



# Cerritos College 2020-21 Adopted Budget

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Budget Forum

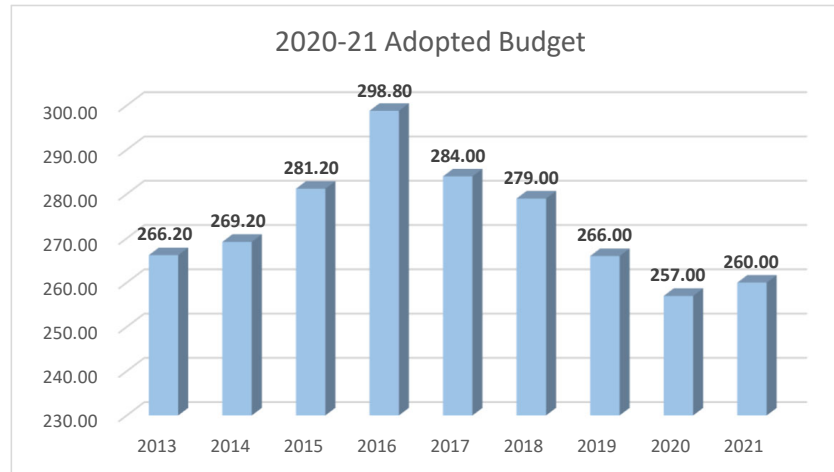
September 15, 2020

## History of COLA

Year	2020-21 Adopted Budget	California Community Colleges COLA
2009-10	4.25%	0.00%
2010-11	-0.39%	0.00%
2011-12	2.24%	0.00%
2012-13	3.24%	0.00%
2013-14	1.57%	1.57%
2014-15	0.85%	0.85%
2015-16	1.02%	1.02%
2016-17	0.00%	0.00%
2017-18	1.56%	1.56%
2018-19	2.71%	2.71%
2019-20	3.26%	3.26%
2020-21	0.00%	0.00%

## Full-Time Faculty Obligation Number (FON)

Year	2020-21 Adopted Budget	
2013	266.20	*
2014	269.20	
2015	281.20	
2016	298.80	
2017	284.00	
2018	279.00	
2019	266.00	
2020	257.00	
2021	260.00	**



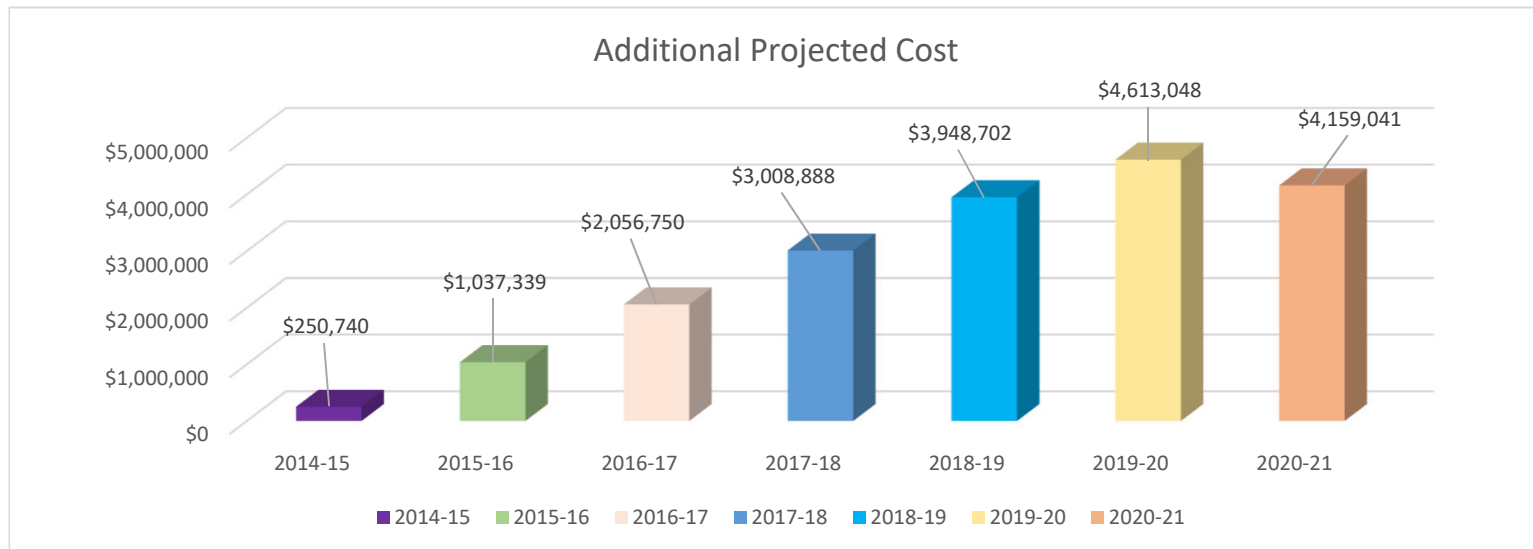
**Note:**

\* The Board of Governors (BOG) determined there were inadequate funds to implement an increase in the fall 2011 FON. As provided in the regulation, in such years the district base full-time faculty obligation shall be unchanged.

\*\*Projected FON

**2014-15 State Budget Approved by Legislature  
State Teachers Retirement System (STRS) Contribution Rates**

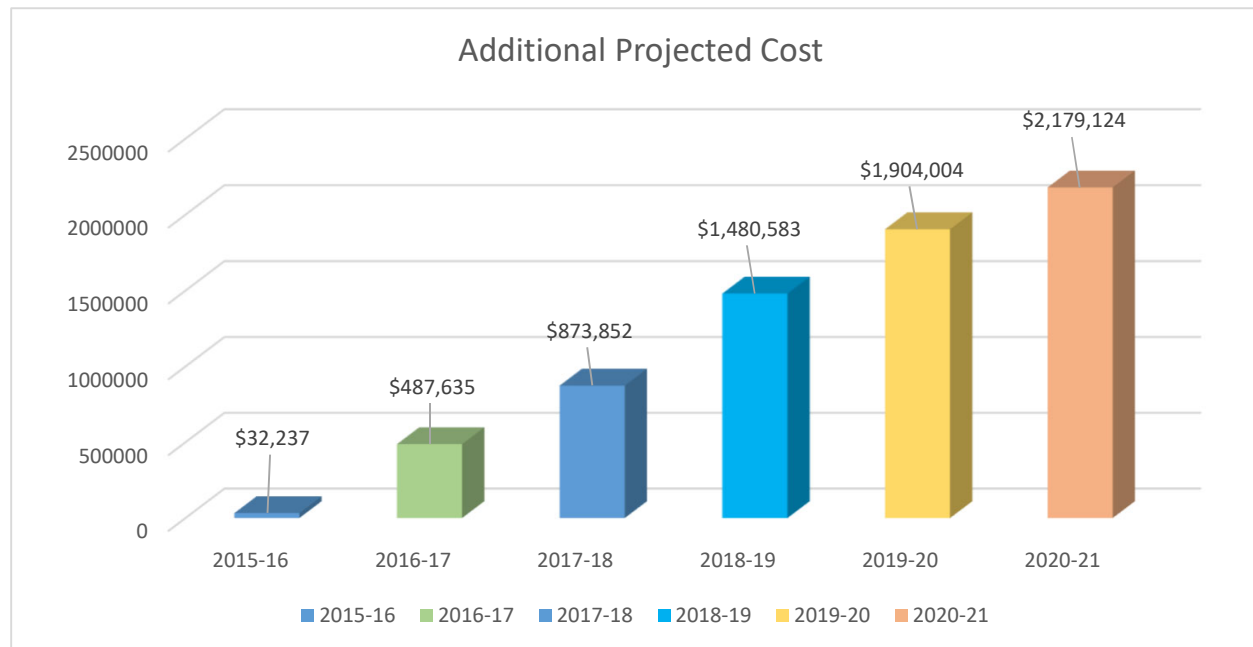
Fiscal Year	2020-21 Adopted Budget	Employer	Employee (Pre-2013 hire date)	Employee (Post-2013 hire date)	State
2014-15	\$ 250,740	8.88%	8.15%	8.15%	3.45%
2015-16	\$ 1,037,339	10.73%	9.20%	8.56%	3.89%
2016-17	\$ 2,056,750	12.58%	10.25%	9.21%	6.33%
2017-18	\$ 3,008,888	14.43%	10.25%	9.21%	6.33%
2018-19	\$ 3,948,702	16.28%	10.25%	9.21%	6.33%
2019-20	\$ 4,613,048	17.10%	10.25%	9.21%	6.33%
2020-21	\$ 4,159,041	16.15%	10.25%	9.21%	6.33%



Note: Plan also allows CalSTRS to annually adjust the employer and state rates beginning July 1, 2021, and caps any such annual increase at 1% for employers and 0.5% for the state

**CALPERS Board of Administration**  
**California Public Employees' Retirement System (CalPERS) Contribution Rates**

Fiscal Year	2020-21 Adopted Budget	Employer
2013-14		11.70%
2014-15	\$ -	11.70%
2015-16	\$ 32,237	11.85%
2016-17	\$ 487,635	13.88%
2017-18	\$ 873,852	15.53%
2018-19	\$ 1,480,583	18.06%
2019-20	\$ 1,904,004	19.72%
2020-21	\$ 2,179,124	20.70%

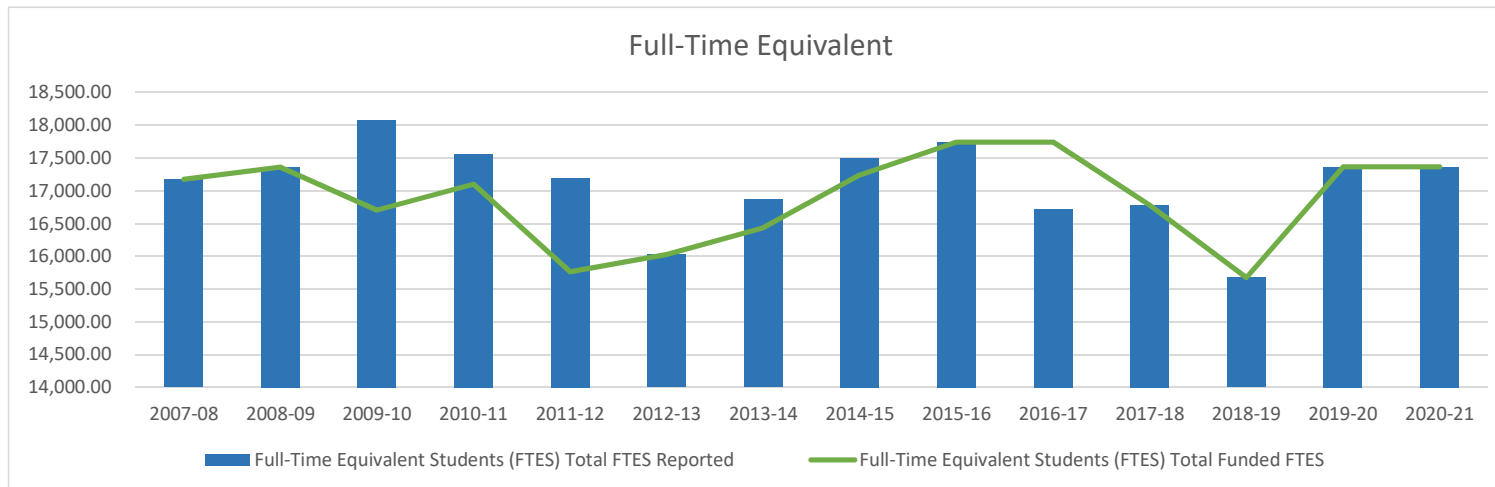


**2020-21 Adopted Budget  
Statutory Benefits**

Bargaining Units	Academic Adjunct	Academic, Educational Administrators	Classified
State Teachers Retirement System (STRS)		16.15%	
Public Employee Retirement System (PERS)			20.70%
Social Security (OASDHI)			6.20%
Medicare		1.45%	1.45%
State Unemployment Insurance (SUI)		0.05%	0.05%
Worker's Compensation		1.60%	1.60%
Alternative Retirement Plan (ARP) Academic Adjunct	3.75%		
<b>TOTAL</b>		<b>19.25%</b>	<b>30.00%</b>

### Full-Time Equivalent Students (FTES)

Fiscal Year	Credit	Noncredit	CDCP	Total FTES Reported	Unfunded	Total Funded FTES
2007-08	16,643.99	528.78		17,172.77		17,172.77
2008-09	16,872.47	486.76		17,359.23		17,359.23
2009-10	17,683.06	282.08	111.35	18,076.49	(1,373.82)	16,702.67
2010-11	17,220.93	199.82	137.73	17,558.48	(461.69)	17,096.79
2011-12	16,954.65	75.18	162.16	17,191.99	(1,432.19)	15,759.80
2012-13	15,680.70	137.18	209.59	16,027.47		16,027.47
2013-14	16,446.13	219.30	198.10	16,863.53	(429.04)	16,434.49
2014-15	17,025.69	346.23	125.51	17,497.43	(256.55)	17,240.89
2015-16	17,324.97	117.31	298.48	17,740.76		17,740.76
2016-17	16,303.43	138.50	279.76	16,721.69		17,740.76 *
2017-18	16,254.43	273.91	249.77	16,778.11		16,778.11
2018-19	15,237.94	170.61	266.37	15,674.92		15,674.92
2019-20	16,757.04	144.45	460.30	17,361.79		17,361.79 **
2020-21	16,757.04	144.45	460.30	17,361.79		17,361.79



\* \_ District entered into stability funding, funded at 2015-16 level

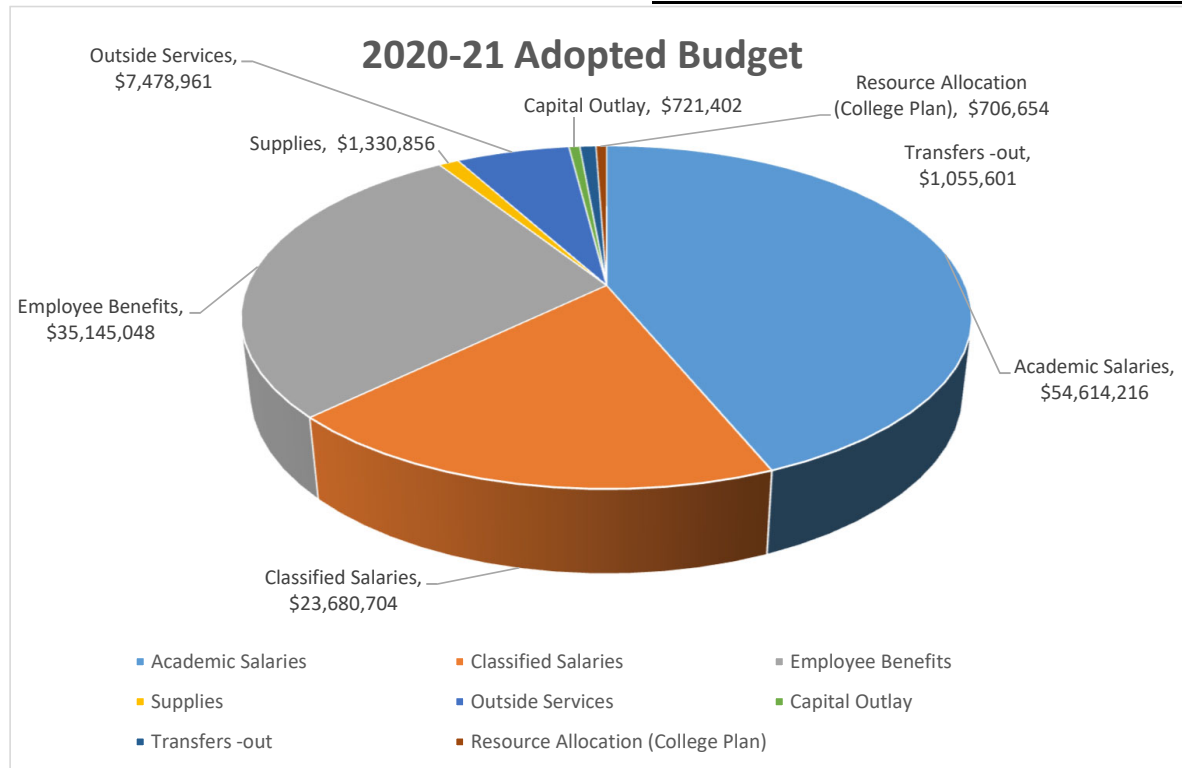
**2020-21 Adopted Budget  
Full-time Equivalent (FTE)**

Employee Group	2020-21 Adopted Budget
Full Time Faculty (CCFF)	262
Classified (CSEA)	305
Management	53
Confidential	12
Child Development Center	12
Executive Committee (President/VPs)	5
Board of Trustees	8
<b>TOTAL</b>	<b>657</b>



### Unrestricted General Fund Expenditures

Description	2020-21 Adopted Budget	Percent
Academic Salaries	\$ 54,614,216	43.78%
Classified Salaries	\$ 23,680,704	18.99%
Employee Benefits	\$ 35,145,048	28.18%
Supplies	\$ 1,330,856	1.07%
Outside Services	\$ 7,478,961	6.00%
Capital Outlay	\$ 721,402	0.58%
Transfers -out	\$ 1,055,601	0.85%
Resource Allocation (College Plan)	\$ 706,654	0.57%
	<b>\$ 124,733,442</b>	<b>100.00%</b>



### Unrestricted General Fund Revenue/Expenditures

Description	2020-21 Adopted Budget	Percent
Revenue	\$ 121,842,424	100.00%
Academic Salaries	\$ 54,614,216	44.82%
Classified Salaries	\$ 23,680,704	19.44%
Employee Benefits	\$ 35,145,048	28.84%
Supplies	\$ 1,330,856	1.09%
Outside Services	\$ 7,478,961	6.14%
Capital Outlay	\$ 721,402	0.59%
Interfund Transfers Out	\$ 1,055,601	0.87%
Resource Allocation (College Plan)	\$ 706,654	0.58%
Surplus/(Deficit) Spending	<u>\$ (2,891,018)</u>	<u>-2.37%</u>

**OTHER POST EMPLOYMENT BENEFITS (OPEB) - HEALTHCARE**

Description		
Estimated Fund Balance as of June 30, 2020		\$ 13,724,020
Actuarial Study as of June 30, 2017 - Net OPEB Liability (NOL)	\$ 21,233,167	
Actuarial Study as of May 4, 2019 - Net OPEB Liability (NOL)	\$ 22,007,662	
Funds needed to fully fund OPEB liability		\$ 8,283,642
TOTAL		<u>\$ 22,007,662</u>

**Next Steps**

<b>Activity</b>	<b>Date</b>	<b>New Regulatory Due Date</b>
Adopted Budget	October 7, 2020	October 31, 2020

Cerritos College  
 College Plan  
 Unrestricted General Fund

\$ 706,654.00

area	resource_name	resource_type	resource_tier	resource_funding	resource_amount	resource_recurrence
AA	Ex Libris Subscription	Budget Augmentation	Tier 1 - Critical	General Fund		Recurring Expense
AA	Deep Cleaning Service for Professional Kitchen CA	Budget Augmentation	Tier 1 - Critical	General Fund	24,000.00	Recurring Expense
Business Services	Funding for Appian Single Sign on software for People	Budget Augmentation	Tier 1 - Critical	General Fund	92,560.00	Recurring Expense
Business Services	Funding for change in Microsoft Licensing	Budget Augmentation	Tier 1 - Critical	General Fund	50,000.00	Recurring Expense
Business Services	Increase in Yearly PeopleSoft Maintenance	Budget Augmentation	Tier 1 - Critical	General Fund	14,400.00	Recurring Expense
HR	Funding for captioning, sign language interpreting, and	Budget Augmentation	Tier 1 - Critical	General Fund	170,000.00	Recurring Expense
HR	Add a new FT Investigator position to the HR Departm	Budget Augmentation	Tier 1 - Critical	General Fund	95,864.00	Recurring Expense
Student Services	Digitizing Diplomas	Budget Augmentation	Tier 1 - Critical	General Fund	65,000.00	Recurring Expense
Student Services	Transcript Scanning	Budget Augmentation	Tier 1 - Critical	General Fund	150,000.00	One-time
Student Services	Enrollment Management Chatbot	Budget Augmentation	Tier 1 - Critical	General Fund	16,000.00	Recurring Expense

Cerritos College  
 College Plan  
 Restricted General Fund

					\$ 974,593.00	
area	resource_name	resource_type	resource_tier	resource_funding	resource_amount	resource_recurrence
AA	Increase embedded tutoring to support AB705	Personnel	Tier 2 - Important	Categorical - SEAP	93,750.00	Recurring Expense
AA	ESL Instructor for Tutor Training (BSI)	Personnel	Tier 2 - Important	Categorical - SEAP	1,500.00	Recurring Expense
AA	Math faculty for tutor training	Personnel	Tier 2 - Important	Categorical - SEAP	1,500.00	Recurring Expense
AA	Hourly Personnel - Embedded Tutors	Personnel	Tier 1 - Critical	Categorical - SEAP	75,000.00	Recurring Expense
AA	Tutor Lingo/Student Lingo	Capital	Tier 1 - Critical	Categorical - SEAP	30,000.00	Recurring Expense
AA	Success Center ASK Tutors & Mentors	Personnel	Tier 1 - Critical	Categorical - SEAP	15,000.00	Recurring Expense
AA	Math Tutoring (Equity)	Personnel	Tier 1 - Critical	Categorical - SEAP	120,000.00	Recurring Expense
AA	Math Tutors for Stats in Motion	Personnel	Tier 2 - Important	Categorical - SEAP	30,000.00	Recurring Expense
AA	Instrument maintenance	Capital	Tier 1 - Critical	Instructional Equipment/Categorical - Other	5,000.00	Recurring Expense
Student Services	Program Facilitator, VRC – Grade 38	Personnel	Tier 1 - Critical	Categorical - Equity	74,400.00	Recurring Expense
Student Services	Program Facilitator, Undocu & LGBTQ+ - Grade 38	Personnel	Tier 1 - Critical	Categorical - Equity	74,400.00	Recurring Expense
Student Services	Hourly Social Work Interns – Basic Needs	Personnel	Tier 1 - Critical	Categorical - Equity	10,000.00	Recurring Expense
Student Services	Basic Needs Office Supplies	Budget Augmentation	Tier 1 - Critical	Categorical - Equity	1,500.00	Recurring Expense
Student Services	Transfer Center P/T Counseling	Personnel	Tier 1 - Critical	Grants/Contracts/Other Funding/Categorical Equity, 3SP	131,500.00	Recurring Expense
Student Services	Part-time Counseling for SSSP Demands	Personnel	Tier 1 - Critical	Grants/Contracts/Other Funding/Categorical Equity, 3SP	61,043.00	Recurring Expense
Student Services	General Part-time Counseling	Personnel	Tier 1 - Critical	Grants/Contracts/Other Funding/Categorical Equity, 3SP	250,000.00	Recurring Expense

Cerritos College  
 College Plan  
 Capital Outlay Fund

\$ 2,260,000.00

area	resource_name	resource_type	resource_tier	resource_funding	resource_amount	resource_recurrence
Business Services	Funding for security camera software maintenance an	Capital	Tier 1 - Critical	Capital Outlay	30,000.00	One-Time Augmentation
Business Services	IT Master Plan implementation	Capital	Tier 1 - Critical	Capital Outlay	500,000.00	One-Time Augmentation
Business Services	Purchase (4) MDT's	Capital	Tier 1 - Critical	Capital Outlay	17,000.00	One-Time Augmentation
Business Services	Staff/ Faculty Computer Replacements	Capital	Tier 1 - Critical	Capital Outlay	250,000.00	One-Time Augmentation
Business Services	Purchase physical Wi-Fi controllers and licenses	Capital	Tier 1 - Critical	Capital Outlay	65,000.00	One-Time Augmentation
Business Services	Optimize, implement changes and fixes to PeopleSoft	Capital	Tier 1 - Critical	Capital Outlay	500,000.00	One-Time Augmentation
Business Services	Server/Network Replacement	Capital	Tier 1 - Critical	Capital Outlay	250,000.00	One-Time Augmentation
Business Services	Radio System Upgrade	Capital	Tier 1 - Critical	Capital Outlay	100,000.00	One-Time Augmentation
Student Services	Technology Consultant	Capital	Tier 1 - Critical	Capital Outlay	500,000.00	One-Time Augmentation
AA	Purchase and replace ventilation fan motor for welding laboratory	Capital	Tier 1 - Critical	Capital Outlay	5,000.00	One-Time Augmentation
AA	Purchase Canopy for Water Flume area CDC	Capital	Tier 1 - Critical	Capital Outlay		One-Time Augmentation
AA	Request Canopy for large Sandbox Area CDC	Capital	Tier 1 - Critical	Capital Outlay		One-Time Augmentation
AA	Repair/Install Lighting in the fabrication / pipe welding laboratory.	Capital	Tier 1 - Critical	Capital Outlay	20,000.00	One-Time Augmentation
AA	Purchase Two Large Trees (city block) CDC	Capital	Tier 1 - Critical	Capital Outlay	15,000.00	One-Time Augmentation
					3,000.00	One-Time Augmentation

Cerritos College  
 College Plan  
 Vintage Fund

\$ 1,070,400.00

area	resource_name	resource_type	resource_tier	resource_funding	resource_amount	resource_recurrence
	Funding for new and replacement audio visual equipment and installation of new equipment.	Capital	Tier 1 - Critical	Vintage	160,000.00	One-Time Augmentation
Business Services	Student Lab Replacement	Capital	Tier 1 - Critical	Vintage	360,000.00	One-Time Augmentation
Business Services	Funding to provide student helpdesk support.	Capital	Tier 2 - Important	Vintage	20,000.00	One-Time Augmentation
AA	SmartThinking Online Tutoring Subscription	Capital	Tier 1 - Critical	Vintage		One-Time Augmentation
	Enrollment fees for Cerritos Complete students who do not qualify for BOG	Capital	Tier 1 - Critical	Vintage	22,400.00	One-Time Augmentation
AA	Dual Enrollment Program	Capital	Tier 1 - Critical	Vintage		One-Time Augmentation
AA	President's Scholars Program	Capital	Tier 1 - Critical	Vintage	300,000.00	One-Time Augmentation
AA	Cerritos Complete Senior Steps and Coordination	Capital	Tier 1 - Critical	Vintage	25,000.00	One-Time Augmentation
AA	Adjunct Math Faculty (Vintage)	Personnel	Tier 1 - Critical	Vintage	20,000.00	One-Time Augmentation
	Library Books and Materials (Vintage)	Budget			28,000.00	
AA		Augmentation	Tier 2 - Important	Vintage	60,000.00	One-Time Augmentation
					75,000.00	