

New Resources Allocation Requests - April 2015 (One-Time)

Priority Number	Division	Department/Org	Description	Justification of Need	Account Number					One-time	Ongoing	Total Requested	Outcome	Funding Source	Comments	Total Funded	PIE Page (s)
					Fund	Org	Acct	Prog	Actv								
<b>TEAM: INSTRUCTION</b>																	
	Instruction	Arts/Animation/371010	Animation Server	IT just identified this server as needing to be replaced. It is essential to our program.						\$5,000		\$5,000			\$5,000	11 & 12	
	Instruction	Business/CIS/330000	Zebi Storage Appliance - Expansion Shelf for Tegile Disk Array System	Needed in order to provide additional storage for virtualized desktops and for system backups and redundancy.	17995	330000	641700	070100		\$35,842		\$35,842			\$35,842	6	
	Instruction	Arts/Theater/373000	Theatre Lightboard located at The Blackbox Studio Theatre	The current lightboard is obsolete. New technology allows us to use new LED fixtures. This console is being offered at a reduced price.	11000	373000	641400	100700		\$30,000		\$30,000			\$30,000	4, 8, & 9	
	Instruction	HSS/SSSC/	Computers, cameras, printer, TV, and Furniture in 26D-3411	The Speech and Sign Success Center provides students with resources and technology to help them succeed in speech and sign classes. Students can videotape and review their speeches, meet with tutors for assistance with classwork, use computers to help them with speech and sign classes, take sign language and interpreting tests, and work on basic skills. In both speech and sign the use of the SSSC has grown significantly and additional facilities and instructional equipment are needed. The current computers, televisions, printers and cameras are outdated, and need to be replaced.						\$15,200		\$15,200			\$15,200	35	
	Instruction	Natural Sciences/301010	Shade EZ Ups for Division Events	We have a number of outdoor events, Farm Day, Debbie Day, Mole Day, Earth Day, Health Conference; these would provide assistance in providing cover for the elements and provide a promotional opportunity.	11000	301010	451000	601000		\$5,000		\$5,000			\$5,000	24	
	Instruction	Technology & Health/355000	1 Car Fire Prop	This trainer is on the required equipment inventory list mandated by State Fire Training. The majority of items on the list were funded in the last round.	11000	355000	641400	213300		\$51,514		\$51,514			\$51,514	State Fire Marshal's Office mandate that occurred after the PIE process.	
	Instruction	Business/CIS/330000	Virtualization Upgrades -- Intel NUC Small FormFactor PC - includes memory, SSD, and monitor for CIS Classroom 17-13 (37 ea.)	Needed to replace aging Dell OptiPlex 745 computers in CIS classroom 17-13. This will provide faster, reliable and stable computer systems that will be used to attached to virtualized desktops used in CIS application and programming courses.	17995	330000	641500	070100		\$25,240		\$25,240			\$25,240	10 & 11	
<b>INSTRUCTION TOTAL</b>										<b>167,796</b>		<b>167,796</b>			<b>\$167,796</b>		
<b>TEAM: STUDENT SERVICES</b>																	
	Student Services	Student Life	Maxient Software	Track discipline and behavior wellness (set-up free)						16,000		16,000			11,000	16,000	
	Student Services	Student Health Services	Medicat - Electronic Medical Records (EMR)	The installation of Electronic Medical Records (EMR) is imperative to insure access to the student's health records and to link the satellite Health Center to the main Health Center. This will allow students to receive all services: make appointments, review lab results, receive pharmacy refills and be seen as walk-ins at both sites. Paper health records cannot be transported from site to site.	39000	534000	645400	644000	2100	23,000		23,000			Subscription Price: \$12,500 Installation, Training & Implementation \$8,000 Data Conversion \$2,500 Total: \$23,000	23,000	3
<b>STUDENT SERVICES TOTAL</b>										<b>39,000</b>	<b>0</b>	<b>39,000</b>			<del>34,000</del>	<b>39,000</b>	

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TEAM: HUMAN RESOURCES															
Human Resources	Human Resources	Lynda.com Campus License Just in time training or online training.	POD has collaborated with numerous groups and key stakeholders on campus including the Professional Development Council (PDC), Faculty Professional Development Committee (FPDC), and the Classified Professional Development Committee (CPDC), and the Information Technology department to identify Lynda.com as the top choice for just in time training. Lynda.com offers over 3,000 online courses designe for Office, Excel, Work, PowerPoint, AutoCAD, Photoshop, Adobe Acrobat/Reader and more. They have business skills and professional development courses focused on leadership, communication, management, and more. In addition, there is an entire section dedicated to Education and training tools for faculty. The FPDC allocated \$8,000 to pay for multiple individual licenses. POD does not have the manpower to properly disseminate, track, and monitor 10 licenses. However, the campus-wide license includes a learning management system that can assist the POD department in properly tracking the progress of all Mt. SAC employees that utilize this resource. The cost of a campus-wide license is \$15,000. POD is requesting \$7,000 to cover the overall cost of the Lynda.com campus license for 1 year. FPDC will cover \$8,000 (Fund 13113, Org 900330, Acct 584000, Prog 675000.	39000	534000	645400	644000	2100	7,000		7,000		Subscription Price: \$12,500 Installation, Training & Implementation on \$8,000 Data Conversion \$2,500 Total: \$23,0000	7,000	3
Human Resources	Human Resources (EEO, Title IX)	Training and education programs for students, faculty, and staff as required under Title IX, Campus SaVe Act and SB 967, Child Abuse Neglect Reporting Act (CANRA)	The automated training and education program and its associated learning management system will provide the College with the ability to provide mandatory training and track individual completion. The 2013 reauthorization of the Violence Against Women Act (VAWA) includes important implications for Colleges and Universities known as the Campus Sexual Violence Elimination (SaVe) Act. New requirements cover prevention education; training for all newly hired staff, faculty, managers, incoming students and existing students. These programs are required to be offered and updated annually. If the District attempted to meet these requirements utilizing in-house staffing resources several additional staff persons would need to be hired. Implementing this comprehensive training program is consistent with the College's goal of increasing training and resources for managers and staff to assist in early identification and resolution of conflicts and disputes, including EEO related matters. Additionally, the College will have access to an extensive library of additional training topics at no additional cost. Examples include: mandatory Child Abuse Neglect Reporting Act (CANRA) training, Bullying in the Workplace, Bloodborne Pathogens, and sanction courses or students. Cost is per year for a three-year site license which grants unlimited access to the entire training and education library.						35,000		35,000		This request is for an annual agreement effective July 1, 2015-June 30, 2016. However, this will be an ongoing cost to the College.	35,000	13,14
<b>HUMAN RESOURCES TOTAL</b>									<b>42,000</b>	<b>0</b>	<b>42,000</b>		<b>42,000</b>		
ADMINISTRATIVE SERVICES - TECHNICAL SERVICES															
Administrative Services	Technical Services/Event Services	Purchase a mid-sized pickup with a stake bed accessory to facilitate delivery and pickup of tables and chairs on campus.	The newest District purchased vehicle in our fleet is a 14 year old Ford Ranger pickup, and the other semi street legal vehicle is a 25 year old Chevy S-10 with a "rust" paint job. The other 2 utility vehicles available for general technician use were both purchased by Auxiliary Services. The two pickups are shared by two full time staff members and approximately 20 student workers and are primarily used to deliver the 10,881 table requests and 52,105 chair requests that we received last year. The remaining two utility vehicles are shared by seven full time technicians and production personnel, which leads to a great deal of frustration and wasted labor costs during busy periods.	11000	670000	641400	683000		31,500		31,500	General Fund		31,500	22

**New Resources Allocation Requests - April 2015 (One-Time)**

	Administrative Services	Technical Services/Performing Arts Operations	Purchase two replacement Epson PowerLite Pro Z10005UNL WUXGA 3LCD Closed Caption Video Projectors for the Performing Arts Center, along with long and short throw lenses for each projector.	The projectors currently in use for performances and meetings in the Performing Arts Center are older VGA projectors with obsolete 4:3 aspect ratio video blocks and no support for closed caption decoding. In order to meet the requirements of AP 3450 and the need to support 16:9 and 16:10 aspect ratio video in the building, we need to replace these projectors. The projectors are used for a wide variety of meetings in the Clarke theater and they also supply extensive support for student performances in the dance and theater areas, where they are used to supply projected scenery.	11000	671000	641700	683000		42,200		42,200	Instructional Equipment - OR - Bond Technology - OR - General Fund	This funding primarily supports operations in the Performing Arts area, however some of this funding will be transferred to the Campus Events area to cover overages as they occur in that department. In Fiscal 2013-2014, the overall labor support budget closed with a negative balance of \$37,486.38 and we still have to post.	42,200	14
4	Administrative Services	Performing Arts Operations	Purchase four new power amplifiers for the Clarke Theater.	The present amplifiers have been in place since the building opened in mid 1997 (17 years ago). The power supplies for these amplifiers have developed problems with their filter capacitors that make them unreliable. We are presently limping along with portable amplifiers, but this prevents us from using these amps for special events.	11000	671000	641600	683000		13,900		13,900	Instructional Equipment - OR - Bond Technology - OR - General Fund		13,900	14
5	Administrative Services	Technical Services/Performing Arts Operations	Purchase two additional DSP effects processing cards for the audio console in the Clarke Theater, along with 3 additional stage box input cards and 1 stage box output card.	During the installation process for the new audio console in the Clarke Theater (purchased in Spring 2014) the factory technician identified several components of the console system that were lacking in resources. The DSP cards are especially critical, as we currently don't have enough processing power to produce the needed audio effects for student performances.	11000	671000	641700	683000		13,112		13,112	Instructional Equipment - OR - Bond Technology - OR - General Fund		13,112	14
	Administrative Services	Technical Services/Performing Arts Operations	Purchase Studer D21 expansion frame to provide local inputs and outputs at the new Studer audio console in the Clarke Theater.	During the installation process for the new audio console in the Clarke Theater (purchased in Spring 2014) we discovered that we needed an expansion rack to provide analog audio inputs and outputs at the console itself. The console uses a remote stage box to receive audio from the stage, but this box is located in another part of the theater. Local inputs and outputs are needed for recording and playback of audio and to insert analog effects devices into the console signal chain.	11000	671000	641700	683000		10,560		10,560	Instructional Equipment - OR - Bond Technology - OR - General Fund		10,560	14
					<b>TECHNICAL SERVICES TOTAL</b>					<b>111,272</b>	<b>0</b>	<b>111,272</b>			<b>111,272</b>	
<b>ADMINISTRATIVE SERVICES - FACILITIES</b>																
	Administrative Services	Facilities Planning and Management - Maintenance	Implement Campus-wide Preventative Maintenance	See Attached	11000	621000	215000	651000	2100	400,000		400,000	30 Month Project		400,000	Maintenance PIE Page 1, Goal #1
					<b>FACILITIES TOTAL</b>					<b>400,000</b>	<b>0</b>	<b>400,000</b>			<b>400,000</b>	



**New Resources Allocation Requests - April 2015 (One-Time)**

<b>ADMINISTRATIVE SERVICES - INFORMATION TECHNOLOGY</b>															
	Administrative Services	Information Technology	Network Infrastructure Hardware - Phase 4	Mt. SAC's network infrastructure is comprised of older CISCO hardware and newer HP hardware. HP is the network standard due to its lower cost and better feature set than CISCO. In 2013-14, IT implemented phase 1 and 2 of the CISCO replacement plan by upgrading most of the existing CISCO chassis to HP and some of the edge devices. In 2014-15, IT is in process of implementing Phase 3. This request is to implement Phase 4, which will replace the remaining network edge devices.	11000	661000	641600	678000		150,000		150,000		150,000	2013-14 PIE Page 11. Also in 2014-15 PIE
1	Administrative Services	Information Technology	Hardware: CEC (Central Electronic Complex) i.e. the heart for P770 IBM Server	To enable redundancy on Mt. SAC's primary application server that is hosting Banner, IT is requesting to install a second CEC in the P770 server. This includes additional processors, memory, and I/O hubs which are devices that interface between the processor and memory to speed data transfer.	11000	661000	641700	678000		150,000		150,000		150,000	2013-14 PIE Page 12. Also in 2014-15 PIE
2	Administrative Services	Information Technology	Document Management (Imaging System Implementation)	In the 2013-14 Budget Process, IT was allocated funds to implement the Hyland OnBase document management system including the initial product licensing, conversion of existing documents from Hershey Singularity into the new system, and initial training and support. IT is requesting funding for additional hardware such as document scanners and document storage to extend OnBase to the entire campus including the Office of the President, Student Services, Fiscal Services, Facilities, Human Resources, Payroll, and Instruction. Along with additional hardware, IT is requesting funding to contract with experts in higher education such as former Student Service's managers or deans, to transform our existing, paper-based processes into streamlined electronic workflows for transcripts, financial aid document submission, international student document submission, disabled student services and student life case management, administrative procedures, facilities bond project management, personnel forms, and other paper and labor-intensive activities.	11000	661000	641600	678000		150,000		150,000		150,000	2013-14 PIE Page 11. Also in 2014-15 PIE
<b>INFORMATION TECHNOLOGY TOTAL</b>										<b>450,000</b>	<b>0</b>	<b>450,000</b>		<b>450,000</b>	
<b>ADMINISTRATIVE SERVICES - FISCAL SERVICES</b>															
	Administrative Services	Fiscal Services/Budget, Categorical, Audit/Accounting/Purchasing/Payroll	Development of training videos such as: Requisition training for beginners, Requisition training for advance users, online budget transfers.	Improve customer service and efficiencies. Video Training will be available to the campus users in the Fiscal Services website. New users will not have to wait until sessions are offered and will be able to complete the training at their own pace.	11900	900850	561000	672000	002100	10,000		10,000			VP PIE, Page 37
<b>FISCAL SERVICES TOTAL</b>										<b>10,000</b>	<b>0</b>	<b>10,000</b>		<b>10,000</b>	
<b>ADMINISTRATIVE SERVICES - PUBLIC SAFETY</b>															
	Administrative Services	Public Safety	Seven (7) Toughbook Mobile Computers for patrol vehicles	Mobile computers needed to interface with new CAD system.	11000	631200	641700	679000		24,500		24,500		24,500	
	Administrative Services	Public Safety	Patrol Sedan	One patrol sedan for Public Safety officers, fully equipped with law enforcement lighting, to replace one of two sedans past their ability to be repaired.	11000	631000				30,000		30,000		30,000	
	Administrative Services	Public Safety	Keywatcher	The Key Watcher system is a computerized key management system that allows the department to track key sets, who has them, and when they were checked-out and returned. The computer interface allows for reporting about key set usage and asset management.						12,000		12,000		12,000	
<b>PUBLIC SAFETY TOTAL</b>										<b>66,500</b>	<b>0</b>	<b>66,500</b>		<b>66,500</b>	

**New Resources Allocation Requests - April 2015 (One-Time)**

<b>ADMINISTRATIVE SERVICES - RISK MANAGEMENT/HUMAN RESOURCES</b>															
	Administrative Services	Risk Management/Human Resources	Health Care Reform Eligibility Software - Worxtime (American Fidelity)	The Health Care Reform requirements have staggered effective dates from 2010 to 2018. The Employer Mandate for large employers with 50+ employees became effective on January 1, 2015 and required that all full-time employees (working 30+ hours or more per week) be offered affordable group health coverage or face a penalty. The process for tracking variable hour employees is currently being done manually and is particularly challenging given that hours vary from week to week or are seasonal. Additionally, IRS reporting requirements become effective on January 1, 2016 requiring College staff to capture information that will need to be reported to the IRS with copies to the employees. In order to stay on top of these demands, the College would like to purchase a tracking tool from American Fidelity which can monitor employee hours in real time and send automated alerts to the employer whenever action is required. This request is supported by Human Resources and Fiscal Services.	11900	900850	584000	672000		21,000		21,000	This request is for an annual agreement effective July 1, 2015-June 30, 2016. However, this will be an ongoing cost to the College.	21,000	Page 3, 11
<b>RISK MANAGEMENT/HUMAN RESOURCES TOTAL</b>										<b>21,000</b>	<b>0</b>	<b>21,000</b>		<b>21,000</b>	
<b>TEAM: INSTITUTIONAL</b>															
	Administrative Services	Institutional	Evaluate, select and install an emergency alert system in all buildings	The Higher Education Opportunity Act, specifically Clery Act, requires the timely notification of critical events to staff and students. The College currently has the ability to send text, email and phone messages to staff and students that have indicated an interest in receiving this information. Participation in this program is voluntary for students. The College needs a tool that allows us to relay messages/information in real time to occupants of buildings when critical incidents occur on campus.	11000	900800	641700	660000		1,000,000		1,000,000		1,000,000	Page 11
	Human Resources	Institutional	Retroactive Pay Classification Study	The District agreed at the completion of the Classification Study; a pay increase due to the study, would be retroactive to July 1, 2014.						500,000		500,000		500,000	
	Administrative Services	Institutional/Information Technology	Faculty/Staff Computer Replacement Fund	The College eliminated the ongoing \$250,000 allocation for faculty and staff computer replacement as a budget reduction. This item was funded as one-time in 2013-14. IT is requesting re-instatement of the budget so the critical computer needs can be met. IT uses the replaced machines as part of the 'trickle-down' cycle to eliminate the oldest machines from campus. IT estimates this budget request will fund at least 70 PC desktops, 60 PC laptops, 20 MAC laptops, and 15 MAC desktops.	11000 11000	900830 900830	641600 641600	499900 678000		190,000		190,000	We have allocated in 2014-15 \$190,000 to continue with the replacement of Faculty and Staff computers	190,000	2013-14 PIE Page 10. Also in 2014-15 PIE
<b>INSTITUTIONAL TOTAL</b>										<b>1,690,000</b>	<b>0</b>	<b>1,690,000</b>		<b>1,690,000</b>	
<b>GRAND TOTAL</b>										<b>\$2,997,568</b>		<b>\$2,997,568</b>		<b>\$2,997,568</b>	



**MT. SAN ANTONIO COMMUNITY COLLEGE DISTRICT  
BUDGET AND ACTUALS COMPARISON HISTORY  
Unrestricted General Fund  
DRAFT - SCENARIO A**

	2011-12 Actuals	2012-13 Actuals	2013-14 Adopted Budget	2013-14 Actuals	2014-15 Adopted Budget
<b>UNRESTRICTED GENERAL</b>					
Base Apportionment	\$ 134,239,283	\$ 124,383,618	\$ 125,762,935	\$ 125,762,935	\$ 128,090,485
Apportionment Workload Reduction/Tier 2 "Trigger Cut"	(9,855,665)	-	-	-	-
2013-14 COLA (1.57%)	-	-	1,974,478	1,979,936	-
2014-15 COLA (0.85%)	-	-	-	-	1,114,919
2015-16 COLA (1.58% TBA)	-	-	-	-	-
2012-13 Over Cap Growth/Restoration *	-	-	-	347,614	-
2013-14 Growth/Restoration (1.63%)	-	-	-	-	1,813,906
2013-14 Over Cap Growth/Restoration	-	-	-	-	1,262,599
2014-15 Growth/Restoration (2.75%)	-	-	-	-	-
2014-15 Over Cap Growth/Restoration	-	-	-	-	-
<b>Total Apportionment</b>	<b>\$ 124,383,618</b>	<b>\$ 124,383,618</b>	<b>\$ 127,737,413</b>	<b>\$ 128,090,485</b>	<b>\$ 132,281,909</b>
Lottery - Current Year	3,830,160	3,533,040	3,698,982	3,669,625	3,903,232
Miscellaneous	6,523,243	6,470,466	5,972,370	7,426,412	6,371,031
<b>TOTAL ONGOING REVENUES</b>	<b>134,737,021</b>	<b>134,387,124</b>	<b>137,408,765</b>	<b>139,186,522</b>	<b>142,556,172</b>
Salaries, Benefits, and Operating Expenditures	(135,205,913)	(133,674,513)	(140,268,112)	(135,785,480)	(146,304,389)
OPEB Contribution and Retirees Premiums	(5,962,785)	(6,219,847)	(6,585,543)	(6,482,208)	(6,903,119)
<b>TOTAL ONGOING EXPENDITURES</b>	<b>(141,168,698)</b>	<b>(139,894,360)</b>	<b>(146,853,655)</b>	<b>(142,267,688)</b>	<b>(153,207,508)</b>
<b>STRUCTURAL ONGOING DEFICIT</b>	<b>(6,431,677)</b>	<b>(5,507,236)</b>	<b>(9,444,890)</b>	<b>(3,081,166)</b>	<b>(10,651,336)</b>
<b>ONE-TIME REVENUE - INCREASES/(DECREASES):</b>					
2012-13 Growth/Restoration	\$ -	\$ 1,379,317	\$ -	\$ -	\$ -
2012-13 Over Cap Growth/Restoration*	-	-	-	347,614 (1)	-
2013-14 Growth/Restoration (1.63%)*	-	-	1,842,576	1,813,906 (3)	-
2013-14 Over Cap Growth/Restoration*	-	-	-	1,262,599 (4)	-
2014-15 Growth/Restoration (2.75%)	-	-	-	-	-
2014-15 Over Cap Growth/Restoration	-	-	-	-	-
2015-16 Growth/Restoration (2% TBA)	-	-	-	-	-
2015-16 Over Cap Growth/Restoration	-	-	-	-	-
Prior Year Apportionment Adjustment *	260,976	511,417	-	-	-
2012-13 Apportionment Statewide Structural Deficit/Enrollment Fee/Property Tax Deficit *	(2,922,320)	(1,308,709)	-	1,065,158 (5)	-
2012-13 Redevelopment Revenues Backfill Deficit in Dispute *	-	(3,395,599)	1,383,392	3,395,599 (6)	-
2013-14 Apportionment Deficit-Enrollment Fee/Property Tax - Estimated*	-	-	(1,295,780)	(2,253,660) (7)	900,000
2014-15 Apportionment Deficit-Enrollment Fee/Property Tax - Estimated	-	-	-	-	(992,114)
2015-16 Apportionment Deficit-Enrollment Fee/Property Tax - Estimated	-	-	-	-	-
City of Industry Legal Settlement and Tax Anticipation Notes	5,000,000	284,941	96,086	90,542	-
Mandated Cost Block Grant/Reimb. Mandated Programs Block Grant Payments	-	780,684	790,520	790,520 (8)	812,089
<b>TOTAL ONE-TIME REVENUE</b>	<b>2,338,656</b>	<b>(1,747,949)</b>	<b>2,816,794</b>	<b>6,512,278</b>	<b>719,975</b>
<b>ONE-TIME EXPENDITURES - INCREASES/(DECREASES):</b>					
One-Time Expenditures	(2,348,626)	(2,563,967)	(4,529,822)	(5,640,650) (9)	(3,467,417)
One-Time Expenditures Course Offerings	-	(607,507)	(1,105,014)	(2,654,280) (10)	(2,408,703)
One-Time Expenditure Savings - OPEB Contribution & Retiree Health Premiums	1,604,006	6,219,847	6,585,543	6,482,208	4,403,119
One-Time Expenditure Savings - Savings from Vacant Positions	1,224,567	475,012	363,124	363,124	784,504
<b>TOTAL ONE-TIME EXPENDITURES</b>	<b>479,947</b>	<b>3,523,385</b>	<b>1,313,831</b>	<b>(1,449,598)</b>	<b>(688,497)</b>
<b>TOTAL ONE-TIME REVENES AND EXPENDITURES</b>	<b>2,818,603</b>	<b>1,775,436</b>	<b>4,130,625</b>	<b>5,062,680</b>	<b>31,478</b>
<b>UNRESTRICTED GENERAL FUND - REVENUE-GENERATED ACCOUNTS</b>					
<b>TOTAL REVENUE GENERATED INCREASES/DECREASES</b>	<b>133,637</b>	<b>1,128,124</b>	<b>(2,720,704)</b>	<b>524,713</b>	<b>(3,245,417)</b>
<b>SUMMARY OF FUND BALANCE:</b>					
City of Industry - Legal Settlement	5,000,000	-	-	-	-
15% 2013-14 Over Cap Growth/Restoration for Health & Welfare	-	-	-	-	407,197
Assigned Fund Balance - New Resources Allocation Requests	-	1,238,791	1,238,791	-	-
Assigned Fund Balance - Carryovers and Purchases in Progress	-	-	-	2,332,579	-
<b>Subtotal Assigned Fund Balance</b>	<b>5,000,000</b>	<b>1,238,791</b>	<b>1,238,791</b>	<b>2,332,579</b>	<b>407,197</b>
10% - Board Policy	14,256,009	13,909,847	14,984,613	14,648,457	15,929,063
Unassigned Fund Balance	9,485,045	9,860,616	3,471,585	10,009,732	34,650
<b>Subtotal Unassigned Fund Balance</b>	<b>23,741,054</b>	<b>23,770,463</b>	<b>18,456,198</b>	<b>24,658,189</b>	<b>15,963,713</b>
<b>Subtotal Fund Balance - Unrestricted General Fund</b>	<b>28,741,054</b>	<b>25,009,254</b>	<b>19,694,989</b>	<b>26,990,768</b>	<b>16,370,910</b>
Assigned Fund Balance - Revenue-Generated Accounts	1,592,580	2,720,704	-	3,245,417	-
<b>Total Fund Balance Unrestricted General Fund</b>	<b>\$ 30,333,634</b>	<b>\$ 27,729,958</b>	<b>\$ 19,694,989</b>	<b>\$ 30,236,185</b>	<b>\$ 16,370,910</b>
<b>Total Fund Balance Percentage Unrestricted General Fund</b>	<b>21.28%</b>	<b>19.94%</b>	<b>13.14%</b>	<b>20.64%</b>	<b>10.28%</b>





**MT. SAN ANTONIO COMMUNITY COLLEGE DISTRICT  
BUDGET AND ACTUALS COMPARISON HISTORY  
Unrestricted General Fund  
DRAFT - SCENARIO B**

	2011-12 Actuals	2012-13 Actuals	2013-14 Adopted Budget	2013-14 Actuals	2014-16 Adopted Budget
<b>UNRESTRICTED GENERAL</b>					
Base Apportionment	\$ 134,239,283	\$ 124,383,618	\$ 125,762,935	\$ 125,762,935	\$ 128,090,485
Apportionment Workload Reduction/Tier 2 *Trigger Cut*	(9,855,665)	-	-	-	-
2013-14 COLA (1.57%)	-	-	1,974,478	1,979,936	-
2014-15 COLA (0.85%)	-	-	-	-	1,114,919
2015-16 COLA (1.58% TBA)	-	-	-	-	-
2012-13 Over Cap Growth/Restoration *	-	-	-	347,614	-
2013-14 Growth/Restoration (1.63%)	-	-	-	-	1,813,906
2013-14 Over Cap Growth/Restoration	-	-	-	-	1,262,599
2014-15 Growth/Restoration (2.75%)	-	-	-	-	-
2014-15 Over Cap Growth/Restoration	-	-	-	-	-
<b>Total Apportionment</b>	<b>\$ 124,383,618</b>	<b>\$ 124,383,618</b>	<b>\$ 127,737,413</b>	<b>\$ 128,090,486</b>	<b>\$ 132,281,909</b>
Lottery - Current Year	3,830,160	3,533,040	3,698,982	3,669,625	3,903,232
Miscellaneous	6,523,243	6,470,466	5,972,370	7,426,412	6,371,031
<b>TOTAL ONGOING REVENUES</b>	<b>134,737,021</b>	<b>134,387,124</b>	<b>137,408,765</b>	<b>139,186,622</b>	<b>142,656,172</b>
Salaries, Benefits, and Operating Expenditures	(135,205,913)	(133,674,513)	(140,268,112)	(135,785,480)	(146,304,389)
OPEB Contribution and Retirees Premiums	(4,358,719)	-	-	-	(2,500,000)
<b>TOTAL ONGOING EXPENDITURES</b>	<b>(139,564,632)</b>	<b>(133,674,513)</b>	<b>(140,268,112)</b>	<b>(135,785,480)</b>	<b>(148,804,389)</b>
<b>STRUCTURAL ONGOING DEFICIT</b>	<b>(4,827,611)</b>	<b>712,611</b>	<b>(2,859,347)</b>	<b>3,401,042</b>	<b>(6,248,217)</b>
<b>ONE-TIME REVENUE - INCREASES/(DECREASES):</b>					
2012-13 Growth/Restoration	\$ -	\$ 1,379,317	\$ -	\$ -	\$ -
2012-13 Over Cap Growth/Restoration*	-	-	-	347,614 (1)	-
2013-14 Growth/Restoration (1.63%)*	-	-	1,842,576	1,813,906 (3)	-
2013-14 Over Cap Growth/Restoration*	-	-	-	1,262,599 (4)	-
2014-15 Growth/Restoration (2.75%)	-	-	-	-	-
2014-15 Over Cap Growth/Restoration	-	-	-	-	-
2015-16 Growth/Restoration (2% TBA)	-	-	-	-	-
2015-16 Over Cap Growth/Restoration	-	-	-	-	-
Prior Year Apportionment Adjustment *	260,976	511,417	-	-	-
2012-13 Apportionment Statewide Structural Deficit/Enrollment Fee/Property Tax Deficit *	(2,922,320)	(1,308,709)	-	1,065,158 (5)	-
2012-13 Redevelopment Revenues Backfill Deficit in Dispute *	-	(3,395,599)	1,383,392	3,395,599 (6)	-
2013-14 Apportionment Deficit-Enrollment Fee/Property Tax - Estimated*	-	-	(1,295,780)	(2,253,660) (7)	900,000
2014-15 Apportionment Deficit-Enrollment Fee/Property Tax - Estimated	-	-	-	-	(992,114)
2015-16 Apportionment Deficit-Enrollment Fee/Property Tax - Estimated	-	-	-	-	-
City of Industry Legal Settlement and Tax Anticipation Notes	5,000,000	264,941	86,086	90,542	-
Mandated Cost Block Grant/Reimb. Mandated Programs Block Grant Payments	-	780,684	790,520	790,520 (8)	812,089
<b>TOTAL ONE-TIME REVENUE</b>	<b>2,338,656</b>	<b>(1,747,949)</b>	<b>2,816,794</b>	<b>6,612,278</b>	<b>719,976</b>
<b>ONE-TIME EXPENDITURES - INCREASES/(DECREASES):</b>					
One-Time Expenditures	(2,348,626)	(2,563,967)	(4,529,822)	(5,640,650) (9)	(3,487,417)
One-Time Expenditures Course Offerings	-	(607,507)	(1,105,014)	(2,654,280) (10)	(2,408,703)
OPEB Contribution & Retirees Health Premiums	(1,604,006)	(6,219,847)	(6,585,543)	(6,482,208)	(4,403,119)
One-Time Expenditure Savings - OPEB Contribution & Retiree Health Premiums	1,604,006	6,219,847	6,585,543	6,482,208	4,403,119
One-Time Expenditure Savings - Savings from Vacant Positions	1,224,567	475,012	363,124	363,124	784,504
<b>TOTAL ONE-TIME EXPENDITURES</b>	<b>(1,124,059)</b>	<b>(2,696,462)</b>	<b>(6,271,712)</b>	<b>(7,931,806)</b>	<b>(6,091,616)</b>
<b>TOTAL ONE-TIME REVENES AND EXPENDITURES</b>	<b>1,214,597</b>	<b>(4,444,411)</b>	<b>(2,454,918)</b>	<b>(1,419,528)</b>	<b>(4,371,641)</b>
<b>UNRESTRICTED GENERAL FUND - REVENUE-GENERATED ACCOUNTS</b>					
<b>TOTAL REVENUE GENERATED INCREASES/DECREASES</b>	<b>133,637</b>	<b>1,128,124</b>	<b>(2,720,704)</b>	<b>624,713</b>	<b>(3,246,417)</b>
<b>SUMMARY OF FUND BALANCE:</b>					
City of Industry - Legal Settlement	5,000,000	-	-	-	-
15% 2013-14 Over Cap Growth/Restoration for Health & Welfare	-	-	-	-	407,197
Assigned Fund Balance - New Resources Allocation Requests	-	1,238,791	1,238,791	-	-
Assigned Fund Balance - Carryovers/Purchases in Progress/2014-15 New Resources	-	-	-	2,332,579	-
<b>Subtotal Assigned Fund Balance</b>	<b>5,000,000</b>	<b>1,238,791</b>	<b>1,238,791</b>	<b>2,332,579</b>	<b>407,197</b>
10% - Board Policy	14,256,003	13,909,847	14,984,613	14,648,457	15,929,063
Unassigned Fund Balance	9,485,051	9,860,616	3,471,585	10,009,732	34,650
<b>Subtotal Unassigned Fund Balance</b>	<b>23,741,054</b>	<b>23,770,463</b>	<b>18,456,198</b>	<b>24,658,189</b>	<b>15,963,713</b>
<b>Subtotal Fund Balance - Unrestricted General Fund</b>	<b>28,741,054</b>	<b>25,009,254</b>	<b>19,694,989</b>	<b>26,990,768</b>	<b>16,370,910</b>
Assigned Fund Balance - Revenue-Generated Accounts	1,592,580	2,720,704	-	3,245,417	-
<b>Total Fund Balance Unrestricted General Fund</b>	<b>\$ 30,333,634</b>	<b>\$ 27,729,958</b>	<b>\$ 19,694,989</b>	<b>\$ 30,236,185</b>	<b>\$ 16,370,910</b>
<b>Total Fund Balance Percentage Unrestricted General Fund</b>	<b>21.28%</b>	<b>19.94%</b>	<b>13.18%</b>	<b>20.84%</b>	<b>10.26%</b>

