

# Chabot-Las Positas Community College District 2020-21 Adopted Budget

## 2020-21 Budget Assumptions

These assumptions are for use in development of the 2020-21 district and college adopted budgets. As information is released by the Office of the Governor, Department of Finance, and State Chancellor's Office these assumptions will be adjusted accordingly.

### General Assumptions:

1. The Adopted Budget reflects no changes in Unrestricted General Fund revenues, compared to fiscal year 2019-20.
2. The Adopted Budget continues to reflect the receipt of hold harmless funding, rather than revenues based upon the Student-Centered Funding Formula. This also includes one-time roll-back funding.
3. The 2020-21 Adopted Budget will be balanced through the use of:
  - a. Budgetary reductions
  - b. Salary and benefit savings from unfilled vacant and budgeted positions
  - c. Use of hold harmless funding
4. The 2020-21 Adopted Budget will have a contingency reserve of no less than 8%
5. The District and colleges will use planning documents and planning processes as a basis for the development of expenditure budgets.

### Revenue Assumptions:

6. Anticipating the deferral of approximately \$21 million in general fund apportionment payments.
7. General apportionment deficit factor 1.0% for 2020-21.
8. The Cost of Living Adjustment (COLA) of 0.00% for 2020-21.
9. Enrollment Growth funding of 0% for 2020-21.
10. Funded base credit FTES of 16,639.38, DEMC recommended target of 17,505.
11. Funded base non-credit FTES of 360.10, DEMC recommended target of 144.
12. Funded Special Admit Credit FTES of 387.88, included in DEMC recommended target of 17,505.
13. Part time faculty budgets based upon Approved DEMC recommended FTES and productivity targets achieved.
14. Anticipated property tax receipts decline of 0.00% to \$0.00

### Expenditure Assumptions:

15. The District intends to meet all negotiated contractual obligations.

16. Current vacant and funded positions, all funding sources, will remain vacant. For the Adopted Budget, any salary and benefit savings associated will be used, to the greatest extent possible, offset identified deficits.
17. Projected step and column salary increase of \$1.5 million
18. Projected statutory and health and welfare benefit increases of 9.48% (\$1.4 million)
19. Projected STRS decrease of .95% to 16.15% (\$226,196K)
20. Projected PERS increase of .979%, from 19.721% to 20.70% (\$592,045K)
21. Funded vacant positions, aside for those identified as legally required or mandated, will be used to assist in addressing any structural deficits.
22. Any restricted funding cuts or cost increases must be borne by the respective program.

# Chabot-Las Positas Community College District 2021-22 Adopted Budget

## 2021-22 Budget Assumptions

These assumptions are for use in development of the 2021-22 district and college tentative and adopted budgets. As information is released by the Office of the Governor, Department of Finance, and State Chancellor's Office these assumptions will be adjusted accordingly. These assumptions are informed based upon relevant data and information available as of October 1, 2020.

### General Assumptions:

1. The Adopted Budget will anticipate reductions in funding from the State directly attributed to the existing economic recession.
  - a. Based upon current data, we anticipate a general apportionment funding reduction of \$9,964,129.
2. The Adopted Budget continues to reflect the receipt of SCFF hold harmless funding, rather than revenues based upon the Student-Centered Funding Formula.
  - a. Related roll-back funding will continue to be placed aside in a designated special reserve.
3. The 2021-22 Adopted Budget will use a multi-year approach to address reductions in state funding through:
  - a. Budgetary reductions, including
    - i. Reductions in discretionary budgets (supplies, services, equipment), and
    - ii. Reductions in FTES targets, as recommended by DEMC and approved by the Chancellor
  - b. Salary and benefit savings from unfilled vacant and budgeted positions
  - c. Use of hold harmless funding
  - d. And, use of special reserves
4. The 2020-21 Adopted Budget will have a contingency reserve of no less than 8%
5. The District and colleges will use planning documents and planning processes as a basis for the development of expenditure budgets.

### Revenue Assumptions:

6. Anticipating the deferral of approximately \$21 million in general fund apportionment payments.
7. General apportionment deficit factor 1.0% for 2021-22.
8. The Cost of Living Adjustment (COLA) of 0.00% for 2021-22.
9. Enrollment Growth funding of 0% for 2021-22.
10. Funded base credit FTES of 16,830.00, subject to recommendation by DEMC @ 490/470

11. Funded base non-credit FTES of 144, subject to recommendation by DEMC
12. Part time faculty budgets based upon Approved DEMC recommended FTES and productivity targets achieved.
13. Anticipated property tax receipts decline of 0.00% to \$0.00
14. Non-resident tuition????

**Expenditure Assumptions:**

15. The District intends to meet all negotiated contractual obligations
16. Current vacant and funded positions, all funding sources, will remain vacant. For the Adopted Budget, any salary and benefit savings associated will be used, to the greatest extent possible, offset identified deficits.
17. Projected step and column salary increase of approximately \$1.5 million
18. Projected statutory and health and welfare benefit increases of 9.48% (\$1.4 million)
19. Projected STRS decrease of .15% to 16.15% (\$25K)
20. Projected PERS increase of 2.14%, from 20.70 % to 22.84% (\$1.3 million)
21. Any restricted funding cuts or cost increases must be borne by the respective program.
  - a. Assuming cuts to previously identified restricted programs of 8-10%.

# Chabot-Las Positas Community College District 2022-23 Adopted Budget

## 2022-23 Budget Assumptions

These assumptions are for use in development of the 2022-23 district and college tentative and adopted budgets. As information is released by the Office of the Governor, Department of Finance, and State Chancellor's Office these assumptions will be adjusted accordingly. These assumptions are informed based upon relevant data and information available as of October 1, 2020.

### General Assumptions:

1. The Adopted Budget will anticipate reductions in funding from the State directly attributed to the existing economic recession. Based upon existing data, we estimate revenue from the state to be flat.
2. The Adopted Budget continues to reflect the receipt of SCFF hold harmless funding, rather than revenues based upon the Student-Centered Funding Formula.
  - a. Related roll-back funding will continue to be placed aside in a designated special reserve.
  - b. Enrollment, FTES, generated in fiscal year 2022-23 will be used in the SCFF's 3yr rolling average when hold-harmless sunsets in fiscal year 2024-25.
3. The 2022-23 Adopted Budget will continue to use a multi-year approach to address reductions in state funding through:
  - a. Budgetary reductions, including
    - i. Reductions in discretionary budgets (supplies, services, equipment), and
    - ii. Reductions in FTES targets, as recommended by DEMC and approved by the Chancellor
  - b. Salary and benefit savings from unfilled vacant and budgeted positions
  - c. Use of hold harmless funding
  - d. And, use of special reserves
4. The 2022-23 Adopted Budget will have a contingency reserve of no less than 8%
5. The District and colleges will use planning documents and planning processes as a basis for the development of expenditure budgets.

### Revenue Assumptions:

6. Anticipating the deferral of approximately \$15 million in general fund apportionment payments.
7. General apportionment deficit factor 1.0% for 2022-23.
8. The Cost of Living Adjustment (COLA) of 0.00% for 2022-23.
9. Enrollment Growth funding of 0% for 2022-23.

10. Funded base credit FTES of 16,830.00, subject to recommendation by DEMC (same as prior year)
11. Funded base non-credit FTES of 144, subject to recommendation by DEMC (same as prior year)
12. Part time faculty budgets based upon Approved DEMC recommended FTES and productivity targets achieved.
13. Anticipated property tax receipts decline of 0.00% to \$0.00

**Expenditure Assumptions:**

14. The District intends to meet all negotiated contractual obligations
15. Current vacant and funded positions, all funding sources, will remain vacant. For the Adopted Budget, any salary and benefit savings associated will be used, to the greatest extent possible, offset identified deficits.
16. Projected step and column salary increase of approximately \$1.5 million
17. Projected statutory and health and welfare benefit increases of 9.48% (\$1.4 million)
18. Projected STRS increase of 2.10% to 18.10% (\$1 million)
19. Projected PERS increase of 2.66%, from 22.84 % to 25.50% (\$1.6 million)
20. Any restricted funding cuts or cost increases must be borne by the respective program.