



## MOORPARK COLLEGE Fiscal Planning Committee

*The Fiscal Planning Committee makes recommendation on college-wide fiscal processes. Responsible to plan, monitor and evaluate the college-wide fiscal operations:  
Ed Code 53200(c): - processes for budget development*

### GOALS 2013-14

	GOALS	ACCOMPLISHMENTS	Proposed Goal 2014-15?
1.	Annually review the revised District Allocation Model and supporting documentation to determine the impact on College operations and the continued efficacy of the budget allocation process.	Reviewed and discussed the district allocation model in meetings, along with the results of a written survey of committee members regarding the efficiency and efficacy of our processes.	
2.	Through the Program Plan Review process, recommend ways the campus can better utilize the Classified Service to meet the College Mission, including rationalizing the classified staff hiring prioritization process.	A thorough and thoughtful discussion of classified hiring priorities took place. Seven new positions are being processed with the recommendation to re-instate the Instructional Lab Techs to 12 months being implemented.	
3.	Look for opportunities to strengthen the connections among planning, resource allocation, and assessment processes	A written survey was distributed committee members on planning and allocation process conducted this past year. Few comments were received, but we will continue to survey members.	
4.			Meet with Ed-CAP to review accreditation gap analysis regarding Standard III
5.			Increase link between planning allocation and assessment to meet demands of accreditation standards

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT  
FY15 ADOPTION BUDGET ALLOCATION

# FY15 Allocation

FY15 Adoption Revenue	133,118,624
Less: District-wide	(6,495,868)
Less: Utilities	(4,255,000)
Less: District Office (7.0% revenue) [b]	(9,318,304)
Available for Distribution	<u>113,049,452</u>

	Moorpark	Oxnard	Ventura	Total
<b>Class Schedule Delivery Allocation</b>				
1) Unadjusted FTES (FY14 actual, includes NonResident)	10,926	4,921	9,808	25,655
2) WSCH	163,890	73,815	147,120	
3) Productivity Factor	556	535	518	
4) FTEF	295	138	284	
5) FTEF adjustment	10	9	10	
6) less: Full Time positions (FTEF)	(138)	(69)	(120)	
7) =Hourly FTEF @ [a]	\$ 49,800	78	174	18.4
8) <b>Total Class Schedule Delivery Allocation</b>	<b>\$ 26,350,349</b>	<b>\$ 13,332,978</b>	<b>\$ 24,252,622</b>	<b>\$ 63,935,949</b>
9) <b>Base Allocation</b>	<b>\$ 5,652,473</b>	<b>\$ 5,652,473</b>	<b>\$ 5,652,473</b>	<b>15.0</b>
10) <i>Adjusted FTES (FY14 funded, includes workload restoration)</i>	10,726	4,895	9,509	25,130
	42.7%	19.5%	37.8%	
11) <b>FTES Allocation</b>	<b>\$ 13,724,877</b>	<b>\$ 6,263,591</b>	<b>\$ 12,167,617</b>	<b>28.4</b>
12) <b>Total Allocation FY15</b>	<b>\$ 45,727,699</b>	<b>\$ 25,249,042</b>	<b>\$ 42,072,711</b>	<b>100.0</b>
13) <b>Campus FY14 Carryover</b> 1%	<b>\$ 929,326</b>	<b>\$ 488,664</b>	<b>\$ 720,631</b>	<b>\$ 2,138,621</b>
14) <b>FY15 Adoption Budget Allocation</b>	<b>\$ 46,657,025</b>	<b>\$ 25,737,705</b>	<b>\$ 42,793,342</b>	<b>\$ 115,188,073</b>

**Assumptions**

- [a] Spring 14 average replacement cost.
- [b] change in DAC % due to cost shift of IT personnel, no increase in discretionary spending.

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT  
FY15 ADOPTION BUDGET ALLOCATION

**DRAFT-FY15**

Allocation using 525

(avg. in the state)

FY15 Adoption Revenue

133,118,624

Less: District-wide

(6,495,868)

Less: Utilities

(4,255,000)

Less: District Office (7.0% revenue) [b]

(9,318,304)

Available for Distribution

113,049,452

	Moorpark	Oxnard	Ventura	Total
<b>Class Schedule Delivery Allocation</b>				
1) Unadjusted FTES (FY14 actual, includes NonResident)	10,926	4,921	9,808	25,655
2) WSCH	163,890	73,815	147,120	
3) Productivity Factor	525	525	525	
4) FTEF	312	141	280	
5) FTEF adjustment	10	9	10	
6) less: Full Time positions (FTEF)	(138)	(69)	(120)	
7) =Hourly FTEF @ [a]	\$ 49,800	\$ 4,013,880	\$ 8,477,383	\$ 21,663,000
8) Total Class Schedule Delivery Allocation	\$ 27,217,130	\$ 13,463,854	\$ 24,064,036	\$ 64,745,020
9) Base Allocation	\$ 5,652,473	\$ 5,652,473	\$ 5,652,473	\$ 16,957,418
10) Adjusted FTES (FY14 funded, includes workload restoration)	10,726	4,895	9,509	25,130
	42.7%	19.5%	37.8%	
11) FTES Allocation	\$ 13,379,549	\$ 6,105,994	\$ 11,861,470	\$ 31,347,014
12) Total Allocation FY15	<u>\$ 46,249,152</u>	<u>\$ 25,222,321</u>	<u>\$ 41,577,979</u>	<u>\$ 113,049,452</u>
13) Campus FY14 Carryover	\$ 929,326	\$ 488,664	\$ 720,631	\$ 2,138,621
14) FY15 Adoption Budget Allocation	\$ 47,178,478	\$ 25,710,985	\$ 42,298,610	\$ 115,188,073
<b>FY15 Adoption Budget Allocation (before carryover)</b>				
	45,727,699	25,249,042	42,072,711	9,318,304
change	521,453	(26,720)	(494,733)	\$ 0

**Assumptions**

[a] Spring 14 average replacement cost.

[b] change in DAC % due to cost shift of IT personnel, no increase in discretionary spending.

## Student Equity Allocation Scenario

**Total 2014-2015 Student Equity Funding**

**\$ 1,282,613**

Factor 1: Annual FTEs (Full Time Equivalent Students) -

**40%**

	<b>12/13 Annual FTEs</b>	<b>%</b>	<b>Student Equity Funding</b>	<b>Allocation per College</b>
MC	10,700	43%	\$ 513,045	\$ 219,259
OC	4,518	18%	\$ 513,045	\$ 92,581
VC	9,819	39%	\$ 513,045	\$ 201,206
<b>Total</b>	<b>25,037</b>	<b>100%</b>		<b>\$ 513,045</b>

Factor 2: High Need Students -

**60%**

	<b>12/13 Pell Recipients</b>	<b>12/13 Total Headcount</b>	<b>pell % of headcount</b>	<b>weighted avg %</b>	<b>Student Equity Funding</b>	<b>Allocation per College</b>
MC	2,985	18,157	0.16	23%	\$ 769,568	\$ 176,799
OC	3,073	9,825	0.31	44%	\$ 769,568	\$ 336,364
VC	4,546	19,067	0.24	33%	\$ 769,568	\$ 256,405
<b>Total</b>	<b>10,604</b>	<b>47,049</b>	<b>0.72</b>	<b>100%</b>		<b>\$ 769,568</b>

	<b>Factor 1 Allocation</b>	<b>Factor 2 Allocation</b>	<b>Total Allocation Per College</b>	<b>%</b>
MC	\$ 219,259	\$ 176,799	\$ 396,058	31%
OC	\$ 92,581	\$ 336,364	\$ 428,944	33%
VC	\$ 201,206	\$ 256,405	\$ 457,611	36%
<b>Total</b>	<b>\$ 513,045</b>	<b>\$ 769,568</b>	<b>\$ 1,282,613</b>	<b>100%</b>

### FY15 Reserves Analysis

Line	Item	%	Dollars
1	<b>Expenditure Budget</b>		<b>140,508,980</b>
2			
3	<b>Reserves</b>		
4	State Mandated	5%	7,025,449
5	Revenue Shortfall		5,000,000
6	Undesignated		12,778,794
7	<b>Total</b>		<b>24,804,243</b>
8			
9	<b>Administrative Procedure for Reserves - Targets</b>		
10	Low	7%	9,835,629
11	High	15%	21,076,347
12			
13	<b>Available Reserves</b>		<b>3,727,896</b>
14			
15	<b>One-time Funding Initiatives</b>		
16	<i>Transfer to DWS Fund 114</i>		
17	Emergency Preparedness		2,000,000
18	Distributed Marketing (3 years)		600,000
19	<i>Transfer to Irrevocable Trust Fund</i>		
20	OPEB		1,000,000
21	<i>Designations</i>		
22	STRS		1,000,000
23	Energy Efficiency		1,500,000
24	Enrollment Growth		2,000,000
25	<b>Total One-time Funding Initiatives</b>		<b>8,100,000</b>