



BAT
Budget Allocation Taskforce

Thursday, January 19, 2023
3:30 - 5:00 p.m.
Grossmont College, Griffin Gate

Notes

Attendees:

Sahar Abushaban (Chair)	Michele Martens
Rosie Ibarra (<i>notes</i>)	Nicole Salgado
Eric Klein	Jessica Robinson
Katie Cabral	Bri Hays
Manuel Mancillas-Gomez	Wayne Branker for Nicole Conklin
Pearl Lopez	Jim Mahler
Denise Whisenhunt	

1. Budget Allocation Taskforce Recommendation – February 23, 2015 ([LINK](#))

Sahar thanked everyone in attendance and began the discussing. This linked document was the taskforce recommendation from February 23, 2015. The Taskforce met for 4 years, and then a memo was issued to DSP&BC with recommendations. The recommendation states that the district would follow the State methodology. Also, the recommendation includes that growth would be allocated based upon agreed factors and revisit the growth factor and IAM every five years.

2. Budget Development and Timeline ([LINK](#))

The budget timeline is to help understand what it takes to build a budget, and this is done twice, once at tentative, and again at the adoption budget; two times a year and it takes time and effort. The timeline goes month by month for items. Sahar went over the bullet points for every month and explained it in detail. Tentative Budget must be approved prior to July 1st and the adoption budget must be approved by September 15th.

3. Income Allocation Model (IAM) Calculation ([LINK](#))

The IAM has four components listed on the document. The green color is UGF revenue and beginning balances and the blue is commitments. Sahar went over the calculation of the IAM, and explained the components of the Unrestricted General Fund revenue and how each component is split between the colleges: State apportionment, Full-Time Faculty Hiring Funds, State deficit, other State revenue, local revenue and Transfers-In. Also, Sahar explained the beginning balance and that each site keeps their ending balance from prior year. Sahar explained the Districtwide commitments and the cost included such as contingency board reserve, IT system maintenance, property & liability insurance, law enforcement, retirees health benefits, SERP payments, legal expenses, personnel commission and memberships.

Sahar explained the district services allocation which mainly the salaries and benefits of all the district's departments such as payroll, accounting, public safety, HR, and IT. Also, Sahar explained the base line for operating expenses such as supplies, equipment, contract services for District Services is \$1.5 million but for the last 3 years the base line has been reduced by \$500,000. The base line increases every year by the COLA if it is included in the State budget.

4. Student Success Funding Formula (SCFF) Components & Rates ([LINK](#))

Sahar explain the components of the SCFF and the rates for Base Allocation (FTES and Basic allocation), Supplemental Allocation and Student Success Allocation. She also explained for the Student Success Allocation, the district receives additional funding if the students receive Pell Grant and California Promise Grant. Sahar mentioned that 92% of the UGF revenue is generated from the SCFF.

5. Six Year FTES Summary ([LINK](#))

Sahar went over the six year FTES summary (5 year actuals and estimates for 22/23), and went over the percentages for each College on resident and nonresident compared to the IAM percentages that is currently being used in allocating the funding between the colleges. She noted that there has been a shift in the percentages between the colleges and that Cuyamaca percentage has been increased and Grossmont percentage has been decreased.

6. Discussions

There was discussions on financial aid funding and resident and total FTES. Resident FTES for the 3-year average would be 19-20,20-21, and 21-22. Sahar handed out two more documents: FTES Reported on the CCFS-320 Report Six Year Summary and the Income Allocation Model-IAM 2022/2023 Adoption Budget-UGF.

7. Next Steps

Recommendations:

- Establish guiding principles for the IAM.
- Sahar to recalculate the IAM based on 3 year average for resident and total FTES.
- The goal is to use the taskforce recommendations in calculating the IAM for fiscal year 2023/24. In order to do so, the recommendations need to be finalized by April the latest.
- Sahar will try to incorporate the supplement data in the calculation of the IAM. Bri sent the financial data by college to Sahar.
- Meeting two times in February and two times in March if possible.
- Bri to send link in order to draft guidelines: [Link to examples](#) and example documents attached
 - Bring back calculations and the guiding principles
 - Operating expenses for District Services for prior years

Guiding principles:

Fair and equitable, budgets should be fair. Working together to best serve our students.

Next meeting:

Tuesday, February 21, 2023, 3:30 pm Cuyamaca College, Student Center, Room I-209