CALIFORNIA COMMUNITY COLLEGES RESOURCE ALLOCATION MODELS

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- Revenue allocated through the model includes
- Apportionment (SB 361 Basic allocation and FTES Revenue)
- Lottery
- Part-time Faculty parity
- Interest income
- Joint use development
- La Habra rentals
- KOCE debt payment
- Estimate revenues
- Distribution of ending balance
- Deduct District-wide expense (Admin 9)
- Deduct fixed costs (In 1990 when the current model was first adopted actual faculty salary expenditures, both contract and adjunct, were considered as fixed costs, since that time, when money was available, the number was increased by the cost of all salary and health benefit increases
- Distribute balance based upon FTES
- Colleges retain locally generated revenue, including nonresident tuition and facilities rentals

2. CONTRA COSTA CCD

- Implemented new SB 361 funding model for three (3) colleges for 2010/11 fiscal year
- Compute Apportionment Revenue
    - Basic Allocation
    - Base Revenue
- FTES projections by college approved by Chancellor's Cabinet and is the basis for allocation of apportionment revenues to the colleges (growth is funded prospectively with any apportionment adjustments done based upon P-1)
- Model includes distribution of Lottery, office hours and insurance for part-time faculty
- Expenses deducted from computed operational revenue prior to determining college and District Office allocations include: contractual, regulatory or committed, and of benefit to the District as a whole
- Allocation for District Office operations is established at 10.534% of the District-wide operational revenue less District-wide operational costs
- Remaining District-wide operating revenues are distributed to the colleges
- Distribution of the basic allocation by college and college center in an amount determined by the state

- Distribution of the remaining balance proportionately based on FTES target
- Local revenue remains with the college generating it with exception of non-resident tuition, which is allocated per the model
- Each of the colleges shall maintain a long-term plan for facilities
- Maintenance/improvement/expansion and new or expanded programs- The Chancellor, in consultation with the presidents, will evaluate the availability and source of additional funding that may accrue to the colleges beyond what the model provides. Approved projects shall be included in the colleges balanced budget proposals.

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3. CHABOT LAS POSITAS CCD

- New model implemented 2013/14
- Establish FTES Goals (District Enrollment Management Committee)
- Calculate State funding -Apportionment (SB 361), COLA, Growth, Lottery, Mandated Costs
- Fund District-wide Expenses-contractual, regulatory, retiree health benefits, insurance, utilities, District audit
- Fund District Office @ 10.45%; Maintenance and Operations @ 8.51%
- Allocate balance of funds to colleges, based on FTES, to include Foundation (basic) Allocation
- Implementation involved aligning FTEF with FTES-will be done over time

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4. FOOTHILL/DEANZA CCD

District comments from the 2010 School Services Study

"The Revenues are passed through to the colleges generally based on FTE's which is also the link to the mission/vision/policies. There is also a model to handle growth funding. The growth formula addresses faculty, non-teaching staff, and operational growth needs. The growth model recognizes the discrete ways of funding increases with growth; the legal obligation to increase full-time faculty as FTE grows; recommends that classified positions at colleges grow with FTE growth; recommends that Maintenance/Grounds/Custodial positions increase as building growth and revenues increase; and recommends that B budget grows at the same rate as FTES. Of course, with any formula, flexibility is limited to the specifications of the formula

The colleges would say that decisions of the past have impacted the base that was used for the start of the formula years ago and of course they say that there's never enough to go around. To the extent that budget reductions follow staffing and operational funding, the formula works to make such reductions. "

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5. GROSSMONT-CYAMACA

Current model in use since 1998/99 is now under review. District appears to be moving toward a SB 361 allocation approach

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6. KERN CCD

- Closely follows the State of California's Funding Model established in SB 361
- Establish beginning balance and revenue to be allocated
- Base operating allocations are based upon college size and/or center per State formula
- Base FTES Allocations
- COLA
- Growth (prior year) final CCFS 320
- Decline final CCFS 320
- Strategic initiatives will be one-time funded projects from reserves
- District Office, District-wide and Regulatory Allocations will be based on projected costs and represent charge backs to colleges. Will be allocated based upon FTES for each college
- Allocation model will be evaluated annually per accreditation recommendation

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7. LOS ANGELES CCD

- College basic allocation to fund minimum staffing levels, i.e., 1 President, 3 V.P., 1 Institutional Researcher, 1 facilities manager and 4 to 8 Deans depending upon size of the college
- College base revenue shall be calculated using the SB 361 formula
- Base revenues for each college shall be the sum of the annual basic allocation, credit base revenue, non-credit base revenue, and CDCP noncredit base revenue
- Prop. 30 funds to be distributed based upon Funded Base FTES
- COLA will be distributed as specified in the State Apportionment notice
- Growth shall be funded per district procedures
- Colleges experiencing enrollment decline shall receive "stability" funding in the initial year of decrease in FTES. A college shall be entitled to a proportional restoration of any reduction in state base general revenue during the three years following the initial year of decline if there is subsequent increase in FTES
- Nonresident tuition shall be distributed to colleges based on college projections of tuition earnings
- Revenue that is directly generated by colleges shall be distributed to colleges based on college projections and adjusted for actual
- Lottery revenue distributed to colleges based on proportion of college's prior year FTES over the total District FTES and adjusted for actual

- Interest and other federal, state and local income that is not directly generated by colleges shall be utilized to fund the District's reserves
- A college budget shall be the sum of the adjusted base revenues, net of assessments for Centralized Accounts, Educational Services Center functions, contingency reserve, a portion of the General Reserve, and a portion of the Deferred Maintenance funding, plus other revenue; minus college deficit payments; and plus balances
- District shall maintain a reserve of 6.5% and a contingency reserve of 3.5%of total unrestricted general fund revenue.

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8. LOS RIOS CCD

- Fund salaries and benefits first
- Model includes language that has been negotiated with the represented Collective Bargaining units of the District to allocate funds for salary/benefit compensation based upon a percentage of specific General Fund revenues (80%)
- Program Development Funds (PDF) refer to the 20% of funds available of new monies after distribution of the 80% bucket revenues. This 20% funds increasing operational costs of administering the District, including utilities, some classified growth positions, all management growth positions, the increasing costs of supplies and materials as well as program improvement costs
- A major area of PDF is support for the colleges operational costs. Formula is used to allocate using four basic components:
  - Base
  - WSCH (Flat hourly rate)
  - Square footage (flat rate plus utilization factor-WSCH/Sq. Ft.)
  - FTE
- Retiree health benefits and other ongoing non-compensation costs come out of PDF

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9. NORTH ORANGE CCD

- Key component of the allocation model is the establishment of a District-wide FTES target that approximates the expected funding from the state
- Prior year ending balance yields current year beginning balance/identify portion available for allocation, i.e., carry-over, self-supported funds, Board discretionary funds
- Estimate ongoing, unrestricted revenues-State apportionment SB 361, Lottery, part-time faculty funding, non-resident tuition, fee waiver adm. Allowance, interest and miscellaneous income

- As first step in the Budget Allocation Process, the budget is allocated to fund the salary and benefit costs of existing permanent personnel positions- accounts for 85% of annual operating budget-position control under jurisdiction of District- individual cost centers do not have discretion over these allocations and cannot modify these balances during the budget input process
- The need for additional full time faculty positions, and the number of positions to be allocated to each campus is determined, in consultation, by the Vice Chancellor and the campus Presidents, with final decision made by the Chancellor's staff
- With appropriate approval, the budget centers may add or eliminate Management, Classified and Confidential positions based on their individual needs. Budget Center operating allocations are adjusted for these changes
- District-wide expenditures such as utilities, attorney and audit fees, and retiree benefit expenses are accounted for
- Allocations to the extended day budgets for the colleges and School of Continuing Education are based on the prior year's allocation, with adjustments for part-time faculty salary increases and changes in FTES targets. Allocations are also adjusted for changes in the number of full-time faculty
- Operating allocations for each budget center are based on the prior year's allocation, with approved augmentations for Cost of Living Allowance and/or Growth Funding, and with adjustments for any personnel changes.
- Self-supporting programs are maintained at each budget center with the assumption that the resources generated will remain with the activity in order to cover the related expenditures. These programs include such thigs as facility rentals, swap meets, community education courses, lab fees and production centers.
- In October of each year, the Council on Budget and Facilities will evaluate the allocation model for both the process and those allocations that are formula driven, and will prepare a report to the District Consultation Council. Some examples of formula driven allocations are backfill rates, FTES targets and operating allocation increases for COLA and Growth.

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10. PERALTA CCD

- New model implemented July 2011
- Consistent with the State's SB 361 Model
- Each college receives base allocation per SB 361 Model which includes Basic Allocation, Credit Base Revenue and Non-credit Base Revenue
- Credit Base Revenue-funded base rate plus COLA, if funded. To provide stability and aid in multi-year planning, a three year funded credit FTES average is used to determine Credit Base Revenue per college.
- Non-credit handled same as credit
- Lottery based upon projected for budget year

- Apprenticeship Revenue shall be distributed to colleges as earned and certified through hours of instruction
- Parcel tax dollars shall be allocated in a manner consistent with the approved Budget Allocation Model and shall be used only for purposes specified in ballot language.
- Distribution of new resources will be first allocated to non-discretionary budgets and then to discretionary budgets. Non-discretionary budgets are those that support salaries and benefits of permanent positions within the funded budget. Discretionary budgets consist of hourly personnel, supplies, materials, services, and Capital Equipment budgets.
- Staffing: Faculty (FT,PT), Classified and Administration. Staffing budgets are funded within the allocation model as components of the respective college's and districts non-discretionary budgets.
- Regulatory Compliance, i.e., 50% Law, FON, student fees and Contracted District Audit Manual
- It is the desire of the District to distinctly identify and allocate non-resident tuition fees to the colleges in which the non-resident students are served
- It is necessary for the colleges and the District as a whole to remain cognizant of certain internal workload measures to track efficiency and productivity. Productivity is generally defined by the number of FTES generated per FTEF. For the fiscal year 11/12, each college's productivity target is 17.5 FTES/FTEF
- For any year in which the state funds Growth, colleges that meet or exceed established productivity targets will be allocated additional Growth dollars per criteria established by the district
- Distribution of new resources will be based upon the source of funds. For revenue sources that are not site specific or attributed to a specific college or location, those resources will be allocated based upon FTES. In instances where new revenues are attributed to a specific college those resources will be solely allocated to that college or location.
- At the recommendation of the Vice Chancellor for Finance and approval of the Chancellor, unspent budgeted funds within discretionary accounts from the prior fiscal year may be carried over for discretionary purposes
- To support IT planning, the Chancellor will, on an annual basis, announce a restricted allocation of one-time funds within the unrestricted general fund that will be used as a dollar-for-dollar match to fund IT projects identified at the colleges and central office IT service areas and partially funded at the colleges or central office IT service areas.
- Any adjustment in apportionment revenue at P-1 will be treated as an addition or reduction to the colleges' current year budget
- To the degree required full-time faculty numbers for each college are out of sync with the ratios as established by the district based on FTES, correction of the imbalance will occur, as vacancies occur at a college with faculty in excess of the required number. The district will establish for each college a FON based on the ratios of funded FTES.
- The costs for centralized support functions and services will be allocated to each college on a per FTES basis:
    - Chancellor's Office

- Board of Trustees
- General Counsel
- Information Technology
- Marketing-PCTV
- Risk Management
- Educational Services
- Admissions and Records
- International Education Program
- Institutional. Development and Research
- Administrative Services
- Department of Employee Relations (Employee Benefits)
- Human Resources
- Financial Services (Accounting, Budget, and External Reporting)
- Purchasing Division
- Payroll Department
- General Services (Security, Police and Construction)
- Facilities Operations (Maintenance and Operations)

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11. RANCHO SANTIAGO CCD

- The 2012-13 Fiscal year is the transitional year from the old Budget Allocation model to the new SB 361 Model. The SB 361 Funding Model essentially allocates revenues to the colleges in the same manner as received by the district from the State of California.
- The Budget Allocation Model is a revenue allocation model, therefore all expenditures and allocation of revenues under the model are the responsibilities of the colleges and centers. *It is the intent of the Revenue Allocation Model to allocate the majority of funds to the colleges in order to provide educational services. The model intends to provide an opportunity to maximize resource allocation decisions at the local college level. Each college President is responsible for the successful operation and performance of his/her college as it relates to Resource Allocation and Utilization*
- Revenue allocated to District Operations and for District-wide services will be based on a budget prepared by the District Office, reviewed by FRC and the District Council and approved by the Chancellor and the Board of Trustees. This funding method is essentially a charge back to the colleges. Examples include:
    - Human Resources
    - Business Operations
    - Fiscal and Budgetary Oversight
    - Procurement
    - Construction and capital outlay
    - Information Technology

- Annual expenditure budgets for District Operations and District-wide services will be developed based on the projected levels of expenditure for the prior Fiscal year, taking into account unusual or one-time anomalies
- An annual review of District Operations and District-wide services will be conducted by FRC each fall in order to give time to complete the evaluation in time to prepare for the following Fiscal Year Budget Cycle and to implement any suggestions. The review will include an evaluation of the effectiveness of the services provided to assure the District is appropriately funded. IF FRC believes a change to the allocation is necessary, it will submit a recommendation to District Council for review and recommendation to the Chancellor
- Colleges will be responsible for funding the current programs and services that they operate as part of their budget plans.
- Colleges will allocate resources to achieve the State funded level of FTES
- Requirements of the Collective Bargaining Agreements apply to college level decisions
- The FON must be maintained by each college. Hiring recommendations will be monitored on a District-wide basis
- In making expenditure decisions, the impact upon the 50% Law must be considered
- With unpredictable State funding, the cost of Physical Plant Maintenance is especially important. Need to be addressed with a detailed plan and dedicated budget
- Any increase or decrease in Apportionment Revenue will be treated as a one-time addition or reduction to the colleges' current budget year and distributed in the model based on the most up to date FTES split reported by the district and funded by the State
- Model sets a base level of FTES for each college. Growth targets will be established through Chancellor's Cabinet. Growth Funding provided through the model after it has been achieved
- Model includes a stability mechanism to handle FTES decline and hold harmless for one year
- Due to instability of revenues, such as interest income, discounts earned, auction proceeds, vendor rebates and Mandated Cost reimbursements, these revenues will not be part of the Revenue Allocation Formula. Income will be deposited to the District-wide reserves
- COLA is not allocated until all Collective Bargaining has been finalized
- Lottery Revenue Allocation will be made based on final Prior Year FTES

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12. RIVERSIDE CCD

- Budget Allocation Model will mirror the State Funding Model for the California Community Colleges (SB 361) for the basic allocation, FTES apportionment, one-time funding, and one-time funding on an annual basis (e.g. Prop 30). The model will comply with budget related statutory and regulatory requirements (e.g. 50% Law, FON, etc.)
- The minimum 5% required level of District Reserves and funding for the District Office will be the first allocations of the District's "Total Available Funds" in the Unrestricted General Fund

- In recognition that it may be necessary to transition over time to a point whereby each of the colleges achieve equilibrium between allocated revenue and expenditures needed to support instructional service levels to students, a separate allocation may be provided.
- Non State apportionment one-time funds, Ongoing funds and Entrepreneurial Revenues (e.g. Norco College Trading Post, Riverside City College Splash, Non-resident tuition, indirect cost reimbursements, lease/rental income, etc.) that are specific to a particular entity will be retained by the respective college that generates the revenue
- Revenue sources that are not specifically identifiable to a particular entity will be allocated based on the same methodology used to allocate apportionment revenues unless otherwise specified by the funding source
- Allocate a minimum 1% of total available funds for contingency at the entity level
- Child Care Centers, Food Services, Performance Riverside, Contract Education, Community Ed., and Bookstore must be self-sustaining by entity
- Allocate inter-fund loans "off the top"
- The budget allocated for District Office and District Support Services shall correlate with the percent increase/decrease of the aggregate budget allocated to the colleges

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13. SAN BERNARDINO CCD

- Uses SB 361 Methodology (See attached Pro Forma)
- Allocates apportionment, including COLA and Growth, Part-time faculty allocations, Lottery, interest
- College generated revenue remains with the college generating it
- District Office and District-wide expenditures deducted from each college based upon proportional share

NOTE: No narrative located so assumptions made based upon the pro forma

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14. SAN DIEGO CCD

- FTES projected for current year by college
- Allocate FTEF based upon FTES earned in the prior year using the current Board or Chancellor's Cabinet approved productivity factor (FTES/FTEF) per term
- Compute Dept. Chair ESU's, reassign time FTEF, and month contracts
- Determine current year salary and benefit amounts (contract positions)
- Compute annual rates for adjunct, overload, substitutes and ESU's
- Compute Pro-Rata allocations
- Determine other adjusting contractual items such as projections for service contracts, funding for UCSD classes taught by Mesa College faculty, allocations for DSPS Match, etc.

- Compute Discretionary Funding. Based on actual credit and non-credit FTES earned in the prior year. Result is an allocation per FTES. Discretionary funding rates may be adjusted annually if a campus chooses to de-fund vacant contract positions and convert the savings to Discretionary Funds via the Budget Model Formula
- Provide funding for Sabbatical Leave replacements
- Provide funding for vacant positions
- Funding cost of faculty promotions
- Reconcile Budget Model Allocations and Campus Budget Alignments

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15. SAN JOSE-EVERGREEN CCD

- Five funding groups-San Jose City College; Evergreen Valley College; Workforce Institute; District Office and District-wide expense
- Evaluate and fund District-wide Costs
- Roll College and District Office budgets with adjustments for personnel costs i.e., transition of staff, step and column, benefit cost, etc.
- Assess budget for additional resources or for necessary reductions
- Guidelines and direction for new resource allocation or budget reduction are coalesced with direction from the Chancellor with participation from the Chancellor's Cabinet
- District Office and Colleges are reassigned eligible unspent operating dollars from the prior year for inclusion with their new year budget allocation
- Colleges assigned 75% of new international student fee revenue over the base year (FY 2013/14)

Link: http://www.sjeccd.edu/AdministrativeServices/Documents/SJECCD%20Budget%20Allocation%20Attachments.pdf

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16. SAN MATEO CCD

- The current allocation model was implemented in 2007-07 and reviewed annually by the District Committee on Budget and Finance
- Allocation Formula is based on a projection of all available funding. Many of the sources of revenue dictate how that revenue will be spent. These targeted monies are allocated according to the funding sources’ guidelines. The Board of Trustees also designates the use of monies to recognize commitments or to achieve certain goals. This money is set aside in special allocations before determining the amount to be distributed to the colleges and the Chancellor’s Office. The remaining monies are subject to the Allocation Formula
- Formula allows for 85-86% to be provided to the colleges and the remaining 14-15% allocated to the Chancellor’s Office and Facilities
- Review Base Allocation and FTES Allocation (should be 80%/20% of funding)

- Allocate 80% of the existing funding to each college's base
- Allocate 20% of the existing funding to each college based on 5 yr. average of FTES
- Allocate any increase in Central Services Costs
- Allocate $ per square ft. based upon fall space inventory report
- Allocate Growth based on increase (or decrease) in 3-year FTES average
- Add COLA
- District Office and Facilities gets 14% and 6% respectively of College Growth Allocations
- Allocate any special amounts agreed upon, i.e., project step and column increase
- Allocate any remaining funds across the board (plus or minus)

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17. SOUTH ORANGE CCD

- Is *Basic Aid* district, however board has directed that district simulate being under SB 361 for purposes of distributing funding to the colleges
- Dollars over and above those which would have been received as appropriation under SB 361 are used for projects such as large capital projects, other one-time costs such as contribution to unfunded benefit liability
- Decentralized model-once revenue distribution is made to the sites, planning at the colleges and District Services is the basis for expense decisions
- Distributes available general fund unrestricted resources according to the state funding formula (SB 361)
- Includes other funding such as enrollment fees, non-resident fees, local income, misc. income, and ending balances
- Distributed to 5 areas; Saddleback College, Irvine Valley College, Contingency Reserve, General Expenditures and District Services
- Intention is to guarantee colleges a predictable, fair, and equitable distribution of revenues
- Colleges split revenue based on a 3-yr. FTES average
- District Services receives 9.34% fixed
- Contingency reserve of 7.5%
- Prior year ending balances carried forward
- FTES is based upon CCFS 320 reports
- Growth is limited to a maximum of the SOCCD growth rate published by the CCC Chancellors Office
- District Growth funding is constrained by FTES growth achieved by the District up to the maximum amount funded thru SB 361 allocation formula

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17. STATE CENTER CCD

No Information

18. VENTURA CCD

- Current model adopted for use 2007-08
- District recognized the value in developing a model with dual characteristics, i.e. one that includes elements based on both revenue (FTES), as well as expenditures
- Model is designed for the distribution of general fund unrestricted revenue only. Other sources of funding are allocated either by the State directly to a specific college or the District has agreed on a separate allocation method for those funds. Will allocate State Apportionment, Lottery, non-resident tuition, interest income, and miscellaneous revenue traditionally accounted for in the general fund
- District recognizes that it is fiscally prudent to provide some services centrally through the operation of a District Office. These services should primarily represent those functions that can be most effectively and efficiently administered in a centralized fashion
- Model will provide resources to support District-wide obligations such as property and liability insurance, legal expense, Governing Board expense, financial and compliance audits, central technology hardware, software and management services and other activities which support the district as a whole and cannot be conveniently or economically assigned to the other operating locations.
- All projected unrestricted revenue will be included, unless identified to be distributed in a different fashion. Restoration and growth will not be included until the year after it is earned
- Identify District-wide services (DWS). Will be reviewed regularly. Components and specific line item budgets will be considered each year by DCAS for inclusion
- Utilities based on historical and projected rates and usage, presented to DCAS for review and concurrence.
- District Administrative Center (DAC) (District Office Costs). Will receive a percentage for (2012 FY 6.64% of projected revenue). Each year, after review, if it is determined that specific budget items are to be reassigned between DWS and DAC, or the colleges and DAC, the percentage of revenue will change accordingly
- College Allocations:
    1. Class schedule delivery allocation-based on productivity factor and FTES from the current year, derive FTEF for the budget year. Colleges will receive an allocation for the actual cost (salary and benefits) for the full-time classroom faculty currently employed. Adjusted for non-teaching assignment and planned additional full-time faculty for the budget year. Productivity factor is the college's average WSCH taught by a FTEF. Productivity goals are independently set for each college, and is based upon historical data and takes into consideration a college's unique circumstances and the economic environment
    2. Base Allocation-Each college receives an equal dollar amount that recognizes the fixed expenses/core services associated with operating a college, regardless of the size of its enrollment. Was established at 15% of revenue available

3. FTES Allocation-Remainder of available revenue is allocated to the colleges proportionate to their FTES (%) actually earned in the prior year and recognizes how the District receives the bulk of its revenue through SB 361. Colleges are funded proportionate to their FTES (%) for their actual growth, up to the maximum percentage that the District was funded

- In addition to the allocation derived through the mechanism of the model, the colleges and District Office are allowed to carry-over any unexpended funds as of June 30 into the new budget year, up to a maximum of 1% of their respective prior year budgets.
- In 2010-11, DCAS developed a plan to address the Districts capital structural deficits (scheduled maintenance, furniture and equipment, library materials and databases, technology refresh, etc.) and recommended that specific revenues (Lottery, interest income and administration fee revenue) be removed over time from the general Budget Allocation Model and allocated using a different method.
- New funding method for scheduled maintenance, furniture and equipment, library materials and databases, instructional and non-instructional equipment, technology refresh and replacement and other, such as new program/process start-up costs, staff innovation, and program specific accreditation (e.g nursing, dental hygiene, child development). Specific funding rates will be agreed to and regularly reviewed

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19. WEST HILLS CCD

- Colleges receive a "base" allocation based upon
  - Prior year expenditures
  - College ability to achieve FTES goal
  - State ability to fund growth and COLA
- Percentage of growth achieved by each college at the end of a fiscal year will be a determining factor in the amount of resources realized by each college
- Resources shall be allocated to colleges to maintain the viability and comprehensiveness of both colleges and their educational centers
- Resources will be allocated to colleges for the purpose of prioritizing and planning the human resources, support programs and academic programs desired by the colleges which are determined by the internal planning processes at the college level
- The District Office receives a base allocation based on:
  - Prior year expenditures
  - Budget development
  - Ability to fund growth and COLA
- Reserve set-aside of not less than 5% of revenues
- Mandated costs for the district and the colleges such as utilities, bad debt, step increases, insurance or other costs will be funded

- As a part of the distribution of resources, there must be consideration given to the resources required to support the district office functions. These considerations would include, but not be limited to, resources received for scheduled maintenance, equipment or other restricted funds that serve to increase services throughout the district.

20. WEST VALLEY-MISSION CCD

- Allocation of reserve and assigned/non-spendable fund balance including 5% reserve
- Allocation of faculty costs (full and part time). The associate faculty salaries and benefits allocation is calculated using the Associate Faculty Funding Model (based on FTES/FTEF productivity measure required to meet FTES goals)
- Allocation of District-wide costs
- Allocation of District Services cost
- Allocation of Non-Resident Tuition based on the volume of non-resident FTES generated at each college. District indirect costs will be assessed prior to allocation to colleges
- Allocation of anticipated expenditures set-aside in Fund Balance
- Allocation model reviewed annually

21. YOSEMITE CCD

- Base allocation-prior year
- College only allocations based upon % FTES
- Collleges set their own Growth Rates, not to exceed the State cap
- State funding not driven by State formula and not restricted directly to college instructional expenditures is allocated as follows:

  MJC.......................................58%
  CC..15%
  Central Services.....................27%

- Central Services pays for accounting, purchasing, payroll, accounts payable, information technology, utilities and energy costs, facilities operations, grant management, risk management, insurance, retiree benefits, post-retirement liability, human resources, recruitment, transportation, Trustee benefits, security, external affairs, negotiations, annual audits and legal for the entire district as well as any increased benefit costs at the colleges
- Operating COLA is allocated throughout the district using various approaches depending on the financial circumstances and priorities in a given budget year. District-Wide Priorities: MJC 58%, CC 15%, Central Services 27%, through negotiations

- The FTO (Full Time Obligation) increases and decreases based on Credit FTES Growth. Colleges establish FTO not to exceed the State formula
- Source of funding for new faculty is Growth Revenue

22. YUBA CCD

- Funds allocated to maintain adequate fund balance as determined by the Board of Trustees
- Resource allocation process driven by annual action plans
- District teams prioritize programs and services that are to be included in the annual action plans
- Budget advisory team prepares resource allocations for the prioritized programs and services