Subtotal	14,421		\$ 3,235,539	14,421		\$ 3,347,489
	Total		46,511		\$ 26,110,099	46,511		\$ 27,013,509
TCR with SCFF					\$169,385,664	\$ 174,740,203		

[A] Calculation of 3 Year Rolling Average of Credit FTES

2015-2016	26,405
2016-2017	25,335
2017-2018	26,549
2018-2019	24,361
2019-2020	24,953

[B] Other FTES information are based on annualized 2018-2019 P1 information

[C] Headcounts for 2017-2018 from Data on Demand

[D] Outcomes for 2017-2018 from Data on Demand.

Districtwide Services
FY20 Tentative Budget

Orgn	Title	FY16 Actuals	FY17 Actuals	FY18 Actuals	FY19 Adopted	FY20 Tentative	19 Adopt vs 20 Tentative
80099	SEIU Release Time	-	-	69,174	122,175	124,200	2,025
82011	Personnel Commissioners	57,894	56,823	59,569	62,500	62,500	-
82080	Accreditation/Planning	10,833	20,980	-	5,000	5,000	-
82100	Board Election	-	700	-	110,000	0	(110,000)
82101	Board of Trustees Operations	230,484	221,019	195,572	238,376	238,376	-
82103	Legal	201,170	251,018	287,629	300,000	300,000	-
82104	Districtwide Memberships	104,615	110,921	107,568	112,000	115,000	3,000
82106	Police Services	654,768	654,768	654,768	734,768	1,164,768	430,000
82111	Audits	131,125	150,703	130,710	165,000	165,000	-
82112	Bank, Credit Card Charges	277,083	299,239	334,095	310,000	330,000	20,000
82114	College Work Study Match	161,100	187,863	175,639	183,000	183,000	-
82116	Unemployment Insurance	79,912	68,280	87,029	90,000	90,000	-
82122	1098T Reg Fee Rptg (Fed require)	22,954	34,087	33,944	35,000	35,000	-
82125	Classified Tuition Reimbursement	1,173	276	782	2,000	2,000	-
82127	H&W Employee Contribution Balancing	2,532	5,878	1,343	5,000	5,000	-
82128	Workers Comp State Fee	18,150	16,305	21,778	20,000	20,000	-
82129	Online Transcript Admin	21,360	46,860	52,910	50,000	50,000	-
82131	Insurance Premiums	684,693	717,383	709,106	1,050,000	1,050,000	-
82133	Self Insurance Coverage	75,000	75,000	75,000	75,000	75,000	-
82134	Health Insurance Broker	117,500	117,722	117,798	113,000	113,000	-
82137	Parking Online Admin	116,859	114,801	117,091	125,000	125,000	-
82138	Classified Staff Development	706	10,302	4,887	15,000	15,000	-
82141	Airport Maintenance	59,885	27,436	24,682	30,000	30,000	-
82142	Scheduled Maintenance Match	150,000	150,000	150,000	150,000	150,000	-
82149	Exec Management Search Costs	73,823	54,619	30,018	50,000	50,000	-
82150	1095C Employer Provided Health (Fed req	11,277	38,772	27,102	42,000	42,000	-
82154	Staff Diversity Coordinators	111,703	60,090	25,331	60,000	60,000	-
82155	Employment related services	36,049	37,308	37,670	40,000	40,000	-
82156	Recruitment-Advertising (HR)	73,958	57,398	37,032	75,000	75,000	-
82158	Districtwide Wellness	2,375	-	-	-	-	-
82159	District-wide Staff Development	28,036	14,218	13,784	30,000	15,000	(15,000)
82160	Interim Management Costs	154,193	-	-	-	-	-
82161	Great Teacher Seminar/Acad Senate	15,000	15,000	15,000	30,000	30,000	-
82162	Collective Bargaining Costs	37,203	8,656	20,050	30,000	150,000	120,000
82169	Distance Learning Prof Development	-	-	38,815	50,000	-	(50,000)
82170	Collection Fees (COTOP)	5,155	5,351	5,388	6,000	6,000	-
82174	New Info Technology Systems	250,000	250,000	250,000	250,000	250,000	-
82177	Data Base Admin/Tech Implementation	210,000	210,000	211,226	210,000	0	(210,000)
82178	AdminiSystem SW License Fee/HW Main	1,762,597	1,779,417	1,730,760	1,788,350	1,890,415	102,065

Districtwide Services
FY20 Tentative Budget

82179	Compensated Absence Accrual	15,245	48,610	88,377	0	0	-
82180	Bad Debt Exp-Uncollected Enroll Fee	4,919	71,085	9,475	40,000	40,000	-
82181	Contingency	1,741	50,000	42,203	85,000	100,000	15,000
82188	Info Technology Equipment	100,000	100,000	100,000	100,000	30,000	(70,000)
82196	District Wide Leadership Academy	-	-	-	-	15,000	15,000
87313	D/W Marketing Campaign*	232,934	198,318	69,874	150,000	150,000	-
	Total	6,306,004	6,138,888	6,093,306	7,139,169	7,391,259	252,090

* Prior to FY19, D/W Marketing Campaign was funded by one-time allocations from the colleges and/or reserves.

462,090

**Ventura Community College District
2019-20 Tentative Budget
Utilities (Org 6XXXX)**

	2015	2016	2017	2018	2019	2019	2019 Projected	Projected	2020	% Change
<i>Type</i>	Actuals	Actuals	Actuals	Actuals	Budget	YTD (a)	Actual	Surplus(Deficit)	Tentative	2019 Proj/ 2020 Tent
Gas	123,974	113,267	133,714	99,590	119,000	81,882	122,824	(3,824)	127,400	3.73%
Water/Sewer	706,807	630,292	729,495	875,948	1,103,000	538,342	922,871	180,129	954,500	3.43%
Electric	2,944,941	2,816,198	2,634,816	2,676,023	3,212,200	1,685,073	2,924,726	287,474	3,125,200	6.85%
Telephone/Tech (b)	117,010	114,688	144,857	138,027	125,000	121,546	228,365	(103,365)	255,000	11.66%
	<u>3,892,731</u>	<u>3,674,445</u>	<u>3,642,883</u>	<u>3,789,587</u>	<u>4,559,200</u>	<u>2,426,844</u>	<u>4,198,786</u>	<u>360,414</u>	<u>4,462,100</u>	<u>6.27%</u>
<i>Location</i>										
MC	1,495,196	1,359,337	1,323,196	1,433,340	1,585,000	881,014	1,504,062	80,938	1,554,200	
OC	951,915	854,938	916,080	1,050,432	1,261,000	674,307	1,150,979	110,021	1,188,000	
VC	1,279,747	1,219,695	1,141,660	1,147,922	1,445,000	755,958	1,290,247	154,753	1,333,500	
DAC	2,530	3,318	3,784	3,377	4,200	1,759	3,016	1,184	3,200	
DWS	163,342	237,157	258,163	154,517	264,000	113,804	250,482	13,518	383,200	
	<u>3,892,731</u>	<u>3,674,445</u>	<u>3,642,883</u>	<u>3,789,587</u>	<u>4,559,200</u>	<u>2,426,844</u>	<u>4,198,786</u>	<u>360,414</u>	<u>4,462,100</u>	

(a) YTD figures as of Jan or Feb 2019.

Ventura College
 Historical Trend of State Resident FTES
 March 2019

FTES	2010-2011 R1	2011-2012 R1	2012-2013 R1	2013-2014 R1	2014-2015 R1	2015-2016 R1	2016-2017 R1	2017-2018 R1	2018-2019 P1
Credit	10,192	10,251	9,569	9,255	9,548	9,913	9,441	9,942	9,266
CDCP	-	-	-	-	-	-	-	2	2
Non Credit	513	163	250	423	144	51	55	97	92
Total	10,705	10,414	9,819	9,678	9,692	9,964	9,496	10,041	9,360

Middle college threshold	10,000	9,236	9,236	9,375	9,644	9,940	10,000	10,000	10,000
Reported FTES meets threshold?	Yes	Yes	Yes	Yes	Yes	Yes	<u>NO</u>	Yes	<u>NO</u>
Shift						(257)	257	(250)	250
Operational FTES meets threshold?						<u>NO</u>	<u>NO</u>	<u>NO</u>	<u>NO</u>

Basic allocations are based on total resident FTES (i.e. credit, CDCP, & non-credit).
 Any possible reduction is governed by Title 5 Section 58771.

(8) Beginning with fiscal year 2005-06, districts shall report FTES for each college and educational center in accordance with guidance from the Chancellor's Office. These FTES will be used to calculate the amount of basic allocation earned by each district. If an educational center does not serve at least an amount of FTES sufficient to continue at the same basic allocation funding level, the unadjusted basic allocation amount will be recalculated consistent with the FTES level served. If the recalculation results in a lower funding amount, the reduction will not occur until the third year after the initial recalculation that resulted in the lower calculated funding amount. If the educational center increases the level of FTES served in years subsequent to the reduction in its basic allocation amount, the Chancellor shall recalculate the basic allocation amount using the larger FTES level, but in no case will the basic allocation be recalculated using a level of FTES that exceeds the FTES amount from its initial center certification.

**VCCCD Budget Development
Parallel Process for FY 2019-20 and FY 2020–21**

Year	Month	Traditional Budget Development	Student Centered Funding Formula (SCFF) Budget Development Proposed DCAS Discussion Timeline
Timeline for FY 2019-20 Budget			
2018	Oct	District Council on Administrative Services (DCAS) reviews General Fund Allocation Model and Infrastructure Funding Model to consider the need for modifications.	<ul style="list-style-type: none"> • Districtwide Resource Budget Allocation Model <ul style="list-style-type: none"> ○ Revenue Component ○
	Nov/Dec	<p>Vice Chancellor and District Budget Officer estimate revenue and inflationary costs in upcoming and subsequent budget years to identify gaps. Vice Chancellor provides analysis of projected revenues and increases in costs to DCAS for revenue and deliberation of targeted FTES, expenditure reductions or increases, and consideration of managed use or increase of reserves.</p> <p>Colleges and district office receive preliminary allocations for the upcoming fiscal year based on the budget allocation models and begin preliminary budget plans.</p>	<ul style="list-style-type: none"> • Discuss and update proposed timeline for Allocation Model Review <ul style="list-style-type: none"> • Revenue component: to be updated for FY20 • Districtwide Support & College Allocation Components: to be updated for FY21 • Discuss Infrastructure Funding Model <ul style="list-style-type: none"> ○ Revenue Categories ○ Expenditure Categories ○ Allocation Basis and Rates ○ Carryover Component •
January: Governor's Proposed Budget			
2019	Jan	Vice Chancellor and district/college budget officers review Governor's Initial Budget Proposal and refine budget projections. Provide an update to DCAS.	<p><u>Revenue Component</u></p> <ul style="list-style-type: none"> • Distribute and discuss Student Centered Funding Formula White Paper with emphasis on three scenarios for base, supplemental and student success allocations as well as core opportunities and challenges to consider • Review and discuss five-year history of metrics related to funding coupled with projections through 2020-21, by colleges and district • Discuss non-apportionment revenue • Continue to discuss <i>Infrastructure Funding Model</i> (revise draft)

VCCCD Budget Development






Parallel Process for FY 2019-20 and FY 2020–21

Year	Month	Traditional Budget Development	Student Centered Funding Formula (SCFF) Budget Development Proposed DCAS Discussion Timeline
	Feb	<p>Board of Trustees reviews the Governor’s Initial Budget Proposal and district budget projections and provides strategic direction.</p> <p>Vice Chancellor and district/college officers draft budget assumptions and submit to DCAS for consideration and recommendation to Board.</p>	<ul style="list-style-type: none"> Revenue Component: Continue developing and discussing multiple what-if scenarios by colleges and district Finalize <i>Infrastructure Funding Model</i> narrative draft Discuss/Revise <i>Budget Criteria & Assumptions</i> narrative draft Discuss/Review <i>Budget Allocation Model</i> narrative draft
<p>March Board Meeting: Changes to Districtwide Resource Allocation Model reviewed prior to presentation to Board</p> <p>Beginning of April: Budget Year 2020-21 opened in Banner</p> <p>Late-April: Preliminary targets to colleges for Fund 111 Tentative Budget</p>			
	Mar/Apr	<p>Board of Trustees approve budget assumptions.</p> <p>Colleges and district office receive allocation for tentative budget based on the allocation models and build site-specific tentative budgets. DCAS receives an update.</p>	<p>Continue developing and discussing multiple what-if revenue scenarios for FY20 & FY21. as well as college allocation components of Budget Allocation Model for FY21 by colleges and district</p> <p><u>Review DW services and utilities projections</u></p>
Mid-May: Governor’s May Revise to Proposed Budget			
	May	<p>Vice Chancellor and district/college budget officers compare Governor’s May Revise to district budget projections and make adjustments and provide DCAS with an update. DCAS reviews Tentative Budget and recommends to Board.</p>	<p>Continue developing and discussing multiple what-if revenue scenarios for FY20, as well as college allocation components of <i>Budget Allocation Model</i> for FY21 by colleges and district</p>
June 15: Legislature finalizes State Budget and submits to Governor for signature			
	Jun	Board of Trustees approves the Tentative budget.	
	Jul/Aug	<p>Vice Chancellor and district/college budget officers compare signed State budget to district budget projections and make adjustments. Colleges and district office receive final allocations for the upcoming fiscal year based on the allocation models, analyze year-end results, incorporate these results into local planning processes, and build a site-specific adoption budget. DCAS reviews Adoption Budget and recommends through Board.</p>	<p>Continue developing and discussing multiple allocation model what-if scenarios by colleges and district</p>

**VCCCD Budget Development
Parallel Process for FY 2019-20 and FY 2020–21**

Year	Month	Traditional Budget Development	Student Centered Funding Formula (SCFF) Budget Development Proposed DCAS Discussion Timeline
	Sep	Board of Trustees approve the Adoption budget.	
Timeline for FY 2020-21 Budget			
	Oct	District Council on Administrative Services (DCAS) reviews General Fund Allocation Model and Infrastructure Funding Model to consider the need for modifications.	<ul style="list-style-type: none"> • Discuss College Allocation components • Discuss Districtwide Support components
	Nov/Dec	Vice Chancellor and District Budget Officer estimate revenue and inflationary costs in upcoming and subsequent budget years to identify gaps. Vice Chancellor provides analysis of projected revenues and increases in costs to DCAS for revenue and deliberation of targeted FTES, expenditure reductions or increases, and consideration of managed use or increase of reserves. Colleges and district office receive preliminary allocations for the upcoming fiscal year based on the budget allocation models and begin preliminary budget plans.	<ul style="list-style-type: none"> • Final draft of College Allocation components language presented • Discuss Districtwide Support, Revenue and Carryover components (Budget Allocation Model) • Discuss Revenue Categories (Infrastructure Model)
January: Governor's Proposed Budget			
2020	Jan	Vice Chancellor and district/college budget officers review Governor's Initial Budget Proposal and refine budget projections. Provide an update to DCAS.	<ul style="list-style-type: none"> • Final draft of Districtwide Support, Revenue and Carryover components (Budget Allocation Model) language presented • Discuss Allocation Basis and Rates, Expenditure Categories and Carryover (Infrastructure Model)
	Feb	<p>Board of Trustees reviews the Governor's Initial Budget Proposal and district budget projections and provides strategic direction.</p> <p>Vice Chancellor and district/college officers draft budget assumptions and submit to DCAS for consideration and recommendation to Board.</p>	<ul style="list-style-type: none"> • Final draft of Districtwide Resource Budget Allocation Model reviewed prior to presentation to Board • Discuss Allocation Basis and Rates, Expenditure Categories and Carryover (Infrastructure Model) • Final draft of Infrastructure Funding Model reviewed prior to presentation to Board
<p>March Board Meeting: Changes to Districtwide Resource Allocation Model reviewed prior to presentation to Board</p> <p>Beginning of April: Budget Year 2020-21 opened in Banner</p> <p>Late-April: Preliminary targets to colleges for Fund 111 Tentative Budget</p>			

**VCCCD Budget Development
Parallel Process for FY 2019-20 and FY 2020–21**

Year	Month	Traditional Budget Development	Student Centered Funding Formula (SCFF) Budget Development Proposed DCAS Discussion Timeline
	Mar/Apr	Board of Trustees approve budget assumptions. Colleges and district office receive allocation for tentative budget based on the allocation models and build site-specific tentative budgets. DCAS receives an update.	 
Mid-May: Governor's May Revise to Proposed Budget			
	May	Vice Chancellor and district/college budget officers compare Governor's May Revise to district budget projections and make adjustments and provide DCAS with an update. DCAS reviews Tentative Budget and recommends to Board.	
June 15: Legislature finalizes State Budget and submits to Governor for signature			
	Jun	Board of Trustees approves the Tentative budget.	
	Jul/Aug	Vice Chancellor and district/college budget officers compare signed State budget to district budget projections and make adjustments. Colleges and district office receive final allocations for the upcoming fiscal year based on the allocation models, analyze year-end results, incorporate these results into local planning processes, and build a site-specific adoption budget. DCAS reviews Adoption Budget and recommends through Board.	
	Sep	Board of Trustees approve the Adoption budget.	