

**FISCAL YEAR 2014-15 DISCRETIONARY BUDGETS
(RECAP)**

	BUDGET	EXPENDED	BALANCE
<u>PRESIDENT</u>			
2300	6,270	6,269	1
4000	12,511	8,981	3,530
5000	592,477	575,819	16,658
TOTAL	611,258	591,069	20,189

<u>INSTRUCTION</u>			
2300	610,973	608,765	2,208
2400	457,762	457,662	100
4000	198,883	178,391	20,492
5000	1,388,715	1,294,469	94,246
TOTAL	2,656,333	2,539,287	117,046

<u>STUDENT SERVICES</u>			
2300	341,052	340,698	354
2400	47,000	47,000	0
4000	119,589	119,589	0
5000	335,368	327,415	7,953
TOTAL	843,009	834,702	8,307

<u>FINANCE & ADMINISTRATIVE SERVICES</u>			
2300	407,283	393,180	14,103
4000	245,399	237,605	7,794
5000	722,351	682,771	39,580
TOTAL	1,375,033	1,313,556	61,477

<u>HUMAN RESOURCES</u>			
2300	49,351	40,043	14,103
4000	24,470	24,469	7,794
5000	70,839	58,379	39,580
TOTAL	144,660	122,891	61,477

<u>SUMMARY</u>			
2300	1,414,929	1,388,955	25,974
2400	504,762	504,662	100
4000	600,852	569,035	31,817
5000	3,109,750	2,938,853	170,897
GRAND TOTAL	5,630,293	5,401,505	228,788

FIRST QUARTER 2015-2016 EXPENDITURES

(FUND 11 UNRESTRICTED INCLUDING DESIGNATED)

	FIRST QUARTER ACTUALS	2015-16 BUDGET	PERCENTAGE OF BUDGET ALREADY EXPENSED
1000 ACADEMIC SALARIES	\$ 6,794,846	\$ 44,246,526	15.4%
2000 CLASSIFIED SALARIES	3,913,936	20,084,315	19.5%
3000 BENEFITS	4,557,548	24,277,921	18.8%
4000 SUPPLIES & MATERIALS	29,346	1,013,875	2.9%
5000 OTHER OPERATING EXPENSES	2,048,527	9,296,943	22.0%
6000 CAPITAL OUTLAY*	150,821	146,521	102.9%
7000 OTHER OUTGOING	469,800	10,642,177	4.4%
SUBTOTAL:	\$ 17,964,824	\$ 109,708,278	16.4%
7900 RESERVES (ENDING BALANCE):		11,868,083	
GRAND TOTAL:		\$ 121,576,361	

*All Fund 11 Unrestricted Capital Outlay expenditures will be moved to Fund 41 at year end

FISCAL SERVICES BUDGET DEVELOPMENT TIMETABLE FOR FISCAL YEAR 2016-2017

January 7, 2016	Governor expected to roll out 2016-17 Proposed Budget.
February 9, 2016	Budget Committee (BC) begins budget review.
February 15, 2016	Divisional Planning Councils begin budget development process for Divisions.
March 11, 2016	Budget requirements, in accordance with the Resource Allocation Model (RAM) and Integrated Planning Model (IPM), are due to Fiscal Services for input into PeopleSoft Financials.
March 11, 2016	Designated and Restricted budget development forms due to Fiscal Services for input into PeopleSoft Financials. Proposed budgets are acceptable. Attach grant letter, if applicable.
March 24, 2016	Fiscal Services will project available resources in accordance with the RAM. Fiscal Services will project all salaries with grade/step impacts (including benefits) and fixed non-discretionary costs in accordance with the RAM based upon targeted FTES. All other discretionary budgets will be input from Divisional PRP's, Strategic, and Master planning documents.
April 12, 2016	BC finalizes budget review.
April 19, 2016	SPC begins budget review.
May 3, 2016	SPC finalizes budget review.
June 7, 2016	Tentative Budget finalized and printed for Governing Board approval.
June 14, 2016	Tentative Budget presented to Governing Board for approval.
July 8, 2016	Restricted (final) budgets submitted to Fiscal Services.
August 12, 2016	Fiscal Services finalizes revisions to Adopted Budget .
Sept.2-Sept.9, 2016	Proposed Adopted Budget available for Public Inspection.
Sept. 13, 2016	Proposed Adopted Budget presented to Governing Board. Governing Board holds public hearing on proposed Adopted Budget .



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ASSOCIATION OF CHIEF BUSINESS OFFICIALS

October 30, 2015

Brice Harris, Chancellor
California Community Colleges Chancellor's Office
1102 Q Street, Suite 4550
Sacramento, CA 95811

Dear Chancellor Harris:

In response to your request at the October 8 Consultation Council meeting that constituency representatives submit its position on the recently released Accreditation Task Force Report and its recommendations, the Board of the Association of Chief Business Officials (ACBO) has reviewed and discussed the findings and recommendations contained in the report and provide this letter as its collective response to your request. As is the case throughout the system, the ACBO Board's opinions on whether or not to support the recommendations is very mixed. However, the one common thread that connects all thirteen ACBO Board members is that the accreditation process, as it has existed, is fraught with inconsistencies.

The ACBO Board collectively agrees that the events leading up to the formation of the task force redirected resources, both human and financial, at all of our community colleges; from a focus on improvement to one of survival by whatever means possible. The ACCJC's actions greatly impacted the resources of our system during one of the most severe financial and budgetary times in the history of our state and the California community colleges.

The ACBO Board appreciates the thorough work of the task force and what we suspect were thoughtful deliberations and analysis to arrive at its recommendations. The task force consisted of trustees, CEOs, instructional, student services and faculty representatives; however, no CBO representative was included on the task force. Therefore, without the benefit of participation in the process, the ACBO Board is unable to provide a position regarding the recommendations identified in the task force's final report.

However, the ACBO Board, as an interested body external to the taskforce's deliberations, respectfully requests that an accreditation process for our community colleges be one that is focused on improvement not punishment; on the need for colleges to be fiscally sound and viable going concerns today and in the future; and most importantly, has as its central core a commitment to a peer process that is not politically motivated but rather a partnership of the accreditation agency and its membership colleges to assist our colleges in doing what they do best, which is support and educate our local citizens so they can achieve their educational or career goals and become self-supporting and contributing taxpayers.

The ACBO Board appreciates the efforts you, as system Chancellor, and your staff have expended throughout the process. This Board remains committed to working with all parties to develop and provide effective training programs related to accreditation standards as they relate to the resources of our colleges, including, human, facilities, technology and financial resources; to serve on visiting teams in order to evaluate and recommend improvements that help to ensure that every community college in California continues as a going concern for the sake of its students, faculty, staff, administrators and taxpayers; and that resources support the mission, goals and objectives of our colleges and our great system of higher education.

Sincerely,

A handwritten signature in black ink, appearing to read 'A. Suleski', with a stylized flourish at the end.

Andrew Suleski, President
Association of Chief Business Officials

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Deal Reached Among Proponents in Effort to Extend Proposition 30

Though no details are available, various news outlets are reporting that a deal has been reached between the California Teachers Association (CTA) and the California Hospitals Association (CHA), chief proponents of two competing initiatives that would extend Proposition 30. Also supporting the compromise is the Service Employees International Union and the California Medical Association.

Prior to the agreement, both the CTA and CHA had submitted their own tax proposals that would extend the income tax increases of Proposition 30. There were strong concerns that multiple tax measures on the same ballot, including a \$2 per pack cigarette tax that is moving forward under separate sponsorship, would spell doom for all of them.

A compromise prevents two of the state's most powerful interests from competing against each other in November. Instead, the deep campaign war chests of both groups will likely be available for the campaign as well as other November 2016 election priorities.

Set to begin phasing out in 2016, Proposition 30 was passed by voters in 2012 as the state was trying to regain its fiscal footing. The proposition applied a quarter-cent sales tax that expires at the end of 2016 and an income tax surcharge on high-income earners, which expires on December 31, 2018. Revenues generated from the sales and income tax increases are deposited into the Education Protection Account and distributed to local educational agencies and community colleges.

The deadline to qualify a measure for the ballot is June 30, 2016—less than eight months away—and language will need to be submitted soon in order to get a title and summary from the Attorney General. A fiscal analysis from the Department of Finance and Legislative Analyst's Office of the proposal's impact on state finances will also need to be prepared before the proponents can collect the requisite number of signatures, roughly 585,000 for a constitutional amendment.

Once the signatures are collected and submitted, local county registrars will conduct a verification process to determine if there are enough valid signatures for the measure to qualify for the November 2016 ballot.

—Dave Heckler

posted 11/05/2015