MT. SAN ANTONIO COMMUNITY COLLEGE DISTRICT
BUDGET AND ACTUALS COMPARISON HISTORY
Unrestricted General Fund

			Scenario A: Conservative		Scenario B: Likely		Scenario C: Optimistic	
UNRESTRICTED GENERAL	**2017-18 Actuals**	**2018-19 Adopted Budget**	**Hold Harmless 2018-19 Estimated Actuals**	**Hold Harmless 2019-20 Tentative Budget**	**With $49M Shortfall 2018-19 Estimated Actuals**	**With Decrease Transfer Counts 2019-20 Tentative Budget**	**Without $49M Shortfall 2018-19 Estimated Actuals**	**Without Decrease Transfer Counts 2019-20 Tentative Budget**
Base Apportionment/Hold Harmless	$ -	$ -	$ 181,205,395	$ 181,205,395	$ -	$ -	$ -	$ -
Base Allocation	-	138,138,718	-	-	138,455,490	143,742,575	138,455,490	143,742,575
Supplemental Allocation	-	34,974,383	-	-	35,202,295	36,351,445	35,202,295	36,351,445
Student Success Allocation	-	12,604,220	-	-	13,827,450	12,943,155	13,827,450	14,279,574
Student Centered Funding Formula (SCFF)	**$ 169,425,102**	**$ 185,717,321**	**$ 181,205,395**	**$ 181,205,395**	**$ 187,485,235**	**$ 193,037,175**	**$ 187,485,235**	**$ 194,373,594**
Less: Growth	-	(759,266)	-	-	(656,125)	(656,125)	(656,125)	(656,125)
Total Apportionment Revenues	**$ 169,425,102**	**$ 184,958,055**	**$ 181,205,395**	**$ 181,205,395**	**$ 186,829,110**	**$ 192,381,050**	**$ 186,829,110**	**$ 193,717,469**
$49 Million Statewide Shortfall per May Revise	**-**	**-**	**-**	**-**	**(1,293,937)**	**-**	**-**	**-**
Total New Apportionment - SCFF that will be Collected	**$ 169,425,102**	**$ 184,958,055**	**$ 181,205,395**	**$ 181,205,395**	**$ 185,535,173**	**$ 192,381,050**	**$ 186,829,110**	**$ 193,717,469**
2018-19 Full-Time Faculty Hiring	-	1,247,957	1,453,372	1,453,372	1,453,372	1,453,372	1,453,372	1,453,372
Lottery - Current Year	4,889,454	5,046,873	5,046,873	5,087,643	5,046,873	5,087,643	5,046,873	5,087,643
Miscellaneous Revenues	10,126,778	9,576,813	10,235,174	10,068,285	10,235,174	10,068,285	10,235,174	10,068,285
TOTAL ONGOING REVENUES	**$ 184,441,334**	**$ 200,829,698**	**$ 197,940,814**	**$ 197,814,695**	**$ 202,270,592**	**$ 208,990,350**	**$ 203,564,529**	**$ 210,326,769**
Salaries, Benefits, and Operating Expenditures	$ (175,935,179)	$ (197,390,818)	$ (189,730,716)	$ (207,486,791)	$ (189,730,716)	$ (207,486,791)	$ (189,730,716)	$ (207,486,791)
OPEB - Contribution	(2,500,000)	(2,500,000)	(2,500,000)	(2,500,000)	(2,500,000)	(2,500,000)	(2,500,000)	(2,500,000)
TOTAL ONGOING EXPENDITURES	**$ (178,435,179)**	**$ (199,890,818)**	**$ (192,230,716)**	**$ (209,986,791)**	**$ (192,230,716)**	**$ (209,986,791)**	**$ (192,230,716)**	**$ (209,986,791)**
ONGOING/SURPLUS (DEFICIT)	**$ 6,006,155**	**$ 938,880**	**$ 5,710,098**	**$ (12,172,096)**	**$ 10,039,876**	**$ (996,441)**	**$ 11,333,813**	**$ 339,978**

MT. SAN ANTONIO COMMUNITY COLLEGE DISTRICT
BUDGET AND ACTUALS COMPARISON HISTORY
Unrestricted General Fund

			Scenario A: Conservative		Scenario B: Likely		Scenario C: Optimistic	
					With	With Decrease	Without	Without Decrease
			Hold Harmless	Hold Harmless	$49M Shortfall	Transfer Counts	$49M Shortfall	Transfer Counts
		2018-19	2018-19	2019-20	2018-19	2019-20	2018-19	2019-20
	2017-18	Adopted	Estimated	Tentative	Estimated	Tentative	Estimated	Tentative
	Actuals	Budget	Actuals	Budget	Actuals	Budget	Actuals	Budget
ONE-TIME REVENUE - INCREASES/(DECREASES):								
2017-18 Growth (1%)	$ 6,243,437	$ -	$ 733,001	$ -	$ 733,001	$ -	$ 733,001	$ -
2018-19 Growth (1%)	-	-	-	-	656,125	-	656,125	-
2019-20 Growth (0.55%)	-	-	-	-	-	-	-	-
One-Time Apportionment/Prior Year Apportionment Adjustment*	1,222,936	-	22,757	-	22,757	-	22,757	-
CalSTRS On-Behalf Payments	6,011,425	-	-	-	-	-	-	-
TOTAL ONE-TIME REVENUE	**$ 13,477,798**	**$ -**	**$ 755,758**	**$ -**	**$ 1,411,883**	**$ -**	**$ 1,411,883**	**$ -**
ONE-TIME EXPENDITURES - INCREASES/(DECREASES):								
One-Time Expenditures	$ (5,514,824)	$ (5,629,570)	$ (4,296,639)	$ (3,201,379)	$ (4,296,639)	$ (3,201,379)	$ (4,296,639)	$ (3,201,379)
New Resources Allocations Phases 1 to 10	(2,511,039)	(3,650,937)	(2,453,841)	(3,635,694)	(2,453,841)	(3,635,694)	(2,453,841)	(3,635,694)
CalSTRS On-Behalf Payments	(6,011,425)	-	-	-	-	-	-	-
Section 115 Mt. San Antonio College STRS/PERS Trust	(2,000,000)	(4,000,000)	-	(4,000,000)	-	(4,000,000)	-	(4,000,000)
Hourly Faculty Expenditures (Course Offerings)	(1,180,134)	(405,948)	(405,948)	(811,896)	(405,948)	(811,896)	(405,948)	(811,896)
Savings from Vacant Positions	391,548	482,127	482,127	482,127	482,127	482,127	482,127	482,127
TOTAL ONE-TIME EXPENDITURES	**$ (16,825,874)**	**$ (13,204,328)**	**$ (6,674,301)**	**$ (11,166,842)**	**$ (6,674,301)**	**$ (11,166,842)**	**$ (6,674,301)**	**$ (11,166,842)**
TOTAL ONE-TIME REVENUES NET OF EXPENDITURES	**$ (3,348,076)**	**$ (13,204,328)**	**$ (5,918,543)**	**$ (11,166,842)**	**$ (5,262,418)**	**$ (11,166,842)**	**$ (5,262,418)**	**$ (11,166,842)**
UNRESTR. GENERAL FUND - REV. GENERATED ACCOUNTS								
TOTAL REVENUES	$ 5,566,845	$ 3,927,075	$ 4,498,032	$ 2,399,368	$ 4,498,032	$ 2,399,368	$ 4,498,032	$ 2,399,368
TOTAL EXPENDITURES	(4,463,618)	(12,875,932)	(4,090,089)	(11,756,168)	(4,090,089)	(11,756,168)	(4,090,089)	(11,756,168)
TOTAL REVENUE GENERATED INCREASES/DECREASES	**$ 1,103,227**	**$ (8,948,857)**	**$ 407,943**	**$ (9,356,800)**	**$ 407,943**	**$ (9,356,800)**	**$ 407,943**	**$ (9,356,800)**
SUMMARY OF FUND BALANCE:								
Assigned Fund Balance - New Resources Allocation Requests	$ 3,650,937	$ -	$ 3,635,694	$ -	$ 3,635,694	$ -	$ 3,635,694	$ -
Assigned Fund Balance - Carryovers/Purchases in Progress	3,721,106	-	2,262,853	-	2,262,853	-	2,262,853	-
Assigned Fund Balance - 2019-20 One-Time Expenditures	5,832,285	-	5,268,295	-	5,268,295	-	5,268,295	-
Assigned Fund Balance	**$ 13,204,328 (16)**	**$ -**	**$ 11,166,842**	**$ -**	**$ 11,166,842**	**$ -**	**$ 11,166,842**	**$ -**
10% - Board Policy	19,972,467	22,597,108	20,299,511	15,122,377	20,299,511	23,290,980	20,299,511	23,290,980
Unassigned Fund Balance	5,492,965	3,807,204	6,994,962	-	11,980,865	7,992,955	13,274,802	10,623,311
Unassigned Fund Balance	**$ 25,465,432**	**$ 26,404,312**	**$ 27,294,473**	**$ 15,122,377**	**$ 32,280,376**	**$ 31,283,935**	**$ 33,574,313**	**$ 33,914,291**
Fund Balance - Unrestricted General Fund	**$ 38,669,760**	**$ 26,404,312**	**$ 27,294,473**	**$ 15,122,377**	**$ 32,280,376**	**$ 31,283,935**	**$ 33,574,313**	**$ 33,914,291**
Assigned Fund Balance - Revenue-Generated Accounts	**$ 8,948,857**	**$ -**	**$ 9,356,800**	**$ -**	**$ 9,356,800**	**$ -**	**$ 9,356,800**	**$ -**
Fund Bal. Unrestr. General Fund Plus Fund Bal. Rev. Generated Accounts	$ 47,618,617	**$ 26,404,312**	**$ 47,818,115**	**$ 15,122,377**	**$ 52,804,018**	**$ 31,283,935**	**$ 54,097,955**	**$ 33,914,291**
Total Fund Balance Percentage Unrestricted General Fund	**23.84%**	**11.68%**	**23.56%**	**6.49%**	**26.01%**	**13.43%**	**26.65%**	**14.56%**