

MT. SAN ANTONIO COMMUNITY COLLEGE DISTRICT
2021-22 TENTATIVE BUDGET
UNRESTRICTED GENERAL FUND
DRAFT

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 2020-21 Adopted Budget	\$ 210,327,875	\$ -	\$ 210,327,875
2020-21 SCFF	Increase in counts mainly in PELL, Associate Degrees, Transfer Level Math and English, and Regional Living Wages.	2,460,468	-	2,460,468
2021-22 SCFF	Estimated COLA @ 4.05% (Applied to SCFF 2020-21 BASE per P1 @ \$199,592,663)	8,083,503	-	8,083,503
2021-22 SCFF	Estimated net decrease in PELL and a 1.88% Success Metrics counts	(646,203)	-	(646,203)
Revenue Deficit	Estimated at 0.5% of projected 2021-22 SCFF @ \$207,029,963 (Compared to 2020-21, deficit decreased from \$1,971,322 to \$1,035,150) - One-Time	936,172	-	936,172
Interest	Decrease in interest due to cash balance reduction as a result of the 2020-21 deferrals	(320,000)	-	(320,000)
Nonresident Tuition - International	Decrease in revenue due to COVID-19 pandemic	(330,000)	-	(330,000)
Nonresident Tuition - Out-of-State	Base on 2020-21 Revenues	550,000	-	550,000
Lottery	Increase of 559 FTES @ \$150 per FTE	83,850	-	83,850
Part-time Faculty Compensation	TBD	-	-	-
Part-time Office Hours/Health Insurance	TBD	-	-	-
Other Miscellaneous Revenue	Primarily reduction of Parking Fines revenues	(246,588)	-	(246,588)
Total Revenue Increases/(Decreases)		\$ 10,571,202	\$ -	\$ 10,571,202
Total Ongoing Revenue Budget		\$ 220,899,077	\$ -	\$ 220,899,077

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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 2020-21 Adopted Budget	\$ 214,331,133	\$ -	\$ 214,331,133
2021-22 Salary Schedule Progression	Estimated step/column and longevity changes	1,631,899	-	1,631,899
2021-22 Adjunct Faculty Step/Column	Estimated step/column increases for credit and noncredit	233,000	-	233,000
Misc. Personnel and Benefit Changes	Mainly changes in step and column due to filled vacancies	(771,582)	-	(771,582)
2021-22 Health and Welfare	Increase in health and welfare rates and changes in tiers to cover family plans for employee groups	113,416	-	113,416
2021-22 Collective Bargaining Agreements	Here is the impact if a 2.31% COLA increase was applied to salaries for all employee groups, effective July 1, 2021	4,070,881	-	4,070,881
STRS Employer Rate Increase	Rate increase from 16.15% to 16.92%	427,191	-	427,191
PERS Employer Rate Increase	Rate increase from 20.70% to 22.91%	1,054,515	-	1,054,515
2020-21 SUI Employer Rate Increase	Rate Increase from 0.05% to 1.23%	1,239,080		1,239,080
2020-21 SUI Excess Rate Reimbursement	Rate increase of 1.18% Excess SUI Cost is due to the COVID-19 Pandemic and will be reimbursed with HEERFF funds	(1,239,080)	-	(1,239,080)
OPEB Contribution	On May 27, 2015, the Board of Trustees approved a funding plan of Other Post-Employment Benefits Other than Pensions (OPEB) and a change to the financial presentation. The Change consists of funding on an ongoing basis \$2,500,000 from the Unrestricted General Fund and paying the Retirees Health Premiums from the interest earned on the OPEB Trust.	2,500,000	-	2,500,000
Reclassification of Personnel	Management	29,043	-	29,043
Classified Positions	Includes positions funded with the New Resources Allocations Phase 12 and Immediate Needs (Refer to pages __ to __ for details)	149,022	-	149,022
Adjunct Faculty Hourly Budget Increase	Preliminary estimate to be adjusted with actual expenditures as of June 30, 2021	500,000	-	500,000
Immediate Needs Requests - Ongoing	As approved by President's Cabinet (Refer to page __ for details)	95,735	-	95,735
New Resources Allocation Phase 10 - 3 YEARS Ongoing - Positions	As approved by President's Cabinet (Refer to page __ for details)	548,947		548,947
New Resources Allocation Phase 10 - 3 YEARS Ongoing - Operating Expenses	As approved by President's Cabinet (Refer to page __ to __ for details)	204,000	-	204,000
Noncredit Instruction budget	TBD	-	-	-
2021-22 Rate Driven Increase	For increases in maintenance agreements, institutional memberships, insurance, WCUSD, and utilities.	500,000	-	500,000
Total Net Increase to Ongoing Expenditure Budget		\$ 11,286,067	\$ -	\$ 11,286,067

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Total Ongoing Expenditure Budget	\$ 225,617,200	\$ -	\$ 225,617,200
Total Ongoing Budget Surplus/(Deficit)	\$ (4,718,123)	\$ -	\$ (4,718,123)

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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
2021-22 Growth	0.5% Growth per State Budget Estimated at \$951,948 (Calculated on 2019-20 Base SCFF less Basic Allocation @ \$190,389,688). Per Budget Development Guidelines, Growth is budgeted when earned.	-	-	-
Total Beginning Fund Balance and One-Time Revenue Budget		\$ -	\$ -	\$ -

One-Time Expenditure Budget Increases/(Decreases)		Fund 11	Fund 13	Total
Purchases In Progress	Estimated carryover based on 2019-20	\$ 361,255	\$ -	\$ 361,255
Carryover Budgets	Estimated carryover based on 2019-20	2,203,718	-	2,203,718
New Resources Allocation Phases 1 to 12 - Operating Expenses	Estimated committed carryovers as approved by President's Cabinet	1,344,810	-	1,344,810
Positions funded with one-time funds	As approved by President's Cabinet (Refer to page ___ for details)	210,989	-	210,989
Retirees Health Premiums	To be approved by the Board of Trustees on June 23, 2021	2,000,000	-	2,000,000
OPEB Contribution	To be approved by the Board of Trustees on June 23, 2021	1,000,000	-	1,000,000
Auxiliary Services Unfunded PERS Liability	Set aside budget for 2021-22 to be approved by the Board of Trustees on June 23, 2021.	334,845	-	334,845
Computer Replacement Program	For faculty and staff	250,000	-	250,000
Election Cost	Next Election for 4 Board Members for November 2022 will be budgeted in FY 2022-23	-	-	-
2020-21 One-Time Savings from Frosted Positions	As approved by President's Cabinet (Refer to pages ___ to ___ for details)	(1,675,637)	-	(1,675,637)
Total One-Time Expenditure Budget Increases/(Decreases)		\$ 6,029,980	\$ -	\$ 6,029,980

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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
2021-22 Revenue Budgets		-	1,855,963	1,855,963
Estimated Revenues				
Total Revenue Budget		\$ -	\$ 1,855,963	\$ 1,855,963

One-Time Expenditure Budget Increases/(Decreases) - Funded from the Unassigned Fund Balance		Fund 11	Fund 13	Total
2021-22 Expenditure Budgets		-	3,156,949	3,156,949
Estimated Expenditures				
Total Expenditure Budget - Funded from the Assigned Fund Balance		\$ -	\$ 3,156,949	\$ 3,156,949

Total Unrestricted General Fund Revenue Budget - Ongoing, One-Time, and Revenue Gen. Accounts	\$ 220,899,077	\$ 1,855,963	\$ 222,755,040
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Total Unrestricted General Fund Expenditure Budget - Ongoing, One-Time, and Revenue Gen. Accounts	\$ 231,647,180	\$ 3,156,949	\$ 234,804,129
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