



Kern Community College District Budget Handbook

DRAFT

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INTRODUCTION

The purpose of this *Kern Community College District Budget Handbook* is to provide a detailed description of the process used by the Kern Community College District (KCCD) to allocate resources. This handbook replaces the *2015 Budget Allocation Funding Model Narrative* to reflect the California Community College System's conversion from the Senate Bill 361 (SB 361) model to the Student-Centered Funding Formula (SCFF).

To communicate the KCCD's budget allocation model to campus constituencies, this *Kern Community College District Budget Handbook* will be available on the District's website. In addition, the Chief Financial Officer, with the Vice Presidents of Finance & Administrative Services, will schedule regular campus-wide meetings at each site to communicate the KCCD budget allocation model. The information presented to campus constituencies will communicate any changes to the model that occurred as a result of the model's evaluation component described in the Evaluation of the Allocation Model section of this document.

Contained within this Handbook is a general description of the KCCD District-wide Budget Committee (DWBC), the timeline and process for budget development, and guiding board policies and administrative procedures. The narrative section of this handbook provides an explanation of the budget allocation model. Lastly, this handbook provides an evaluation component that describes how KCCD works toward continuous quality improvement in budget allocation processes by assessing the effectiveness of resource allocations in accordance with [KCCD Mission and District Strategic Plan](#).

This *Kern Community College District Budget Handbook* describes the components of the budget allocation model at the District level. Each of the KCCD entities, Bakersfield College, Cerro Coso Community College, Porterville College, also has a budget allocation model for the internal distribution of funds including evidence of how budget allocations are linked to campus and District planning.

DISTRICT-WIDE BUDGET COMMITTEE (DWBC)

The function of the District-wide Budget Committee (DWBC) is to make recommendations regarding policies, planning, and other matters related to KCCD fiscal resources. Recommendations from this group are forwarded to the District Consultation Council. After consideration of input from the District Consultation Council, and other recommendations, the Chancellor makes the final recommendation which is then submitted to the Board of Trustees for approval.

In addition to making recommendations related to KCCD fiscal resources, the purpose of the DWBC is to:

- Serve as a forum for dialogue on ongoing fiscal activities and reporting
- Review and advise on budget assumptions
- Review and discuss implementation of policies related to fiscal resources
- Review and share information on the state budget
- Review the District budget in its developmental stages
- Make recommendations to maintain KCCD's fiscal solvency

The members of the District-wide Budget Committee (DWBC) are (based on the District-wide Budget Allocation Model Evaluation III Committee):

- Chair: Chief Financial Officer (non-voting)
- Vice Chancellor, Human Resources (non-voting)
- 6 Classified Staff: Appointed by CSEA (two from each college)
- 6 Faculty: Appointed by Academic Senate (two from each college)
- 3 Vice Presidents of Instruction (one from each college)
- 3 Vice Presidents of Student Services (one from each college)
- 3 Vice Presidents of Finance and Administrative Services (one from each college)
- 3 Students (one from each college)

TIMELINE AND PROCESS FOR BUDGET DEVELOPMENT

Date	Tasks	Responsible
Fall 2020	College VPs Admin Svs issue budget preparation instructions to the colleges and District Office AUR Development	CFO, VPs Admin Svs, & Presidents
November	Input received from College, through the Presidents. District Office units will incorporate that input into final AUR. Chancellors Cabinet and Consultation Council Review.	VC & Presidents
December	Final AUR to Chancellor	VC
1-Feb-21	Issue preliminary Budget Development Guidelines to Colleges*	CFO
16-Feb-21	DO Tentative budget reviewed with Chancellor's Cabinet	CFO
MID-Feb-21	DO Tentative budget reviewed with Districtwide Budget Committee	CFO
23-Feb-21	DO Tentative budget reviewed with Chancellor's Consultation Council	CFO
15-Mar-21	Issue Revised Tentative Budget Development Guidelines to Colleges (if necessary)	CFO
15-Mar-21	Issue Tentative Budget Allocation	CFO
MID-Mar-21	DO Tentative budget reviewed with Districtwide Budget Committee	CFO
23-Mar-21	DO Tentative budget reviewed with Chancellor's Consultation Council	CFO
3-May-21	Publish Notice in newspaper of general circulation of dates and locations for public inspection of Tentative Budget	CFO
MID-May-21	Governors May Revised Issued	Governor
MID-May-21	Issue a revised tentative allocation (if necessary)	CFO
19-May-21	Upload Tentative budget in Banner Production	CC VP Admin Svs
26-May-21	Finalize & Assemble Tentative Budget	CFO & VPs Admin Svs
3-Jun-21	Tentative budget available for public perusal	CFO
10-Jun-21	Tentative budget presented to Governing Board in work session for adoption/Public Hearing	CFO, VPs Admin Svs, & Presidents
2-Aug-21	Publish Notice in newspaper of general circulating of dates and locations for public inspection of Final Budget	CFO

25-Aug-21	Finalize & Assemble Final Budget	CFO & VPs Admin Svs
2-Sep-21	Final Budget available for public perusal	CFO
9-Sep-21	Final budget presented to Governing Board for adoption	CFO, VPs Admin Svs, & Presidents
10-Sep-21	Confirm Final Adopted Budget in Banner	CFO & VPs Admin Svs

** This date includes FTES targets by the district/colleges.*

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BOARD POLICIES AND ADMINISTRATIVE PROCEDURES

BOARD POLICY & ADMINISTRATIVE PROCEDURE 6200 Budget Preparation

BOARD POLICY & ADMINISTRATIVE PROCEDURE 6250 Budget Management

BOARD POLICY & ADMINISTRATIVE PROCEDURE 6300 Fiscal Management

ADMINISTRATIVE PROCEDURES 6305 Reserves

These board policies and administrative procedure can be accessed on the District's website www.kccd.edu by navigating to "Board Policy" under the Board of Trustees section.

KCCD BUDGET INTERNAL ALLOCATION MODEL

Budget Concepts and Principles

Budget allocations align with the KCCD Mission Statement and link District Strategic Plan & Goals to the resources needed to accomplish these institutional goals.

KCCD uses an incremental approach to budgeting. The process each year begins with the previous year's base budget, with adjustments as necessary, based on projections of available revenue for the current year.

The major principles that guide the budgeting process are to:

1. Balance on-going expenditures with on-going revenues;
2. Maintain compliance with KCCD policies regarding reserve balance for economic uncertainties; and
3. Maintain appropriate autonomy for each KCCD entity to use resources in a manner that best addresses the individual entity's needs.

Budget Centers

The KCCD budget model recognizes three budget centers for the purpose of budget allocation and expenditures:

- Bakersfield College
- Cerro Coso Community College
- Porterville College

The Bakersfield College, Cerro Coso Community College, Porterville College budget centers comprise all budgetary information for these institutions.

This handbook includes information on the allocation of resources to each budget center. However, the individual budget centers have discretion over their budget center allocations. The specific allocation processes for each budget center are determined by the respective budget center's allocation model and planning processes.

Budget Allocation Model

The District has implemented a new internal Budget Allocation Model (BAM) to transition from the State of California's previous Senate Bill 361 (SB 361) enrollment-based funding model to the 2018-19 Student Centered Funding Formula. The SCFF funding formula supports access through enrollment-based funding, student equity by targeting funds to districts serving low-income students, and student success by providing districts with additional resources for student's successful outcomes. The SCFF was established in the 2018-19 budget bill and details can be found in Assembly Bill 1809 and as summarized by the Governor in his annual budget. Modifications were made to the SCFF in the 2019-20 budget and can be found in Ed Code Section 84750.4. This BAM is specific to unrestricted revenues, although restricted revenues will be addressed in a later section unrelated to the BAM.

Principles

The SCFF addresses the California Community College Chancellor's Vision for Success goals. In addition, the DWBC developed the following guiding principles for the new allocation model.

- Recognize the District as the fiscal entity while honoring the unique legacy and culture of each institution
- Use planning and goals to drive the budget process
- Ensure that resource allocation decisions align with the type of funding
- Consider both the inputs and outcomes of proposed budget decisions
- Regularly assess operations and use data to inform the decision-making and planning processes
- Incentivize innovation and program development
- Take a long-term perspective
- Be transparent, simple and easy to explain

BAM Structure

The BAM is a revenue allocation model. It incorporates:

- Student Centered Funding Formula apportionment revenues
- Other state revenues
- Local revenues

It then uses those revenues to cover expenses:

- District-wide shared costs
- All personnel & operating costs by budget center



Distribution of Revenues

All ongoing and self-supported unrestricted revenues are identified by budget center, either directly or by allocation formula. Those revenues form the basis for determining the operating budgets by each budget center. All revenue is considered District revenue because the district is the legal entity authorized by the State of California to receive and expend income and to incur expenses. However, the majority of revenue is provided by the taxpayers of California for the sole purpose of providing educational services to the communities and students served by the District. Services such as classes, programs, and student services are, with few exceptions, the responsibility of the three educational centers. It is the intent of the BAM to allocate the majority of funds to the campuses in order to provide those educational services. The model intends to provide an opportunity to maximize resource allocation decisions at the campus level. Each campus president is responsible for the successful operation and performance of their college or center as it relates to resource allocation and utilization. The purpose and function of the District Office in this structure is to maintain the fiscal and operational integrity of the District and its individual colleges and centers and to facilitate campus operations so that their needs are met and fiscal stability is assured. The District Office is responsible for providing certain centralized functions, both to provide efficient operations as well as to assist in coordination between the District Office and the campuses. Examples of these services include; human resources, business operations, fiscal and budgetary oversight, procurement, construction and capital outlay, educational services, and information technology.

Generally, unrestricted revenue is received from the following sources:

- State Apportionment & Property Taxes
- Enrollment Fees
- Part-Time Faculty (Adjunct) Faculty Support
- Forest Reserves
- Potash Royalties
- Unrestricted Lottery Revenue
- Mandated Costs
- Interest Income
- Miscellaneous Income

Student Centered Funding Formula (SCFF) Revenue

SCFF Revenue is the amount anticipated to be received by the District as State Apportionment. Apportionment is the primary source of revenue for the District. KCCD's total apportionment is comprised of property tax revenues, student enrollment fees, and a state allocation, calculated using the Student-Centered Funding Formula. The SCFF uses Full-Time Equivalent Student (FTES) and student headcount data to calculate the apportionment. FTES targets for each college for the upcoming academic year are used to allocate the base funding and assumptions are applied to the headcounts that are used for the additional SCFF components. The SCFF revenue is computed in three parts:

- **Base Allocation** (70% of the SCFF): This is the enrollment-based component. It is the sum of a Basic Allocation funding, derived from the number of colleges and centers in a district, as well as its size, and its funding for Credit, non-Credit*, CDCP*, Incarcerated, and Special Admit FTES. This allocation is based on a three-year average.

* Non-credit & CDCP are funded 100% from the Base Allocation and do not participate fully in the other 2 components of the SCFF.

- **Supplemental Allocation** (20% of the SCFF): This is the component of the SCFF that targets equity of access and opportunity for low-income students. This is based on the numbers of students receiving the College Promise grant, students receiving a Pell Grant, and students covered by AB540.
- **Student Success Allocation** (10% of the SCFF): This is the component of the SCFF that targets and incentivizes successful outcomes of California Community College students. This allocation is based on a district's performance in the following eight outcome metrics: Associate's Degrees, Bachelor's Degrees, Associate's Degrees for Transfer, Credit Certificates, Completion of 9+ CTE Units, Transfer, Completion of Transfer Level Math & English in the first year, and Achievement of Regional Living Wage. The Student Success Allocation counts only the highest of the degrees and certificates a student earned in a year and only counts if the student was also enrolled that year. This allocation is also based on a three-year average.

The assumptions used for the SCFF as part of the internal allocation model are:

- Distribution of SCFF revenue will be proportional based on college FTES and headcounts. All current SCFF component funding rates will be adjusted by the state approved cost of living adjustment, and the distribution of funds across the three allocations would be determined by changes in the underlying factors (increases or decreases of student counts or outcomes).
- FTES on which funding will be initially distributed will be the prior fiscal year FTES. If there is district-wide decision on establishing targets, funding may initially be distributed based on these targets. The final year calculations will be discussed later in the document. Note that WESTEC is addressed through the allocation of FTES.
- The last available headcounts are used for the Supplemental and Success components of the SCFF, which is in line with the advanced calculations prepared by the state. Ultimately, the headcounts for funding will use the actual current year submitted data.
- The allocated SCFF revenue is limited to the earned revenue that is distributed through the apportionment process.
 - Note that not all generated FTES are funded due to limited growth funding. The District attempts to maximize growth funding utilizing the flexibility of the summer FTES.
 - The state budget has not always sufficient to support the funding of the SCFF. When this occurs, the Chancellor's Office determines a deficit factor that is applied to each districts apportionment which effectively reduces that apportionment.

The following revenue sources are accounting for in the SCFF:

- State Apportionment & Property Taxes (includes RDA revenue)
- Enrollment Fees
- FON Allocation / Full Time Faculty Hiring
- Education Protection Act (EPA)

See Appendix A for a sample distribution of the revenue received through the SCFF.

Hold Harmless Allocation

As part of the multi-year transition into the new SCFF, a provision was added to ensure that districts would receive no less than they did for 2017-18, plus COLA. The hold harmless funding is expected to end after fiscal year 2023-24 subject to the COVID-19 Emergency Conditions Protections for Fiscal Year 2021-22. As of 2021-22, KCCD has not utilized the hold harmless provision. Note that there is a later section that will address an internal hold harmless and stabilization model for the internal allocation.

Other Unrestricted Revenues

The BAM also includes additional unrestricted state revenues received as a district. Generally, these other unrestricted revenues fall in to three separate categories for allocation:

Internal Allocation based on external allocation

The following revenue will be distributed internally based on the same factors that KCCD received the revenue.

- **Part Time Faculty Support** – Although included in apportionment, it is not a revenue source in SCFF. Distribute based on **prior year** FTES (resident, includes credit & non-credit, & CDCP) from Chancellor's Office.
- **Mandated Cost** – Yearly opt-in option in place of mandated cost claims (such as enrollment fee collection, collective bargaining, etc.) Distributed based on **prior year** FTES (resident, includes credit & non-credit, & CDCP) from Chancellor's Office.
- **Lottery Revenue** (unrestricted) – Revenue that is distributed by the Chancellor's office by current year FTES (resident & non-resident, includes credit and non-credit) to the district.

Internal Allocation based on other factors

The following revenue will be distributed based on prior year FTES.

- **Interest Income** – Interest earned on property tax collected at county, bank/credit union interest.
- **Miscellaneous Income** – Examples include US Bank contract payment, rebates, refund processing fees, vending commission, parking lot lease, insurance claims payments etc.
- **Rentals & Leases** – Monthly payments by Sprint (\$3,712.50/month – Broadband Service lease – District Office agreement), Valley PBS (\$894/month – Television Communication Broadcast Relay Facility – District Office agreement), and occasional other payments.

Other Distribution Method

Additional revenue has unique parameters by which KCCD receives the revenue. Each of these will be distributed based on unique factors.

- **Forest Reserve** (Federal Revenue – Tulare County Property Tax). These revenues are not included in the property taxes that the accounted for in the SCFF. These revenues are distributed by Tulare County Office of Education per the agreement included in Appendix B. Revenue is based on the headcount of students within qualifying address

parameters, which are GPS based. Due to the challenge of distributing revenue based on GPS data, revenue will be distributed to Porterville and budgeted as local revenue as described below.

- **Potash Royalties** (Federal Revenue – Trona). These revenues are not included in the property taxes that are accounted for in the SCFF. These revenues, which are outlined in Education Code 12300-12307 (Appendix C) are related to operations in Trona, CA which is in the Cerro Coso Community College service area with two zip codes 73562 and 93592. Revenue will be distributed as follows, where the first year of implementation coincides with the first year of implementation of the allocation model.
 - First Year of implementation – BC 70%, CC 20%, PC 10%
 - Second Year of implementation – BC 50%, CC 50%,
 - Third Year of implementation – BC 20%, CC 80%
 - Fourth Year of implementation (and ongoing) – Distribution would be to Cerro Coso Community College and would be budgeted as local revenue as described below.

Local Revenues

Revenue received that is local to each budget center shall be budgeted and retained by the respective budget center. These revenue sources include but are not limited to the following:

- Non-resident tuition
- Instructional materials fees
- Facility rental
- Transcripts
- Pay-for-print
- Application fees (international)

Establishing Districtwide Budget

The three budget centers all share in covering the costs identified as district office costs through a chargeback model. These costs will be distributed based on the SCFF percentage distribution to each budget center. See “Evaluation of Allocation Model” for information about establishing a District Office budget center.

Stabilization

Consistent with the SCFF, should any element of the SCFF for a budget center fall below the prior year funding level, stability will be provided for two years. The funding for this stability will come from district-wide reserves.

Growth

Consistent with the SCFF, growth will be funded for a budget center based on the growth funding allocated in the SCFF. Growth will not be funded in advance. It is understood that each budget center

may grow at different rates within a fiscal year. To ensure adequate distribution of growth funding, each college will receive funding based on their proportion of total growth within the district. It is understood that growth may be funded for a year during the recalculation process, which occurs in the February following the end of the fiscal year.

Prior Year Funds(Carryover Fund)

A budget centers ending balance for a fiscal period is referred to as its fund balance. Fund balance represents a point-in-time fiscal snapshot of a district's financial position. As this balance moves from the end of one fiscal year to the beginning of the subsequent fiscal year, it becomes categorized as reserves. Reserves consist of both the previous fund balance and additional unspent funds that remain after a fiscal year has ended. These unspent funds at the end of a fiscal year are primarily the result from budgetary "savings." These funds would not necessarily be replicated in subsequent years. It is not fiscally prudent to use reserves funds for ongoing purposes such as to fund expenditures for salaries and benefits of permanent staff. Instead, these funds are more appropriately used to fund one-time items or projects (See Board Policies and Administrative Procedures).

In all cases, the budget center may retain the prior year fund balances.

** The District identifies its Fund Balance in accordance with Governmental Accounting Standards Board (GASB) Statement No. 54, Fund Balance Reporting and Governmental Fund Type Definitions.*

Unrestricted General Fund Balances

District-wide unrestricted general fund reserves: As previously mentioned, District Board Policy states that the district-wide unrestricted general fund reserves shall be no less than twenty percent (20%) and should not exceed twenty-five percent (25%) of the total unrestricted district- wide expenditures (BP 6250).

College unrestricted general fund reserves: District Board Policy further states that each college budgeted reserve will not be considered as part of the District-wide reserves and that each college shall maintain a minimum unrestricted general fund reserve of five percent (5%) of the total unrestricted college expenditures.

Allocation Recalculation (R1)

All elements of the internal allocation model are estimates for both the tentative and adopted budgets. However, the internal allocation model will be updated to reflect the actual funded apportionment, other revenue, and Districtwide regulatory costs. This reallocation will typically occur with the State Chancellor's Office R1 report, usually in February following the end of the fiscal year. Commonly, this is referred to as the "Carryover Calc".

Although the Board of Trustees may elect to allocate additional revenue not distributed in the adopted budget to fund Districtwide reserves and not to the budget centers, the recommendation is to:

- Allocate 10% of the unallocated revenue as district-wide reserves
- Allocate contingency for anticipated one-time expenses designated by the Board for the benefit of the district and colleges – as district-wide reserves

- Allocate remaining funds to college budget centers based on SCFF overall percentages.

Note that, should the districtwide reserves fall below the threshold identified in policy, each college will proportionally contribute to rebuilding the districtwide reserves based on the SCFF overall percentages.

Evaluation of the Allocation Model

Initial Evaluation

During FY27-28, the District -Wide Budget Committee (DWBC) will evaluate the allocation model for both the process and those allocations that are formula driven.

During this evaluation, the distribution of other revenue will be evaluated to determine the impact of the allocation model versus allocating those funds solely based on the SCFF percentages. The goal of this evaluation would be to determine if simplifying the allocation of other revenue would have the same or similar results.

This evaluation will also include whether the District Office should be established as a separate budget center. Specifically, whether there should be a District Office budget center comprised of all non-regulatory budgetary information for the Chancellor's Office, Finance and Facilities, Human Resources, Institutional Research, Educational Services and Technology departments. This District Office budget center would be a separate budget center from those regulatory costs that are associated with the mandatory or statutory obligations that cannot be reduced or changed. In preparation for the FY27-28 review, the FY25-26 and FY26-27 District Office Budget will be categorized as District Office or District Wide. See Appendix D for additional information about the concept of a separate budget center for the District Office.

This evaluation will be completed in the fall term and will include a prepared report for the District Consultation Council.

Ongoing Evaluation

Following the FY27-28 evaluation, the BAM will be evaluated every three years. These evaluations will be completed during the fall term and will include a prepared report for the District Consultation Council.

RESTRICTED GENERAL FUNDS

The Restricted funds are used to account for resources available for the operation and support of the educational programs that are specifically restricted by laws, regulations, donors, or other outside agencies as to their expenditure. Restricted moneys are generally from an external source that requires the moneys be used for specific purposes.

The District's restricted funds can be separated into two groups:

- Categorical funds which earn revenue based on the expenses as they are incurred
- Other Restricted funds which provide revenue for specific purposes, thus the unused balances can be accumulated since the revenue is considered earned when received.

Unless the external funding agency identifies budget center specific allocations, restricted fund revenue will be distributed based on the manner in which the funds are allocated to the District. In some cases, where the allocation method is not specified, the percentages determined in the SCFF allocation, excluding the District Office, will be used to distribute the funds to the budget centers.

It is important to note that any ongoing labor hired on restricted general funding will be advertised as contingent on funding (COF). This ensures that, if the funding is no longer available, the district is not obligated to retain those positions.

APPENDIX A – Example of Internal Allocation of SCFF Revenue

**California Community Colleges
2019-20 Recalculation Apportionment
Kern CCD
Exhibit C - Page 1**

Total Computational Revenue and Revenue Sources

Total Computational Revenue (TCR)

I. Base Allocation (FTES + Basic Allocation)	\$ 113,412,043
II. Supplemental Allocation	40,194,252
III. Student Success Allocation	15,416,939
Student Centered Funding Formula (SCFF) Calculated Revenue	\$ 169,023,234
2019-20 Hold Harmless Protection Adjustment	-
2019-20 TCR	\$ 169,023,234

Revenue Sources

Property Tax	\$ 58,164,887
Less Property Tax Excess	-
Student Enrollment Fees	6,424,120
Education Protection Account (EPA)	11,577,648
State General Entitlement	92,139,433

Exhibit A

Main General Fund Apportionment	\$ 90,848,710
Full-Time Faculty Hiring (FTFH) Apportionment (2015-16 Funds Only)	1,290,723
Total State General Entitlement	\$92,139,433
Adjustment(s)	-
Total Exhibit A	\$92,139,433

Available Revenue \$ 168,306,088

2019-20 TCR 169,023,234

Revenue Deficit Percentage 0.4243% Revenue Deficit \$ (717,146)

Supporting Sections

Section Ia: FTES Data and Calculations

variable	a	b	c	d	e	f = b + c + d + e	g = f (except credit = (a + b + f)/3)	h	i = g + h
FTES Category	2017-18 Funded	2018-19 Applied #3	2019-20 Restoration	2019-20 Decline	2019-20 Adjustment	2019-20 Applied #1	2019-20 Applied #2	2019-20 Growth	2019-20 Funded
Credit	20,673.26	18,928.85	-	-	-	18,928.85	19,510.32	-	19,510.32
Incarcerated Credit	476.99	772.56	215.59	-	-	988.15	988.15	-	988.15
Special Admit Credit	1,325.59	1,735.20	289.13	-	-	2,024.33	2,024.33	109.53	2,133.86
CDCP	29.99	37.21	1.40	-	-	38.61	38.61	-	38.61
Noncredit	26.64	80.57	(11.66)	-	-	68.91	68.91	-	68.91
Total FTES=>>>	22,532.47	21,554.39	494.46	-	-	22,048.85	22,630.32	109.53	22,739.85
Total Values=>>>		\$90,465,806	\$2,805,949	\$0	\$0				
variable	j = g x i	k = h x i	l	m = i x l		n	o = f + h	p = n - o	q = p x i
FTES Category	2019-20 Applied #2 Revenue	2019-20 Growth Revenue	2019-20 Rate \$	2019-20 Total Revenue		2019-20 Applied #0	2019-20 Applied #3	2019-20 FTES Unapplied	2019-20 Total FTES Unapplied Value
Credit	\$78,216,872	\$0	\$4,009.00	\$78,216,872		20,541.79	18,928.85	1,612.94	\$6,466,276
Incarcerated Credit	5,555,321	-	\$5,621.94	5,555,321		988.15	988.15	-	-
Special Admit Credit	11,380,654	615,787	\$5,621.94	11,996,440		2,320.34	2,133.86	186.48	1,048,373
CDCP	217,063	-	\$5,621.94	217,063		38.61	38.61	-	-
Noncredit	232,959	-	\$3,380.63	232,959		68.91	68.91	-	-
Total	\$95,602,869	\$615,787		\$96,218,655		23,957.80	22,158.38	1,799.42	\$7,514,649

Total Value=>>> \$101,402,193

Section Ib: 2019-20 FTES Modifications

variable	r	s	t	u	n = s + t + u	Definitions
R1	Reported 320 P1 FTES	Reported 320 R1 FTES	Emergency Conditions Allowance (ECA) COVID-19	Other	2019-20 Applied #0	18-19 App#3: 18-19 App#1 plus 18-19 Growth, is the base for 19-20 19-20 App#0: Reported R1 FTES with COVID-19 and other ECA and statutory protections. These FTES are used in the calculations of the 19-20 funded FTES.
Credit	22,920.22	20,541.79	-	-	20,541.79	19-20 App#1: Base for 19-20 plus any restoration, decline or adjustment
Incarcerated Credit	556.23	988.15	-	-	988.15	19-20 App#2: FTES that will be funded not including growth
Special Admit Credit	1,176.80	2,320.34	-	-	2,320.34	19-20 App#3: 19-20 App#1 plus Growth and will be used as the base for 20-21
CDCP	42.06	38.61	-	-	38.61	19-20 Adjustment: Alignment of FTES to available resources.
Noncredit	71.33	68.91	-	-	68.91	Change Prior Year to Current Year: 19-20 App#0 value minus 18-19 App#3 value and is the sum of CY restoration, decline, growth and unapplied values
Total	24,766.64	23,957.80	-	-	23,957.80	

Section Ic: FTES Restoration Authority				
variable	v	w	y	aa = (v + w + y) x l
FTES Category	2016-17	2017-18	2018-19	Total \$
Credit	-	-	1,744.41	\$ 6,993,336
Incarcerated Credit	-	-	(295.57)	(1,661,677)
Special Admit Credit	-	-	(409.61)	(2,302,803)
CDCP	-	-	(7.22)	(40,590)
Noncredit	-	-	(53.93)	(182,317)
Total	-	-	978.08	\$2,805,949

Section Ic: Basic Allocation

District Type/FTES	Funding Rate	Number of Colleges	Basic Allocation
<u>Single College Districts</u>			
≥ 20,000	\$ 6,742,506.62	-	\$ -
≥ 10,000 & < 20,000	5,394,005.51	-	-
< 10,000	4,045,502.28	-	-
<u>Multi-College Districts</u>			
≥ 20,000	5,394,005.51	-	-
≥ 10,000 & < 20,000	4,719,754.42	1	4,719,754
< 10,000	4,045,502.28	2	8,091,004
<u>Additional Rural \$</u>	1,286,718.94	-	-
		Subtotal	\$12,810,758

Section II: Supplemental Allocation

	Point Value \$948	Points	2018-19 Headcount	Rate	Revenue
AB540 Students		1	1,731	\$ 948.00	\$1,640,988
Pell Grant Recipients		1	13,608	\$ 948.00	12,900,384
Promise Grant Recipients		1	27,060	\$ 948.00	25,652,880
Totals			42,399		\$40,194,252

Section Id: FTES Growth Allocation			
variable	ab	ac 2018-19 Applied #3 FTES	ad = ab x ac 2019-20 Growth FTES
FTES Category	% target		
Credit	0.68%	18,928.85	128.85
Incarcerated Credit	0.68%	772.56	5.26
Special Admit Credit	0.68%	1,735.20	11.81
CDCP	0.68%	37.21	0.25
Noncredit	0.68%	80.57	0.55
Total		21,554.39	146.72
Total Growth FTES Value >>> \$			615,787

Section III: Student Success Allocation			Rate = Point Value x Points					
	Point Value \$559	Points	2016-17 Headcount	2017-18 Headcount	2018-19 Headcount	Three Year Average	Rate	Revenue
All Students								
Associate Degrees for Transfer		4	680	983	1,481	1,048.00	\$2,236.00	\$2,343,328
Associate Degrees		3	942	950	1,118	1,003.33	1,677.00	1,682,590
Baccalaureate Degrees		3	-	5	-	1.67	1,677.00	2,795
Credit Certificates		2	349	459	512	440.00	1,118.00	491,920
Transfer Level Math and English		2	390	490	675	518.33	1,118.00	579,497
Transfer to a Four Year University		1.5	852	863	1,072	929.00	838.50	778,967
Nine or More CTE Units		1	4,482	4,795	5,348	4,875.00	559.00	2,725,125
Regional Living Wage		1	4,061	4,284	4,700	4,348.33	559.00	2,430,718
All Students Subtotal			11,756	12,829	14,906	13,163.667		\$11,034,940
Pell Grant Recipients	Point Value \$141							
Associate Degrees for Transfer		6	440	663	972	691.67	\$846.00	\$585,150
Associate Degrees		4.5	634	662	752	682.67	634.50	433,152
Baccalaureate Degrees		4.5	-	4	-	1.33	634.50	846
Credit Certificates		3	242	299	311	284.00	423.00	120,132
Transfer Level Math and English		3	179	232	369	260.00	423.00	109,980
Transfer		2.25	474	475	599	516.00	317.25	163,701
Nine or More CTE Units		1.5	2,384	2,506	2,732	2,540.67	211.50	537,351
Regional Living Wage		1.5	1,773	1,919	2,001	1,897.67	211.50	401,357
Pell Grant Recipients Subtotal			6,126	6,760	7,736	6,874.00		\$2,351,669
Promise Grant Recipients	Point Value \$141							
Associate Degrees for Transfer		4	569	792	1,222	861.00	\$564.00	\$485,604
Associate Degrees		3	780	798	958	845.33	423.00	357,576
Baccalaureate Degrees		3	-	4	-	1.33	423.00	564
Credit Certificates		2	288	369	419	358.67	282.00	101,144
Transfer Level Math and English		2	260	329	514	367.67	282.00	103,682
Transfer		1.5	565	599	729	631.00	211.50	133,457
Nine or More CTE Units		1	3,071	3,282	3,678	3,343.67	141.00	471,457
Regional Living Wage		1	2,344	2,666	3,008	2,672.67	141.00	376,846
Promise Grant Recipients Subtotal			7,877	8,839	10,528	9,081.33		\$2,030,330
Total Headcounts			25,759.00	28,428.00	33,170.00	29,119.00		
Total Student Success Allocation								\$15,416,939

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Kern Community College District: College Level SCFF Data

SCFF Data for District Funding 2019-20

				BAKERSFIELD COLLEGE			CERRO COSO COMMUNITY COLLEGE			PORTERVILLE COLLEGE			District Total	
				Unduplicated Headcount: 38,371 including 8,879 Special Admit			Unduplicated Headcount: 9,828 including 1,357 Special Admit			Unduplicated Headcount: 6,106 including 827 Special Admit			Unduplicated Headcount: 51,497 including 10,858 Special Admit	
				Data	Estimated Funding	% of Total Funding	Data	Estimated Funding	% of Total Funding	Data	Estimated Funding	% of Total Funding	Data	Total Estimated Funding
Basic Allocation (\$)				\$ 17,193,387			\$ 7,416,756			\$ 5,731,129			\$ 4,045,502	
Base Allocation	FTES			FTES			FTES			FTES			2019-20 Funded FTES	
	Traditional Credit	19,510.32	\$ 4,009.00	\$ 78,216,873	14,468.91	\$ 58,005,860 74.2%	2,194.63	\$ 8,798,272 11.2%	2,846.79	\$ 11,412,781 14.6%	19,510.33	\$ 78,216,913		
	Special Admit Credit	2,133.86	\$ 5,621.94	\$ 11,996,433	1,622	\$ 9,121,260 76.1%	315.89	\$ 1,775,915 14.8%	195.03	\$ 1,096,447 9.1%	2,133.86	\$ 11,993,622		
	Incarcerated Credit	988.15	\$ 5,621.94	\$ 5,555,320	440.97	\$ 2,479,107 44.6%	547.18	\$ 3,076,213 55.4%	-	\$ - 0.0%	988.15	\$ 5,555,320		
	Non-Credit	68.91	\$ 3,380.63	\$ 232,959	68.36	\$ 231,100 99.2%	0.55	\$ 1,859 0.8%	-	\$ - 0.0%	68.91	\$ 232,959		
	Non Credit ODCP	38.61	\$ 5,621.94	\$ 217,063	-	\$ - 0.0%	-	\$ - 0.0%	38.61	\$ 217,063 100.0%	38.61	\$ 217,063		
	Non-Credit Incarcerated	-	\$ 3,380.63	\$ -	-	\$ - 0.0%	-	\$ - 0.0%	-	\$ - 0.0%	-	\$ -		
	Total	22,740	\$	\$ 113,412,035	\$ 77,254,083	68.1%	\$ 19,383,388	17.1%	\$ 16,771,793	14.8%	22,739	\$ 113,409,264		
Supplemental Allocation	18-19 Headcount			18-19 Headcount			18-19 Headcount			18-19 Headcount			18-19 Headcount	
	Pell Grant Recipients	13,608	\$ 948.00	\$ 12,900,384	10,190.00	\$ 9,660,120 74.9%	1,041.00	\$ 986,868 7.6%	2,377.00	\$ 2,253,396 17.5%	13,608.00	\$ 12,900,384		
	AB540 Students	1,731	\$ 948.00	\$ 1,640,988	1,373.83	\$ 1,302,391 79.4%	153.83	\$ 145,831 8.9%	203.34	\$ 192,766 11.7%	1,731.00	\$ 1,640,988		
	California Promise Grant Recipients	27,060	\$ 948.00	\$ 25,652,880	19,302.00	\$ 18,298,296 71.3%	4,150.00	\$ 3,934,200 15.3%	3,608.00	\$ 3,420,384 13.3%	27,060.00	\$ 25,652,880		
Total				42,399	\$	\$ 40,194,252	\$ 29,260,807	72.8%	\$ 5,066,899	12.6%	\$ 5,866,546	14.6%	42,399	\$ 40,194,252
Student Success Allocation	Success Outcomes			Success Outcomes			Success Outcomes			Success Outcomes			Success Outcomes	
	Associate Degrees	1,003.33	\$ 1,677.00	\$ 1,682,584	554.33	\$ 929,611 55.2%	163.00	\$ 273,351 16.2%	286.00	\$ 479,622 28.5%	1,003.33	\$ 1,682,584		
	Associate Degrees for Transfer	1,048.00	\$ 2,236.00	\$ 2,343,328	839.67	\$ 1,877,502 80.1%	75.33	\$ 168,438 7.2%	133.00	\$ 297,388 12.7%	1,048.00	\$ 2,343,328		
	Credit Certificates	440.00	\$ 1,118.00	\$ 491,920	272.17	\$ 304,286 61.9%	101.50	\$ 113,477 23.1%	66.33	\$ 74,157 15.1%	440.00	\$ 491,920		
	Baccalaureate Degrees	1.67	\$ 1,677.00	\$ 2,801	1.67	\$ 2,801 100.0%	-	\$ - 0.0%	-	\$ - 0.0%	1.67	\$ 2,801		
	Nine or More CTE Units	4,875.00	\$ 559.00	\$ 2,725,125	3,556.00	\$ 1,987,804 72.9%	711.00	\$ 397,449 14.6%	608.00	\$ 339,872 12.5%	4,875.00	\$ 2,725,125		
	Transfer	929.00	\$ 838.00	\$ 778,502	650.28	\$ 544,935 70.0%	123.73	\$ 103,686 13.3%	154.99	\$ 129,882 16.7%	929.00	\$ 778,502		
	Transfer Level Math and English	518.33	\$ 1,118.00	\$ 579,493	330.08	\$ 369,029 63.7%	49.58	\$ 55,430 9.6%	138.67	\$ 155,033 26.8%	518.33	\$ 579,493		
	Achieved Regional Living Wage	4,348.67	\$ 559.00	\$ 2,430,907	2,889.22	\$ 1,615,074 66.4%	986.39	\$ 551,392 22.7%	473.06	\$ 264,441 10.9%	4,348.67	\$ 2,430,907		
	Total		\$	\$ 11,034,659	\$ 7,631,042	69.2%	\$ 1,663,223	15.1%	\$ 1,740,394	15.8%	-	\$ 11,034,659		
	Associate Degrees	682.67	\$ 634.50	\$ 433,154	381.00	\$ 241,745 55.8%	73.00	\$ 46,319 10.7%	228.67	\$ 145,091 33.5%	682.67	\$ 433,154		
	Associate Degrees for Transfer	691.67	\$ 846.00	\$ 585,153	551.33	\$ 466,425 79.7%	37.67	\$ 31,869 5.4%	102.67	\$ 86,859 14.8%	691.67	\$ 585,153		
Student Success Allocation	Credit Certificates	284.00	\$ 423.00	\$ 120,132	169.00	\$ 71,487 59.5%	58.67	\$ 24,817 20.7%	56.33	\$ 23,828 19.8%	284.00	\$ 120,132		
	Baccalaureate Degrees	1.33	\$ 634.50	\$ 844	1.33	\$ 844 100.0%	-	\$ - 0.0%	-	\$ - 0.0%	1.33	\$ 844		
	Nine or More CTE Units	2,540.67	\$ 211.50	\$ 537,352	1,764.00	\$ 373,086 69.4%	300.67	\$ 63,592 11.8%	476.00	\$ 100,674 18.7%	2,540.67	\$ 537,352		
	Transfer	516.00	\$ 317.25	\$ 163,701	352.10	\$ 111,704 68.2%	43.95	\$ 13,943 8.5%	119.95	\$ 38,054 23.2%	516.00	\$ 163,701		
	Transfer Level Math and English	260.00	\$ 423.00	\$ 109,980	157.58	\$ 66,656 60.6%	12.42	\$ 5,254 4.8%	90.00	\$ 38,070 34.6%	260.00	\$ 109,980		
	Achieved Regional Living Wage	1,898.00	\$ 211.50	\$ 401,427	1,310.89	\$ 277,253 69.1%	283.22	\$ 59,901 14.9%	303.89	\$ 64,273 16.0%	1,898.00	\$ 401,427		
	Total		\$	\$ 2,351,743	\$ 1,609,200	68.4%	\$ 245,694	10.4%	\$ 496,848	21.1%	-	\$ 2,351,743		
	Associate Degrees	845.33	\$ 423.00	\$ 357,575	467.66	\$ 197,820 55.3%	115.67	\$ 48,928 13.7%	262.00	\$ 110,826 31.0%	845.33	\$ 357,575		
	Associate Degrees for Transfer	861.00	\$ 564.00	\$ 485,604	692.00	\$ 390,288 80.4%	49.33	\$ 27,822 5.7%	119.67	\$ 67,494 13.9%	861.00	\$ 485,604		
	Credit Certificates	358.67	\$ 282.00	\$ 101,145	221.17	\$ 62,370 61.7%	73.50	\$ 20,727 20.5%	64.00	\$ 18,048 17.8%	358.67	\$ 101,145		
	Baccalaureate Degrees	1.33	\$ 423.00	\$ 563	1.33	\$ 563 100.0%	-	\$ - 0.0%	-	\$ - 0.0%	1.33	\$ 563		
Student Success Allocation	Nine or More CTE Units	3,343.67	\$ 141.00	\$ 471,457	2,317.67	\$ 326,791 69.3%	472.67	\$ 66,646 14.1%	553.33	\$ 78,020 16.5%	3,343.67	\$ 471,457		
	Transfer	631.00	\$ 211.50	\$ 133,457	440.18	\$ 93,098 69.8%	61.54	\$ 13,016 9.8%	129.28	\$ 27,343 20.5%	631.00	\$ 133,457		
	Transfer Level Math and English	367.67	\$ 282.00	\$ 103,683	224.92	\$ 63,427 61.2%	23.58	\$ 6,650 6.4%	119.17	\$ 33,606 32.4%	367.67	\$ 103,683		
	Achieved Regional Living Wage	2,673.00	\$ 141.00	\$ 376,893	1,852.06	\$ 261,140 69.3%	447.72	\$ 63,129 16.7%	373.22	\$ 52,624 14.0%	2,673.00	\$ 376,893		
	Total		\$	\$ 2,030,376	\$ 1,395,498	68.7%	\$ 246,918	12.2%	\$ 387,960	19.1%	9,082	\$ 2,030,376		
	Total		\$	\$ 15,416,778	\$ 10,635,740	69.0%	\$ 2,155,835	14.0%	\$ 2,625,203	17.0%	9,082	\$ 15,416,778		
					\$ 117,150,630	69.3%	\$ 26,606,122	16%	\$ 25,263,542	14.9%				
2019-20 State Apportionment				\$ 169,023,065										District Data Total
minus Revenue Deficit Percentage (.4243%)				\$ 717,165										\$ 169,020,294.24
Available Revenue				\$ 168,305,900										\$ 717,133
														\$ 168,303,141.13
														Rounding Error
														\$ 2,799.12

* Unduplicated Headcount and Special Admit Headcount for Fall 19 Semester

REVISED FOR FALL 2020

APPENDIX B – Forest Reserves Revenue

TULARE COUNTY OFFICE OF EDUCATION FORMULA FOR DISTRIBUTION OF FOREST RESERVE FUNDS TO ELIGIBLE SCHOOL DISTRICTS

Forest Reserve Funds received from the U.S. Department of Agriculture for distribution to eligible school districts shall be apportioned in the following manner:

1. Fifteen percent (15%) of the total amount received shall be apportioned to the County Superintendent of Schools in accordance with Education Code section 2300.
2. Twenty-five percent (25%) of the remaining funds shall be divided equally among those school districts whose boundaries are within or adjacent to a U.S. National Forest that lies within Tulare County.
3. The remainder of the Forest Reserve funds shall be distributed to eligible school districts based on the ratio of pupils meeting the following qualifying criteria:
 - The pupil resides within Tulare County boundaries; and,
Resides on U.S. National Forest land; or,
Resides on property leased from the U.S. Forest Service; or,
Resides on privately owned land enclosed within the boundaries of the U.S. National Forest within Tulare County; or,
Resides on privately owned land within one (1) mile of the boundaries of the U.S. National Forest.
 - Pupil's Parent/Guardian is employed on U.S. National Forest property within Tulare County; or
Works in U.S. National Forest Service Facilities outside the National Forest but still inside Tulare County boundaries; and,
Parent/Guardian must have qualifying employment, at some time, during the period from July 1, 2019 to the end of the first school month.
 - Pupil counts claimed by districts must be submitted on forms provided by the Tulare County Office of Education. To be eligible, the Tulare County Office of Education must receive forms on or before December 13th of each distribution year and only pupils with all information requested on the forms will be counted.

"Adjacent" is defined as "near to" rather than contiguous. For example, a district designated as "adjacent" is one whose facilities are used by U.S. Forest Service employees and their families, has Forest Service facilities located within its boundaries, or has similar qualifications.

October 1, 2019

APPENDIX C – Potash Royalty Revenue

Education Code

12300.

Notwithstanding any provisions of Section 12020, 12220, and 12300 to 12307, inclusive, whenever by any act of Congress funds are provided as federal aid to education to the several states for apportionment or allocation to school districts or community college districts for the purposes set forth in this section, and such act of Congress does not require that it be administered in this state by a state officer or agency other than the State Allocation Board, such act, with respect to the funds herein mentioned, shall be administered and such funds shall be apportioned by the State Allocation Board under the Local Agency Allocation Act.

The funds to which this section shall apply are funds appropriated by Congress for (a) the purchase and improvement of school sites; or (b) the purchase of furniture and equipment; or (c) the planning and construction, reconstruction, repair, alteration of, and addition to, school buildings and incidental facilities. The State Allocation Board shall by rule provide for securing the recommendations or approval of the Department of Education or the Board of Governors of the California Community Colleges, as the case may be, as to the facilities to be provided.

Funds apportioned under this section shall be paid in accordance with the provisions of Section 12302 on claims submitted by the Director of General Services.

The State Allocation Board is hereby authorized to accept any such funds on behalf of the state, and to cooperate with the government of the United States or any agency or agencies thereof in the administration of the act of Congress and rules and regulations lawfully adopted thereunder.
(Enacted by Stats. 1976, Ch. 1010.)

12301.

The State Treasurer is designated as the custodian of all funds received by the state from the government of the United States or of any agency or agencies thereof and he is authorized to receive, and provide for the proper custody of, all moneys so received.

12302.

The funds received by the state under Sections 12020, 12220, and 12300 to 12307, inclusive, shall be expended by the officers or agency administering the program to carry out the provisions of the act of the Congress and rules and regulations lawfully adopted thereunder. These funds are exempt from Section 925.6 of the Government Code and shall be paid out by the Treasurer on warrants drawn by the Controller on claims submitted by the Superintendent of Public Instruction or the Board of Governors of the California Community Colleges.

12303.

The assent of the state is given to the provisions in the act of Congress entitled "An act to promote the mining of potash on the public domain," and approved by the President February 7, 1927, and to the provisions of the act of Congress entitled "An act to authorize exploration for and disposition of potassium," approved by the President October 2, 1917.

12304.

All money derived from bonuses, royalties, and rentals under the provisions of the acts of Congress referred to in Section 12303, or either of said acts, and apportioned under the acts, or either of said acts, to the state shall be received by the State Treasurer and by him paid to the school districts and community college districts of the state as provided in Sections 12303 to 12307, inclusive.

12305.

The money shall be apportioned among the school districts and community college districts in which potash leases or deposits are situated in the proportion which the total amount of rents, royalties, and other payments made to the United States from potash leases or deposits in each district bears to the total amount paid to the United States from leases or deposits in all districts.

12306.

If any potash deposit or lease or any part thereof is wholly located within the boundaries of two or more elementary, high or unified school districts, or community college districts, the districts shall share equally in the apportionments made under Section 12305 which are attributable to the lease or deposit or part thereof situated within their boundaries.

12306.5.

Notwithstanding any other provision in this article or Section 2795 of the Public Resources Code, the Controller shall apportion money received pursuant to Section 12304 for potash deposits located in the Trona Joint Unified School District and the Kern Community College District as follows:

Kern Community College District shall receive 15 percent of the total apportionment.

(a) Trona Joint Unified School District shall receive 85 percent of the total apportionment.

12307.

The payments shall be deposited in the general fund of the districts and shall be in addition to any other moneys paid or credited to the districts.

APPENDIX D – District Office Budget Center Concept

The following information related to the concept of a District Office Budget Center is based on discussions that occurred between 2019-2022.

District Office

District Office could be considered a budget center and could be funded based on an agreed-upon percent of the revenues. As part of the implementation of the BAM, several factors could be considered in determining an appropriate percentage, including information on the level of service and allocations at other districts. Consideration needs to be given to provide an allocation that is sufficient to allow District Services to operate as a budget center yet still leave each campus able to maintain its operations at the current levels (prior to any future increases in costs). The percent of revenues allocated to establishing the District Office budget should be a component of the evaluation of the BAM discussed earlier in this document.

The District Office budget center should include all expenses not associated with legally required or compliance items. The District Office budget center should be responsible for all District Office personnel costs and supplies/materials/agreements specific to the District Office.

If there is a District Office budget center, that should be allocated a set percent of the SCFF revenue received. Since the allocation to the District Office budget would be based on a percentage of SCFF revenue, no additional allocation is warranted (such as COLA) since it is already incorporated into their allocation. All four budget centers would share in cover the costs identified as institutional, or district-wide costs, through a chargeback model.

If additional funds beyond the allocation are needed, the District Office budget center may proceed in two ways:

- Appeal to the DWBC for allocation of additional funds from the allocations to the colleges.
- For one-time expenses, appeal to the Chancellor and/or Chief Financial Officer for use of district-wide reserves.

Note: Internally, the District Office budget center will be identified as organization codes that begin with “1”.

Establishing Districtwide Budget

Outside of the District Office Budget Center, certain expenses may be identified that one budget center incurred, and which also benefitted another budget center. District wide costs include regulatory and compliance items such as liability insurance premiums, retiree health benefits, district-wide service/software contracts, attorney’s fees, audit, and bank charges. The budget centers all share in covering the costs identified as institutional, or district-wide costs, through a chargeback model. These costs will be distributed based on the SCFF percentage distribution to each budget center.

Note: Internally, the District wide Regulatory Costs budget will be identified as organization codes that begin with “R”.