



Integrated Planning & Resource Allocation

FY 2020 -2021



Mission:

To empower and transform a global community of learners.

The FY2020-2021 Fund 1 Adopted Budget

- FY 20-21 State budget was approved during the first months of the pandemic based on \$53B deficit, instead of previously anticipated surplus;
- SMCCCD projected the impact COVID-19 would have on SM County property taxes & enrollment fees & provided Grim-Grimmer-Grimmet budget scenarios;
- Unprecedented expenditures (PPE, professional development) & Projected revenue losses (international student tuition, Child Care fees, Passport Office, BAEC & facilities rentals);
- Threat to community-supported districts proposed by DOF for the state tentative budget.

Developments since FY20/21 Budget Adoption

- LAO announced revenue projections were understated. 3rd Quarter Actual revenue collections surpassed estimates used in CY budget.
- Real estate market remained strong with low interest rates. Property taxes in San Mateo County was not adversely affected by pandemic.
- Federal funds (HEERF/CARES) provided source to cover costs of COVID mitigation.
- District budget provided funding for the conversion of 10 PT faculty positions - Skyline College received \$280K to convert to 4 FTE.
- While shelter in place, college discretionary expenditures significantly decreased, resulting in savings in FY 2019-20.
- With recovery period still to be determined and college offerings & support services still mostly online, reduced discretionary expenditures will likely continue in the current fiscal year.
- District revised its assumptions for FY21/22 budget, setting aside Grim-Grimmer-Grimmest scenarios.

FY2021 Budget approved by Board of Trustees:

<https://smccd.edu/financialservices/FY2020-21%20Budget%20Adopted%20Report%20-%20FINAL.pdf>

Governmental Funds

General Fund - Unrestricted
Fund 1

General Fund - Restricted
Fund 3

Special Revenue
Fund 6
Child Development (60)

Capital Projects
Capital Outlay
Fund 4

Debt Service
Fund 25

Proprietary Funds

Enterprise
Bookstore/Cafeteria/SMAC/CCCE
Fund 5

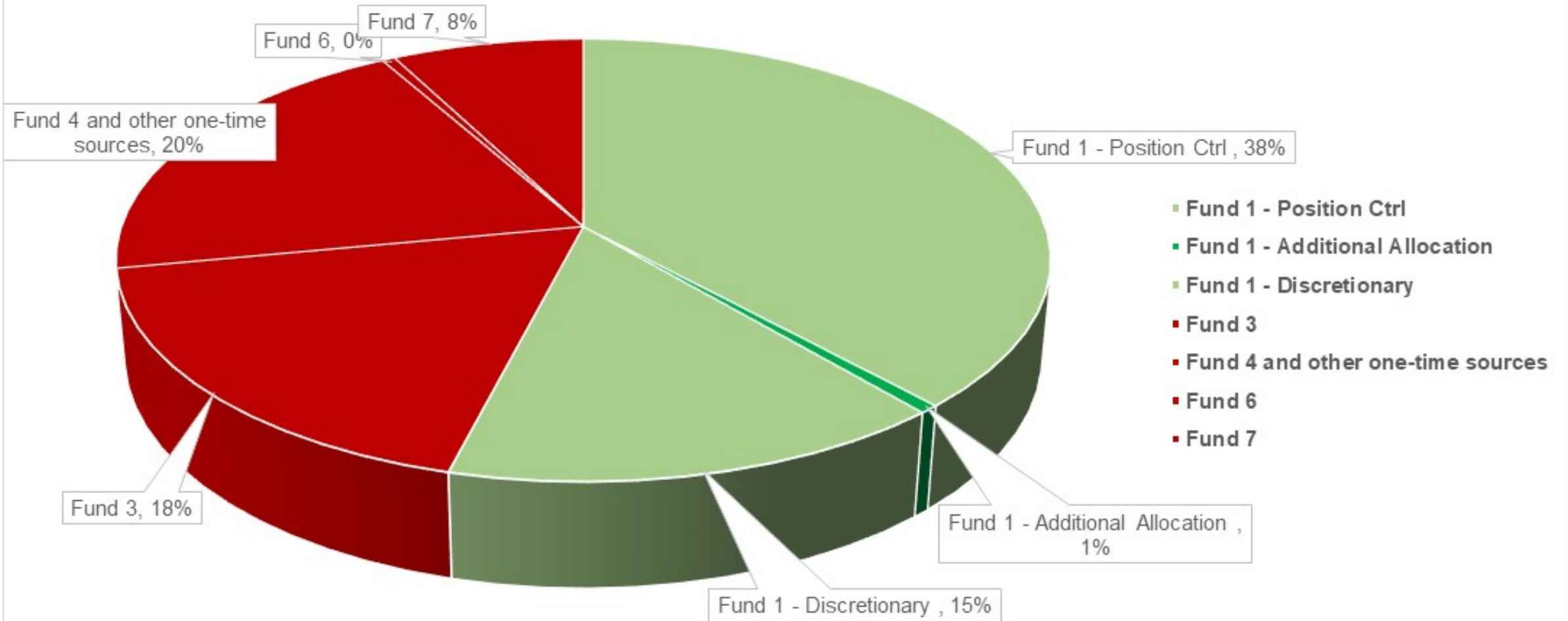
Internal Service
Self-Insurance
Fund 2

Fiduciary Funds

Expendable Trust
Student Financial Aid
Fund 7
*Reserve Fund for Post-Retirement/
Housing Loan*
Fund 8

Total District
All funds

FY21 Adopted Budget



Budget Scenarios FY2020-2021

Categories:

- CPI
- Provision for One-Time Budget Needs
- New FTE
- Strategic Initiatives Support
- General Operating/Discretionary
- Instructional Equipment
- Technology Needs

Strategic Initiatives FY2020-2021

Proposed Fund 1 Support

- Promise
- Guided Pathways / Redesign
- Counseling Redesign
- High Impact Practices (HIPs)
- Zero Textbook Cost (ZTC)
- Programs and Online Degree Development (PODD)
- Dual Enrollment



FY2020-2021 Mid-Year Divisional Discretionary Expenditures

as of Dec 31, 2020

AcctLev1	Acct Description	Adjusted Budget	Year to Date	Commitments	Available Budget
4000	Supplies and Materials	\$347,145	\$61,675	\$2,359	\$283,111
5000	Contract Services	\$1,446,439	\$229,891	\$214,218	\$1,002,330
6000	Equipment	\$46,437	\$21,565	\$3,135	\$21,738
Total		\$1,840,021	\$313,130	\$219,712	\$1,307,179

Instructional Equipment Fund

Fund	Organization	Account	Available Balance
43XXX	2XXX	6XXX	\$319,311
Total			\$319,311

Technology Plan Fund

Fund	Organization	Account	Available Balance
42XXX	2XXX	6XXX	\$369,608
Total			\$369,608

Sandbox for 2020-2021 New Fund 1 Resource Allocation

	2019-20 Funded Scenario		2020-21 Scenario 1		2020-21 Scenario 2	
Total Available Balance	\$1,095,604		\$284,922		\$284,922	
RA Augmentation for Faculty Conversion (4@\$70K)	-		\$280,000		\$280,000	
CPI – Distribute to Divisions	\$(111,474)		\$(45,506)		-	
% One-time Budget Requests	\$(100,000)		\$(25,000)		-	
Net Available Balance	\$884,130		\$494,416		\$564,922	
% for New Positions	\$(289,110)		\$(417,004)	84.3%	\$(564,922)	100%
Category 1: New Faculty	\$(75,186)	1.00 FTE	\$(300,744)	4.00 FTE	\$(300,744)	4.00 FTE
Category 2: Classified Professional	\$(213,924)	2.00 FTE	\$(116,260)	1.00 FTE	\$(264,178)	2.27 FTE
Administrator/ Director	-		-		-	
Category 3: % for College Innovation Strategies	\$(256,398)		\$(25,000)	5.1%	-	-
Category 4: % for General Operating/ Discretionary	\$(169,311)		\$(12,500)	2.5%	-	-
Category 5: % for Instructional Equipment (TCO)	\$(169,311)		\$(15,000)	3.0%	-	-
Category 6: % for Technology Needs (TCO)	-		\$(24,912)	5.0%	-	-
				100%		100%

Salary and Benefits Calculations (See Step 2)

Position	Grades/ Steps	Full-time Salary	Percentage of Work	Salary of %
Administrator	193E, Step 4	\$147,780	35.3%	\$52,166
Classified Professional	Grade 27, Step 3	\$75,636	53.7%	\$40,624
Faculty, Instructional	Grade 4, Step 6	\$92,988	39.4%	\$46,674
Adjunct, Instructional	Step 7, Lecture	\$48,605	12.1%	\$5,871



Thank you!

- **Questions, comments**
- **February - SPARC Members present to Divisions / Constituency**
- **March 11th - SPARC Deliberation and Recommendation**
- **March 24th – Present revised 20-21 Fund 1 budget to CGC for approval**