

BUDGET COMMITTEE

MEETING AGENDA

December 6, 2017

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 – Unit 651	
Joan Sholars, Co-Chair	Gary Nellesen	Mark Fernandez	
Irene Malmgren	Vicki Greco	Lisa Romo	
Audrey Yamagata-Noji	Lance Heard	Mohsin Moosa (Student)	Kerry Martinez (Notes)
Steve Garcia	Bobby Bates	Matthew McBride (Student)	Yadira Santiago (Notes)

AGENDA ITEMS:

- 1. Agenda Check**
- 2. Review the Budget Committee Meeting Summary of November 15, 2017.**
- 3. Mike and Lisa – Academic and Classified Managers chart**
- 4. Rosa –**
 - Clarification on Restricted vs Unrestricted Funds, positions budget, 5 year history.
 - Review the following forms: Integrated Plan and Budgeting Process Calendar, Budget Review and Development Guide, 2018-19 Budget Development calendar – draft.
 - Review of current and previous fiscal year budgets and actuals.
- 5. New Resource Allocation Phase #8 – Any questions from the committee?**
- 6. Mark – Funding process for the Police & Public Safety Department conversion**

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

January 17, 2018 (Tentative)

February 7, 2018

**Mt. San Antonio College
Budget Committee Summary of
December 6, 2017**

Committee Members:

- | | | | |
|--|--|--|---|
| <input checked="" type="checkbox"/> Mike Gregoryk, Chair | <input type="checkbox"/> Gary Nellesen | <input checked="" type="checkbox"/> Peter Gonzales | |
| <input checked="" type="checkbox"/> Joan Sholars, Co-Chair | <input checked="" type="checkbox"/> Rosa Royce | <input type="checkbox"/> Lance Heard | |
| <input checked="" type="checkbox"/> Irene Malmgren | <input checked="" type="checkbox"/> Vicki Greco | <input type="checkbox"/> Lisa Romo | |
| <input checked="" type="checkbox"/> Audrey Yamagata-Noji | <input type="checkbox"/> Bobby Bates | <input type="checkbox"/> Mohsin Moosa (Student) | <input checked="" type="checkbox"/> Kerry Martinez (Notes) |
| <input checked="" type="checkbox"/> Steve Garcia | <input checked="" type="checkbox"/> Mark Fernandez | <input type="checkbox"/> Matthew McBride (Student) | <input checked="" 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 October 18, 2017	<p>The Budget Committee Meeting Summary of November 15, 2017, was reviewed and approved.</p> <p>Please contact Kerry/Yadira for any changes/corrections, to the meeting summary.</p>	Meeting Summary approved.
3. Mike and Lisa Academic and Classified Managers Chart	<p>The committee had previously requested a report that showed who were Classified Managers and who were Academic Managers. Lisa Romo worked on the report, dated October 2, 2017, but was not present at today's meeting. Mike reviewed the report/handout provided. Please contact Lisa if you have any additional questions in regards to the report.</p> <p>124 managers are budgeted, 115 managers are shown in the report, where/who are the other nine?</p> <p>In the report there are two Non Credit/School Continuing Education Division positions that are listed as Classified, a couple of the committee members think they should be listed as Academic.</p>	The committee would like to know what the current Manager vacancies are.
4. Rosa-Clarification on Restricted vs. Unrestricted Funds, Position Budget, 5 Year History	The Committee had requested clarification on Restricted vs. Unrestricted funds. Rosa thoroughly reviewed the <u>Summary of Regular Positions in FTE's</u> report that showed the Increases/Decreases in	

<p>Review the Following Forms: Integrated Plan and Budgeting Process Calendar, Budget Review and Development Guide, 2018-19 Budget Development Calendar-Draft</p> <p>Review of Current and Previous Fiscal Year Budgets and Actuals</p>	<p>Budgeted FTES for the last five years (13/14 – 17/18). The report shows that there has been a total increase of 193.50 FTES. The report also breaks down the employee group and the funding. The top half of the report is the summary, the bottom half is the broken out detail, both coming to the same number of increased FTES.</p> <p>The changes of the 2018-19 Integrated Plan and Budgeting Process Calendar that took place at the last committee meeting on November 15, 2017, were shown in red ink on the 2018-19 Integrated Plan and Budgeting Process Calendar labeled <u>After (Draft)</u>. Any new suggested changes, and further recommendations made by the Budget Committee members at today’s meeting, will be integrated into a new updated form and emailed out to all Budget committee members for final review/approval via email. Once the new 2018-19 Integrated Plan and Budgeting Process Calendar has been approved by the Budget Committee members, it will be sent forward to IEC for review.</p> <p>The 2018-19 Budget Development Calendar and the Budget Review and Development Guide will be updated once all the changes on the 2018-19 Integrated Plan and Budgeting Process Calendar has been approved by the IEC & Budget committees.</p> <p>Rosa did a quick review of the following reports: Unrestricted General Fund, Changes To The Fund Balance From 2016-17 Adopted Budget to 2017-18 Adopted Budget, 2016-17 Adopted Budget Versus 2016-17 Actuals, Unrestricted General Fund, and 2016-17 Adopted Budget Versus 2017-18 adopted Budget Unrestricted General Fund.</p> <p>The refresher/overview was for the purpose of understanding where we are going in preparation for the Tentative and Adopted Budgets in March and September.</p>	<p>The committee will need to review and approve new proposed changes via email, Draft can then be sent on to IEC for their review and approval.</p>
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5. New Resource Allocation Phase #8 – Any Questions From the Committee?	The committee did not email any questions to discuss during today's meeting.	
6. Mark – Funding Process for the Police & Public Safety Department Conversion	<p>Rosa provided a report: Three Year History of New Police Positions Including Management by FTE's (December 1, 2017).</p> <p>The committee was not able to discuss this item, ran out of time. Tabled for next committee meeting. Mark will submit specific questions in regards to the question of funding. Mike will have answers at the March meeting.</p>	Mark will submit questions prior to the next meeting date.

FUTURE AGENDA ITEMS

- **Funding Process for the Police & Public Safety Department Conversion**

FUTURE MEETING DATES

- **March 7, 2018**

**SUMMARY OF REGULAR POSITIONS IN FTES
FROM THE 2013/14 THROUGH 2017-18 ADOPTED BUDGET**

EMPLOYEE GROUP	Increases/Decreases in Budgeted FTES					TOTAL Increase/ Decrease in FTES
	From 12/13 to 13/14	From 13/14 to 14/15	From 14/15 to 15/16	From 15/16 to 16/17	From 16/17 to 17/18	

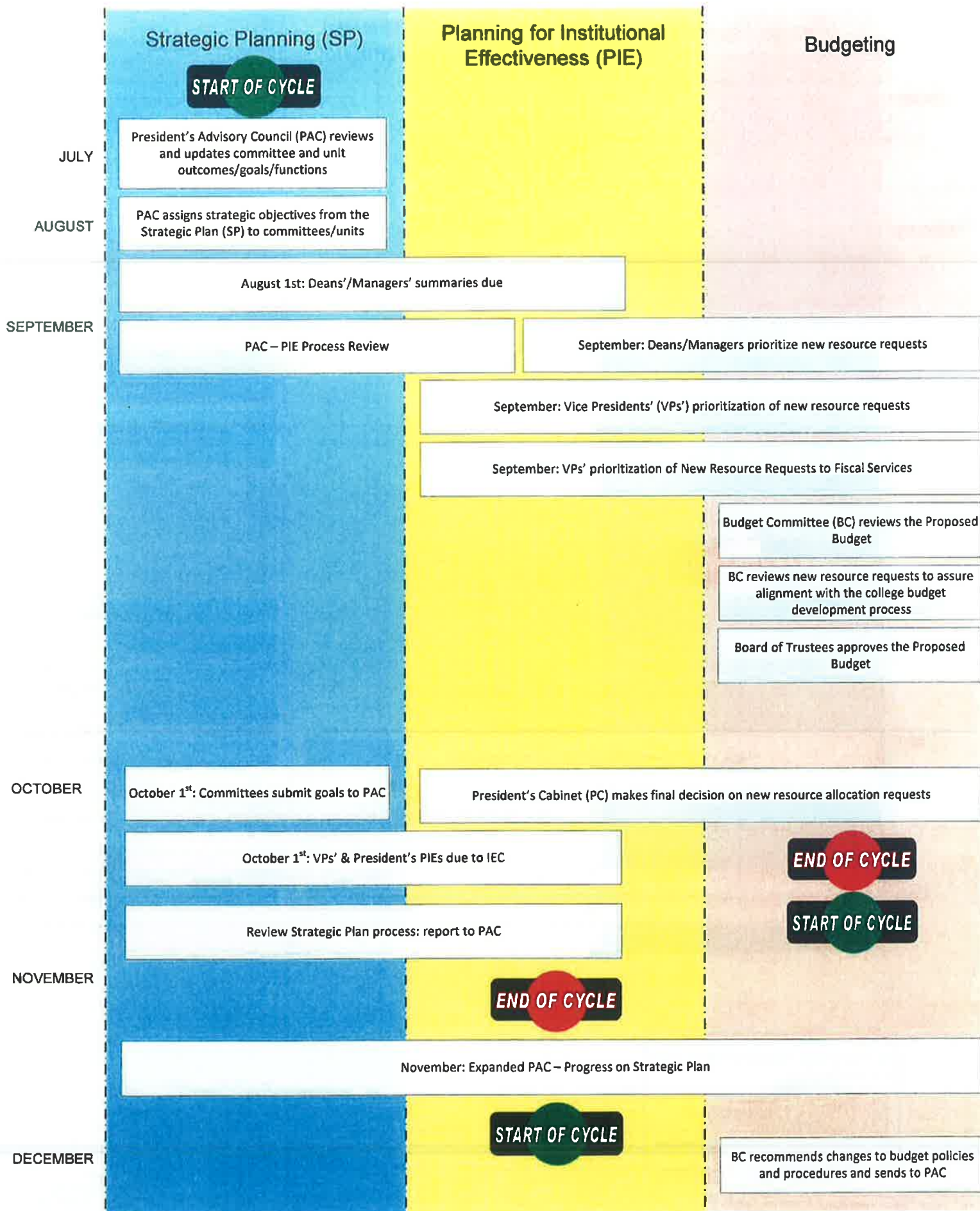
BY FTE COUNTS						
MANAGEMENT:						
Academic	2.00	1.00	1.00	4.00	2.00	10.00
Classified	3.00	7.00	8.00	18.00	5.00	41.00
	5.00	8.00	9.00	22.00	7.00	51.00
SUPERVISORS	2.00	-	-	(6.00)	(5.75)	(9.75)
FACULTY	(6.00)	-	7.00	38.00	4.50	43.50
CONFIDENTIAL	-	-	1.00	3.00	(5.00)	(1.00)
CLASSIFIED - UNIT A (CSEA 262)	6.33	23.40	25.00	30.38	17.08	102.18
CLASSIFIED - UNIT B (CSEA 651)	2.00	2.00	0.58	2.47	0.53	7.58
Total	9.33	33.40	42.58	89.85	18.35	193.50

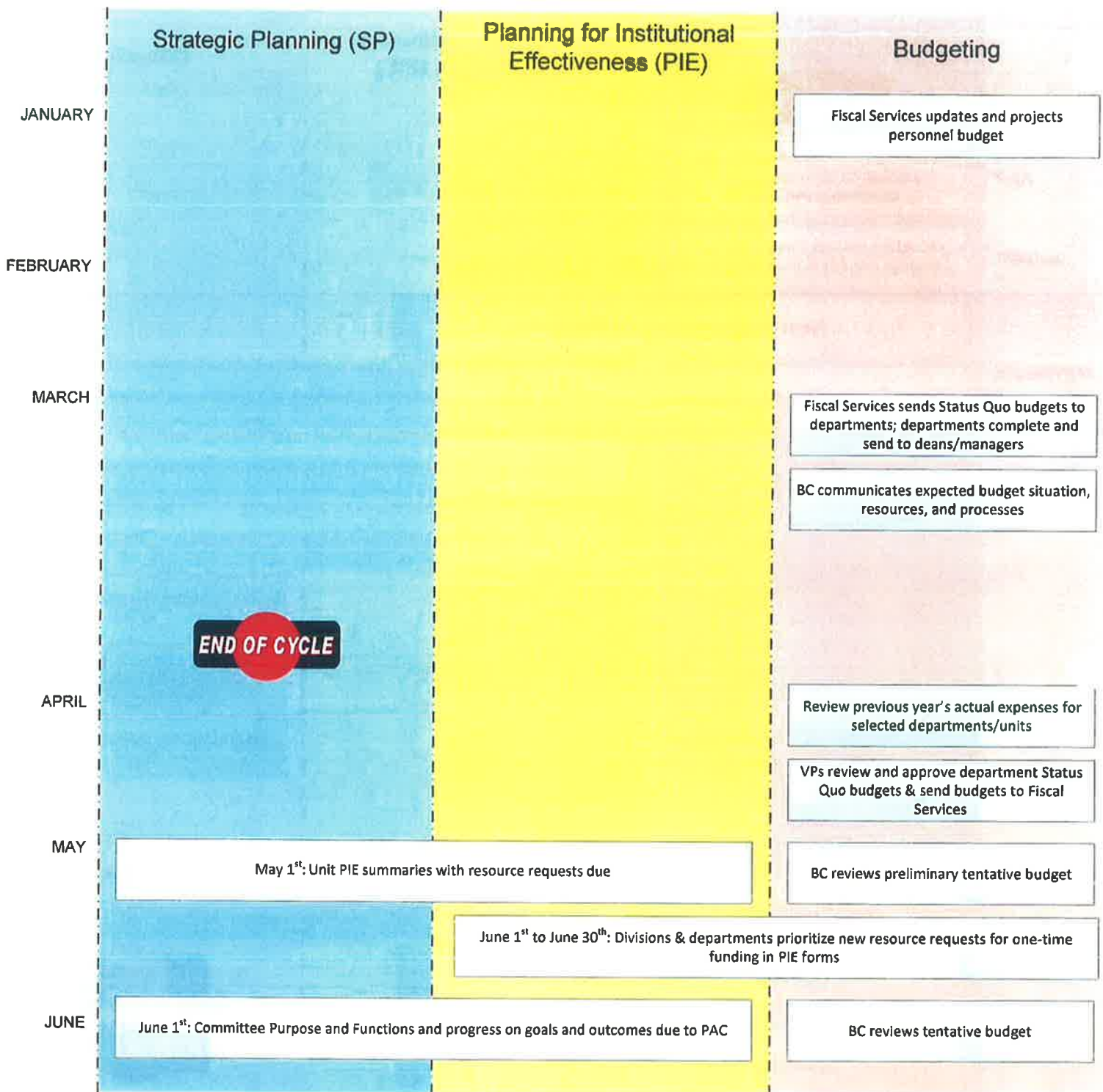
BY FTE COUNTS AND FUNDING							
MANAGEMENT:							
Academic	Unrestricted Fund		1.60		3.00	4.00	8.60
	Restricted Funds	1.00	1.40	1.00	2.00	(1.00)	4.40
Classified	Unrestricted Fund	1.00	1.00	2.00	13.00	3.85	20.85
	Restricted Funds	3.00	3.00	2.00	-	2.15	10.15
Temporary Mgr (Class.)	Unrestricted Fund		1.00	3.00	1.00		5.00
	Restricted Funds			1.00	3.00	(2.00)	2.00
		5.00	8.00	9.00	22.00	7.00	51.00
SUPERVISORS							
	Unrestricted Fund	2.00	(1.00)	1.00	(5.00)	(5.25)	(8.25)
	Restricted Funds		1.00	(1.00)	(1.00)	(0.50)	(1.50)
		2.00	-	-	(6.00)	(5.75)	(9.75)
FACULTY							
	Unrestricted Fund	(6.00)	(3.00)	3.00	26.00	(1.00)	19.00
	Restricted Funds		3.00	4.00	12.00	5.50	24.50
		(6.00)	-	7.00	38.00	4.50	43.50
CONFIDENTIAL							
	Unrestricted Fund	-	-	1.00	3.00	(5.00)	(1.00)
CLASSIFIED - UNIT A (CSEA 262)							
	Unrestricted Fund	0.08	6.98	12.60	11.07	7.73	38.45
	Restricted Funds	6.25	16.43	12.40	19.30	9.35	63.73
		6.33	23.40	25.00	30.38	17.08	102.18
CLASSIFIED - UNIT B (CSEA 651)							
	Unrestricted Fund	2.00	2.00	0.58	2.48	0.53	7.58
Total		9.33	33.40	42.58	89.85	18.35	193.50

Integrated Plan and Budgeting Process Calendar

2018-19

BEFORE



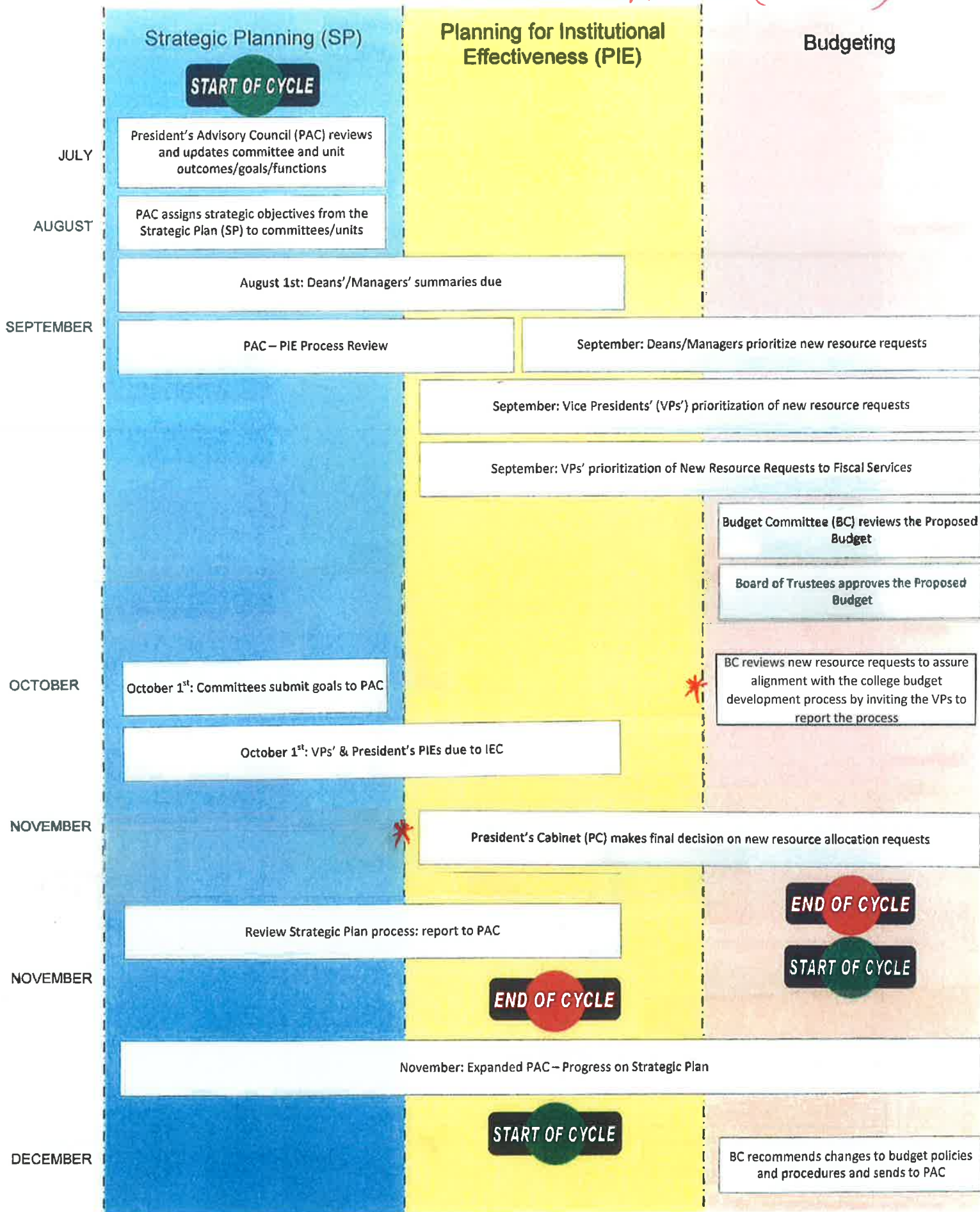


SP = Strategic Plan
 PIE = Planning for Institutional Effectiveness
 VP = Vice President
 PC = President's Cabinet
 PAC = President's Advisory Council
 BC = Budget Committee
 IEC = Institutional Effectiveness Committee
 IP = Integrated Plan

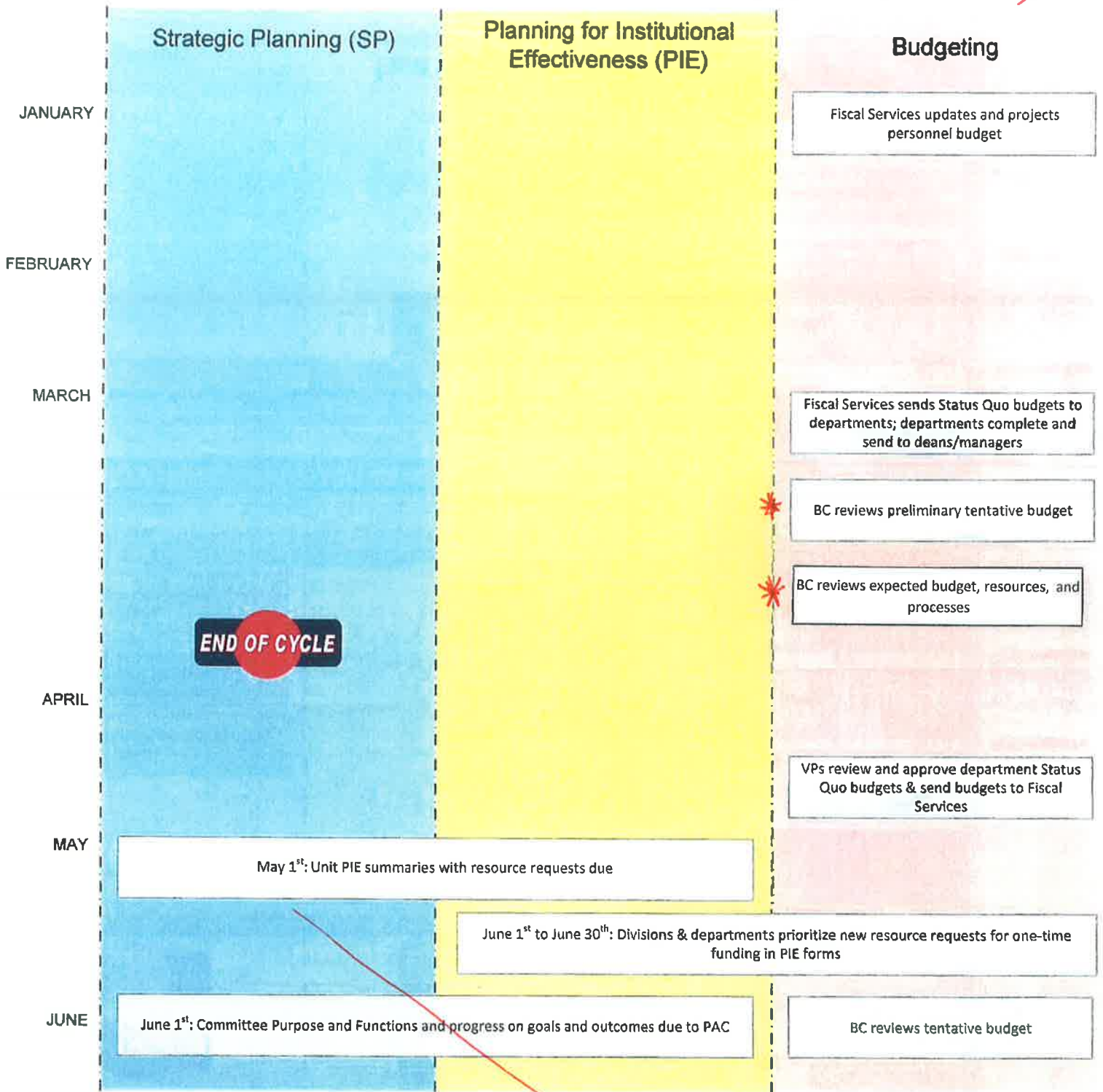
Integrated Plan and Budgeting Process Calendar

2018-19

AFTER (DRAFT)



AFTER (DRAFT)



SP = Strategic Plan
 PIE = Planning for Institutional Effectiveness
 VP = Vice President
 PC = President's Cabinet
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→ TO DISCUSS WITH IEC FLEXIBLE DATE FOR ADMINISTRATIVE UNITS?

BUDGET COMMITTEE

The Budget Committee is the primary governance body for developing, recommending, and evaluating policies and procedures relating to integration of institutional planning and its integration to the budget process (Appendix N) and all aspects of College finances (Appendix O). Among other things, the Committee develops and recommends policies and procedures (Appendices P through S) relating to overall resource generation and allocation, develops and recommend policies and procedures for budget development, and reviews the current budget process for effectiveness. The Committee reports to President's Advisory Council on the evaluation of the College budget models and informs the campus about budget-related matters (Appendix T).

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The Budget Committee coordinates with the Institutional Effectiveness Committee to ensure the Planning for Institutional Effectiveness process and the budget development process are aligned to ensure budget effectiveness.

Budget Committee Calendar

Spring:

- Reviews Preliminary Tentative Budget (March)
- Determines new resources available for allocation (usually March)
- ~~Communicates~~ ~~Reviews~~ expected ~~budget situation~~, resources, and process to campus community (usually March)
- Reviews one-time new resources allocation requests previously funded (usually March)
- ~~Reviews details of the previous year's actual expenses for selected Departments/Units (usually April)~~
- Reviews relationships across campus (e.g.: department costs per FTES) (usually April)
-
- Reviews Tentative Budget (June)
- Tentative Budget approved by Board prior to July 1st

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Commented [RR3]: Budget Committee 11.15.17

Summer:

- ☐ Meets only if an emergency arises

Fall:

- ☐ Reviews the proposed budget (September)
- ☐ Reviews ~~prioritized one-time~~ New Resource Requests to assure alignment with the College budget development process by inviting VPs to report the process (October/September)
- ☐ Makes recommendations on changing one-time funding New Resources expenditures to ongoing (September)
 - Meets jointly with the Institutional Effectiveness Committee to review PIE summaries and coordinate planning efforts (October)
- ☐ Meets Jointly with the Institutional Effectiveness Committee to integrate the PIE Process with the Budget Development Process (October)
- ☐ Reviews previous fiscal year's total actual expenditure summary from Fiscal Services (November)
- ☐ Compares previous year Adopted Budget to previous year's actual expenditures (November)
- ☐ Compares previous year's Adopted Budget to current year's Adopted Budget (November)
- ☐ Evaluates Budget Allocation Process (November)
- ☐ Makes recommendations about changing budgetary policies and procedures to PAC (December)

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Winter:

- ☐ Meets only if needed to complete fall activities

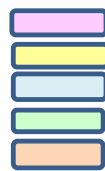
Appendix C
2018-19 BUDGET DEVELOPMENT CALENDAR
(December 6, 2017)

DRAFT

DESCRIPTION OF TASK	DUE DATE
Fiscal Services Updates and Projects Personnel Budget (Changes through January 10, 2018 Board Agenda)	01/26/18
Fiscal Services Distributes Status Quo Budget Templates to Departments for Tentative Budget Changes/Analysis	03/01/18
Fiscal Services Prepares Preliminary Tentative Budget	03/09/18
Departments Complete Status Quo Budget Review; Then Sends to Deans/Directors	03/14/18
Budget Committee Reviews Preliminary Tentative Budget	03/21/18
Budget Committee Determines New Resources Available for Allocation	03/21/18
Budget Committee Reviews One-time New Resources Allocation Requests previously funded	03/21/18
Deans/Directors Review and Approve Department's Status Quo Budgets; Then Sends to VPs	03/28/18
Vice Presidents Review and Approve Department's Status Quo Budgets; Then Sends to Fiscal	04/14/18
Departments Prioritize New Resources Requests for One-Time Funding in their PIE Forms	06/01/18 to 06/30/18 *
President's Cabinet Makes Final Decision on Funding for One-time New Resources Allocation Requests Previously Funded . (The review is for New Resources Allocation Requests that have been funded in the previous year (s) that need funding on July 1 and decision for funding can not wait until October)	06/05/18
Budget Committee Reviews the Completed Tentative Budget (Budget Scenarios)	06/06/18
Fiscal Services Completes the Tentative Budget and Prepares Board Agenda Item	06/08/18
Tentative Budget Submitted for Board Approval	06/27/18
Fiscal Services' Deadline for 2017-18 Year-End Closing	07/23/18
Deans/Directors Prioritize Department's New Resource Allocation Requests	Early September
Vice Presidents Prioritize Team's New Resource Allocation Requests	Mid September
VP's Prioritization of New Resources Request to Fiscal Services	Mid September
Budget Committee Reviews the Proposed Annual Budget	09/05/18
Board of Trustees Approves Adopted Budget	09/12/18
Budget Committee Reviews New Resources Requests to Assure Alignment with the College Budget Development Process by Inviting the Vice Presidents to Report the Process	Early October
President's Cabinet (PC) Makes Final Decision on New Resources Requests	Early November
Fiscal Services Receives Listing of New Resources Allocation Requests with Approved Funding	TBD
Fiscal Services Notifies Departments that have New Resources Allocation Requests with Approved Funding and Requests Supporting Documentation (quotes, invoices, job descriptions, etc.) and Allocates Funding	TBD
Fiscal Services reports status of New Resources Allocation funded requests to Budget Committee and President Advisory Council, President's Cabinet and Campus Community in the following fiscal year Adopted Budget Plan, which includes expenditures as of June 30, 2018.	09/05/18

LEGEND:

- Budget Committee
- Department level
- Administrative Level
- Other Groups
- Fiscal Services
- * Timeframe



**UNRESTRICTED GENERAL FUND
CHANGES TO THE FUND BALANCE
FROM 2016-17 ADOPTED BUDGET TO 2017-18 ADOPTED BUDGET
(June 30, 2017)**

	<u>Changes to the Fund Balance</u>	
2016-17 ADOPTED BUDGET - FUND BALANCE - At 10.33%	\$	20,756,787
Plus: 2016-17 Unbudgeted Revenues		
2015-16 Increase to Base Allocation and Faculty Hiring - Ongoing		135,890 (A)
2016-17 Increase to Base Allocation		46,025
2015-16 Additional Growth - Ongoing		503,502 (B)
2015-16 Additional Growth - One-Time		503,502 (B)
2016-17 Stability Adjustment		27,683 (C)
Apport. Prior Year Adjustments (Base Allocation/Faculty Hiring) - One-Time		135,890 (A)
Apport. Prior Year Adjustments (Vehicle License) - One-Time		478,754 (D)
2016-17 Statewide Apportionment Deficit at 0.0%		806,056 (E)
New Resources Allocation - Unused Budgets from Prior Years		931,367 (F)
Non Resident Tuition (International and Out-of-State)		279,619 (G)
Miscellaneous Revenue		434,651 (H)
Changes in 2016-17 Revenues		4,282,939
Plus: 2016-17 Unexpended Expenditure Budgets		
Permanent/Hourly Faculty (Net of \$474,667 for Faculty Initially Budgeted with SWP)		1,773,775
Unexpended Budget for Positions and Benefits (Mainly Classified Managers and Staff) ⁽¹⁾		1,888,881
Unexpended Departmental and Institutional Budgets		4,086,074
Unexpended New Resources Allocation Budgets - One-Time		3,223,225
Changes in 2016-17 Expenditures		10,971,955 (I)
Net Changes in Revenues & Expenditures		15,254,894
Less: Commitments		
Purchases in Progress and Carryovers		(2,842,370) (J)
New Resources Allocation Phases 1 to 6		(3,223,225) (K)
Assigned to 2017-18 One-Time Expenditures		(7,203,957) (L)
Total Commitments		(13,269,552)
2017-18 ADOPTED BUDGET		
Plus: 2017-18 Ongoing Revenues		182,374,487
Less: 2017-18 Ongoing Expenditures		(183,476,155) (M)
Ongoing Budget Deficit		(1,101,668) (N)
ONE-TIME FUNDS		
Beginning Estimated Balance as of July 1, 2017		13,269,552
Plus: 2017-18 One-Time Revenues		(844,796)
Less: 2017-18 One-Time Expenditures		(12,424,756) (O)
One-Time Revenues net of One-Time Expenditures		-
REVENUE GENERATED ACCOUNTS		
Beginning Estimated Balance as of July 1, 2017		7,845,630
Plus: 2017-18 Revenue Generated Accounts Increases		3,214,858
Less: 2017-18 Revenue Generated Accounts Decreases		(11,060,488)
Ending Fund Balance Revenue Generated Accounts		-
PROJECTED ENDING FUND BALANCE - At 10.46%	\$	21,640,461

(1) Positions currently in progress of being filled.

**UNRESTRICTED GENERAL FUND
CHANGES TO THE FUND BALANCE
FROM 2016-17 ADOPTED BUDGET TO 2017-18 ADOPTED BUDGET
FOOTNOTES
(June 30, 2017)**

- (A) 2015-16 Increase to Base Allocation and Faculty Hiring Allocation adjusted and received as of June 2017. These allocations belong to the fiscal year 2015-16. Since the funds are adjusted the following fiscal year, the College received ongoing funds for 2016-17 and one-time funds for the fiscal year 2015-16.
- (B) 2015-16 Additional Growth adjusted and received as of June 2017. This allocation belongs to the 2015-16 fiscal year. Since the funds are adjusted the following fiscal year, the College received ongoing funds for 2016-17 and one-time funds for the fiscal year 2015-16.
- (C) In the second 2016-17 principal apportionment, the College is projecting a decline in FTEs as of June 30, 2017. As a result, the College received a Stability Adjustment that accounts for increases in Growth and an Increase to the Base for 2016-17. This adjustment will change with the 2016-17 apportionment recalculation.
- (D) These are prior year apportionment revenues for the fiscal years 2011-12 and 2012-13 Vehicle License Fee Adjustment from the Orange County Property Tax settlement returned from three non-basic aid districts.
- (E) In the Adopted Budget 2016-17, the College estimated the 2016-17 Apportionment Deficit to be at 0.5% or \$806,056. The 2016-17 statewide deficit resulted in 0% with the second principal apportionment for 2016-17. The deficit may change with the final Apportionment Recalculation of February 2018. The deficit is the result of fluctuations of local and fee revenues throughout the year. The deficit could increase if a significant number of districts claim stability restoration.
- (F) Unused position one-time budgets for the Temporary Project Manager/Site Improvement for Preventive Maintenance (\$400,000) as approved with the New Resources Allocation Phase 2, the Assistant Director of Health Services (\$151,367) as approved with the New Resources Allocation Phase 3, and the Special Project Manager/Building Additions and Equipment for Building Security and Safety (\$380,000) as approved with the New Resources Allocation Phase 3. These funds were transferred to the Capital Outlay Fund and Student Health Fund in previous years and are being returned to the Unrestricted General Fund via Interfund Transfer-In. Interfund Transfer-Ins are categorized as revenues.
- (G) The College received additional revenues for international students nonresident tuition.
- (H) The College received additional revenues for prior year lottery adjustment and interest.
- (I) The Unexpended Expenditure Budgets are mainly the result of unexpended hourly faculty budget, vacancies for classified management and staff, and committed operating expenses that will carryover to the fiscal year 2017-18. A large amount is due to the New Resources Allocation Requests Phases 1 through 6.
- (J) Includes a total of \$373,023 for Purchases in Progress and \$2,469,347 for Carryover Budgets.
- (K) Includes a total of \$1,264,622 for New Resources Allocations Committed Carryovers Phases 1 to 4 and \$1,958,603 for New Resources Allocations Committed Carryovers Phases 5 and 6.

**UNRESTRICTED GENERAL FUND
CHANGES TO THE FUND BALANCE
FROM 2016-17 ADOPTED BUDGET TO 2017-18 ADOPTED BUDGET
FOOTNOTES
(June 30, 2017)**

(L) The Assigned 2017-18 One-Time Expenditures are comprised of:

Projected 2017-18 Apportionment Deficit	\$ 844,796
New Resources Allocation Phase 7	1,136,000
New Resources Allocation Phase 8	1,240,000
STRS and PERS Trust	2,000,000
Immediate Needs Requests	143,981
Auxiliary Unfunded PERS Liability	154,250
International Student Nonresident Fee	275,000
Computer Replacement Program	250,000
Faculty Positions (4)	486,454
Hourly Faculty Budget	403,776
Summer Growth from Noncredit	661,248
2017-18 One-Time Savings from Vacant Positions	<u>(391,548)</u>
	<u>\$7,203,957</u>

(M) Includes a \$2.5 million payment towards the annual contribution to the OPEB Trust for 2017-18 as approved by the Board of Trustees on May 27, 2015.

(N) The College is projecting an Ongoing Budget Deficit of \$1,101,668; however, the College actual results have consistently performed better than budgeted, due to underspending and conservative revenue assumptions. The actual results for the last three fiscal years were: Minor Ongoing Deficit of \$342,800 in fiscal year 2014-15, Ongoing Surplus of \$8,555,505 in 2015-16, and Ongoing Surplus of \$6,643,870 in 2016-17.

(O) Mainly includes \$2,842,370 for Purchases in Progress and Carryovers, \$5,599,225 for New Resources Allocation Phases 1 to 8, \$2,000,000 for the Mt. SAC STRS/PERS Trust contribution to be approved by the Board of Trustees in September 13, 2017, \$143,981 for Immediate Needs Requests, \$154,250 for the Auxiliary Unfunded PERS Liability, \$275,000 for the International Students Nonresident Fee, \$250,000 for the Computer Replacement Program, \$486,454 for Faculty Positions Funded with One-Time Funds, \$403,776 for Hourly Faculty, and \$661,248 for the Summer Growth for Noncredit.

**MT. SAN ANTONIO COMMUNITY COLLEGE DISTRICT
2016-17 ADOPTED BUDGET VERSUS 2016-17 ACTUALS
Unrestricted General Fund**

	2016-17 Adopted Budget	2016-17 Actuals	Variance	%	Comments
UNRESTRICTED GENERAL FUND					
Total Apportionment	\$ 161,211,154	\$ 161,924,254	\$ 713,100		0% Increases 2015-16 Growth \$503,502 and 2015-16 Faculty Hiring/Increase to the Base Adj. \$181,915
Miscellaneous	8,472,741	9,288,191	815,450		10% Nonresident Tuition \$279,619, PY Lottery \$211,905
Lottery - Current Year	4,668,480	4,567,300	(101,180)		-2% Mainly Decrease in FTES from 32,420 to 31928
TOTAL ONGOING REVENUES:	\$ 174,352,375	\$ 175,779,745	\$ 1,427,370		1%
TOTAL ONGOING EXPENDITURES:	\$ (174,327,424)	\$ (169,139,678)	\$ 5,187,746		-3% Faculty and Classified Vacancies, and Unexpended Budget for New Resources Allocations (Positions and Operating Expenses).
ONGOING - SURPLUS/(DEFICIT)	\$ 24,951	\$ 6,640,067	\$ 6,615,116		-26512%
ONE-TIME REVENUE - INCREASES/(DECREASES):					
Growth	\$ 988,994	\$ 1,492,496	\$ 503,502		100% 2015-16 Growth
Apportionment Deficit - Current Year and Prior Years	(806,056)	614,644	1,420,700		176% 2016-17 Apportionment Deficit \$806,056 and Vehicle License Apport. Adj. \$478,754
CalSTRS On-Behalf Payments	-	6,576,477	6,576,477		CCCO Mandate. Revenues and Expenditures Increased by Equal Amount.
State Mandated Reimbursement/Other Misc.	2,860,953	3,792,320	931,367		100% Unused Budgets From Prior Years
TOTAL ONE-TIME REVENUE	\$ 3,043,891	\$ 12,475,937	\$ 9,432,046		-310%
ONE-TIME EXPENDITURES - INCREASES/(DECREASES):					
One-Time Expenditures	\$ (4,270,469)	\$ (5,646,425)	\$ (1,375,956)		32% Mainly Unexpended Purchases in Progress and Carryovers and Additional One-Time Immediate Needs.
New Resources Allocations Phases 1 to 6	(8,593,901)	(2,940,968)	5,652,933		100% New Resources Allocations funded as One-Time.
CalSTRS On-Behalf Payments	-	(6,576,477)	(6,576,477)		CCCO Mandate. Revenues and Expenditures Increased by Equal Amount.
Section 115 Mt. San Antonio College STRS/PERS Trust	(4,000,000)	(4,000,000)	-		
Hourly Faculty Expenditures (Course Offerings)	(1,507,232)	-	1,507,232		-100% The College did not Grow in 2016-17.
One-Time Expenditure Savings for Vacant Positions	742,142	742,142	-		0%
TOTAL ONE-TIME EXPENDITURES	\$ (17,629,460)	\$ (18,421,728)	\$ (792,268)		4%
TOTAL ONE-TIME REVENUES NET OF EXPENDITURES	\$ (14,585,569)	\$ (5,945,791)	\$ 8,639,778		59%
NET CHANGES IN REVENUES AND EXPENDITURES	\$ (14,560,618)	\$ 694,276	\$ 15,254,894		105%
UNRESTRICTED GENERAL FUND - REVENUE-GENERATED ACCOUNTS					
TOTAL REVENUES:	\$ 3,291,216	\$ 5,140,016	\$ 1,848,800		56%
TOTAL EXPENDITURES:	(8,910,682)	(2,913,852)	5,996,830		-67%
TOTAL REVENUE-GENERATED INCREASES/DECREASES	\$ (5,619,466)	\$ 2,226,164	\$ 7,845,630		140%
NET CHANGES IN REVENUES AND EXPENDITURES, INCL. REV. GENERATED	\$ (20,180,084)	\$ 2,920,440	\$ 23,100,524		114%

	2016-17 Adopted Budget	2016-17 Actuals	Variance	%	Comments
SUMMARY OF FUND BALANCE:					
<u>UNRESTRICTED GENERAL FUND</u>					
Assigned Fund Balance					
Assigned Fund Balance - New Resources Allocation Requests	\$ -	\$ 3,223,225	\$ 3,223,225	100%	
Assigned Fund Balance - Carryovers/Purchases in Progress	-	2,842,370	2,842,370	100%	
Assigned Fund Balance - 2016-17 One-Time Expenditures	-	7,203,957	7,203,957	100%	
Total Assigned Fund Balance:	\$ -	\$ 13,269,552	\$ 13,269,552	#DIV/0!	
Unassigned Fund Balance					
10% - Board Policy	\$ 20,086,757	\$ 19,047,526	\$ (1,039,231)	-5%	
Unassigned Fund Balance	670,030	3,694,603	3,024,573	451%	
Total Unassigned Fund Balance:	\$ 20,756,787	\$ 22,742,129	\$ 1,985,342	10%	
Total Fund Balance	\$ 20,756,787	\$ 36,011,681	\$ 15,254,894	73%	
<u>UNRESTRICTED GENERAL FUND - REVENUE-GENERATED ACCOUNTS</u>					
Assigned Fund Balance-Revenue-Generated Accounts	\$ -	\$ 7,845,630	\$ 7,845,630	100%	
Total Fund Balance Unrestricted General Fund (Incl. Rev. Generated)	\$ 20,756,787	\$ 43,857,311	\$ 23,100,524	111%	
Total Fund Balance Percentage Unrestricted General Fund	10.33%	23.03%			

**MT. SAN ANTONIO COMMUNITY COLLEGE DISTRICT
2016-17 ADOPTED BUDGET VERSUS 2017-18 ADOPTED BUDGET
Unrestricted General Fund**

	2016-17 Adopted Budget	2017-18 Adopted Budget	Difference	%	Comments
<u>UNRESTRICTED GENERAL FUND</u>					
Base Apportionment	\$ 154,123,584	\$ 161,924,254	\$ 7,800,670	5.1%	Increases 2015-16 Growth \$5,061,412 and 2016-17 Base Allocation \$2,026,158
COLA	-	2,493,309	2,493,309	100.0%	Funded COLA at 1.56%
Growth	5,061,412	-	(5,061,412)	100.0%	The \$5,061,412 is the 2015-16 Growth Added to the Base in 2016-17. The College Did Not Earn Growth in 2016-17.
Increase to Base Allocation	2,026,158	4,541,663	2,515,505	100.0%	In 2017-18 State wide Base Allocation Increased to \$183.6 Million versus \$75Million in 2016-17.
Total Apportionment	\$ 161,211,154	\$ 168,959,226	\$ 7,748,072	4.8%	
Miscellaneous	\$ 8,472,741	\$ 8,753,773	\$ 281,032	3.3%	Mainly increases of Nonresident Tuition and Interest
Lottery - Current Year	4,668,480	4,661,488	(6,992)	-0.1%	Decrease in FTES from 32,420 to 31,928
TOTAL ONGOING REVENUES:	\$ 174,352,375	\$ 182,374,487	\$ 8,022,112	4.6%	
TOTAL ONGOING EXPENDITURES:	\$ (174,327,424)	\$ (183,476,155)	(9,148,731)	5.2%	Mainly 2% Salary Increase of \$3,164,434, STRS/ & PERS Increases of \$2,080,963, New Positions \$1,352,404, Hourly Faculty Budget \$476,652, NRA Phase 7 \$923,898. For Additional Details see Page 16 of the Adopted Budget.
ONGOING - SURPLUS/(DEFICIT)	\$ 24,951	\$ (1,101,668)	\$ (1,126,619)	-4515.3%	

	2016-17 Adopted Budget	2017-18 Adopted Budget	Difference	%	Comments
ONE-TIME REVENUE - INCREASES/(DECREASES):					
2015-16 Growth	\$ 988,994	\$ -	(988,994)		The College Received a Total Growth of \$5,061,412 for 2015-16. \$4,072,618 was received in 2015-16 and \$988,994 was budgeted and received in 2016-17.
Apportionment Deficit - Current and Prior Years	(806,056)	(844,796)	(38,740)	4.8%	Estimated at 0.5% of Total Estimated Apportionment.
State Mandated Reimbursement	2,860,953	-	(2,860,953)	100.0%	Statewide Allocation Decreased \$105.5 Million to \$0.
TOTAL ONE-TIME REVENUE	\$ 3,043,891	\$ (844,796)	\$ (3,888,687)	-127.8%	
ONE-TIME EXPENDITURES - INCREASES/(DECREASES):					
One-Time Expenditures	\$ (4,270,469)	\$ (4,813,303)	\$ (542,834)	12.7%	Mainly Increases in Carryover Budgets and Positions Funded with One-Time Funds. For Details see Page 17 of the Adopted Budget.
New Resources Allocation Phases 1 to 8	(8,593,901)	(5,599,225)	2,994,676	100.0%	New Resources Allocation Requests Decreased as One-time Allocations are being Expensed.
Section 115 Mt. San Antonio College STRS/PERS Trust	(4,000,000)	(2,000,000)	2,000,000	100.0%	In 2017-18 the Budget was Reduced by \$2 Million.
One-Time Expenditures Course Offerings	(1,507,232)	(403,776)	1,103,456	-73.2%	Estimated Decrease to Earn the 2017-18 Growth of 1%.
One-Time Expenditure Savings for Vacant Positions	742,142	391,548	(350,594)	-47.2%	
TOTAL ONE-TIME EXPENDITURES:	\$ (17,629,460)	\$ (12,424,756)	\$ 5,204,704	-29.5%	
TOTAL ONE-TIME REVENUES NET OF EXPENDITURES	\$ (14,585,569)	\$ (13,269,552)	\$ 1,316,017	-9.0%	
NET CHANGES IN REVENUES AND EXPENDITURES	\$ (14,560,618)	\$ (14,371,220)	\$ 189,398	1.3%	
UNRESTRICTED GENERAL FUND 13 - REVENUE-GENERATED ACCOUNTS					
TOTAL REVENUES:	\$ 3,291,216	\$ 3,214,858	\$ (76,358)	-2.3%	
TOTAL EXPENDITURES:	(8,910,682)	(11,060,488)	\$ (2,149,806)	24.1%	
TOTAL REVENUE GENERATED INCREASES/DECREASES	\$ (5,619,466)	\$ (7,845,630)	\$ (2,226,164)	39.6%	
NET CHANGES IN REVENUES AND EXPENDITURES, INCL. REV. GENERATED	\$ (20,180,084)	\$ (22,216,850)	\$ (2,036,766)	-10.1%	This is Mainly the Result of Decreases in One-time Revenues.

	2016-17 Adopted Budget	2017-18 Adopted Budget	Difference	%	Comments
SUMMARY OF FUND BALANCE:					
<u>UNRESTRICTED GENERAL FUND</u>					
Assigned Fund Balance					
Assigned Fund Balance - New Resources Allocation Requests	\$ -	\$ -	\$ -		
Total Assigned Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>		
Unassigned Fund Balance					
10% - Board Policy	\$ 20,086,757	\$ 20,696,140	\$ 609,383	3.0%	
Unassigned Fund Balance	670,030	944,321	274,291	40.9%	
Total Unassigned Fund Balance:	<u>\$ 20,756,787</u>	<u>\$ 21,640,461</u>	<u>\$ 883,674</u>	4.3%	
Total Fund Balance	<u>\$ 20,756,787</u>	<u>\$ 21,640,461</u>	<u>\$ 883,674</u>	4.3%	
<u>UNRESTRICTED GENERAL FUND - REVENUE-GENERATED ACCOUNTS</u>					
Assigned Fund Balance-Revenue-Generated Accounts	\$ -	\$ -	\$ -		
Total Fund Balance Unrestricted General Fund (Incl. Rev. Generated)	<u>\$ 20,756,787</u>	<u>\$ 21,640,461</u>	<u>\$ 883,674</u>	4.3%	The Increase in the Fund Balance is the \$2,920,440 Actual Surplus of the General Unrestricted Fund plus the Decrease of Net Changes in Revenues and Expenditures of (\$2,036,766) Above.
Total Fund Balance Percentage Unrestricted General Fund	10.33%	10.46%			

**Three Year History of New Police Positions Including Management by FTEs
(December 1, 2017)**

Description	Funding	2018-19	2017-18	2016-17	2015-16
Chief, Public Safety					
	Unrestricted General Fund	0.50	0.50	0.50	0.50
	Restricted General Fund - Parking	0.50	0.50	0.50	0.50
	Total	1.00	1.00	1.00	1.00
Deputy Chief, Public Safety					
	Unrestricted General Fund	0.50	0.50	0.50	0.50
	Restricted General Fund - Parking	0.50	0.50	0.50	0.50
	Total	1.00	1.00	1.00	1.00
Police Officer (New CA9337)					
<i>Funded with the elimination of two positions (CA9508 and CA9534) and Additional funds from the New Resources Allocation Phase 4</i>					
	Unrestricted General Fund	0.53	0.53		
	Restricted General Fund - Parking	0.47	0.47		
	Total	1.00	1.00		
Police Officer (Two New Positions)					
<i>Funded with New Resources Allocation Phase 4</i>					
	Unrestricted General Fund	2.00	2.00		
	Total	2.00	2.00		
Sergeant, Police/Public Safety (New Positions)					
<i>Funded with New Resources Allocation Phase 3 and Phase 4</i>					
	Unrestricted General Fund	2.00	2.00		
	Total	2.00	2.00		