

# **VENTURA COUNTY COMMUNITY COLLEGE DISTRICT**

## **BUDGET CRITERIA (GUIDING PRINCIPLES) AND ASSUMPTIONS**

### **FISCAL YEAR 2020-21 (FY21)**

The District will develop a budget that allocates resources to achieve districtwide strategic goals and objectives. The Budget Criteria and Assumptions serve as a guide in developing the annual budget by setting forth the guiding principles by which the budget will be built and by providing assumptions which are the basis for the financial projections of revenue and expenditures. The budget is developed through a collaborative district-wide process that involves the Board of Trustees, the Chancellor and his Cabinet, the District Council on Administrative Services (DCAS), and the Chancellor's Consultation Council. The budget is further developed locally through collaboration at each college.

#### **Guiding Principles**

To help ensure that limited available resources are optimized, a budget will be developed that:

- Allocates resources to support goals and objectives established by the Board
- Provide resources to retain and attract highly qualified and effective employees
- Provides resources for continued improvement of student success and learning outcomes
- Provides resources and support for high quality, innovative instructional programs and services to students
- Balances enrollment goals and student access
- Increases and/or maintains sufficient levels of institutional effectiveness while becoming more efficient and cost effective
- Works to maintain technological currency and efficiency by updating and replacing equipment
- Provides resources to address the total cost of ownership and to maintain building and grounds
- Manages reserves and liabilities prudently and responsibly

#### **Assumptions**

Budget Assumptions are the basis for the financial projections of revenue and expenditures contained within the budget allocation process. While these Assumptions are based on the most current information available, it is recognized that ever-changing circumstances can alter the economic foundation upon which the Assumptions have been built.

The initial Budget Assumptions presented at this time are preliminary in nature and will be revised whenever significant and reliable information becomes available during the State budget development process. Events such as the "May Revise" of the Governor's

Budget, state mid- and year-end adjustments (P2 apportionment) in June, and legislative actions to approve a State budget may impact these Assumptions and the development of the Ventura County Community College District's budget. The Governor's January budget proposal continues the Student Centered Funding Formula (SCFF). The actual funding rates for the Base Allocation, Supplemental Allocation, and Student Success Allocation will be based on the 2019-20 rates (70% Base Allocation; 20% Supplemental Allocation; and 10% Student Success Allocation) with an applied COLA. The Base Allocation portion of the SCFF is calculated on a three-year rolling average of District FTES. Whereas, the other two revenue components of the SCFF (Supplemental and Student Success Allocations) are based on student demography and outcomes, respectively. While no additional specific changes are proposed for 2020-21, the State Administration notes that it supports the recommendations from the SCFF Oversight Committee to include a metric reflecting first-generation college students within the formula.

The budget development process, the Tentative Budget, and the Adoption Budget will be based on the assumptions described in this document as modified periodically.

## **Revenue**

Governor Newsom cautions that opportunities for continued economic growth are expected to slow as both the nation and the state have reached full employment. The budget also notes that while the economy is not contracting, our continued growth is. Nevertheless, the State's General Fund continues to enjoy stronger than estimated revenue from personal income, corporation, and sales and use taxes. The 2020-21 revised revenue forecast is over \$5 billion more than the 2019-20 State Budget Act projection.

With regard to the Proposition 98 minimum guarantee, funding for FY20 has increased by \$517 million from the 2019-20 State Budget Act – raising the Proposition 98 guarantee to an estimated \$81.6 billion, up from \$81.1 billion. For 2020-21, the Governor's State Budget proposed a Proposition 98 guarantee of \$84 billion, an increase of \$3 billion year over year. The estimated statutory COLA in 2020-21 is 2.29%. Unrestricted revenues will be budgeted in accordance with BP and AP 6200.

## **Educational Services**

The Governor's State Budget proposals for other community college programs include an increase of \$83.2 million for apprenticeship programs; \$27.6 million in Proposition 51 capital outlay funds to support 24 new projects; a \$125 million shift in funding from several existing categorical program set-asides and statewide programs, including the Student Equity and Achievement Program, Cooperating Agencies Foster Youth Educational Support, and CCC Strong Workforce Program, to create a new CCC System Support Program; \$17.3 million for deferred maintenance and instructional equipment; \$15 million for a pilot fellowship program for improving faculty diversity; \$11.4 million to establish or support food pantries; \$10 million to develop and implement zero-textbook-cost degrees

using open educational resources; \$10 million to continue providing legal services to immigrant students, faculty, and staff; \$9.2 million to fund the 2.29% COLA for certain categorical programs; \$5.8 million to fund Dreamer Resource Liaisons; and \$5 million to provide instructional materials for dual enrollment students.

The Governor's January proposal did not include any funding augmentations for other categorical programs not referenced above. Thus, the current categorical program budgets will be developed assuming the State's 95% funding guarantee will still be in place, consistent with prior year budget assumptions.

### **Enrollment Management**

The Governor's January proposal gives a 0.5% growth factor to the system. The Tentative Budget will be developed with the assumption that FTES will remain flat in FY21 as compared to FY20's actual operational FTES. The District does not anticipate any growth FTES.

### **Salary and Benefits**

The cost of personnel makes up a significant portion of the District's budget and continues to increase for salary column/step movement and benefits. Care will be given to review and eliminate vacant positions and redundancies, and create consolidations where possible and necessary to reduce costs and increase efficiencies while recognizing the need for additional support of enrollment growth and student success efforts. For the Tentative Budget, salaries costs will include step and column increases, as well as increases in contributions for pension costs.

At the State level, while Governor Newsom makes reference to the \$3.15 billion one-time CalSTRS and CalPERS investment that was made on behalf of employers as part of the enacted 2019-20 State Budget, he does not propose to provide any additional CalSTRS and CalPERS relief for districts in his 2020-21 State Budget proposal. Employer contribution rates for the State Teachers' Retirement System (STRS) will increase from 17.1% in 2019-20 to 18.4% in 2020-21. For the Public Employee Retirement System (PERS) rates are expected to rise from 19.72% to 22.7%. The impact of collective bargaining agreements will be budgeted when known. Based on the most current estimates, the District is budgeting a 15% increase for faculty health and welfare costs. The District's share of health benefit costs is capped for all other employee groups.

### **Proprietary (Enterprise) and Auxiliary Funds Food Service and Child Care Center**

The enterprise/auxiliary funds account for business operations that are managed similar to private enterprise and will be budgeted assuming they are self-supporting.

## **Infrastructure Funding**

The Infrastructure Funding Model represents the methodology for distribution of certain variable revenues such as interest income and miscellaneous revenue to address the infrastructure needs at the colleges. The colleges determine the budgeting of these funds within the allocation categories in accordance with their specific budget development processes and priorities.

## **Reserves**

The District has designated its ending balance into five categories: State Required Minimum Reserve, Revenue Shortfall Contingency Reserve, Budget Carryover, Designated Reserves and Unallocated Ending Balance.

### State Required Minimum Reserve

In accordance with the State Chancellor's Office Accounting Advisory FS 05-05: Monitoring and Assessment of Fiscal Condition, the State Chancellor's Office requires a minimum prudent unrestricted general fund balance of 5%. To ensure the District does not drop below this minimum requirement, the Board authorizes the segregation of this amount in a reserve designated for that purpose.

### The Revenue Shortfall Contingency Reserve

This reserve is designated to cover any mid-year reductions (including, but not limited to, statewide property tax shortfall, enrollment fee shortfall, general statewide deficit, mid-year "triggers", etc.), thus mitigating the need for mid-year reduction in operating budgets. This reserve was exhausted in FY12 due to trigger cuts, enrollment fee, property tax shortfalls, etc. The District faced these same potential mid-year revenue reductions in FY13 at which time the Board authorized \$6 million to be designated as a contingency for revenue shortfalls. The Tentative Budget will continue to include the Board-authorized \$5 million designated Revenue Shortfall Contingency for FY21.

### Budget Carryover

The Budget Allocation Model allows colleges and the District Administrative Center to carryover 2% of their prior year Unrestricted General Fund Budget.

Due to the timing of the allocation of additional apportionment funds, cost centers need additional time to phase in enhancements, innovations, and new programs. For the 2020-21 Budget, cost centers will be permitted to carry forward any unspent one-time apportionment funds separate from the 2% maximum.

### Designated Reserve

Recognizing the extensive infrastructure and one-time expenditure needs that cannot be met through existing budgets, the Board has approved designating a portion of the Unallocated Ending Balance to address these needs. For FY21, designated reserves include \$1.17 million designated for State Teachers Retirement System (STRS) and Energy Efficiency.

### Unallocated Ending Balance

Unallocated ending balance is the remaining balance that has not been designated for the other four reserves or uses. This balance is maintained in large part to augment cash to handle the significant cash flow requirements of the District. The Unallocated balance can be expended as approved by the Board.

### **Compliance**

Budgeted expenditures will reflect compliance with all existing collective bargaining agreements, external requirements, laws, including the Education Code, Title 5 regulations, Full Time Faculty Obligation Numbers, FTES targets, the 50% law, and financial accounting standards (such as GASB, including post-retirement health benefit costs), etc.

### **Allocation**

The allocation of resources will be in accordance with the Budget Allocation Model approved by the Board in May 2007 and modified on March 2009, April 2012, March 2015, March 2017, March 2018, and March 2019. DCAS will continue its process of examining the allocation model in light of the SCFF. DCAS has established a timeline to complete its review of the allocation components effective with the FY22 budget.

### **Timeline**

The Tentative Budget will be presented to the Board for approval in June 2020 with the Adoption Budget planned for presentation to the Board for approval in September 2020.

Summary of 2018-19 State Apportionment (Recal)

2018-19 TCR per R1	\$ 166,261,453
2018-19 Adoption Budget TCR	\$ 157,962,401
May 2019 Augmentation	\$ 1,643,289
Nov 2019 Augmentation	\$ 2,850,000
Total Budgeted Funds	\$ 162,455,690
Additional Funds	\$ 3,805,763

Summary of 2019-20 State Apportionment (P1)

2019-20 Adoption Budget TCR	\$ 163,143,068
2019-20 P1 TCR	\$ 167,813,501
2019-20 P1 Deficit	\$ (6,191,886)
2019-20 P1 Available Revenue	\$ 161,621,615
Difference	\$ (1,521,453)

FY20-21 Tentative Budget Development  
 Revenue Project  
 DCAS 3/19/20

	FY19-20 Adoption Budget Revenue Projection	FY20-21 Tentative Budget Revenue Projection
2017-18 TCR	\$ 153,823,885	\$ 153,823,885
COLA @ 2.71% FY19	\$ 4,168,627	\$ 4,168,627
COLA @ 3.26% FY20	\$ 5,150,556	\$ 5,150,556
COLA @ 2.29% FY21	\$ -	\$ 3,735,976
<b>TOTAL COMPUTATIONAL REVENUE</b>	<b>\$ 163,143,068</b>	<b>\$ 166,879,044</b>
FULL TIME FACULTY HIRING	\$ 1,184,531	\$ 1,184,531
PT FACULTY EQUITY COMPENSATION	\$ 558,080	\$ 540,955
LOTTERY PROCEEDS	\$ 3,978,025	\$ 5,613,044
NON RESIDENT TUITION INTERNATIONAL	\$ 668,448	\$ 590,040
NON RESIDENT TUITION DOMESTIC	\$ 952,217	\$ 1,087,035
	<b>\$ 170,484,369</b>	<b>\$ 175,894,650</b>

Preliminary Revenues & Costs  
 General Fund, Unrestricted - Fund 111  
 DCAS 3/19/20

New Resources	
Revenue Projection FY21	\$ 175,894,650
Revenue Projection FY20 Adoption Budget	170,484,369
Total New Resources	<u>\$ 5,410,281</u>

New Costs	
<u>Health &amp; Welfare</u>	
Renewal Rate Increase (15% for AFT - Active)	\$ 1,278,191
Renewal Rate Increase (15% for AFT - Retirees)	1,178,691
 <u>Step Increases (Does not include statutory benefits)</u>	
Step Increases for FT Faculty	450,424
Step Increases for Administrators	86,320
Step Increases for Supervisors	7,548
Step Increases for Classified	274,032
Step Increases for Confidentials	8,136
 <u>Longevity Increases (Does not include statutory benefits)</u>	
Longevity Increases for FT Faculty	57,035
Longevity Increases for Administrators	2,082
Longevity Increases for Supervisors	3,833
Longevity Increases for Classified	18,299
Longevity Increases for Confidentials	-
 <u>Payroll Driven Increases</u>	
PERS from 19.72% to 22.7%	841,700
STRS from 17.1% to 18.4%	710,000
Statutory benefits on step/longevity increases	238,091
Total New Costs	<u>\$ 5,154,383</u>



FY20-21 Tentative Budget Development  
Utilities Budget

	Historic Actuals				Budget	2019-20		2020-21
	2015-16	2016-17	2017-18	2018-19		YTD*	Projected	Tentative Budget
Electricity	\$ 2,816,198	\$ 2,634,816	\$ 2,676,023	\$ 2,584,299	\$ 2,767,700	\$ 1,601,770	\$ 2,745,891	\$ 2,858,455
Gas	113,267	133,714	99,590	142,937	149,400	63,786	109,347	\$ 113,830
Telephone	114,688	144,857	138,027	184,641	196,000	138,135	208,033	\$ 216,561
Water & Sewer	630,292	729,495	875,948	812,666	977,400	505,253	866,148	\$ 901,655
<b>Total</b>	<b>3,674,445</b>	<b>3,642,883</b>	<b>3,789,587</b>	<b>3,724,544</b>	<b>4,090,500</b>	<b>2,308,944</b>	<b>3,929,420</b>	<b>\$ 4,090,500</b>
Moorpark	1,359,337	1,323,196	1,433,340	1,374,859	1,461,000	817,024	1,400,612	\$ 1,458,028
Oxnard	854,938	916,080	1,050,432	1,010,379	1,100,000	618,332	1,059,997	\$ 1,103,450
Ventura	1,219,695	1,141,660	1,147,922	1,146,854	1,243,000	689,540	1,182,069	\$ 1,230,525
DAC**	3,318	3,784	3,377	2,508	2,700	1,407	2,413	\$ 2,512
DWS	237,157	258,163	154,517	189,944	283,800	182,641	284,329	\$ 295,985
<b>Total</b>	<b>3,674,445</b>	<b>3,642,883</b>	<b>3,789,587</b>	<b>3,724,544</b>	<b>4,090,500</b>	<b>2,308,944</b>	<b>3,929,420</b>	<b>\$ 4,090,500</b>
Budget total	4,255,000	4,255,000	4,193,500	4,559,200		4,090,500	4,090,500	
Realization	86.4%	85.6%	90.4%	81.7%		56.4%	96.1%	

\* YTD Activity through January 2020.

\*\* Electricity for 100 Durley Avenue, Camarillo.

ORG CODE	ORG TITLE	2015-16 Actuals	2016-17 Actuals	2017-18 Actuals	2018-19 Actuals	2019-20 Adoption Budget	2019-20 YTD Actuals	2019-20 Projected Actuals	2020-21 Tentative Budget	FY20 v FY21
80099	SEIU Release Time			69,174	121,751	125,408	83,325	125,408	127,493	2,085
82011	Personnel Commissioners	57,894	56,823	59,569	59,731	75,000	48,589	75,000	75,000	-
82080	Accreditation/Planning	10,833	20,980			5,000	-	-	5,000	-
82100	Board Election		700		122,629	-	-	-	75,000	75,000
82101	Board of Trustees Operations	230,484	219,904	195,572	226,617	228,000	135,121	228,000	228,000	-
82104	Districtwide Memberships	104,615	110,921	107,568	114,835	115,000	124,990	124,990	125,000	10,000
82112	Bank & Credit Card Charges	277,083	299,239	334,095	281,990	305,000	139,984	280,000	298,000	(7,000)
82116	Unemployment Insurance	79,912	68,280	91,001	78,272	90,000	82,191	102,739	100,000	10,000
82122	1098T Reg Fee Rptg (Fed require)	22,954	34,087	33,944	32,617	35,000	86	37,047	35,000	-
82125	Classified Tuition Reimbursement	1,173	276	782	506	2,000	414	710	2,000	-
82127	H&W Employee Contribution Balancing	2,532	5,878	1,343	7,114	5,000	10,311	11,450	10,000	5,000
82131	Insurance Premiums	684,693	717,383	709,106	716,927	1,086,655	1,089,597	1,089,597	1,086,655	-
82133	Self Insurance Coverage	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	-
82137	Parking Online Admin	116,859	114,801	117,091	108,802	125,000	94,453	110,849	125,000	-
82138	Classified Staff Development	706	10,302	4,887	9,100	15,000	119	3,000	15,000	-
82141	Durley Dr. Maintenance	59,885	27,436	24,682	7,811	15,000	12,459	15,000	15,000	-
82142	Scheduled Maintenance Match	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	-
82149	Exec Management Search Costs	73,823	54,619	30,018	33,727	120,000	4,537	25,000	75,000	(45,000)
82150	1095C Empl Provided Hlth (Fed req)	11,277	38,772	27,102	16,539	42,000	2,016	11,000	-	(42,000)
82154	Staff Diversity Coordinators	111,703	60,090	25,331	566	60,000	40,222	60,000	60,000	-
82155	Employment related services	36,049	37,308	37,670	29,757	40,000	21,533	36,914	40,000	-
82156	Recruitment-Advertising (HR)	73,958	57,398	37,032	52,313	75,000	39,579	67,850	75,000	-
82159	District-wide Staff Development	28,036	14,218	13,784	5,381	15,000	4,470	7,663	15,000	-
82161	Great Teacher Seminar/Acad Senate	15,000	15,000	15,000	30,000	30,000	30,000	30,000	30,000	-
82162	Collective Bargaining Costs	37,203	8,656	20,050	43,574	150,000	99,650	170,829	150,000	-
DCAS Meeting - 03.19.2020 82170	Collection Fees (COTOP)	5,155	5,351	5,388	5,615	6,000	5,077	5,077	6,000	-
82174	New Info Technology Systems	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	-
82180	Bad Debt Exp-Uncollected Enroll Fee	4,919	71,085	9,475	73,936	40,000	-	40,000	40,000	-
82181	Contingency	1,741	50,000	42,203	91,419	300,000	31,597	300,000	300,000	-
82188	Info Technology Equipment	100,000	100,000	100,000	30,000	30,000	30,000	30,000	30,000	-
82196	District Wide Leadership Academy				7,438	15,000	11,753	20,149	15,000	-

DCAS Meeting - 03.19.2020  
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ORG CODE	ORG TITLE	2015-16 Actuals	2016-17 Actuals	2017-18 Actuals	2018-19 Actuals	2019-20 Adoption Budget	2019-20 YTD Actuals	2019-20 Projected Actuals	2020-21 Tentative Budget	FY20 v FY21
82103	Legal	201,170	251,018	287,629	276,519	300,000	257,045	430,000	open	
82106	Police Services	654,768	654,768	654,768	734,768	1,164,768	1,164,768	1,164,768	open	
82111	Audits	131,125	150,703	130,710	142,500	165,000	122,857	165,000	open	
82114	College Work Study Match	161,100	187,863	175,639	191,524	217,210	119,269		open	
82119	Management Consulting					30,000	78,762		open	
82128	Workers Comp State Fee	18,150	16,305	21,778	16,955	20,000	51,433		open	
82129	Online Transcript Admin	21,360	46,860	52,910	64,102	75,000	28,386		open	
82134	Health Insurance Broker	117,500	117,722	117,798	104,000	113,000	73,500		open	
82143	Facilities Planning	-	-	-	-	95,000	64,171		open	
82166	Board Room Broadcasting					20,000	49,765		open	
82178	AdminiSystem SW License Fee/HW Main	1,762,597	1,779,417	1,730,760	1,844,205	1,890,415	1,739,986		open	
82197	Employee Perception Survey				44,440	-	11,545		open	
82198	Student Leadership Academy					-	7,298		open	
87313	D/W Marketing Campaign	232,934	198,318	69,874	334,523	150,000	41,974	150,000	open	
	<b>Total</b>	5,924,192	6,077,481	5,828,734	6,537,502	7,865,456	6,427,831			

# 2017-2023 Facilities Master Plan

*Draft Revision June 2018*

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VENTURA COLLEGE

## Potential for State Funding

- **Space utilization study completed in 2019**
  - Addresses need for additional lab space on campus
- **Initial Project Proposal (IPP)**
- **Requires posted FMP on website**
- **Interim version dated June 2018**
  - IEPI to support comprehensive FMP in FY20/21



## FMP PROCESS

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- FMP UPDATED 2015
- SUSTAINABILITY REPORT - JULY 2016
- OCTOBER 2016 – FOG BEGINS “BIG IDEAS” LIST
- NOVEMBER 2016 – SUBCOMMITTEE FORMED
- BIG IDEAS – CALL FOR INPUT
  - CAMPUS PLANNING RETREAT – BREAKOUT SESSIONS – 3/31/17
  - ASVC MEETING – 4/26/17
  - COLLEGE AREA COMMUNITY COUNCIL – 5/4/17
- PROCESS STALLED - FALL 2018
- REVIVED – FEBRUARY 2020

## DRAFT REVIEWS

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- FOG – 2/22/18, 2/27/20
- CLASSIFIED SENATE – 1/11/18, 3/5/20
- ASVC – 3/10/20
- ACADEMIC SENATE – 2/1/18, 4/2/20
- BRC – 2/21/18, APRIL 2020
- CPC – 2/28/18, APRIL 2020



## FMP GOALS

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Goal 1: Create and **maintain spaces** and infrastructure illustrative of VC's Guiding Principle:

*We believe that students come first and all else follows...*



## FMP GOALS

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Goal 2: **Improve/replace aging facilities** to support student learning, with consideration of funding sources and the total cost of ownership.

Goal 3: Enhance opportunities for student success through **strategic enrollment management as a guide to the use of facilities**.

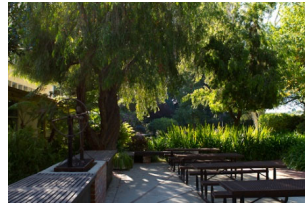
GOAL 4: Continue to develop and increase **access for off-campus programs** and facilities.

GOAL 5: Ensure that Ventura College **updates spaces and facilities** such that it remains the educational, cultural and innovative hub of the community.

## Goal 1 – Create and Maintain Spaces...

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- Improve access to Student Services
- Conduct utilization studies of current facilities
- Gathering spaces to encourage student engagement
- Improve traffic flow and way-finding



## Goal 2 – Improve or Replace Aging Facilities...

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- Develop timeline to refurbish/replace inadequate facilities

- HVAC
  - Science



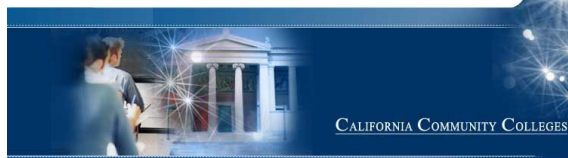
- Ensure sustainability goals  
AND Total Cost of Ownership

## Goal 3 – Enrollment Management as a Guide to Facilities Use

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- Ensure accuracy of space utilization data
- Improve utilization rates (schedule all periods)
- Opportunities to earn BA/BS degrees onsite via partnerships

FUSION (Facility Utilization Space Inventory Option Net)



## Goal 4 – Increase Access for Off-Campus Programs

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- Develop VC East Campus curriculum to increase FTES



- Partner with civic leadership on cost-sharing strategy for new college facility in Santa Clara River Valley
- VC Foundation to enhance off-campus programs
- Monitor needs of the Sheriff Academy in Camarillo



## Goal 5 – Update facilities to remain education, cultural hub

- Balance needs of the community & college
- Ensure that all CE labs meet or exceed industry standards
- Restoration of community education program



## Section 9 - Opportunities

- Significant addition to FMP June 2018
- “Global Gardens”
- Formalize art installations



QUESTIONS? THANK YOU!

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# How to Read a Budget Report

Excerpt from Ventura College Captain's Chat  
April 1, 2020

Cathy Bojorquez

Vice President, Business & Administrative Services

# Banner Budget Reports

The screenshot displays the Ventura College website interface. At the top, the college logo features a ship's wheel icon next to the text "VENTURACOLLEGE" and the tagline "SET YOUR COURSE". A navigation menu below the logo includes links for HOME, COLLEGE INFORMATION, APPLY AND ENROLL, DEPARTMENTS, SERVICES FOR STUDENTS, and ONLINE SERVICES. A breadcrumb trail indicates the current location: Home » Committees » Budget Resource Committee » Budget Information. On the left, a sidebar menu lists "Budget Resource Committee" and "Budget Information" (which is highlighted), along with "Facilities Operations Advisory" and "Technology Advisory". The main content area is titled "Budget Information" and lists four links: "Budget Report Information and Descriptions", "Fund 111 Budget Report as of 2/29/2020", "Fund 12X Budget Report as of 2/29/2020", "Fund 111 Budget Report as of 1/31/2020", and "Fund 12X Budget Report as of 1/31/2020".

**VENTURACOLLEGE**  
SET YOUR COURSE

HOME COLLEGE INFORMATION APPLY AND ENROLL DEPARTMENTS SERVICES FOR STUDENTS ONLINE SERVICES

Home » [Committees](#) » [Budget Resource Committee](#) » Budget Information

**Budget Resource Committee**

**Budget Information**

Facilities Operations Advisory

Technology Advisory

## Budget Information

Links:

- [Budget Report Information and Descriptions](#)
- [Fund 111 Budget Report as of 2/29/2020](#)
- [Fund 12X Budget Report as of 2/29/2020](#)
- [Fund 111 Budget Report as of 1/31/2020](#)
- [Fund 12X Budget Report as of 1/31/2020](#)

# Banner Budget Reports

FYSODTL.sql 7.0  
CBOJORQUEZ

VCCCD Production Database  
Operating Ledger Detail Report  
(P)rogram/(O)rg/(A)ccount Sort: O

March 31, 2020  
07:52 Page 1

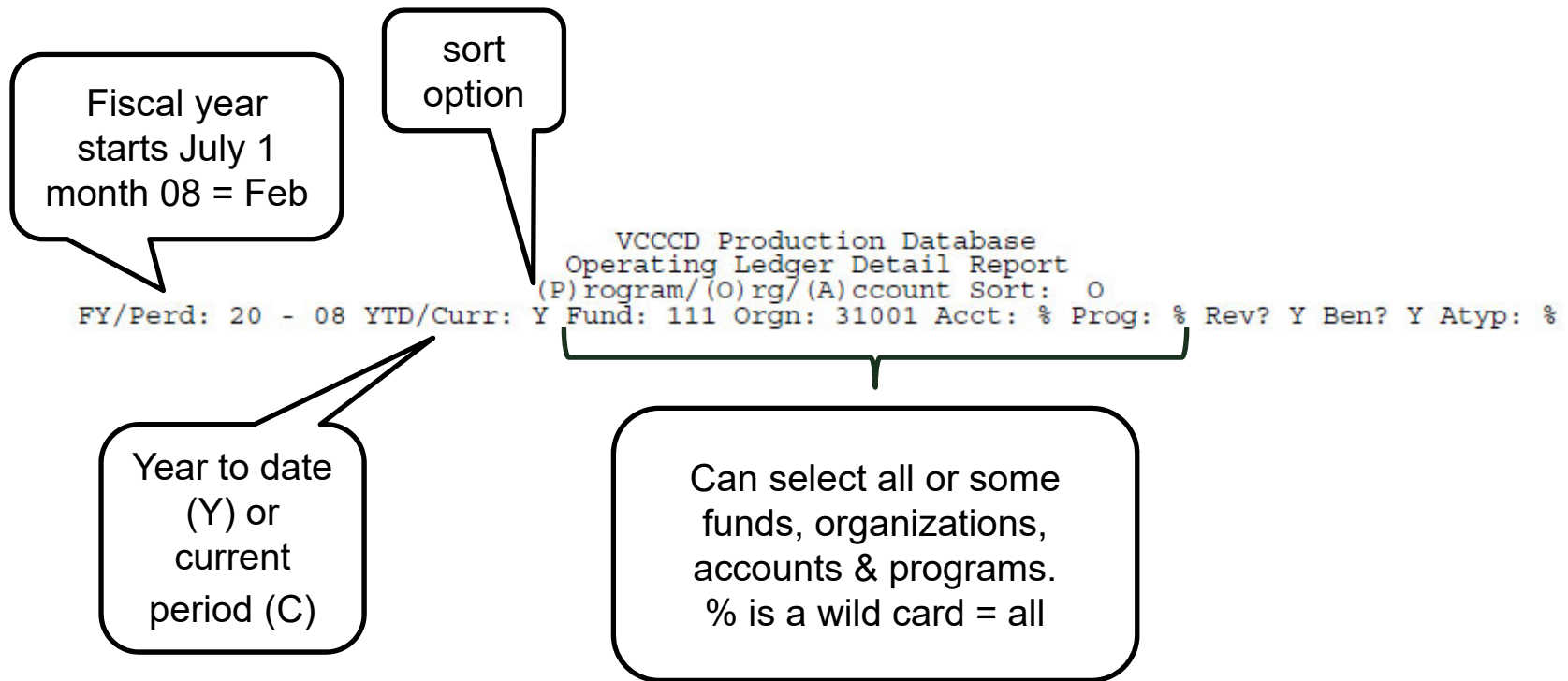
FY/Perd: 20 - 08 YTD/Curr: Y Fund: 111 Orgn: 31001 Acct: % Prog: % Rev? Y Ben? Y Atyp: %



Title	Fund	Orgn	Acct	Prog	Budget	YTD	Commit	Avail
Classified Regular	111	31001	2121	620000	349,263.49	216,472.14	0.00	132,791.35
Classified - Vacation Payout	111	31001	2130	620000	0.00	6,143.78	0.00	6,143.78
Classified - Overtime	111	31001	2322	620000	5,431.00	4,840.67	0.00	590.33
Student Hourly-Non-Instructional	111	31001	2530	620000	21,000.00	11,985.30	0.00	9,014.70
Supervisors	111	31001	2610	620000	117,652.00	59,502.16	0.00	58,149.84
Provisional, Ltd Term-NonPos Cntrl	111	31001	2826	620000	47,100.00	32,507.54	0.00	14,592.46
PERS - Classified	111	31001	3235	620000	77,705.76	46,858.45	0.00	30,847.31
PERS - Supervisors	111	31001	3260	620000	13,159.00	6,501.42	0.00	6,657.58
OASDI - Classified	111	31001	3335	620000	25,147.86	15,532.67	0.00	9,615.19
Medicare - Classified	111	31001	3365	620000	5,881.00	3,632.64	0.00	2,248.36
OASDI - Supervisors	111	31001	3368	620000	4,137.00	2,007.02	0.00	2,129.98
Medicare - Supervisors	111	31001	3369	620000	968.00	469.38	0.00	498.62
OASDI-Board & Others - NonPos	111	31001	3381	620000	2,920.00	2,015.48	0.00	904.52
Medicare-Board & Others - NonPos	111	31001	3386	620000	683.00	471.36	0.00	211.64
OASDI - Students	111	31001	3390	620000	0.00	96.72	0.00	96.72
Medicare - Students	111	31001	3395	620000	0.00	22.63	0.00	22.63
H/W - Supervisors	111	31001	3426	620000	12,424.00	5,463.53	0.00	6,960.47
H/W - Classified	111	31001	3435	620000	103,495.88	62,130.56	0.00	41,365.32
LCA - Classified	111	31001	3465	620000	669.00	401.38	0.00	267.62
LCA - Supervisors	111	31001	3466	620000	66.00	24.75	0.00	41.25
Retiree Health Liab-Classified	111	31001	3494	620000	92,599.93	49,267.38	0.00	43,332.55
Retiree Health Liab-Supervisors	111	31001	3495	620000	15,681.00	7,747.26	0.00	7,933.74
SUI - Classified	111	31001	3535	620000	199.86	122.21	0.00	77.65
SUI - Supervisors	111	31001	3560	620000	33.00	16.18	0.00	16.82
SUI - Board & Others - NonPos	111	31001	3585	620000	24.00	16.25	0.00	7.75
WC - Classified	111	31001	3635	620000	6,819.49	4,176.60	0.00	2,642.89
WC - Students	111	31001	3650	620000	357.00	203.76	0.00	153.24
WC - Supervisors	111	31001	3660	620000	1,134.00	550.31	0.00	583.69
W/C - Board & Others - NonPos	111	31001	3685	620000	800.00	552.64	0.00	247.36
Office Supplies and Material	111	31001	4200	620000	3,077.60	640.30	1,359.70	1,077.60
Employee Travel	111	31001	5211	620000	5,000.00	518.04	3,230.00	1,251.96
Dues & Memberships	111	31001	5300	620000	750.00	425.00	0.00	325.00
Printing And Duplicating	111	31001	5870	620000	16,000.00	8,926.97	7,081.49	8.46
Admissions and Records (A & R)	111	*Tot*			930,178.87	550,242.48	11,671.19	368,265.20
**** Report Total					930,178.87	550,242.48	11,671.19	368,265.20



# Budget Report Parameters



# Budget Report Header

Title	Fund	Orgn	Acct	Prog	Budget	YTD	Commit	Avail
Classified Regular	111	31001	2121	620000	349,263.49	216,472.14	0.00	132,791.35
Classified - Vacation Payout	111	31001	2130	620000	0.00	6,143.78	0.00	6,143.78-
Classified - Overtime	111	31001	2322	620000	5,431.00	4,840.67	0.00	590.33
Student Hourly-Non-Instructional	111	31001	2530	620000	21,000.00	11,985.30	0.00	9,014.70
Office Supplies and Material	111	31001	4200	620000	3,077.60	640.30	1,359.70	1,077.60
Employee Travel	111	31001	5211	620000	5,000.00	518.04	3,230.00	1,251.96
Dues & Memberships	111	31001	5300	620000	750.00	425.00	0.00	325.00
Printing And Duplicating	111	31001	5870	620000	16,000.00	8,926.97	7,081.49	8.46-

- **Title** is the account code description
- **Fund, Organization, Account** and **Program** codes determined by report parameters
- Current **Budget** = Adopted budget + adjustments to date
- **YTD** = Amount paid from July 1 through the current month
- **Commit** = Unspent portion of amount committed (aka encumbered) through a requisition or purchase order
- **Available** Balance = Budget less YTD and committed amounts

# Budget Report Footer

Title	Fund	Orgn	Acct	Prog	Budget	YTD	Commit	Avail
Classified Regular	111	31001	2121	620000	349,263.49	216,472.14	0.00	132,791.35
Classified - Vacation Payout	111	31001	2130	620000	0.00	6,143.78	0.00	6,143.78-
Classified - Overtime	111	31001	2322	620000	5,431.00	4,840.67	0.00	590.33
Student Hourly-Non-Instructional	111	31001	2530	620000	21,000.00	11,985.30	0.00	9,014.70

W/C - Board & Others - NonPos	111	31001	3685	620000	800.00	552.64	0.00	247.36
Office Supplies and Material	111	31001	4200	620000	3,077.60	640.30	1,359.70	1,077.60
Employee Travel	111	31001	5211	620000	5,000.00	518.04	3,230.00	1,251.96
Dues & Memberships	111	31001	5300	620000	750.00	425.00	0.00	325.00
Printing And Duplicating	111	31001	5870	620000	16,000.00	8,926.97	7,081.49	8.46-
Admissions and Records (A & R)	111	*Tot*			930,178.87	550,242.48	11,671.19	368,265.20
**** Report Total					930,178.87	550,242.48	11,671.19	368,265.20

- Things to Remember

- Organization code description is in the footer with the total amounts, not at the beginning
- Total available budget includes future payroll costs for permanent positions. These amounts are not really available.
- Report Total will include all items (parameters) run in the report.



**Budget Resource Committee April 15, 2020**  
**Student Equity and Achievement (SEA)**  
**2019-20 Adoption Budget (as of 3/31/20)**

**Revenue:**

SEA 2018-19 Carryover	1,320,505
SEA 2019-20 Allocation	3,482,163
Total SEA Revenue Budget	<u>\$4,802,668</u>

**Expenditures:**

Program	Position Costs	Other Operating Costs	Total Program Budget
AB705	0	0	0
Admin Support	108,804	3,015	111,819
Assessment	100,290	18,165	118,455
Basic Needs	11,228	0	11,228
Career Center	66,880	30,686	97,566
Counseling	981,991	134,350	1,116,341
District Admin Center (DAC) IT Person	54,213	0	54,213
Faculty Academy	0	82,800	82,800
First Year Experience (FYE)	230,903	21,255	252,158
Other General Institutional Support	218,265	229,077	447,342
Outreach	0	5,096	5,096
Pirates Cove	108,351	1,000	109,351
Professional Development	0	59,567	59,567
Student Connect	0	0	0
Student Engagement	369,591	26,839	396,430
University Transfer Center	85,431	38,231	123,662
VCEC	159,218	21,210	180,428
Subtotal	2,495,166	671,291	3,166,456
Held in Reserve for FY21	0	1,636,212	1,636,212
Total	<u>\$2,495,166</u>	<u>\$2,307,503</u>	<u>\$4,802,668</u>

Position costs include the salaries and benefits for all of or a portion of 25 positions, equating to 21.3 FTE.

**Budget Resource Committee April 15, 2020**  
**Student Equity and Achievement (SEA)**  
**2019-20 Adoption Budget (as of 3/31/20)**

<u>Positions</u>	Faculty	Classified	Mgmt	Faculty	Classified	Mgmt
Admin Support			1			108,804
Assessment		1			100,290	
Basic Needs		1			11,228	
Career Center		2			66,880	
Counseling	7	1		841,701	140,290	
District Admin Center (DAC) IT Person		1			54,213	
First Year Experience (FYE)		2			230,902	
Other General Institutional Support		3			218,265	
Pirates Cove		1			108,351	
Student Engagement		2	1		221,064	148,527
University Transfer Center		1			85,431	
VCEC			1			159,218
Total	7	15	3	841,701	1,236,915	416,549
			25			2,495,165