

MOORPARK COLLEGE FISCAL PLANNING COMMITTEE 2014-15

MEETING INFORMATION - DRAFT

4th Tuesday, 1:15-2:20 p.m., CCCRs

2014

09/23

10/28

11/25

2015

01/27

02/24

03/24

04/28



M O O R P A R K C O L L E G E

FY All Come Presentation on Budget Allocations
Tris Ingram, Vice President,
Business Services
Wednesday, September 10, 2014

Presentation Flow

- Sources of Revenue (State/local)
- Adoption Budget (District)
- Allocation Model
- Moorpark Operating Budget
- General Fund: Restricted vs. Unrestricted (Chart)
- "Calls" on Budget (Salaries/Benefits, operations, capital projects, etc.)
- Program plan requests from FY14-15
- Outcomes of prioritization processes
- Planning and Allocation Process, and Timeline

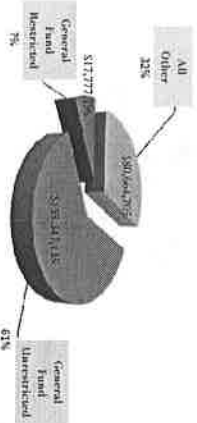
9/18/2014

College Funding Sources

- General Apportionment Revenues
- State General Fund
- Local Property Taxes
- Student Fees
- Categorical Revenues
- Disabled Students Program and Services (DSPS)
- Extended Opportunities Program and Services (EOPS)
- CalWorks
- BFAF
- Student Success (SSSP)
- Student Equity
- Grants
- Nursing
- Career Technical Education (CTE)

9/18/2014

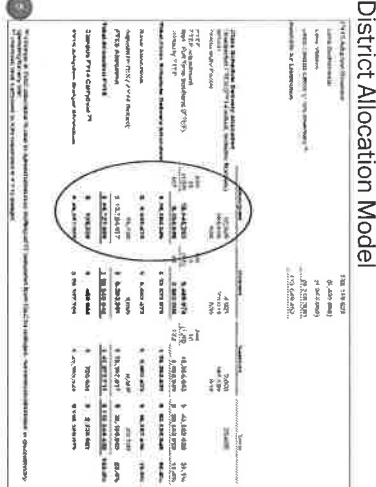
FY 2015 VCCCD Adoption Budget



General Fund: \$353,341,115 (61%)
Other: \$80,664,705 (22%)
Restricted: \$17,777,000 (17%)

9/18/2014

District Allocation Model



The screenshot shows a detailed spreadsheet with columns for various budget categories such as Salaries, Benefits, Operations, and Capital. It includes sub-totals and a grand total at the bottom.

9/18/2014

MC Operating Budget

	2013-14 ADOPTED BUDGET	2013-14 ACTUAL EXPENDITURES	2014-15 BUDGET	PERCENT OF TOTAL BUDGET
1000 FACULTY SALARIES	22,185,078	21,783,851	22,272,005	43.3%
2000 MANAGEMENT SALARIES	1,541,549	1,530,403	1,579,156	3.4%
3000 CLASSIFIED SALARIES	6,297,785	5,777,482	6,419,944	14.8%
4000 EMPLOYEE BENEFITS	12,423,831	12,321,181	13,381,596	27%
5000 SALARY & BENEFIT 30.8107%	361,308	342,985	408,304	1.0%
6000 OPERATING EXP	1,808,101	1,831,342	1,781,032	3.4%
7000 CAPITAL OUTLAY	411,868	189,882	220,043	0.9%
7000 TRAVEL/DESIGN	(173,808)	1,566,470	(597,043)	1.1%
7900 CONTINGENCY	829,226		36,592	0.1%
DIRECT EXPENDITURE SURPLUS	4,819,251	3,217,872	2,248,782	4.5%
TOTAL BUDGETED EXPENDITURES	46,166,255	45,338,989	48,651,002	100.0%

9/18/2014

FY2014 Program Plan Requests

- Requests for Classified Positions = \$1,024,464
 - Research Analyst (assp)
 - Student Services Assistant (multiwsssp)
 - Counseling Assistant (multiwsssp)
 - Clerical Assistant (grant)
 - IT Support Specialist
 - Custodian
 - Electrician
 - Groundskeeper
 - Administrative Assistant
- Requests for Management Position = \$116,136
 - Dean/Assistant Dean (SSSP)
- Facilities Requests = >\$8.3M
- Technology Requests (New) =>\$45K

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What Requests Were/Are Being Met?

- Faculty = 15 FTEE
 - Anthropology
 - Astronomy/Physics
 - Biology
 - Business
 - Chemistry
 - Drama/Theatre Arts
 - English
 - EOPS
 - Film Studies
 - Math (5)
 - Philosophy

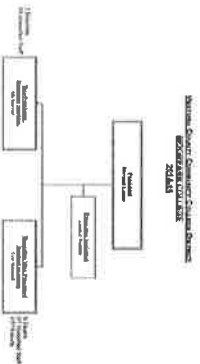
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What Requests Were/Are Being Met?

- Classified Staff = 7.66 FTEE
 - Clerical Assistant (grant)
 - Counseling Assistant -2 (SSSP)
 - IT Support Specialist
 - Custodian – 2
 - Electrician
 - ILT – 4 (restored to 12 months)
- Facilities = >\$1.2M
- Technology =>\$80K (includes smart classrooms)
- For details see:
[www.moorparkcollege.edu/planning_\(under_construction\)](http://www.moorparkcollege.edu/planning_(under_construction))

9/18/2014

MC Organization



9/18/2014

What's Next?

- Assessment of value of past year's allocations
- Completion of FY15 Program Plans
- Fall Filing (Planning review and Facilities Master Plan inauguration)
- And we "begin" again....

9/18/2014

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]		<u>(9,318,304)</u>		
Available for Distribution		<u>113,049,452</u>		
	Moorpark	Oxnard	Ventura	Total
Class Schedule Delivery Allocation				
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	167	8,304,956	
8) Total Class Schedule Delivery Allocation	\$ 26,350,349	\$ 13,332,978	\$ 24,252,622	\$ 63,935,949
				56.6
9) Base Allocation	\$ 5,652,473	\$ 5,652,473	\$ 5,652,473	\$ 16,957,418
				15.0
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	\$ 13,724,877	\$ 6,263,591	\$ 12,167,617	\$ 32,156,085
				28.4
12) Total Allocation FY15	<u>\$ 45,727,699</u>	<u>\$ 25,249,042</u>	<u>\$ 42,072,711</u>	<u>\$ 113,049,452</u>
				100.0
13) Campus FY14 Carryover	\$ 929,326	\$ 488,664	\$ 720,631	\$ 2,138,621
14) FY15 Adoption Budget Allocation	\$ 46,657,025	\$ 25,737,705	\$ 42,793,342	\$ 115,188,073

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
Class Schedule Delivery Allocation				
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	9,171,737	81	
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
11) FTES Allocation	42.7%	19.5%	37.8%	
12) Total Allocation FY15	\$ 13,379,549	\$ 6,105,994	\$ 11,861,470	\$ 31,347,014
13) Campus FY14 Carryover	\$ 46,249,152	\$ 26,222,321	\$ 41,577,979	\$ 113,049,452
14) FY15 Adoption Budget Allocation	\$ 929,326	\$ 488,664	\$ 720,631	\$ 2,138,621
	\$ 47,178,478	\$ 25,710,985	\$ 42,298,610	\$ 115,188,073
				100.0%
FY15 Adoption Budget Allocation (before carryover)	45,727,699	25,249,042	42,072,711	9,318,304
Change	521,453	(26,720)	(494,733)	\$ -

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%

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

Factor 2: High Need Students -

60%

	12/13 Pell Recipients	12/13 Total Headcount	pell % of headcount	weighted avg %	Student Equity Funding	Allocation per College
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
Total	10,604	47,049	0.72	100%		\$ 769,568

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

FY15 Reserves Analysis

Line	Item	%	Dollars
1	Expenditure Budget		140,508,980
2			
3	Reserves		
4	State Mandated	5%	7,025,449
5	Revenue Shortfall		5,000,000
6	Undesignated		12,778,794
7	Total		24,804,243
8			
9	Administrative Procedure for Reserves - Targets		
10	Low	7%	9,835,629
11	High	15%	21,076,347
12			
13	Available Reserves		3,727,896
14			
15	One-time Funding Initiatives		
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	Total One-time Funding Initiatives		8,100,000

CO-CURRICULAR

FALL 2014

Requestor	For	Amount Requested	Amount Awarded
Faten Habib	Textbooks for Reserve Collection	\$1,895.75	\$ 1,896.00
Jeff Kriel/Flex Club	Xtreme Raider Challeng	\$1,006.73	\$ 1,007.00
Candice Larson	Spring Improv @Club M	\$842.00	\$ 400.00
Erika Lizee/Art Gallery	Art Gallery Exhibit Expenses	\$510.00	\$ 510.00
Joanna Miller/Journalism	Fall Journalism Conf.	\$1,200.00	\$ 1,200.00
James Song/Performing Arts-Music	MC Symphony Orchestra Concerts	\$4,000.00	\$ 1,000.00
Kris Romero/EATM	Spring Spectacular	\$1,200.00	\$ 1,000.00
John Loprieno/Performing Arts-Theater	Dracula	\$500.00	\$ 500.00
Svetlana Kasalovic/Media Art	Com.Building Media Arts Gallery	\$300.00	\$ 500.00
Cynthia Barnett/Honor Program	Ucla Transfer Conf.	\$874.00	\$ 500.00
Lee Ballestero/Social Scenes	Constitution Day	\$640.00	\$ 450.00
Donald Munshower/Counseling	UC Merced Preview	\$855.00	\$ 855.00
Fall 20114	Total	\$13,823.48	\$ 8,963.00



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.	