SANTA CLARITA COMMUNITY COLLEGE DISTRICT

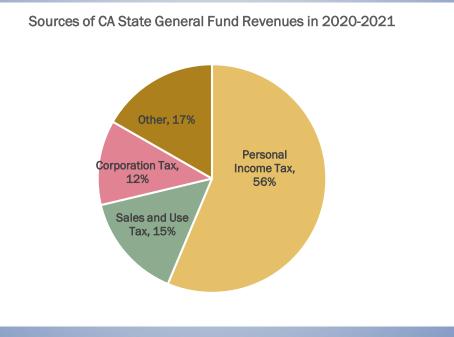
PROGRAM REVIEW AND BUDGET PROCESS OVERVIEW

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

PROGRAM REVIEW AND BUDGET PROCESS OVERVIEW 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>	DESCRIPTION
Fund 11	Unrestricted Gener

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✤ Fund 59

Fund 68

Fund 69

- Fund 11 Unrestricted General Fund
 Fund 10 Organization Fund
- Fund 12 Grant and Categorical Funds
- Fund 33 Early Childhood Education
 - Funds 40-44Scheduled Maintenance
- Funds 45-48 Construction of Facilities
- Fund 58 Performing Arts Center
 - ETI Employment Training
 - Health & Retiree Liability Fund
 - **STRS/PERS** Pension Fund

REVENUE SOURCE

State Apportionment/Local Revenue 100 Grant Categorical Sources Tuition and Grant State Block Grant General Obligation Bond Ticket Revenues Workforce Grants Required by Law–District Contribution One-Time Funds