

MT. SAN ANTONIO COMMUNITY COLLEGE DISTRICT
2019-20 ADOPTED BUDGET
UNRESTRICTED GENERAL FUND
DRAFT 8-27-19

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 Total Computational Revenue (TCR) Apportionment due to an increase in the 2017-18 Faculty Hiring. Per 2017-18 Apportionment Recalculation of June 2019	22,757	-	22,757
2017-18 COLA Adjustment	Adjustment to 2017-18 TCR Apportionment due to an increase in additional funded COLA at 2.71%. Per 2017-18 Apportionment Recalculation of June 2019	20,481	-	20,481
2017-18 Additional Growth Beyond 1% Target	Adjustment to the 2017-18 TCR Apportionment for additional Growth. Per 2017-18 Apportionment Recalculation of June 2019	733,001	-	733,001
2019-20 New Student Centered Funding Formula (SCFF)	The College will be including in the budget the Hold Harmless or minimum revenue. Reduction of SCFF estimate to return to Hold Harmless status as a result of the new legislation in the 2019-20 Budget Act. The rates for each of the variables (Enrollment, Student Success, and Supplemental components) will not be known until February 2020. The reduction is the budgeted amount in the 2018-19 Adopted Budget comprised by the calculation performed at that time which was, SCFF of \$185,717,321, less Hold Harmless of \$180,429,156, and less the 2018-19 Estimated Growth of \$759,266.	(4,528,899)	-	(4,528,899)
2019-20 COLA	The College will be including in the budget the Hold Harmless or minimum revenue. The COLA included is calculated: 2017-18 TCR of \$176,424,297 plus 2.71% 2018-19 COLA of \$4,781,098, becomes the Base of \$181,205,395 to apply the 2019-20 3.26% COLA of \$5,907,296.	5,907,296	-	5,907,296
2018-19 Faculty Hiring	\$50 Million Statewide - Adjustment	205,415		205,415
2019-20 Lottery	Increases in FTES from 33,423 to 33,715 and a rate increase from \$151 to 153.	111,522	-	111,522
Interest	Increase in interest rates and higher cash balances during 2018-19	520,000	-	520,000
Nonresident Tuition - International	International Students - Based on 2018-19 Actuals	150,000	-	150,000
Nonresident Tuition - Out-of-State	Out-of-State Students - Based on 2018-19 Actuals	50,000	-	50,000
Part-time Faculty Compensation	Per 2018-19 Second Principal Apportionment	(78,462)	-	(78,462)
Part-time Office Hours/Health Insurance	Per 2018-19 Second Principal Apportionment	180,015		180,015
Other Miscellaneous Revenue	Mainly Mandated Cost Block Grant	17,800	-	17,800
Total Revenue Increases/(Decreases)		\$ 3,310,926	\$ -	\$ 3,310,926
Total Ongoing Revenue Budget		\$ 204,140,624	\$ -	\$ 204,140,624

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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	1,475,205	-	1,475,205
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	(1,346,909)	-	(1,346,909)
2018-19 Collective Bargaining Agreements	Additional 1.29% increase in salaries and/or benefits for all units	1,971,116	-	1,971,116
2019-20 Collective Bargaining Agreements	Increase in Health Welfare to tier rates for Management, Confidential, CSEA 262, and CSEA 651 for the period of January 1, 2020 to June 30, 2020 (Change to SISC).	388,594		388,594
2019-20 Collective Bargaining Agreements - Placeholder	A 1.97% increase (2019-20 COLA of 3.26% less 2018-19 additional 1.29% increase) for all units salaries, pending settlements of Collective Bargaining Agreements	3,294,290	-	3,294,290
STRS Employer Rate Increase	Rate increase from 16.28% to 17.10%	440,034	-	440,034
PERS Employer Rate Increase	Rate increase from 18.062% to 19.721%	753,754	-	753,754
Reclassification of Personnel	Management and CSEA 262	53,838	-	53,838
2018-19 New Management and Classified Positions	Management and Classified. Includes positions funded with the New Resources Allocations Phases 9 and 10 (Refer to pages ___ to ___ for details)	292,988	-	292,988
2018-19 New Faculty Positions	8 New faculty positions (Refer to pages ___ to ___ for details)	998,781	-	998,781
2018-19 New Faculty Positions - FON	FON Obligation is to hire 18 New Faculty Positions @ an estimated full-time cost of \$118,449 (Refer to pages ___ to ___ for details)	2,093,982	-	2,093,982
2018-19 Faculty Hiring	Reduce Hourly Faculty due to Hiring 18 New Faculty positions to comply with FON Obligation @ a faculty replacement cost of \$80,743 (Refer to pages ___ to ___ for details)	(1,453,372)	-	(1,453,372)
Immediate Needs Requests - Ongoing	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 (Refer to pages ___ to ___ for details)	161,231	-	161,231
Early High School Program Credit	50% Cost of Principal and Administrative Assistant of Rio Verde Academy/West Covina Unified School District	120,351	-	120,351
OPEB - Contribution	As a result of the SCFF funding uncertainties, the College is reducing its revenues and budgeting at Hold Harmless or minimum revenue. This has created a large Ongoing Budget Deficit. To lessen this effect, the College will be budgeting the OPEB Contribution on the one-time section for the 2019-20 fiscal year. This requires Board of Trustees approval, which is pending.	(2,500,000)	-	(2,500,000)
2019-20 Rate Driven	For increases in maintenance agreements, institutional memberships, insurance, and utilities.	300,000	-	300,000
Total Net Increase to Ongoing Expenditure Budget		\$ 7,341,683	\$ -	\$ 7,341,683
Total Ongoing Expenditure Budget		\$ 207,232,501	\$ -	\$ 207,232,501
Total Ongoing Budget Surplus/(Deficit)		\$ (3,091,877)	\$ -	\$ (3,091,877)

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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	\$ -	\$ -	\$ -
2019-20 Growth	Per May Revise 0.55% Statewide. TBD. Mt. SAC does not budget Growth until earned.	-	-	-
Total Beginning Fund Balance and One-Time Revenue Budget		\$ -	\$ -	\$ -

One-Time Expenditure Budget Increases/(Decreases)		Fund 11	Fund 13	Total
Purchases In Progress	Carryover from 2017-18 (Refer to Page__ for details)	\$ 561,100	\$ -	\$ 561,100
Carryover Budgets	Carryover from (Refer to page __ for details)	1,800,346	-	1,800,346
New Resources Allocation Phases 1 to 10	Committed carryovers as approved by President Cabinet (Refer to page __ for details)	1,929,855	-	1,929,855
New Resources Allocation Phase 10 - Ongoing 3 Years - Operating	Shown as one-time because the 2018-19 STRS/PERS Contribution of \$4,000,000 was used to fund this item. Includes funding for second year 2019-20, and third year 2020-21 (Refer to pages __ to __ for details)	408,000	-	408,000
New Resources Allocation Phase 10 - Ongoing 3 Years - Positions	Shown as one-time because the 2018-19 STRS/PERS Contribution of \$4,000,000 was used to fund this item. Includes funding for second year 2019-20, and third year 2020-21 (Refer to pages __ to __ for details)	980,035	-	980,035
2019-20 New Resources Allocation Phase 11 - Operating Expenses	As approved by President's Cabinet on July 23, 2019 (Refer to pages__ to__ for details)	1,815,416	-	1,815,416
2019-20 New Resources Allocation Phase 11 - One-Time - Positions	Management and classified (funded one-time or on paid leave-of-absence) as approved by President's Cabinet on July 23, 2019 (Refer to pages__ to__ for details)	503,765	-	503,765
Transition to Self-Insured Schools of California (SISC)	Set aside for potential differences on medical plan coverage due to the change in third-party healthcare administrator from CalPERS to SISC	500,000	-	500,000
Immediate Needs Requests - One-time	As approved by President's Cabinet	119,150	-	119,150
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
Faculty Position Funded with One-Time Funds	Librarian	113,856	-	113,856
Auxiliary Services Unfunded PERS Liability	Set aside budget for the 2019-20 Contribution (pending Board of Trustees approval)	253,071	-	253,071
Computer Replacement Program	For faculty and staff	250,000	-	250,000
Election Cost	No election for Boards Members until the 2020-21 fiscal year	-	-	-
Hourly Faculty Budget	Estimated increase from Summer 2018 to Spring 2019 to earn the 2018-19 Growth - TBD	525,192	-	525,192
Hourly Faculty Budget	Estimated increase to earn the 2019-20 Growth - TBD	525,192	-	525,192
OPEB Contribution	As a result of the SCFF funding uncertainties, the College is reducing its revenues and budgeting at Hold Harmless or minimum revenue. This has created a large Ongoing Budget Deficit. To lessen this effect, the College will be budgeting the OPEB Contribution on the one-time section for the 2019-20 fiscal year. This requires Board of Trustees approval, which is pending.	2,500,000	-	2,500,000
SCFF Placeholder	Due to the uncertainties with the latest changes to the SCFF, the College may experience decreases in funding.	4,000,000	-	4,000,000
2019-20 One-Time Savings from Vacant Positions	Based on savings of 2018-19 fiscal year	(1,443,991)	-	(1,443,991)
Total One-Time Expenditure Budget Increases/(Decreases)		\$ 15,450,377	\$ -	\$ 15,450,377

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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	Fund Balance as of June 30, 2019	\$ -	\$ 9,985,041	\$ 9,985,041
2019-20 Revenue Budgets	Matching Revenue and Expenditure Accounts	-	2,646,661	2,646,661
Total Revenue Budget		\$ -	\$ 12,631,702	\$ 12,631,702

One-Time Expenditure Budget Increases/(Decreases) - Funded from the Unassigned Fund Balance		Fund 11	Fund 13	Total
2018-19 Carryover	Revenue-Generated Accounts - Carryover Balances as of June 30, 2019	\$ -	\$ 9,985,041	\$ 9,985,041
2019-20 Expenditure Budgets	Matching Revenue and Expenditure Accounts	-	2,646,661	2,646,661
Total Expenditure Budget - Funded from the Assigned Fund Balance		\$ -	\$ 12,631,702	\$ 12,631,702

Beginning Fund Balances - Revenue Generated Accounts		\$ -	\$ 9,985,041	\$ 9,985,041
Total Unrestricted General Fund Revenue Budget - Ongoing, One-Time, and Revenue Gen. Accounts		\$ 204,140,624	\$ 2,646,661	\$ 206,787,285
Total Unrestricted General Fund Expenditure Budget - Ongoing, One-Time, and Revenue Gen. Accounts		\$ 222,682,878	\$ 12,631,702	\$ 235,314,580