

**MT. SAN ANTONIO COMMUNITY COLLEGE DISTRICT
BUDGET AND ESTIMATED ACTUALS COMPARISON HISTORY
Unrestricted General Fund**

DRAFT

	2020-21 Adopted Budget	2020-21 Projected Actuals	BUDGET SCENARIOS		
			CONSERVATIVE 2021-22 Tentative Budget	LIKELY 2021-22 Tentative Budget	OPTIMISTIC 2021-22 Tentative Budget
UNRESTRICTED GENERAL					
Base Allocation	\$ 148,847,242	\$ 148,528,359	\$ 154,537,964	\$ 154,537,964	\$ 154,537,964
Supplemental Allocation	33,727,944	34,975,512	34,929,050	34,929,050	36,377,484
Student Success Allocation	14,557,009	16,088,792	17,451,153	17,562,949	17,674,153
Revenue Deficit/SCFF Reduction	(1,971,322)	(997,963)	(2,069,182)	(1,035,150)	-
Student Centered Funding Formula (SCFF)	\$ 195,160,873	\$ 198,594,700 (1)	\$ 204,848,985	\$ 205,994,813	\$ 208,589,601
Less: Growth	-	- (1)	-	-	-
SCFF/Hold Harmless Without Growth	\$ 195,160,873	\$ 198,594,700	\$ 204,848,985	\$ 205,994,813	\$ 208,589,601
Full-Time Faculty Hiring	1,453,372	1,453,372	1,453,372	1,453,372	1,453,372
Lottery - Current Year	5,018,850	5,089,256 (2)	5,102,700	5,102,700	5,102,700
Miscellaneous Revenues	8,694,780	7,870,015 (3)	8,348,192	8,348,192	8,348,192
TOTAL ONGOING REVENUES	\$ 210,327,875	\$ 213,007,343	\$ 219,753,249	\$ 220,899,077	\$ 223,493,865
Salaries, Benefits, and Operating Expenditures	\$ (216,331,133)	\$ (204,566,614) (4)	\$ (223,117,199)	\$ (223,117,200)	\$ (222,617,199)
OPEB - Contribution	-	-	(2,500,000)	(2,500,000)	(2,500,000)
STRS/PERS - Reimbursement	2,000,000	- (5)	-	-	-
TOTAL ONGOING EXPENDITURES	\$ (214,331,133)	\$ (204,566,614)	\$ (225,617,199)	\$ (225,617,200)	\$ (225,117,199)
ONGOING/SURPLUS (DEFICIT)	\$ (4,003,258)	\$ 8,440,729	\$ (5,863,950)	\$ (4,718,123)	\$ (1,623,334)
ONE-TIME REVENUE - INCREASES/(DECREASES):					
2017-18 Growth (1% Statewide)	\$ -	\$ -	\$ -	\$ -	\$ -
2018-19 Growth (1% Statewide)	-	-	-	-	-
2019-20 Growth (0.55% Statewide)	-	-	-	-	-
2021-22 Growth (0.50% Statewide)	-	-	-	-	951,948
Prior Year Apportionment Adjustment	-	1,036,654 (6)	-	-	-
CalSTRS On-Behalf Payments	-	-	-	-	-
TOTAL ONE TIME REVENUES	\$ -	\$ 1,036,654	\$ -	\$ -	\$ 951,948

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	BUDGET SCENARIOS				
	2020-21 Adopted Budget	2020-21 Projected Actuals	CONSERVATIVE 2021-22 Tentative Budget	LIKELY 2021-22 Tentative Budget	OPTIMISTIC 2021-22 Tentative Budget
ONE-TIME EXPENDITURES - INCREASES/(DECREASES):					
One-Time Expenditures	\$ (4,520,469)	\$ (4,103,219) (7)	\$ (3,360,807)	\$ (3,360,807)	\$ (3,360,807)
New Resources Allocations Phases 1 to 12	(3,107,061)	\$ (1,608,372) (8)	(1,344,810)	(1,344,810)	(1,344,810)
CalSTRS On-Behalf Payments	-	-	-	-	-
Section 115 Mt. San Antonio College STRS/PERS Trust	-	-	-	-	-
Hourly Faculty/Noncredit Instruction Budgets	-	-	-	-	-
Call-Back Time for Essential Workers	(2,040,000)	398,112 (9)	-	-	-
OPEB - Contribution	-	(6,500,000) (10)	(1,000,000)	(1,000,000)	(1,000,000)
Retiree Benefits Health Premiums	(1,500,000)	(1,500,000) (11)	(2,000,000)	(2,000,000)	(2,000,000)
Savings from Frosted Positions	3,652,601	3,652,601	1,911,956	1,675,637	-
TOTAL ONE TIME EXPENDITURES	\$ (7,514,929)	\$ (9,660,878)	\$ (5,793,661)	\$ (6,029,980)	\$ (7,705,617)
TOTAL ONE TIME REVENUES NET OF EXPENDITURES	\$ (7,514,929)	\$ (8,624,224)	\$ (5,793,661)	\$ (6,029,980)	\$ (6,753,669)
UNRESTR. GENERAL FUND - REV. GENERATED ACCOUNTS					
TOTAL REVENUES	\$ 2,139,340	\$ 2,334,682 (12)	\$ 1,855,963	\$ 1,855,963	\$ 1,855,963
TOTAL EXPENDITURES	(5,240,152)	(2,512,526) (12)	(3,156,949)	(3,156,949)	(3,156,949)
TOTAL REVENUE GENERATED INCREASES/(DECREASES)	\$ (3,100,812)	\$ (177,844)	\$ (1,300,986)	\$ (1,300,986)	\$ (1,300,986)
SUMMARY OF FUND BALANCE:					
Assigned Fund Balance - New Resources Allocation Requests	\$ -	\$ 1,344,810 (13)	\$ -	\$ -	\$ -
Assigned Fund Balance - Carryovers/Purchases in Progress	-	2,564,973 (14)	-	-	-
Assigned Fund Balance - 2021-22 One-Time Expenditures	-	6,838,320 (15)	-	-	-
Assigned Fund Balance	\$ -	\$ 10,748,103	\$ -	\$ -	\$ -
10% - Board Policy	22,708,621	21,674,002	23,456,781	23,480,413	23,597,977
Unassigned Fund Balance	18,551,575	20,172,783	17,480,496	18,366,372	20,619,908
Unassigned Fund Balance	\$ 41,260,196	\$ 41,846,785	\$ 40,937,277	\$ 41,846,785	\$ 44,217,885
Fund Balance - Unrestricted General Fund	\$ 41,260,196	\$ 52,594,888	\$ 40,937,277	\$ 41,846,785	\$ 44,217,885
Fund Balance College Restricted - Revenue Generated Accounts	\$ 6,081,021	\$ 9,003,989 (12)	\$ 7,703,003	\$ 7,703,003	\$ 7,703,003
Fund Balance Unrestricted General Fund and Revenue Generated Accounts	\$ 47,341,217	\$ 61,598,877 (16)	\$ 48,640,280	\$ 49,549,788	\$ 51,920,888
Total Fund Balance Percentage Unrestricted General Fund	20.85%	28.42%	20.74%	21.10%	22.00%

SCFF:
Pell from 12,161 to 10,692
Success 3.77% less 2021
1% Revenue Deficit
No Growth

SCFF:
Pell from 12,161 to 10,692
Success 1.88% less 2021
0.5% Revenue Deficit
No Growth

SCFF:
Pell same as 2021
Success same as 2021
NO Revenue Deficit
Growth @ 0.5%