

BUDGET COMMITTEE

MEETING AGENDA

May 3, 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
Martin Ramey, Co-Chair
Irene Malmgren
Audrey Yamagata-Noji
Gary Nellesen
Myeshia Armstrong

Rosa Royce
Mark Fernandez
Mauricio Goncalves
Ruben Flores
Michael Sanetrick
Lance Heard
Lisa Romo

Brian Moon (Student)
Israel Garcia (Student)

Kerry Martinez (Notes)
Yadira Santiago (Notes)

AGENDA ITEMS:

- 1. Agenda Check**

- 2. Review the Budget Committee Meeting Summary of April 5, 2017**

- 3. 2017-18 Very Preliminary Tentative Budget**

- 4. Revisit OPEB Contribution recommendation**

- 5. Budget Committee Membership**
 - Discuss adding and removing a membership.
 - Review purpose/function/membership statement

**Mt. San Antonio College
Budget Committee Summary of
May 3, 2017**

Committee Members:

- Mike Gregoryk, Chair
- Martin Ramey, Co-Chair
- Irene Malmgren
- Audrey Yamagata-Noji

- Gary Nellesen
- Myeshia Armstrong
- Rosa Royce
- Mark Fernandez

- Ruben Flores
- Michael Sanetrick
- Lance Heard
- Lisa Romo

- Brian Moon (Student)
- Israel Garcia(Student)
- Yadira Santiago (Notes)
- Kerry Martinez (Notes)

ITEM	DISCUSSION/COMMENTS	ACTION/OUTCOME
<p>1. Agenda Check</p>	<p>Introductions by all. Add 4a – Discuss positions in DSPS & Facilities.</p> <p>6 – Discuss the Athletic trainer position, on the 4/5/17 meeting report. Discussion on continuance of the meetings as opposed to cancelling.</p>	<p>Agenda approved with the addition of 3 new discussion items.</p>
<p>2. Review the Budget Committee Meeting Summary of April 5, 2017</p>	<p>The Budget Committee Meeting Summary of March 8, 2017 was reviewed and approved.</p> <p>Martin had a question and wanted clarification on the last bullet point of Pages 2 and 3, regarding the Title IX Manager. Does this mean we don't have the money to cover the position? If so, does that affect our Title IX compliance?</p> <p>Mike clarified that there is money to pay for the Title IX position. Previously, the Vice President, Human Resources felt we should go outside to cover these services. The new leadership in the Human Resources department believes that Title IX issues can be handled internally. Therefore, the existing contracted services budget will be mostly utilized to cover the Title IX management position. There will be a small amount left in the contracted services budget to handle Title IX issues that will require outside services.</p>	<p>Memory approved.</p>

<p>3. 2017-18 Very Preliminary Tentative Budget</p>	<p>Myeshia discussed, and clarified, that the report is very preliminary based on the Governor’s January budget numbers.</p> <ul style="list-style-type: none"> • Ongoing Revenue Budget Assumptions, Page 1 - Estimated 2017-18 COLA at 1.48% and it is one of the biggest drivers. This percentage can change before we get to the 2017-18 Adopted Budget. Mt. SAC does a Very Preliminary Tentative Budget to help establish a budget for July 1st, so that we know what we are looking at for the future. • Ongoing Expenditure Budget Assumptions and One-Time Revenue and Expenditure Assumptions, Pages 2 & 3 – Myeshia focused on explaining the yellow highlighted areas and what differed in expenditures between Scenario 1 and Scenario 2. • The STRS/PERS employer rate increase total is \$2.2 million. The plan is to fund this increase with 50% of COLA and the difference from a withdrawal from the STRS/PERS Trust. • Positions funded with one-time funds for a total \$1.4 million. A determination needs to be made for the funding on these positions. • STRS and PERS Trust - There is no Board Policy on an annual contribution. In 2015-16, the College budgeted \$2 million and paid \$4 million. In 2016-17, the College budgeted and paid \$4 million. The 2017-18 fiscal year may include a budget for the STRS/PERS Trust that will require Board approval. <p>The scenarios shown in the report help give a better understanding as to where we will be, the \$4 million payment to the Trust has the biggest impact. There are so many variables that can impact everything, this is a VERY preliminary tentative budget.</p>	<p>The May Revise is expected soon.</p> <p>Based on January preliminary budget numbers/ proposal.</p> <p>Hoping the May Revise can help with the STRS/PERS payment increase.</p> <p>Will these positions be an on-going expense?</p> <p>Do we continue with the trend? We will have a better idea once we have the May Revise.</p>
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		<p>We should be able to review the 2017-18 Tentative Budget at the June 7, 2017, Budget Committee meeting.</p>
<p>4. Revisit OPEB Contribution Recommendation</p> <p>4a – Discuss Positions in DSP&S and Facilities</p>	<p>We do not have an Actuarial Report yet to make a recommendation for the level of College contribution needed. Final numbers should be received in August and will be reviewed by the Budget Committee.</p> <p>The DSP&S position was given a notation, which Audrey said she was not aware of until it was seen on the budget report given at the April 5, 2017, Budget Committee meeting. Audrey will go back to President’s Cabinet to ask if there was instruction given, perhaps by the President because of budget concerns, as to where the funding would be coming from.</p> <p>Mike will also have a conversation with the President in regards to the Facilities positions that were shown as cuts in that department.</p>	<p>Budget Committee should receive a very preliminary report in June.</p> <p>Audrey and Mike will go back to President’s Cabinet for clarification.</p> <p>Final responses will be brought back to the Budget Committee.</p>
<p>5. Budget Committee Membership</p> <ul style="list-style-type: none"> Discuss Adding and Removing a Membership 	<p>The Budget Committee received a request from Instruction, asking that a manager be added to the committee membership. Currently, there are no vacant manager positions for Budget Committee membership but it is the right of any staff member to come to the meeting if they want to, as a guest.</p> <p>Budget Committee has a faculty vacancy, Mauricio can no longer serve. Lance will renew his term to 2017-19. Mike will speak to Cesar & Gary about a shift adjustment so that CSEA 651 representation is worked out the 2 days of the month that Budget Committee meets.</p>	<p>Kerry will share meeting information.</p> <p>Martin will search for a faculty replacement.</p>

FUTURE AGENDA ITEMS

FUTURE MEETING DATES

- **May 17, 2017**
- **June 7, 2017**
- **June 21, 2017**

MT. SAN ANTONIO COMMUNITY COLLEGE DISTRICT
2017-18 VERY PRELIMINARY TENTATIVE BUDGET
UNRESTRICTED GENERAL FUND
(April 7, 2017)

UNRESTRICTED GENERAL FUND 11:

ONGOING REVENUE BUDGET ASSUMPTIONS

Ongoing Revenue Increases/(Decreases)		Scenario 1			Scenario 2
		Fund 11	Fund 13	Total	Total
Base Ongoing Revenue Budget	Balance as of the 2016-17 Adopted Budget	\$ 174,352,375	\$ -	\$ 174,352,375	\$ 174,352,375
2015-16 Base Apportionment Adjustment	Rounding Adjustment to the FTE Rate	(34)		(34)	(34)
2017-18 COLA	Estimated Funded COLA at 1.48%	2,395,631	-	2,395,631	2,395,631
2015-16 Growth - Estimated	Includes Additional 106 FTES, Earned all Growth at Maximum Cap of \$5,564,914 (\$5,564,914 less \$5,061,412)	503,502	-	503,502	503,502
2015-16 Increase to Base Allocation - Adjustment	\$266.7 Million Statewide Increase. Additional increase as per the 2015-16 Recalc of February 2017.	104,926	-	104,926	104,926
2015-16 Full-Time Faculty Hiring - Adjustment	\$62.3 Million Statewide. Additional increase as per the 2015-16 Recalc Apportionment of February 2017.	28,959	-	28,959	28,959
2016-17 Increase to Base Allocation (Budget Act)	\$75 Million Statewide Increase - Adj. per First Principal Apportionment for 2016-17.	18,433	-	18,433	18,433
2017-18 Increase to Base Allocation (Budget Act)	\$23.6 Million Statewide Increase - Estimated	591,552	-	591,552	591,552
2017-18 Lottery - Estimated Increase	TBD with the 2016-17 Annual Attendance Report in July 2017	-	-	-	-
Interest	Increase Due to Total Elimination of the Apportionment Deferrals	50,000	-	50,000	50,000
Nonresident Tuition	International Students - Based on 2016-17 Estimated Actuals	270,000	-	270,000	270,000
Nonresident Tuition	Out-of-State Students - Based on 2016-17 Estimated Actuals	20,000	-	20,000	20,000
PT Faculty Office Hours/Health Insurance	TBD with the 2016-17 Second Principal Apportionment	-	-	-	-
PT Faculty Parity	TBD with the 2016-17 Second Principal Apportionment	-	-	-	-
Other Miscellaneous Revenue	BOG Fee Waiver Administration, Mandated Cost Block Grant, Parking Citations, Indirect Costs	88,666	-	88,666	88,666
Total Revenue Increases/(Decreases)		\$ 4,071,635	\$ -	\$ 4,071,635	\$ 4,071,635
Total Ongoing Revenue Budget		\$ 178,424,010	\$ -	\$ 178,424,010	\$ 178,424,010

MT. SAN ANTONIO COMMUNITY COLLEGE DISTRICT
2017-18 VERY PRELIMINARY TENTATIVE BUDGET
UNRESTRICTED GENERAL FUND
(April 7, 2017)

ONGOING EXPENDITURE BUDGET ASSUMPTIONS

		Scenario 1			Scenario 2
Ongoing Expenditure Increases/(Decreases)		Fund 11	Fund 13	Total	Total
Base Ongoing Expenditure Budget	Balance as of the 2016-17 Adopted Budget	\$ 174,327,424	\$ -	\$ 174,327,424	\$ 174,327,424
2017-18 Salary Schedule Progression	Estimated Step/Column and Longevity Changes	1,132,957	-	1,132,957	1,132,957
2017-18 Credit Adjunct Step/Column	Estimated Step/Column Increases	128,000	-	128,000	128,000
2017-18 Noncredit Adjunct Step/Column	Estimated Step/Column Increases	105,000	-	105,000	105,000
2016-17 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	(433,297)	-	(433,297)	(433,297)
2016-17 Health and Welfare Increase, Collective Bargaining Contracts	Annual \$100 Health & Welfare Increase for all Units	116,347	-	116,347	116,347
2017-18 Salary and Benefit Increase, Collective Bargaining Contracts	Half of 2017-18 COLA is being Budgeted for Scenario 2 (\$2,395,631/2)	-	-	-	1,197,815
STRS Employer Rate Increase	Rate Increase from 12.58% to 14.43%	1,442,775	-	1,442,775	1,442,775
PERS Employer Rate Increase	Rate Increase from 13.888% to 15.800%	764,816	-	764,816	764,816
Reclassification of Personnel	Management, CSEA 262, and CSEA 651	72,057	-	72,057	72,057
New Positions	CSEA 262. Includes Ongoing Position Funded with Indirect Costs (Refer to Pages __ for Details)	88,666	-	88,666	88,666
Positions Funded with One-Time Funds	Positions Being Paid with Unrestricted General Fund One-Time That Need to be Funded in 2017-18 - Transferred to Ongoing for Scenario 2	-	-	-	1,420,650
New Positions	Management and CSEA 262. Includes positions funded with New Resources Allocation Phase 5 and Phase 6 (Refer to Pages __ for Details)	274,746	-	274,746	274,746
Faculty Professional Growth	Faculty Professional Growth Based on Actuals Expenses per Fiscal Year 2016-17 - Est.	300,000	-	300,000	300,000
New Faculty Positions (General Fund Only)	2.3 New Faculty Positions Funded with 2015-16 Over Cap Growth \$33,117, less \$26,560 reduction of Hourly Adjunct for New Faculty Position (Refer to Pages __ for Details)	6,557	-	6,557	6,557
Hourly Faculty Budget (For Growth)	Ongoing Increase from Summer 2016 to Spring 2017 to Earn the 2016-17 Growth - TBD	-	-	-	-
Budget Increases	Approved by President's Cabinet (Refer to Page __ for Details)	-	-	-	-
2015-16 New Resources Allocation Phase 6 - Operating Expenses	As approved by President's Cabinet on November 1, 2016 and March 21, 2017 (Refer to Page __ Details)	151,000	-	151,000	151,000
Total Net Increase to Ongoing Expenditure Budget		\$ 4,149,624	\$ -	\$ 4,149,624	\$ 6,768,089
Total Ongoing Expenditure Budget		\$ 178,477,048	\$ -	\$ 178,477,048	\$ 181,095,513
Total Ongoing Budget Surplus/(Deficit)		\$ (53,038)	\$ -	\$ (53,038)	\$ (2,671,503)

MT. SAN ANTONIO COMMUNITY COLLEGE DISTRICT
2017-18 VERY PRELIMINARY TENTATIVE BUDGET
UNRESTRICTED GENERAL FUND
(April 7, 2017)

ONE-TIME REVENUE AND EXPENDITURE BUDGET ASSUMPTIONS

		Scenario 1			Scenario 2
Beginning Fund Balance and One-Time Revenue Budget Increases/(Decreases)		Fund 11	Fund 13	Total	Total
Beginning Fund Balance	Estimated Carryover Ending Fund Balance as of June 30, 2017 - TBD	\$ -	\$ -	\$ -	\$ -
2016-17 Growth	2% Statewide. Estimate Based on 2016-17 Advance Apportionment \$3,174,787. Mt. SAC Does not Budget Growth Until Earned. TBD	-	-	-	-
2017-18 Growth	1.34% Statewide. Estimate Based on Governor's January Proposal at \$1,987,716. Mt. SAC Does not Budget Growth Until Earned. TBD	-	-	-	-
2017-18 Estimated Apportionment Deficit	Estimated at 0.5% of the Total 2017-18 Estimated Apportionment of (\$164,854,123) - Optimistic Approach, No Deficit for Scenario 2	(824,271)	-	(824,271)	-
STRS/PERS Withdrawal	Total STRS/PERS employer Contribution for the 2017-18 is \$2,207,591. To be Funded with 50% of COLA for \$1,197,816 and \$1,009,775 form the STRST/PERS Trust	-	-	-	1,009,775
Total Beginning Fund Balance and One-Time Revenue Budget		\$ (824,271)	\$ -	\$ (824,271)	\$ 1,009,775

One-Time Expenditure Budget Increases/(Decreases)		Fund 11	Fund 13	Total	Total
Purchases In Progress	Estimated Carryover from 2016-17 Adopted Budget	\$ 412,800	\$ -	\$ 412,800	\$ 412,800
Carryover Budgets	Estimated Carryover for 2016-17	2,205,162	-	2,205,162	2,205,162
New Resources Allocation Phase 1 to 6	Committed Carryover. (Refer to Pages __ to __ for Details) - Very Preliminary	4,810,188	-	4,810,188	4,810,188
STRS and PERS Trust	Set Aside Budget for the 2017-18 Contribution (Pending Board of Trustees Approval)	4,000,000	-	4,000,000	-
Auxiliary Unfunded PERS Liability	Set Aside Budget for the 2017-18 Contribution (Pending Board of Trustees Approval)	152,545	-	152,545	152,545
International Students Nonresident Fee	Projected Increase in 2017-18 Fees to be Transferred to the International Student Fund (Based on Adopted Budget 2016-17) - Estimated	270,000	-	270,000	270,000
Immediate Needs Requests - One-Time	Approved by President's Cabinet (Refer to Page __ for Details)	-	-	-	-
Faculty Positions	Initially Funded with Strong Workforce Program (Refer to Page __ for Details)	486,454	-	486,454	486,454
Positions Funded with One-Time Funds	New Resources Allocation Positions Authorized but Not Filled	-	-	-	-
Positions Funded with One-Time Funds	Positions Being Paid with Unrestricted General Fund One-Time That Need to be Funded in 2017-18	1,420,650	-	1,420,650	-
Election Cost	No Election Costs as a Result of Adopting Resolution No. 16-04 to Consolidate Board of Trustees Elections with the Statewide Elections. Next Elections are Scheduled for November 2018.	-	-	-	-
Hourly Faculty Budget	Estimated Increase to Earn the 2017-18 Growth - TBD	-	-	-	-
Summer Growth from Non Credit		-	-	-	644,056
2017-18 One-Time Savings from Vacant Positions	Based on 2016-17 Adopted Budget	(742,142)	-	(742,142)	(742,142)
Total One-Time Expenditure Budget Increases/(Decreases)		\$ 13,015,657	\$ -	\$ 13,015,657	\$ 8,239,063

MT. SAN ANTONIO COMMUNITY COLLEGE DISTRICT
2017-18 VERY PRELIMINARY TENTATIVE BUDGET
UNRESTRICTED GENERAL FUND
(April 7, 2017)

UNRESTRICTED GENERAL FUND 13 - REVENUE-GENERATED ACCOUNTS:

REVENUE AND EXPENDITURE ASSUMPTIONS

		Scenario 1			Scenario 2
Beginning Fund Balance and One-Time Revenue Budget Increases/(Decreases)		Fund 11	Fund 13	Total	Total
Beginning Balance	Estimated Fund Balance as of June 30, 2017	\$ -	\$ 6,432,734	\$ 6,432,734	\$ 6,432,734
2017-18 Revenue Budgets	Matching Revenue and Expenditure Accounts	-	3,291,216	3,291,216	3,291,216
Total Revenue Budget		\$ -	\$ 9,723,950	\$ 9,723,950	\$ 9,723,950

One-Time Expenditure Budget Increases/(Decreases) - Funded from the Unassigned Fund Balance		Fund 11	Fund 13	Total	Total
2016-17 Carryover	Revenue-Generated Accounts - Est. Carryover Balances as of June 30, 2017 (Refer to Pages ___ to ___ for Details).	\$ -	\$ 6,432,734	\$ 6,432,734	\$ 6,432,734
2017-18 Expenditure Budgets	Matching Revenue and Expenditure Accounts	-	3,291,216	3,291,216	3,291,216
Total Expenditure Budget - Funded from the Assigned Fund Balance		\$ -	\$ 9,723,950	\$ 9,723,950	\$ 9,723,950

Beginning Fund Balances - One-Time & Revenue Generated Accounts	\$ -	\$ 6,432,734	\$ 6,432,734	\$ 6,432,734
Total Unrestricted General Fund Revenue Budget - Ongoing, One-Time, and Revenue Gen. Accounts	\$ 177,599,739	\$ 3,291,216	\$ 180,890,955	\$ 182,725,001
Total Unrestricted General Fund Expenditure Budget - Ongoing, One-Time, and Revenue Gen. Accounts	\$ 191,492,705	\$ 9,723,950	\$ 201,216,655	\$ 199,058,526

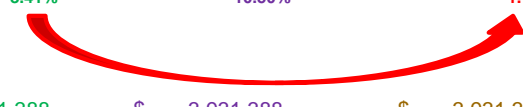
**MT. SAN ANTONIO COMMUNITY COLLEGE DISTRICT
BUDGET AND ACTUALS COMPARISON HISTORY
Unrestricted General Fund
(April 7, 2017)**

	2015-16 Actuals	2016-17 Adopted Budget	Per P1 Feb 2017 No 2016/17 Growth, No Deficit 2016-17 Estimated Actuals	DIFFERENCE AVAILABLE FOR BUDGETING ONE-TIME IN 2016-17	Scenario 1 Est. 2017-18 Very Preliminary Tentative Budget	Scenario 2 Est. 2017-18 Very Preliminary Tentative Budget	Est. 2018-19 Budget
UNRESTRICTED GENERAL							
Base Apportionment	\$ 132,101,158	\$ 154,123,584	\$ 154,123,550	\$ (34)	\$ 161,866,940	\$ 161,866,940	\$ 164,854,123
2015-16 COLA (1.02%)	1,467,240	-	-	-	-	-	-
2016-17 COLA (0.00%)	-	-	-	-	-	-	-
2017-18 COLA (1.48%)	-	-	-	-	2,395,631	2,395,631	-
2014-15 Growth/Restoration (2.75%)	6,031,585	-	-	-	-	-	-
2015-16 Growth (2.00%)	-	5,061,412 (8)	5,564,914	503,502	-	-	-
2015-16 CDCP Equalization	5,714,336	-	-	-	-	-	-
2015-16 Increase to Base Allocation	7,137,537	-	104,926	104,926	-	-	-
2016-17 Increase to Base Allocation	-	2,026,158 (20)	2,044,591	-	-	-	-
2017-18 Increase to Base Allocation	-	-	-	-	591,552	591,552	-
2015-16 Full-Time Faculty Hiring	1,671,728	-	28,959	28,959	-	-	-
Total Apportionment	\$ 154,123,584	\$ 161,211,154	\$ 161,866,940		\$ 164,854,123	\$ 164,854,123	\$ 164,854,123
Lottery - Current Year	4,620,543	4,668,480 (21)	4,668,480		4,668,480	4,668,480	4,668,480
Miscellaneous Revenues	8,032,126	7,602,861 (22)	7,765,701		8,031,527	8,031,527	8,031,527
Mandated Cost Block Grant	852,821	869,880 (23)	869,880		869,880	869,880	869,880
TOTAL ONGOING REVENUES	167,629,074	174,352,375	175,171,001		178,424,010	178,424,010	178,424,010
Salaries, Benefits, and Operating Expenditures	\$ (156,573,569)	\$ (171,827,424)	\$ (164,895,956)		\$ (175,977,048)	\$ (175,977,048)	\$ (181,095,513)
2017-18 Collective Bargaining Contract (Half of COLA - Scenario 2)	-	-	-		-	(1,197,815)	-
Positions Funded with One Time Funds -Only MN and Classified	-	-	-		-	(1,420,650)	-
OPEB - Contribution	(2,500,000)	(2,500,000) (7)	(2,500,000)		(2,500,000)	(2,500,000)	(2,500,000)
TOTAL ONGOING EXPENDITURES	\$ (159,073,569)	\$ (174,327,424)	\$ (167,395,956)		\$ (178,477,048)	\$ (181,095,513)	\$ (183,595,513)
ONGOING/SURPLUS (DEFICIT)	\$ 8,555,505	\$ 24,951	\$ 7,775,045		\$ (53,038)	\$ (2,671,503)	\$ (5,171,503)
ONE-TIME REVENUE - INCREASES/(DECREASES):							
2014-15 Growth/Restoration (2.75%)*	\$ (786,116)	\$ -	-		\$ -	\$ -	\$ -
2015-16 Growth (2%)	4,072,418	988,994 (8)	1,492,496	503,502	-	-	-
2016-17 Growth (2%)	-	(24)	-		-	-	-
2017-18 Growth (1.34%)	-	-	-		-	-	-
Prior Year Apport. Adj.* (Base Allocation/Faculty Hiring)	432,693	-	133,851	133,851	-	-	-
2014-15 Apportionment Statewide Deficit	441,629	-	-		-	-	-
2016-17 Apportionment Statewide Deficit	-	(806,056) (25)	-		-	-	-
2017-18 Apportionment Statewide Deficit	-	-	-		(824,271)	-	-
CalSTRS On-Behalf Payments	4,512,080	-	-		-	-	-
STRS/PERS and Other Miscellaneous One-Time Revenues	-	-	931,467		-	1,009,775	-
TOTAL ONE-TIME REVENUE	\$ 25,982,015	\$ 3,043,891	\$ 5,418,767	\$ 1,274,706	\$ (824,271)	\$ 1,009,775	\$ -
ONE-TIME EXPENDITURES - INCREASES/(DECREASES):							
One-Time Expenditures	\$ (3,675,330)	\$ (4,270,469) (27)	\$ (4,270,469)		\$ (3,040,507)	\$ (3,040,507)	\$ (3,040,507)
Positions Funded with One Time Funds -Faculty/MN/Classified	-	-	-		(1,907,104)	(486,454)	(486,454)
New Resources Allocations Phases 1 to 6	(15,927,795)	(8,593,901) (17)	(8,251,672)		(4,810,188)	(4,810,188)	(4,810,188)
CalSTRS On-Behalf Payments	(4,512,080)	-	-		-	-	-
Section 115 Mt. San Antonio College STRS/PERS Trust	(4,000,000)	(4,000,000) (14)	(4,000,000)		(4,000,000)	-	-
Hourly Faculty Expenditures (Course Offerings)	(1,948,116)	(1,507,232)	(1,507,232)		-	-	-
Summer Growth Non Credit	-	-	(413,564)		-	(644,056)	-
Savings from Vacant Positions	256,597	742,142	742,142		742,142	742,142	742,142
TOTAL ONE-TIME EXPENDITURES	\$ (29,806,724)	\$ (17,629,460)	\$ (17,700,795)		\$ (13,015,657)	\$ (8,239,063)	\$ (7,595,007)
TOTAL ONE-TIME REVENUES NET OF EXPENDITURES	\$ (3,824,709)	\$ (14,585,569)	\$ (12,282,028)		\$ (13,839,928)	\$ (7,229,288)	\$ (7,595,007)



MT. SAN ANTONIO COMMUNITY COLLEGE DISTRICT
 BUDGET AND ACTUALS COMPARISON HISTORY
 Unrestricted General Fund
 (April 7, 2017)

	2015-16 Actuals	2016-17 Adopted Budget	Per P1 Feb 2017 No 2016/17 Growth, No Deficit 2016-17 Estimated Actuals	DIFFERENCE AVAILABLE FOR BUDGETING ONE-TIME IN 2016-17	Scenario 1 Est. 2017-18 Very Preliminary Tentative Budget	Scenario 2 Est. 2017-18 Very Preliminary Tentative Budget	Est. 2018-19 Budget
UNRESTR. GENERAL FUND - REV. GENERATED ACCOUNTS							
TOTAL REVENUES	\$ 4,871,649	\$ 3,291,216 (16)	\$ 4,844,664		\$ 3,291,216	\$ 3,291,216	\$ 3,291,216
TOTAL EXPENDITURES	(3,172,424)	(8,910,682) (16)	(4,031,396)		(9,723,950)	(9,723,950)	(9,723,950)
TOTAL REVENUE GENERATED INCREASES/DECREASES	\$ 1,699,225	\$ (5,619,466)	\$ 813,268		\$ (6,432,734)	\$ (6,432,734)	\$ (6,432,734)
SUMMARY OF FUND BALANCE:							
Assigned Fund Balance - New Resources Allocation Requests	\$ 8,593,901	\$ -	\$ 4,810,188		\$ -	\$ -	\$ -
Assigned Fund Balance - Carryovers/Purchases in Progress	2,617,962	-	2,617,962		-	-	-
Assigned Fund Balance - 2016-17 One-Time Expenditures	3,373,706	-	-		-	-	-
Assigned Fund Balance	\$ 14,585,569	\$ -	\$ 7,428,150		\$ -	\$ -	\$ -
10% - Board Policy	19,205,272	20,086,757	18,912,815		16,917,456	19,905,853	(2,281,788)
Unassigned Fund Balance	1,526,564	670,030	4,469,457		-	1,003,778	-
Unassigned Fund Balance	\$ 20,731,836	\$ 20,756,787	\$ 23,382,272		\$ 16,917,456	\$ 20,909,631	\$ (2,281,788)
Fund Balance - Unrestricted General Fund	\$ 35,317,405	\$ 20,756,787	\$ 30,810,422		\$ 16,917,456	\$ 20,909,631	\$ (2,281,788)
Assigned Fund Balance - Revenue-Generated Accounts	5,619,466	-	6,432,734		-	-	-
Fund Bal. Unrestr. General Fund Plus Fund Bal. Rev. Generated Accounts	\$ 40,936,871	\$ 20,756,787	\$ 37,243,156		\$ 16,917,456	\$ 20,909,631	\$ (2,281,788)
Total Fund Balance Percentage Unrestricted General Fund	21.32%	10.33%	19.69%		8.41%	10.50%	-1.14%
Note:							
OPEB (Other Post-Employment Benefits) Contrib/Retirees Health Premiums:							
OPEB Contrib./Retiree Health Premiums - Funded from OPEB Trust Interest Earnec	\$ 3,931,388	\$ 3,931,388 (5)	\$ 3,931,388		\$ 3,931,388	\$ 3,931,388	\$ 3,931,388



BUDGET COMMITTEE

(Governance Committee – Reports to President’s Advisory Council)

Purpose

The Budget Committee is the primary governance body for developing, recommending, and evaluating policies and procedures relating to planning and its link to all aspects of College finances.

Function

1. Develop and recommend policies and procedures relating to overall resource generation and allocation.
2. Develop and recommend policies and procedures for budget development and review the current budget process for effectiveness.
3. Develop and recommend policies and procedures for allocating discretionary revenue.
4. Evaluate effectiveness of policies and procedures relating to all aspects of College finances.
6. Evaluate the College budget models using an ongoing and systematic cycle of evaluation, integrated planning, resource allocation, implementation, and re-evaluation (ACCJC Standard I.B.3).
7. Reports to President’s Advisory Council on the evaluation of the College budget models and informs the campus about budget-related matters.

Membership (14)

	<u>Position Represented</u>	<u>Name</u>	<u>Term</u>
1.	Vice President, Administrative Services (Co-Chair)	Mike Gregoryk	ongoing
2.	Associate Vice President, Fiscal Services	Myeshia Armstrong	ongoing
3.	Managers (one from Facilities Planning & Management, one from Student Services, and one from Instruction)	Irene Malmgren	ongoing
4.		Gary Nellesen	ongoing
5.		Audrey Yamagata-Noji	ongoing
6.		Martin Ramey	2016-2019
7.	Faculty (Co-Chair); and Faculty (3) - Appointed by the Academic Senate	Michael Sanetrick	2014-17
8.		Lance Heard	2013-16
9.		Vacant	2015-18
10.		Classified	Ruben Flores
11.	Confidential Group Representative	Mark Fernandez	2016-19
12.		Lisa Romo	2016-19
13.	Students - Appointed by the Associated Students	Israel Garcia	2016-17
14.		Brian Moon	2016-17
15.	Ex-Officio – Chief Compliance and College Budget Officer	Rosa Royce	ongoing

Person responsible to maintain committee website: Kerry Martinez (kmartinez@mtsac.edu, 909.274.5502)

Meeting Times: 1st and 3rd Wednesdays of each month, 3:00-4:30 p.m., Building 4, Room 2460

College Website Link: www.mtsac.edu/governance/committees/budget