



Budget Allocation Model

“BAM”

ACBO PRESENTATION
MAY 19, 2008

201

Allocation Model Guiding Principles

- Three comprehensive Colleges with multiple centers serving students over 24,000 square miles
- Some services centralized at District Office
- Maintain autonomous decision making at local level
- Simple and easy to understand
- Consistent with SB 361 Model

Allocation Model Guiding Principles

(continued)

- Provide financial stability
- Utilize conservative revenue projections
- Provide for reserves in accordance with Board policy and direction
- Be incentive-based and allow carryover of ending balances
- Allow colleges to initiate, implement and be responsible for new program initiatives
- Provides clear accountability
- Provide for periodic review and revision

Key Model Parameters

- All Revenues allocated to Colleges
- Carryover:
 - Mandatory
 - Discretionary – Colleges only
- Base College/Center Funding mirrors SB361 Formula
- FTES allocated funding equalized between Colleges
- Growth funding based upon prior year funded growth
- Stabilization mechanism for FTES declines and overall allocation declines

*Not Funded
By Nonstate ES*

Key Model Parameters

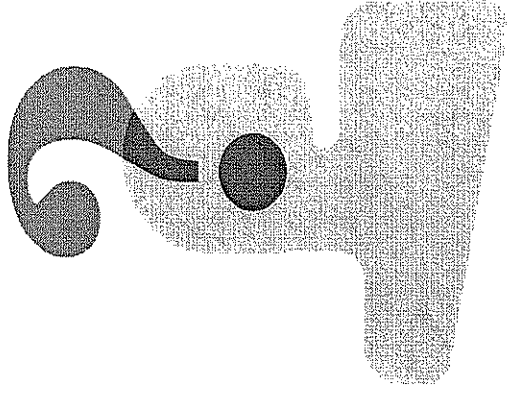
- Reserves funded based upon Board Direction
- Strategic Initiatives process to allow colleges to initiate, implement and be responsible for new program initiatives
- District Operations charged back to colleges. DO not allowed discretionary carryover, budget to meet operational needs.
 - Governance groups given opportunity for input prior to issuing initial allocation
- Model evaluated annually

Developed
by
Development
Team

Schedule of Allocations

- **March** --- Preliminary Allocation based on Governors January Budget and District Operations Budget
- **May** --- Tentative Budget Allocation based upon Governors May revised budget
- **September** – Adopted Budget Allocation based upon adopted budget and Growth from previous Fiscal year
- **February** --- Final Allocation based upon any mid-year corrections and true-up of carryover based upon year-end audit

Questions?



	A	B	C	D	E	F	G	H	I	J	K
			Kern Community College District Income	Bakersfield College	Carro Coso Community College	Porterville College	District Office Operations	District Wide Costs	Regulatory	District-wide Reserves	Total
Kern Community College District 2007-08 Final Budget Unrestricted Fund Allocation											
Beginning Balance and Income to be Allocated											
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