

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
DISTRICTWIDE RESOURCE BUDGET ALLOCATION MODEL
GENERAL FUND UNRESTRICTED BUDGET

Fiscal Year 2012-13

Background

Effective in fiscal year 2003-04, the District set aside the then-existing budget allocation model, which had been used to distribute district resources for the prior six years.

The model was primarily revenue-driven while providing for college base allocations and other fixed costs which did not necessarily equate directly to FTES generation. As such, the model relied both on revenue (FTES) and expenditure elements (dual characteristics) to serve as t TJETBT1 0 0 1 90.024 377.71 Tm[m

During fiscal year 2006-07 the District Council on Administrative Services (DCAS) and the Cabinet worked simultaneously toward identifying the features of a model that would reflect the unique characteristics of each college, while

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How do fulltime / part time ratios of faculty compare?

Are the contractual obligations, such as reassigned time and leaves, disproportionately distributed?

What are the similarities/differences in core services?

How does the size of each student body compare? (FTES)

It was imperative that each of these elements were considered in one or more of the components of the budget allocation model/calculation to ensure an equitable allocation process.

Year- end Balances

The allocation model recognizes the incentive in allowing budget locations to maintain their unexpended funds for future needs.

MECHANISM OF THE MODEL

Revenue

All projected general fund unrestricted revenue will be included, unless identified to be distributed in a different fashion (such as to fund structural deficits). Restoration and growth revenue will not be included until the year after it is earned.

Districtwide Support

Districtwide Services (DWS)

The definition of DWS will be reviewed regularly. Components and specific line item budgets will be considered each year by DCAS for inclusion in this budget category]TJE TJE TJ4yi

College Allocations
Class Schedule Delivery Allocation

FTES Allocation

The remainder of the available revenue is allocated t

ensure a more sustainable model, the District Council of Administrative Services (DCAS) reviews the model annually. During the first part of 2009, they recommended modifications to the Class Schedule Delivery Allocation and the FTES Allocation segments of the model. The Board of Trustees approved the recommended changes at its March 2009 Meeting.

In 2010-11

deficits and recommended that specific revenues (lottery, interest income and administration fee revenue) be removed over time from the general budget allocation model and allocated in a different method.

In Summary

The District resource budget allocation model is complex enough to reflect the unique characteristics of our colleges and the needs of a multi-college district while recognizing how the district is funded from the state, yet simple enough to be readily understood, easily maintained, and transparent. Finally, it is driven by factors which command accountability, predictability, and equity.

Overall, the model addresses the Basic Principles for a budget allocation model previously adopted by the board. It utilizes formulas and variables that have been meaningfully studied, readily defined, easily measured, and consistently reported. As with this budget, no model will ever be perfect and it is doubtful that the district will ever achieve complete consensus as to how its resources should be distributed; however the model as proposed, adopted, and modified comes as close to that consensus as we can reasonably expect. DCAS and Cabinet independently reviewed the model prior to recommendation to the Board and concurred that it meets the budget principles established by the b

Annually, the model is reviewed by DCAS and Cabinet and revised consistent with the requirements identified and agreed upon at that time. Any proposed revisions to the model are presented to the board for approval with the budget assumptions document.