

## Albert Alt

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**From:** Carrie Sampson on behalf of Teresa Scott  
**Sent:** Monday, March 14, 2016 10:50 AM  
**To:** Jill Stearns; Angela Fairchilds  
**Cc:** Joan Smith; Brian Sanders; Albert Alt; Mary Bylsma; Sarah Schrader  
**Subject:** 2016-2017 Budget Targets  
**Attachments:** 2016-2017 GF TARGET MARCH 2016.pdf; 2016-17 Budget Planning Timeline.pdf; Allocation Formula rev 01-15.pdf

Attached are your 2016-2017 initial target budgets for the Unrestricted General Fund and the 2016-2017 Budget Planning Timeline. YCCD Budget Analyst Mary Bylsma has been working with both colleges to reconcile all permanent employees' salary and benefit budgets. Review carefully all vacant positions remaining in your budgets. As you know, budgeting vacant positions that you do not intend to fill ties up a significant amount of your budget allocation. As we work through the next budget phases, where appropriate, ask Mary Bylsma to remove vacant positions from your position control schedules, which will relieve your budgets of unnecessary restrictions. However, if a vacant position is removed from the position control schedules, and you later decide to fill that position, you will need to reallocate funds to cover those salaries and benefits.

The YCCD Resource Allocation Model has been updated to correlate with the state's SB361 Funding Allocation Model. The college budget targets for 2016-2017 are adjusted to align with SB361 based on the number of FTES each college is serving in 2015-2016. As previously discussed with the Chancellor's Cabinet, implementation will take place over three years for Columbia College. Budget adjustments are made to equalize the college budget allocations. The 2015-2016 Resource Allocation Model Summary Sheet is also attached for your review and information.

In addition to setting the college budget targets to align with SB361, the following adjustments have been made to the 2015-2016 budget allocations to develop the 2016-2017 budget targets:

1. Prior year encumbrance augmentations have been removed.
2. Adjustments to MJC and Columbia College to align with SB361 Funding Allocation Model. MJC is reduced by \$612,960 and the Columbia College budget is reduced by \$553,702, the second of three adjustments to equalize the college budgets.
3. A budget augmentation for the increased cost associated with PERS and STRS rate increases is included in the 2015-2016 budget targets.

The colleges are responsible to plan and budget for part-time/overload costs (PTOL). Each college must budget for the cost of fringe benefits as calculated by the District Budget Analyst. MJC's fringe benefit budget must balance to \$14,401,75, and Columbia College's fringe benefit budget must balance to \$3,342,350. These budget line items will be adjusted if vacant positions are removed or new positions are added. Be sure to work closely with Mary Bylsma to make the adjustments appropriately.

These are your preliminary targets for 2016-2017. The state's economy continues to improve and some indicators show that California Community Colleges may be receiving additional funds at the May Revise. Your budgets will be adjusted accordingly when state budget information solidifies.

I know this is a lot of information, so please do not hesitate to let me know if you have questions or need clarification.