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Community College Finance

Past/Present/Future



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This booklet is a compilation of several documents from various sources that have been used in making presentations and conducting workshops regarding community college finance over the past several years.

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HISTORY OF FUNDING IN THE CALIFORNIA COMMUNITY COLLEGES

Financial support for the California Community Colleges has evolved over the years, as have the colleges and the purposes they serve. The following brief summary traces the evolution of financial support and support systems for the colleges.

- 1907-1908** Postgraduate courses in high school were authorized.
- 1917-1918** High School districts of \$3 million or more in assessed valuation were permitted to establish junior colleges. Fifteen dollars per unit of ADA (average daily attendance) was apportioned to junior colleges. ADA was computed as for high schools.
- 1921-1922** A district tax for junior colleges was authorized. A state fund for junior colleges was established from federal funds. Funds were apportioned on the basis of \$2,000 per junior college plus \$100 per ADA on an equal matching basis.
- 1931-1932** Provisions were made for inter-district contracts. The State Board of Education was required to approve junior college programs before the college was eligible for state support. Payment of tuition for students not residing in a district maintaining a junior college was made mandatory.
- 1935-1936** A method was established for measuring junior college ADA as a minimum of 175 days based upon 15 hours per week with no more than one ADA per student.
- 1937-1938** A maximum local tax rate of 35 cents was established.
- 1945-1946** Provisions were made for counting summer session attendance for apportionment.
- 1947-1948** The concept of state support based upon a foundation program was established. There was \$2,000 apportionment for each junior college with \$90 per ADA as basic state aid. Each district contributed the amount derived from a 20-cent tax against the assessed valuation. If necessary, state equalization aid was added to provide the \$200 per ADA level set in the foundation program.
- 1949-1950** The unit of junior college ADA was defined as the total number of hours of student attendance divided by 525.
- 1953-1954** Separate accounting of the attendance of adults (students 21 years of age or older enrolled in ten or fewer class hours) was required. Basic state aid and the foundation program were increased.
- 1957-1958** Basic state aid and the foundation program were increased again. The foundation program was set at \$410 per ADA. Basic state aid was set at \$125. The district's contribution was computed on the basis of a 33-cent tax rate on the district's assessed valuation.

- 1959-1960** The foundation program was increased to \$424 per ADA. Basic state aid remained at \$125. This legislation authorized that, in 1961, the foundation program would be at \$495 per ADA with a district contribution equal to 24 cents multiplied by assessed valuation. It provided, further, that in 1961 equalization aid could only be computed on the basis of students residing in the district.
- 1967-1968** The foundation program was set at \$628 per resident, non-adult ADA. Basic state aid remained at \$125. This change required a computational local effort equal to 25 cents per \$100 of assessed valuation. Assessed valuation was modified by the “Collier” factor (to compensate for varying assessment rates). A special formula was adopted for small districts of 1,000 ADA and under.
- 1973-1974** Average revenue per student (revenue limit) was specified with state and local tax revenues varying as needed to provide the specified support. Each district was guaranteed full funding for ADA growth.
- 1975-1976** A five percent cap or limit was set on ADA growth. Local districts retained the authority to increase local property taxes to provide additional revenue.
- 1976-1977** A form of tax rate control was reestablished. State apportionment was provided at an average rate rather than according to a foundation program. Assessed valuation of local real property increased rapidly.
- 1978-1979** Proposition 13 was approved by the electorate limiting the local property tax. “Bail out” legislation provided for block grants from the state surplus. Funding was at about seven % below the prior year and was based on revenue received in 1977-78 rather than on expenditures per ADA. Prior to the passage of Proposition 13, community colleges received about 55% of their revenues from local property taxes with the tax rate under local control, within limits. Since 1978, community colleges have been “state-funded” with a portion of that support from the local property tax. The local share of support has been between 20% and 32% on a statewide basis. The local share is no longer set or controlled by local district boards of trustees.
- 1979-1980** A fixed appropriation of state general fund revenues was set in combination with legislatively prescribed local revenues. A base year concept was used, again, with an attempt to “equalize” funding rates per ADA by changing the rate of inflationary allowance for each college. Marginal funding was introduced with growth or decline in ADA from one year to the next funded at a fraction (about two-thirds) of the average revenue per ADA.
- 1981-1982** Each district was assigned an ADA growth cap which, if exceeded, would not produce additional state revenues. Growth or decline in noncredit ADA is funded at approximately 50% of the full credit rate.
- 1982-1983** No additional funding was provided for growth or for inflation. A \$30 million reduction was mandated in “recreational/avocational classes.

- 1983-1984** Base year funding concept was continued with revenues added for increased ADA or subtracted for decline in ADA (at incremental rate). Equalization funding was added, if applicable. Inflation funding was added. Projected property tax receipts were subtracted from the state apportionment share. Small district factor was included to adjust small district average revenues.
- 1984-1985** General student fees were imposed for the first time. The general student fee was set at \$50 per semester for students enrolled in classes totaling six or more credit semester units and \$5 per unit per semester for students enrolled in classes totaling less than six credit semester hours. Student fees were treated as is the local property tax share of state apportionment. Fees were not used to increase general apportionment. Total general revenues were determined for each district and the amount generated by fees and by local property taxes in each district was used to “offset” that amount for each district in the state general apportionment.
- 1987-1988** Apportionment formulas for COLA, equalization, and growth were extended through the 1988-89 year. General student fees were modified by levying \$5 per semester unit for the first ten units. Student health fees, which were abolished in 1984, were reinstated on a local option basis. (Maximum \$7.50 per semester, \$5 summer.) Matriculation was funded for the first time.
- 1988-1989** AB 1725, a comprehensive community college reform proposal, was enacted. A “trigger mechanism” was included which held in abeyance certain reforms until prescribed increased funding levels were provided by the state. One of the provisions of the new law was program-based funding.
- Proposition 98 was approved by the electorate providing a minimum funding level for K-12 and community colleges.
- 1989-1990** An allocation of \$70 million of program improvement funds was provided which triggered Phase I reforms, including a requirement that 33-1/3% to 40% of the money be used to transition part-time faculty to full-time status. An additional amount of \$45 million was provided on a one-time basis. A statutory split of Proposition 98 funds between community college and K-12 was established.
- 1990-1991** An additional allocation of \$70 million of program improvement funds was provided, triggering Phase II reforms, including implementation of program-based funding.
- 1991-1992** Enrollment fees increased to \$6 per unit for 1991-92 only. Program-based funding was implemented. ADA is no longer used. Full-time equivalent students (FTES), headcount, and square footage are now used as workload measures.
- 1992-1993** Effective January 1, 1993, enrollment fees increased to \$10 per unit with no 10-unit limitation and a \$50 per unit differential fee is instituted for holders of a BA degree. A shortfall of \$79.3 million materialized in the property tax causing a deficit in the general apportionment.

The statutory split of Proposition 98 funds between community colleges and K-12 was suspended with community colleges receiving a smaller share than required by law. A loan of \$241 million to be repaid from future Proposition 98 funds was provided to community colleges.

Educational Revenue Augmentation Fund (ERAF) legislation was enacted to shift property taxes from local government to K-14.

- 1993-1994** The enrollment fee was increased to \$13 per unit with no cap on the number of units and the differential fee for holders of a BA degree was continued at \$50 per unit. The statutory split of Proposition 98 funds was again suspended. An additional loan of \$178 million was provided to community colleges. The shortfalls in property tax continued and in fact increased to \$122 million. A backfill of \$56.5 million from the state general fund helped soften the blow.
- 1994-1995** No fee increases were approved. For the fourth consecutive year no cost of living adjustment (COLA) was provided. Growth funds were provided but tax shortfalls eliminated that appropriation. The total property tax shortfall was approximately \$100 million with the State General Fund providing a backfill of \$47.2 million.
- 1995-1996** The enrollment fee remained at \$13 per unit for the third consecutive year. It was agreed that the differential fee of \$50 per unit for holders of a BA degree would sunset on December 31, 1995. A 3.07% COLA, the first since 1990-91, was approved. Growth funds were provided, but it is projected that property tax shortfalls will eliminate that appropriation. The property tax shortfall projected for the fifth consecutive year is causing major fiscal problems for the districts and is having a major limiting impact on access.
- 1996-1997** Student enrollment fees remained at \$13 per unit. Growth funds were provided in the amount of \$92.2 million which represented a 3.15% increase in growth funding. Growth funds were allocated to specific categories including student enrollment growth, new facilities and centers, and maintenance and operations. Program improvement funding was also provided. A 3.06% COLA was approved.
- 1997-1998** Growth funds in the amount of \$84.3 million (3%) were made available to districts that grew. COLA in the amount of 2.97% was distributed. Welfare reform (CalWORKs) \$65 million was also included in this years budget.
- 1998-1999** An allocation of \$100 million for Partnership for Excellence funds was provided. The Partnership for Excellence is a mutual commitment by the state of California and the California Community Colleges system to significantly expand the contribution of the community colleges to the social and economic success of California. The community college system received a 2.26% COLA and 3% growth funds. A \$75 million dollar block grant for technology and instructional equipment was provided on a one-time basis.

- 1999-2000** The state budget allocated an additional \$45 million for Partnership for Excellence. The Community Colleges received a 1.41% COLA and growth funds of 3.5%. Student enrollment fees were reduced from \$12 to \$11 per unit.
- 2000-2001** The state budget allocated \$155 million additional dollars for Partnership for Excellence. Community colleges received 4.17% COLA and 3.5% student access (growth).
- 2001-2002** In response to a \$4 billion revenue shortfall for 2001-2002 estimated to grow to \$12-plus billion in 2002-03, the governor proposes base funding reductions for CalWORKS, Matriculation, Technology, Student Success, Economic Development, and Faculty and Staff Development. He is proposing a 3% augmentation for enrollment growth and 2.15% for COLA. He is also proposing a continuance of \$57 million for Part-time Faculty Compensation.
- 2002-2003** For 2002-03, the Community College Budget increased by \$72 million. The Budget includes a 2% COLA for apportionments and selected categorical programs. The Budget provides 3% enrollment growth funding, enough for an additional 31,864 students. The Governor proposes recapturing \$80 million from district apportionments due to “noncompliant credit instruction claimed in 2001-02 by community college districts for concurrently enrolled K-12 special admit students in community colleges. The Administration intends to conduct an audit to identify the scope and breadth of these practices in colleges and K-12 districts.”
- 2003-2004** The 2003-04 State Budget was signed into law on August 2, 2003. Overall funding for the community colleges is reduced by about \$86.8 million. Attempts to pass a 2003-04 budget were exacerbated by the size of the state’s deficit \$38.2 billion. The Budget includes funds for 3% enrollment growth, reduces funding for the Partnership for Excellence program from \$293 million to \$225 million; reduces funding for Part-time Faculty Compensation from \$57 million to \$50.8 million; and makes about \$10 million in reductions to two categorical programs that fund Instructional Equipment and Scheduled Maintenance. There is no funding for a COLA. It allows the community colleges to defer \$200 million in revenue to July of 2004, the start of the 2004-05 fiscal year. The funds, however, will be usable for 2003-04 costs, thus sparing the colleges from making an additional \$200 million in reductions in the current year. The deferral consists of \$150 million in general apportionment funds and \$50 million in Partnership for Excellence funds being allocated to colleges in July 2004, instead of June 2004. The deferred amounts will be credited to 2004-05 funding, and will be paid back over several years. The budget also raises student enrollment fees from the current \$11 per unit to \$18 per unit (a 64% increase), effective for the fall term. However, the budget also provides for a major expansion of programs to ensure students are aware of financial aid, and that they receive assistance in securing this aid.
- 2004-2005** Reflecting the Governor's commitment to the community colleges and a more optimistic fiscal forecast for the state, the 2004-05 State Budget proposes that the community college share of Proposition 98 funding would increase from 9.53% in

the current year to 10.25% in 2004-2005. Overall, the May Revise provides a year-to-year increase of \$325 million in program funding for the community colleges for a total of nearly \$5.3 billion, which includes revenues anticipated from property taxes and student fees. The budget will raise student fees from \$18 per unit to \$26 per unit. This increase represents 136% over two years. The May Revise provides \$80 million for equalization of the per-student funding rate among community college districts, a 2.41% COLA, 3% for growth, \$28.4 million in one-time funds to augment spending for instructional equipment, facility maintenance and hazardous materials abatement.

2005-2006 The Governor released the 2005-2006 proposed State Budget on January 10, 2005. The primary factors affecting community colleges favorably include 3% growth, 3.93% COLA, backfill to the Partnership for Excellence funding reduction, and no student fee increase. A proposed 2% increase to the STRS employer contribution will impact community colleges negatively. The increased cost to cover the 2% increase is estimated to be approximately \$40 million statewide. Also, the Governor did not include equalization funding in his proposal. Despite the state's ongoing budget challenges and a \$2.3 billion cut to Proposition 98, the budget shows the commitment of the Governor to provide access to community colleges.

A workgroup comprised of 12 California Community College Chief Business Officers was convened to develop a set of recommendations to restructure the community college funding model. The Board of Governors approved the Report of the Workgroup on Community College Finance with a goal to implement the new model in fiscal year 2006-2007.

2006-2007 The Governor released the 2006-2007 proposed State Budget on January 10, 2006. Student fees will be reduced from \$26 per unit to \$20 a unit, effective January 1, 2007. The budget also includes 5.92% COLA and 2% enrollment growth. Equalization was rolled into the new funding formula.

The Governor approved the New Community College Funding Model (Senate Bill 361), effective October 1, 2006. SB 361 funding includes base allocations depending on the number of FTES served, credit FTES funded at an equalized rate, noncredit FTES funded at an equalized rate, and enhanced noncredit FTES funded at an equalized rate.

2007-2008 The Governor signed the 2007-2008 Budget Act into law on August 24, 2007, well after the July 1, 2007, statutory deadline. The budget for community colleges set aside \$33.1 million Basic Skills initiative funding from Proposition 98 General Fund for the community colleges to increase the rate of successful outcomes for students who are not adequately prepared for college-level work.

The Budget Act includes a 4.53% COLA for apportionments and specified categorical programs, 2% enrollment growth, \$33.2 million to compensate districts for the reduction of student enrollment fees from \$26 per credit unit to \$20 per credit unit, and \$26.7 million in one-time funds for deferred maintenance,

instructional equipment, and other one-time initiatives. In addition, \$80 million of unspent 2006-2007 funding reduced the apportionment base for 2007-2008. The state rationale for this reduction was that the community college system had unused growth funding in the prior year.

The community college system is facing a \$74 million property tax shortfall. This will mean a deficit factor of 1.2% applied to apportionment across the state.

- 2008-2009** The Governor released his 2008-09 State Budget in January 2009, which proposed approximately \$14 billion in cuts. After extensive debate in the Legislature, the revised 2008-09 Budget and a proposed 2009-10 Budget were signed by the Governor on February 20, 2009. The revised budget eliminated the 0.68% COLA as well as eliminating mandated cost reimbursements. The Budget allows for 2% enrollment growth and defers \$340 million in apportionment payments to 2009-10. The cash deferral will be ongoing and permanent.
- 2009-2010** The 2009-10 State Budget signed by the Governor on February 20, 2009, imposed approximately \$754 million in cuts to state funding. The Budget included zero COLA as well as eliminating growth funding, initially included at 3%. The Budget includes an estimated \$115 million in new revenue, \$35 million from American Recovery and Reinvestment Act (ARRA) funds and \$80 million from student fee increases of \$26 a unit. The cash deferral is estimated at \$703 million. It is estimated that the community colleges will lose about 250,000 students due to a statewide 3.4% workload reduction.
- 2010-2011** The 2010-11 State Budget was signed on October 8, 2010, 100 days overdue, making it the latest budget signed in the state's history. The Budget included 2.21% enrollment growth and partially restored a workload reduction of 3.3%, which districts experienced in 2009-10. The Final Budget included zero COLA, which was an improvement over the proposed -0.39% COLA from the Governor's Proposed Budget of January 2010. Categorical funding remained at 2009-10 levels. Mandated programs received some funding; however, five mandates were suspended for the 2010-11 year. The Mandate Working Group was established to consider changes to educational mandates. The Budget includes new deferrals totaling \$129 million and left intra-year deferrals unchanged at \$300 million. Inter-year deferrals increased from \$703 million to \$832 million.
- 2011-2012** The state budget was signed on June 30, 2011. California Community Colleges were imposed with a \$400 million cut to base apportionments. Student fees increased from \$26 to \$36 per unit, increasing fee revenue by \$110 million, which was allowed to offset some of the base apportionment cuts. Apportionment cuts equaled 4.9%. The budget does not include COLA or growth funding and no restoration of the categorical program reductions that were enacted in the 2009 Budget Act. An additional \$129 million in cash deferrals for a total cash deferral of \$961 million or 17% of the budget. Midyear trigger cuts were pulled due to a shortfall in state revenue and additional cuts in February, which is known as the

“February Surprise,” and amounted to an additional \$179 million in apportionment cuts.

2012-2013 Proposition 30 Tax Initiative passes, providing \$50 million in restoration funds at 1%. No COLA. Proposition 30 Tax Initiative raised income taxes for seven years on high-income taxpayers and raised the state sales tax by one-quarter percent for four years.

2013-2014 Community college budget was adopted June 27, 2013, and resulted in access funding at \$89.4 million to restore 1.63% lost access in prior years. The budget includes the first COLA since the 2007-2008 budget at 1.57% to fund \$87.5 million. Categorical programs received \$88 million to partially restore prior year budget cuts. Cash deferral paid down from \$961 million to \$592 million. Deferred maintenance and instructional equipment received \$30 million in one-time funds.

2014-2015 Community college budget includes access/growth at 2.75%. The budget includes COLA at .85%. The budget also includes Student Success funding at \$299 million and deferred maintenance and instructional equipment dollars at \$148 million.

2015-2016 Community college budgets benefit as state revenues continue to improve for 2015-2016. Community Colleges received funding for 3% growth, 1.02% COLA, and 4.65% increase to base allocations to improve operational budgets. Categorical programs were augmented to pre-recession amounts and many of the categorical programs received COLA. Cash deferrals that had increased to \$1 billion were eliminated. Significant one-time funds were provided to pay down outstanding mandates.

Employer pension rates increased and will continue to increase significantly year over year for the next seven years. CalSTRS employer rates will increase from 8.88% to 19.1% by 2021, and CalPERS rates are scheduled to increase from 11.77% to 20.4% by 2021.

2016-2017 The January proposed budget includes access/growth at 2% and COLA at .47%. The budget includes additional investments to Workforce Development programs and Maintenance and Instructional Equipment. One-time funding is provided on a per-FTES basis to retire outstanding mandate claims.

COMMUNITY COLLEGE BUDGET 2016-2017

January 2016 Update

Governor Brown released his 2016-17 state budget proposal - one that embraces and builds upon California Community Colleges' efforts to create a strong California workforce through responsive educational programs.

The Governor's budget proposal has five major themes: maintaining fiscal balance; continued investment in education; repairing the state's infrastructure; counteracting the effects of poverty; and confronting climate change.

Economic Context

The January budget proposal reflects continued improvement in the state's economy with recognition and concern with appropriating one-time funds for ongoing purposes. Although the unemployment rate has fallen below 6 percent for the first time since 2007, the Governor advises extreme caution despite improved fiscal conditions. The current economic recovery has reached a 7-year mark; most recoveries only last five years before a downturn. As a result, Governor Brown emphasizes that the state's primary goal should be to fully-fund the Rainy Day Fund.

Proposition 98 and Community Colleges

A recovering economy has increased the Proposition 98 guarantee by \$800 million in 2015-16 (current year) and by \$2.4 billion in 2016-17, for a total Proposition 98 K-14 guarantee of \$71.6 billion. This growth offers colleges continued availability of one-time dollars, which the Governor proposes to spend on deferred maintenance, equipment, and projects that reduce utility costs and usage.

For community colleges, the Governor's 2016-17 proposal provides over \$400 million in new ongoing Proposition 98 resources, and approximately \$380 million in one-time funds. One-time resources present an opportunity for strategic investments in curriculum development, technological infrastructure, acceleration of new or ongoing initiatives, and other measures to strengthen programs and support student success.

While few major policy changes were presented in the January budget proposal, workforce and basic skills reforms appear as high priorities – both consistent with legislative intentions. Although augmentations are not provided for Student Success and base funding per student, one message is clear, Governor Brown wants to see the programmatic reforms of the past few years implemented and embedded.

Overall, the Governor presents a pragmatic budget proposal that upholds the commitments to education while exercising restraint in light of an uncertain revenue future as the sales tax portion of Proposition 30 expires in December of this year. Such fiscal prudence will need to be practiced by community colleges as well to address STRS and PERS contribution costs estimated to increase by approximately \$400 million annually by 2021. Though a needed investment in financial aid - particularly in the CalGrant Program - is absent from this budget, the Governor's proposal recognizes the indispensable role California's Community Colleges play in workforce development, higher education attainment for our citizens, and educational opportunity for all Californians.

Source: Community College League of California

Item	2015-16 Enacted Totals	2016-17 System Augmentation Request	2016-17 Governor's January Proposal	NOTES
Ongoing Funds				
Cost of Living Adjustment (COLA)	\$61M (1.02%)	\$100M (1.6%)	\$29.3M (0.47%)	
Enrollment Growth	\$156.5M (3%)	\$175M (3%)	\$114.7M (2%)	
Student Success and Support Program (SSSP)	\$299.2M	\$50M	No Augmentation	
SSSP – Equity	\$155M	See Above	No Augmentation	
Workforce & CTE Pathways	N/A	\$200M	\$248M	Added to EWD item. Includes \$48M for CTE Pathways (SB 1070).
Base Augmentation	\$266.7M	\$250M	No Augmentation	
Institutional Effectiveness	\$17.5M	\$15M	\$10M	\$8 million for professional development \$2 million for local technical assistance
Full-Time Faculty	\$62M	\$80M	No Augmentation	
Apprenticeship Programs	\$52M	No Additional Request	\$1.8M	
Categorical Program COLA	\$2.5M	\$55M	\$1.3M	For DSPS, EOPS, special services for CalWORKs, and Child Care Tax Bailout.
Basic Skills Categorical	One-Time Funds	\$20M	\$30M	For programs that transition more students from basic skills to college-level courses, specifically in math.
Telecommunications and Technology Infrastructure	No Augmentation	\$22M	\$3M	Included in TTIP program.
Full-Time Cal Grant B Student Financial Aid Program	\$39M	No Additional Request	No Augmentation	Maintains 2015-16 program level.
One-Time Funds				
Open Educational Resources (OER) and Zero Textbook Cost Initiatives	N/A		\$5M	
Innovation Awards	N/A		\$25M	
Mandates	\$604M		\$76.3M	Uses include: campus safety, technology needs, professional development, and OER/zero textbook cost degree program creation.
Deferred Maintenance & Instructional Equipment	\$148M		\$283M	No Match Requirement. Allowable uses will be included in budget bill.
Funding Tied to Partnerships				
Adult Education	\$500M		No Augmentation	
Other				
Prop 39	\$38.8M		\$45.2M	For energy efficiency and clean energy jobs development programs.

PROPOSITION 98: A PRIMER

What is Proposition 98?

Proposition 98 refers to an initiative constitutional amendment adopted by California's voters at the November 1988 general election. It was sponsored by the California Teachers Association and a number of other education organizations. The initiative created a minimum funding guarantee for K-14 education and also required that schools receive a portion of state revenues that exceed the state's appropriations limit.

Who is covered by Proposition 98?

Proposition 98 provides a minimum guarantee for funding three types of education agencies? (1) K-12 school districts and county offices of education, (2) community college districts, and (3) the direct elementary and secondary instructional activities of certain state agencies (e.g., state special schools for the deaf and blind, California Youth Authority, Department of Mental Health).

Proposition 98 does not cover: (1) state operations (e.g., State Department of Education or Community Colleges Chancellor's Office), (2) funding from non-General Fund sources (e.g., special funds, bond funds, local developer fees), or (3) funding for educational purposes that is not allocated to a local education agency (e.g., certain teacher in-service programs offered by UC or CSU). Pursuant to a state Supreme Court case, certain private provider child care administered by the Department of Education is included within the Proposition 98 funding guarantee.

Is Proposition 98 as complicated as it seems?

Not really. The principles underlying the calculations are pretty simple. At its most basic, Proposition 98 guarantees to education the total amount it received in the prior fiscal year adjusted for increases in the cost of living and increases in enrollment.

That is really important, so let me repeat: Proposition 98 guarantees to education the total amount it received in the prior fiscal year adjusted for increases in the cost of living and increases in enrollment.

In other words, Proposition 98 guarantees that per pupil school funding keeps up with the cost of living. The school finance wonks refer to this as "Test 2" or the "Test 2 amount."

A few more details about Test 2:

1. The cost-of-living adjustment for Proposition 98's Test 2 is the change in per capita personal income. This will be important later.
2. The Test 2 calculation applies to the statewide, aggregate total of spending from both state general fund proceeds of taxes and local property taxes. Note that since property taxes are not under state control (except for the distribution among local agencies) the state General

Fund makes up the difference between the Proposition 98 total and whatever schools receive in property taxes.

This feature of Proposition 98 was what prompted the now (in)famous ERAF shifts of 1992 and 1993: Since Proposition 98 guarantees a total of state and local funds, by increasing the amount of local property taxes allocated to schools (i.e., shifting property taxes from cities and counties to schools) the state could lower the amount of General Fund monies it was required to give education.

3. It is also important to note that the Test 2 minimum guarantee is not a function of state revenues. It is dependent only on prior year spending, per capita personal income, and enrollment growth.

That's not so hard. But I always thought that Proposition 98 guarantees schools a certain percentage of state revenues. What about that?

Well, that's partly true. Proposition 98 says that the General Fund amount calculated in Test 2 must be at least the percentage of the General Fund that schools received in 1986-87 (the fiscal year before Proposition 98 passed). That minimum percentage of the General Fund is about 35%. (Note: The original calculation of the percentage was about 40%, but it was adjusted downward as part of the ERAF shift to reflect the percentage schools would have received if the ERAF shift had been in place in the 1986-87 base year.) This calculation of the percentage of General Fund revenues (from proceeds of taxes) is known as "Test 1."

In other words, Proposition 98 requires that schools receive whichever General Fund amount is greater: The Test 1 percentage of the General Fund (~35%) or the General Fund amount needed to reach the Test 2 total of state and local funding. However, from a practical standpoint, the Test 2 amount is almost always greater than the 1986-87 Test 1 percentage. General Fund revenues would have to increase many, many billions of dollars before Test 1 becomes operative (i.e., before 35% of the GF exceeds the Test 2 GF amount).

So, does this mean that school funding is always at least at this "Test 2" level?

No.

The Legislature and Governor realized that as the economy and state revenues expanded and contracted over time this "greater of Test 1 or Test 2" construct would cause school spending to account for an ever-increasing share of state revenues. That is, school spending could never fall below the rate of inflation (per capita personal income) even though state revenues might grow more slowly, or even decline. Because of this potential (some called it the "Pac Man" that would devour the State Budget), the Legislature proposed several important amendments to Proposition 98 in what became Proposition 111 in 1990. (Proposition 111 also made significant amendments to Gann limits).

Proposition 111 permitted the Legislature to use an alternative COLA to calculate the Test 2 minimum funding level. Instead of using per capita personal income, Proposition 111 permitted the Legislature to use per capita General Fund revenue growth as the COLA. Thus, in times of

slow economic growth the legislature could chose to calculate the minimum guarantee on the basis of enrollment and the growth in state revenues rather than enrollment and the growth in personal income. The calculation of the minimum guarantee using this alternative COLA is generally referred to as “Test 3.”

The difference in funding levels using the alternative Test 3 COLA can be significant. During the current fiscal year, the difference between the Test 2 and Test 3 levels is about \$3.5 billion.

Is this the only way for school spending to be less than the Test 2 level?

No. The Legislature may suspend Proposition 98.

Does that mean we’re ignoring the Constitution?

No. Proposition 98 provides for its own suspension. Proposition 98 says that the Legislature may suspend the minimum funding guarantee provided: (1) the suspension is for a single fiscal year, (2) the suspension is explicitly contained in an urgency statute, and (3) this urgency statute is not the budget bill.

And what does “suspension” mean?

It simply means that for one fiscal year, the Legislature and Governor choose to fund schools at a level below that provided by operative minimum guarantee (Test 1, 2, or 3, as applicable).

But isn’t there a problem here? If Prop 98 (Test 2) is based on what schools actually received in the prior year then if we use either Test 3 or a suspension to fund them at some lower level isn’t their funding base for future years permanently lowered?

Good question. The 1990 Prop 111 amendments also addressed that issue. In any year in which schools are funded below the Test 2 (or Test 1, as applicable) level – whether due to a suspension or to taking advantage of the lower Test 3 COLA – then Prop 98 requires that an IOU be created. This IOU is called a “maintenance factor” (don’t ask me why, it just is) and is equal to the difference between the Test 2 (or Test 1, as applicable) funding level and the level at which schools are actually funded. Thus, if the minimum guarantee (Test 1 or 2) calls for \$40 billion in school funding and schools end up receiving \$38 billion, then a \$2 billion maintenance factor (IOU) is created.

Prop 98 goes on to require that the state must eventually restore the school funding base by the full amount of this maintenance factor. Further, the Legislature must begin restoring it when the growth in revenues exceeds the growth in personal income. *(This is symmetrical: If we can fund schools below the Test 2 level when revenue growth is **less than** personal income growth [Test 3], then it makes sense to require that we then restore their funding base when revenue growth exceeds personal income growth.)* The minimum amount by which the Prop 98 funding base must be restored is based on the amount by which revenue growth exceeds personal income growth. This will be an important issue for the 2003-04 budget discussion.

I think I have it: There really can't be a permanent decrease in the school funding base because it eventually gets restored. But since Prop 98 is a funding floor what happens if we give schools more than the minimum called for in the Constitution? What happens if we give them one-time funding?

Constitutionally, there is no such thing as one-time funding for Prop 98. Go back to the Test 2 definition: Schools are entitled to the amount they **received** in the prior year increased for enrollment and a COLA. Whatever they received in the prior year – whether it was at or above the minimum funding level, or whether it included funding for some one-time purpose – is the starting point for determining the subsequent year's minimum funding requirement. The only exceptions recognized in the Constitution are certain fiscal circumstances that are unlikely in the extreme.

Does Prop 98 speak to how the funding must be allocated?

In a word: No.

The Constitution leaves to the Legislature the decisions about how Prop 98 school spending should be allocated. Though probably not good policy, Prop 98 would technically be satisfied if the Legislature spent the entire \$40+ billion on textbooks and not a dime on anything else. Likewise, Prop 98 would technically be satisfied if we spent the entire \$40+ billion on the State School for the Deaf in Fremont.

But what about the K-12/community college “split” I hear so much about?

That is a longer discussion, but there are several important points to remember:

1. Prop 98, itself, is silent on any split. The so-called “split” is entirely a creation of the Legislature.
2. The split statute does **not** call for fixed shares of the Prop 98 “pot.” It contemplates shares that change over time as enrollment and other factors change.
3. The split statute speaks only to the distribution of the minimum guarantee. It is silent on the distribution of any funding in excess of the minimum. Further, it does not speak to how funds should be allocated in the event the Legislature chooses to fund Prop 98 on the basis of Test 3 (because Test 3 did not exist when the split statute was drafted in 1989!).
4. Several critical underlying school finance and budget factors have changed since the “split” statute was enacted that make its applicability to current funding questionable, at best.

All right, last question. I keep hearing that if we raise taxes – whether for the Governor's realignment proposal or just raise them for the General Fund – we will have to give some huge percentage to schools. What gives?

Let's go back to the different parts of Prop 98. There are three circumstances where the minimum guarantee for schools depends on state revenues. First, the Test 1 calculation (35% of **General Fund revenue**) and, second, the Test 3 calculation using the alternative COLA (growth in per capita **General Fund revenues**). Neither of these is applicable in the budget year.

However, the third part of Prop 98 where state revenue matters is in the minimum amount of a previous maintenance factor (remember the IOU?) that must be restored. Recall that the minimum amount that must be restored to the Prop 98 base in any fiscal year depends on how much **General Fund revenue** growth exceeds the growth in per capita personal income. Currently, there is a maintenance factor on the books of about \$3.5 billion because over the past two fiscal years we chose to use the alternative Test 3 COLA and fund schools below the Test 2 level to help balance the budget.

Thus, new tax revenues will trigger an obligation to begin restoring the school funding base (i.e., reducing the IOU/maintenance factor). At the margin, each dollar of additional revenues obligates the Legislature to restore about 50 cents of the funding base, leaving about 50 cents for non-school General Fund purposes, until the whole maintenance factor is restored. In other words, of the first roughly \$7 billion in new revenues about \$3.5 billion would be required to go to the Prop 98 maintenance factor. Any new revenues beyond \$7 billion would all be available for non-Prop 98 purposes.

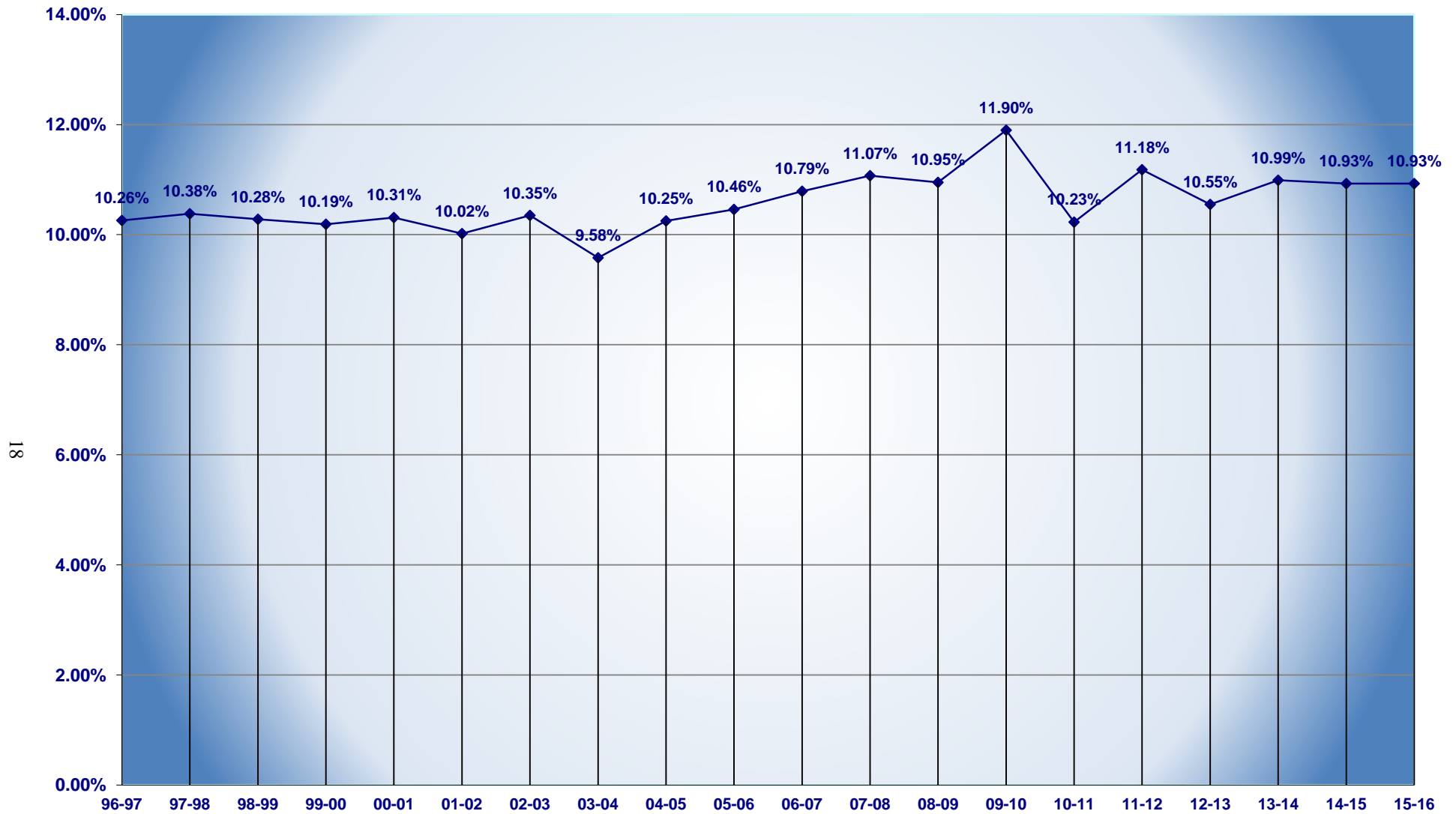
OK, so now I have another last question: What do we do about that?

There aren't a lot of options. In order to avoid the interaction between new revenues and Prop 98 (i.e., be able to use all of any tax increases for non-Prop 98 purposes) we would probably have to suspend the minimum guarantee for the budget year. (Technically, the maintenance factor restoration is not "suspendable," but the underlying Test 2 minimum guarantee can still be suspended to accomplish the same result.)

Keep in mind, however, that "revenue" increases like the VLF do not trigger any increase in the Prop 98 obligation because the General Fund benefit is on the expenditure side (i.e., reduced backfill to local governments), rather than the revenue side, of the budget. Similarly, the "split roll" property tax proposal by Senator Escutia and others would not increase the Prop 98 obligation but would, instead, decrease state expenditures for schools by increasing the amount of local property taxes used to meet the Test 2 total. Finally, fee revenues are not "General Fund proceeds of taxes" and likewise do not trigger any increased Prop 98 obligation.

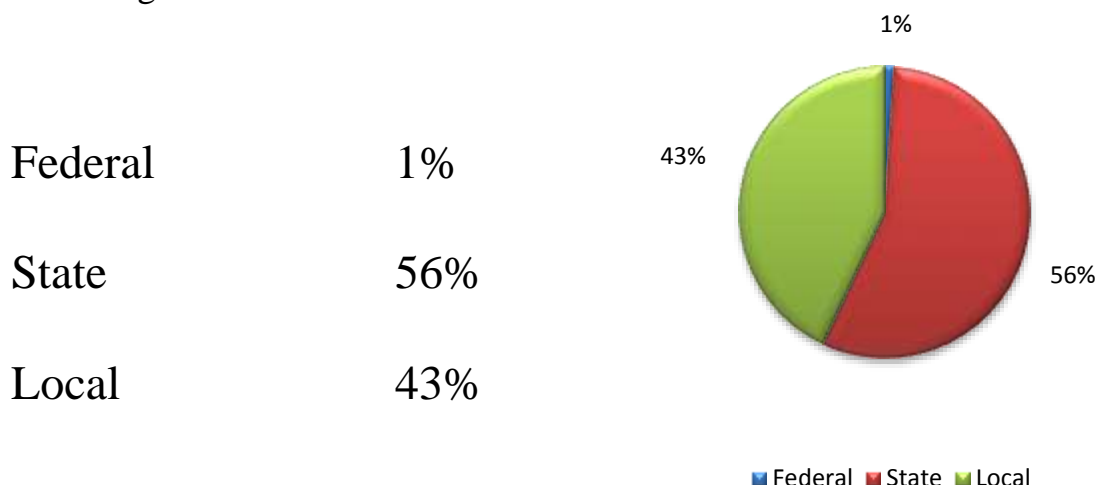
Source: California Department of Education Media Briefing, December 7, 2004.

California Community Colleges Proposition 98 Percent Share



REVENUE SOURCES CALIFORNIA COMMUNITY COLLEGES

On a statewide basis, funds for the California Community Colleges come from the following unrestricted and restricted sources:



Examples of Revenues from Federal, State, and Local Sources include:

Federal

Federal Financial Aid
Vocational Education
VTEA
Tech-Prep
Forest Reserve Funds
TRIO/Gateway
SEED
Federal Grants

State

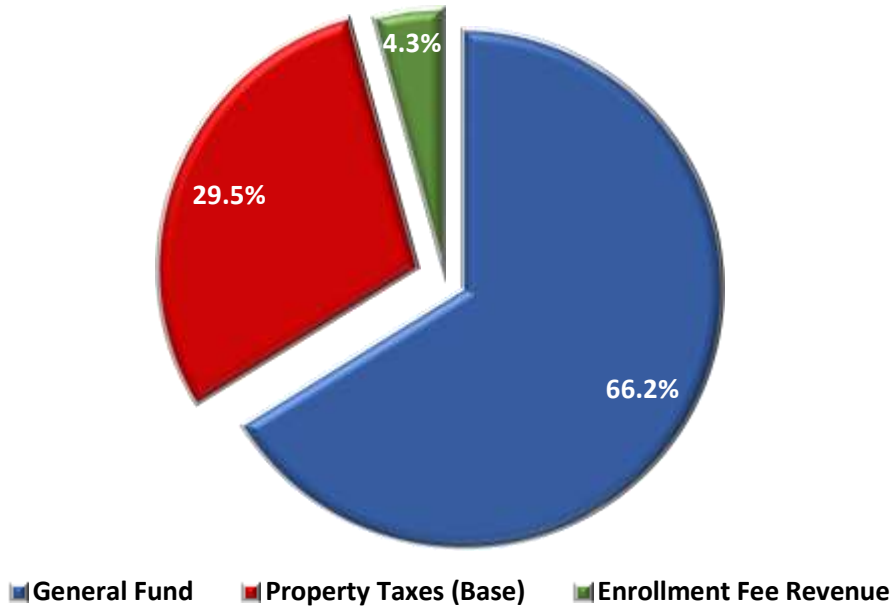
General Apportionment
Apprenticeship
Basic Skills
Lottery
Scheduled Maintenance
Block Grants
Categorical Funds
SSSP (Matriculation)
Student Equity
DSPS
EOPS
BFAP
GAIN
CARE
TANF
Foster Care Education
Career Technical Education
Nursing Support
Adult Education
CalWORKS
Part-time Faculty Compensation
Faculty/Staff Diversity
Telecommunications and
Technology
Maintenance and Instructional
Equipment
Student Financial Aid
Administration

Local

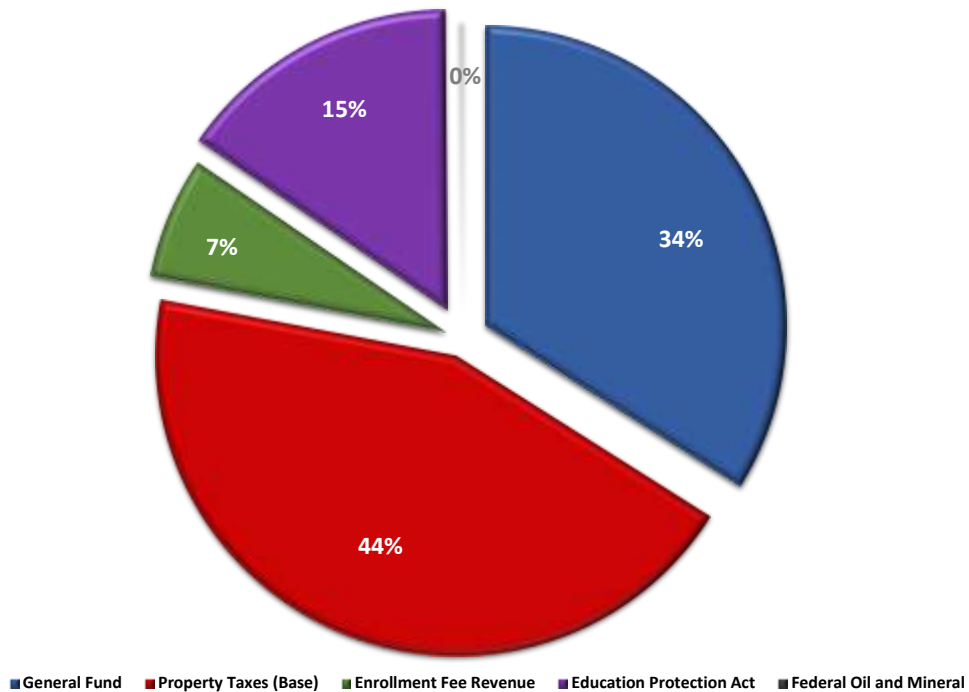
Property Taxes
Enrollment Fees
Non-Resident Tuition
Health Fees
Interest Income
Misc. Fees
Redevelopment Agency
(RDA)
Education Protection Act
(EPA)

COMMUNITY COLLEGES FUNDING

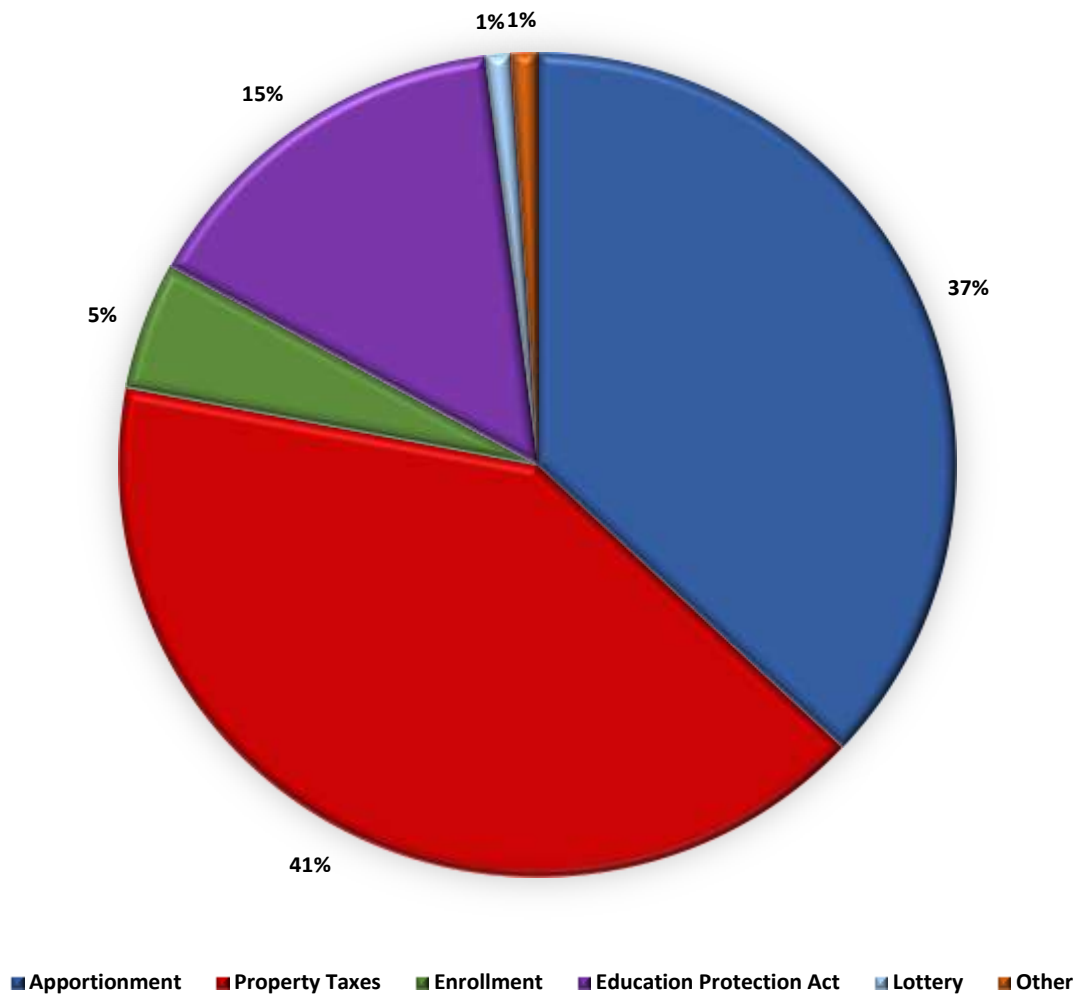
CCC Funding by Source in 2008-2009



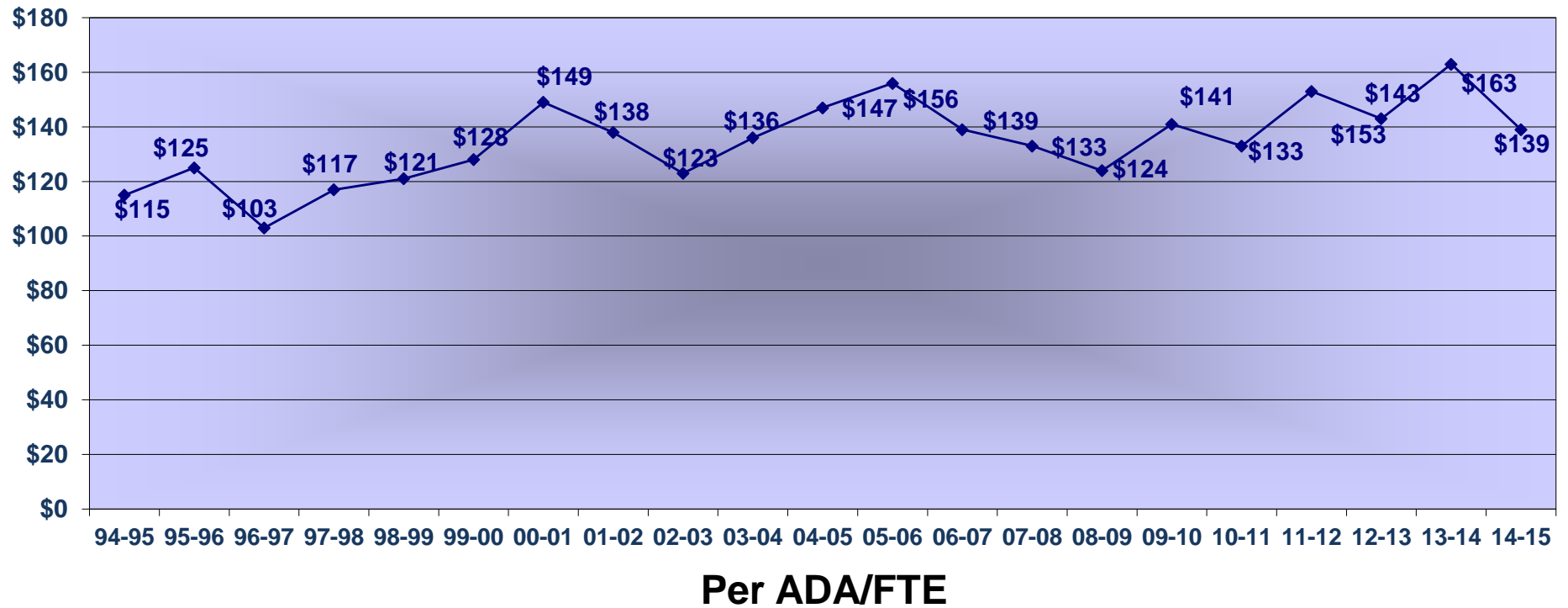
CCC Funding by Source in 2016-2017



YOSEMITE COMMUNITY COLLEGE DISTRICT 2015-2016 UNRESTRICTED REVENUE

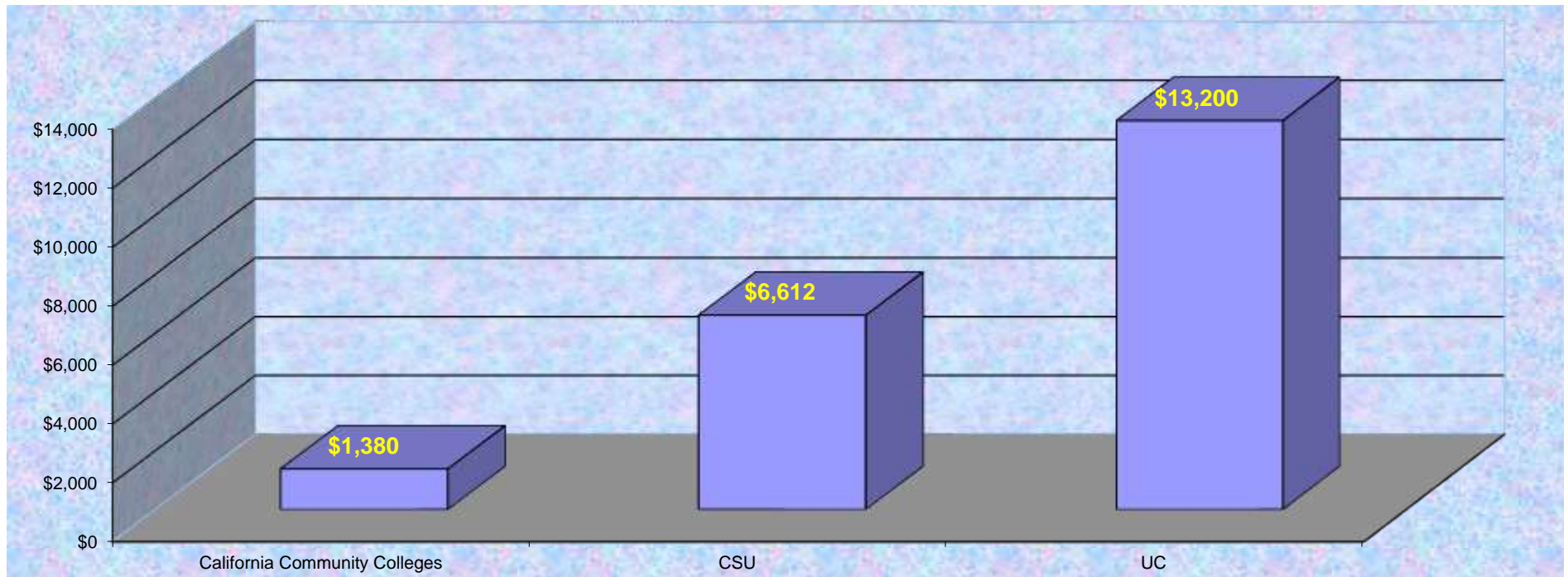


Lottery Revenue



Note: Since passage of Proposition 20 in 1999, a portion of lottery revenue is restricted for instructional materials and supplies. The 2014-2015 restricted rate is \$34 per FTES.

Resident Tuition and Fees for Higher Education 2014-2015 - Undergraduate



Average Annual Fees

Source: CaliforniaColleges.edu

SB 361 COMMUNITY COLLEGE FUNDING EXECUTIVE SUMMARY

There have been recurring efforts over the last several years to comprehensively improve the formulas used to allocate general apportionment and enrollment growth funds to the 72 community colleges districts. These efforts have never gained adequate consensus to lead to comprehensive change. The Community College League of California and its Board of chief executive officers convened a group of chief business officers, selected from 12 districts around the state, to develop a set of recommendations to restructure the community college funding model. Their work culminated in the *Report of the Workgroup on Community College Finance* of September 2004.

This report reflects the System Office's recommendations to the Board of Governors—approved by the Board at its March 2005 meeting for purposes of pursuing necessary legislation—on a new approach to community college funding. These System recommendations are based on the workgroup's report, but were modified in key respects to address concerns that were raised in the System's consultation process.

In this report the California Community Colleges recommend replacing the “program-based funding” distribution of funds to community college districts with a simpler, more equitable method. In the proposed new model, each district would receive a “basic allocation” based on the number of colleges and centers in the district. In addition to this basic allocation, each district would receive equalized rates for its full-time-equivalent students (FTES). This would provide equitable funding while recognizing (1) fixed costs incurred regardless of institution size and (2) the unique historical circumstances surrounding the creation of different districts.

The new model includes provisions to protect instruction and student services by ensuring that districts are provided stable, reliable, funding that is not eroded by inflationary pressures. A significant new investment is provided for noncredit instruction. The model includes improvements in the setting of district funding caps that would allow districts to better plan and accommodate enrollment growth. The model renews the system's commitment to equalization of funding for credit FTES, but improves on the treatment of economies of scale built into the current-law approach to equalization.

The recommended new approach to community college funding includes changes that would require approval by the Legislature and Governor through legislation, changes that would require amendment of regulations by the Board, and administrative changes that the System Office can implement without statutory or regulatory change. Senator Jack Scott has graciously agreed to carry SB 361 for purposes of those changes requiring legislation. In addition, Assembly Member Blakeslee has authored AB 1402 to address the issue of property tax stability (see report recommendation I-C). If the Legislature and Governor enact enabling legislation for this new funding model, implementation of the new funding model would take place not sooner than the 2006-07 fiscal year.

SB 361 COMMUNITY COLLEGES FUNDING FORMULA

- This is a comprehensive reform to the formulas that allocate general purpose apportionments to the 72 districts, based on extensive work by a group of chief financial officers from 12 of the districts, and further work by the Chancellor's Office in consultation with college representatives around the state.
- A "hold harmless" feature assures that no district will receive less equalization aid than under the current-law formula.
- This bill improves the calculation of district-specific enrollment growth caps, introduces local unemployment rates as a factor, adjusts caps that are persistently below real enrollment demand, and provides for long-range "smoothing" of erratic year-to-year changes in growth factors.
- This bill also brings the funding of noncredit programs/courses of compelling state need to parity with the funding of credit courses. Specific programs/courses would be recommended for enhanced funding by a task force of chief instructional officers and members of the academic senate, choosing from programs that address high-need areas, such as basic skills, high school equivalency, short-term occupational training, and English-as-a-second language (ESL).
- This legislation addresses the particular demographic and financial challenges of colleges serving rural areas of the state by providing a targeted institutional "rural access grant."

Estimated annual costs over current law are as follows, assuming that future budgets fully fund the proposed formulas:

- \$115 million for added costs of a more comprehensive form of equalization. (Current law calls for another \$130 million above current budgeted levels for equalization. Thus, the total cost of the bill above budgeted levels is \$245 million.)
- \$120 million for improved per-student funding of selected noncredit programs.
- \$96 million for restoration of COLA that was not provided in the 2003-04 fiscal year. (Under current law, K-12 education is already receiving some restoration of the foregone COLA.)
- \$47 million for annual 1% augmentation for operational and institutional needs.
- \$5 million for annual "rural access grant" of \$500,000 per qualifying college.
- \$40 million to assure that funds budgeted for enrollment growth are based on the sum of annual district growth caps.
- \$50 million to increase district growth caps to reflect (1) local unemployment and (2) persistent over-cap enrollment.
- \$20 million for a "banking" mechanism that compensates districts on a going-forward basis for prior-year deficits in appropriated enrollment growth.

Total estimated cost over current law is roughly \$493 million. The bill itself does not require the appropriation of additional funds. The Legislature and Governor would determine the amount to be appropriated through the annual State Budget process. It is the intent of the System to request that any additional funds be phased in over the next several years. It is expected that natural growth in the Proposition 98 guarantee, combined with a gradually rising percentage share of the guarantee for the community colleges that is justified by higher enrollment growth in the colleges, would accommodate the phase-in of additional funds.

SB 361 COMMUNITY COLLEGE FUNDING EMERGENCY REGULATIONS ADOPTED

Senate Bill 361 (Chapter 631/2006) established, as of October 1, 2006, a new community college funding system. This bill, authored by State Senator Jack Scott, replaces the current system of program-based funding for the California Community Colleges with new methodologies for allocating general apportionments and determining Board of Governors' budget requests. It also establishes a new category of noncredit courses (as eligible) for enhanced funding and implements the 2006-07 Budget Act appropriations for equalization and noncredit instruction.

The bill requires the Board of Governors (Board) to develop criteria and standards to effectuate this system in accordance with prescribed statewide minimum requirements. In addition to other provisions, the statute repeals the program-based funding provisions contained in the Education Code, provides each district a foundation grant based on the number of colleges and centers in the district, stipulates that all credit, full-time-equivalent students (FTES) shall be funded at a target rate of \$4,367 and a uniform noncredit instruction rate of \$2,626 per FTES as adjusted for the change in the cost-of-living in subsequent annual budget acts, and establishes a new enhanced noncredit rate of \$3,092 for the newly proposed instructional category of "career development and college preparation."

With the adoption of SB 361, the Chancellor's Office was charged with developing and replacing the existing program-based funding regulations contained in Title 5 with new regulations in time for the December 2006 apportionment. However, the December deadline was missed when the Department of Finance intervened for additional amendments. On December 21, 2006, the Consultation Council signed off on the regulations, and they will go forward for adoption at the January 2007 Board meeting.

The emergency regulations consist of four main areas: Standards and Criteria for Courses and Classes, Approval of Noncredit Courses and Programs, Career Development and College Preparation Noncredit Courses, and Noncredit Course Funding. The purpose of the emergency regulations is to take the steps needed to implement Education Code Sections 84750.5 and 84760.5 as expeditiously as possible for the 2006-07 fiscal year. It is the intent of the Board to adopt the "final" regulations in May 2007. A summary of the emergency regulations are listed below.

§55002. Standards and Criteria for Courses and Classes.

Under this criteria, collegiate credit courses for the associate degree are defined as a course that has been designated as appropriate to the associate degree in accordance with the requirements recommended by the college and/or district curriculum committee and approved by the district governing board as a collegiate course meeting the needs of the students eligible for admission. Recommended approval for associate degree credit courses will be given if the course meets the following standards: the course must have a grading policy, must grant units, have a scope and intensity of subject matter that requires students to study outside of class time, require prerequisites or corequisites that are established, reviewed, and applied in accordance with the requirements (basic skills requirements are appropriate for credit courses in English and/or mathematics, respectively), call for critical thinking (difficulty), learning skills (level), and vocabulary that is appropriate, are described in a course outline of record maintained in official college files, taught by qualified

instructors (conduct of course) in accordance with a set of objectives and defined in the course outline of record. Repeated enrollment is allowed.

Nondegree Credit Course is designated by the Board as not applicable to the associate degree and, at a minimum, is recommended by the college and/or district curriculum committee, is approved by the district governing board, and falls within the following categories: types of courses, precollegiate basic skills, and precollegiate occupational preparation courses designed to provide foundation skills for students preparing for entry into college-level occupational courses or programs.

§55150. Approval of Noncredit Courses and Programs.

Courses or programs offered for noncredit shall be approved by the Chancellor in accordance with Education Code section 55110 on forms provided by the Chancellor's Office. Course outlines for all noncredit courses shall be on file in the community college offering the course. Authorities of each community college maintaining noncredit courses shall keep such current records and reports as may be required by the Chancellor. In order to be eligible for enhanced funding pursuant to Education Code sections 84750.5 and 84760.5, a career development or college preparation noncredit course must be part of a program or sequence of courses approved by the Chancellor pursuant to section 55151.

§55151. Career Development and College Preparation Noncredit Courses.

A noncredit course involving career development or college preparation will be eligible for enhanced funding pursuant to the Education Code. Courses will be approved by the college curriculum committee, the district governing board, and the Chancellor's Office. In making the determination, the Chancellor shall utilize job demand data provided by the Employment Development Department...In addition, a sequence of courses, courses in elementary and secondary basic skills, workforce preparation courses in basic skills, courses in English as a Second Language, and Vocational English as a Second Language. The program or sequence of courses is designed to result in one of the following: a noncredit certificate of completion leading to improved employability or job opportunities, a noncredit certificate of competency in a recognized career field articulated with degree-applicable coursework, completion of an associate degree or transfer to a baccalaureate institution. Each program or sequence of courses must be submitted to and approved by the Chancellor. Under no circumstances may a district separate an existing noncredit course which provides less than 110 hours of instruction into two or more courses for the purpose of forming a sequence of courses. Course sequences with the sole objective of satisfying high school diploma requirements are not eligible for enhanced funding under this section.

§58160. Noncredit Course Funding.

Only those noncredit courses that have been approved pursuant to Education Code section 84757 are eligible for funding and may be claimed for purposes of state apportionments. Courses described in section 55151 may not be claimed for enhanced funding if they are not part of a program or sequence of courses previously approved by the Chancellor, but such courses may continue to be offered provided that each individual course has been approved by the Chancellor.

Source: Community College Update, January 5, 2007

SB 361 SIMULATION

Determining Base Allocation Revenue

Foundation base revenues are a function of the number and size of colleges and the number and size of centers in each district. Listed below are the dollar amounts that are the basis for foundation base allocations for each district.

Single College District

Greater than 20,000 FTES	\$5 million
Greater than 10,000 FTES	\$4 million
Less than 10,000 FTES	\$3 million

Multi-College District

Greater than 20,000 FTES	\$4 million
Greater than 10,000 FTES	\$3.5 million
Less than 10,000 FTES	\$3 million

Centers (Cost per Center)

Greater than 1,000 FTES	\$1 million
Greater than 750 but less than 1,000 FTES	\$750,000
Greater than 500 but less than 750 FTES	\$500,000
Greater than 250 but less than 500 FTES	\$250,000
Less than 250 FTES	\$125,000

Foundation Allocation Display of Colleges and Centers

Total FTES	>20,000	>10,000	<=10,000		>1,000	>750	>500	>250	<=250				
	Large Colleges	Medium Colleges	Small Colleges	# of Colleges	Large Centers	Med Large Centers	Medium Centers	Small Med Centers	Small Centers	# of Centers	Single/ Multi	Foundation Grant	District
Allan Hancock				1	1	1				1	Single	\$4,000,000	Allan Hancock
Antelope Valley				1	1					1	Single	\$3,125,000	Antelope Valley
Barstow				1	1					0	Single	\$3,500,000	Barstow
Butte			1	1						0	Single	\$4,000,000	Butte
Cabrillo			1	1				1		1	Single	\$4,500,000	Cabrillo
Cerritos			1	1						0	Single	\$4,000,000	Cerritos
Chabot-Las Positas			1	1	2					0	Multi	\$6,500,000	Chabot-Las Positas
Chaffey			1	1	1	1	1			2	Single	\$5,750,000	Chaffey
Citrus			1	1						0	Single	\$4,000,000	Citrus
Coast			2	1	3					0	Multi	\$10,000,000	Coast
Compton				1	1					0	Single	\$3,000,000	Compton
Contra Costa			1	2	3	1				1	Multi	\$10,500,000	Contra Costa
Copper Mt.				1	1					0	Single	\$3,500,000	Copper Mt.
Desert				1	1					0	Single	\$3,000,000	Desert
El Camino	1				1	1				1	Single	\$6,000,000	El Camino
Feather River				1	1					0	Single	\$3,500,000	Feather River
Foothill-DeAnza			2		2	1				1	Multi	\$8,000,000	Foothill-DeAnza
Gavilan				1	1					0	Single	\$3,500,000	Gavilan
Glendale			1		1					0	Single	\$4,000,000	Glendale
Grossmont-Cuyamaca			1	1	2					0	Multi	\$6,500,000	Grossmont-Cuyamaca
Hartnell				1	1					0	Single	\$3,000,000	Hartnell
Imperial				1	1					0	Single	\$3,000,000	Imperial
Kern			1	2	3	1	1	1		3	Multi	\$11,750,000	Kern
Lake Tahoe				1	1					0	Single	\$3,500,000	Lake Tahoe
Lassen				1	1					0	Single	\$3,500,000	Lassen
Long Beach	1				1	1				1	Single	\$6,000,000	Long Beach
Los Angeles			5	4	9					0	Multi	\$29,500,000	Los Angeles
Los Rios	1	1	2	4	2					2	Multi	\$15,500,000	Los Rios
Marin				1	1		1			1	Single	\$3,750,000	Marin
Mendocino-Lake				1	1				2	2	Single	\$4,000,000	Mendocino-Lake
Merced				1	1			1		1	Single	\$3,500,000	Merced
Mira Costa				1	1	2				2	Single	\$5,000,000	Mira Costa
Monterey Peninsula				1	1				1	1	Single	\$3,250,000	Monterey Peninsula
Mt. San Antonio	1				1					0	Single	\$5,000,000	Mt. San Antonio
Mt. San Jacinto				1	1	1				1	Single	\$4,000,000	Mt. San Jacinto
Napa Valley				1	1				1	1	Single	\$3,250,000	Napa Valley
North Orange County			2		2	1				1	Multi	\$8,000,000	North Orange County
Ohlone				1	1		1			1	Single	\$3,750,000	Ohlone
Palo Verde				1	1					1	Single	\$3,625,000	Palo Verde
Palomar			1		1	1				1	Single	\$5,000,000	Palomar
Pasadena Area	1				1	1				1	Single	\$6,000,000	Pasadena Area
Peralta				4	4					0	Multi	\$12,000,000	Peralta
Rancho Santiago	1			1	2	1				1	Multi	\$8,000,000	Rancho Santiago
Redwoods				1	1		2			2	Single	\$5,000,000	Redwoods
Rio Hondo			1		1					0	Single	\$4,000,000	Rio Hondo
Riverside	1				1	2				2	Single	\$7,000,000	Riverside
San Bernardino			1	1	2					0	Multi	\$6,500,000	San Bernardino
San Diego			1	2	3	6				6	Multi	\$15,500,000	San Diego
San Francisco	1				1	5	1	2		8	Single	\$11,750,000	San Francisco
San Joaquin Delta			1		1					0	Single	\$4,000,000	San Joaquin Delta

Foundation Allocation Display of Colleges and Centers

Total FTES	>20,000	>10,000	<=10,000		>1,000	>750	>500	>250	<=250				
	Large Colleges	Medium Colleges	Small Colleges	# of Colleges	Large Centers	Med Large Centers	Medium Centers	Small Med Centers	Small Centers	# of Centers	Single/ Multi	Foundation Grant	District
San Jose-Evergreen				2	2					0	Multi	\$6,000,000	San Jose-Evergreen
San Luis Obispo				1	1	1				1	Single	\$4,000,000	San Luis Obispo
San Mateo				3	3					0	Multi	\$9,000,000	San Mateo
Santa Barbara			1	1	2					2	Single	\$6,000,000	Santa Barbara
Santa Clarita			1	1	1					1	Single	\$5,000,000	Santa Clarita
Santa Monica	1			1	1					1	Single	\$6,000,000	Santa Monica
Sequoias				1	1	1				1	Single	\$4,000,000	Sequoias
Shasta-Tehama-Trinity				1	1					0	Single	\$3,000,000	Shasta-Tehama-Tri
Sierra			1	1	1					1	Single	\$5,000,000	Sierra
Siskiyou				1	1					0	Single	\$3,500,000	Siskiyou
Solano				1	1	1				1	Single	\$4,000,000	Solano
Sonoma County	1			1	2					2	Single	\$7,000,000	Sonoma County
South Orange			1	1	2					0	Multi	\$6,500,000	South Orange
Southwestern			1	1	1	1				1	Single	\$5,000,000	Southwestern
State Center			1	1	2	3				3	Multi	\$9,500,000	State Center
Ventura			1	2	3					0	Multi	\$9,500,000	Ventura
Victor Valley			1	1						0	Single	\$4,000,000	Victor Valley
West Hills				2	2					1	Multi	\$6,125,000	West Hills
West Kern				1	1					0	Single	\$3,500,000	West Kern
West Valley-Mission				2	2					0	Multi	\$6,000,000	West Valley-Mission
Yosemite			1	1	2					0	Multi	\$6,500,000	Yosemite
Yuba				1	1	1	1			2	Single	\$4,750,000	Yuba
Statewide Total				110						64	\$432,375,000		

**California Community Colleges
Summary of General and Grand Total Apportionments
2015-16 Advance Apportionment (AD-September)**

**9/17/2015
Exhibit B-1**

County	District	State General Apportionment	Total Categoricals (B-2A, B, C, & 3)	Grand Total Apportionments
Alameda	Chabot-Las Positas	\$35,763,482	\$10,901,873	\$46,665,355
Alameda	Ohlone	\$14,310,488	\$5,876,832	\$20,187,320
Alameda	Peralta	\$50,205,981	\$16,829,862	\$67,035,843
Alameda Total		\$100,279,951	\$33,608,567	\$133,888,518
Butte	Butte	\$32,721,951	\$23,479,072	\$56,201,023
Butte Total		\$32,721,951	\$23,479,072	\$56,201,023
Contra Costa	Contra Costa	\$25,807,465	\$18,140,637	\$43,948,102
Contra Costa Total		\$25,807,465	\$18,140,637	\$43,948,102
El Dorado	Lake Tahoe	\$7,041,841	\$2,459,320	\$9,501,161
El Dorado Total		\$7,041,841	\$2,459,320	\$9,501,161
Fresno	State Center	\$85,489,381	\$24,840,576	\$110,329,957
Fresno	West Hills	\$21,122,328	\$5,243,955	\$26,366,283
Fresno Total		\$106,611,709	\$30,084,531	\$136,696,240
Humboldt	Redwoods	\$12,486,354	\$3,853,177	\$16,339,531
Humboldt Total		\$12,486,354	\$3,853,177	\$16,339,531
Imperial	Imperial	\$25,709,966	\$5,271,929	\$30,981,895
Imperial Total		\$25,709,966	\$5,271,929	\$30,981,895
Kern	Kern	\$35,743,964	\$19,660,695	\$55,404,659
Kern	West Kern	\$6,404,741	\$3,519,858	\$9,924,599
Kern Total		\$42,148,705	\$23,180,554	\$65,329,259
Lassen	Lassen	\$9,398,579	\$2,702,627	\$12,101,206
Lassen Total		\$9,398,579	\$2,702,627	\$12,101,206
Los Angeles	Antelope Valley	\$44,941,042	\$8,403,639	\$53,344,681
Los Angeles	Cerritos	\$58,074,484	\$14,143,710	\$72,218,194
Los Angeles	Citrus	\$43,274,449	\$7,097,174	\$50,371,623
Los Angeles	Compton	\$22,765,881	\$5,387,619	\$28,153,500
Los Angeles	El Camino	\$50,983,526	\$14,126,937	\$65,110,463
Los Angeles	Glendale	\$51,746,181	\$11,479,470	\$63,225,651
Los Angeles	Long Beach	\$68,597,194	\$12,437,405	\$81,034,599
Los Angeles	Los Angeles	\$266,581,681	\$76,206,232	\$342,787,913
Los Angeles	Mt. San Antonio	\$96,759,829	\$21,171,168	\$117,930,997
Los Angeles	Pasadena Area	\$66,397,481	\$13,155,324	\$79,552,805
Los Angeles	Rio Hondo	\$47,235,271	\$12,119,916	\$59,355,187
Los Angeles	Santa Clarita	\$46,883,964	\$8,076,811	\$54,960,775
Los Angeles	Santa Monica	\$66,754,976	\$12,481,803	\$79,236,779
Los Angeles Total		\$930,995,959	\$216,287,209	\$1,147,283,168
Marin	Marin	\$0	\$4,276,250	\$4,276,250
Marin Total		\$0	\$4,276,250	\$4,276,250
Mendocino	Mendocino-Lake	\$9,767,976	\$3,197,693	\$12,965,669
Mendocino Total		\$9,767,976	\$3,197,693	\$12,965,669

**California Community Colleges
Summary of General and Grand Total Apportionments
2015-16 Advance Apportionment (AD-September)**

**9/17/2015
Exhibit B-1**

County	District	State General Apportionment	Total Categoricals (B-2A, B, C, & 3)	Grand Total Apportionments
Merced	Merced	\$33,594,267	\$7,183,739	\$40,778,006
Merced Total		\$33,594,267	\$7,183,739	\$40,778,006
Monterey	Hartnell	\$11,154,491	\$6,792,104	\$17,946,595
Monterey	Monterey Peninsula	\$12,202,705	\$5,547,180	\$17,749,885
Monterey Total		\$23,357,196	\$12,339,284	\$35,696,480
Napa	Napa Valley	\$0	\$4,253,272	\$4,253,272
Napa Total		\$0	\$4,253,272	\$4,253,272
Orange	Coast	\$11,793,654	\$23,723,182	\$35,516,836
Orange	North Orange County	\$67,181,629	\$25,228,125	\$92,409,754
Orange	Rancho Santiago	\$62,757,530	\$23,756,092	\$86,513,622
Orange	South Orange	\$0	\$16,981,518	\$16,981,518
Orange Total		\$141,732,813	\$89,688,916	\$231,421,729
Placer	Sierra	\$0	\$8,202,852	\$8,202,852
Placer Total		\$0	\$8,202,852	\$8,202,852
Plumas	Feather River	\$4,695,301	\$2,260,430	\$6,955,731
Plumas Total		\$4,695,301	\$2,260,430	\$6,955,731
Riverside	Desert	\$5,925,383	\$7,463,163	\$13,388,546
Riverside	Mt. San Jacinto	\$27,165,616	\$10,070,049	\$37,235,665
Riverside	Palo Verde	\$9,905,589	\$2,678,945	\$12,584,534
Riverside	Riverside	\$85,035,327	\$18,283,936	\$103,319,263
Riverside Total		\$128,031,915	\$38,496,093	\$166,528,008
Sacramento	Los Rios	\$162,190,239	\$37,155,340	\$199,345,579
Sacramento Total		\$162,190,239	\$37,155,340	\$199,345,579
San Bernardino	Barstow	\$10,286,674	\$2,367,526	\$12,654,200
San Bernardino	Chaffey	\$40,469,136	\$9,956,199	\$50,425,335
San Bernardino	Copper Mt.	\$9,049,777	\$2,470,454	\$11,520,231
San Bernardino	San Bernardino	\$49,257,994	\$12,767,325	\$62,025,319
San Bernardino	Victor Valley	\$32,424,550	\$8,006,406	\$40,430,956
San Bernardino Total		\$141,488,131	\$35,567,909	\$177,056,040
San Diego	Grossmont-Cuyamaca	\$40,851,218	\$15,164,717	\$56,015,935
San Diego	Miracosta	\$0	\$7,554,105	\$7,554,105
San Diego	Palomar	\$11,845,032	\$12,197,681	\$24,042,713
San Diego	San Diego	\$86,750,579	\$28,943,840	\$115,694,419
San Diego	Southwestern	\$44,431,254	\$12,958,425	\$57,389,679
San Diego Total		\$183,878,083	\$76,818,768	\$260,696,851
San Francisco	San Francisco	\$65,992,009	\$19,374,027	\$85,366,036
San Francisco Total		\$65,992,009	\$19,374,027	\$85,366,036
San Joaquin	San Joaquin Delta	\$39,407,834	\$13,742,078	\$53,149,912
San Joaquin Total		\$39,407,834	\$13,742,078	\$53,149,912

**California Community Colleges
Summary of General and Grand Total Apportionments
2015-16 Advance Apportionment (AD-September)**

**9/17/2015
Exhibit B-1**

County	District	State General Apportionment	Total Categoricals (B-2A, B, C, & 3)	Grand Total Apportionments
San Luis Obispo	San Luis Obispo	\$0	\$5,423,598	\$5,423,598
San Luis Obispo Total		\$0	\$5,423,598	\$5,423,598
San Mateo	San Mateo	\$0	\$11,963,290	\$11,963,290
San Mateo Total		\$0	\$11,963,290	\$11,963,290
Santa Barbara	Allan Hancock	\$26,624,554	\$7,296,816	\$33,921,370
Santa Barbara	Santa Barbara	\$28,673,907	\$9,661,308	\$38,335,215
Santa Barbara Total		\$55,298,461	\$16,958,124	\$72,256,585
Santa Clara	Foothill-DeAnza	\$21,313,373	\$20,792,567	\$42,105,940
Santa Clara	Gavilan	\$6,384,229	\$5,228,652	\$11,612,881
Santa Clara	San Jose-Evergreen	\$0	\$9,159,095	\$9,159,095
Santa Clara	West Valley-Mission	\$0	\$9,053,676	\$9,053,676
Santa Clara Total		\$27,697,602	\$44,233,990	\$71,931,592
Santa Cruz	Cabrillo	\$22,773,939	\$7,606,258	\$30,380,197
Santa Cruz Total		\$22,773,939	\$7,606,258	\$30,380,197
Shasta	Shasta-Tehama-Trinity	\$15,988,199	\$6,141,534	\$22,129,733
Shasta Total		\$15,988,199	\$6,141,534	\$22,129,733
Siskiyou	Siskiyou	\$9,763,089	\$2,876,926	\$12,640,015
Siskiyou Total		\$9,763,089	\$2,876,926	\$12,640,015
Solano	Solano	\$22,741,660	\$4,526,432	\$27,268,092
Solano Total		\$22,741,660	\$4,526,432	\$27,268,092
Sonoma	Sonoma	\$26,059,126	\$13,227,173	\$39,286,299
Sonoma Total		\$26,059,126	\$13,227,173	\$39,286,299
Stanislaus	Yosemite	\$33,956,521	\$14,249,790	\$48,206,311
Stanislaus Total		\$33,956,521	\$14,249,790	\$48,206,311
Tulare	Sequoias	\$29,883,624	\$7,061,701	\$36,945,325
Tulare Total		\$29,883,624	\$7,061,701	\$36,945,325
Ventura	Ventura	\$46,703,330	\$16,777,423	\$63,480,753
Ventura Total		\$46,703,330	\$16,777,423	\$63,480,753
Yuba	Yuba	\$12,055,205	\$7,753,973	\$19,809,178
Yuba Total		\$12,055,205	\$7,753,973	\$19,809,178
Grand Total	Statewide	\$2,530,259,000	\$870,424,484	\$3,400,683,484

**California Community Colleges
Resident FTES
2014-15 Annual (Final 9-1-15)**

District	Credit FTES	Noncredit FTES	Total FTES	College	Credit FTES	Noncredit FTES	Total FTES
Allan Hancock	8,458.67	927.07	9,385.74	Allan Hancock College	8,458.67	927.07	9,385.74
Antelope Valley	11,293.43	0.00	11,293.43	Antelope Valley College	11,293.43	0.00	11,293.43
Barstow	2,552.12	30.09	2,582.21	Barstow College	2,552.12	30.09	2,582.21
Butte	9,501.25	1,094.94	10,596.19	Butte College	9,501.25	1,094.94	10,596.19
Cabrillo	10,712.44	179.18	10,891.82	Cabrillo College	10,712.44	179.18	10,891.62
Cerritos	17,318.55	471.74	17,790.29	Cerritos College	17,318.55	471.74	17,790.29
Chabot-Las Positas	16,913.21	107.82	17,021.03	Chabot College	9,940.71	88.20	10,028.91
				Las Positas College	6,972.50	19.62	6,992.12
Chaffey	14,231.17	340.73	14,571.90	Chaffey College	14,231.17	340.73	14,571.90
Citrus	11,120.82	329.40	11,450.22	Citrus College	11,120.82	329.40	11,450.22
Coast	30,679.27	245.20	30,924.47	Coastline Community College	5,551.00	186.92	5,737.92
				Golden West College	9,365.65	11.07	9,376.72
				Orange Coast College	15,762.62	47.21	15,809.83
Compton	5,193.76	22.84	5,216.60	Compton College	5,193.76	22.84	5,216.60
Contra Costa	24,271.62	105.94	24,377.56	Contra Costa College	4,269.69	63.63	4,333.32
				Diablo Valley College	13,119.15	0.00	13,119.15
				Los Medanos College	6,882.78	42.31	6,925.09
Copper Mountain	1,350.95	72.80	1,423.75	Cooper Mountain College	1,350.95	72.80	1,423.75
Desert	7,528.27	558.81	8,087.08	College of the Desert	7,528.27	558.81	8,087.08
El Camino	19,137.48	25.52	19,163.00	El Camino College	19,137.48	25.52	19,163.00
Feather River	1,510.96	99.79	1,610.75	Feather River College	1,510.96	99.79	1,610.75
Foothill-De Anza	26,998.62	354.34	27,352.96	De Anza College	16,663.15	0.00	16,663.15
				Foothill College	10,335.47	354.34	10,689.81
Gavilan	4,724.40	539.80	5,264.20	Gavilan College	4,724.40	539.80	5,264.20
Glendale	12,541.47	2,920.40	15,461.87	Glendale Community College	12,541.47	2,920.40	15,461.87
Grossmont-Cuyamaca	18,134.93	62.26	18,197.19	Cuyamaca College	5,540.03	39.05	5,579.08
				Grossmont College	12,594.90	23.21	12,618.11
Hartnell	7,179.60	14.74	7,194.34	Hartnell College	7,179.60	14.74	7,194.34
Imperial	6,814.39	50.24	6,864.63	Imperial Valley College	6,814.39	50.24	6,864.63
Kern	19,863.93	53.11	19,917.04	Bakersfield College	14,327.60	39.45	14,367.05
				Cerro Coso Community College	2,519.37	8.14	2,527.51
				Porterville College	3,016.96	5.52	3,022.48
Lake Tahoe	1,677.82	83.50	1,761.32	Lake Tahoe Community College	1,677.82	83.50	1,761.32
Lassen	1,699.80	47.15	1,746.95	Lassen College	1,699.80	47.15	1,746.95
Long Beach	19,978.28	427.47	20,405.75	Long Beach City College	19,978.28	427.47	20,405.75
Los Angeles	99,670.00	5,325.46	104,995.46	East Los Angeles College	21,914.73	1,429.97	23,344.70
				Los Angeles City College	12,619.16	910.57	13,529.73
				Los Angeles Harbor College	6,937.32	70.65	7,007.97
				Los Angeles Mission College	6,621.37	304.18	6,925.55
				Los Angeles Pierce College	14,976.91	331.05	15,307.96
				Los Angeles Southwest College	4,877.73	550.48	5,428.21
				Los Angeles Trade-Tech College	12,132.91	665.20	12,798.11
				Los Angeles Valley College	12,565.09	773.25	13,338.34
				West Los Angeles College	7,024.78	290.11	7,314.89
Los Rios	51,925.95	244.20	52,170.15	American River College	21,136.30	98.37	21,234.67
				Cosumnes River College	9,654.56	2.96	9,657.52
				Folsom Lake College	5,340.51	0.00	5,340.51
				Sacramento City College	15,794.58	142.87	15,937.45
Marin	3,623.49	215.27	3,838.76	College of Marin	3,623.49	215.27	3,838.76
Mendocino	2,952.10	93.78	3,045.88	Mendocino College	2,952.10	93.78	3,045.88
Merced	8,835.53	918.45	9,753.98	Merced College	8,835.53	918.45	9,753.98
Mira Costa	10,438.68	651.82	11,090.50	MiraCosta College	10,438.68	651.82	11,090.50
Monterey	5,975.71	524.92	6,500.63	Monterey Peninsula College	5,975.71	524.92	6,500.63
Mt. San Antonio	24,666.16	5,987.79	30,653.95	Mt. San Antonio College	24,666.16	5,987.79	30,653.95
Mt. San Jacinto	10,236.08	562.00	10,798.08	Mt. San Jacinto College	10,236.08	562.00	10,798.08
Napa Valley	5,172.72	499.58	5,672.30	Napa Valley College	5,172.72	499.58	5,672.30

**California Community Colleges
Resident FTES
2014-15 Annual (Final 9-1-15)**

District	Credit FTES	Noncredit FTES	Total FTES	College	Credit FTES	Noncredit FTES	Total FTES
North Orange	30,063.69	5,972.09	36,035.78	Cypress College	11,129.38	0.00	11,129.38
				Fullerton College	18,934.31	212.24	19,146.55
				School of Continuing Education	0.00	5,759.85	5,759.85
Ohlone	8,132.76	0.00	8,132.76	Ohlone College	8,132.76	0.00	8,132.76
Palo Verde	1,710.84	133.72	1,844.56	Palo Verde College	1,710.84	133.72	1,844.56
Palomar	18,548.75	774.17	19,322.92	Palomar College	18,548.75	774.17	19,322.92
Pasadena	21,648.39	1,335.96	22,984.35	Pasadena City College	21,648.39	1,335.96	22,984.35
Peralta	19,472.84	29.63	19,502.47	Berkeley City College	4,196.05	0.00	4,196.05
				College of Alameda	3,575.39	8.10	3,583.49
				Laney College	7,678.93	3.51	7,682.44
				Merritt College	4,022.47	18.02	4,040.49
Rancho Santiago	22,365.78	6,542.30	28,908.08	Santa Ana College	15,530.31	4,820.41	20,350.72
				Santiago Canyon College	6,835.47	1,721.89	8,557.36
Redwoods	3,888.55	64.28	3,952.83	College of the Redwoods	3,888.55	64.28	3,952.83
Rio Hondo	12,323.64	251.20	12,574.84	Rio Hondo College	12,323.64	251.20	12,574.84
Riverside	27,503.17	156.86	27,660.03	Moreno Valley College	6,464.48	88.92	6,553.40
				Norco College	6,337.64	0.00	6,337.64
				Riverside City College	14,701.05	67.94	14,768.99
San Bernardino	14,660.88	56.59	14,717.47	Crafton Hills College	4,545.34	54.83	4,600.17
				San Bernardino Valley College	10,115.54	1.76	10,117.30
San Diego	33,744.74	8,556.81	42,301.55	San Diego City College	10,427.97	4,865.78	15,293.75
				San Diego Mesa College	15,292.14	3,010.82	18,302.96
				San Diego Miramar College	8,024.63	680.21	8,704.84
San Francisco	15,999.92	7,631.81	23,631.73	City College of San Francisco	15,999.92	7,631.81	23,631.73
San Joaquin Delta	15,688.61	171.97	15,860.58	San Joaquin Delta College	15,688.61	171.97	15,860.58
San Jose-Evergreen	12,239.53	111.81	12,351.34	Evergreen Valley College	6,276.41	72.67	6,349.08
				San Jose City College	5,963.12	39.14	6,002.26
San Luis Obispo	6,831.48	243.52	7,075.00	Cuesta College	6,831.48	243.52	7,075.00
San Mateo	17,848.88	125.99	17,974.87	Canada College	3,911.73	33.03	3,944.76
				College of San Mateo	6,336.32	4.46	6,340.78
				Skyline College	7,600.83	88.50	7,689.33
Santa Barbara	13,570.69	772.49	14,343.18	Santa Barbara City College	13,570.69	772.49	14,343.18
Santa Clarita	15,013.58	286.74	15,300.32	College of the Canyons	15,013.58	286.74	15,300.32
Santa Monica	20,910.55	783.26	21,693.81	Santa Monica College	20,910.55	783.26	21,693.81
Sequoias	8,459.01	411.39	8,870.40	College of the Sequoias	8,459.01	411.39	8,870.40
Shasta-Tehama-Trinity	6,810.48	193.22	7,003.70	Shasta College	6,810.48	193.22	7,003.70
Sierra	14,401.62	302.89	14,704.51	Sierra College	14,401.62	302.89	14,704.51
Siskiyou	2,157.37	383.68	2,541.05	College of the Siskiyou	2,157.37	383.68	2,541.05
Solano	6,915.29	0.89	6,916.18	Solano Community College	6,915.29	0.89	6,916.18
Sonoma	14,725.04	2,681.07	17,406.11	Santa Rosa Junior College	14,725.04	2,681.07	17,406.11
South Orange County	25,758.35	1,928.39	27,686.74	Irvine Valley College	9,243.07	266.82	9,509.89
				Saddleback College	16,515.28	1,661.57	18,176.85
Southwestern	15,153.63	256.26	15,409.89	Southwestern College	15,153.63	256.26	15,409.89
State Center	27,243.59	476.48	27,720.07	Fresno City College	16,831.88	369.35	17,201.23
				Reedley College	10,411.71	107.13	10,518.84
Ventura	25,841.84	181.37	26,023.21	Moorpark College	11,085.35	37.85	11,123.20
				Oxnard College	5,208.10	0.00	5,208.10
				Ventura College	9,548.39	143.52	9,691.91
Victor Valley	8,363.14	77.24	8,440.38	Victor Valley College	8,363.14	77.24	8,440.38
West Hills	4,724.97	383.79	5,108.76	West Hills College Coalinga	1,774.92	11.22	1,786.14
				West Hills College Lemoore	2,950.05	372.57	3,322.62
West Kern	2,484.63	47.81	2,532.44	Taft College	2,484.63	47.81	2,532.44
West Valley-Mission	12,682.49	800.47	13,482.96	Mission College	6,002.71	356.22	6,358.93
				West Valley College	6,679.78	444.25	7,124.03
Yosemite	16,227.64	346.81	16,574.45	Columbia College	1,797.15	90.75	1,887.90
				Modesto College	14,430.49	256.06	14,686.55
Yuba	7,505.33	120.67	7,626.00	Woodland Community College	1,828.75	7.13	1,835.88
				Yuba College	5,676.58	113.54	5,790.12
Total	1,066,505.32	66,781.78	1,133,287.10	Total	1,066,505.32	66,781.78	1,133,287.10

ADVISORY WORKGROUP ON FISCAL AFFAIRS

The Advisory Workgroup on Fiscal Affairs (Fiscal Workgroup) was convened at the request of Chancellor Brice Harris to provide advice and counsel on community college finance and business operations. The workgroup will function as a partnership between the Chancellor's Office, the Board of the Association of Chief Business Officials (ACBO), and the Community College League of California (CCLC). The workgroup had its initial meeting on September 27, 2013.

Background

In May 2004, the CCLC convened a workgroup of California Community College Chief Business Officials (CBOs) to make recommendations on changes to the community college funding formula, at the request of the boards of the California Community College Trustees (CCCT) and Chief Executive Officers of the California Community Colleges (CEOCCC). The representative group of CBOs from a diverse array of districts met over several months, and in September 2004 produced the *Report of the Workgroup on Community College Funding*. The Chancellor's Office used this report as a basis to make recommendations to the Board of Governors in March 2005 to replace the "program-based funding" formula with a new comprehensive funding model that would address deficiencies in the funding system that existed at that time. This led to the passage of SB 361 (Scott) on September 29, 2006, which made substantial changes to the funding for community colleges statewide.

Since the SB 361 funding formula was implemented in 2006-07, there have been significant changes in the California Community College (CCC) system and the broader state economy as a whole. These new challenges resulted in the determination that a similar workgroup of CBOs could be beneficial in providing guidance on emerging fiscal issues. Thus, in 2011, CCLC again convened a workgroup to explore options to deal with the severe funding reductions the CCC system faced. That workgroup has now been formalized as the Advisory Workgroup on Fiscal Affairs to the State Chancellor.

Overview

The new fiscal workgroup includes 13 district business officials representing diverse types of districts. Dr. Bonnie Ann Dowd, San Diego Community College District (SDCCD), was appointed Chair of the workgroup by the ACBO Board, and Ann-Marie Gabel, Long Beach Community College District (LBCCD), was chosen as Vice Chair by the members of the workgroup.

The group will focus not only on addressing problems, but will also seek possible improvements that could be made to fiscal processes. Good communication will be emphasized, both within the CBO community and with other groups such as CEOs. A website will be developed to announce the workgroup's formation and purpose, and to distinguish it from the existing Fiscal Standards Committee.

Source: California Community Colleges Advisory Workgroup on Fiscal Affairs, September 27, 2013, Minutes

GROWTH MODEL

Need Factors

Three factors are used to determine districts' need for access as a portion of the state total.

- Educational Attainment: District's percentage (as a portion of the statewide total) of individuals 25 years of age or older who do not have a bachelor's degree: percentage of adults with "some college" or less living within district boundaries. (*Source: Environmental Systems Research Institute (ESRI)*)
- Unemployment: District's percentage (as a portion of the state total) of unemployed individuals 16 years of age or older: percentage of unemployed adults living within district boundaries. (*Source: Environmental Systems Research Institute (ESRI)*)
- Households Below the Poverty Line: District's percentage (as a portion of the state total) of households below the poverty line (= \$25,000 annual income). (*Source: Environmental Systems Research Institute (ESRI)*)

Methodology

1. Calculate districts "need for access" which represents the portion of the state the district should be serving based on need.
2. Compare districts need for access (calculated above) to their current access (the portion of the state they are currently serving). Identify districts that have a greater need for access than what they are currently serving.
3. Initial Allocation – The model allocates 49.9% of the growth funding based on access (equal percentage for all districts) and 50.1% based on need (only those districts that have a need that is greater than their current access qualify for a portion of these funds). These two amounts are summed to determine the total amount of growth funding each district would qualify for.
4. Adjustment – The last part of the model adjusts each district's growth funding allocation (calculated in step 3) up or down based on whether or not they actually grew in the previous two fiscal years. The result is the total amount of growth funding for which a district is eligible in the upcoming year.

Under the revised model, districts are still eligible for a minimum growth rate of 1%.

There will continue to be a year-end settle-up to reallocate funding from those districts that are not able to grow to districts that grow beyond their initial allocation.

**California Community Colleges Chancellor's Office
2015-16 Apportionment Growth Rates (Estimate at P1)**

District	2.5% Growth	2.75% Growth	3% Growth
Allan Hancock	1.71%	1.84%	1.97%
Antelope Valley	2.59%	2.86%	3.12%
Barstow	3.54%	3.86%	4.16%
Butte	1.13%	1.20%	1.27%
Cabrillo	2.06%	2.23%	2.39%
Cerritos	2.68%	2.90%	3.13%
Chabot-Las Positas	1.57%	1.69%	1.81%
Chaffey	5.88%	6.66%	7.44%
Citrus	2.96%	3.22%	3.47%
Coast	2.15%	2.33%	2.50%
Compton	2.29%	2.64%	3.00%
Contra Costa	2.47%	2.67%	2.87%
Copper Mt.	1.00%	1.00%	1.00%
Desert	4.94%	5.76%	6.61%
El Camino	1.68%	1.80%	1.93%
Feather River	1.00%	1.00%	1.00%
Foothill-DeAnza	1.00%	1.00%	1.00%
Gavilan	1.90%	2.05%	2.19%
Glendale	1.12%	1.19%	1.26%
Grossmont-Cuyamaca	2.49%	2.70%	2.90%
Hartnell	3.04%	3.37%	3.69%
Imperial	2.90%	3.16%	3.40%
Kern	3.31%	3.81%	4.32%
Lake Tahoe	1.00%	1.00%	1.00%
Lassen	1.00%	1.00%	1.00%
Long Beach	1.39%	1.48%	1.57%
Los Angeles	4.36%	4.96%	5.58%
Los Rios	1.90%	2.05%	2.19%
Marin	1.00%	1.00%	1.00%
Mendocino-Lake	1.00%	1.00%	1.00%
Merced	1.78%	1.92%	2.05%
Miracosta	1.52%	1.62%	1.73%
Monterey Peninsula	1.00%	1.00%	1.00%
Mt. San Antonio	3.03%	3.30%	3.55%
Mt. San Jacinto	7.60%	8.81%	10.04%
Napa Valley	1.31%	1.39%	1.48%
North Orange County	4.57%	5.00%	5.40%
Ohlone	1.40%	1.50%	1.59%
Palo Verde	3.44%	3.75%	4.04%
Palomar	1.51%	1.62%	1.73%
Pasadena Area	2.16%	2.34%	2.51%
Peralta	1.85%	1.99%	2.13%
Rancho Santiago	1.39%	1.48%	1.57%
Redwoods	1.00%	1.00%	1.00%
Rio Hondo	1.15%	1.22%	1.29%
Riverside	3.31%	3.63%	3.95%
San Bernardino	5.34%	6.04%	6.74%
San Diego	2.67%	2.90%	3.12%

**California Community Colleges Chancellor's Office
2015-16 Apportionment Growth Rates (Estimate at P1)**

District	2.5% Growth	2.75% Growth	3% Growth
San Francisco	1.00%	1.00%	1.00%
San Joaquin Delta	2.97%	3.41%	3.85%
San Jose-Evergreen	1.00%	1.00%	1.00%
San Luis Obispo	1.00%	1.00%	1.00%
San Mateo	1.00%	1.00%	1.00%
Santa Barbara	1.93%	2.08%	2.23%
Santa Clarita	2.39%	2.59%	2.78%
Santa Monica	2.12%	2.29%	2.45%
Sequoias	4.58%	5.15%	5.72%
Shasta-Tehama-Trinity	1.00%	1.00%	1.00%
Sierra	2.55%	2.76%	2.97%
Siskiyou	1.00%	1.00%	1.00%
Solano	2.24%	2.61%	3.02%
Sonoma	2.05%	2.21%	2.37%
South Orange	1.69%	1.81%	1.94%
Southwestern	1.54%	1.65%	1.76%
State Center	3.12%	3.47%	3.81%
Ventura	1.87%	2.02%	2.16%
Victor Valley	2.94%	3.34%	3.76%
West Hills	2.93%	3.18%	3.43%
West Kern	1.00%	1.00%	1.00%
West Valley-Mission	1.00%	1.00%	1.00%
Yosemite	2.07%	2.33%	2.61%
Yuba	4.03%	4.52%	5.01%
Total	2.50%	2.75%	3.00%

STUDENT SUCCESS TASKFORCE INITIATIVE 2011-2012

Primary Goals:

- Degree and certificate attainment
- Close the achievement gap for historically underrepresented students
- Refocusing policies and future investments to support these priorities

Vehicles for implementation:

- Collaboration and Best Practices
- Legislation
- Regulatory changes

Recommendations of the Student Success Taskforce

Recommendation 1: Increase college and career readiness

- Collaborate with K-12 to jointly develop common standards for college and career readiness

Recommendation 2: Strengthen support for entering students

- Develop and implement common centralized diagnostic assessments
- Require students to participate in diagnostic assessment, orientation, and the development of an educational plan
- Develop and use technology applications to better guide students in education processes
- Require students showing a lack of college readiness to participate in support resources
- Require students to declare a program of study early in their academic careers

Recommendation 3: Incentivize successful student behaviors

- Adopt systemwide enrollment priorities reflecting the core mission of community colleges
- Require students receiving Board of Governors Fee Waivers to meet various conditions and requirements
- Provide students the opportunity to consider attending full time
- Require students to begin addressing basic skills deficiencies in their first year

Recommendation 4: Align course offerings to meet student needs

- Give highest priority for courses advancing student academic progress

Recommendation 5: Improve the education of basic skills students

- Support the development of alternative basic skills curriculum
- Develop a comprehensive strategy for addressing basic skills education in California

Recommendation 6: Revitalize and re-envision professional development

- Create a continuum of mandatory professional development opportunities
- Direct professional development resources toward improving basic skills instruction and support services

Recommendation 7: Enable efficient statewide leadership and increase coordination among colleges

- Develop and support a strong community college system office
- Set local student success goals consistent with statewide goals
- Implement a student success scorecard
- Develop and support a longitudinal student record system

Recommendation 8: Align resources with student success recommendations

- Encourage categorical program streamlining and cooperation
- Invest in the new student support initiative
- Encourage innovation and flexibility in the delivery of basic skills instruction

A review of outcome-based funding

*Source: California Community Colleges Student Success Task Force,
“Advancing Student Success in the California Community Colleges,” 2012*

STUDENT SUCCESS ACT AND STUDENT SUCCESS AND SUPPORT PROGRAM (SSSP)

From the 2011-2012 Student Success Initiative SB 1456, Student Success Act, the Student Success and Support Program, known as SSSP, became regulation.

SSSP (formerly matriculation) is a process that enhances student access to the California Community Colleges and promotes and sustains the efforts of credit students to be successful in their educational endeavors.

Student success is the responsibility of the institution and student, supported by well-coordinated and evidence-based student and instructional services to foster academic success. There are three funded core services:

1. Orientation
2. Assessment
3. Counseling, advising, and other educational planning services

Reporting matriculation services was always required but had no consequences attached to the reporting. SSSP requires services provided to students be a factor in the allocation of SSSP funds. The reporting data elements were revised in July 2013.

The new SSSP funding formula goes into effect fiscal year 2015-2016. The allocations will be based on MIS data using the new data elements for 2014-2015 enrollments. Funding for the 2013-2014 and 2014-2015 fiscal years will be based on the existing matriculation formula.

Refer to the SSSP Handbook 2014 on the State Chancellor's website.

FINANCIAL AID REGULATION CHANGES 2011-2012

Ability to Benefit

Current Provisions: Students without a high school diploma or its equivalent may be eligible for Title IV assistance if they demonstrate the ability to benefit from the educational opportunity via various means: completing six credit hours or their equivalent, passing an approved ATB test.

New Provisions: Students without a high school diploma or its equivalent are ineligible for Title IV funds.

Effective: July 1, 2012, for students who first enroll in a program of study on or after that date.

Pell Grant

Current Provisions: Maximum grant is \$5,550. Minimum grant is 10% of the maximum award. Students who qualify for at least 5% but less than 10% receive 10% of the maximum amount. Lifetime Pell Grant Limit is 9 years.

New Provisions: Maximum grant is unchanged at \$5,550. Students will need to qualify for a minimum of 10% of the maximum amount to receive any 2012-2013 Pell Grant funds. Those who qualify for less than 10% will be ineligible for Pell Grant funds. Lifetime Pell Grant Limit will be 6 years.

Effective: Award year 2012-2013. Lifetime Pell Grant Limit, effective July 1, 2012.

Federal Work Study and Federal Supplemental Educational Opportunity Grant

Current Provisions: Federal Work Study fiscal year 2011 appropriation of \$978,531,000. Federal Supplemental Educational Opportunity Grant fiscal year 2011 appropriation of \$735,990,000.

New Provisions: Reduced appropriations: Federal Work Study fiscal year 2012 appropriation of \$976,682,979. Federal Supplemental Educational Opportunity Grant fiscal year 2012 appropriation of \$734,599,576.

Effective: Award year 2012-2013.

Stafford Loans

Current Provisions: Students are eligible for a federal subsidy of the interest on their subsidized Stafford loans during in-school, grace and periods of authorized deferment.

New Provisions: Students who receive subsidized Stafford loans on and after July 1, 2012, and prior to July 1, 2014, must pay interest that accrues during the grace period. If not paid, the accrued interest will be capitalized (added to the principal balance of the loan).

Effective: July 1, 2012, through June 30, 2014.

Automatic-Zero Expected Family Contribution (EFC)

Current Provisions: \$30,000 AGI adjusted for inflation.

New Provisions: \$23,000 AGI adjusted for inflation.

Effective: Award year 2012-2013.

Source: United Student Aid Funds, Inc., 2012.

GENERATING FTES

FTES can be generated under four different formulas:

1. Weekly Census
2. Positive Attendance
3. Daily Census
4. Independent Study/Work Experience/Distance Learning

Note: Independent Study/Work Experience/Distance Learning Credit, all can be computed using formulas 1 through 3 above, whichever is applicable.

Weekly Census

Classes that meet on a regular basis each week for a full semester or quarter are counted for FTES under the Weekly Census procedure. Under the Weekly Census procedure, the students are counted based on enrollment and not based on actual attendance. The count is taken on the Monday that is closest to 20 percent of the way through the semester or quarter. In a semester operation this usually occurs during the 4th week.

Because census weeks are introduced in this procedure, it is necessary to find how many weeks occur in a semester. Since there are 175 days of instruction in a year and 5 days of instruction in each week, by dividing 175 by 5 we find there are 35 weeks in a school year. Since there are 2 semesters, we divide 35 by 2 and find there are 17.5 weeks in each semester.

Therefore, in a semester operation, to compute FTES under the weekly census procedure, do the following:

1. Find the number of hours of enrollment during the census week.
2. Multiply (1.) by 17.5. This gives the hours of enrollment for the full semester.
3. To obtain the number of FTES, divide (2.) by 525.

Example: Suppose a class meets 3 hours per week during the fall semester and has 40 enrollees during the census week. To find the FTES follow the 3 steps above:

1. 40 enrollees x 3 hours = 120 hours of enrollment in the census week.
2. 120 x 17.5 = 2100 hours of enrollment for the semester.
3. 2100/525 = 4 FTES.

In this example, assuming it is a credit class, the revenue generated would be approximately 4 times the current credit rate.

Positive Attendance

Classes which do not meet on a regular basis or which operate on an open entry/open exit basis are counted for FTES under the positive attendance format. Also, by law all non-credit courses are counted as positive attendance. In addition, as an option, any classes can be counted for FTES under positive attendance. Under positive attendance, the actual attendance of each student for each hour is counted. Every 525 hours of actual attendance counts as one FTES. The number 525

is derived from the fact that 175 days of instruction are required each year and a student attending classes 3 hours per day for 175 days will be in attendance for 525 hours. That is, 3 times 175 equals 525.

If you are operating classes under positive attendance and wish to compute the FTES, you should do the following: Count the total hours of attendance for all students and divide this total by 525. The result will be the number of FTE.

Daily Census

Classes which meet on a regular basis for at least five days but do not meet for a full semester or quarter are counted for FTES under the Daily Census procedure. This includes classes held during the summer intersession. Summer session classes that meet at least 20 percent of the time prior to July 1, and end after June 30, may be reported in either of the two fiscal years that they overlap. For daily census classes the enrollment is computed for one day only and not for a full week. This number is multiplied by the number of days the class will be in session. The product is then divided by 525 to obtain FTES.

Example: Consider a summer class that meets 2 hours per day for 24 days. The 5th day will be the census day. Assume 45 students are enrolled the 5th day. The following 3 steps will compute the FTES.

1. $45 \times 2 = 90$ enrollment hours on the census day
2. $90 \times 24 \text{ days} = 2160$ enrollment hours for total course
3. $2160/525 = 4.11$ FTES.

Independent Study/Work Experience/Distance Learning Credit

For computing FTES in Independent Study and Work Experience courses, one weekly student contact hour is counted for each unit of credit in which the student enrolls. The computation of FTES is identical to the Weekly Census, Daily Census, or Positive Attendance, whichever is applicable.

Distance Education courses may apply any attendance accounting procedure that they are qualified to use, including the following basic formulas:

1. Weekly Census
2. Positive Attendance
3. Daily Census

If the Distance Education course does not meet the requirements to apply one of the basic formulas, it must apply the:

1. Alternative Attendance Accounting Procedures, which uses the number of units of credit as the basis for determining the number of student contact hours for the course.

COMPUTING FTES WORKSHEETS

CURRENT PROGRAM-BASED FUNDING FORMULAS

WEEKLY CENSUS

Enrollment fourth week

Class meets 3 hours per week for
17.5 weeks = Contact Hours (52.5)

divided by 525 = FTES

POSITIVE ATTENDANCE

Total hours of attendance

divided by 525

Total FTES

COMPUTING FTES WORKSHEETS

DAILY CENSUS FORMULA

Enrollment 20% through session

Class meets 2 hours per day for
24 days = enrollment hours

divided by 525 = FTES

DISTANCE LEARNING CREDIT FORMULA

FTES for Distance Education shall be based on the type of course, the way the course is scheduled, and the length of the course.

FULL-TIME/PART-TIME FACULTY ... AB 1725

1. Section 51025 of Subchapter 1 of Chapter 2 of Division 6 of Title 5 of the *California code of Regulations* is amended to read:

51025. Full-time/Part-time Faculty.

This section relates to and should be read in conjunction with Subchapter 3 (commencing with section 53300) of Chapter 4 of this Division.

(a) Community College districts which have less than 75 percent of their hours of credit instruction taught by full-time instructors, as determined from their base data calculated pursuant to section 53311, shall apply the growth revenues received related to increases in credit FTES in accordance with section 58774 of this division and a portion of the program improvement allocation received in accordance with section 58775 of this division, as follows:

(1) Of the growth revenues received related to increases in credit FTES pursuant to section 58774 of this division, the districts shall increase the base number of full-time instructors, subject to subdivision (e) of this section, by fall of the succeeding fiscal year, by the product of their base number of full-time faculty multiplied by the percentage change in funded credit FTES, rounded down to the nearest whole number.

(2) Districts which, as determined from their base data, had 67 percent or greater, but less than 75 percent of their hours of credit instruction taught by full-time instructors shall apply up to 33 percent of their program improvement allocation pursuant to subdivision (b) of section 58775 of this division, as necessary to reach the 75 percent standard pursuant to paragraph (4).

(3) Districts which, as determined from their base data, had less than 67 percent of their hours of credit instruction taught by full-time instructors shall apply up to 40 percent of their program improvement allocation pursuant to subdivision (b) of section 58775 of this division, as necessary to reach the 75 percent standard pursuant to paragraph (4).

(4) Of the program improvement funds identified in paragraph (2) or (3), as appropriate, the district shall increase the number of full-time instructors, by fall of the succeeding fiscal year, by the quotient of the applicable program improvement funds divided by the statewide average replacement cost, rounded down to the nearest whole number.

(5) If the number of full-time faculty derived in paragraphs (1) and (4), result in the district exceeding the 75 percent standard, the Chancellor shall reduce the number that leaves the district as close as possible to, but in excess of, the 75 percent standard.

(b) Statewide average replacement cost is the statewide average faculty salary plus benefits, minus the product of the statewide average hourly rate of compensation for part-time instructors times the statewide average full-time teaching load.

(c) On or before December 31 of each year, the Chancellor shall determine, based on information submitted by districts, the extent to which each district, by fall of that year, has maintained or hired the number of additional full-time instructors determined pursuant to subdivision (a) for the prior fiscal year. To the extent that the number of full-time faculty has not been maintained or additional full-time instructors have not been retained, the Chancellor shall reduce the district's revenue for the current fiscal year by an amount equivalent to the average replacement cost for the prior fiscal year times the deficiency in the number of full-time faculty. To the extent a district hires the additional full-time instructors in subsequent fiscal years the reductions made to the district's revenue shall be restored.

(d) All revenues available due to reductions made pursuant to subdivision (c), shall be made available on a one-time basis for that fiscal year, for purposes of Faculty and Staff Diversity pursuant to Education Code section 87107.

(e) By January 20 of each fiscal year the Board of Governors shall determine whether adequate growth funds and adequate cost-of-living funds have been provided to allow full or partial implementation of provisions of subparagraph (a)(1).

(f) For districts that experience a reduction in base credit FTES, the Chancellor shall make a proportionate reduction to their base number of full-time faculty.

Note: Authority cited: Sections 66700 and 70901, Education Code.

Reference: Section 84750, Education Code.

Revisions to Full-Time/Part-Time Faculty Regulations

2. Section 53300 of Subchapter 3 of Chapter 4 of Division 6 of Title 5 of the *California Code of Regulations* is amended to read:

53300. Scope.

This subchapter relates to and should be read in conjunction with the requirements of section 51025 of Subchapter 1 of Chapter 2 of this Division concerning the proportion of full-time and part-time instructors on the faculty of community colleges.

NOTE: Authority cited: Sections 66700 and 70901, and Education Code.

Reference: Section 84750, Education Code.

53302. Full-time Instructor.

For purposes of this chapter only, a full-time instructor shall be defined as any regular or contract faculty member teaching credit instruction.

NOTE: Authority cited: Sections 66700; and 70901, Education Code.

Reference: Section 84750, Education Code.

3. Section 53310 of Subchapter 3 of Chapter 4 of Division 6 of Title 5 of the *California Code of Regulations* is amended to read:

53310. Hours of Instruction

In computing the percentage of hours of credit instruction taught by full-time instructors, the following rules shall be applied:

(a) Overload. The hours of overload teaching by full-time instructors shall be excluded from both the total hours of credit instruction taught by full-time and part-time instructors and the total hours of instruction taught by full-time instructors.

(b) Sabbatical. The hours of a full-time instructor on sabbatical, whether paid or unpaid, shall be included in both the total hours of credit instruction taught by full-time and part-time instructors and the total hours of instruction taught by full-time instructors. The hours of instruction of replacement faculty, whether full-time or part-time, shall be excluded from both the total hours of credit instruction taught by full-time and part-time instructors and the total hours of instruction taught by full-time instructors.

(c) Released/Reassigned Time. The hours of a full-time instructor on released or reassigned time shall be counted as if the instructor was teaching full time and had not been provided released or reassigned time. The hours of instruction shall hereby be included in both the total hours of credit instruction taught by full-time and part-time instructors and the total hours of instruction taught by full-time instructors. The hours of instruction of replacement faculty, whether full-time or part-time, shall be excluded from both the total hours of credit instruction

taught by full-time and part-time instructors and the total hours of instruction taught by full-time instructors.

(d) Unpaid Leave. The hours of a full-time instructor on unpaid leave shall be counted as if the instructor was teaching full time and had not been provided with unpaid leave. The hours of instruction shall thereby be included in both the total hours of credit instruction taught by full-time and part-time instructors and the total hours of instruction taught by full-time instructors. The hours of instruction of replacement faculty, whether full-time or part-time, shall be excluded from both the total hours of credit instruction taught by full-time and part-time instructors and the total hours of instruction taught by full-time instructors.

(e) Teaching by Others. The hours of instruction taught by counselors, librarians, classified staff or administrators who are appropriately qualified to teach shall, under the following conditions, be included in both the total hours of credit instruction taught by full-time and part-time instructors and the total hours of instruction taught by full-time instructors:

(1) Only the actual hours of teaching by such individuals shall be included;

(2) The hours of teaching by such individuals must be part of a regular contract, and not taught as an overload assignment.

(f) Outreach Locations. The hours of instruction taught by full-time and part-time instructors at any outreach location that is more than 25 miles from the main campus and generates less than 200 FTES, shall be excluded from both the total hours of credit instruction taught by full-time and part-time instructors and the total hours of instruction taught by full-time instructors.

(g) Late Retirement. The hours of a full-time instructor who resigned or retired and who provided written notice thereof within 45 faculty duty days of the end of the previous spring primary term and whose position has not been replaced by another full-time instructor by the current fall primary term, shall be included in both the total hours of credit instruction taught by full-time and part-time instructors and the total hours of instruction taught by full-time instructors. The hours of instruction of replacement faculty, whether full-time or part-time, shall be excluded from both the total hours of credit instruction taught by full-time and part-time instructors and the total hours of instruction taught by full-time instructors.

Districts are required to fill the position(s) by the following spring primary term unless designees for the district governing board and academic senate jointly agree that it is in the best interests of the district to delay the filling of the position. In such cases, replacement must be made by the following primary term or the Chancellor shall reduce the district's state apportionment revenues for the current year in accordance with the provisions of section 51025.

(h) Librarians. A number of hours equivalent to the number of hours taught by a full-time instructor shall be included in both the total hours of credit instruction taught by full-time and part-time instructors and the total hours of instruction taught by full-time instructors for each full-time librarian hired in excess of the number of full-time librarians in the previous year's base. A comparable number of hours shall be counted for each year thereafter unless the position(s) is vacant or eliminated. This subdivision shall become inoperative on July 1, 1994, unless a later-adopted regulation deletes or extends this date.

NOTE: Authority cited: Sections 66700 and 70901 Education Code.

Reference: Section 84750, Education Code.

4. Section 53311 of Subchapter 3 of Chapter 4 of Division 6 of Title 5 of the *California Code of Regulations* is amended to read:

53311. Base Data.

For purposes of this subchapter, "base data" means the base percentage of hours of credit instruction taught by full time instructors and the base number of full-time faculty required to

be maintained or additional hires to be made by the fall of the subsequent year shall be determined from the current year's fall management information system staff data submission to the Chancellor's Office.

Note: Authority cited: Sections 66700 and 70901, Education Code.

Reference: Section 84750, Education Code.

5. Section 53312 of Subchapter 3 of Chapter 4 of Division 6 of Title 5 of the *California code of Regulations* is amended to read:

53312. Additional Full-Time Faculty Positions.

(a) The chancellor shall compute each community college district's number of full-time faculty (FTF) which are to be secured in accordance with the provisions of section 51025, as the result of additional funded growth in credit full-time equivalent students and through the use of the prescribed portion of program improvement revenue allocated to each district.

(b) This computation shall be made by dividing the applicable portion of program improvement revenue (0 percent, 33 percent, or 40 percent of the program improvement allocation), by the statewide average "replacement cost" (a figure which represents the statewide average faculty salary plus benefits, minus the statewide hourly rate of compensation for part-time instructors times the statewide average full-time teaching load).

(c) If the quotient determined in paragraph (b) is not a whole number, then the quotient shall be rounded down to the nearest whole number. If this quotient, once applied, will result in the district exceeding the 75 percent standard, the Chancellor shall further reduce the quotient to a whole number that will leave the district as close as possible to, but in excess of, the 75 percent standard.

(d) The computation for the funded growth in full-time equivalent student workload obligation to secure additional full-time faculty shall, when required pursuant to the provisions of section 51025(a)(1) and (e), be made by multiplying the percentage of funded credit FTES growth times the base number of full-time faculty that were to be in place by fall of the current year.

NOTE: Authority cited: Sections 66700 and 70901, Education Code.

Reference: Section 84750, Education Code.

6. Section 53314 of Subchapter 3 of Chapter 4 of Division 6 of Title 5 of the *California code of Regulations* is amended to read:

53314. Report to Districts.

The Chancellor shall report to districts by spring of each year the estimated number of FTF each district must secure by the following fall based upon the appropriation of revenues contained in that year's Budget Act and the Board of Governors action pursuant to section 51025(e).

NOTE: Authority cited: Sections 66700, and 70901, Education Code.

Reference: Section 84750, Education Code.

FULL-TIME FACULTY OBLIGATION

Lower of the 2. In adequately funded years as determined by the Board of Governors (BOG), the base full-time faculty obligation (FON) for the Fall term of the following fiscal year is *"increased by the lower of the projected fundable credit growth at the time of the budget enactment"* at the Advance Apportionment, OR *"the actual percentage change in funded credit FTES"* at the P2 Apportionment. The FON is then *"adjusted to the actual percentage change in funded credit FTES"* at the time of the Recalculation Apportionment, which then forms the basis for the calculation of the subsequent year's P2 Apportionment FON. {CCR title 5 section 51025(c) (1)}

"Frozen" FON. When the BOG determines that inadequate funds were provided in the annual budget for the purpose of increasing the FON, instead of using the "Lower of the 2" to calculate the FON that *"obligation shall be unchanged"* from the prior year. The BOG determined inadequate funding for 2008-09, 2009-10 and 2010-11 which froze the Fall 2009, Fall 2010, and Fall 2011 FONs. In the following table, the "frozen" FON is illustrated when you compare Columns A, E, H, and K. For a lot of districts, their Final FON remained the same in each of those three years beginning with the Fall 2008 FON, which was calculated from the last adequately funded fiscal year (2007-08). {CCR title 5 section 51025(c) (7)}

Reductions to "Frozen" FON. However, if a district experiences *"a reduction in its base credit FTES,"* its FON shall be proportionally reduced. That means that even in a "frozen" FON year, a district's FON could fall below its frozen level if it has sufficient reductions in its credit funded FTES. {CCR title 5 section 51025(g)}

Workload Reduction. All districts experienced a workload reduction in 2011-12 at the Advance Apportionment which may have impacted their Fall 2012 Projected FON. This workload reduction is one of many possible "negative growth factors" that could impact the obligation as seen in Column M "Fall 2012 Projected." Over half of the districts shown with an asterisk (*) had sufficient "negative growth factors" in their credit funded FTES at the advance apportionment to warrant further reduction in their Fall 2012 Projected "Frozen" FON.

Alternative Compliance. In an inadequately funded year, if a district is unable to meet its FON it has the choice to instead meet its *"full-time faculty percentage attained in the prior fall term."* For the purposes of the Fall 2011 FON compliance, a district can choose to comply with either the amounts in Columns K or L in the following table. This Alternative Compliance is only allowed in inadequately funded years. {CCR title 5 section 51025(c) (7)}

Effects of Next Adequately Funded Year. Since there is no compliance alternative AND no "frozen FON" in adequately funded years, districts need to be aware that their FON could increase in the next adequately funded year after the "frozen" FON year. At this time we can only roughly estimate the extent of that impact by comparing the lower FON in either Column B (the last adequately funded years "actual" FON at Recal) OR in Column J (the most recent actual FON at P2) TO Column M. That difference in addition to any current year funded growth should approximate the amount of additional full-time faculty your district would be required to employ in order to comply with a Fall 2012 FON IF adequate funding is determined by the BOG for 2011-12.

Basic Principles Applied. The BOG determined 2007-08 as the last adequately funded fiscal year for purposes of the Fall 2008 FON calculation. The fiscal years for the Fall 2009 FON (2008-09), Fall 2010 FON (2009-10), and Fall 2011 FON (2010-11) were determined by the BOG to be inadequately funded years. Therefore FONs for Fall 2009 through Fall 2011 were "frozen" at the Fall 2008 FON "last adequately funded year" level. However, due to the impacts of workload reductions and other locally experienced "negative growth factors," some districts experienced a reduction to their "frozen" FON as indicated in Column M.

DISTRICT OBLIGATION FOR FULL-TIME FACULTY HIRES

Issue

This item presents information for the Board of Governors' consideration in determining whether the Budget Act of 2012 provides adequate funding to support an increase in districts' full-time faculty hiring obligations for fall 2013.

Background

By November 20 of each year the Board of Governors must determine whether adequate cost-of-living-adjustment (COLA) funds, growth funds, and funds for other core programs have been provided in the state budget to allow full or partial implementation of the increase in full-time faculty hiring obligations specified for districts in Section 51025 of Title 5, California Code of Regulations. Generally, under these regulatory requirements, each fall term districts must employ a specified minimum number of full-time faculty. This requirement is expressed in terms of full-time-equivalent faculty positions and is commonly referred to as the full-time faculty "obligation." In years in which the Board determines that adequate funds are available for full implementation, each district's obligation increases approximately by its percentage increase in funded full-time equivalent students in credit courses.

For the years 2005-06 through 2007-08, the Board determined that there were adequate funds provided to fully address the growth increment of full-time faculty hiring obligations. However, in fiscal years 2008-09 through 2011-12, the Board determined that the Budget Act did not provide adequate funding to justify the implementation of any increase in full-time faculty hiring obligations for fall 2009 through fall 2012.

Analysis

At the time of writing, the outcome of Proposition 30 is unknown. As the details of the 2012-13 budget are contingent on the passage or failure of this proposition, this analysis will review details of the initiative and then make a recommendation for the Board of Governors to consider under either outcome.

Proposition 30 - Proposition 30 appears on the November 2012 ballot and would increase personal income taxes for upper-income earners for seven years (2012 through 2018) and would increase the sales tax by $\frac{1}{4}$ of a cent for every dollar of goods purchased for four years (2013 through 2016). The Legislative Analyst's Office estimates that the initiative would raise about \$6 billion in annual state revenues from the 2012-13 fiscal year through the 2016-17 fiscal year, and smaller amounts in the 2011-12, 2017-18, and 2018-19 fiscal years.

The 2012 budget assumes successful passage of Proposition 30, and its failure would result in the enactment of \$6 billion in midyear trigger reductions, primarily in the area of education. The California Community Colleges will receive \$209.9 million in new funding (\$50 million for growth and \$159.9 million to buy down deferrals) if Proposition 30 is approved by the voters. If the initiative fails, however, the colleges would lose that \$209.9 million plus would also absorb an additional base reduction of \$338.6 million.

Scenario 1: Proposition 30 is Approved by the Voters- The state's slow economic recovery has been reflected in recent budgets. As noted above, any hope of avoiding significant midyear funding reductions is reliant upon the passage of Proposition 30 on the November ballot. These reductions would come on top of the \$809 million in cuts absorbed by community college districts since 2008-09. If Proposition 30 passes, the California Community Colleges will receive an estimated \$209.9 million in new funding for the 2012-13 fiscal year. Of this amount, \$50 million is for growth and \$159.9 million will go toward buying down interyear deferrals, which currently total \$961 million. No funding for COLA or to restore the steep categorical program reductions of 2009-10 would be provided.

Under this scenario, the funding increase the California Community Colleges will receive pales in light of the reductions the system has suffered in recent years. No COLA has been received since 2007-08. Deep cuts to general apportionment funds occurred in both 2009-10 and 2011-12, netting to a workload reduction of nearly \$450 million. Further, there was a 40 percent reduction in funding for categorical programs in 2009-10 which has not been restored. Districts have had to backfill these categorical cuts from their shrinking general purpose funding and/or dip into their reserves to maintain vital student support programs. The \$50 million in new growth funding and \$160 million in deferral buy down the California Community Colleges would receive under Proposition 30's passage represents a very modest increase that does little to address the major reductions that districts have received since the 2009-10 fiscal year.

In addition, the state's major cash crunch has been thrust onto the California Community Colleges, requiring districts to juggle their cash flow during the course of the year to ensure that payroll and other obligations can be met. Funding deferrals continue to put a considerable strain on California Community Colleges, and districts must plan to account for further uncertainty (e.g., shortfalls in fee revenues, property taxes, RDA funds, etc.) in the event the state's precarious fiscal situation makes fulfilling its obligations to districts impracticable.

Based on these factors, staff analysis concludes that the Budget Act of 2012 does not provide adequate funding to justify implementation of any increase in full-time faculty hiring obligations for fall 2013, even if Proposition 30 passes.

Scenario 2: Proposition 30 is Rejected by the Voters - As noted in the summary of Proposition 30 above, the failure of Proposition 30 would result not only in the loss of the \$209.9 million in new funding proposed in the Budget Act, but an additional \$338.6 million (a workload reduction of 7.3 percent) in new California Community College reductions. This would only further exacerbate the dire fiscal situation faced by districts as described in Scenario 1.

Based on these factors, staff analysis concludes that the Budget Act of 2012 does not provide adequate COLA, growth, and other core funding to justify implementation of any increase in full-time faculty hiring obligations for fall 2013 under either scenario.

This conclusion, if adopted by the Board, would mean each district would have the option for fall 2013 of maintaining either (1) the number of full-time positions that represented its obligation for fall 2012 or (2) the full-time faculty percentage attained in fall 2012.

The recommendation to not increase the faculty obligation number for fall 2013 was discussed with the Consultation Council at its October 2012 meeting.

Recommended Action

The Board determines that the Budget Act of 2012 does not provide adequate funding to support increases in districts' full-time faculty hiring obligations for fall 2013, whether or not Proposition 30 is approved by the voters.

Source: Board of Governors, November 13-14, 2012

FULL-TIME FACULTY OBLIGATION CHARTS

CALIFORNIA COMMUNITY COLLEGES FULL-TIME FACULTY OBLIGATION COMPLIANCE BY DISTRICT Fall 2015

District	Fall 2014			Fall 2015			Fall 2016
	Calculated Advance	Calculated P-2	Compliance Final	Projected	Calculated P-2	Compliance Final	Projected
Allan Hancock	126.4	131.4	126.4	134.4	133.4	133.4	139.71
Antelope Valley	139.6	146.6	139.6	150.6	151.6	150.6	163.02
Barstow	27.5	28.5	27.5	27.5	27.5	27.5	30.29
Butte	161.4	166.4	161.4	171.4	156.4	156.4	171.42
Cabrillo	177.6	176.6	176.6	181.6	190.6	181.6	198.94
Cerritos	258.2	268.2	258.2	275.2	282.2	275.2	298.76
Chabot-Las Positas	270.0	278.0	270.0	286.0	292.0	286.0	304.31
Chaffey	191.8	200.8	191.8	205.8	208.8	205.8	233.07
Citrus	157.0	179.3	157.0	161.0	165.0	161.0	176.72
Coast	360.4	407.4	360.4	419.4	409.4	409.4	440.51
Compton	24.4	24.4	24.4	24.4	24.4	24.4	28.81
Contra Costa	315.7	327.7	315.7	337.7	345.7	337.7	374.80
Copper Mountain	11.6	10.6	10.6	10.6	11.6	10.6	12.73
Desert	95.2	98.2	95.2	100.2	104.2	100.2	116.83
El Camino	306.2	316.2	306.2	326.2	329.2	326.2	342.57
Feather River	18.1	19.1	18.1	19.1	19.1	19.1	20.31
Foothill-DeAnza	404.0	408.0	404.0	420.0	414.0	414.0	466.56
Gavilan	68.1	69.1	68.1	70.1	73.1	70.1	77.56
Glendale	212.0	221.0	212.0	228.0	225.0	225.0	233.59
Grossmont-Cuyamaca	263.7	273.7	263.7	280.7	287.7	280.7	304.10
Hartnell	93.9	97.9	93.9	99.9	102.9	99.9	110.75
Imperial	89.3	93.3	89.3	95.3	97.3	95.3	103.98
Kern	353.8	368.8	353.8	379.8	370.8	370.8	393.06
Lake Tahoe	15.2	18.2	15.2	18.2	18.2	18.2	20.56
Lassen	20.9	19.9	19.9	19.9	20.9	19.9	23.23
Long Beach	324.6	333.6	324.6	343.6	340.6	340.6	353.53
Los Angeles	1,421.1	1,477.1	1,421.1	1,519.1	1,561.1	1,519.1	1,696.69
Los Rios	873.2	909.2	873.2	935.2	950.2	935.2	987.69
Marin	80.9	74.9	74.9	76.9	65.9	65.9	88.00
Mendocino-Lake	45.0	35.0	35.0	36.0	44.0	36.0	48.09
Merced	167.6	176.6	167.6	181.6	178.6	178.6	184.74
Mira Costa	150.1	149.1	149.1	151.1	150.1	150.1	160.00
Monterey Peninsula	110.9	112.9	110.9	115.9	111.9	111.9	119.73
Mt. San Antonio	371.9	385.9	371.9	395.9	405.9	395.9	432.66
Mt. San Jacinto	115.8	119.8	115.8	122.8	126.8	122.8	147.21
Napa Valley	93.7	94.7	93.7	97.7	91.7	91.7	94.36
North Orange County	491.8	511.8	491.8	525.8	544.8	525.8	583.77
Ohlone	107.2	110.2	107.2	113.2	114.2	113.2	120.61
Palo Verde	21.0	17.0	17.0	17.0	21.0	17.0	23.34
Palomar	260.8	270.8	260.8	278.8	280.8	278.8	296.70
Pasadena Area	358.2	371.2	358.2	382.2	398.2	382.2	414.82
Peralta	305.2	304.2	304.2	313.2	334.2	313.2	348.77
Rancho Santiago	334.8	347.8	334.8	356.8	348.8	348.8	366.99
Redwoods	70.1	63.1	63.1	65.1	64.1	64.1	78.72
Rio Hondo	194.6	202.6	194.6	208.6	205.6	205.6	213.66
Riverside	327.0	340.0	327.0	349.0	360.0	349.0	391.36
San Bernardino	194.8	202.8	194.8	207.8	213.8	207.8	237.93
San Diego	462.8	477.8	462.8	490.8	508.8	490.8	552.01
San Francisco	473.8	362.8	362.8	373.8	256.8	256.8	274.62
San Joaquin Delta	203.8	211.8	203.8	217.8	216.8	216.8	235.57
San Jose-Evergreen	208.0	199.0	199.0	206.0	188.0	188.0	223.77
San Luis Obispo Co.	130.4	128.4	128.4	132.4	107.4	107.4	135.23
San Mateo County	377.8	334.4	334.4	340.0	311.0	311.0	348.41
Santa Barbara	232.4	223.4	223.4	230.4	240.4	230.4	249.51
Santa Clarita	171.8	178.8	171.8	182.8	188.8	182.8	204.06
Santa Monica	244.4	255.4	244.4	262.4	262.4	262.4	281.26
Sequoias	165.2	170.2	165.2	174.2	177.2	174.2	190.13
Shasta-Tehama-Trinity	116.1	110.1	110.1	113.1	113.1	113.1	121.59
Sierra	198.6	190.6	190.6	196.6	195.6	195.6	210.45
Siskiyou Joint	31.4	31.4	31.4	32.4	35.4	32.4	36.84
Solano	120.6	150.6	120.6	154.6	134.6	134.6	154.72

**CALIFORNIA COMMUNITY COLLEGES
FULL-TIME FACULTY OBLIGATION
COMPLIANCE BY DISTRICT
Fall 2015**

District	Fall 2014			Fall 2015			Fall 2016
	Calculated Advance	Calculated P-2	Compliance Final	Projected	Calculated P-2	Compliance Final	Projected
Sonoma County	252.5	285.5	252.5	294.5	270.5	270.5	293.57
South Orange County	401.8	353.8	353.8	366.8	398.8	366.8	430.28
Southwestern	237.3	241.3	237.3	248.3	252.3	248.3	262.98
State Center	449.5	466.5	449.5	479.5	494.5	479.5	522.58
Ventura County	369.2	383.2	369.2	393.2	392.2	392.2	413.54
Victor Valley	113.1	117.1	113.1	120.1	116.1	116.1	125.89
West Hills	85.7	91.3	85.7	80.0	81.0	80.0	82.46
West Kern	53.6	55.6	53.6	54.6	55.6	54.6	56.67
West Valley-Mission	322.1	279.1	279.1	289.1	276.1	276.1	318.87
Yosemite	274.0	286.0	274.0	294.0	285.0	285.0	298.13
Yuba	91.4	81.4	81.4	83.4	93.4	83.4	103.16
Total	16,369.6	16,625.2	16,048.3	17,047.1	17,025.1	16,701.1	18,301.86

50 PERCENT LAW

- 50% unrestricted funds spent on faculty compensation
- Originated when CCs were tied to K-12 system
- Last updated 1961 – over 100 years old
- CCs – higher education constraints:
 - AB 1725 – Shared decision making
 - Faculty release time
 - Partnership for Excellence outcomes
 - Excludes counselors and librarians
 - Collective bargaining
 - Full-time/part-time obligation
 - Technology
 - Student Success and Support Program (SSSP)
 - Student Equity
- No law similar for CCs in the nation

STATE APPROVAL OF EDUCATIONAL CENTERS

Please accept this memo as a review of important current authorities, processes and submittal deadlines for approval of Educational Centers.

Important statutory and regulatory references are:

- **California Code of Regulations, Title 5, Section 55180** allows for state approval of a proposed Educational Center if it has generated at least 500 FTES annually (per the district's most recent "final attendance report," which, consistent with Section 58003.4(b)-(c), refers to the Annual Apportionment Attendance Report [CCFS-320] unless a Revised Annual [Recal] CCFS-320 Report is filed by the district for the fiscal year in question, in which case, the Recal report is deemed to be the "final attendance report" for that fiscal year). This approval allows the new site to become eligible to compete for state capital outlay funds.
- **Budget Act of 2013, Ch. 20, Item 6870-101-0001, Provision 17 (p. 514-516)**, requires the Chancellor of the California Community Colleges to "provide a report by November 1 of each year, to the Department of Finance and the Legislative Analyst, on the number of new centers and colleges added for the current fiscal year and those anticipated to be added for the prospective budget year."

Required district submittals for the review and approval of a new Educational Center:

- Preliminary Notice
 - Informs the Chancellor's Office that a district's planning process may include the development of one or more centers in a specified region.
- Letter of Intent
 - District notification to the Chancellor's Office of a specific need to expand services via an Educational Center in a given area. If approved by the Chancellor's Office, the district proceeds to develop a needs assessment.
- Needs Assessment
 - A formal analysis that provides data and detailed programmatic, fiscal, and other justifications for establishing a new Educational Center. After the Chancellor's Office completes its review of this document, an action item will be prepared for the Board of Governors.

Important deadlines in the review and approval of proposed new Educational Centers:

- **By July 30** district submits 3 copies of the Needs Assessment, accompanied by a certification of the center's FTES as reported in the district's most recent **final** attendance report (for this submission, the district will forward center FTES as reported on the Annual CCFS-320 Report due to the Chancellor's Office by July 15; if the district subsequently submits a Recal CCFS-320 Report to the Chancellor's Office, which is due by November 1, the district will update its Needs Assessment by forwarding an updated center FTES certification as reported in the district's Recal CCFS-320 to its assigned Facilities Specialist no later than November 15).
- **By November 1** the Chancellor's Office submits a report to the Department of Finance and the Legislative Analyst on the number of new Educational Centers and Colleges proposed to be approved in the current fiscal year and those anticipated to be added for the prospective budget fiscal year.
- **The next January** after review by all divisions in the Chancellor's Office is completed, the request to approve the proposed Educational Center will be scheduled for action by the Board of Governors.

Please note that Needs Assessments received after July 30 will not be reviewed by the Chancellor's Office until the next fiscal year.

Example: *Happy Ranch CCD* seeks approval of its new Educational Center in 2013-14 based on the district's 2012-13 final attendance report. In this example, the new *Happy Ranch CCD* Educational Center exceeds the minimum 500 FTES for Educational Center approval and actually generated 1,200 FTES in 2012-13:

July 30, 2013	<i>Happy Ranch CCD</i> submits a Needs Assessment for review by the Chancellor's Office based on its 2012-13 final attendance report (as defined above).
November 1, 2013	Chancellor's Office submits a report of all new and proposed Educational Centers to the Department of Finance and the Legislative Analyst, including the request from <i>Happy Ranch CCD</i> .
January 2014	After completion of the review by the Chancellor's Office, the Board of Governors agenda will be scheduled to include an action item to approve <i>Happy Ranch CCD</i> as a new Educational Center.
July 1, 2014	After approval of its new Educational Center by the Board of Governors in 2013-14, <i>Happy Ranch CCD</i> will first become eligible to receive an increase in its basic apportionment allocation in 2014-15 since its new Educational Center exceeded 1,000 FTES. *

* If the *Happy Ranch CCD* new Educational Center generated less than 1,000 FTES but more than 500 FTES in 2012-13, the site could be approved as an Educational Center but would only be eligible to compete for state capital outlay funds in the next fiscal year. The district would not be eligible for an increase in its basic apportionment allocation.

Interim Policy Implementation for Fiscal Year 2013-14

In recognition that districts did not have prior notice of the July 30 deadline for the submittal of Needs Assessments in 2013-14, districts may submit Needs Assessments **by September 2, 2013**. After a review by all divisions in the Chancellor's Office is completed, the requests to approve the proposed Educational Centers will be scheduled for action by the Board of Governors at either the March 2014 or May 2014 Board of Governors meetings.

If you have any questions or comments, please contact Susan Yeager at the Chancellor'S Office at 916-327-5366 or syeager@cccco.edu.

Source: CCC Chancellor's Office Memorandum FP 13-08

Letter of Intent Suspension Memo of December 1, 2014

The Chancellor's Office will not be accepting or approving new Letters of Intent (LOIs) for new educational centers until further notice. Districts with previously approved LOIs may proceed with submittal of the Needs Assessment for the new education center. However, we ask that districts resubmit the LOI with updated information if the approval was before fiscal year 2012-13 prior to submitting the Needs Assessment for a new education center.

The Chancellor's Office will be updating the system Long Range Master Plan completed in 1991. The revision of the plan is expected to be completed in October 2015. The Chancellor's Office will be seeking district review and input throughout the process of updating the master plan.

If you have any questions or comments, please contact Susan Yeager at the Chancellor's Office at 916-327-5366 or syeager@cccco.edu.

Source: CCC Chancellor's Office Memorandum FP 14-26

CALIFORNIA COMMUNITY COLLEGES

SOUND FISCAL MANAGEMENT SELF-ASSESSMENT CHECKLIST

1. **Deficit Spending** – Is this area acceptable? **Yes / No**
 - Is the district spending within their revenue budget in the current year?
 - Has the district controlled deficit spending over multiple years?
 - Is deficit spending addressed by fund balance, ongoing revenue increases, or expenditure reductions?
 - Are district revenue estimates based upon past history?
 - Does the district automatically build in growth revenue estimates?
2. **Fund Balance** – Is this area acceptable? **Yes / No**
 - Is the district's fund balance stable or consistently increasing?
 - Is the fund balance increasing due to ongoing revenue increases and/or expenditure reductions?
3. **Enrollment** – Is this area acceptable? **Yes / No**
 - Has the district's enrollment been increasing or stable for multiple years?
 - Are the district's enrollment projections updated at least semiannually?
 - Are staffing adjustments consistent with the enrollment trends?
 - Does the district analyze enrollment and full-time equivalent students (FTES) data?
 - Does the district track historical data to establish future trends between P-1 and annual for projection purposes?
 - Has the district avoided stabilization funding?
4. **Unrestricted General Fund Balance** – Is this area acceptable? **Yes / No**
 - Is the district's unrestricted general fund balance consistently maintained at or above the recommended minimum prudent level (5% of the total unrestricted general fund expenditures)?
 - Is the district's unrestricted fund balance maintained throughout the year?
5. **Cash Flow Borrowing** – Is this area acceptable? **Yes / No**
 - Can the district manage its cash flow without interfund borrowing?
 - Is the district repaying TRANS and/or borrowed funds within the required statutory period?
6. **Bargaining Agreements** – Is this area acceptable? **Yes / No**
 - Has the district settled bargaining agreements within new revenue sources during the past three years?
 - Did the district conduct a presettlement analysis identifying an ongoing revenue source to support the agreement?
 - Did the district correctly identify the related costs?
 - Did the district address budget reductions necessary to sustain the total compensation increase?

7. **Unrestricted General Fund Staffing** – Is this area acceptable? **Yes / No**
 - Is the district ensuring it is not using one-time funds to pay for permanent staff or other ongoing expenses?
 - Is the percentage of district general fund budget allocated to salaries and benefits at or less than the statewide average (i.e., the statewide average for 2003-04 is 85%)?
8. **Internal Controls** – Is this area acceptable? **Yes / No**
 - Does the district have adequate internal controls to insure the integrity of the general ledger?
 - Does the district have adequate internal controls to safeguard the district's assets?
9. **Management Information Systems** – Is this area acceptable? **Yes / No**
 - Is the district data accurate and timely?
 - Are the county and state reports filed in a timely manner?
 - Are key fiscal reports readily available and understandable?
10. **Position Control** – Is this area acceptable? **Yes / No**
 - Is position control integrated with payroll?
 - Does the district control unauthorized hiring?
 - Does the district have controls over part-time academic staff hiring?
11. **Budget Monitoring** – Is this area acceptable? **Yes / No**
 - Is there sufficient consideration to the budget, related to long-term bargaining agreements?
 - Are budget revisions completed in a timely manner?
 - Does the district openly discuss the impact of budget revisions at the board level?
 - Are budget revisions made or confirmed by the board in a timely manner after the collective bargaining agreements are ratified?
 - Has the district's long-term debt decreased from the prior fiscal year?
 - Has the district identified the repayment sources for the long-term debt?
 - Does the district compile annualized revenue and expenditure projections throughout the year?
12. **Retiree Health Benefits** – Is this area acceptable? **Yes / No**
 - Has the district completed an actuarial calculation to determine the unfunded liability?
 - Does the district have a plan for addressing the retiree benefits liabilities?
13. **Leadership/Stability** – Is this area acceptable? **Yes / No**
 - Has the district experienced recent turnover in its management team (including the Chief Executive Officer, Chief Business Officer, and Board of Trustees)?
14. **District Liability** – Is this area acceptable? **Yes / No**
 - Has the district performed the proper legal analysis regarding potential lawsuits that may require the district to maintain increased reserve levels?
 - Has the district set up contingent liabilities for anticipated settlements, legal fees, etc.?

15. **Reporting** – Is this area acceptable? **Yes / No**

- Has the district filed the annual audit report with the System Office on a timely basis?
- Has the district taken appropriate actions to address material findings cited in their annual audit report?
- Has the district met the requirements of the 50 percent law?
- Have the Quarterly Financial Status Reports (CCFS-311Q), Annual Financial and Budget Reports (CCFS-311), and Apportionment Attendance Reports (CCFS-320) been submitted to the System Office on or before the stated deadlines?

BUDGET/ACCOUNTING IN THE YOSEMITE COMMUNITY COLLEGE DISTRICT

In terms of the comprehensive planning process, it is important to keep budget development and management and financial accounting in the proper perspective. As a general philosophical position, accounting requirements should not direct the operation of instructional programs. Diligence is required to see that this does not occur.

The Yosemite Community College District accounting system is designed to comply with state requirements and to meet federal requirements where required, but its primary function is to maintain viable, useful records of all fiscal transactions. Datatel Colleague (*vendor name*) software now being used is a powerful management tool that enables primary users (unit managers) to exercise maximum control over their areas of responsibility. At the same time it provides immediate summation capability for overall monitoring.

Since management of individual unit budgets and accounts is decentralized, basic control lies with the unit manager. Normally, there is no central intervention without the approval/direction of the unit manager.

In using Colleague, unit managers can encumber accounts and transfer appropriations directly. However, the transfer of expenditures requires journal entries and must be made by the Fiscal Operations Officer upon the signed request of the unit manager. Since the system is designed to provide the unit manager with continuous, real time, monitoring capability, the necessity for duplicate records is eliminated.

The information presented here consists primarily of the coding requirements and structure of the data. Specific guidelines and instruction for use of the system, including availability of reports, computer terminal screen design and use will be provided to all users on an ongoing basis.

Responsibility for Budget/Accounts. Generally, the responsibility for monitoring/managing the individual accounts of a unit rests with the unit manager. To implement this control the unit manager:

1. Establishes the initial budget.
2. Revises the budget in accordance with college/central services decisions.
3. Authorizes all expenditures from unit accounts.
4. Initiates any necessary transfer within unit accounts.
5. Adjusts expenditures in accordance with revenues for unit activities funded from other than the general purpose apportionment.
6. Determines that accounts are encumbered when requisitions are authorized.

This activity/control is achieved through:

1. Use of a computer terminal and appropriate programs.
2. Use of computer printouts.
3. Authorizing all requisitions issued.
4. Monitoring revenues generated.

YOSEMITE COMMUNITY COLLEGE DISTRICT

BUDGET PLANNING TIMELINE

OCTOBER – JANUARY

Prepare Draft Permanent Employee Salary File.
Colleges begin identifying Budget Priorities.
Central Services Units begin identifying Budget Priorities.

Establish Districtwide Budget Assumptions:

1. FTES Growth
2. Full-Time Faculty Obligation/Faculty Staffing
3. COLA
4. Estimated Benefit Cost increase
5. Estimated Cost of Step-and-Column Adjustments
6. Estimated Energy Cost increase
7. General Fund Reserve
8. Categorical Funding/Restricted Funds
9. Other

FEBRUARY

Permanent Employee Salary File updated in Central Services and distributed to Colleges and Central Services Unit.

MARCH

Districtwide Budget Targets distributed to Colleges and Central Services.

Targets generally include:

- Prior Year Base Budget
- Growth (based on district budget assumptions)
- Step-and-Column costs
- Encumbrances
- Other (budget assumptions)

Colleges establish budget priorities.
Central Services Units establish budget priorities.

APRIL/MAY

State Budget May Revision.
Revise Budget Targets/prepare Tentative Budget.
Final Permanent Employee Salaries reconciled.

JUNE

Tentative Budget submitted to Board of Trustees.

JULY/AUGUST

Final State Budget.
Year-end Closing – Adjust Tentative Budget to Final Budget for submission to the Board.

SEPTEMBER

Final Budget submitted to Board of Trustees.

Note: Upon settlement of negotiated salary and benefits, budgets will be augmented accordingly.

YOSEMITE COMMUNITY COLLEGE DISTRICT

ACCOUNTING CODE STRUCTURE

The accounting code structure is designed to provide information as follows:

Fund
 Subfund
 Location
 Responsibility
 Activity (TOP Code or Support Service Code)
 Object of Expenditure (Object Code)

To accomplish these objectives and to coordinate the District's information system with those of State and Federal agencies, an account classification number using twenty-one (21) positions is provided as follows:

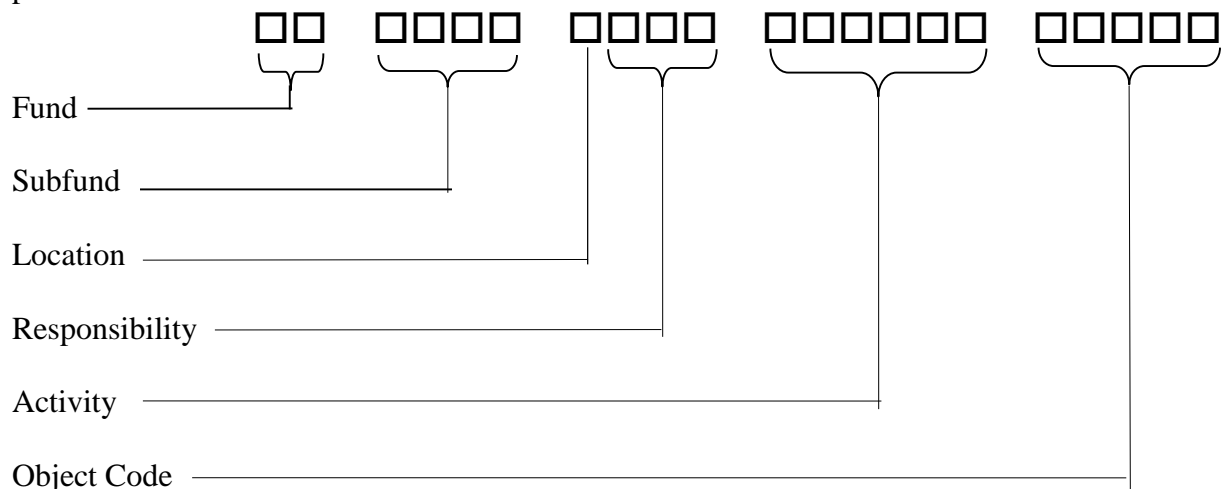


CHART OF ACCOUNTS

The lists that follows shows the appropriate code numbers to use in utilizing the accounting system.

Fund Descriptions

10	General
11	Gen Unrestricted
12	Gen Restricted
20	Debt Service
30	Special Revenue
41	Capital Projects

Subfund Descriptions

0000	Gen
0010	Stanislaus Co
0020	Tuolumne Co
0070	Unrestricted Lottery
0800	Business Office
0810	Unrestricted
0820	Permanently Restricted
0830	Temporarily Restricted
2000	Local:Co-curriculars
2040	Agric Students
2050	Athletic Facilities
2340	Typing Test Fees
8000	Federal:Grants
8042	VTEA:Central Reg Consort
8122	TANF
8312	Americorp

Location/Responsibility Descriptions

0	Undesignated
00	Gen
0000	Undesignated
1	MJC
10	MJC General
1000	MJC General
15	MJC College Administration
1500	President's Office
1520	Budget
1550	Foundation
16	MJC Instruction
1600	VP:Instruction
1620	Ag & Environ Sci
1630	Arts, Humanities, & Comm
1640	Business
1645	Behavioral & Social Sciences
1650	Science, Math, & Engineering
1655	Library/Learning Resources
1660	Literature & Language
1665	Athletics
1670	Physical, Recr & Health Ed
1675	Allied Health

1680	Family & Consumer Sciences
1685	Technical Education

4	COLUMBIA
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40	CC General
4000	CC General

42	CC Fiscal Services
4220	Business Office
4270	Bookstore
4280	Food Services

43	CC Human Resources
4340	Security & Parking
4384	ECHS/Gates

44	CC Educational Service
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45	CC College Administration
4500	President's Office
4520	Budget

47	CC Instruction
4700	Vice President's Office
4710	Arts & Sciences
4715	HHP/Athletics
4720	Vocational Education
4725	Fire Service
4730	Workforce Development
4740	Com Ed
4750	Instructional Services

7	CS:DISTRICT-WIDE
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70	CS General
7000	CS General

71	CS District Administration
7100	Chancellor's Office
7110	Board of Trustees
7150	Facility Operations
7160	IT: CISO

72	CS Fiscal Services
7200	Exec Vice Chancellor's Office
7210	Controller

7220	Business Office
7230	Purchasing & Receiving
73	CS Human Resources
7300	Vice Chancellor's Office
7310	Human Resources Office
74	CS Educational Services
7400	Vice Chancellor's Office
7410	Grant Development
7420	Research & Planning

Activity Descriptions

000000	District
010100	Ag Tech/Sciences, Gen
083500	Physical Education
100100	Fine Arts, General
100700	Dramatic Arts
120100	Health Professions, Gen
120300	Nursing
150100	English
170100	Mathematics, General
220500	History
490300	Humanities
601000	Academic Administration
651000	Building Maint & Repairs
660000	Planning/Policy/Coord
691000	Bookstores
710000	Physical Property & Related Acq.
711000	Scheduled Maintenance
790000	Contingencies

Object Code Aid

4xxxx Revenue

481xx Federal Revenue

486xx State Revenue

488xx Local Revenue

5xxxx Expenditures

51xxx Academic Salaries

52xxx Classified Salaries

53xxx Benefits

54xxx Supplies

55xxx Services

56xxx Capital

57xxx Other

Salary Aid

Examples:

Salaries and Wages - 51xxx & 52xxx

Academic Salaries – 51xxx

Contract or Regular Status

51110 Instructional
51170 Sabbatical leave - instructional
51210 Non-Instructional (e.g., librarians, counselors)
51270 Sabbatical leave - non-instructional

Other

51310 Instructional - overload
51330 Instructional - hourly or daily
51340 Instructional - substitutes
51420 Non-instructional - management
51430 Non-instructional - hourly or daily
51440 Non-instructional - substitutes
51450 Non-instructional - vacation pay-off
51480 Voluntary Retirement Incentive

60-day rule, honorariums

Classified and Other Non Academic Salaries - 52xxx

Regular Status

52110 Non-instructional - regular
52120 Non-instructional - management
52150 Non-instructional - vacation pay-off
52210 Instructional aides - regular
52250 Instructional aides - vacation pay-off

Other

52330 Non-instructional - hourly
52340 Non-instructional - substitutes
52360 Non-instructional - overtime
52430 Instructional aides - hourly
52440 Instructional aides - substitutes
52480 Voluntary Retirement Incentive

60-day rule

Student Salaries

52331 Non-instructional - hourly
52332 Non-instructional - college work study
52333 Non-instructional - fireman or security
52334 Non-instructional - CalWorks work study
52431 Instructional aides - hourly
52432 Instructional aides - college work study
52434 Instructional aides - CalWorks work study

Software and Equipment Aid

Examples:

54301 Small Instructional Equipment Items

***Handheld Calculator,
Pens, Pencils, Paper***

54431 Small Non-Instructional Equipment Items

***Handheld Calculator,
Pens, Pencils, Paper***

55211 Software License Fees

Software Licenses

55446 Annual Maintenance Contracts

***Maint Contracts
- copiers
- hardware
- other equip***

56400 Equipment Items < \$5,000 (for one item including all associated costs)

***Furniture, Fixtures, and
Equipment, 10-key
Calculator, Scanner,
Fax < \$5,000***

56450 Equipment \geq \$5,000 (for one item including all associated costs)

***Furniture, Fixtures,
Computer servers,
Vehicles, Software,
And other equipment
 \geq \$5,000***

Object Descriptions

4 Revenue

48 Revenue

481 Federal

48170 VTEA

48190 Other Federal Revenues

486 State

48610 General Apportionments

48690 Other State Revenues

488 Local

48810 Property Taxes

48870 Student Fees and Charges

48880 Nonresident Tuition

48890 Other Local Revenues

48899 Co-Curricular

5 Expenses

51 Academic Salaries

51110 Instruc-Regular

51210 NonInstruc-Reg

51420 NonInstruc-Mgmt

51430 NonInstruc-Hourly/Daily

52 Classified Salaries and Other Nonacadem

52110 NonInstuc-Reg

52120 NonInstruc-Mgmt

52330 NonInstruc-Hourly

52331 Stu-NonInstruc-Hourly

53 Employee Benefits

530 Benefits

5300 Benefits

53000 Benefit Budget Pool

53100 STRS-Acad Class

53101 STRS-Classif Class

53104 STRS-Mgmt

53200 PERS-Acad Class

53201 PERS-Classif Class

53204 PERS-Mgmt

53400 Health-Acad Class

53401 Health-Classif Class

53404	Health-Mgmt
53490	Ret Hlth Liab-Acad Class
53491	Ret Hlth Liab-Classif Class
53494	Ret Hlth Liab-Mgmt

54	<u>Supplies and Materials</u>
54430	Instructional Supplies
54431	NonInstruc-Supplies

55	<u>Other Operating Expenses</u>
55002	Travel-Out of District
55101	Travel-In District
55211	Fees-General
55436	Services-Consultant
55450	Services-Postage
55771	Rentals-Equipment
55772	Rentals-Facilities
55801	Other-Expenses

56	<u>Capital Outlay</u>
56210	Building Acquisition
56240	Building Construction
56400	Equipment <\$5,000
56450	Equipment >\$5,000

57	<u>Other Outgo</u>
57110	Debt Retirement
57200	Itrafund Transfers - Out

BUILD ACCOUNT NUMBERS EXERCISE

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GLOSSARY OF FINANCE TERMS

AB 1725. Comprehensive California community college reform legislation passed in 1988, that covers community college mission, governance, finance, employment, accountability, staff diversity and staff development.

Academic Employees. Those persons who are employed in positions for which the Board of Governors has established Minimum Qualifications. The term generally includes faculty (including librarians and counselors) and academic administrators.

Academic Year. Period of time schools use to measure a quantity of study. Academic year can vary from school to school and even from educational program to educational program at the same school, but generally refers to July 1 through June 30.

Accreditation. The review of the quality of higher education institutions and programs by an association comprised of institutional representatives. The Accrediting Commission for Community and Junior Colleges (ACCJC) of the Western Association of Schools and Colleges (WASC) accredits California's community colleges.

Affirmative Action. The practice of actively promoting the recruitment of students and hiring of staff in order to reflect the diversity of population in terms of race, ethnicity, gender and disabilities. Proposition 209 and subsequent court cases prohibited affirmative action in public institutions to the extent that it involves granting preferences based on race or gender.

Allocation. The division or distribution of resources according to a formula or plan.

American Recovery and Reinvestment Act of 2009. ARRA is an economic stimulus package enacted by the 111th United States Congress in February 2009. The Act followed other economic recovery legislation passed in the final year of the Presidency of George W. Bush.

Apportionment. The method by which the system office distributes federal, state and local monies to community college districts according to specified formulas.

Articulation. The process of developing a formal, written agreement that identifies courses (or sequences of courses) on a "sending" campus that are comparable to, or acceptable in lieu of, specific course requirements at a "receiving" campus.

Bagley-Keene Act. State law that establishes notice and open meeting requirements for state bodies, including the Board of Governors.

Base. A foundation to which comparisons are made when projecting a current condition; also refers to ongoing funding to which additions or subtractions are made in the annual budget.

Basic Aid District. A community college or K-12 district that does not receive state funds because its revenues from local property taxes provide more than it would receive under state formulas.

Basic Skills. Courses in reading, writing, computation, and English as a Second Language that

prepare students for college-level work. Also called remedial or developmental courses.

Block Grant. The provision of funds for distinct purposes in a single allocation that allows local discretion in spending among those purposes.

Board of Governors Enrollment Fee Waiver. A state-funded program that waives enrollment fees for California residents if they are (a) recipients of CalWORKs, SSI or General Assistance benefits; (b) are in low-income households based on income and family size; or (c) have financial need according to federal standards for student financial aid. Students who qualify for the SOGFW are also entitled to discounted parking fees and a waiver of any health services fees charged by a district.

Budget Change Proposal. A request developed by a state agency and provided to the Department of Finance to request changes in the amount of money the state provides for any purpose.

California Articulation Number. A course identification system that facilitates the identification of lower-division, transferable major preparation courses taught at one CCC or CSU campus, as comparable to similar courses taught at another.

Cap. An enrollment limit beyond which districts do not receive funds for additional students.

Categorical Programs/Categorical Funds. Provided in the law and budget for specific uses. Examples of categorical programs are Deferred Maintenance, Part-time Faculty Office Hours, EOPS and DSP&S.

CCCApply. A California Community Colleges website (www.cccapply.org) that supports a common online admissions application accepted by most colleges in the system. It also provides information about campus programs and services and is the primary student portal to the system for those who do not enter through a specific college.

CCC Confer. A systemwide audio and e-conferencing system that allows communication and collaboration for all staff, faculty and administrators in the California Community College system via telephone and the Internet.

CDS Code. A series of numbers assigned to a California community college and utilized as a database to track, sort, and identify community college campuses.

Census Week. A week during each semester used to count enrollment for funding purposes.

Center. An off-campus site administered by a parent college that offers programs leading to certificates or degrees that are conferred by the parent institution.

Certificated. Prior to AS 1725, referred to personnel (faculty, administrators, supervisors, nurses, librarians, etc.) who, by law, had to have a credential to perform their duty. Certification has been superseded by the designation of Minimum Qualifications for academic employees.

Certificates of Completion or Achievement. Granted by colleges to students for specific vocational and workforce training programs. Do not require general education or elective units.

Certificates of Participation. Used to finance the lease/purchase of capital projects. Essentially, they are the issuance of shares in the lease for a specified term.

Chief Executive Officer. A term used to describe a multi-campus district chancellor, the superintendent/president of a single-campus district, or the president of a college in a multicampus district.

Classified Staff. Employees of a district not in academic positions, including secretarial staff, computer and program technicians, instructional aides, accountants and maintenance personnel.

Common Course Numbering. A numbering system to identify comparable courses at multiple institutions. The CAN numbering system has been adopted by the California Community Colleges as its official common course numbering system.

Community Service (Extension Courses). One of the missions of the community colleges; the Ed Code authorizes colleges to offer not-for-credit classes and events of interest to the community. Fees paid by students must support the full cost of such classes.

Competitive Cal Grant. A limited number of Cal Grants to help pay college expenses, available on a competitive basis to students who are not recent high school graduates or otherwise don't qualify for an Entitlement Cal Grant.:

Conference Committee. A legislative committee that settles differences between Assembly and Senate versions of bills, or House and Senate bills in the federal arena.

Consultation. The mechanism for systemwide shared governance through which the Chancellor confers on policy issues with institutional and interest group representatives prior to making his recommendations to the Board of Governors. The Consultation Council consists of representatives of the Chief Executive Officers, Chief Business Officers, Chief Human Resources Officers, Chief Instructional Officers, Chief Student Services Officers, Academic Senate, Student Senate, California Student Association of Community Colleges, faculty and classified unions, and Trustees.

Contract Education. Courses or programs that provide customized training on a fee- forservice basis for businesses and government agencies.

Cooperative Agencies Resources for Education. A state-funded program that provides EOPS students who are welfare-dependent single heads of household with supplemental educational support, such as specialized counseling and advisement, peer support, grants and allowances for child care, transportation, textbooks and school supplies, tutoring, and other services.

Data Mart. A database program maintained on the Chancellor's Office website (www.cccco.edu/division/tris/mis/reports.htm) that enables external users to query student and staff MIS data and generate aggregated reports by college, district or statewide.

Department of Finance. A state agency that represents the Governor's office in shaping budgetary priorities and controlling state spending.

Developmental Education. Courses and programs that are below college level, designed to prepare students for college level work. Also called basic skills or remedial education.

Disabled Students Programs and Services. A state-funded categorical program that provides funds for the additional costs related to supporting students with disabilities in community colleges.

Disciplines. Curricular subject matter areas designated by the Board of Governors (relying on the work of the Academic Senate), and used in establishing Minimum Qualifications for faculty.

Distance Education/Distance Learning. Classes and other educational services offered via television, the Internet, or other technological means of teaching at a distance.

Donahoe Higher Education Act. Established the Master Plan for Higher Education in 1960, delineating the roles of the CCC, CSU, and UC segments.

Dual Admissions. A program where an applicant to a four-year institution of higher education is guaranteed admission in a future academic year upon completion of specified courses and requirements at a community college.

Early College High School. A program, funded by a \$9 million grant from the Gates Foundation to the Foundation for California Community Colleges to support the creation of small high schools that provide students the opportunity to finish 4 years of high school and the equivalent of 2 years of college during a 4-5 year period.

Economic and Workforce Development Program. A California Community College program that supports regional centers and systemwide initiatives to address current and emerging workforce development needs. It links colleges and employers so that training programs are up to current industry standards, students have immediate employment options upon graduation, and business innovation and development is supported.

Educational Employment Relations Act. Regulates collective bargaining for K-12 and community college districts. Also called the Rodda Act.

Educational Research Information Center. A federally funded repository for information about a variety of higher education issues, including, community colleges.

Education Code. The body of California law governing elementary, secondary and postsecondary education in California. Implementing regulations are contained in Title 5 of the California Administrative Code.

Enrollment Fee. The fee charged by districts pursuant to Ed. Code section 76300 per credit unit of enrollment. The enrollment fee for 2003-04 is \$18 per unit.

Enrollment Management. The term used to describe processes related to setting priorities for student enrollment.

Entitlement Cal Grant. A grant to help pay educational expenses available to all California resident high school graduates who apply in their senior year and meet income and GPA requirements.

Equalization. State funds provided to address the historic disparity in funding per FTE student among community college districts.

Extended Opportunity Programs and Services. A state-funded program to support the enrollment of disadvantaged students through services including counseling and advisement, tutoring, peer support, books and financial aid.

Faculty and Staff Development Fund. State funds allocated to districts to support professional development for faculty, administrators and staff.

Field Act. A law that defines earthquake standards for school and community college facilities.

Fifty-Percent Law. Requires at least 50 percent of each district's current expense of education to be spent on the salaries of classroom instructors and instructional aids.

Fiscal Data Abstract. Annual Chancellor's Office publication of budget and enrollment statistics for each district.

Fiscal Year. In California, it is the period beginning July 1 and ending June 30. Federally funded programs use a fiscal year beginning October 1 and ending September 30.

Flexible Calendar. Colleges may designate up to 10 instructional days per year for professional development. "Flex" activities are designed for faculty and staff development.

Free Application for Federal Student Aid. The uniform application for federal, Cal Grant and campus-based financial aid.

Full-Time Equivalent Faculty. The total number of full- and part-time faculty counted in terms of full teaching loads, not headcount.

Full-Time Equivalent Students. Replaced ADA as the community college workload measure for instruction and instructional services. A "full-time student" is defined as one who is enrolled in 12 or more units. FTES is determined by dividing 12 into the total number of units in which all students are enrolled.

Full-Time Faculty. Includes regular (those who have tenure) and contract (those hired on a year to year basis, prior to achieving tenure) faculty who are hired as full-time employees.

Full-Time Faculty Obligation. The number of full-time faculty a district is required to hire or maintain under Education Code requirements aimed at achieving the goal that 75 percent of the hours of credit instruction provided by each college be taught by full-time faculty.

Fund for Instructional Improvement. A competitive grant program administered by the system office that focuses on innovative curriculum and faculty and staff development projects. The program is not currently funded.

Fund for the Improvement of Postsecondary Education. A federal competitive grant program that supports innovative programs in higher education.

Fund for Student Success. A competitive grant program administered by the system office that originally focused on innovative models of service and learning delivery. Limited funds currently support MESA and Middle College High School grants to selected colleges and the system's contribution to administration of the Puente program.

General Education. A required pattern of courses covering a breadth of subjects thought to be useful for all college students regardless of major.

Grandfathering. Provisions that protect existing programs or program participants from being affected by changes in regulation, law or policy.

Growth. Funds provided in the state budget to support the enrollment of additional FTE students.

Headcount Enrollment. The actual number of students enrolled.

Hold Harmless. Any mechanism that assures that no district will receive fewer funds under a new funding system than under a prior one.

Independent College. A non-public institution of higher education.

Instructional Services. Services that support the teaching-learning process, such as libraries and media centers.

Interjurisdictional Exchange. A type of contract that allows the Chancellor's Office to temporarily hire an employee from a local community college district to work in the Chancellor's Office or conversely to allow a Chancellor's Office employee to work at a district.

Intersegmental General Education Transfer Curriculum. A set of courses meeting lower division general education requirements for CSU, UC and the community colleges.

Intersegmental Major Program Articulated Curriculum. A joint effort of the UC, CSU and CCC Academic Senates to define common lower division coursework in college majors.

Lease Revenue Bonds. Bonds secured by a lease agreement and rental payments. Community colleges use lease revenue bonds to finance construction or purchase facilities.

Management Information System. Refers to computer-based systems that manage student, fiscal and other information. The CCC MIS database is comprised of unit record student and staff data from all colleges in the system.

Mandated Costs. College district expenditures that occur as a result of federal or state law, court decisions, administrative regulations or initiative measures.

Master Plan for Higher Education. State policy on priorities within higher education and the missions of the CCC, CSU and UC systems. Originally enacted by the Donahoe Higher Education Act in 1960.

Mathematics Engineering Science Achievement. A state-funded grant program administered by UC to encourage educationally disadvantaged students to seek careers in math, science and engineering.

Matriculation. A state-funded categorical program and campus process that includes admission, orientation, assessment, counseling, follow-up, and evaluative services to help students define and attain their educational goals.

May Revise. The Governor's revision of his January budget proposal based on up-to-date projections of revenues and expenses.

Middle College High School. Collaborative high school/community college programs that enable high potential, "at-risk" students to complete their high school education while concurrently receiving direct access to college courses and services.

Minimum Qualifications. Statewide standards adopted by the Board of Governors (relying on the Academic Senate) that faculty must have in order to be hired. They are discipline based.

Noncredit Education. Courses for adults that may include basic skills, English as a second language, short-term vocational programs, parenting, health and safety, home economics, and specialized courses for immigrants and older adults.

Object Codes. Chancellor's Office budget codes to identify types of expenditures, such as salary, supplies, and capital outlay.

Occupational Education. Refers to business, technical and allied health programs in the colleges. Also referred to as Vocational Education.

Office of the Secretary for Education. A cabinet-level appointment of the Governor charged with providing policy input on pre-Kindergarten through University issues.

One-Stop Centers. Centers that provide comprehensive services related to job training and employment; may involve partnerships with Employment Development Department and other workforce related agencies in addition to community colleges.

Overload. Refers to classes taught by faculty that are over the standard full-time faculty workload and compensated as such.

Partnership for Excellence. A program wherein the system received additional state funds in return for a commitment to improve student outcomes in six areas.

Part-time Faculty. Faculty who teach less than 60 percent of a full workload.

Pell Grant. A federal financial aid program that provides funds to low-income students to help pay their educational expenses.

Perkins Act. The Carl D. Perkins Vocational and Technical Education Act, which provides funds to states to support secondary and postsecondary career and technical education.

Phi Theta Kappa. The honors society for community college students.

Positive Attendance. Alternative to census week counts, positive attendance counts the actual number of persons present in class each day.

Program and Course Approval. A process whereby colleges submit new programs and courses that they have locally approved through their curriculum committee for required Chancellor's Office (and CPEC) approval.

Program-Based Funding. The formula used to allocate community college general funds according to standards in five areas: instruction, instructional services and libraries, student services, maintenance and operations, and institutional support.

Property Tax Backfill. A mechanism to make district budgets whole if property tax revenues fall short of projected revenues for a given year.

Proposition 98. Constitutional provisions that set minimum funding levels as a share of total state revenues for K-12 schools and community colleges.

Proprietary School. A non-public, for-profit, educational entity.

Public Employees Retirement System. One of two major statewide retirement programs. Academic employees generally belong to the State Teachers Retirement System, while administrators, classified and state employees belong to PERS.

Public Employment Relations Board. "Court of appeal" for collective bargaining conflicts.

Puente Project. A state-funded program administered by UC for high schools and colleges that provides mentoring and counseling to increase college enrollment and transfer rates for disadvantaged students.

Request for Applications. Used by the Chancellor's Office to solicit applications for grants.

Request for Proposal. Announces the availability of contract funds; outlines the process for application and selection. State agencies and districts utilize the RFP process to select vendors for equipment, services, etc.

Revenue Limit. The specific amount of student enrollment fees and state and local taxes a college district may receive per student for its general education budget. Annual increases are determined by a Proposition 98 formula or the Legislature.

Rodda Act. The Act that established collective bargaining for K-12 schools and community colleges. Also called the EERA.

RP Group. Research and Planning Group for California Community Colleges; the professional association for community college institutional researchers.

Scheduled Maintenance. State matching funds provided for major repairs of buildings and equipment.

Service Learning. A policy and programs that advocate community service as an integrated component of a student's education.

Seventy-five/twenty-five (75/25). Refers to policy enacted as part of AB 1725 that sets 75 percent of the hours of credit instruction as a goal for classes to be taught by full-time faculty.

Shared Governance. The practice of involving faculty, staff, administrators, and students in policy discussions at the local and state levels.

Shortfall. An insufficient allocation of money, requiring an additional appropriation, expenditure reduction, or producing deficits.

Small College Factor. A factor in funding formulas that recognizes the disproportionately higher per-student costs of operation for small colleges.

Special Admits. High school students who are able to attend community colleges for advanced scholastic course work with parental and principal permission.

Standing Orders. Directives from the Board of Governors that focus on aspects of systemwide administration that the Board has elected to delegate to the Chancellor or other parties, under the authority of Education Code Section 71 090(b).

State Mandates. Activities required by state legislation.

State Teachers Retirement System. A retirement system utilized by K-12 and community college faculty.

Student Senate. An organization that provides policy input to the Consultation Council on behalf of community college students.

Sunset. A fixed date by which a program, unless reauthorized, will terminate.

Taxonomy of Programs Codes. Used by the Chancellor's Office to code teaching disciplines and other program areas.

Tax Revenue Anticipation Notes. A cash management tool used by districts to borrow money in anticipation of receiving state and local tax revenues.

Teacher and Reading Development Partnerships. A state-funded program to encourage community college students to pursue a career in teaching through development of partnerships with local K-12 districts and CSU campuses. Not currently funded.

Temporary Assistance to Needy Families. The federal welfare program that replaced Aid to Families with Dependent Children; known in California as CalWORKS.

Tenure. Employment protection provided to established faculty to allow academic freedom.

Tidal Wave II. Refers to the large number of students graduating from high school and projected to enter college between 1995 and 2005.

Title 5. The portion of the California Code of Regulations containing regulations adopted by the Board of Governors which are applicable to community college districts.

Trailer Legislation or Trailer Bill. Legislation that follows other adopted legislation to clean up or correct technical issues. Also refers to legislation implementing provisions of the Budget Act.

Transfer Admission Agreement. An agreement between a four-year institution and a community college student that guarantees he/she will be accepted as a transfer student to that institution if certain conditions are met. May also be called a Transfer Admission Guarantee (TAG).

Unduplicated Annual Headcount Enrollment. Represents the number of distinct individuals who have enrolled in any community college course or program during a specified twelve-month period. A student who was enrolled full-time in the fall and spring terms and a student who took a single .5 unit course are each counted once.

Vocational and Technical Education Act. The Carl D. Perkins Vocational and Technical Education Act, which provides funds to states to support secondary and postsecondary career and technical education.

Weekly Student Contact Hours. A measure of the hours noncredit students are in classes, including lecture, laboratory and other modes of instruction.

Workforce Development. Programs designed to anticipate emerging industry needs in order to prepare students for real jobs when they leave college.

Workforce Investment Act. Federal legislation to support workforce training.

Work Study. A type of financial aid program that provides money for students in return for working at the college or in off-campus placements made by the college.

Prepared by the Chancellor's Office, California Community Colleges. Suggestions for additions for corrections should be addressed to Cynthia McFarland, Student Services Associate Analyst, at (916) 324-4612 or cmcfaria@cccco.edu. We would like to thank the Community College League of California for contributing to this project.

ACRONYMS

3CDUG	California Community Colleges Datatel User Group
AA	Associate of Arts degree
AACC	American Association of Community Colleges
AAO	Affirmative Action Officer
AAWCJC	American Association of Women in Community and Junior Colleges
AB	Assembly Bill
ACA	Affordable Care Act
ACA	Assembly Constitutional Amendment
ACBO	Association of Chief Business Officers
ACCCA	Association of California Community College Administrators
ACCE	Association of Community and Continuing Education
ACCJC	Accrediting Commission for Community and Junior Colleges
ACCT	Association of Community College Trustees
ACCTLA	Association of California College Tutoring and Learning Assistance
ACHRO	Association of Chief Human Resources Officers
ACR	Assembly Concurrent Resolution
ACT	American College Testing
ACUA	Association of College and University Auditors
ADA	Average Daily Attendance
ADA	Americans with Disabilities Act
ADAAA	Americans with Disabilities Act Amendments Act
AFT	American Federation of Teachers
AG	Attorney General
AGB	Association of Governing Boards
AIA	Association of Instructional Administrators
AICCU	Association of Independent California Colleges and Universities
APAHE	Asian Pacific Americans in Higher Education
API	Academic Performance Index
ARRA	American Recovery and Reinvestment Act
AS	Academic Senate
AS	Associate of Science degree

AS	Associated Students
ASACC	American Student Association of Community Colleges
ASB	Associated Student Body
ASBGP	Associated Student Body Government Presidents
ASCCC	Academic Senate for the California Community Colleges
ASP	Academic Senate President
ASSIST	Articulation System to Stimulate Inter-institutional Student Transfer
AY	Academic Year
BA	Bachelor of Arts degree
BCP	Budget Change Proposal
BEOG	Basic Educational Opportunity Grant
BFAP	Board Financial Assistance Program
BLACCC	Black Association of California Community Colleges
BOG	Board of Governors
BPPVE	Bureau for Private Postsecondary and Vocational Education
BS	Bachelor of Science degree
BSI	Basic Skills Initiative
CA CUPCA	California Community College and University Police Chiefs Association
CACCRAO	California Association of Community College Registrars and Admissions Officers
CACT	Centers for Applied Competitive Technologies
CAJPA	California Association of Joint Powers Authorities
CalPASS	California Partnership for Achieving Student Success
CalSACC	California Student Association of Community Colleges
CalWORKs	California Work Opportunity and Responsibility for Kids
CAN	California Articulation Numbering
CAO	Chief Administrative Officer
CAPED	California Association of Postsecondary Educators for the Disabled
CARE	Cooperative Agencies Resources for Education
CARL-S	California Academic and Research Libraries
CASBO	California Association of School Business Officials
CASS	Cooperative Association of States for Scholarships (<i>see SEED</i>)
CB	Collective Bargaining
CBA	Collective Bargaining Agreement

CBO	Chief Business Officer
CBOC	Citizens' Bond Oversight Committee
CBU	Collective Bargaining Unit
CCA	Community College Association (<i>affiliate of CTA</i>)
CCBO	Community College Business Officers
CCC	California Community Colleges
CCC/AAAA	Community College Counselors/Advisors Academic Association for Athletics
CCCCA	California Community College Counselors Association
CCCCISO	California Community College Chief Information Service Officers
CCCCO	California Community Colleges Chancellor's Office
CCCCS	California Community College Classified Senate
CCCEOPSA	California Community colleges Extended Opportunity Program & Services Association
CCCSFAAA	California Community College Student Financial Aid Administrators Association
CCCSAT	California Community College Satellite Network
CCCCSSAA	California Community College Chief Student Services Administrators Association
CCCI	California Community College Independents
CCCT	California Community College Trustees
CCD	Community College District
CCDBG	Child Care and Development Block Grant
CCFC	Community College Facility Coalition
CCI	Community College Independents
CCIA	Community College Internal Auditors
CCLC	Community College League of California
CCLDI	Community College Leadership Development Institute
CCPRO	Community College Public Relations Organization
CCR	California Code of Regulations
CCUDA	Community College Urban District Association
CDE	California Department of Education
CDS	California Directory of Schools
CDTC	Child Development Training Consortium
CENIC	Corporation for Education Network Initiatives in California

CEO	Chief Executive Officer
CEOCCC	Chief Executive Officers of the California Community Colleges
CEOP	Comprehensive Emergency Operations Plan
CFIER	California Foundation for Improvement to Employer-Employee Relations
CFR	Code of Federal Regulations
CFRA	California Family Rights Act
CFT	California Federation of Teachers
CHRO	Chief Human Resources Officer
CID	Classification of Instructional Disciplines (<i>state</i>)
CIED	Center for Intercultural Education and Development (<i>Georgetown University</i>)
CIO	Chief Instructional Officer
CIOCCC	Chief Instructional Officers of the California Community Colleges
CISO	Chief Information Systems Officer
CISOA	Chief Information Systems Officers Association
CLA	California Library Association
CLEP	College Level Examination Program
CMC3	California Mathematics Council Community Colleges
CMIA	Confidentiality in Medical Information Act
COBRA	Consolidated Omnibus Budget Reconciliation Act
COFHE	Capital Outlay Fund for Higher Education
COFO	Council of Faculty Organizations
COLA	Cost-of-Living Adjustment
COTOP	Chancellor's Office Tax Offset Program
CPEC	California Postsecondary Education Commission
CPGA	California Personnel and Guidance Association
CPR	California Performance Review
CSAC	California Student Aid Commission
CSBG	California Student Body Government Association
CSEA	California State Employees Association or California School Employees Association
CSSO	Chief Student Services Officer
CSU	California State University
CTA	California Teachers Association

CTC	Commission on Teacher Credentialing
CTE	Career Technical Education
DED	Data Element Dictionary
DETAC	Distance Education Technical Advisory Committee
DFEH	Department of Fair Employment and Housing
DOF	Department of Finance
DOL	Department of Labor
DSCH	Daily Student Contact Hours
DSPS	Disabled Students Programs and Services
DVA	Department of Veterans Affairs (<i>formerly VA</i>)
EAP	Early Assessment Program
ECCTYC	English Council of California Two-Year Colleges
ECHS	Early College High School
Ed.D.	Doctor of Education degree
EDD	Employment Development Department
Ed>Net	Economic Development Network
EDPAC	Economic and Workforce Development Program Advisory Committee
EEO	Equal Employment Opportunity
EEOC	Equal Employment Opportunity Commission
EERA	Educational Employment Relations Act
EFT	Electronic Funds Transfer
EIN	Employer Identification Number
EOPS	Extended Opportunity Programs and Services
EOC	Emergency Operations Center
ERAF	Educational Revenue Augmentation Fund
ERIC	Educational Research Information Center
ESL	English as a Second Language
ESRI	Environmental Systems Research Institute
ETS	Educational Testing Service
EWD	Economic and Workforce Development
FACCC	Faculty Association for California Community Colleges
FAFSA	Free Application for Federal Student Aid
FAO	Financial Aid Officer (or Office)

FAQ	Frequently Asked Questions
FCMAT	Fiscal Crisis & Management Assistance Team
FEHA	Fair Employment and Housing Act (<i>state</i>)
FEMA	Federal Emergency Management Agency
FERPA	Family Educational Rights and Privacy Act of 1974
FII	Fund for Improvement of Instrucion
FIT	Fund for Instructional Improvement
FIPSE	Fund for Improvement of Postsecondary Education
FKCE	Foster & Kinship Care Education
FMLA	Family and Medical Leave Act (<i>federal</i>)
FSA	Faculty Service Area
FSS	Fund for Student Success
FT	Full Time
FTE	Full-time Equivalent
FTEF	Full-time Equivalent Faculty
FTES	Full-time Equivalent Students
FWS	Federal Work Study
FY	Fiscal Year
FYSI	Foster Youth Success Initiatives
GASB	Government Accounting Standards Board
GCEPD	Governor's Committee on Employment of People with Disabilities
GE	General Education
GED	General Equivalency Diploma
GPA	Grade Point Average
GSL	Guaranteed Student Loan
HACU	Hispanic Association of Colleges and Universities
HBCUs	Historically Black College and Universities
HEA	Higher Education Act of 1965
HEW	Department of Health, Education, and Welfare
HHS	Health and Human Services (<i>federal</i>)
HIPAA	Health Insurance Portability and Accountability Act
HSEE	High School Exit Exam
HSI	Hispanic Serving Institution

ICAS	Intersegmental Committee of Academic Senates
ICC	Intersegmental Coordinating Council
ICW	Intersegmental Curriculum Workgroup (1440)
IDRC	Industry-Driven Regional Collaborative
I-ECC	Industry Education Council of California
IGETC	Intersegmental General Education Transfer Curriculum
IIPP	Injury and Illness Prevention Program
IJE	Interjurisdictional Exchange
ILP	Independent Living Program
1M PAC	Intersegmental Major Preparation Articulated Curriculum
IPEDS	Integrated Postsecondary Educational Data System
IRCA	Immigration and Reform Control Act
IT	Information Technology
ITV	Instructional Television
JD	Juris Doctorate degree
JPA	Joint Powers Authority
JTPA	Job Training Partnership Act
K-12	Kindergarten through high school
K-14	Kindergarten through two-year community college
K-16	Kindergarten through four-year college or university
LAN	Local Area Network
LAO	Legislative Analyst's Office
LEAP	Leveraging Education Assistance Partnership
LEP	Limited English Proficiency
LRACCC	Learning Resources Association of California Community Colleges
MA	Master of Arts degree
MALDEF	Mexican-American Legal Defense and Education Fund
MCHS	Middle College High School
MESA	Mathematics Engineering and Science Achievement
MIS	Management Information System
MOE	Maintenance of Effort
MOU	Memorandum of Understanding
MQ	Minimum Qualifications

MS	Master of Science degree
NACUBO	National Association of College and University Business Officers
NCLB	No Child Left Behind
NEA	National Education Association
NELI	National Employment Law Institute
NIMS	National Incident Management System
NorCalCBO	Northern California Chief Business Officers
NSF	National Science Foundation
NSLDS	National Student Loan Data System
OAL	Office of Administrative Law
OCR	Office of Civil Rights
OE	Office of Education
OER	Open Educational Resources
OPE	Office of Postsecondary Education
OSE	Office of the Secretary of Education
PACE	Project Adult College Education
PARMA	Public Agency Risk Management Authority
PAVE	Program Assessment of Vocational Education
PBF	Program Based Funding
PDL	Pregnancy Disability Leave
PERB	Public Employment Relations Board
PERS	Public Employees Retirement System
PFE	Partnership for Excellence
Ph.D.	Doctor of Philosophy degree
PIC	Private Industry Council (<i>vocational advisory group</i>)
PIO	Public Information Officer
POST	Police Officer Standards and Training
PPA	Program Participation Agreement
PT	Part Time
Q&A	Questions and Answers
RFA	Request for Applications
RFP	Request for Proposals
RFQ	Request for Qualifications

RIF	Reduction in Force
ROP	Regional Occupational Programs
RP Group	Research and Planning Group for California Community Colleges
SAP	Satisfactory Academic Progress
SAT	Scholastic Aptitude Test
SB	Senate Bill
SBE	State Board of Education
SBGP	Student Body Government President
SCA	Senate Constitutional Amendment
SCANS	Secretary of Labor's Commission on Achieving Necessary Skills
SCAT	School and College Ability Test
SCO	State Controller's Office
SCR	Senate Concurrent Resolution
SDE	State Department of Education
SEED	Scholarships for Education and Economic Development (<i>formerly CASS</i>)
SEIU	Service Employees International Union
SEMS	Standardized Emergency Management System
SFAP	Student Financial Assistance Programs
SJTCC	State Job Training and Coordinating Council
SLIAG	State Legalization Impact Assistance Grants
SLOA	Student Learning Outcomes and Assessment
SRTK	Student Right to Know
SSCCC	Student Senate for the California Community Colleges
SSSP	Student Success and Support Program
STAR	Student Transition and Retention program
STEM	Science, Technology, Engineering, and Mathematics
STRS	State Teachers Retirement System
STW	School to Work
TANF	Temporary Assistance to Needy Families (<i>formerly AFDC</i>)
TBA	To Be Announced
TIN	Taxpayer Identification Number
TLM	Term Length Multiplier
TMI	Technology Mediated Instruction

TOEFL	Test of English as a Foreign Language
TOP	Taxonomy of Programs (<i>classification of disciplines</i>)
TQM	Total Quality Management
TRANS	Tax Revenue Anticipation Notes
TRDP	Teacher and Reading Development Partnership Program
TTAC	Technology Technical Advisory Committee
TTIP	Telecommunications & Technology Infrastructure Program
UC	University of California
UCOP	University of California, Office of the President
VA	Veterans Affairs (<i>now DVA</i>)
VTEA	Vocational and Technical Education Act (<i>formerly VATEA</i>)
WACUBO	Western Association of College and University Business Officers
WASC	Western Association of Schools and Colleges
WASFAA	Western Association of Student Financial Aid Administrators
WCA	Western College Association
WIA	Workforce Investment Act
WSCH	Weekly Student Contact Hours
WWW	World Wide Web

Compiled from Community College League of California Advocacy Handbook, State Academic Senate Commonly Used Acronyms, and other sources.

RESOURCE MANUALS

Budget and Accounting Manual (BAM), published by the California Community Colleges Chancellor's Office, 1102 Q Street, Sacramento, CA 95814,

<http://extranet.cccco.edu/Divisions/FinanceFacilities/FiscalStandards/BudgetandAccountingManual.aspx>.

Contracted District Audit Manual (CDAM), published by the California Community Colleges Chancellor's Office, 1102 Q Street, Sacramento, CA 95814,

http://extranet.cccco.edu/Divisions/FinanceFacilities/FiscalAccountability/ContractedDistrictAuditManual.aspx#CDAM_2012_FY_2011-12.

Student Attendance Accounting Manual (SAAM), published by the California Community Colleges Chancellor's Office, 1102 Q Street, Sacramento, CA 95814,

http://extranet.cccco.edu/Divisions/FinanceFacilities/FiscalServicesUnit/StudentAttendanceAccountingManual.aspx#Concurrent_Enrollment.

Associated Student Body Accounting Manual (ASBAM), published by FCMAT (Fiscal Crisis & Management Assistance Team, CSIS (California School Information Services), 1300 17th Street, Bakersfield, CA 93301,

[http://www.fcmat.org/stories/storyReader\\$911](http://www.fcmat.org/stories/storyReader$911).