

Additional Information
October 27, 2020 Board Meeting

The following additional information was provided regarding the October 27 Board meeting agenda:

Item 3.a, Proposed Budget: Overall excellent job. Clear. Nice new format.

1. Do we know the average salary for a full-time faculty member? **Based on the 2020-21 Budget:**

Salaries – \$100,807

Salaries & Benefits – \$133,738

2. With the anticipation of \$45.53 million in deferrals (about \$9 million per month), what is our monthly expenditure? What is our monthly cost for salaries? **For cash flows, we estimated based on the 2019-20 activity:**

Monthly average general fund expenditures – \$22,522,773

Monthly average general fund salary & benefits – \$19,158,360

The monthly estimates used in the cash flow analysis are included on page 26 of the budget book and includes estimated expenses by month.

3. Where does the COVID-19 MOUs (\$2,197,712 on page 27) show up on the General Fund summary (page 35)? **The costs associated with the MOU's were not budgeted as an expense. The budget will be transferred once we know the actual cost. We have included this amount as part of the one-time funding discussion.**
4. Page 74, analysis of ending fund balances: What year is this for? 2019-20? Do we have an updated pie chart regarding ending balance from the 6/30/20 one? **Yes, the analysis of ending fund balances is for 2019-20 and an updated pie chart is part of the budget presentation.**
5. Page 31: Cypress College's overview says the budget starts with the campus executive team. Shouldn't it start with the mission and strategic directions of the College and the District? Both Fullerton College and NOCE state this. **The Cypress College annual budget process does start with the executive team, but the guiding principles for the evaluation, goals, and priorities are guided by the District mission and strategic directions set forth by the Board. In essence, procedurally, the discussion starts with the executive team, but throughout the process with shared governance constituents, the District's and campus' mission and strategic directions are the basis for discussions and interwoven into program review and other planning documents. From page 31, quoted below (emphasis added), "campus/District master planning priorities" was meant to cover all of the guiding principles, including mission, strategic directions, educational & facility master plans, Guided Pathways, etc., that inform and guide campus budget development.**

"Overall planning and prioritization of the college's operational budget starts with the campus executive team. Each year, the executive team reviews the campus budget with consideration to prior year fiscal performance, program review priorities, campus/District master planning priorities, and consideration of the current and future fiscal environments at the local and state levels."