



Mid-Year College Budget Review

Andrea Alexander

Vice President of Administrative Services

2/8/2021



District Budget



**SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
FY 2020-2021 QUARTERLY REPORT - Quarter Ended 12/31/20**

2nd Quarter Budget Summary

| Major Object Description | FY19-20 Adopted Budget | FY19-20 Unaudited Actuals | FY20-21 Adopted Budget | FY20-21 YTD Actuals | FY20-21 Estimated Actuals |
|-------------------------------------|------------------------------|---------------------------------|------------------------------|---------------------------|---------------------------------|
| Beginning Fund Balance | 22,605,124 | 22,605,124 | 25,621,382 | 25,621,382 | 25,621,382 |
| <u>Revenues</u> | | | | | |
| Federal | - | 40,884 | - | 15,371.74 | 14,979 |
| State Revenue | 10,363,508 | 11,339,248 | 10,930,797 | 2,218,832.25 | 10,935,797 |
| Local Revenue | 117,769,288 | 122,273,470 | 119,819,869 | 52,212,983.23 | 121,842,344 |
| Other Financing Sources | 1,327,690 | 351,231 | 1,141,981 | 16,741.72 | 1,089,224 |
| Total Revenues | 129,460,485 | 134,004,833 | 131,892,647 | 54,463,929 | 133,882,344 |
| <u>Expenditures</u> | | | | | |
| Academic Salaries | 45,889,727 | 50,241,483 | 47,499,983 | 24,611,617 | 47,759,769 |
| Classified Salaries | 27,552,100 | 27,119,389 | 28,980,206 | 13,347,808 | 29,094,670 |
| Employee Benefits | 36,753,408 | 36,786,923 | 37,647,915 | 14,753,497 | 37,070,234 |
| Total Personnel | 110,195,235 | 114,147,794 | 114,128,105 | 52,712,923 | 113,924,672 |
| Supplies and Materials | 1,153,856 | 870,512 | 1,377,492 | 156,051 | 1,344,859 |
| Other Operating Expenses & Services | 14,688,911 | 11,117,292 | 15,896,883 | 6,373,528 | 16,701,784 |
| Capital Outlay | 188,232 | 195,065 | 463,603 | 56,893 | 490,531 |
| Other Outgo | 5,507,550 | 4,657,912 | 6,923,568 | 603,908 | 6,424,474 |
| Total Non-Personnel | 21,538,549 | 16,840,780 | 24,661,546 | 7,190,380 | 24,961,648 |
| Subtotal Expenditures | 131,733,784 | 130,988,575 | 138,789,651 | 59,903,303 | 138,886,320 |
| Discount Factor | (1,989,180) | | (3,122,767) | | |
| Total Expenditures | 129,744,604 | 130,988,575 | 135,666,884 | 59,903,303 | 138,886,320 |
| Net change in Fund Balance | (284,119) | 3,016,258 | (3,774,236) | (5,439,374) | (5,003,976) |
| Ending Fund Balance | 22,321,005 17.20% | 25,621,382 19.56% | 21,847,146 16.10% | 20,182,009 | 20,617,407 14.84% |



Revenues



Expenses



This does not include COLAs nor any negotiated salary increases

College Budget – General – Fund 10



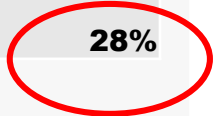
| | Values | | | | Burn Rate | |
|------------------------|------------------------|----------------------|-------------------------|----------------------|------------|--|
| Maj. Obj. | Sum of YTD Budget | Sum of YTD Actual | Sum of YTD Encumbrances | Sum of Available | % | |
| Academic Salaries | 23,088,462.16 | 12,221,654.81 | - | 10,866,807.35 | 53% | |
| Classified Salaries | 8,750,700.00 | 4,257,704.13 | - | 4,492,995.87 | 49% | |
| Employee Benefits | 13,442,492.09 | 6,127,075.11 | - | 7,315,416.98 | 46% | |
| Supplies and Materials | 267,594.63 | 22,818.44 | 69,063.05 | 175,713.14 | 9% | |
| Operating Expenses | 1,411,165.83 | 176,574.54 | 123,625.73 | 1,110,965.56 | 13% | |
| Capital Outlay | 47,993.68 | 17,334.22 | 354.86 | 30,304.60 | 36% | |
| Other Outlay | 1,609,034.88 | - | - | 1,609,034.88 | 0% | |
| Grand Total | 48,617,443.27 | 22,823,161.25 | 193,043.64 | 25,601,238.38 | 47% | |
| | | Actual Cost | Percentage | | | |
| | AFT | 11,498,167.60 | 70% | | | |
| | MSC | 1,502,110.25 | 9% | | | |
| | CSEA | 3,479,081.09 | 21% | | | |
| | Total Salaries: | 16,479,358.94 | 100% | | | |
| | Benefits: | 6,127,075.11 | | | | |
| | | 22,606,434.05 | 99% | | | |

99% of expenses are in salaries/benefits

College Budget – Categorical Funds – Fund 17



| | Values | | | | Burn Rate |
|--------------------------|----------------------|---------------------|-------------------------|----------------------|------------|
| Major Obj. | Sum of YTD Budget | Sum of YTD Actual | Sum of YTD Encumbrances | Sum of Available | % |
| Academic Salaries | 2,771,288.64 | 1,310,936.27 | - | 1,460,352.37 | 47% |
| Classified Salaries | 3,592,068.67 | 1,367,574.82 | - | 2,224,493.85 | 38% |
| Employee Benefits | 2,655,199.99 | 986,145.85 | - | 1,669,054.14 | 37% |
| Supplies and Materials | 943,737.23 | 39,735.66 | 112,161.87 | 791,839.70 | 4% |
| Operating Expenses | 5,810,853.02 | 369,274.93 | 189,943.16 | 5,251,634.93 | 6% |
| Capital Outlay | 388,792.28 | 42,013.42 | 165,545.82 | 181,233.04 | 11% |
| Academic Salaries | 2,547,838.31 | 1,159,065.53 | 71,885.00 | 1,316,887.78 | 45% |
| Grand Total | 18,709,778.14 | 5,274,746.48 | 539,535.85 | 12,895,495.81 | 28% |



Pre-loaded Budget extend over 2-5 years

College Budget – Categorical – Fund 17 Strong Workforce



| User | | Values | | | | Burn Rate |
|--------------------|-------|---------------------|-------------------|-------------------------|---------------------|------------|
| Description | User | Sum of YTD Budget | Sum of YTD Actual | Sum of YTD Encumbrances | Sum of Available | % |
| SWF-Local Yr3 | 26201 | 77,597.00 | 77,597.00 | - | - | 100% |
| SWF-Local Yr2 | 26202 | 559,464.71 | 217,118.03 | 4,973.93 | 337,372.75 | 39% |
| SWF-Local Yr1 | 26203 | 946,235.00 | 256,835.32 | - | 689,399.68 | 27% |
| SWF-Regional Yr1 | 26204 | 573,647.00 | - | - | 573,647.00 | 0% |
| SWF-Regional Yr2 | 26205 | 434,373.86 | 114,058.65 | 58,500.00 | 261,815.21 | 26% |
| SWF-Regional Yr3 | 26206 | 43,702.99 | 43,702.99 | - | - | 100% |
| Grand Total | | 2,635,020.56 | 709,311.99 | 63,473.93 | 1,862,234.64 | 27% |

Budget
Managers – VP
Pouncil and
Dean
Dickerson

College Budget – Categorical – Fund 17 Student Equity & Achievement (SEA)



* Formerly SSSP, SE, and Basic Skills

| User | | Values | | | | Burn Rate |
|---|--------------------|---------------------|-------------------|-------------------------|---------------------|------------|
| Description | User | Sum of YTD Budget | Sum of YTD Actual | Sum of YTD Encumbrances | Sum of Available | % |
| Student Success & Support Prog | 20401 | 1,819,845.58 | 458,960.56 | (9,974.71) | 1,370,859.73 | 25% |
| Student Equity | 20402 | 688,425.35 | 337,681.46 | - | 350,743.89 | 49% |
| Basic Skills | 21519 | 286,178.83 | 69,629.75 | - | 216,549.08 | 24% |
| | Grand Total | 2,794,449.76 | 866,271.77 | (9,974.71) | 1,938,152.70 | 31% |

Budget
Managers:
Victor Garza
and VP
Pouncil

College Budget – Categorical – Fund 17 CARES/HEERF

COVID -19
ALLOCATIONS and EXPENSES

Summary of CARES COVID Funding
Date: 01/20/2021

| Allocation | Budget Allocation | Spent in FY19/20 | Actual in FY20/21: 01/20/2021 | Funds Available Today | Upcoming Expenses | Available to Allocate | Add'l Funding Needed (Supplement) | Notes |
|---|-------------------------|------------------------|----------------------------------|--------------------------|----------------------|-------------------------|---|---|
| CARES Student Allocation (Financial Aid) | \$ 1,974,993.00 | \$ 1,323,519.00 | 651,474 | \$ - | \$ - | \$ - | \$ - | FY19/20 - 1,060 students awarded with \$1,323,519 and FY20/21 - 1,132 students awarded with \$651,374 |
| CARES COVID Block Grant (Federal Portion) | \$ 239,390.00 | \$ 239,390.00 | \$ - | \$ - | \$ - | \$ - | \$ - | develop online learning capabilities, costs of diverting any staff from their normal, routine duties to duties that are substantially dedicated to mitigating or responding to COVID- 19. |
| CARES Institutional Admin (Federal)/HEERF-I | \$ 1,974,993.00 | \$ - | \$ 423,451.98 | \$ 1,551,541.02 | \$ 464,168.86 | \$ 1,087,372.16 | \$ - | Allowable Expenses include: lost revenue, technology costs associated with the transition to distance education, faculty and staff training, and payroll. |
| CARES MSI (Federal) | \$ 317,312.00 | \$ - | \$ 299,600.00 | \$ 17,712.00 | \$ 17,712.00 | \$ - | \$ - | Given to student with Basic Emergency Needs Due to COVID19 |
| COVID 19 Block Grant (State) | \$ 293,854.00 | \$ - | \$ - | \$ 293,854.00 | \$ - | \$ 293,854.00 | \$ - | Costs of diverting educational support staff and faculty to develop online learning capabilities, costs of diverting any staff from their normal, routine duties to duties that are substantially dedicated to mitigating or responding to COVID- 19. |
| COVID 19 FA and Institutional Portion - HEERF II | \$ 9,289,992.00 | \$ - | \$ - | \$ 9,289,992.00 | \$ - | \$ 9,289,992.00 | \$ - | Still confirming guidelines and awaiting word from State Chancellor's Office (\$9,289,992 total and \$1,974,993 direct to students through Financial Aid and \$7,314,999 to institution) |
| Total COVID Related Funding | \$ 14,090,534.00 | \$ 1,562,909.00 | \$ 1,374,525.98 | \$ 11,153,099.02 | \$ 481,880.86 | \$ 10,671,218.16 | \$ - | |

Workbook

| Break Down of actual expenses: User 10504 | | \$ 423,451.98 |
|---|--------------------------------------|----------------------|
| Salaries and Benefits (51XXX to 53XXX) | ERT Committee/Canvas Training: | \$ 234,116.96 |
| | Apple Pencil, supplies | \$ 6,203.22 |
| | COVID Supplies: Scotch tape | \$ 87.20 |
| | Masks | \$ 3,643.13 |
| | Sneeze Guards | \$ 42,552.90 |
| | Wipes | \$ 15,600.90 |
| | Subscription: Library | \$ 13,806.00 |
| | Fast Sign | \$ 25,783.36 |
| | Hotspot subscription | \$ 39,107.57 |
| | Nursing: Kaplan Test Prep | \$ 14,800.00 |
| | Anatomy lab kits | \$ 6,756.52 |
| | Microbiology: Microscopes for stu | \$ 8,691.01 |
| | Microbiology: Bacterial slides for s | \$ 763.60 |
| | Visible Body Courseware | \$ 5,600.00 |
| | Smartdraw software LLC | \$ 297.00 |
| | Library: ebooks | \$ 5,000.00 |
| | Benefits | \$ 642.61 |
| | | \$ 423,451.98 |

| Upcoming Breakdown of Expenses for CARES Institutional Admin (User 10504) | | |
|---|----------------------------------|----------------------|
| Department | Description | Amount |
| Nursing: Kaplan | Nursing: Kaplan Test Prep | \$ 15,400.00 |
| ERT | Biology Student Lab supplies Kit | \$ 7,290.00 |
| President's Office | Emergency DE Addenda | \$ 30,019.87 |
| President's Office | Tech Committee (overload) | \$ 975.37 |
| President's Office | ACCC Committee (overload) | \$ 1,300.50 |
| EVC Administrative Services | 50 Hotspot | \$ 10,892.43 |
| EVC Administrative Services | Sneeze Guards | \$ 107,447.10 |
| EVC Administrative Services | Supplies | \$ 85,000.00 |
| EVC Administrative Services | Dividers | \$ 150,000.00 |
| EVC Administrative Services | Signage | \$ 5,843.59 |
| EVC Administrative Services | Phone and Internet Stipends | \$ 50,000.00 |
| | | \$ 464,168.86 |

| CARES MSI (Federal) | |
|---------------------|---|
| Student Services | \$ 17,712.00 Remaining will be used Student Access Database set up charge per President Gilkerson and approved also by ERT |

Budget Managers:
- VP Alexander
- Director Ebonnie Hopkins
- Dean Victor Garza



THANK YOU!!!

*Business Office and Budget
Managers*



New College Budget Allocation



New College Budget Allocation

February 2021 – April 2021

- Budget Building Workshops: Going from an Expense based budget to a Revenue budget
 - Executive Team
 - Ongoing
 - College Budget Committee (open)
 - 2/10 (Introduction and Overview)
 - 2/24
 - 3/10
 - 3/24



Steps to Building a Successful Budget

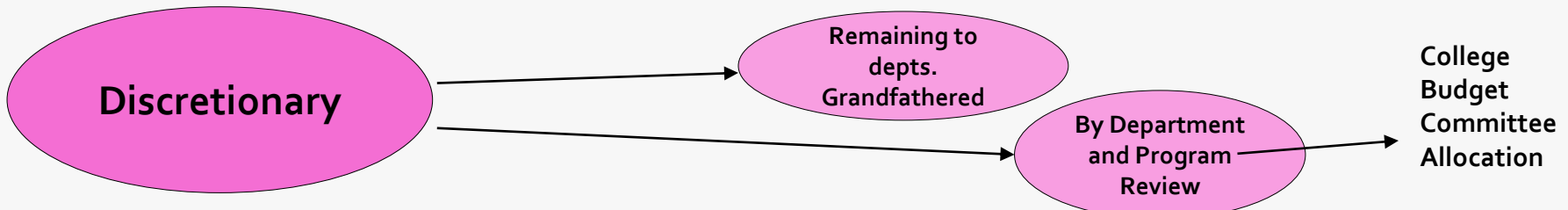
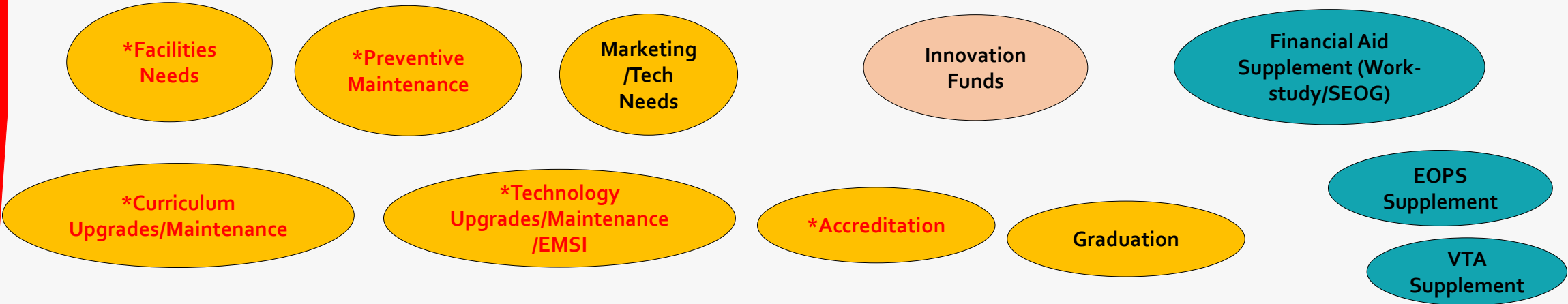
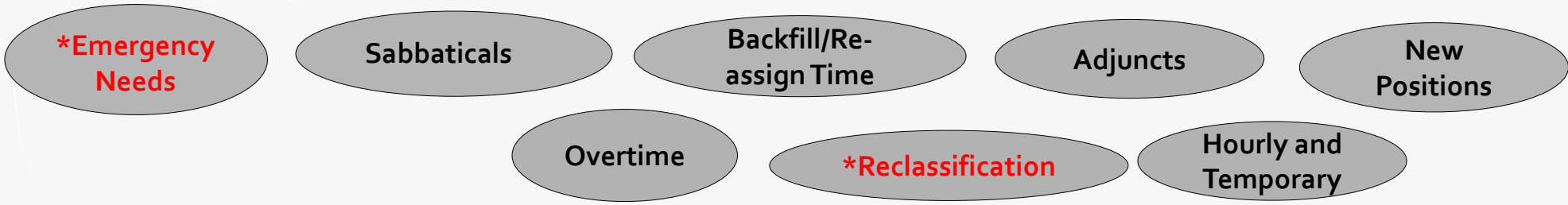
1. Set Realistic Goals
2. Identify Income and Expenses
3. Separate Needs and Wants
4. Design your budget to be balanced
5. Action Plan (Implementation)
6. Seasonal Expenses (Strategic)
7. Unexpected Expenses (Contingency)
8. Look Ahead (Innovation)



Expense Based

LEGEND:
* - Untouchable cut

***Permanent Salaries and Benefits/ COLA??**



THANK YOU!!!

Questions

