

Sierra Joint Community College District 2020-21 Tentative Budget

June 9, 2020

Sierra Joint Community College District 2020-21 Tentative Budget Board of Trustees Meeting: June 9, 2020 General Fund Unrestricted Budget Highlights

Exhibit A

Revenue Highlights					
Property Tax Revenue	83,250,050				
Enrollment Fees	7,100,000				
Full Time Faculty Hiring Allocation	917,118				
Education Protection Account (\$100/Per FTES)	1,415,006				
Total State Revenue	92,682,174				
Non-Resident Tuition (\$290 per unit)	2,000,000				
Lottery Revenue	2,166,480				
Enrollment Fee	\$46/unit				

Expenditure Highlights Labor Changes: PERS Rate Increase 537,000 STRS Rate Increase 398,000 Projected Attrition/Vacancy Savings (840,000)

Sierra Joint Community College District 2020-21 Tentative Budget Board of Trustees Meeting: June 9, 2020 General Fund Narrative Summary

Exhibit B

- **1 Tentative Budget:** The documents presented in this 2020-21 Tentative Budget package should be viewed as preliminary in nature. The final budget for the fiscal year will be brought to the Board for adoption in September 2020.
- **2 COVID-19 Recession:** The COVID-19 pandemic has inflicted rapid and deep damage on the state, national, and international economies. In California, reduced business activity is fueling increases in unemployment that are projected to peak at 18%. California personal income is expected to decline by 9%. Overall economic impacts are projected to be worse than the Great Recession.
- 3 State Budget Crisis: Severe declines in economic activity have triggered a budget crisis for the State of California. The Department of Finance projects revenues to decline by \$41.2 billion. When combined with extraordinary costs to deal with health and safety impacts of the pandemic, the State faces a budget deficit of \$54.3 billion. Effects of the budget crisis projected to extend to 2023-24. Because the state tax filing deadline has been moved from April 15 to July 15, state leaders will not have accurate revenue data in time to finalize budget decisions by the July 1 constitutional state budget deadline. State leaders plan to adopt an initial budget by July 1 and then update the budget in August. This delayed budget process further complicates budget planning for community college districts.
- 4 Significant Budget Cuts: The Governor and Legislature will need to take drastic action to address the budget crisis. The May Revision proposal released on May 14 provides an indication of the nature and magnitude of budget solutions likely to be adopted in the final State Budget. The budget proposal for California community colleges contains nearly \$1 billion in budget cuts and \$1 billion in funding deferrals. As happens each year, the specific details of these proposals will be modified by the State Legislature, however the general level of cuts and deferrals are likely to be similar to the May Revision.
- 5 Local Budget Planning: District staff are actively monitoring the state budget process to gather information about various budget reduction proposals. Due to the significant volatility and uncertainty in this year's budget process, the Tentative Budget is a largely flat, placeholder budget that will be updated with the Adopted Budget in September once more information is available. The May Revision budget cuts and deferrals are not modeled in the Tentative Budget. Taking this approach will allow District budget decisions to be made with the benefit of more current and better information about the State Budget and a clearer sense of the available local budget reduction options. Taking this approach does not preclude the District from administratively implementing cost cutting measures before the Board's action on the Adopted Budget in September.
- 6 Limiting 2019-20 Year-End Spending: Following the release of the May Revision, the District took action to limit year-end spending in 2019-20. This will increase the year-end surplus and provide additional one-time resources that can be used to address revenue shortfalls in 2020-21 and subsequent years. Updated information about the year-end surplus will be included in the Adopted Budget.
- 7 **Budget Reduction Options:** The District is working with all its Divisions, Departments, and Centers to develop budget reduction options that can be implemented to address anticipated budget shortfalls. These options will be developed by the end of June and will then be considered for inclusion in the Adopted Budget. During the Great Recession the District successfully used such a collaborative process to identify budget reduction strategies to address budget shortfalls.
- 8 Federal Emergency Funding: Community colleges districts are eligible for funding through the Federal Emergency Management Agency (FEMA) and the Coronavirus Aid, Relief, and Economic Security Act (CARES). FEMA will provide reimbursement for emergency-related costs and CARES will provide the District with a total of \$7.6 million, including \$3.8 million for emergency student financial aid and \$3.8 million to address institutional costs. These federal emergency funds will be incorporated into the District's overall budget plan.
- 9 **Reserves (Fund Balance):** The Unrestricted General Fund Uncommitted Reserve balance is projected to be \$13.7 million or 12% of total General Fund expenditures of \$114 million.

Sierra Joint Community College District 2020-21 Tentative Budget Board of Trustees Meeting: June 9, 2020 General Fund Unrestricted & General Fund Restricted Budget Summary

Exhibit C

	Tentative Budget					
	General Fund Ge			General Fund General		eneral Fund
	τ	J nrestricted	I	Restricted		Total
Revenues						
8000 Revenues		100,034,035		15,308,216		115,342,251
Total Revenues		100,034,035		15,308,216		115,342,251
9000 Funding from Reserves		-		_		-
Total Available Funding	\$	100,034,035	\$	15,308,216	\$	115,342,251
Expenses, Debt, Transfers & Other						
1000 Certificated Salaries		40,546,418		2,921,142		43,467,560
2000 Classified Salaries		19,809,039		4,748,521		24,557,560
3000 Benefits		22,950,000		1,699,822		24,649,822
4000 Supplies and Materials		1,425,900		803,835		2,229,735
5000 Other Operating Expenses and Services		10,405,328		2,272,397		12,677,725
6000 Capital Outlay		295,760		247,000		542,760
7000 Debt Payments, Transfers, Other		3,155,958		2,615,500		5,771,458
Total Expenses, Debt, Transfers & Other	\$	98,588,403	\$	15,308,216	\$	113,896,620
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Surplus/(Deficit) 1					\$	1,445,631
Fund Balance Summary						
Beginning Fund Balance (as of 2019-20 Budget Revision)					\$	16,176,423
Change in Fund Balance (Total Revenues Less Total Expenses, Debt, Transfers & Other)				•	1,445,631	
Total Estimated Unrestricted Fund Balance						17,622,054

 2 Committed Reserve includes projected District obligations and commitments as of June 30, 2021 as follows:

Less: Committed Reserves²

Total Estimated Unrestricted/Uncommitted Fund Balance

Estimated Unrestricted/Uncommitted Fund Balance as a Percent of Expenses

Estimated Committee Reserve as of june 30, 2021	Ψ	0,720,021
Estimated Committed Reserve as of June 30, 2021	\$	3,925,027
MINT Surplus		637,770
Unspent Portion of 2018-19 Full-Time Faculty Hiring Funds (Course Accessibility Stipends)		298,433
Unspent Portion of 2015-16 Full-Time Faculty Hiring Funds (Professional Development)		288,824
Committed Reserve - LiUNA Pension Plan Withdrawal Fee		2,700,000

¹ The Surplus/(Deficit) takes into consideration the portion of 2020-21 expenditures that is being funded from reserves and is calculated by subtracting Total Expenses, Debt, Transfers & Other from Total Available Funding.

Sierra Joint Community College District 2020-21 Tentative Budget Board of Trustees Meeting: June 9, 2020 General Fund Unrestricted Budget Detail

Exhibit D

Name				Fund Unrestricted
State Apportionment (Includes EPA Funds) 2.332,718 83,250,050	_		Ten	tative Budget
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7000 Contingency - District 7000 Contingency - ePAR 7000 Other Total Debt, Transfers & Other S 98,588,403 Beginning Fund Balance (as of 2019-20 Budget Revision) Change in Fund Balance (Total Revenues Less Total Expenses, Debt, Transfers & Other) Total Estimated Unrestricted Fund Balance Less: Committed Reserve 571,587				286,946
7000 Contingency - ePAR 7000 Other Total Debt, Transfers & Other S 3,155,958 Total Expenses, Debt, Transfers & Other Beginning Fund Balance (as of 2019-20 Budget Revision) Change in Fund Balance (Total Revenues Less Total Expenses, Debt, Transfers & Other) Total Estimated Unrestricted Fund Balance Less: Committed Reserve (3,925,027)				943,545
Total Debt, Transfers & Other Total Expenses, Debt, Transfers & Other Beginning Fund Balance (as of 2019-20 Budget Revision) Change in Fund Balance (Total Revenues Less Total Expenses, Debt, Transfers & Other) Total Estimated Unrestricted Fund Balance Less: Committed Reserve 16,176,423 16,176,423 17,622,055 17,622,055	7000			571,587
Total Debt, Transfers & Other\$3,155,958Total Expenses, Debt, Transfers & Other\$98,588,403Beginning Fund Balance (as of 2019-20 Budget Revision)\$16,176,423Change in Fund Balance (Total Revenues Less Total Expenses, Debt, Transfers & Other)1,445,632Total Estimated Unrestricted Fund Balance17,622,055Less: Committed Reserve(3,925,027)	7000	Contingency - ePAR		-
Total Expenses, Debt, Transfers & Other\$98,588,403Beginning Fund Balance (as of 2019-20 Budget Revision)\$16,176,423Change in Fund Balance (Total Revenues Less Total Expenses, Debt, Transfers & Other)1,445,632Total Estimated Unrestricted Fund Balance17,622,055Less: Committed Reserve(3,925,027)				-
Beginning Fund Balance (as of 2019-20 Budget Revision) \$ 16,176,423 Change in Fund Balance (Total Revenues Less Total Expenses, Debt, Transfers & Other) 1,445,632 Total Estimated Unrestricted Fund Balance 17,622,055 Less: Committed Reserve (3,925,027)	Total l	Debt, Transfers & Other	\$	3,155,958
Change in Fund Balance (Total Revenues Less Total Expenses, Debt, Transfers & Other) Total Estimated Unrestricted Fund Balance 17,622,055 Less: Committed Reserve (3,925,027)	Total I	Expenses, Debt, Transfers & Other	\$	98,588,403
Change in Fund Balance (Total Revenues Less Total Expenses, Debt, Transfers & Other) Total Estimated Unrestricted Fund Balance 17,622,055 Less: Committed Reserve (3,925,027)				
Total Estimated Unrestricted Fund Balance 17,622,055 Less: Committed Reserve (3,925,027)	_		\$	16,176,423
Less: Committed Reserve (3,925,027)	_	•		
	Total I	Estimated Unrestricted Fund Balance		17,622,055
	Less: C	Committed Reserve		(3.925.027)
υ 10/07/10 ± 0		Estimated Unrestricted/Uncommitted Fund Balance	\$	13,697,028

Sierra Joint Community College District 2020-21 Tentative Budget Board of Trustees Meeting: June 9, 2020 General Fund Unrestricted Revenue Detail

Exhibit E

	General Fund Unrestricted
	Tentative Budget
State Apportionment	
State Apportionment (Includes EPA Funds)	2,332,718
Property Taxes	83,250,050
Enrollment Fees	7,100,000
Total State Revenues	92,682,768
Less: .5% Deficit Factor Total State Revenue with Deficit	02 692 769
	92,682,768
Federal Revenues	
Forest Reserve Revenue	15,000
Veterans	5,000
Other Federal Revenue	-
Total Federal Revenues	20,000
Other State Program Revenues	
PT Faculty Office Hours	18,000
PT Faculty Compensation	250,000
Non-TCR Full Time Faculty Hiring	676,433
BOG Fee Waiver Adm.2%	160,000
Lottery	2,166,480
Mandated Costs	431,000
Other General Categorical	7,292
Total Other State Program Revenues	3,709,205
Local/Other Revenues	
Contributions, Gifts, Grants	82,000
Contract Instructional Services	-
2% Enrollment Fee	145,000
Sales, Commission	396,000
Rentals & Leases	40,250
Interest Income	417,002
Student Records	30,000
Non-Resident Tuition	2,000,000
Audit Fee	7,000
Other Student Fees	5,310
Other Local Revenue	613,500
Indirect Costs	80,000
Bad Debt Collection	25,000
Uncollectible Res/Non-Res Tuition	(225,000)
Transfers In	-
Unrealized Gain (Loss) on Investment & Gain (Loss) on sale of Assets	-
Other Contract Services	3,300
Misc (Surplus, Returned Item)	2,700
Total Local/Other Revenues	3,622,062
One-Time Revenues	
One-Time Prior Year Apportionment Adjustment	-
T-1-1 D	d 400.004.000
Total Revenues	\$ 100,034,035