



SANTA CLARITA COMMUNITY COLLEGE DISTRICT

***PROGRAM REVIEW AND BUDGET
PROCESS OVERVIEW***



PROGRAM REVIEW AND BUDGET PROCESS OVERVIEW

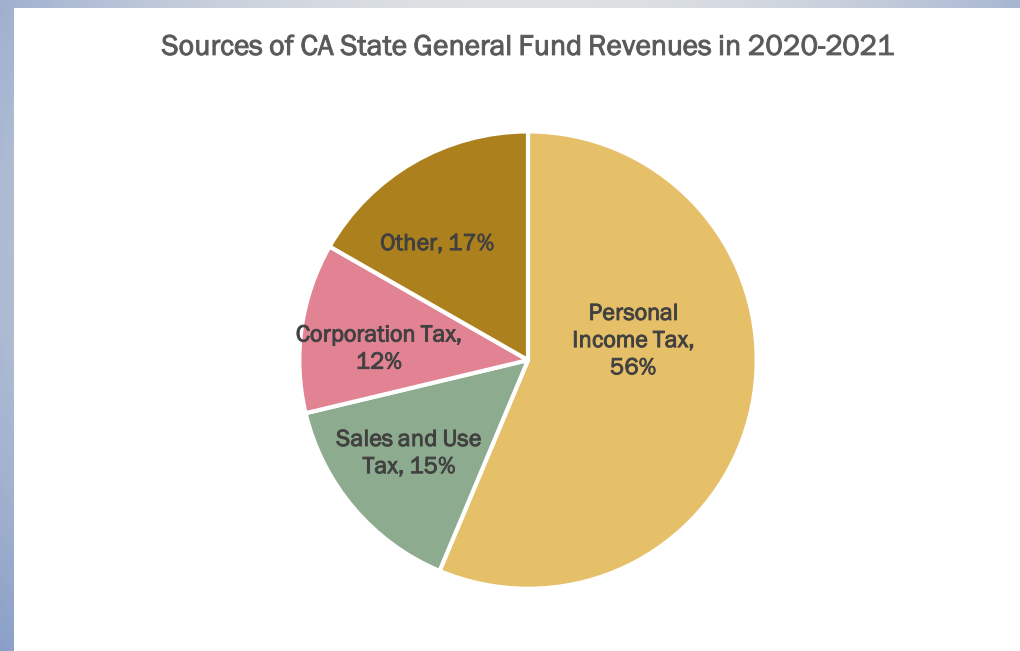
- **Why Do We Do Align Program Review With Budget Requests?**
 - ❖ **Accreditation:** Requires a Self-Evaluation That Ties Budget to Strategic Planning.
 - ❖ **AB 1725:** Requires a Collaborative Process for Budget With Documentation.

- **What is the Outcome of Budget Requests Through Program Review?**
 - ❖ **Executive Cabinet:** Budget Requests are prioritized based on available revenues.
 - ❖ **PAC-B:** Presentations are made in April by Executive Cabinet to PAC-B.
 - ❖ **Chancellor:** Recommendations are made for submission to the Board.
 - ❖ **Board:** Approval of the Tentative and Adopted Budgets include final budgets.

PROGRAM REVIEW AND BUDGET PROCESS OVERVIEW

How is the Budget Funded

- Community Colleges are Funded Through the State General Fund
 - ❖ State Revenues Include Sales Tax
 - ❖ Proposition 98 Allocates 40% of the State Budget to K-12 (89%) and Community Colleges (11%)



- The District General Fund Increases if There Are Additional State Revenues
- Emergency Condition Allowance During the Pandemic Protects Revenue 2019-20 to 2021-22
 - ❖ 2022-2023 May Extend the Emergency Condition Allowance

PROGRAM REVIEW AND BUDGET PROCESS OVERVIEW

How is the Budget Funded

- The District General Fund Budget for 2021-2022

- ❖ \$9.5 M Total Revenues

- \$5.2 M State Revenue Increase

- \$4.3 M HEERF One-Time Federal Funding

- ❖ \$9.0 M Total Expenses

- 2022-2023 Budget Will Be Short \$4.3 M Unless Revenues Increase

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The District Budget Structure

- The Unrestricted General Fund 11 is the District's Operating Budget
 - ❖ 89.3% of the Budget (\$110.6 M) is Salaries and Benefits
 - ❖ 10.7% of the Budget (\$13.2 M) is Discretionary
 - ✓ 9.7% is Fixed Costs (\$12.1 M) Required to Operate College Functions
 - Election, Insurance, Supplies, Capital Outlay, Transfers Out (Parking, ECE Subsidy), Utilities, Auditors, Bldg. Maintenance/Repairs/Lease, Contract Services, Equipment Maintenance/Repairs, Equipment Rent/Lease, Fingerprints, Grounds Maintenance/Repairs, HRS Warrant Charges, Laundry, Legal Services, Other Rent/Lease, Permits & Fees, Postage, Printing, Software Licensing, Uniforms
 - ✓ 1.0% is Variable Costs (\$1.2 M) That Fluctuate With College Programs and Activities
 - Advertising, Athletic Team Fees, Commencement Supplies, Conferences/Events/Mileage, Consultants, ISP Recruitment, Memberships, Other Contract Services (Athletics, Culinary), Other Operating Expenses

PROGRAM REVIEW AND BUDGET PROCESS OVERVIEW

The District Budget Structure

- There are 20 District Revenue/Expense Funds

<u>FUND</u>	<u>DESCRIPTION</u>	<u>REVENUE SOURCE</u>
❖ Fund 11	Unrestricted General Fund	State Apportionment/Local Revenue
❖ Fund 12	Grant and Categorical Funds	100 Grant Categorical Sources
❖ Fund 33	Early Childhood Education	Tuition and Grant
❖ Funds 40-44	Scheduled Maintenance	State Block Grant
❖ Funds 45-48	Construction of Facilities	General Obligation Bond
❖ Fund 58	Performing Arts Center	Ticket Revenues
❖ Fund 59	ETI – Employment Training	Workforce Grants
❖ Fund 68	Health & Retiree Liability Fund	Required by Law–District Contribution
❖ Fund 69	STRS/PERS Pension Fund	One-Time Funds