

BUDGET COMMITTEE

MEETING AGENDA

May 2, 2018

3:00 p.m.



Location: Building 4, Conference Room #2460

Time: 3:00 p.m. – 4:30 p.m.

Committee Members:

Mike Gregoryk, Chair	Rosa Royce	Peter Gonzales	
Joan Sholars, Co-Chair	Gary Nellesen	Mark Fernandez	
Irene Malmgren	Vicki Greco	Lisa Romo	
Audrey Yamagata-Noji	Lance Heard	Ruben Guijarro (Student)	Kerry Martinez (Notes)
Steve Garcia	Tamra Horton	Matthew McBride (Student)	Yadira Santiago (Notes)

AGENDA ITEMS:

1. Agenda Check
2. Review the Budget Committee Meeting Summary of April 4, 2018.
3. Handout for New Accreditation Process for Committees.
4. Update on Proposed Integrated Planning and Budgeting Process Calendar – Joan and Irene were presenting at PAC.
5. Growth review.
6. Preliminary Tentative Budget, including “Estimated Step/Colum and Longevity” by Employee group (Bargaining unit).

FUTURE BUDGET COMMITTEE MEETINGS (3:00 p.m. – 4:30 p.m.):

May 16, 2018

June 6, 2018

September 5, 2018

The committee does not meet during Summer or Winter Intersessions, unless needed.

**Mt. San Antonio College
Budget Committee Summary of
May 2, 2018**

Committee Members:		
<input checked="" type="checkbox"/> Mike Gregoryk, Chair <input checked="" type="checkbox"/> Joan Sholars, Co-Chair <input type="checkbox"/> Irene Malmgren <input type="checkbox"/> Audrey Yamagata-Noji <input type="checkbox"/> Steve Garcia	<input checked="" type="checkbox"/> Rosa Royce <input checked="" type="checkbox"/> Gary Nellesen <input checked="" type="checkbox"/> Vicki Greco <input type="checkbox"/> Lance Heard <input type="checkbox"/> Tamra Horton	<input checked="" type="checkbox"/> Peter Gonzales <input checked="" type="checkbox"/> Mark Fernandez <input checked="" type="checkbox"/> Lisa Romo <input checked="" type="checkbox"/> Ruben Guijarro (Student) <input type="checkbox"/> Matthew McBride (Student)
		<input checked="" type="checkbox"/> Kerry Martinez (Notes) <input type="checkbox"/> Yadira Santiago (Notes)
ITEM	DISCUSSION/COMMENTS	ACTION/OUTCOME
1. Agenda check	Agenda checked.	Agenda approved.
2. Review the Budget Committee Meeting Summary of April 4, 2018	Tabled. Please contact Kerry/Yadira for any changes/corrections, to the meeting summary.	Tabled.
3. Handout for New Accreditation Process for Committees.	Tabled.	Tabled.
4. Update on Proposed Integrated Planning and Budgeting Process Calendar.	Irene presented the updated calendar at Extended PAC.	
5. Growth review.	Rosa reviewed, in detail, the 320 Attendance Report (AR) and Apportionment Payment (AP) for FY 2014-15, FY 2015-16, FY 2016-17 and FY 2017-18.	
6. Preliminary Tentative Budget, including "Estimated Step/Column and Longevity" by Employee group (Bargaining unit).	Rosa reviewed, in detail, the 2018-19 Very Preliminary Tentative Budget – Unrestricted General Fund (April 25, 2018) Ongoing Revenue Budget Assumptions - The 2017-18 Adopted Budget Base Ongoing Revenue was \$182,374,487. We are currently budgeting for the COLA for a total of \$4.3 million at 2.51%, we are waiting for the May revise to see if the COLA will be funded at 2.71%. The Target 2017-18 Growth is estimated at 1% or \$1,352,240, which is our guarantee. These increases along with other increases result into a Total Ongoing Revenue Budget of \$188,896,461 for 2018-19.	

Ongoing Expenditure Budget Assumptions – The 2017-18 Adopted Budget Base Ongoing Expenditure was \$183,476,155. STRS Rate Increase is at \$1,487,677 and PERS Rate Increase is at \$1,078,018. Increases for Non Credit Programs is estimated at \$1,517,000. These increases along other increases result into a Total Ongoing Expenditure Budget of \$190,107,849 for 2018-19.

The 2018-19 Total Ongoing Revenue Budget of \$188,896,461 and the 2018-19 Total Ongoing Expenditure Budget of \$190,107,849 result in an Ongoing Budget Deficit of (\$1,211,388).

The total One-Time Expenditure Budget is estimated at \$10,698,681.

Using very preliminary projections to estimate the fund balance for 2017-18, the Unrestricted General Fund Balance for the 2018-19 Very Preliminary Tentative Budget is estimated at \$17,090,527 or 8.02%.

Once the May revise is released Budget scenarios will be prepared and be brought to the Budget Committee in the first or second week of June, before it goes to Board on June 27, 2018.

FUTURE AGENDA ITEMS

- April 4, 2018, Memory review.
- Review Accreditation Process handout.

FUTURE MEETING DATES

- **May 16, 2018**
- **June 6, 2018**
- **June 20, 2018**

COMMITTEE: Budget Committee


CHAIR: Mike Gregoryk

Mike,

Your committee has been identified by the Accreditation Steering Committee as doing work related to the following accreditation themes:

- IIID. Financial Resources—Plans and manages financial affairs with integrity and in support of all institutional planning

In an effort to keep current with gathering evidence for accreditation, we request that you identify in your meeting minutes any areas of discussion that align with the above themes. An example from your November 15, 2017 minutes:

3. Review 2018-19 Budget Development Calendar	Rosa and Joan took the lead to thoroughly review the November 3, 2017, Integrated Plan and Budgeting Process Calendar 2018–19 (Draft). Suggested changes were written in red ink on the handout. Discussion of those suggestions, and further recommendations made by the Budget Committee members, will be integrated into a new updated form and brought back to the committee for further discussion, and review, at the December 6, 2017, meeting. Forms to be reviewed at the next meeting: • Integrated Plan and Budgeting Process Calendar • Budget Review and Development Guide • Budget Development Calendar	Updated forms will be reviewed, and discussed, at the December 6, 2017, meeting. 
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The committee can make the decisions about which, if any, discussion links to one or more of the themes assigned to your committee as it reviews the minutes at each meeting, indicating the theme by number in the Action/Outcome section of your template.

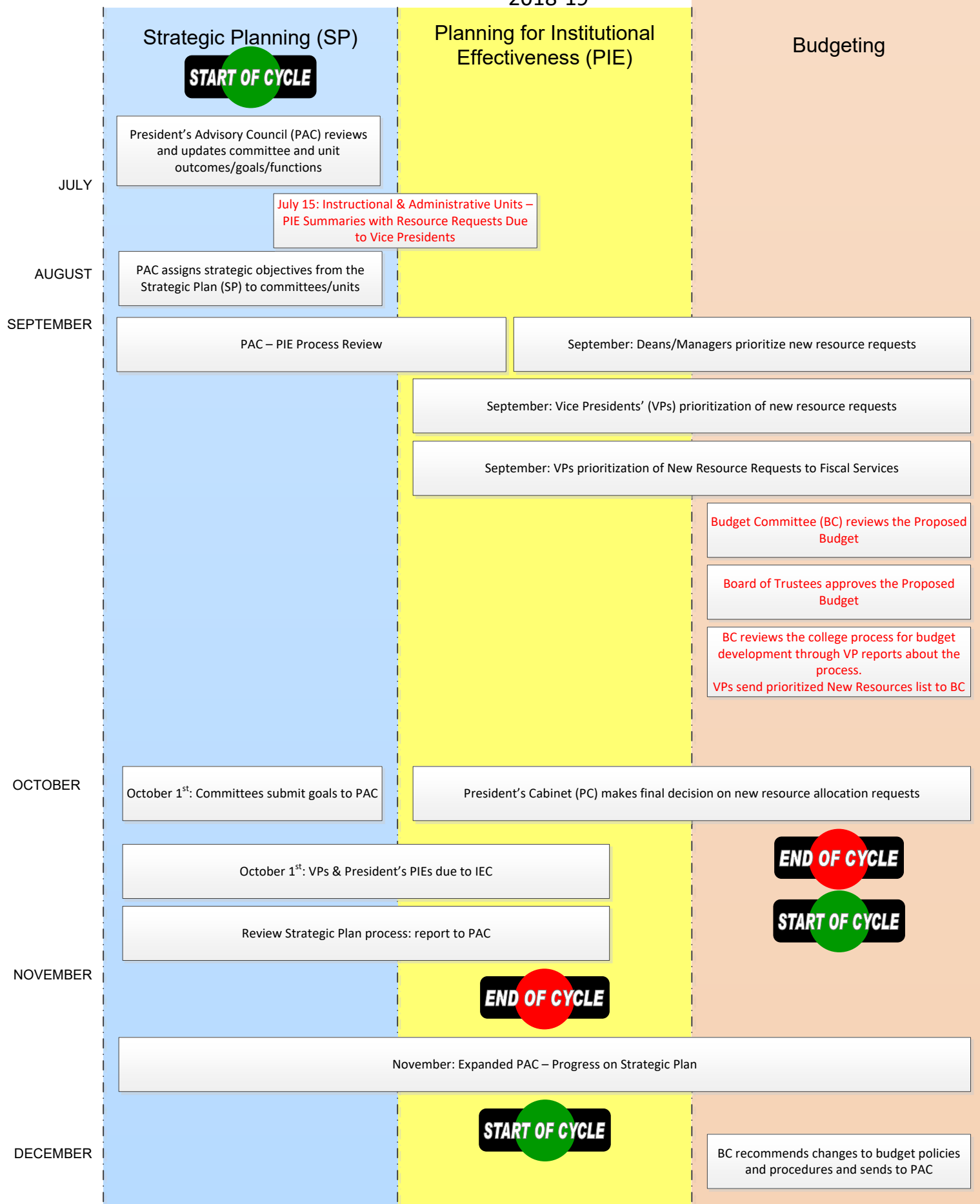
On behalf of the Accreditation Steering Committee, we thank you for your participation in accreditation.

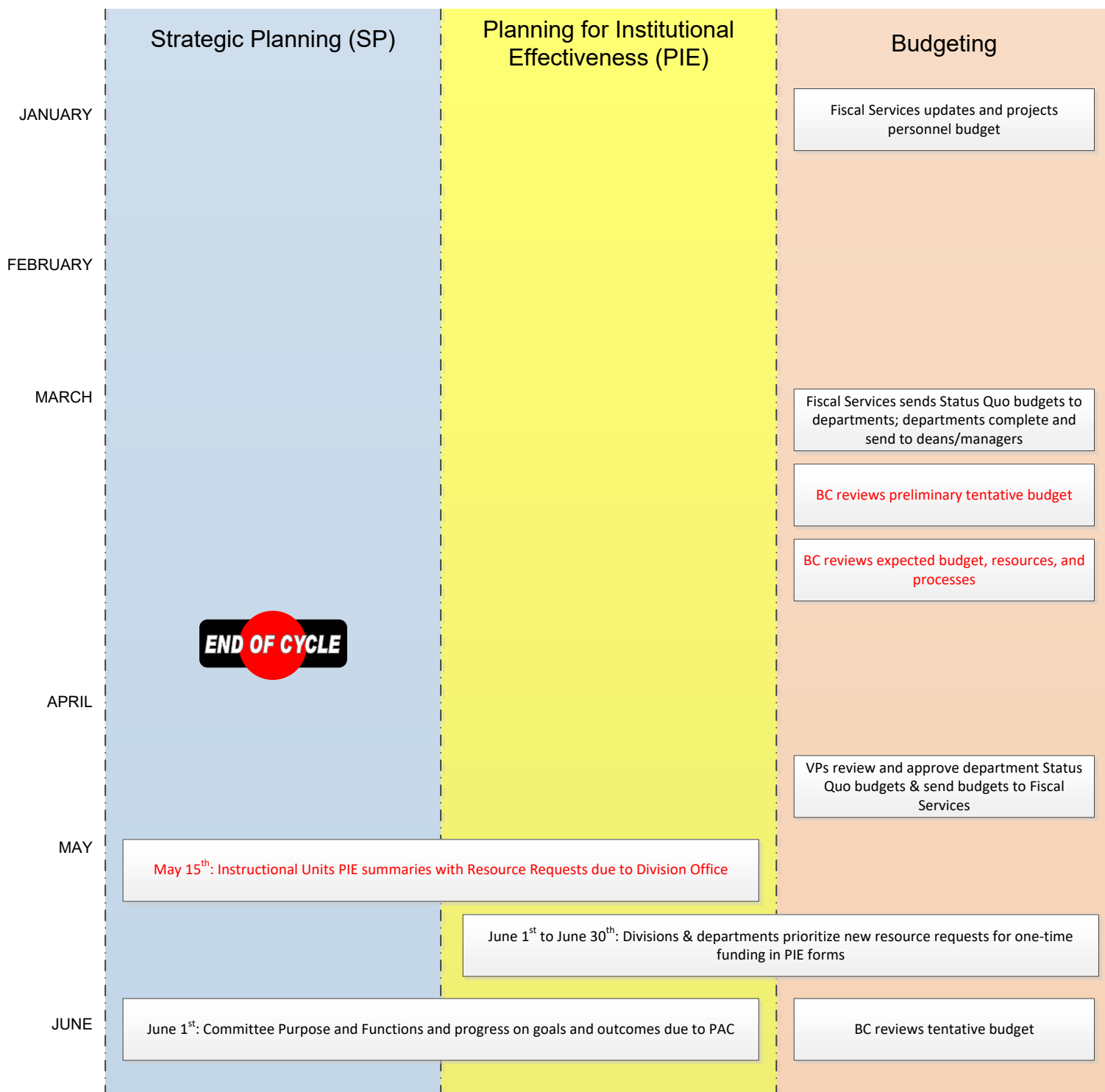
Irene Malmgren, Co-Chair

Kristina Allende, Co-Chair

*Note: Please contact Kristina Allende, x6711 or kallende@mtsac.edu with any questions.

November 3, 2017 (Draft) Integrated Plan and Budgeting Process Calendar 2018-19





SP = Strategic Plan
 PIE = Planning for Institutional Effectiveness
 VP = Vice President
 PC = President's Cabinet
 PAC = President's Advisory Council
 BC = Budget Committee
 IEC = Institutional Effectiveness Committee
 IP = Integrated Plan

**320 Attendance Report (AR) and Apportionment Payment (AP)
FY 2014-15**

Statewide Growth Distributed \$180.7 Million

		Base FTEs	+	Growth FTEs	=	Funded FTES	+	Unfunded FTEs	=	Actual FTEs
P1	Jan 2015 AR	28,876		1,537 \$6.3 Million		30,413		821		31,234
	Feb-May 2015 AP									
P2	Apr 2015 AR	28,876		1,590 \$6.8 Million		30,466		810		31,276
	Jun 2015 AP									
Annual-P3	Jul 2015 AR	28,876		1,393 \$6.0 Million		30,269		385		30,654
	Feb 2016 AP									
Recalculation-R1	Nov 2015 AR	-		-		-		-		-
	Feb 2016 AP									

**320 Attendance Report (AR) and Apportionment Payment (AP)
FY 2015-16**

**Statewide Target Growth \$154.2 Million, Distributed \$120.1 Million
Mt. SAC Target Growth \$5.1 Million**

		Base FTEs	+	Growth FTEs	=	Funded FTES	+	Unfunded FTEs	=	Actual FTEs
P1	Jan 2016 AR	30,269		724 \$4.3 Million		30,993		-		30,993
	Feb-May 2016 AP									
P2	Apr 2016 AR	30,269		798 \$4.1 Million		31,067		-		31,067
	Jun 2016 AP									
Annual-P3	Jul 2016 AR	30,269		1,198 \$-----		31,467		-		31,467
	Feb 2017 AP									
Recalculation-R1	Nov 2016 AR	30,269		1,116 \$5.6 Million		31,385		-		31,385
	Feb 2017 AP									

320 Attendance Report (AR) and Apportionment Payment (AP)

FY 2016-17

Statewide Target Growth \$114.3 Million, Distributed \$52.7 Million

Mt. SAC Target Growth \$3.2 Million

		Base FTEs	+	Stability FTEs	=	Funded FTES	+	Unfunded FTEs	=	Actual FTEs
P1	Jan 2017 AR	31,385		(70)		31,315		-		31,315
	Feb-May 2017 AP			(\$2.5 Million)						
P2	Apr 2017 AR	31,385		(441)		30,944		-		30,944
	Jun 2017 AP			(\$2.1 Million)						
Annual-P3	Jul 2017 AR	31,385		(374)		31,011		-		31,011
	Feb 2018 AP			(\$-----)						
Recalculation-R1	Nov 2017 AR	31,385		(367)		31,018		-		31,018
	Feb 2018 AP			(\$1.9 Million)						

320 Attendance Report (AR) and Apportionment Payment (AP)
FY 2017-18
Statewide Target Growth \$57.8 Million, Distributed \$32.5 Million
Mt. SAC Target Growth \$1,352,240

		Base FTEs	+	Restored FTEs	+	Growth FTEs	=	Funded FTEs	+	Unfunded FTEs	=	Actual FTEs
P1	Jan 2018 AR	31,018		367 \$1.9 Million		1,873 \$8.4 Million		33,258		-		33,258
	Feb-May 2018 AP											
P2	Apr 2018 AR	31,018		367 \$1.9 Million		1,145 \$6.2 Million Est.		32,530		-		30,944
	Jun 2018 AP											
Annual-P3	Jul 2018 AR	31,018		367 \$1.9 Million		?		?		?		?
	Feb 2019 AP											
Recalculation-R1	Nov 2018 AR	31,018		367 \$1.9 Million		?		?		?		?
	Feb 2019 AP											

MT. SAN ANTONIO COMMUNITY COLLEGE DISTRICT
2018-19 VERY PRELIMINARY TENTATIVE BUDGET
UNRESTRICTED GENERAL FUND
(April 25, 2018)

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 2016-17 Adopted Budget	\$ 182,374,487	\$ -	\$ 182,374,487
2016-17 Base Apportionment Adjustment	Per Apportionment Recalculation of April 2018	13,821	-	13,821
2017-18 COLA	Funded COLA at 1.56%	2,170	-	2,170
2018-19 COLA	Estimated COLA at 2.51% per Governor's January 2018 Proposal	4,252,504	-	4,252,504
2017-18 Growth - Estimated	1% Statewide. Target Growth at \$1,352,240	1,352,240	-	1,352,240
2017-18 Increase to Base Allocation (Budget Act)	\$183.6 Million Statewide Increase - Additional - Estimate as per First Principal Apportionment of April 2018	447,261	-	447,261
2018-19 New Funding Formula	\$175 Million Statewide per Governor's January 2018 Proposal - 50% Base Grant, 25% Supplemental Grant, 25% Student Success Initiative Grant - Includes Hold Harmless Provision to Maintain 2018-19 Apportionment Funding at 2017-18 Levels. The First Release of the Formula Includes an Scenario to Reduce a total of \$12,435,353 Without the Hold Harmless Provision	-	-	-
2018-19 Lottery - Estimated Increase	Mainly Increase in FTES from 31,928 to 33,273 as estimated in the P2 attendance report. Will be recalculated with the Annual Attendance Report.	203,978	-	203,978
Interest	Increase due to Total Elimination of the Apportionment Deferrals and Rate Increases	250,000	-	250,000
Nonresident Tuition	International Students - Based on 2017-18 Actuals - TBD	-	-	-
Nonresident Tuition	Out-of-State Students - Based on 2017-18 Actuals - TBD	-	-	-
PT Faculty Parity	Per 2017-18 Advance Apportionment - TBD	-	-	-
Other Miscellaneous Revenue	To Be Determine	-	-	-
Total Revenue Increases/(Decreases)		\$ 6,521,974	\$ -	\$ 6,521,974
Total Ongoing Revenue Budget		\$ 188,896,461	\$ -	\$ 188,896,461

MT. SAN ANTONIO COMMUNITY COLLEGE DISTRICT
2018-19 VERY PRELIMINARY TENTATIVE BUDGET
UNRESTRICTED GENERAL FUND
(April 25, 2018)

ONGOING EXPENDITURE BUDGET ASSUMPTIONS

Ongoing Expenditure Increases/(Decreases)		Fund 11	Fund 13	Total
Base Ongoing Expenditure Budget	Balance as of the 2016-17 Adopted Budget	\$ 183,476,155	\$ -	\$ 183,476,155
2018-19 Salary Schedule Progression	Estimated Step/Column and Longevity Changes	1,350,842	-	1,350,842
2018-19 Credit Adjunct Step/Column	Estimated Step/Column Increases	128,000	-	128,000
2018-19 Noncredit Adjunct Step/Column	Estimated Step/Column Increases	105,000	-	105,000
2017-18 Medical Coverage Opt-out	Faculty, Management, CSEA 262, and CSEA 651 - TBD	-	-	-
Misc. Personnel and Benefit Changes	Mainly Changes in Step and Column due to Filled Vacancies and Changes in Employer Contributions for Hourly Budgets	(835,708)	-	(835,708)
2018-19 Collective Bargaining Agreements - TBD	TBD	-	-	-
STRS Employer Rate Increase	Rate Increase from 14.43% to 16.28%	1,487,677	-	1,487,677
PERS Employer Rate Increase	Rate Increase from 15.531% to 18.062%	1,078,018	-	1,078,018
Reclassification of Personnel	Management and CSEA 262	65,620	-	65,620
New Positions Management and Classified	Includes Positions Funded with the New Resources Allocation Phase 8 and 2017-18 Immediate Needs (Refer to Pages ___ to ___ for Details).	1,483,045	-	1,483,045
Faculty Professional Growth	A Total of \$150,000 in Ongoing Funds for Faculty Professional Growth - TBD	-	-	-
Hourly Faculty Budget	Ongoing Increase from Summer 2017 to Spring 2018 to Earn the 2017-18 Growth - TBD	-	-	-
Dual Enrollment	Instructional Service Agreements and Textbooks (Fall & Spring)	60,000	-	60,000
Non Credit Program	High School Programs, Early College High School, Facilities Rental at Rio Verde Academy, Summer High School Operations and Increase in Hourly Pay Adjunct High School	1,517,000	-	1,517,000
2017-18 New Resources Allocation Phase 8 - Operating Expenses	As approved by President's Cabinet on October 31, 2017 (Refer to Page ___ Details)	142,200	-	142,200
2018-19 Rate Driven	For Increases In Maintenance Agreements, Institutional Memberships, Insurance, and Utilities.	50,000	-	50,000
Total Net Increase to Ongoing Expenditure Budget		\$ 6,631,694	\$ -	\$ 6,631,694
Total Ongoing Expenditure Budget		\$ 190,107,849	\$ -	\$ 190,107,849
Total Ongoing Budget Surplus/(Deficit)		\$ (1,211,388)	\$ -	\$ (1,211,388)

MT. SAN ANTONIO COMMUNITY COLLEGE DISTRICT
2018-19 VERY PRELIMINARY TENTATIVE BUDGET
UNRESTRICTED GENERAL FUND

(April 25, 2018)

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	Estimated Carryover Ending Fund Balance as of June 30, 2018	\$ -	\$ -	\$ -
2018-19 Growth	1% Statewide. Per January 2018 Governor's Budget Proposal \$1,497,466. Mt. SAC does not Budget Growth Until Earned.	-	-	-
2018-19 Estimated Apportionment Deficit	TBD	-	-	-
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 2016-17 (Refer to Page __ for Details)	\$ 373,023	\$ -	\$ 373,023
Carryover Budgets	Estimated Carryover Based on 2016-17 (Refer to Page __ for Details)	2,469,347	-	2,469,347
New Resources Allocation Phases 1 to 8	Estimated Committed Carryovers as Approved by President Cabinet (Refer to Pages __ to __ for Details)	2,752,565	-	2,752,565
2017-18 New Resources Allocation Phase 9	As approved by President's Cabinet on _____ (Refer to Pages __ to __ for Details)	-	-	-
STRS and PERS Trust	Set Aside Budget for the 2018-19 Contribution (Pending Board of Trustees Approval)	4,000,000	-	4,000,000
Immediate Needs Requests	As approved by President's Cabinet - TBD (Refer to Page __ for Details)	-	-	-
Auxiliary Unfunded PERS Liability	Set Aside Budget for the 2018-19 Contribution (Pending Board of Trustees Approval)	199,944	-	199,944
International Students Nonresident Fee	Projected Increase in 2017-18 Fees to be Transferred to the International Student Fund - TBD	-	-	-
Computer Replacement Program	For Faculty and Staff	250,000	-	250,000
One-time Positions	Management and Classified on Paid-leave of Absence	371,278	-	371,278
Election Cost	Election Costs for four Board Members. Based in Latest Election Costs for Fiscal Year 2015-16	584,072	-	584,072
Hourly Faculty Budget	Estimated Increase to Earn the 2018-19 Growth - TBD	-	-	-
Early High School Program Credit	50% Cost of Principal and Administrative Assistance Rio Verde Academy/West Covina Unified School District	90,000	-	90,000
2018-19 One-Time Savings from Vacant Positions	Based on Savings of 2017-18 Fiscal Year (Refer to Pages __ to __ for Details).	(391,548)	-	(391,548)
Total One-Time Expenditure Budget Increases/(Decreases)		\$ 10,698,681	\$ -	\$ 10,698,681

MT. SAN ANTONIO COMMUNITY COLLEGE DISTRICT
2018-19 VERY PRELIMINARY TENTATIVE BUDGET
UNRESTRICTED GENERAL FUND
(April 25, 2018)

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, 2018	\$ -	\$ 9,153,478	\$ 9,153,478
2017-18 Revenue Budgets	Matching Revenue and Expenditure Accounts	-	3,214,858	3,214,858
Total Revenue Budget		\$ -	\$ 12,368,336	\$ 12,368,336

One-Time Expenditure Budget Increases/(Decreases) - Funded from the Unassigned Fund Balance		Fund 11	Fund 13	Total
2016-17 Carryover	Revenue-Generated Accounts - Est. Carryover Balances as of June 30, 2018 (Refer to Pages ___ to ___ for Details)	\$ -	\$ 9,153,478	\$ 9,153,478
2017-18 Expenditure Budgets	Matching Revenue and Expenditure Accounts	-	3,214,858	3,214,858
Total Expenditure Budget - Funded from the Assigned Fund Balance		\$ -	\$ 12,368,336	\$ 12,368,336

Beginning Fund Balances - One-Time & Revenue Generated Accounts	\$ -	\$ 9,153,478	\$ 9,153,478
Total Unrestricted General Fund Revenue Budget - Ongoing, One-Time, and Revenue Gen. Accounts	\$ 188,896,461	\$ 3,214,858	\$ 192,111,319
Total Unrestricted General Fund Expenditure Budget - Ongoing, One-Time, and Revenue Gen. Accounts	\$ 200,806,530	\$ 12,368,336	\$ 213,174,866

MT. SAN ANTONIO COMMUNITY COLLEGE DISTRICT
BUDGET AND ACTUALS COMPARISON HISTORY
Unrestricted General Fund
VERY PRELIMINARY TENTATIVE BUDGET (April 25, 2018)

	2015-16 Actuals	2016-17 Adopted Budget	2016-17 Actuals	2017-18 Adopted Budget	Per P1 Apr 2018 2017-18 Estimated Actuals Budget	Est. 2018-19 Very Preliminary Tentative Budget
UNRESTRICTED GENERAL						
Base Apportionment	\$ 132,101,158	\$ 154,123,584	\$ 154,123,550	\$ 161,924,254	\$ 161,933,649	\$ 169,422,478
2015-16 COLA (1.02%)	1,467,240	-	-	-	-	-
2016-17 COLA (0.00%)	-	-	-	-	-	-
2017-18 COLA (1.56%)	-	-	-	2,493,309 (19)	2,495,479	-
2018-19 COLA (2.51%)	-	-	-	-	-	4,252,504
2014-15 Growth/Restoration (2.75%)	6,031,585	-	-	-	-	-
2015-16 Growth (2.00%)	-	5,061,412	5,564,914 (1)	-	-	-
2016-17 Growth (2.00%)	-	-	-	- (7)	-	-
2017-18 Growth (1.00%)	-	-	-	-	-	1,352,240
2018-19 Growth (1.00%)	-	-	-	-	-	-
2018-19 New Funding Formula	-	-	-	-	-	-
2015-16 CDCP Equalization	5,714,336	-	-	-	-	-
2015-16 Increase to Base Allocation	7,137,537	-	106,530 (2)	-	-	-
2016-17 Increase to Base Allocation	-	2,026,158	2,072,183 (3)	-	-	-
2017-18 Increase to Base Allocation	-	-	-	4,546,089 (20)	4,993,350	-
2015-16 Full-Time Faculty Hiring	1,671,728	-	29,394 (2)	(37,432)	-	-
2016-17 Stability/Restoration Adjustment	-	-	27,683 (4)	33,006 (4)	-	-
Total Apportionment	\$ 154,123,584	\$ 161,211,154	\$ 161,924,254	\$ 168,959,226	\$ 169,422,478	\$ 175,027,222
Lottery - Current Year	4,620,543	4,668,480	4,567,300	4,661,488 (21)	4,661,488	4,865,466
Miscellaneous Revenues	8,884,947	8,472,741	9,288,191 (5)	8,753,773 (22)	9,301,834	9,003,773
TOTAL ONGOING REVENUES	\$ 167,629,074	\$ 174,352,375	\$ 175,779,745	\$ 182,374,487	\$ 183,385,800	\$ 188,896,461
Salaries, Benefits, and Operating Expenditures	\$ (156,573,569)	\$ (171,827,424)	\$ (166,639,678)	\$ (180,976,155)	\$ (179,957,276)	\$ (187,607,849)
OPEB - Contribution	(2,500,000)	(2,500,000)	(2,500,000) (6)	(2,500,000) (6)	(2,500,000)	(2,500,000)
TOTAL ONGOING EXPENDITURES	\$ (159,073,569)	\$ (174,327,424)	\$ (169,139,678)	\$ (183,476,155)	\$ (182,457,276)	\$ (190,107,849)
ONGOING/SURPLUS (DEFICIT)	\$ 8,555,505	\$ 24,951	\$ 6,640,067	\$ (1,101,668)	\$ 928,524	\$ (1,211,388)
ONE-TIME REVENUE - INCREASES/(DECREASES):						
2014-15 Growth/Restoration (2.75%)*	\$ (786,116)	\$ -	\$ -	\$ -	\$ -	\$ -
2015-16 Growth (2%)*	4,072,418	988,994	1,492,496 (1)	-	-	-
2016-17 Growth (2%)	-	-	- (7)	-	-	-
2017-18 Growth (1%)	-	-	-	- (23)	1,352,240	-
2018-19 Growth (1%)	-	-	-	-	-	-
Base Allocation, Faculty Hiring and Prior Year Apportionment Adjustment*	432,693	-	614,644 (2)	-	349,012	-
2014-15 Apportionment Statewide Deficit	441,629	-	-	-	-	-
2016-17 Apportionment Statewide Deficit	-	(806,056)	- (8)	-	-	-
2017-18 Apportionment Statewide Deficit/One-Time Apportionment	-	-	-	(844,796) (24)	864,260	-
CalSTRS On-Behalf Payments	4,512,080	-	6,576,477 (9)	-	-	-
State Mandated Costs Reimbursement	17,309,311	2,860,953	2,860,953 (10)	-	-	-
Other Miscellaneous Revenues	-	-	931,367 (11)	-	-	-
TOTAL ONE-TIME REVENUE	\$ 25,982,015	\$ 3,043,891	\$ 12,475,937	\$ (844,796)	\$ 2,565,512	\$ -

MT. SAN ANTONIO COMMUNITY COLLEGE DISTRICT
BUDGET AND ACTUALS COMPARISON HISTORY
Unrestricted General Fund
VERY PRELIMINARY TENTATIVE BUDGET (April 25, 2018)

	2015-16 Actuals	2016-17 Adopted Budget	2016-17 Actuals	2017-18 Adopted Budget	Per P1 Apr 2018 2017-18 Estimated Actuals Budget	Est. 2018-19 Very Preliminary Tentative Budget
ONE-TIME EXPENDITURES - INCREASES/(DECREASES):						
One-Time Expenditures	\$ (3,675,330)	\$ (4,270,469)	\$ (5,646,425) (12)	\$ (4,813,303) (25)	\$ (5,933,471)	\$ (4,337,664)
New Resources Allocations Phases 1 to 8	(15,927,795)	(8,593,901)	(2,940,968) (13)	(5,599,225) (26)	(2,348,102)	(2,752,565)
CalSTRS On-Behalf Payments	(4,512,080)	-	(6,576,477) (9)	-	-	-
Section 115 Mt. San Antonio College STRS/PERS Trust	(4,000,000)	(4,000,000)	(4,000,000) (14)	(2,000,000) (14)	(2,000,000)	(4,000,000)
Hourly Faculty Expenditures (Course Offerings)	(1,948,116)	(1,507,232)	-	(403,776)	(615,096)	-
Savings from Vacant Positions	256,597	742,142	742,142	391,548	391,548	391,548
TOTAL ONE-TIME EXPENDITURES	\$ (29,806,724)	\$ (17,629,460)	\$ (18,421,728)	\$ (12,424,756)	\$ (10,505,121)	\$ (10,698,681)
TOTAL ONE-TIME REVENUES NET OF EXPENDITURES	\$ (3,824,709)	\$ (14,585,569)	\$ (5,945,791)	\$ (13,269,552)	\$ (7,939,609)	\$ (10,698,681)
<u>UNRESTR. GENERAL FUND - REV. GENERATED ACCOUNTS</u>						
TOTAL REVENUES	\$ 4,871,649	\$ 3,291,216	\$ 5,140,016 (15)	\$ 3,214,858 (15)	\$ 4,654,187	\$ 3,214,858
TOTAL EXPENDITURES	(3,172,424)	(8,910,682)	(2,913,852) (15)	(11,060,488) (15)	(3,346,339)	(12,368,336)
TOTAL REVENUE GENERATED INCREASES/DECREASES	\$ 1,699,225	\$ (5,619,466)	\$ 2,226,164	\$ (7,845,630)	\$ 1,307,848	\$ (9,153,478)
SUMMARY OF FUND BALANCE:						
Assigned Fund Balance - New Resources Allocation Requests	\$ 8,593,901	\$ -	\$ 3,223,225 (16)	\$ -	\$ 2,752,565	\$ -
Assigned Fund Balance - Carryovers/Purchases in Progress	2,617,962	-	2,842,370 (17)	-	2,842,370	-
Assigned Fund Balance - 2017-18 One-Time Expenditures	3,373,706	-	7,203,957 (18)	-	3,425,701	-
Assigned Fund Balance	\$ 14,585,569	\$ -	\$ 13,269,552	\$ -	\$ 9,020,636	\$ -
10% - Board Policy	19,205,272	20,086,757	19,047,526	20,696,140	19,630,874	17,090,527
Unassigned Fund Balance	1,526,564	670,030	3,694,603	944,321	349,086	-
Unassigned Fund Balance	\$ 20,731,836	\$ 20,756,787	\$ 22,742,129	\$ 21,640,461	\$ 19,979,960	\$ 17,090,527
Fund Balance - Unrestricted General Fund	\$ 35,317,405	\$ 20,756,787	\$ 36,011,681	\$ 21,640,461	\$ 19,979,960	\$ 17,090,527
Assigned Fund Balance - Revenue-Generated Accounts	5,619,466	-	7,845,630 (15)	-	9,153,478	-
Fund Bal. Unrestr. General Fund Plus Fund Bal. Rev. Generated Accounts	\$ 40,936,871	\$ 20,756,787	\$ 43,857,311	\$ 21,640,461	\$ 38,154,074	\$ 17,090,527
Total Fund Balance Percentage Unrestricted General Fund	21.32%	10.33%	23.03%	10.46%	19.44%	8.02%

**UNRESTRICTED GENERAL FUND - STEP AND COLUMN SUMMARY
STEP/COLUMN AND LONGEVITY CHANGES
SUMMARY**

DESCRIPTION	TOTAL SALARY & BENEFITS
Faculty	\$ 691,097
Management	\$ 219,724
Confidential	\$ 48,179
Unit A	\$ 531,906
Unit B	\$ 92,936
TOTAL	\$ 1,583,842

**2018-19 NEW POSITIONS
UNRESTRICTED GENERAL FUND - ONGOING**

POSITION NUMBER	FTE	RANGE	MONTHS	NAME	ACCOUNT NUMBER					ACCOUNT PERCENT	TOTAL SALARY & BENEFITS		
					FUND	ORG	ACCT	PROG	ACTV				
2018-19 NEW RESOURCES ALLOCATION PHASE 7:													
CA9356	1.000	A	81	12	Wood, Maria	11000	510000	211000	631000	2100	100.00%	\$	80,993
CA9341	0.475	A	81	12	Stone, Allyson E	11250	394000	211000	601000	2100	100.00%	\$	28,791
CA9340	1.000	A	120	12	Suarez, Pedro L	11000	661000	211000	678000	2100	100.00%	\$	114,202
CA9339	0.475	A	79	12	Vacant-Student Services Program Specialist	11000	364000	211000	083550	2100	100.00%	\$	28,233
MC9921	1.000	M	9	12	Vacant-Dir, Dual Enrollment	11250	394000	215000	601000	2100	100.00%	\$	130,801
CA9384	0.345	A	88	12	Barrantes, Annette	11000	150000	211000	671000	2100	34.51%	\$	30,018
FA9640	1.000	I	9		Lee, Bettina	11000	522000	111000	493030	1100	100.00%	\$	144,772
Less:													
Funded with NRA P7 and included in Adopted Budget FY 2017-18						11000	999990	589920	000000				
											SUBTOTAL	\$	19,254

2018-19 NEW RESOURCES ALLOCATION PHASE 8:

CA9335	1.000	A	126	12	Vacant-Sr Systems Analyst/Programmer	11000	661000	211000	678000	2100	100.00%	\$ 120,554
CA9334	1.000	A	107	12	Conrad, Mark W	11000	662000	211000	615000	2100	100.00%	\$ 101,675
CA9332	1.000	A	81	12	Henderson, Lizette R	11000	340000	211000	601000	2100	100.00%	\$ 80,993
CA9331	1.000	A	81	12	Vacant-Administrative Specialist III	11000	370000	211000	601000	2100	100.00%	\$ 80,993
CA9330	0.475	A	69	12	Vacant-Administrative Specialist I	11000	330000	211000	601000	2100	100.00%	\$ 25,607
CA9630	1.000	A	79	12	Gillett, Brandon K	11000	330000	221000	070100	2200	52.50%	\$ 49,029

**2018-19 NEW POSITIONS
UNRESTRICTED GENERAL FUND - ONGOING**

POSITION NUMBER	FTE	RANGE	MONTHS	NAME	ACCOUNT NUMBER					ACCOUNT PERCENT	TOTAL SALARY & BENEFITS		
					FUND	ORG	ACCT	PROG	ACTV				
CA9328	1.000	A	124	12	Vacant-Systems Analyst/Programmer	11000	510000	211000	631000	2100	100.00%	\$	118,396
CB9887	1.000	B	34	12	Vacant-Custodian	11000	625000	212000	653000	2100	100.00%	\$	68,682
CB9886	1.000	B	34	12	Vacant-Custodian	11000	625000	212000	653000	2100	100.00%	\$	68,682
CB9885	1.000	B	34	12	Vacant-Custodian	11000	625000	212000	653000	2100	100.00%	\$	68,682
MA9947	1.000	M	23	12	Vacant-Assoc. VP, Student Services	11000	500000	121000	660000	1200	100.00%	\$	221,268
CA9325	1.000	A	81	12	Rose, Calleen M	11000	301010	211000	601000	2100	100.00%	\$	80,993
SUBTOTAL											\$	1,085,554	
2017-18 Immediate Needs:													
CA9515	0.250	A	79	12	Zahn, Lisa M	11000	421500	211000	493062	2100	25.00%	\$	21,891
CA9450	0.475	A	79	12	Shiff, Jason A	11000	371040	251000	060400	2100	100.00%	\$	5,352
CA9319	1.000	A	120	12	Vacant-Business Analyst	11000	661000	211000	678000	2100	100.00%	\$	114,202
CA9317	1.000	A	124	12	Vacant-Systems Analyst/Programmer	11000	661000	211000	678000	2100	100.00%	\$	118,396
CA9316	1.000	A	124	12	Vacant-Systems Analyst/Programmer	11000	661000	211000	678000	2100	100.00%	\$	118,396
SUBTOTAL											\$	378,237	
GRAND TOTAL											\$	1,483,045	