

**MT. SAN ANTONIO COMMUNITY COLLEGE DISTRICT
2019-20 TENTATIVE BUDGET
UNRESTRICTED GENERAL FUND**

UNRESTRICTED GENERAL FUND 11:

ONGOING REVENUE BUDGET ASSUMPTIONS

Ongoing Revenue Increases/(Decreases)		Fund 11	Fund 13	Total
Base Ongoing Revenue Budget	Balance as of the 2018-19 Adopted Budget	\$ 200,829,698	\$ -	\$ 200,829,698
2017-18 Base Apportionment Adjustment	Adjustment to 2017-18 Faculty Hiring per 2017-18 Apportionment Recalculation of March 2019	22,757	-	22,757
2018-19 COLA Adjustment	Adjustment to funded COLA at 2.71% per 2017-18 Apportionment Recalculation of March 2019	20,481	-	20,481
2017-18 Additional Growth Beyond 1% Target	Per 2017-18 Apportionment Recalculation of March 2019	733,001	-	733,001
2019-20 COLA	Per May Revise funded COLA at 3.26% - Part of the SCFF 2018-19 rates for the Supplemental and Success components that have increased by 3.26%	5,907,296	-	5,907,296
2019-20 New Student Centered Funding Formula (SCFF)	Increase as a result of including 2017-18 final counts. Also includes Base, Supplemental, and Success rates increased by 3.26% as per the 2019-20 May Revision, and decrease in transfer counts equivalent to the 2018-19 \$49Million Shortfall.	739,460	-	739,460
2018-19 Faculty Hiring	\$50 Million Statewide - Adjustment	205,415		205,415
2019-20 Lottery	Estimated increase due to increase in FTES from 33,423 to 33,693	40,770	-	40,770
Interest	Increase due to total elimination of the Apportionment deferrals and 2018-19 Actuals	500,000	-	500,000
Nonresident Tuition - International	International Students - Based on 2018-19 Estimated Actuals	150,000	-	150,000
Nonresident Tuition - Out-of-State	Out-of-State Students - Based on 2018-19 Estimated Actuals	50,000	-	50,000
Part-time Faculty Parity	Per 2018-19 First Principal Apportionment	(99,177)	-	(99,177)
Part-time Office Hours/Health Insurance	Per 2018-19 First Principal Apportionment	(242,992)		(242,992)
Other Miscellaneous Revenue	Mainly Mandated Cost Block Grant	133,641	-	133,641
Total Revenue Increases/(Decreases)		\$ 8,160,652	\$ -	\$ 8,160,652
Total Ongoing Revenue Budget		\$ 208,990,350	\$ -	\$ 208,990,350

**MT. SAN ANTONIO COMMUNITY COLLEGE DISTRICT
2019-20 TENTATIVE BUDGET
UNRESTRICTED GENERAL FUND**

ONGOING EXPENDITURE BUDGET ASSUMPTIONS

Ongoing Expenditure Increases/(Decreases)		Fund 11	Fund 13	Total
Base Ongoing Expenditure Budget	Balance as of the 2018-19 Adopted Budget	\$ 199,890,818	\$ -	\$ 199,890,818
2019-20 Salary Schedule Progression	Estimated step/column and longevity changes	1,457,371	-	1,457,371
2018-19 Credit/Noncredit Adjunct Step/Column	Estimated step/column increases	233,000	-	233,000
Misc. Personnel and Benefit Changes	Mainly changes in step and column due to filled vacancies and changes in employer contributions for hourly budgets	(1,276,228)	-	(1,276,228)
2018-19 Collective Bargaining Agreements	Additional 1.29% increase in salaries and/or benefits for all units	2,161,535	-	2,161,535
2019-20 Collective Bargaining Agreements - Placeholder	2019-20 COLA of 3.26% less 1.29% 2018-19 increase for all units salaries, pending settlements of Collective Bargaining Agreements	3,324,223	-	3,324,223
STRS Employer Rate Increase	Rate increase from 16.28% to 17.10%. Per the Senate Subcommittee.	690,011	-	690,011
PERS Employer Rate Increase	Rate increase from 18.062% to 18.93. Per Senate Subcommittee.	389,233	-	389,233
Reclassification of Personnel	Management and CSEA 262	19,781	-	19,781
New Positions	Mainly Management and Classified. Includes positions funded with the New Resources Allocation Phases 9 and 10	111,840	-	111,840
2018-19 New Faculty Positions	13 New faculty positions	1,625,115	-	1,625,115
2018-19 New Faculty Positions - FON	FON Obligation is to hire 18 New Faculty Positions @ full time cost of \$118,449	2,132,082	-	2,132,082
2018-19 Faculty Hiring	Reduce Hourly Faculty due to the Hiring 18 New Faculty positions to be in compliance with FON Obligation @ replacement cost of \$80,743	(1,453,372)	-	(1,453,372)
Immediate Needs Requests	As approved by President's Cabinet	64,800	-	64,800
2018-19 New Resources Allocation Phase 10 - Operating Expenses	As approved by President's Cabinet on August 28, October 17, and October 23, 2019	346,231	-	346,231
Early High School Program Credit	50% Cost of Principal and Administrative Assistance of Rio Verde Academy/West Covina Unified School District	120,351	-	120,351
2019-20 Rate Driven	For increases in maintenance agreements, institutional memberships, insurance, and utilities.	150,000	-	150,000
Total Net Increase to Ongoing Expenditure Budget		\$ 10,095,973	\$ -	\$ 10,095,973
Total Ongoing Expenditure Budget		\$ 209,986,791	\$ -	\$ 209,986,791
Total Ongoing Budget Surplus/(Deficit)		\$ (996,441)	\$ -	\$ (996,441)

**MT. SAN ANTONIO COMMUNITY COLLEGE DISTRICT
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ONE-TIME REVENUE AND EXPENDITURE BUDGET ASSUMPTIONS

Beginning Fund Balance and One-Time Revenue Budget Increases/(Decreases)		Fund 11	Fund 13	Total
Beginning Fund Balance	Carryover Projected Ending Fund Balance as of June 30, 2019	\$ 11,166,842	\$ -	\$ 11,166,842
2019-20 Growth	Per May Revise 0.55% Statewide. To be Determine. Mt. SAC does not budget Growth until earned.	-	-	-
Total Beginning Fund Balance and One-Time Revenue Budget		\$ 11,166,842	\$ -	\$ 11,166,842

One-Time Expenditure Budget Increases/(Decreases)		Fund 11	Fund 13	Total
Purchases In Progress	Estimated Carryover based on 2017-18	\$ 685,479	\$ -	\$ 685,479
Carryover Budgets	Estimated Carryover based on 2017-18	1,577,374	-	1,577,374
New Resources Allocation Phases 1 to 10	Estimated committed carryovers as approved by President Cabinet	2,247,659	-	2,247,659
NRA Phase 10 - Ongoing 3 Years - Operating	Shown as one-time because the 2018-19 STRS/PERS Contribution was used toward funding this item. Includes funding for second year: 2019-20, and third year: 2020-21	408,000	-	408,000
NRA Phase 10 - Ongoing 3 Years - Positions	Shown as one-time because the 2018-19 STRS/PERS Contribution was used toward funding this item. Includes funding for second year: 2019-20	478,066	-	478,066
NRA Phase 10 - Ongoing 3 Years - Positions	Shown as one-time because the 2018-19 STRS/PERS Contribution was used toward funding this item. Includes funding for third year: 2020-21	501,969	-	501,969
One-Time Health and Welfare CSEA 262	1.29% increase used to fund two-party and family from July 1, 2019 to December 31, 2019	109,390		109,390
STRS and PERS Trust	Set aside budget for the 2019-20 Contribution (pending Board of Trustees Approval)	4,000,000	-	4,000,000
Positions Funded with One-Time Funds	Management and classified (funded one-time or on paid leave-of-absence)	233,562	-	233,562
Faculty Position Funded with One-Time Funds	Librarian	143,030		143,030
Auxiliary Unfunded PERS Liability	Set aside budget for the 2019-20 Contribution (pending Board of Trustees Approval)	202,544	-	202,544
Computer Replacement Program	For faculty and staff	250,000	-	250,000
Election Cost	No election for Boards Members until the fiscal year 2020-21	-	-	-
Hourly Faculty Budget	Estimated increase from Summer 2018 to Spring 2019 to earn the 2018-19 Growth - TBD	405,948	-	405,948
Hourly Faculty Budget	Estimated increase to earn the 2019-20 Growth - TBD	405,948	-	405,948
2019-20 One-Time Savings from Vacant Positions	Based on savings of 2018-19 fiscal year	(482,127)	-	(482,127)
Total One-Time Expenditure Budget Increases/(Decreases)		\$ 11,166,842	\$ -	\$ 11,166,842

**MT. SAN ANTONIO COMMUNITY COLLEGE DISTRICT
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UNRESTRICTED GENERAL FUND 13 - REVENUE-GENERATED ACCOUNTS:

REVENUE AND EXPENDITURE ASSUMPTIONS

Beginning Fund Balance and One-Time Revenue Budget Increases/(Decreases)		Fund 11	Fund 13	Total
Beginning Balance	Estimated Fund Balance as of June 30, 2019	\$ -	\$ 9,356,800	\$ 9,356,800
2019-20 Revenue Budgets	Matching Revenue and Expenditure Accounts	-	2,399,368	2,399,368
Total Revenue Budget		\$ -	\$ 11,756,168	\$ 11,756,168

One-Time Expenditure Budget Increases/(Decreases) - Funded from the Unassigned Fund Balance		Fund 11	Fund 13	Total
2018-19 Estimated Carryover	Revenue-Generated Accounts - Est. Carryover Balances as of June 30, 2019	\$ -	\$ 9,356,800	\$ 9,356,800
2019-20 Expenditure Budgets	Matching Revenue and Expenditure Accounts	-	2,399,368	2,399,368
Total Expenditure Budget - Funded from the Assigned Fund Balance		\$ -	\$ 11,756,168	\$ 11,756,168

Beginning Fund Balances - Revenue Generated Accounts	\$ 11,166,842	\$ 9,356,800	\$ 20,523,642
Total Unrestricted General Fund Revenue Budget - Ongoing, One-Time, and Revenue Gen. Accounts	\$ 208,990,350	\$ 2,399,368	\$ 211,389,718
Total Unrestricted General Fund Expenditure Budget - Ongoing, One-Time, and Revenue Gen. Accounts	\$ 221,153,633	\$ 11,756,168	\$ 232,909,801