



Budget and Finance Committee

March 24, 2014

Projected Additional State General Revenue Available for Distribution:

- \$17.46 million from 2012-13 State General revenue recalculation
- \$4.39 million additional estimated funded growth revenue in 2013-14 from the State General Revenue projection in the First Principal Apportionment (P1), released by the State Chancellor's Office (02/24/2014)*

**Staff is not recommending to distribute this item pending the Second Apportionment to be released in June 2014 from the State Chancellor's Office due to uncertainty of the deficit factor (currently projected at -\$21.2 million or -4.36%) and other districts planning for summer sessions.*

DBC Recommendation (March 19, 2014)

Topics for Study/Discussion:

- Summer Planning and Offering Update
- College Survey on Marketing, Recruitment, and Outreach
- East LA and Pierce College Reserves
- 2014-15 Enrollment Growth Target and FON
- Accreditation Planning Activities
- CURRICUNET
- Staffing Release Time for SIS Conversion
- College Deficits
- Other District/College Initiatives

Los Angeles Community College District Unrestricted General Fund State Apportionment and Other General Revenue Update 2013-14 First Principal Apportionment (2/24/14) and P1 Recal for 2012-13			
2012-13 Recalculation/State General Revenue	2012-13 P2 (June 2013)	2012-13 Recal (02/24/14)	Difference between Recal (2/14) and P2 (6/14)
Total Computed State General Revenue for LACCD	468,172,921	469,267,277	1,094,356
Property Taxes	158,576,159	174,861,097	16,284,938
Student Enrollment Fees	22,638,000	22,498,606	(139,394)
Estimated EPA	76,198,032	76,889,611	691,579
State Apportionment	188,399,806	192,254,833	3,855,027
RDA Backfill (June 2013)	4,939,993	-	(4,939,993)
RDA Backfill (Feb, 2014 #1, \$8.9 million statewide)	-	1,146,022	1,146,022
RDA Backfill (Feb, 2014 #2, \$4.3 million statewide)	-	564,065	564,065
Subtotal	\$ 450,751,990	\$ 468,214,234	\$ 17,462,244
Revenue Shortfall (including RDA backfills)	(17,420,931)	(1,053,043)	
2013-14 P1 Projected General Revenue	2013-14 Final Budget (09/11/13)	P1 Apportionment (02/24/14)	Difference between P1 and Final Budget
Base Revenue (incl. Restoration)	402,674,301	403,271,727	597,426
EPA Fund	65,692,554	65,995,551	302,997
COLA	7,353,360	7,367,496	14,136
Growth	7,204,330	11,598,901	4,394,571
Projected General Apportionment Deficit (-4.36%)	0	(21,289,334)	(21,289,334)
Total Projected State General Revenue	482,924,545	466,944,341	(15,980,204)
Total 2012-13 Recal and 2013-14 P1 State General Revenue Adjustments			\$ 1,482,040



Proposed Uses of Funds (\$17.4 million) Budget Items for Consideration

Actions Taken (\$8,093,113):

- 1.43% salary increase beyond a 1.57 % COLA - \$5,109,131
- FON Subsidy (Faculty Hiring Obligation) for FY 2013-14 - \$910,000
- Funding additional staffing in the Educational Services Center - \$288,047
- 2012-13 Additional Funded Enrollment Growth Revenue - \$1,094,356
- EPA Fund Augmentation (Prop. 30) - \$691,579

Items for Discussions and Actions (remainder of \$17.4 million = \$9,369,131)

- Funding for a 2% growth over-cap target at \$4,000 per FTES (2% above a 1.63% state funded enrollment growth) – est. \$8 million
- Summer Offering – all colleges are planning to meet the District’s enrollment target at 3.63%
- 2014-15 Enrollment Growth Target and FON
- ELAC and Pierce College Reserves - \$30 million
- District Marketing, Outreach and Recruitment Campaign - \$300,000
- Accreditation Planning Activities - \$300,000
- CURRICUNET - \$360,000
- Staffing Release Time for SIS Conversion Project -\$200,000
- College Deficits -\$6.7 million
- Other District/College Initiatives?

**Los Angeles Community College District
2012-13 State General Funding Recalculation**

Additional State General Revenue from 2012-13 Recalculation (revised 2/24/2014)	\$ 17,462,244
Budget Augmentation to College and District:	
1. 2012-13 Additional Funded Enrollment Growth Revenue to be distributed to colleges	\$ 1,094,356
2. Additional EPA Funds to be distributed to colleges	691,579
3. Funding for 7 FTE positions at Education Services Center	288,047
4. 2013-14 FON Subsidy for 26 FTE Faculty, New Hires	910,000
Subtotal	\$ 2,983,982
Funding to cover a 1.43% Salary Increases	\$ 5,109,131
Total Required Funding	\$ 8,093,113
Remaining Estimated Amounts of Unallocated Funds	\$ 9,369,131

Proposed Uses of Funds				DBC RECOMMENDATION (03/19/2014)
	General Reserve	Contingency Reserve	Total	
1. Return College Reserves to East LA and Pierce Colleges				
East LA College	15,081,446	10,145,814	\$ 25,227,260.00	
Pierce College	3,299,763	1,603,773	\$ 4,903,536.00	
Subtotal			\$ 30,130,796.00	
2. Funding for a 2% growth over-cap target at \$4,000 per FTES (2% above a 1.63% state funded enrollment growth)			\$ 8,000,000	\$ 8,000,000
3. Funding for additional summer classes (Summer 2014 offering)				
4. 2014-15 Enrollment Target and Faculty Obligation for Fall 2014 (FON)				
5. District Marketing, Outreach and Recruitment Campaign			300,000	\$ 300,000
6. Campus Accreditation Planning Activities (M, S, and V)			300,000	\$ 300,000
7. CURRCUNET			360,000	\$ 360,000
8. Staffing Release Time for SIS Conversion Project - \$200,000				\$ 200,000
9. Financial Assistance to Colleges that are projecting to end the year with deficits (3 to 4 colleges)			6,700,000	
10. Other District/College Initiatives				
Total				\$ 9,160,000

**Los Angeles Community College District
2013-14 Second Quarter Report Status
Budget and Expenditures Projection by Colleges**

As of 12-31-13

Location	City	East	Harbor	Mission	Pierce	Southwest	Trade-Tech	Valley	West	ITV	Total
2012-13 Actual											
2012-13 Actual Expenditures	54,929,406	83,515,681	29,207,002	26,550,347	54,723,533	24,542,798	49,090,045	52,444,667	29,746,486	1,160,017	405,909,982
2012-13 Year-end Balance	1,749,274	13,116,579	357,582	414,750	8,206,842	(669,435)	1,045,424	(1,947,686)	2,440,402	380,695	25,094,427
Add/Less: Year-end Adjustments	(411,099)	633,138	(10,613)	(386,201)	(31,810)	121,884	240,149	305,976	33,579	0	495,005
2012-13 Adjusted Year-end Balance <i>(including open orders)</i>	1,338,175	13,749,717	346,971	28,549	8,175,032	(547,551)	1,285,573	(1,641,710)	2,473,981	380,695	25,589,432
2013-14 Projection											
<i>December Projection</i>											
2013-14 Final Budget (September 2013)	56,165,781	98,237,371	28,138,082	26,502,050	64,487,168	22,070,845	49,799,778	49,547,875	32,683,955	1,565,466	429,198,371
2013-14 Current Budget	57,096,409	98,856,252	29,560,087	26,826,772	64,881,222	23,387,506	50,137,417	50,499,036	32,878,872	1,576,196	435,699,769
2013-14 Additional Revenue (proj.)											0
Est. Funded Growth Over-Cap (2%)	636,776	973,756	297,472	271,908	643,748	230,076	1,500,000	0	151,060	0	4,704,796
Additional Et. Revenue/Others	0	0	322,261	190,000	112,809	(279,000)	172,507	436,012	128,081	0	1,082,670
Est. FON Subsidy (FY2013-14)	0	245,000	175,000	16,300	140,000	0	70,000	0	280,000	0	926,300
Projected add'l funding for 1.43% COLA	654,932	942,479	346,070	308,353	643,202	287,479	575,332	628,906	346,014	0	4,732,767
Additional Plan to Reduce Deficit	157,868	0	0	405,600	0	1,571,043	0	0	0	0	2,134,511
2013-14 Projected Expenditure	60,260,342	90,294,867	31,736,995	27,775,437	60,782,256	25,725,727	52,404,816	55,045,280	33,025,316	1,557,585	438,608,621
2013-14 Projected Ending Balance	(1,714,357)	10,722,620	(1,036,105)	243,496	5,638,725	(528,623)	50,440	(3,481,326)	758,711	18,611	10,672,192
Percentage of 2013-14 proj exp over 2012-13 exp.	109.71%	108.12%	108.66%	104.61%	111.07%	104.82%	106.75%	104.96%	111.02%	134.27%	108.06%
Percentage of Projected Balance over 2013-14 Final Budget Alloc.	-3.05%	10.92%	-3.68%	0.92%	8.74%	-2.40%	0.10%	-7.03%	2.32%	1.19%	

First Period FTES Projection*	City	East	Harbor	Mission	Pierce	Southwest	Trade-Tech	Valley	West	ITV	Total
Summer 2013	99	2,074	305	97	311	8	388	211	108	113	3,714
Fall 2013	6,445	9,804	3,435	2,888	6,681	2,582	5,641	5,957	3,326	179	46,936
Winter 2014	737	1,120	0	185	430	214	335	475	300	0	3,796
Spring 2014	6,364	9,525	3,241	2,935	7,025	2,341	5,702	5,944	3,222	179	46,478
Summer 2014	534	0	0	0	0	0	0	0	0	0	534
Total	14,179	22,523	6,979	6,105	14,447	5,145	12,066	12,587	6,956	471	101,458
2013-14 Base FTES	13,681	20,969	6,424	5,855	13,859	4,964	11,596	12,372	6,747	426	96,893
2013-14 Funded Growth FTES (1.63%)	13,904	21,311	6,529	5,950	14,085	5,045	11,785	12,574	6,857	432	98,472
2013-14 Funded Growth FTES (1.63%)+2% = 3.63%	14,179	21,730	6,657	6,067	14,362	5,144	12,016	12,821	6,992	442	100,410
Difference between Projection and Base FTES	498	1,554	555	250	588	181	470	215	209	45	4,565
Meet or Exceed Funded Base FTES (Y/N)	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
Meet or Exceed Funded Growth FTES, 1.63% (Y/N)	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y

*As submitted to State Chancellor's Office - 01/15/2014

	City	East	Harbor	Mission	Pierce	Southwest	Trade-Tech	Valley	West	All Colleges
1. Deficit										
2010-11						(\$1,757,597)		(\$315,686)		(\$2,073,283)
2011-12						(\$1,269,281)		(\$796,968)		(\$2,066,249)
2012-13						(\$547,551)		(\$1,641,710)		(\$2,189,261)
2013-14 Projected	(\$1,714,357)		(\$1,036,105)			(\$528,623)		(\$3,481,326)		(\$6,760,411)
Deficit as a % of Expenditure										
2010-11						-7.4%		-0.6%		-0.5%
2011-12						-5.4%		-1.5%		-0.5%
2012-13						-2.2%		-3.1%		-0.5%
2013-14 Projected										
2. WSCH/FTEF (Credit Instruction)										
Fall 2010	601	647	600	632	617	644	666	605	630	626
Spring 2011	595	634	626	665	632	642	746	630	649	643
Fall 2011	587	649	607	637	615	587	713	596	631	626
Spring 2012	574	618	612	646	626	540	703	617	608	619
Fall 2012	566	628	625	624	621	535	678	569	610	609
Spring 2013	583	600	586	627	609	500	664	582	583	598
3. FON and Full-Time Percentage										
Fall 2012 Full-Time	210.34	280.79	98.04	84.18	200.42	80.97	189.14	196.58	99.98	1,445.34
Fall 2012 FT%	63.6%	66.7%	57.1%	58.0%	60.9%	66.7%	80.3%	66.6%	59.7%	65.0%
4. Annual Expenditures Per FTES										
<i>Instructional</i>										
2010-11	\$2,714	\$2,406	\$2,522	\$2,372	\$2,611	\$2,519	\$2,492	\$2,481	\$2,318	\$2,488
2011-12	\$2,829	\$2,480	\$2,677	\$2,486	\$2,736	\$2,645	\$2,522	\$2,665	\$2,559	\$2,603
2012-13	\$2,871	\$2,546	\$2,869	\$2,590	\$2,603	\$2,895	\$2,704	\$2,681	\$2,624	\$2,668
<i>Student Services</i>										
2010-11	\$370	\$302	\$383	\$401	\$325	\$553	\$417	\$386	\$449	\$371
2011-12	\$383	\$311	\$476	\$411	\$362	\$592	\$446	\$397	\$500	\$396
2012-13	\$396	\$336	\$500	\$493	\$319	\$533	\$455	\$413	\$531	\$408
<i>Maintenance & Operations</i>										
2010-11	\$486	\$482	\$493	\$505	\$495	\$706	\$500	\$505	\$538	\$504
2011-12	\$488	\$559	\$434	\$594	\$521	\$688	\$492	\$523	\$649	\$534

	City	East	Harbor	Mission	Pierce	Southwest	Trade-Tech	Valley	West	All Colleges
2012-13	\$545	\$494	\$592	\$711	\$521	\$794	\$563	\$552	\$688	\$566
Administrative										
2010-11	\$281	\$322	\$299	\$458	\$383	\$580	\$402	\$467	\$392	\$375
2011-12	\$285	\$322	\$343	\$545	\$326	\$677	\$427	\$493	\$460	\$390
2012-13	\$277	\$348	\$397	\$602	\$275	\$695	\$390	\$457	\$448	\$388
Total										
2010-11	\$3,881	\$3,587	\$3,821	\$3,812	\$3,933	\$4,440	\$3,891	\$3,994	\$3,794	\$3,828
2011-12	\$4,011	\$3,755	\$4,057	\$4,127	\$4,103	\$4,687	\$3,992	\$4,239	\$4,272	\$4,025
2012-13	\$4,104	\$3,810	\$4,472	\$4,501	\$3,946	\$5,009	\$4,211	\$4,229	\$4,391	\$4,136
5. FTES										
2010-11 Actual										
Credit	13,239	22,427	7,774	6,661	14,957	4,877	12,499	12,975	7,366	103,416
Non-Credit	1,687	1,635	80	339	289	454	512	631	308	5,934
Total	14,925	24,061	7,853	7,000	15,246	5,331	13,011	13,606	7,674	109,350
2011-12 Actual										
Credit	12,586	22,956	7,130	6,018	13,724	4,291	11,917	11,722	6,490	97,415
Non-Credit	1,690	1,635	63	336	356	717	517	509	291	6,114
Total	14,276	24,591	7,193	6,355	14,080	5,008	12,434	12,231	6,781	103,529
2012-13 Actual										
Credit	12,300	20,787	6,487	5,609	13,611	4,402	11,179	11,859	6,546	93,303
Non-Credit	1,084	1,136	44	290	257	497	477	541	228	4,555
Total	13,384	21,923	6,531	5,899	13,868	4,900	11,656	12,401	6,774	97,858

Summer 2014 planning*											
	City	East	Harbor	Mission	Pierce	Southwest	Trade-Tech	Valley	West	ITV	District
% of 2013	100%	104%	100%	211%	200%	27%	120%	100%	62%	100%	106%
sections	250	570	76	48	400	30	135	160	110	10	
FTES	900	2205	305	205	1500	110	500	700	400	100	6925
start	6/16/14	6/16/14	7/7/14	6/16/14	6/16/14	7/7/14	6/16/14	6/16/14	6/16/14	6/16/14	
schedule	6 week	5 week	6wk & 8wk concurrent	8wk & later 5 wk preliminary consideration, still to check budget	8wk & 5wk+5wk 3 sessions	5wk credit, non-cr SFP	5wk+5wk consecutive	5 week	6 week	7 week	
notes						2013 FTES needed for 1213 BASE 1314 target already exceeded			2013 FTES needed for 1213 funded. 1314 less summer needed.		
Estimated Total Costs for Summer Sessions**	\$ 1,250,000	\$ 2,252,811	\$ 380,000	\$ 492,000	\$ 2,000,000	\$ 144,000	\$ 675,000	\$ 935,000	\$ 1,092,000	\$ 50,000	\$ 9,270,911
Summer costs FY 2013-14 (2wks)**	\$ 306,000	\$ 950,000	\$ -	\$ 80,000	\$ 666,667	\$ -	\$ 500,000	\$ 375,000	\$ 348,000	\$ 16,667	\$ 3,242,333

*All plans are extremely preliminary and subject to change.

Reserve Balances**FY 2013-14****As of March 12, 2014**

Type	Board Action Number	Date	Amount
General Reserve (6.5%)			\$ 33,916,876
Contingency Reserve (3.5%)			\$ 18,023,807
One year suspension of Debt Repayments	BF4	December 11, 2013	(3,429,055)
Funding for HR Associate Vice-Chancellor (remaining 7 months of FY 2013-14)	BF2	January 15, 2014	(86,716)
Balance			\$ 14,508,036.00
Deferred Maintenance Reserve (2012-13 balance + 0.5% FY 2013-14)			\$ 4,938,275
Funding for Local Deferred Maintenance Projects and Matching for Deferred Maintenance Block Grant			(3,914,223)
Remaining Deferred Maintenance Reserve Balance			\$ 1,024,052
Total All Reserve Balances			\$ 49,448,964

Inter-Office Correspondence
Los Angeles Community Colleges

March 19, 2014

To: Adriana Barrera, Ph.D.
Interim Chancellor

Jeanette Gordon
Chief Financial Officer/Treasurer

From: Kathleen F. Burke
John McDowell
Co-chairs DBC

**SUBJECT: DBC Recommendation on the Distribution of \$9.3 million,
Remainder of the \$17.4 million from the 2012-13 State General
Revenue Recalculation**

On March 19, 2014, the DBC passed a motion to increase the funding for the 2 percent growth over-cap target (2% above a 1.63% state funded enrollment) by increasing the rate of \$2,324 per FTES to \$4,000 per FTES. This will fund approximately 2,000 FTES or \$8 million to be distributed to all colleges that meet the district-wide target of 3.63%.

It was also recommended that the remaining \$1.3 million be used to fund other budget needs as discussed in the DBC meeting as follows:

1. \$300,000 - District Marketing, Outreach and Recruitment Campaign
2. \$300,000 - Accreditation Planning Activities
3. \$360,000 - CURRICUNET Application
4. \$200,000 - Staffing Release Time for SIS Conversion Project

The committee discussed other possible budget items for funding such as augmentation of summer offerings, 2014-15 enrollment growth target, FON, and college deficits.

All colleges are planning to achieve the enrollment target of 3.63 percent. The recommendation was intended to distribute these funds to provide colleges additional money to address their needs such as increasing their summer offerings or reducing their projected deficits.

These recommendations are forwarded to you both for consideration.



**INTER-OFFICE CORRESPONDENCE
LOS ANGELES COMMUNITY COLLEGE DISTRICT
INTER-OFFICE CORRESPONDENCE**

TO: College Presidents
Vice Presidents
October 22, 2013

FROM: *Jeanette L. Gordon*
Jeanette L. Gordon
Chief Financial Officer/Treasurer

SUBJECT: Adopted District Financial Accountability Measures

For your information, enclosed is the District Financial Accountability Measures adopted by the Board of Trustees on October 9, 2013. These measures are put in place effective for fiscal year 2013-14.

We will be scheduling meetings during November with each college to review the college's First Quarterly Budget/Expenditures and FTES projections. The college's quarterly financial status reports will be provided to the Chancellor and presented to the Board Budget and Finance Committee at its meeting in December 2013.

If your college is projecting to end the year with a negative balance, please review carefully the attached financial accountability measures and prepare to address any projected budget shortfalls.

If you have any questions, please contact me at (213) 891-2090

Attachment

Cc: Chancellor
Senior Staff
Budget Staff



Board of Trustees

Los Angeles Community College District

ACTION

Com No. BF2

Division: BUSINESS AND FINANCE

Date: October 9, 2013

Subject: ADOPTION OF DISTRICT FINANCIAL ACCOUNTABILITY MEASURES

Adopt District Financial Accountability Measures as recommended by the Chancellor to ensure that the District and Colleges are operating within their resource allocations (as presented in **Exhibit I**).

Background: To ensure sound fiscal management and provide a process to monitor and evaluate the financial health of colleges within the District, the District had established the existing statement on Operating Standards and Measures for Monitoring and Assessment of College Fiscal Conditions. However, these operating standards and measures have not had effective accountability measures in place to ensure college financial stability.

In addition, the Accrediting Commission for California and Junior Colleges (ACCJC), in its 2013 Evaluation Report of Los Angeles Valley College, cited its concerns regarding the college's deficits and recommended that "the Chancellor and Board put accountability measures in place to ensure long-term fiscal stability and financial integrity of the College".

On September 10, 2013, the Executive Committee of the District Budget Committee (ECDBC) revised the Operating Standards and Measures for Monitoring and Assessment of College Fiscal Conditions to include additional standards (Items 6, 9, and 10) to strengthen the process of accountability. On September 18, 2013, the ECDBC recommended to the District Budget Committee (DBC) the proposed District Financial Accountability Measures. The DBC accepted the proposal and forwarded it to the Chancellor for consideration.

On September 25, 2013, the Chancellor presented the proposal to the Board's committee on Institutional Effectiveness and Student Success. The Committee reviewed and made additional revisions to the Accountability Measures. The proposal is scheduled for review and approval by the Budget and Finance Committee at its meeting of October 9, 2013. The Committee's recommendation is anticipated to be forwarded to the Board for approval on the same day.

Recommended and Approved by:


Adriana D. Barrera, Interim Chancellor

Chancellor and
Secretary of the Board of Trustees

By: _____ Date _____

Eng _____	Santiago _____
Field _____	Svonkin _____
Moreno _____	Veres _____
Pearlman _____	Griggs _____
	Student Trustee Advisory Vote

DISTRICT FINANCIAL ACCOUNTABILITY MEASURES

(DBC Recommendation, September 18, 2013)

(Institutional Effectiveness Committee, September 25, 2013)

To ensure sound fiscal management and provide a process to monitor and evaluate the financial health of colleges within the District, the overall assessments of a college's financial condition will include, but not be limited to, the following operating standards:

1. College's budget shall be balanced in terms of funds available for appropriation throughout the fiscal year. Should funds available be reduced, corresponding expenditures are expected to also be reduced.
2. College shall be expected to develop its long-term enrollment plan to meet its education mission, and maintain enrollment data on all disciplines and instructional programs. The enrollment data shall include, but not be limited to, FTES, student headcount, teaching faculty productivity by discipline area, average class size, class sections offered, and cost per FTES.
3. College shall be expected to maintain position/assignment control on all personnel assignments, both academic and classified, to ensure that costs do not exceed budget.
4. College shall develop its annual college financial plan and provide to the Chancellor timely college budget and expenditure reports and/or fiscal analyses to assist in monitoring the financial health of the college.
5. At a minimum, the college shall provide to the Chancellor quarterly status reports on expenditures and on the college's overall fiscal status.
6. Each College President and the Deputy Chancellor shall be responsible to the Chancellor for the management of the college's and District Office's total budget. Budget management includes maintaining a balanced budget, as well as, the efficient and effective utilization of financial resources.
7. College is required to set aside 1% of its revenue as a college reserve. If a college's expenditures or projected expenditures exceed its revenue, college shall be required to submit a self-assessment and review to the Chancellor, and to develop a written action plan to satisfactorily address the identified fiscal concerns.

8. If the college ends the year in a deficit greater than 1% of its budget or \$500,000, whichever is less, it is required to:
 - Perform self-assessment and review.
 - Submit to the Executive Committee of the District Budget Committee a financial plan that addresses the college's financial health concerns consistent with the measurement criteria as indicated in Attachment I.
 - Participate in a quarterly review as requested by the Executive Committee of the District Budget Committee on the college's fiscal condition.

9. If a college has experienced three consecutive years of deficits, or a deficit of 3% or one million dollars, whichever is less, the college shall be required to submit a detailed recovery plan for achieving fiscal stability. The Chancellor shall evaluate the college's recovery plan and may recommend to the Board of Trustees that a special emergency response team be appointed to monitor and regulate the enrollment management and fiscal affairs of the college.

10. The Chancellor shall review the college's fiscal affairs and enrollment management practices as part of the College President's annual performance evaluation. The Chancellor must report to the Board of Trustees any significant deficiencies and take any corrective measures to resolve the deficiencies up to and including the possible reassignment or non-renewal of the college president's contract.

ATTACHMENT I

Measurement Criteria

1. Deficit Spending
 - Is the college deficit spending more than 1% of its revenue budget over multiple years?
 - Is the deficit spending addressed by ending balance, college reserve, or built-in growth revenue?
2. College's Overall Instructional Measures
 - Is teaching faculty productivity (FTES/FTEF) greater than or equal to 510?
 - Is average class size greater than or equal to 34?
 - Are costs per FTES by instruction, instructional services, student services, maintenance and operations, and other non-instructional support services greater than or equal to average costs among small or large colleges within the district and statewide average?
 - Are administrative costs per FTES greater than or equal to average costs among small or large colleges within the district and statewide average?
3. Full Time Faculty Hiring Obligation
 - What is the college's full-time and part-time ratio and obligation (excluding faculty over-base)?
4. College Expenditures and Staffing Trends Over the Last Five Years
 - Is percentage of budget allocated to salaries and benefits at or less than district-wide average?
 - Is the college using one-time funds to pay for permanent staff or other ongoing expenses?
 - Are faculty, administration, and classified staffing levels comparable with other colleges within the District?
 - How do expenditures by activity (instructional, instructional services, student services, and non-instructional activities) compare to other colleges in the district?
 - How do the release and reassigned FTEF and expenditures such as release times for bargaining unit and department chair non-instructional activities compare to other colleges in the district?
 - How do utilities and other non-salary operating expenditures by activity compare to other colleges in the district?
5. Enrollment Management
 - Does the college have a multi-year plan for enrollment growth and class sections offered? Does the college's plan address changes in the class offerings and the maintenance of instructional productivity (FTES/FTEF)? Has the enrollment been stable over the last five years?

- Are academic and classified staffing adjustments consistent with the enrollment decline?
- Does the college continuously analyze its enrollment trends and class offerings?

6. College's Overall Educational Program Evaluation

- Is a college's enrollment and fiscal plan consistent with its overall educational program mission?

ATTACHMENT II

Information to be Used to Perform the Assessment:

College's Self- Assessment and Review
Apportionment Attendance Report
Enrollment Projection
Instructional Measures (FTES/FTEF)
Average Class Size
FTES and Expenditures Ranking
College Quarterly Financial Status Report
Monthly Projection and College Financial Plan
Unrestricted General Fund by Activity
College Expenditure Trends Over Last Five Years
Full Time Faculty Hiring Obligation
Release Times and Reassigned Times
Other Available Information (Enrollment Data, Fiscal Data, Staffing Plan, etc...)

Other Suggested Criteria:

FTES per FTEF by discipline
Percentage of Weekly Faculty Contact Hours (WFCH) taught by full-time and part-time faculty
Cost per FTES for each program and compared with other colleges and districts
Adequate/Proper Reserve Level or Ending Balance
Cost reduction measures to preserve revenues and mitigate further potential deficits

Other Information

Deficit repayment schedule
Emergency loans for financial relief
Required actions to curtail and manage spending if certain conditions exist