

BUDGET COMMITTEE

MEETING AGENDA

June 6, 2018

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	
Joan Sholars, Co-Chair	Gary Nellesen	Mark Fernandez	
Irene Malmgren	Vicki Greco	Lisa Romo	
Audrey Yamagata-Noji	Lance Heard	Ruben Gujjarro (Student)	Kerry Martinez (Notes)
Doug Jenson	Tamra Horton	Matthew McBride (Student)	Yadira Santiago (Notes)

AGENDA ITEMS:

- 1. Agenda Check**
- 2. Review the Budget Committee Meeting Summary of May 16, 2018.**
- 3a. Budget Scenarios - Doug and Rosa**
- 3b. Update on the Integrated Planning and Budgeting Process Calendar - Joan.**
- 4. College Promise Funding – Explanation of Usage.**
- 5. Committee Goal and Progress Report.**

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

September 5, 2018

September 19, 2018

The committee does not meet during Summer or Winter Intersessions, unless needed.

**Mt. San Antonio College
Budget Committee Summary of
June 6, 2018**

Committee Members:

- | | | | |
|--|--|--|--|
| <input type="checkbox"/> Mike Gregoryk, Chair | <input checked="" type="checkbox"/> Rosa Royce | <input type="checkbox"/> Peter Gonzales | |
| <input checked="" type="checkbox"/> Joan Sholars, Co-Chair | <input type="checkbox"/> Gary Nellesen | <input checked="" type="checkbox"/> Mark Fernandez | |
| <input checked="" type="checkbox"/> Irene Malmgren | <input checked="" type="checkbox"/> Vicki Greco | <input type="checkbox"/> Lisa Romo | |
| <input type="checkbox"/> Audrey Yamagata-Noji | <input type="checkbox"/> Lance Heard | <input type="checkbox"/> Ruben Guijarro (Student) | <input checked="" type="checkbox"/> Kerry Martinez (Notes) |
| <input checked="" type="checkbox"/> Doug Jenson | <input checked="" type="checkbox"/> Tamra Horton | <input type="checkbox"/> Matthew McBride (Student) | <input type="checkbox"/> Yadira Santiago (Notes) |

ITEM	DISCUSSION/COMMENTS	ACTION/OUTCOME
1. Agenda check	Agenda checked. Add - 3a. Budget Scenarios – Doug and Rosa	Agenda approved with changes.
2. Review the Budget Committee Meeting Summary of May 16, 2018.	The Budget Committee Meeting Summary of May 16, 2018, was reviewed and not approved. Add to item #4 – in the Action/Outcome column (III.D). To be added towards bottom of memory: Accreditation Standard - IIID. Financial Resources—Plans and manages financial affairs with integrity and in support of all institutional planning.	Meeting Summary to be updated and approved/reviewed at the next meeting.
3a. Budget Scenarios – Doug and Rosa.	Rosa thoroughly reviewed the following handouts: <ul style="list-style-type: none"> • Unrestricted General Fund Changes to the Fund Balance Based on Estimated Actuals Projected to June 30, 2018 From 2017-18 Adopted Budget to 2018-19 Tentative Budget (Prepared May 11, 2018) • Mt. San Antonio Community College District 2018-19 Tentative Budget - Likely Scenario Unrestricted General Fund (June 5, 2018) • Mt. San Antonio Community College District Unrestricted General Fund Tentative Budget Scenarios (June 5, 2018) 	(III.D)
3b. Update on the Integrated Planning and Budgeting Process Calendar – Joan.	Dr. Scroggins would like to have Presidents Cabinet approve the New Resources Allocation prior to the Budget Committee; therefore, the process needs be reviewed.	Will bring calendar to next meeting. Language and timeline needs to be reviewed.

4. College Promise Funding.		Tabled to next meeting.
5. Committee Goal and Progress Report.		Tabled to next meeting.

Accreditation - IIID. Financial Resources—Plans and manages financial affairs with integrity and in support of all institutional planning

FUTURE AGENDA ITEMS

- Joan would like to look at STRS/PERS Trust – Guidelines when money can be used to pay for STRS/PERS
- Review Purpose & Function
- Budget Review and Development Guide – last updated September 2016

FUTURE MEETING DATES

- June 20, 2018
- September 5, 2018
- September 19, 2018

**UNRESTRICTED GENERAL FUND
CHANGES TO THE FUND BALANCE
BASED ON ESTIMATED ACTUALS PROJECTED TO JUNE 30, 2018
FROM 2017-18 ADOPTED BUDGET TO 2018-19 TENTATIVE BUDGET
(Prepared May 11, 2018)**

	Changes to the Fund Balance			
2017-18 ADOPTED BUDGET - FUND BALANCE - AT 10.46%	\$ 21,640,461			
Plus: 2017-18 Unbudgeted Revenues				
2017-18 COLA (1.56%) - Ongoing	2,170			
2017-18 Increase to Base Allocation - Ongoing	447,261	(A)		
Apport. Prior Year Adjustments (Base /Faculty Hiring/Stability) - Ongoing	13,821			
One-time Apportionment (2015-16 Surplus & 2017-18 RDA Backfill)	1,213,272	(B)		
2016-17 Statewide Apportionment Deficit at 0.0%	844,796	(C)		
2017-18 Growth at Target	1,352,240	(D)	<div style="border-left: 1px solid red; border-right: 1px solid red; height: 100%; position: relative;"> <div style="position: absolute; top: 0; right: -10px; font-size: 2em;">}</div> <div style="position: absolute; bottom: 0; right: -10px; font-size: 2em;">}</div> </div> <p style="margin: 0;">Ending Fund Balance 17/18 Starting Point To Budget 18/19</p>	
Non Resident Tuition (International)	(222,018)	(E)		
Lottery Prior Year	526,055	(F)		
Miscellaneous Revenue	743,022	(F)		
Changes in 2017-18 Revenues	4,920,619			
Plus: 2017-18 Unexpended Expenditure Budgets				
Permanent/Hourly Faculty (Net of \$1,199,173 Over Expenditure in Hourly Faculty)	704,493			
Unexpended Budget for Positions and Benefits (Mainly Classified Managers and Staff) ⁽¹⁾	3,132,555			
Unexpended Departmental and Institutional Budgets	390,711			
Unexpended New Resources Allocation Budgets - One-Time	3,509,925			
Changes in 2017-18 Expenditures	7,737,684	(G)		
Net Changes in Revenues & Expenditures	12,658,303			
Fund Balance - Unrestricted General Fund	34,298,764			
2017-18 Additional Growth Beyond Target Growth	4,891,198	(C)	<div style="border-left: 1px solid red; border-right: 1px solid red; height: 100%; position: relative;"> <div style="position: absolute; top: 0; right: -10px; font-size: 2em;">}</div> <div style="position: absolute; bottom: 0; right: -10px; font-size: 2em;">}</div> </div> <p style="margin: 0; color: red; font-weight: bold;">2017-18 Growth @ 3.6% Totaling \$6,243,438</p>	
Revised Fund Balance - Unrestricted General Fund	39,189,962			
Less: Commitments				
Purchases in Progress and Carryovers	(3,481,039)	(H)		
New Resources Allocation Phases 1 to 9	(3,509,925)	(I)		
Assigned to Fund 2018-19 One-Time Expenditures	(5,355,151)	(J)		
Total Commitments	(12,346,115)			
2018-19 TENTATIVE BUDGET				
Plus: 2018-19 Ongoing Revenues	194,365,701			
Less: 2018-19 Ongoing Expenditures	(194,859,787)	(K)		
Ongoing Budget Deficit	(494,086)	(L)	<div style="border-left: 1px solid red; border-right: 1px solid red; height: 100%; position: relative;"> <div style="position: absolute; top: 0; right: -10px; font-size: 2em;">}</div> <div style="position: absolute; bottom: 0; right: -10px; font-size: 2em;">}</div> </div> <p style="margin: 0; color: red; font-weight: bold;">2018-19 One- Time Funded with Prior Year Fund</p>	
ONE-TIME FUNDS				
Plus: 2018-19 One-Time Revenues	-			
Less: 2018-19 One-Time Expenditures	(12,346,115)	(M)		
One-Time Revenues net of One-Time Expenditures	(12,346,115)			
REVENUE GENERATED ACCOUNTS				
Beginning Estimated Balance as of July 1, 2018	8,648,176			
Plus: 2018-19 Revenue Generated Accounts Increases	2,928,204			
Less: 2018-19 Revenue Generated Accounts Decreases	(11,576,380)			
Ending Fund Balance Revenue Generated Accounts	-			
PROJECTED ENDING FUND BALANCE - AT 12.04%	\$ 26,349,761			

(1) Positions currently in progress of being filled.

**UNRESTRICTED GENERAL FUND
CHANGES TO THE FUND BALANCE
BASED ON ESTIMATED ACTUALS PROJECTED TO JUNE 30, 2018
FROM 2017-18 ADOPTED BUDGET TO 2018-19 TENTATIVE BUDGET**

(Prepared May 11, 2018)

- (A) 2017-18 Increase to Base Allocation adjusted and received with first principal apportionment of April 2018. This allocation will be adjusted on June 2018.
- (B) 2015-16 One-Time Apportionment Surplus and 2017-18 One-Time Apportionment Unused Redevelopment Backfill received during the Fiscal Year 2017-18.
- (C) In the Adopted Budget 2017-17, the College estimated the 2017-18 Apportionment Deficit to be at 0.5% or \$844,796. Per the Chancellor's Office, there will not be a statewide for 2017-18.
- (D) The 2017-18 Growth was not included in the 2017-18 Adopted Budget as established in the Budget Review and Development Guide. The rationale is that growth estimates will change multiple times during the year, and the final number is known in February of the following fiscal year. The College reported an increase of 1,145 FTES with the second attendance report (P2) in April 2018. This increase results in an estimated Growth increase of 3.6% or \$6,243,438. This estimate is subject to change and the final Growth for fiscal year 2017-18 will be known in February 2019. The College will receive the guarantee Growth of 1% or \$1,352,240. The additional \$4,891,198 is subject on the availability of unused statewide Growth funds.
- (E) The International Student FTEs decreased from 915 in 2016-17 to 844 in 2017-18 as reported in April 2018 resulting in a decrease of revenues.
- (F) The College received additional revenues for prior year lottery adjustment and interest due to rate increases.
- (G) The Unexpended Expenditure Budgets are mainly the result of unexpended full-time faculty budget, vacancies for classified management and staff, and committed operating expenses due to New Resources Allocation Requests Phases 3, 7, 8, and 9.
- (H) Includes a total of \$373,023 for Purchases in Progress and \$3,108,016 for Carryover Budgets.
- (I) Includes a total of \$1,207,911 for New Resources Allocations Committed Carryovers Phases 1 to 5 and \$2,302,014 for New Resources Allocations Committed Carryovers Phases 6 to 9.
- (J) The Assigned 2017-18 One-Time Expenditures are comprised of:

STRS and PERS Trust	\$ 4,000,000
Auxiliary Unfunded PERS Liability	199,944
Computer Replacement Program	250,000
One-Time Positions	622,683
Election Cost	584,072
Early High School Program Credit	90,000
2018-19 One-Time Savings from Vacant Positions	(391,548)
	<u><u>\$5,355,151</u></u>

- (K) Includes a \$2.5 million payment towards the annual contribution to the OPEB Trust for 2018-19 as approved by the Board of Trustees on May 27, 2015.
- (L) The College is projecting an Ongoing Budget Deficit of \$494,066; however, the College actual results have consistently performed better than budgeted, due to underspending and conservative revenue assumptions.
- (M) Mainly includes \$3,481,039 for Purchases in Progress and Carryovers, \$3,509,925 for New Resources Allocation Phases 1 to 9, \$4,000,000 for the Mt. SAC STRS/PERS Trust contribution to be approved by the Board of Trustees in September 12, 2018, \$199,944 for the Auxiliary Unfunded PERS Liability, \$250,000 for the Computer Replacement Program, \$622,683 One-time Positions, \$584,072 for Election Cost, and \$90,000 for Early High School Program Credit.

MT. SAN ANTONIO COMMUNITY COLLEGE DISTRICT
Unrestricted General Fund
TENTATIVE BUDGET SCENARIOS
(June 5, 2018)

	2017-18 Adopted Budget	2017-18 Estimated Actuals	CONSERVATIVE Est. 2018-19 Budget	LIKELY Est. 2018-19 TENTATIVE BUDGET	OPTIMISTIC Est. 2018-19 Budget
UNRESTRICTED GENERAL					
Base Apportionment	\$ 161,924,254	\$ 161,933,649	\$ 169,422,478	\$ 169,422,478	\$ 169,422,478
2017-18 COLA (1.56%)	2,493,309	2,495,479	-	-	-
2018-19 COLA (2.71%)	-	-	4,627,995	4,760,546	4,760,546
2017-18 Growth (1.00%)	-	-	1,352,240	6,243,438	6,243,438
2017-18 Increase to Base Allocation	4,546,089	4,993,350	-	-	-
2015-16 Full-Time Faculty Hiring	(37,432)	-	-	-	-
2016-17 Stability/Restoration Adjustment	33,006	-	-	-	-
Total Apportionment	\$ 168,959,226	\$ 169,422,478	\$ 175,402,713	\$ 180,426,462	\$ 180,426,462
Lottery - Current Year	4,661,488	4,661,488	4,865,466	4,865,466	4,865,466
Miscellaneous Revenues	8,753,773	9,800,832	9,073,773	9,073,773	9,073,773
TOTAL ONGOING REVENUES	\$ 182,374,487	\$ 183,884,798	\$ 189,341,952	\$ 194,365,701	\$ 194,365,701
Salaries, Benefits, and Operating Expenditures	\$ (180,976,155)	\$ (176,255,636)	\$ (187,640,905)	\$ (187,640,905)	\$ (187,640,905)
COLA Increase for all Units @ 2.71% - Salary/Health Benefits	-	-	-	(3,473,860)	(3,473,860)
Increase Hourly Faculty for Earned Growth in 2017-18	-	-	-	(1,245,022)	(1,245,022)
OPEB - Contribution	(2,500,000)	(2,500,000)	(2,500,000)	(2,500,000)	(2,500,000)
TOTAL ONGOING EXPENDITURES	\$(183,476,155)	\$(178,755,636)	\$ (190,140,905)	\$ (194,859,787)	\$ (194,859,787)
ONGOING/SURPLUS (DEFICIT)	\$ (1,101,668)	\$ 5,129,162	\$ (798,953)	\$ (494,086)	\$ (494,086)
ONE-TIME REVENUE - INCREASES/(DECREASES):					
2017-18 Growth (1%)	\$ -	\$ 1,352,240	\$ -	\$ -	\$ -
2018-19 Growth (1%)	-	-	-	-	1,497,548
One-Time Apportionment/Prior Year Apportionment Adjustment*	-	1,213,272	-	-	-
Apportionment Statewide Deficit	(844,796)	-	(877,014)	-	-
TOTAL ONE-TIME REVENUE	\$ (844,796)	\$ 2,565,512	\$ (877,014)	\$ -	\$ 1,497,548
ONE-TIME EXPENDITURES - INCREASES/(DECREASES):					
One-Time Expenditures	\$ (4,813,303)	\$ (4,369,298)	\$ (5,227,738)	\$ (5,227,738)	\$ (5,227,738)
New Resources Allocations Phases 1 to 9	(5,599,225)	(2,541,706)	(3,509,925)	(3,509,925)	(3,509,925)
Section 115 Mt. San Antonio College STRS/PERS Trust	(2,000,000)	(2,000,000)	(4,000,000)	(4,000,000)	(4,000,000)
Hourly Faculty Expenditures (Course Offerings)	(403,776)	(888,135)	-	-	(400,000)
Savings from Vacant Positions	391,548	391,548	391,548	391,548	391,548
TOTAL ONE-TIME EXPENDITURES	\$ (12,424,756)	\$ (9,407,591)	\$ (12,346,115)	\$ (12,346,115)	\$ (12,746,115)
TOTAL ONE-TIME REVENUES NET OF EXPENDITURES	\$ (13,269,552)	\$ (6,842,079)	\$ (13,223,129)	\$ (12,346,115)	\$ (11,248,567)
UNRESTR. GENERAL FUND - REV. GENERATED ACCOUNTS					
TOTAL REVENUES	\$ 3,214,858	\$ 5,067,874	\$ 2,928,204	\$ 2,928,204	\$ 2,928,204
TOTAL EXPENDITURES	(11,060,488)	(4,265,328)	(11,576,380)	(11,576,380)	(11,576,380)
TOTAL REVENUE GENERATED INCREASES/DECREASES	\$ (7,845,630)	\$ 802,546	\$ (8,648,176)	\$ (8,648,176)	\$ (8,648,176)
SUMMARY OF FUND BALANCE:					
Assigned Fund Balance - New Resources Allocation Requests	\$ -	\$ 3,509,925	\$ -	\$ -	\$ -
Assigned Fund Balance - Carryovers/Purchases in Progress	-	3,481,039	-	-	-
Assigned Fund Balance - 2017-18 One-Time Expenditures	-	5,355,151	-	-	-
Assigned Fund Balance	\$ -	\$ 12,346,115	\$ -	\$ -	\$ -
10% - Board Policy	20,696,140	19,242,856	21,406,340	21,458,563	21,918,228
Reserve for Health Benefits - Plan Changes	-	-	-	-	-
Unassigned Fund Balance	944,321	7,600,991	(1,129,658)	4,891,198	5,529,081
2017-18 Additional Growth Beyond Target Growth	\$ -	\$ 4,891,198	\$ (4,891,198)	\$ -	\$ -
Unassigned Fund Balance	\$ 21,640,461	\$ 26,843,847	\$ 20,276,682	\$ 26,349,761	\$ 27,447,309
Fund Balance - Unrestricted General Fund	\$ 21,640,461	\$ 39,189,962	\$ 20,276,682	\$ 26,349,761	\$ 27,447,309
Assigned Fund Balance - Revenue-Generated Accounts	\$ -	\$ 8,648,176	\$ -	\$ -	\$ -
Fund Bal. Unrestr. General Fund Plus Fund Bal. Rev. Generated Accounts	\$ 21,640,461	\$ 47,838,138	\$ 20,276,682	\$ 26,349,761	\$ 27,447,309
Total Fund Balance Percentage Unrestricted General Fund	10.46%	24.86%	9.47%	12.04%	12.52%

**2017-18 Growth
@3.6% Totaling
\$6,243,438**

Definitions:

Conservative:

- Information available at the time the budget is prepared
- Worst case scenario of state – at risk
- Historical patterns for revenues and expenditures

Likely:

- Worst case scenario may not happen because they do not materialize and are mitigated during the year. Example: revenues are backfilled, or economic situation changes.
- Offline conversations with decision makers.

Optimistic:

- Most favorable outcome of every situation

MT. SAN ANTONIO COMMUNITY COLLEGE DISTRICT
2018-19 TENTATIVE BUDGET - LIKELY SCENARIO
UNRESTRICTED GENERAL FUND
(June 5, 2018)

UNRESTRICTED GENERAL FUND 11:

ONGOING REVENUE BUDGET ASSUMPTIONS

Ongoing Revenue Increases/(Decreases)		Fund 11	Fund 13	Total
Base Ongoing Revenue Budget	Balance as of the 2017-18 Adopted Budget	\$ 182,374,487	\$ -	\$ 182,374,487
2016-17 Base Apportionment Adjustment	Per Apportionment Recalculation of April 2018	13,821	-	13,821
2017-18 COLA	Funded COLA at 1.56%	2,170	-	2,170
2018-19 COLA	Estimated COLA at 2.71% per Governor's January 2018 Proposal	4,760,546	-	4,760,546
2017-18 Growth - Estimated	1% Statewide. Target Growth at \$1,352,240	1,352,240	-	1,352,240
2017-18 Additional Growth Beyond Target	Through P2 320 report, earned 1,145 FTES or 3.6% which is \$6,243,248 less Target Growth of \$1,352,240 results in \$4,891,198	4,891,198	-	4,891,198
2017-18 Increase to Base Allocation (Budget Act)	\$183.6 Million Statewide Increase - Additional - Estimate as per First Principal Apportionment of April 2018	447,261	-	447,261
2018-19 New Funding Formula	\$175 Million Statewide per Governor's January 2018 Proposal - 50% Base Grant, 25% Supplemental Grant, 25% Student Success Initiative Grant - Includes Hold Harmless Provision to maintain 2018-19 Apportionment funding at 2017-18 levels. Rejected by Senate and Assembly Sub-committees	-	-	-
2018-19 Lottery - Estimated Increase	Mainly Increase in FTES from 31,928 to 33,273 as estimated in the P2 attendance report. Will be recalculated with the annual attendance report.	203,978	-	203,978
Interest	Increase due to total elimination of the Apportionment deferrals and rate increases	400,000	-	400,000
Nonresident Tuition	International Students - Based on 2017-18 Estimated Actuals	(230,000)	-	(230,000)
Nonresident Tuition	Out-of-State Students - Based on 2017-18 Estimated Actuals	150,000	-	150,000
PT Faculty Parity	Per 2017-18 Advance Apportionment - TBD	-	-	-
Other Miscellaneous Revenue	To Be Determined	-	-	-
Total Revenue Increases/(Decreases)		\$ 11,991,214	\$ -	\$ 11,991,214
Total Ongoing Revenue Budget		\$ 194,365,701	\$ -	\$ 194,365,701

MT. SAN ANTONIO COMMUNITY COLLEGE DISTRICT
2018-19 TENTATIVE BUDGET - LIKELY SCENARIO
UNRESTRICTED GENERAL FUND
(June 5, 2018)

ONGOING EXPENDITURE BUDGET ASSUMPTIONS

Ongoing Expenditure Increases/(Decreases)		Fund 11	Fund 13	Total
Base Ongoing Expenditure Budget	Balance as of the 2016-17 Adopted Budget	\$ 183,476,155	\$ -	\$ 183,476,155
2018-19 Salary Schedule Progression	Estimated step/column and longevity changes	1,350,842	-	1,350,842
2018-19 Credit Adjunct Step/Column	Estimated step/column increases	128,000	-	128,000
2018-19 Noncredit Adjunct Step/Column	Estimated step/column Increases	105,000	-	105,000
2017-18 Medical Coverage Opt-out	Management, CSEA 262, and CSEA 651	(64,763)	-	(64,763)
Misc. Personnel and Benefit Changes	Mainly changes in step and column due to filled vacancies and changes in employer contributions for hourly budgets	(953,705)	-	(953,705)
2018-19 Collective Bargaining Agreements - Placeholder	2018-19 COLA of 2.71% for all units for Salary/Health Benefits, pending settlement of Collective Bargaining Agreements	3,473,860	-	3,473,860
STRS Employer Rate Increase	Rate increase from 14.43% to 16.28%	1,485,157	-	1,485,157
PERS Employer Rate Increase	Rate increase from 15.531% to 18.062%	1,069,804	-	1,069,804
Reclassification of Personnel	Management and CSEA 262	65,620	-	65,620
New Positions Management and Classified	Includes positions funded with the New Resources Allocation Phase 8 and 2017-18 Immediate Needs (Refer to Pages ___ to ___ for Details).	1,559,595	-	1,559,595
Faculty Professional Growth	A Total of \$50,000 in ongoing funds for Faculty Professional Growth	50,000	-	50,000
Hourly Faculty Budget	Ongoing increase from Summer 2017 to Spring 2018 to Earn the 2017-18 Growth - Estimated	1,245,022	-	1,245,022
Dual Enrollment	Instructional Service Agreements and Textbooks (Fall & Spring)	60,000	-	60,000
Non Credit Program	High School Programs, Early College High School, Facilities Rental at Rio Verde Academy, Summer High School operations and increase in hourly pay for Adjunct High School	1,517,000	-	1,517,000
2017-18 New Resources Allocation Phase 8 - Operating Expenses	As approved by President's Cabinet on October 31, 2017 (Refer to Page ___ Details)	142,200	-	142,200
2018-19 Rate Driven	For increases in maintenance agreements, institutional memberships, insurance, and utilities.	150,000	-	150,000
Total Net Increase to Ongoing Expenditure Budget		\$ 11,383,632	\$ -	\$ 11,383,632
Total Ongoing Expenditure Budget		\$ 194,859,787	\$ -	\$ 194,859,787
Total Ongoing Budget Surplus/(Deficit)		\$ (494,086)	\$ -	\$ (494,086)

MT. SAN ANTONIO COMMUNITY COLLEGE DISTRICT
2018-19 TENTATIVE BUDGET - LIKELY SCENARIO
UNRESTRICTED GENERAL FUND

(June 5, 2018)

ONE-TIME REVENUE AND EXPENDITURE BUDGET ASSUMPTIONS

Beginning Fund Balance and One-Time Revenue Budget Increases/(Decreases)		Fund 11	Fund 13	Total
2018-19 Growth	1% Statewide. After Funding Formula rejection, the Estimated Growth is \$1,497,548. Mt. SAC does not budget Growth until earned.	\$ -	\$ -	\$ -
2018-19 Estimated Apportionment Deficit	Estimated at 0.5% of the 2018-19 Est. Apportionment of 175,402,713 which Equals \$877,014	-	-	-
Total Beginning Fund Balance and One-Time Revenue Budget		\$ -	\$ -	\$ -
One-Time Expenditure Budget Increases/(Decreases)		Fund 11	Fund 13	Total
Purchases In Progress	Estimated carryover based on 2016-17 (Refer to Page __ for Details)	\$ 373,023	\$ -	\$ 373,023
Carryover Budgets	Estimated carryover (Refer to Page __ for Details)	3,108,016	-	3,108,016
New Resources Allocation Phases 1 to 9	Estimated committed carryovers as Approved by President Cabinet (Refer to Pages __ to __ for Details)	3,509,925	-	3,509,925
STRS and PERS Trust	Set aside budget for the 2018-19 Contribution (Pending Board of Trustees Approval)	4,000,000	-	4,000,000
Immediate Needs Requests	As approved by President's Cabinet - TBD (Refer to Page __ for Details)	-	-	-
Auxiliary Unfunded PERS Liability	Set aside budget for the 2018-19 Contribution (Pending Board of Trustees Approval)	199,944	-	199,944
Computer Replacement Program	For Faculty and Staff	250,000	-	250,000
One-time Positions	Management and Classified (Funded One-time or on Paid Leave-of-absence)	622,683	-	622,683
Election Cost	Election costs for four Board Members. Based in latest election costs for Fiscal Year 2015-16	584,072	-	584,072
Hourly Faculty Budget	Estimated increase to earn the 2018-19 Growth - TBD	-	-	-
Early High School Program Credit	50% Cost of Principal and Administrative Assistance of Rio Verde Academy/West Covina Unified School District	90,000	-	90,000
2018-19 One-Time Savings from Vacant Positions	Based on savings of 2017-18 Fiscal Year (Refer to Pages __ to __ for Details).	(391,548)	-	(391,548)
Total One-Time Expenditure Budget Increases/(Decreases)		\$ 12,346,115	\$ -	\$ 12,346,115

MT. SAN ANTONIO COMMUNITY COLLEGE DISTRICT
2018-19 TENTATIVE BUDGET - LIKELY SCENARIO
UNRESTRICTED GENERAL FUND
(June 5, 2018)

UNRESTRICTED GENERAL FUND 13 - REVENUE-GENERATED ACCOUNTS:

REVENUE AND EXPENDITURE ASSUMPTIONS

Beginning Fund Balance and One-Time Revenue Budget Increases/(Decreases)		Fund 11	Fund 13	Total
Beginning Balance	Estimated Fund Balance as of June 30, 2018	\$ -	\$ 8,648,176	\$ 8,648,176
2017-18 Revenue Budgets	Matching Revenue and Expenditure Accounts	-	2,928,204	2,928,204
Total Revenue Budget		\$ -	\$ 11,576,380	\$ 11,576,380

One-Time Expenditure Budget Increases/(Decreases) - Funded from the Unassigned Fund Balance		Fund 11	Fund 13	Total
2016-17 Estimated Carryover	Revenue-Generated Accounts - Est. Carryover Balances as of June 30, 2018 (Refer to Pages ___ to ___ for Details)	\$ -	\$ 8,648,176	\$ 8,648,176
2017-18 Expenditure Budgets	Matching Revenue and Expenditure Accounts	-	2,928,204	2,928,204
Total Expenditure Budget - Funded from the Assigned Fund Balance		\$ -	\$ 11,576,380	\$ 11,576,380

Beginning Fund Balances - Revenue Generated Accounts	\$ -	\$ 8,648,176	\$ 8,648,176
Total Unrestricted General Fund Revenue Budget - Ongoing, One-Time, and Revenue Gen. Accounts	\$ 194,365,701	\$ 2,928,204	\$ 197,293,905
Total Unrestricted General Fund Expenditure Budget - Ongoing, One-Time, and Revenue Gen. Accounts	\$ 207,205,902	\$ 11,576,380	\$ 218,782,282

Santiago, Yadira G.

From: Royce, Rosa
Sent: Monday, June 04, 2018 1:21 PM
To: Santiago, Yadira G.
Subject: FW: College Promise Funding

Yadira,

This is the answer from the Director of Financial aid regarding the "College Promise".

Thanks,



Rosa M. Royce
Chief Compliance and College Budget Officer
Telephone: 909-274-5530
Fax: 909-274-2016
rroyce@mtsac.edu

From: Royce, Rosa
Sent: Friday, May 18, 2018 12:55 PM
To: Dao, Chau N. <cdao@mtsac.edu>
Cc: Santiago, Yadira G. <ysantiago2@mtsac.edu>
Subject: RE: College Promise Funding

Chau,

Thanks,



Rosa M. Royce
Chief Compliance and College Budget Officer
Telephone: 909-274-5530
Fax: 909-274-2016
rroyce@mtsac.edu

From: Dao, Chau N.
Sent: Friday, May 18, 2018 12:30 PM
To: Royce, Rosa <rroyce@mtsac.edu>

Cc: Santiago, Yadira G. <ysantiago2@mtsac.edu>

Subject: RE: College Promise Funding

There are two funding program that using the word "Promise" to confuse everyone, including administrators.

The is the CA College Promise Grant (formerly BOG fee waiver) – this is just a name change, all requirements and functions stay as is.

The is the AB 19 Promise Program funding – I am waiting on word if Mt. SAC will qualify for this. And the requirements for this funding have not been hashed out yet.

Chau Dao, Ed.D.

Director, Financial Aid, Scholarships, and Veterans

Student Services Division

Mt. San Antonio College

From: Royce, Rosa

Sent: Friday, May 18, 2018 11:17 AM

To: Dao, Chau N. <cdao@mtsac.edu>

Cc: Santiago, Yadira G. <ysantiago2@mtsac.edu>

Subject: College Promise Funding

Chau,

Do you know if the District is applying for "College Promise Funding"? There was a questions at the Budget Committee meeting of how we are using "College Promise Funds"?

To my knowledge, we are proving College Promise funds in the form of BOG Waivers. Is there anything else?

Thanks,



Rosa M. Royce

Chief Compliance and College Budget Officer

Telephone: 909-274-5530

Fax: 909-274-2016

rroyce@mtsac.edu



MT. SAN ANTONIO COLLEGE

DATE: June 1, 2017
TO: College Committees and Selected College Programs
FROM: Bill Scroggins, Ph.D., President/CEO
SUBJECT: **PLANNING FOR 2017-18 (NEW PROCEDURES)**

The President's Advisory Council (PAC) seeks to maintain a systematic mechanism for documenting and reviewing the important work taking place at committee and program levels. We want to reflect this work in our reporting of institutional effectiveness. As a result, we are asking that each committee use the college-wide goals and complete the following:

- Purpose and Function Statement and Committee Goals. Your committee's 2016-17 PAC-approved Purpose and Function Statement is attached to this email. Please make changes directly to this file using strikethrough for deletions and bold and underlined for additions. The purpose, function, and membership of a council/committee cannot be changed without approval by the President's Advisory Council. If your council/committee believes that changes are warranted, they need to be recommended during this annual review process. As a reminder, if you need to change your purpose and function statements, or add/delete members to your committee, Senate committees must have Senate approval before the request is made through the President's Advisory Council.

New to the Purpose and Function Statement this cycle is an area to set your committee goals for the year. We are encouraging your group to be thoughtful with its goals. You will note the first goal has been completed for you. To comply with Accreditation Standards, your College committee website needs to be maintained and kept up-to-date. The College continues to use its goals and College mission to drive its planning. The attached goals have been reviewed and approved by the Institutional Effectiveness Committee (IEC), PAC, and the College President.

- Committee Goals and Progress Report. Use the attached template to *document your committee's accomplishments* of the goals that were set above.

Once you have completed these tasks, please communicate them electronically to PAC [send to Brigitte Hebert (bhebert3@mtsac.edu) and the manager responsible for the program or respective council] using the attached templates. Please see the due dates below.

Form	Due Date
Purpose and Function Statement Review and Committee Goals	October 1
Committee Goals and Progress Report – Columns 1, 2, and 3 (report on Goals listed on your Purpose and Function Statement)	June 1

Strategic Plan Goals

1. The College will prepare students for success through the development and support of exemplary programs and services.
2. The College will improve career/vocational training opportunities to help students maintain professional currency and achieve individual goals.
3. The College will utilize student learning outcome and placement assessment data to guide planning, curriculum design, pedagogy, and/or decision-making at the department/unit and institutional levels.
4. The College will increase access for students by strengthening recruitment opportunities for full participation in college programs and services.
5. Student entering credit programs of study will be ready for college level academic achievement.
6. The College will ensure that curricular, articulation, and counseling efforts are aligned to maximize students' successful university transfer.
7. The College will secure funding that supports exemplary programs and services.
8. The College will utilize technology to improve operational efficiency and effectiveness and maintain state-of-the-art technology in instructional and support program.
9. The College will provide opportunities for increased diversity and equity for all across campus.
10. The College will encourage and support participation in professional development to strengthen programs and services.
11. The College will provide facilities and infrastructure that support exemplary programs and the health and safety of the campus community.
12. The College will utilize existing resources and improve operational processes to maximize efficiency of existing resources and to maintain necessary services and programs.
13. The College will improve the quality of its partnerships with business and industry, the community, and other educational institutions.
14. The College will improve the effectiveness and consistency of dialogue between and among departments, committees, teams, and employee groups across the campus.



Committee Goals and Progress Report 2017-18

Committee name: Budget Committee

Name of person completing the report: Yadira Santiago

Instructions: By June 1, 2018: Columns 1 and 2 can be transferred from the Goals submitted on your committee’s purpose and function statement. Please enter your committee’s outcomes and accomplishments in column 3 and submit electronically to bhebert3@mtsac.edu (on behalf of the President’s Advisory Council).

(EXPAND AS NECESSARY)

Committee Goal	Link to College Goal #	Completed Outcomes/Accomplishments (descriptive bullet list)
GOAL # 1: Committee website up-to-date	8, 12, 14	
GOAL #2: Review, evaluate, and make recommendations for the OPEB Trust (Retirees Health Benefits) so the Trust will continue to meet its funding goals.	7	
GOAL #3: Review, evaluate, and make recommendations for a PERS/STRS Trust to meet its funding goals.	7	
GOAL #4: Improve communication about budget issues to the campus and community.	8, 9, 13, 14	