

**MT. SAN ANTONIO COMMUNITY COLLEGE DISTRICT  
2020-21 TENTATIVE BUDGET  
UNRESTRICTED GENERAL FUND**

**UNRESTRICTED GENERAL FUND 11:**

**ONGOING REVENUE BUDGET ASSUMPTIONS**

Ongoing Revenue Increases/(Decreases)		Fund 11	Fund 13	Total
<b>Base Ongoing Revenue Budget</b>	<b>Balance as of the 2019-20 Adopted Budget</b>	<b>\$ 204,140,624</b>	<b>\$ -</b>	<b>\$ 204,140,624</b>
Increase to the 2019-20 Student Centered Funding Formula (SCFF)	The increase is estimated at \$10,170,199, which is the difference between the SCFF per the 2019-20 P1 of \$197,283,690 (the rates include the 3.26% COLA increase) and the budgeted revenue in the 2019-20 Adopted Budget at Hold Harmless of \$187,112,691.	10,170,999	-	10,170,999
SCFF Reduction (May Revision)	The \$15,759,003 reduction was calculated on the \$593 Million SCFF statewide reduction, which is approximately a 7.69% reduction to the College SCFF. If the College would have added the 2.31% COLA of \$167.2 million statewide, the reduction would have been a 10% reduction in funding to the SCFF.	(15,759,003)	-	(15,759,003)
Interest	Decrease in Interest due to potential deferrals included in the May Revision	(500,000)	-	(500,000)
Nonresident Tuition - International	International Students - Based on 2019-20 Estimated Actuals	(400,572)	-	(400,572)
Nonresident Tuition - Out-of-State	Out-of-State Students - Based on 2019-20 Estimated Actuals	-	-	-
Lottery	TBD with annual FTES - will decrease due to 3rd and 4th quarter lower collections	(500,000)	-	(500,000)
Part-time Faculty Compensation	TBD with Second Principal Apportionment	-	-	-
Part-time Office Hours/Health Insurance	TBD with Second Principal Apportionment	-	-	-
Other Miscellaneous Revenue	TBD at closing of the books	-	-	-
<b>Total Revenue Increases/(Decreases)</b>		<b>\$ (6,988,576)</b>	<b>\$ -</b>	<b>\$ (6,988,576)</b>
<b>Total Ongoing Revenue Budget</b>		<b>\$ 197,152,048</b>	<b>\$ -</b>	<b>\$ 197,152,048</b>

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**ONGOING EXPENDITURE BUDGET ASSUMPTIONS**

<b>Ongoing Expenditure Increases/(Decreases)</b>		<b>Fund 11</b>	<b>Fund 13</b>	<b>Total</b>
<b>Base Ongoing Expenditure Budget</b>	<b>Balance as of the 2019-20 Adopted Budget</b>	<b>\$ 207,232,501</b>	<b>\$ -</b>	<b>\$ 207,232,501</b>
2020-21 Salary Schedule Progression	Estimated step/column and longevity changes	1,963,087	-	1,963,087
2020-21 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	(1,019,394)	-	(1,019,394)
2020-21 Health and Welfare	Increase due to changes in tiers primarily to cover family plans for all employee groups	2,082,575	-	2,082,575
2019-20 Collective Bargaining Agreements	1.29% Increase to arrive to the 3.26% COLA for all employee groups (The 2019-20 Adopted Budget only included a 1.97% increase).	2,421,508	-	2,421,508
STRS Employer Rate Decrease	Rate decrease from 17.10% to 16.15% per May Revision	(843,017)	-	(843,017)
PERS Employer Rate Increase	Rate increase from 19.72% to 20.7% per May Revision	465,383	-	465,383
STRS/PERS Reimbursement	STRS/PERS Trust Reimbursement to the College, pending Board of Trustees approval.	(2,000,000)	-	(2,000,000)
Reclassification of Personnel	Classified CSEA 262	33,364	-	33,364
Management and Classified Positions	Management and Classified. Includes positions funded with the New Resources Allocations Phases 11, 12, Immediate Needs, and Transferred from SEAP (Refer to pages ___ to ___ for details)	1,967,287	-	1,967,287
Hourly Budget Increase	TBD	-	-	-
Immediate Needs Requests - Ongoing	As approved by President's Cabinet (Refer to page ___ for details)	5,000	-	5,000
New Resources Allocation Phase 4 & 12 - Operating Expenses	As approved by President's Cabinet	524,541	-	524,541
Discretionary Budgets Transferred from SEAP	As approved by President's Cabinet on June 9, 2020 (Refer to page ___ for details)	125,702	-	125,702
Discretionary Departmental Budgets	Estimated - Budget process to reduce ongoing discretionary budgets	(500,000)	-	(500,000)
Dual Enrollment Program	In 2019-20 a one-time transfer for \$174,646 was processed with an analysis to grow the program for 2020-21 - Estimated	562,530	-	562,530
2020-21 Rate Driven Increase	For increases in maintenance agreements, institutional memberships, insurance, WCUSD, and utilities.	500,000	-	500,000
<b>Total Net Increase to Ongoing Expenditure Budget</b>		<b>\$ 6,521,566</b>	<b>\$ -</b>	<b>\$ 6,521,566</b>
<b>Total Ongoing Expenditure Budget</b>		<b>\$ 213,754,067</b>	<b>\$ -</b>	<b>\$ 213,754,067</b>
<b>Total Ongoing Budget Surplus/(Deficit)</b>		<b>\$ (16,602,019)</b>	<b>\$ -</b>	<b>\$ (16,602,019)</b>

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**ONE-TIME REVENUE AND EXPENDITURE BUDGET ASSUMPTIONS**

<b>Beginning Fund Balance and One-Time Revenue Budget Increases/(Decreases)</b>		<b>Fund 11</b>	<b>Fund 13</b>	<b>Total</b>
2020-21 Growth	No Growth per May Revision	-	-	-
<b>Total Beginning Fund Balance and One-Time Revenue Budget</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

<b>One-Time Expenditure Budget Increases/(Decreases)</b>		<b>Fund 11</b>	<b>Fund 13</b>	<b>Total</b>
Purchases In Progress	Estimated Carryover based on 2018-19	\$ 561,100	\$ -	\$ 561,100
Carryover Budgets	Estimated Carryover based on 2018-19	1,800,346	-	1,800,346
New Resources Allocation Phases 1 to 12 - Operating Expenses	Estimated committed carryovers as approved by President Cabinet	1,952,135	-	1,952,135
New Resources Allocation Phase 10 Ongoing 3 Years and NRA Phase 12 - Positions Funded with One-time Funds	Shown as one-time because the 2018-19 STRS/PERS Contribution of \$4,000,000 (which was one-time) was used to fund this item (Refer to pages ___ to ___ for details).	892,930	-	892,930
Retirees Health Premiums	As recommended by President's Cabinet, pending Board of Trustees approval.	1,500,000	-	1,500,000
Auxiliary Services Unfunded PERS Liability	Set aside budget for the 2020-21 Contribution (pending Board of Trustees approval)	287,641	-	287,641
Computer Replacement Program	For faculty and staff	250,000	-	250,000
Election Cost	Election for 3 Board Members for November 3, 2020 - Based in latest election cost of 2018	151,000	-	151,000
Hourly Faculty Budget	TBD	-	-	-
Noncredit Instruction Budget	TBD	-	-	-
2020-21 One-Time Savings from Frost Positions	As approved by President's Cabinet (Refer to pages ___ to ___ for details)	(4,014,351)	-	(4,014,351)
<b>Total One-Time Expenditure Budget Increases/(Decreases)</b>		<b>\$ 3,380,801</b>	<b>\$ -</b>	<b>\$ 3,380,801</b>

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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
2020-21 Revenue Budgets		-	2,646,661	2,646,661
Estimated Revenues				
<b>Total Revenue Budget</b>		<b>\$ -</b>	<b>\$ 2,646,661</b>	<b>\$ 2,646,661</b>

One-Time Expenditure Budget Increases/(Decreases) - Funded from the Unassigned Fund Balance		Fund 11	Fund 13	Total
2020-21 Expenditure Budgets		-	4,586,771	4,586,771
Estimated Expenditures				
<b>Total Expenditure Budget - Funded from the Assigned Fund Balance</b>		<b>\$ -</b>	<b>\$ 4,586,771</b>	<b>\$ 4,586,771</b>

<b>Total Unrestricted General Fund Revenue Budget - Ongoing, One-Time, and Revenue Gen. Accounts</b>	<b>\$ 197,152,048</b>	<b>\$ 2,646,661</b>	<b>\$ 199,798,709</b>
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<b>Total Unrestricted General Fund Expenditure Budget - Ongoing, One-Time, and Revenue Gen. Accounts</b>	<b>\$ 217,134,868</b>	<b>\$ 4,586,771</b>	<b>\$ 221,721,639</b>
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