

Santa Barbara City College

Budget Resource Allocation Committee (BRAC)

Agenda
February 7, 2020
*A121
9:00-10:30am

MEMBERS

Budget Resource Allocation Committee: Present unless indicated not

- Lyndsay Maas, VP Business Services
- James Zavas, Controller **Not Present**
- Alan Price, Dean Educational Programs / ALA **Not Present**
- Paloma Arnold, EOPS Director / ALA **Not Present**
- Liz Auchincloss, Technology Services Specialist / CSEA
- Mike Gonella, Instructor and Chair Horticulture Dept
- Patricia Frank, Co-chair, Director Design and Technology Theatre Arts
- Beth Taylor Schott, Writing Center LTA / CSEA
- Student Representative **Not Present**
- Student Representative **Not Present**
- Cesar Perfecto, Assistant Controller (non voting)
- Lisa Saunders, Accountant (non voting)
- Alexandra Thierjung (non voting)

Reviewed Simpler access and that its open to campus users

AGENDA

1. 2020-21 Budget Development Timeline ([Link](#))
 - a. The timeline has gone to the Board
2. Non Labor Department Budget files review layout for 20-21 Budget Development
 - a. Note the "on going" and "one time budget" needs columns, and for users to please provide notes if possible. This is not a program review resource request items.
 - b. Reviewed the emergency review process / BRAC process for emergency equipment needs.
3. Budget Categories and percentage goals (Request from Dr. Goswami)
 - a. BRAC is tasked to look at the budget based on the percentage of the budget. Categories:
 - Salaries
 - Contracts
 - Utilities
 - MaintenanceWith Fixed Costs, Semi-Fixed Costs, Controllable Expenses

Table example:

Santa Barbara City College

Budget Resource Allocation Committee (BRAC)

	Low Enrollment/Low Revenues	Medium Enrollment/Medium Revenues	High Enrollment/High Revenues
Salaries	90	87	85
other	10	13	15

- b. Referenced "19-20 Budget by Spending Category" [Link](#)
 - c. Research a key performance Matrix, maybe look at other Districts that are similar and look at their categories of spending, and compare salaries to student servicing.
 - d. SBCC facilities/buildings are in need of major repairs and in poorer condition, as compared to other colleges and we spend money on upkeep of failing facilities.
 - e. Discussion of the process of who decides courses that are online, advantages or disadvantages for students, and how faculty work load and curriculum quality may vary.
4. Mid Year Fiscal Projection [Link](#)
- a. SBCC is now at \$4.3 Million deficit
 - b. *Issue: HR removed a step for short term workers, this actually paid workers a step higher (after step 2 being bumped to step 3 when its actually step 2). The error is being corrected by Payroll campus wide.
 - c. Discussed disparity of Staff to Faculty pay and its effect on collective budget deficit, recommendation to those with ideas or opinions is to speak with FA leader.
5. Budget Requests
- a. Duplicating substitute employee
 - BRAC wants to consider and recommend to IT other alternatives to the open position rather than opening the position. What are the needs of duplicating?
 - Recommend discussion of more reorganization options.

Follow up:

- 6. Alexandra to calendar appointments for BRAC Department Budget Review A218c
 Dates & Times: F&O Conference Room
 - March 20, 2020, 9:00 - 3:00
 - April 03, 2020, 9:00 - 3:00
 - April 10, 2020, 9:00 - 3:00
 - April 17, 2020, 9:00 - 3:00
 - April 24, 2020, 9:00 - 3:00
- 7. Alexandra will contact Student Senate Alexandra Montes De Oca and Christopher Johnson regarding ASG Student Representative on BRAC
 - a. Email sent 2/7 with dates and times and two open seats

Budgeted Expenditures by Category
as of 7/24/19

	2019-20 Tentative Budget Expenditures	Category % of Total Expenditures	Category % of Estimated Revenues
Payroll & Benefits	92,994,324	86.36%	90.85%
Permanent Faculty	31,470,406	29.23%	30.75%
Educational Administrators	3,154,835	2.93%	3.08%
Classified Managers	4,880,848	4.53%	4.77%
Classified Staff	26,048,008	24.19%	25.45%
Board of Trustees - Pay/Benefits	107,345	0.10%	0.10%
Retiree Health Benefits	150,000	0.14%	0.15%
District Unemployment Insurance	125,000	0.12%	0.12%
SERP Annuity	840,426	0.78%	0.82%
Noncredit	3,134,549	2.91%	3.06%
Summer Faculty	3,548,358	3.30%	3.47%
Hourly Faculty / Overload	15,574,297	14.46%	15.22%
Stipends	1,447,357	1.34%	1.41%
Overtime	118,962	0.11%	0.12%
Tutors	685,000	0.64%	0.67%
Readers	70,000	0.07%	0.07%
Hourly Labor	1,578,819	1.47%	1.54%
Cell Phone Compensation	31,574	0.03%	0.03%
Mileage Compensation	8,540	0.01%	0.01%
Alternate Transport Incentive	20,000	0.02%	0.02%
Operating Expenditures	12,538,121	11.64%	12.25%
Mandated Expenses	132,800	0.12%	0.13%
Utilities	1,891,200	1.76%	1.85%
Insurance	627,000	0.58%	0.61%
Bad Debt	300,000	0.28%	0.29%
Bank Fees	450,000	0.42%	0.44%
Bus Passes for Students (Revenue Supported)	800,000	0.74%	0.78%
Student Materials (Supported by Material Fees)	62,920	0.06%	0.06%
Athletics Transportation	155,000	0.14%	0.15%
Field Trips	194,600	0.18%	0.19%
Cost of Goods Sold	213,300	0.20%	0.21%
Human Resources Programs	57,500	0.05%	0.06%
Facility Repair & Maintenance	404,660	0.38%	0.40%
Rental and Lease Payments	623,600	0.58%	0.61%
Contracts	3,750,170	3.48%	3.66%
Postage	79,370	0.07%	0.08%
Legal	250,000	0.23%	0.24%
Advertising	352,200	0.33%	0.34%
Consultants	279,200	0.26%	0.27%
Travel, Conference, & Training	268,715	0.25%	0.26%
Furniture/Equipment	222,000	0.21%	0.22%
Meeting/Campus Events	109,900	0.10%	0.11%
Payments for Students	16,390	0.02%	0.02%
Supplies - Instructional	217,866	0.20%	0.21%
Supplies - Non-Instructional	818,955	0.76%	0.80%
Subscriptions/Memberships	117,855	0.11%	0.12%
Technology	111,750	0.10%	0.11%
Transportation	31,170	0.03%	0.03%
Transfers	2,150,000	2.00%	2.10%
Transfer for Emergency Facility Repairs	750,000	0.70%	0.73%
Transfer to Childrens Center	200,000	0.19%	0.20%
Transfer to Food Service	200,000	0.19%	0.20%
Transfer to IT Refresh	750,000	0.70%	0.73%
Transfer for Future Turf Replacement	250,000	0.23%	0.24%
Grand Total	107,682,445	100.00%	105.20%

Fixed Costs
Semi-Fixed Costs
Controllable Expenses

Santa Barbara City College
Mid-Year Budget Projection
as of 02/01/2020

Major Object	Title	6/30/2017 Actual	6/30/2018 Actual	6/30/2019 Actual	6/30/20 Adopted Budget	6/30/20 Adjusted Budget	6/30/20 Projection
Revenues							
81	Federal Revenues	-	15,223	-	-	-	-
86	State Revenues	41,499,680	37,910,222	42,131,385	45,087,000	45,087,000	45,447,811
88	Local Revenues	54,786,533	55,882,929	56,354,538	54,916,500	54,964,280	53,159,699
89	Transfers In	348,203	451,566	800,826	400,000	400,000	400,000
Total Revenues		96,634,416	94,259,939	99,286,749	100,403,500	100,451,280	99,007,511
Expenditures							
10	Academic Salaries	42,569,098	40,852,890	44,658,303	45,085,055	45,203,109	45,207,529
20	Classified Salaries	21,233,162	19,705,295	21,491,243	21,933,588	21,924,451	21,925,632
30	Employee Benefits	18,375,873	19,160,018	21,228,647	23,411,007	23,422,031	22,800,844
40	Supplies And Materials	1,979,090	1,766,248	1,699,388	1,464,475	1,489,391	1,246,108
50	Other Operating Expenses & Services	9,164,989	9,742,683	10,578,613	10,068,175	10,363,168	10,017,405
60	Capital Outlay	267,961	173,801	428,688	378,500	349,872	356,074
70	Other Outgo	41,931	10,600	6,140	16,390	16,390	3,070
80	Transfers Out	4,055,745	865,000	1,360,000	1,300,000	1,300,000	1,800,000
Total Expenditures		97,687,848	92,276,534	101,451,021	103,657,191	104,068,412	103,356,663
Net Change in Fund Balance		(1,053,432)	1,983,405	(2,164,273)	(3,253,691)	(3,617,132)	(4,349,152)
Beginning Fund Balance		28,995,517	27,942,085	29,925,490	27,761,217	27,761,217	27,761,217
Change in Fund Balance		(1,053,432)	1,983,405	(2,164,273)	(3,253,691)	(3,617,132)	(4,349,152)
Ending Fund Balance		27,942,085	29,925,490	27,761,217	24,507,526	24,144,085	23,412,065
Board Designated Reserve		20,139,613	19,689,139	21,307,440	21,760,674	21,842,918	21,600,569
Undesignated Reserve		7,802,472	10,236,351	6,453,777	2,746,852	2,301,167	1,811,496

Santa Barbara City College
Budget Assumption Update
as of 02/01/2020

19-20 Adopted Budget Assumptions	Current Status
Revenues:	
Total Computational Revenue of \$81 Million	No Change - Waiting on updated rates from State Chancellors Office.
International Tuition Fee Revenue Increases 5%	Updated International Tuition Estimates are 11% lower than 2018-19 revenues. This equates to \$1.3 Million less revenue than originally budgeted.
Out-Of-State Tuition Fee Revenue Decreases 5%	Updated Out-of-State Tuition Estimates are 9% lower than 2018-19 revenues. This equates to \$216,000 less revenue than originally budgeted.
Credit FTES Decline of 1%	
Enhanced Noncredit FTES are anticipated to increase 3%	
Noncredit FTES are anticipated to increase 12%	
Lottery Revenue remains flat	No Change in this Assumption.
Schott Center funding at Medium/Large center and Wake Center funding at large center levels.	No Change in this Assumption.
Deferred maintenance and instructional equipment funding of \$436,000	Funding level is lower than originally planned. State funding for this has reduced to \$153,000. The District has budgeted deferred maintenance projects to match available funding.
Expenditures:	
Permanent Salaries budgeted based on current contracts.	No changes to salaries in current contracts
	The Adopted Budget contained an assumption of a hiring freeze related savings of \$250,000. The District is currently on track to meet this savings assumption.
	Savings from mid-year vacancies are offset by the need for substitute employees and adjunct faculty members.
Transfers:	
Transfer \$200,000 to the Children's Center	No Change
Transfer \$500,000 to the Construction Fund for Emergency Maintenance	Emergency Repairs have been significantly higher than budgeted. Transfer needs to increase by \$400,000. Total Transfer will be \$900,000
Transfer \$400,000 to Equipment Fund for IT Refresh	No Change
Transfer \$200,000 to Food Service Fund	Updated projections for Food Services will require that the district transfer an additional \$100,000 to the Food Service Fund. Total Transfer will be \$300,000
\$400,000 Transfer in from other grant funds to cover administrative overhead	No Change

Org Name : 4212 Fiscal Services
 Program Name : 672000 Fiscal Operations

VP/Dean : Lyndsay Maas

Budget Manager : James Zavas

Fund	Organization	Account	Program	Account Title	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Budget	2020-21 Ongoing Budget Request	2020-21 Onetime Budget Request	2020-21 Total Department Budget	Comments
11000	4212	551000	672000	Natural Gas	-	-	-	-	-	-	-	
11000	4212	552000	672000	Electricity	-	-	-	-	-	-	-	
11000	4212	553000	672000	Water	-	-	-	-	-	-	-	
11000	4212	554000	672000	Telephone	-	-	-	-	-	-	-	
11000	4212	555000	672000	Laundry & Cleaning	-	-	-	-	-	-	-	
11000	4212	556000	672000	Delivery Expense	-	-	-	-	-	-	-	
11000	4212	557000	672000	Waste Disposal	-	-	-	-	-	-	-	
11000	4212	560120	672000	Public Transportation Expense	880,169	868,068	-	-	-	-	-	
11000	4212	560160	672000	Rent	-	-	-	-	-	-	-	
11000	4212	560170	672000	Moving and Storage	-	-	-	-	-	-	-	Include supporting detail on supporting schedules tab
11000	4212	562000	672000	Contracts - Other	52,736	109,742	82,161	78,000	-	-	-	Include supporting detail on supporting schedules tab
11000	4212	562001	672000	Bank Fees	383,640	371,461	142	-	-	-	-	
11000	4212	562022	672000	License Renewal Fee	52	-	-	-	-	-	-	
11000	4212	562300	672000	F & O Hazardous Waste Management	-	-	-	-	-	-	-	
11000	4212	563200	672000	Facilities	-	-	-	-	-	-	-	
11000	4212	563300	672000	Equipment Rental	-	-	-	-	-	-	-	
11000	4212	563411	672000	Buses To 4 Yr. Institution	-	-	-	-	-	-	-	
11000	4212	564000	672000	Repairs By Vendor	-	54	-	-	-	-	-	
11000	4212	564200	672000	Repairs - Building	-	-	-	-	-	-	-	
11000	4212	564800	672000	Computer Maintenance	-	-	-	-	-	-	-	
11000	4212	564850	672000	Maintenance and Leases	-	-	-	-	-	-	-	Include supporting detail on supporting schedules tab
11000	4212	564900	672000	Key & Locks	-	-	-	-	-	-	-	
11000	4212	567000	672000	Bad Debt Expense	439,708	475,434	-	-	-	-	-	
11000	4212	568000	672000	Finger Printing & Physicals	74	-	-	-	-	-	-	
11000	4212	571000	672000	Audits	28,200	90,850	71,900	75,000	-	-	-	
11000	4212	572000	672000	Elections	-	-	-	-	-	-	-	
11000	4212	573100	672000	Legal Expenses	-	-	-	-	-	-	-	
11000	4212	581200	672000	Program Improvement Initiatives	-	-	-	-	-	-	-	
11000	4212	584000	672000	Postage	87,437	58,765	57,568	60,000	-	-	-	
11000	4212	585000	672000	Advertising & Marketing	-	-	-	-	-	-	-	
11000	4212	585004	672000	Publicity	-	-	-	-	-	-	-	
11000	4212	585005	672000	Campus Events	-	-	-	-	-	-	-	Include supporting detail on supporting schedules tab
Total Operating Expense & Services					1,885,663	1,981,873	214,353	213,084	-	-	-	
11000	4212	620900	672000	Building Consultants	-	-	-	-	-	-	-	
11000	4212	640098	672000	New Equipment (under \$5,000)	1,260	-	-	-	-	-	-	
11000	4212	640099	672000	New Equipment (over \$5,000)	-	-	-	-	-	-	-	
11000	4212	640100	672000	Classroom Furniture (over \$5,000)	-	-	-	-	-	-	-	
11000	4212	640101	672000	Classroom Furniture (under \$5,000)	-	-	-	-	-	-	-	
11000	4212	640102	672000	Office Furniture (over \$5,000)	-	-	-	-	-	-	-	
11000	4212	640103	672000	Office Furniture (under \$5,000)	1,328	3,857	-	-	-	-	-	
11000	4212	644800	672000	Replacement Of Equip (under \$5,000)	-	227	-	-	-	-	-	
11000	4212	644801	672000	Replacement Of Equip (over \$5,000)	-	-	-	-	-	-	-	
11000	4212	644802	672000	District Technology (over \$5,000)	-	-	-	-	-	-	-	
11000	4212	644892	672000	District Technology (under \$5,000)	-	-	-	-	-	-	-	
11000	4212	644896	672000	Instr Computer Equip (under \$5,000)	-	-	-	-	-	-	-	
11000	4212	644899	672000	Equipment (over \$5000)	-	-	-	-	-	-	-	
Total - Capital Outlay					2,588	4,084	-	-	-	-	-	
Grand Total					1,910,100	2,000,626	229,681	228,484	-	-	-	

Lottery

Org Name : 4212 Fiscal Services
 Program Name : 672000 Fiscal Operations

VP/Dean : Lyndsay Maas

Budget Manager : James Zavas

Fund	Organization	Account	Program	Account Title	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Budget	2020-21 Ongoing Budget Request	2020-21 Onetime Budget Request	2020-21 Total Department Budget	Comments
12165	4212	431000	672000	Instructional Supplies	-	-	-	-	-	-	-	
12165	4212	431200	672000	Instructional Printing/Duplicating	-	-	-	-	-	-	-	
12165	4212	531000	672000	Memberships	-	-	-	-	-	-	-	
12165	4212	562000	672000	Contracts - Other	-	-	-	-	-	-	-	
12165	4212	562022	672000	License Renewal Fee	-	-	-	-	-	-	-	
12165	4212	630000	672000	Library Books	-	-	-	-	-	-	-	
12165	4212	630100	672000	E-Books	-	-	-	-	-	-	-	
12165	4212	630200	672000	Print Periodicals	-	-	-	-	-	-	-	
12165	4212	630300	672000	Electronic Subscriptions	-	-	-	-	-	-	-	
12165	4212	644892	672000	District Technology (under \$5,000)	-	-	-	-	-	-	-	
Total Lottery Fund					-	-	-	-	-	-	-	

Department Budget Development Process: