

**MT. SAN ANTONIO COMMUNITY COLLEGE DISTRICT**  
**2018-19 ADOPTED BUDGET**  
**UNRESTRICTED GENERAL FUND**  
**DRAFT**

**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 2017-18 Adopted Budget</b>	<b>\$ 182,374,487</b>	<b>\$ -</b>	<b>\$ 182,374,487</b>
2016-17 Base Apportionment Adjustment	Per Apportionment Recalculation of April 2018	44,507	-	44,507
2017-18 COLA	Funded COLA at 1.56%	2,170	-	2,170
2018-19 COLA	Estimated Funded COLA at 2.71%. Part of Student Centered Funding Formula (SCFF) Hold Harmless.	4,760,617	-	4,760,617
2017-18 Growth at 1% Target - Estimated	1% Statewide	1,352,240	-	1,352,240
2017-18 Additional Growth Beyond 1% Target - Estimated	The College earned 1,124 FTES or 3.6%, which is translated in \$6,243,437 total Growth. This total Growth less the Growth at 1% Target of \$1,352,240 results in \$4,891,197 Additional Growth Beyond 1% Target. The Growth will be recalculated in February 2019.	4,891,197	-	4,891,197
2017-18 Increase to Base Allocation (Budget Act)	\$183.6 Million Statewide Increase. Estimated additional funds per the second principal apportionment of June 2018.	419,199	-	419,199
2018-19 Faculty Hiring	\$50 Million Statewide as per 2018-19 Governor's State Budget	1,247,957	-	1,247,957
2018-19 New Student Centered Funding Formula (SCFF)	Three-year period phase-in that begins by providing 70% enrollment-based funding, 20% funding based on the enrollment of low income students, and 10% funding based on performance outcomes for 2018-19, with a 65-20-15 split in 2019-20, and a 60-20-20 split in 2020-21. Includes 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
2018-19 Lottery - Estimated Increase	Mainly Increase in FTES from 31,928 to 33,423 per the annual attendance report.	385,385	-	385,385
Interest	Increase due to total elimination of the Apportionment deferrals and rate increases	450,000	-	450,000
Nonresident Tuition - International	International Students - Based on 2017-18 Estimated Actuals	(220,000)	-	(220,000)
Nonresident Tuition - Out-of-State	Out-of-State Students - Based on 2017-18 Estimated Actuals	115,000	-	115,000
Part-time Faculty Parity	Per 2018-19 Advance Apportionment	142,929	-	142,929
Part-time Office Hours/Health Insurance	Based on 2017-18 Actuals	242,992	-	242,992
Other Miscellaneous Revenue	Based on 2017-18 Actuals	92,119	-	92,119
<b>Total Revenue Increases/(Decreases)</b>		<b>\$ 18,455,211</b>	<b>\$ -</b>	<b>\$ 18,455,211</b>
<b>Total Ongoing Revenue Budget</b>		<b>\$ 200,829,698</b>	<b>\$ -</b>	<b>\$ 200,829,698</b>

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**ONGOING EXPENDITURE BUDGET ASSUMPTIONS**

Ongoing Expenditure Increases/(Decreases)		Fund 11	Fund 13	Total
<b>Base Ongoing Expenditure Budget</b>	<b>Balance as of the 2017-18 Adopted Budget</b>	<b>\$ 183,476,155</b>	<b>\$ -</b>	<b>\$ 183,476,155</b>
2018-19 Salary Schedule Progression	Estimated step/column and longevity changes	1,388,476	-	1,388,476
2018-19 Credit/Noncredit Adjunct Step/Column	Estimated step/column increases	233,000	-	233,000
2017-18 Medical Coverage Opt-out	Faculty, Management, and CSEA 262.	(64,763)	-	(64,763)
Misc. Personnel and Benefit Changes	Mainly changes in step and column due to filled vacancies and changes in employer contributions for hourly budgets	(933,877)	-	(933,877)
2018-19 Collective Bargaining Agreements - Placeholder	2018-19 COLA of 2.71% for all units for salary and employer contributions. Settlements of collective bargaining agreements are pending with the exception of the Faculty Association.	4,404,988	-	4,404,988
STRS Employer Rate Increase	Rate increase from 14.43% to 16.28%	1,485,157	-	1,485,157
PERS Employer Rate Increase	Rate increase from 15.531% to 18.062%	1,069,804	-	1,069,804
Reclassification of Personnel	Management and CSEA 262	96,538	-	96,538
New Positions	Mainly Management and Classified. Includes positions funded with the New Resources Allocation Phases 8 & 9 and 2017-18 Immediate Needs (Refer to pages ___ to ___ for details)	1,739,785	-	1,739,785
Faculty Professional Growth	A total of \$50,000 in ongoing funds for Faculty Professional Growth	50,000	-	50,000
2018-19 Faculty Hiring	\$50 Million Statewide (Pending allocation from Chancellor's Office). Set aside for 2019-20	1,247,957	-	1,247,957
Hourly Faculty Budget	Estimated ongoing increase from Summer 2017 to Spring 2018 to earn the 2017-18 Growth	1,165,999	-	1,165,999
Noncredit Programs	High School Programs, Early College High School, Facilities Rental at Rio Verde Academy, Summer High School operations, and increase in hourly pay for Adjunct High School (Refer to pages ___ to ___ for details).	1,347,000	-	1,347,000
Dual Enrollment Program	Instructional Service Agreements and Textbooks for Fall and Winter/Spring (Refer to pages ___ to ___ for details)	245,000	-	245,000
Student Centered Funding Formula (SCFF) Investment	To fund priorities and immediate activities to enhance the new funding formula for community colleges as approve by President's Cabinet	2,000,000	-	2,000,000
Immediate Needs Requests	As approved by President's Cabinet (Refer to page ___ for details)	12,000	-	12,000
2017-18 New Resources Allocation Phase 8 - Operating Expenses	As approved by President's Cabinet on October 31, 2017 (Refer to pages ___ to ___ for details)	142,200	-	142,200
2017-18 New Resources Allocation Phase 9 - Operating Expenses	As approved by President's Cabinet on May 11 and July 17, 2018 (Refer to pages ___ to ___ for details)	635,399	-	635,399
2018-19 Rate Driven	For increases in maintenance agreements, institutional memberships, insurance, and utilities.	150,000	-	150,000
<b>Total Net Increase to Ongoing Expenditure Budget</b>		<b>\$ 16,414,663</b>	<b>\$ -</b>	<b>\$ 16,414,663</b>
<b>Total Ongoing Expenditure Budget</b>		<b>\$ 199,890,818</b>	<b>\$ -</b>	<b>\$ 199,890,818</b>
<b>Total Ongoing Budget Surplus/(Deficit)</b>		<b>\$ 938,880</b>	<b>\$ -</b>	<b>\$ 938,880</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>
Beginning Fund Balance	Carryover Ending Fund Balance as of June 30, 2018	\$ 13,204,328	\$ -	\$ 13,204,328
2018-19 Growth	1% Statewide. The estimated Growth at target is \$759,266 per the 2018-19 Advance Apportionment. Mt. SAC does not budget Growth until earned.	-	-	-
<b>Total Beginning Fund Balance and One-Time Revenue Budget</b>		<b>\$ 13,204,328</b>	<b>\$ -</b>	<b>\$ 13,204,328</b>

<b>One-Time Expenditure Budget Increases/(Decreases)</b>		<b>Fund 11</b>	<b>Fund 13</b>	<b>Total</b>
Purchases In Progress	Carryover from 2017-18 (Refer to page ___ for details)	\$ 685,479	\$ -	\$ 685,479
Carryover Budgets	Carryover from 2017-18 (Refer to page ___ for details)	3,035,627	-	3,035,627
New Resources Allocation Phases 1 to 9	Committed carryovers as approved by President Cabinet (Refer to pages ___ to ___ for details)	3,650,937	-	3,650,937
Immediate Needs Requests	As approved by President's Cabinet (Refer to page ___ for details)	191,045		191,045
STRS and PERS Trust	Set aside budget for the 2018-19 Contribution (Pending Board of Trustees Approval)	4,000,000	-	4,000,000
Auxiliary Unfunded PERS Liability	Set aside budget for the 2018-19 Contribution (Pending Board of Trustees Approval)	199,590	-	199,590
Computer Replacement Program	For faculty and staff	250,000	-	250,000
Positions Funded with One-Time Funds	Management and classified (Funded one-time or on paid leave-of-absence) (Refer to page ___ for details)	593,757	-	593,757
Election Cost	Election costs for one Board Member. Based on latest election costs for 2015-16 fiscal year	584,072	-	584,072
Hourly Faculty Budget	Estimated increase to earn the 2018-19 Growth	405,948	-	405,948
Early High School Program Credit	50% Cost of Principal and Administrative Assistance of Rio Verde Academy/West Covina Unified School District	90,000	-	90,000
2018-19 One-Time Savings from Vacant Positions	Salary and benefits savings - Less requested backfill budget (Refer to pages ___ to ___ for details)	(482,127)	-	(482,127)
<b>Total One-Time Expenditure Budget Increases/(Decreases)</b>		<b>\$ 13,204,328</b>	<b>\$ -</b>	<b>\$ 13,204,328</b>

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**UNRESTRICTED GENERAL FUND 13 - REVENUE-GENERATED ACCOUNTS:**

**REVENUE AND EXPENDITURE ASSUMPTIONS**

<b>Beginning Fund Balance and One-Time Revenue Budget Increases/(Decreases)</b>		<b>Fund 11</b>	<b>Fund 13</b>	<b>Total</b>
Beginning Balance	Fund Balance as of June 30, 2018	\$ -	\$ 8,948,857	\$ 8,948,857
2018-19 Revenue Budgets	Matching Revenue and Expenditure Accounts	-	3,927,075	3,927,075
<b>Total Revenue Budget</b>		<b>\$ -</b>	<b>\$ 12,875,932</b>	<b>\$ 12,875,932</b>

<b>One-Time Expenditure Budget Increases/(Decreases) - Funded from the Unassigned Fund Balance</b>		<b>Fund 11</b>	<b>Fund 13</b>	<b>Total</b>
2017-18 Carryover	Revenue-Generated Accounts - Carryover Balances as of June 30, 2018 (Refer to pages __ to __ for details)	-	8,948,857	8,948,857
2018-19 Expenditure Budgets	Matching Revenue and Expenditure Accounts	-	3,927,075	3,927,075
<b>Total Expenditure Budget - Funded from the Assigned Fund Balance</b>		<b>\$ -</b>	<b>\$ 12,875,932</b>	<b>\$ 12,875,932</b>

<b>Beginning Fund Balances - Revenue Generated Accounts</b>	<b>\$ 13,204,328</b>	<b>\$ 8,948,857</b>	<b>\$ 22,153,185</b>
<b>Total Unrestricted General Fund Revenue Budget - Ongoing, One-Time, and Revenue Gen. Accounts</b>	<b>\$ 200,829,698</b>	<b>\$ 3,927,075</b>	<b>\$ 204,756,773</b>
<b>Total Unrestricted General Fund Expenditure Budget - Ongoing, One-Time, and Revenue Gen. Accounts</b>	<b>\$ 213,095,146</b>	<b>\$ 12,875,932</b>	<b>\$ 225,971,078</b>