

BUDGET COMMITTEE

MEETING AGENDA

March 5, 2014

3:00 p.m.



Location: Building 4, Conference Rm. #2460

Time: 3:00 p.m. – 4:30 p.m.

Committee Members:

Mike Gregoryk, Chair
Rosa Royce, Co-Chair
Irene Malmgren
Audrey Yamagata-Noji

Mark Fernandez
Martin Ramey
Michelle Sampat
Richard McGowan

Johnny Jauregui
Edmond Xiong (Student)
Justin Lin (Student)
Gary Nellesen

Lance Heard
Bill Scroggins (Guest)
Kerry Martinez (Notes)

AGENDA ITEMS:

- 1. Agenda Check**
- 2. Review Budget Committee Meeting Summary of January 15, 2014**
- 3. Community College Update – Deficits in our Apportionments**
- 4. 2014-15 Budget Development Calendar**
- 5. New Resources Allocation Request – DRAFT**
- 6. Budget Committee Goal & Progress Report**

**Mt. San Antonio College
Budget Committee
Summary of March 5, 2014**

Committee Members:		
<input checked="" type="checkbox"/> Mike Gregoryk, Chair <input checked="" type="checkbox"/> Rosa Royce, Co-Chair <input checked="" type="checkbox"/> Irene Malmgren <input checked="" type="checkbox"/> Audrey Yamagata-Noji	<input type="checkbox"/> Michelle Sampat <input type="checkbox"/> Martin Ramey <input checked="" type="checkbox"/> Mark Fernandez <input checked="" type="checkbox"/> Richard McGowan	
<input checked="" type="checkbox"/> Edmond Xiong (Student) <input type="checkbox"/> Justin Lin (Student) <input type="checkbox"/> Johnny Jauregui <input checked="" type="checkbox"/> Gary Nellesen	<input checked="" type="checkbox"/> Lance Heard <input checked="" type="checkbox"/> Bill Scroggins (Guest) <input type="checkbox"/> <input type="checkbox"/> <input checked="" type="checkbox"/> Kerry Martinez (Notes)	
ITEM	DISCUSSION/COMMENTS	ACTION/OUTCOME
1. Agenda Check		Approved, as presented.
2. Review Budget Committee Meeting Summary of January 15, 2014	The Budget Committee Meeting Summary of January 15, 2014, was approved, as presented.	Approved, as presented.
3. Community College Update – Deficits in our Apportionments	Rosa Royce explained a section of the Community College Update newsletter titled “Deficits in Our Apportionments.” Rosa stated this article highlights what has happened statewide and also with Mt.SAC’s apportionment from 2008-09 through 2013-14. Rosa stated these numbers are very volatile. Richard McGowan asked Rosa to explain what apportionment deficits are. She noted that every year Mt. SAC is given a set base apportionment. These annual one-time deficits are outside of the base apportionment for various reasons such as the amount of local property tax collected, overestimated student enrollment fee revenues statewide, community college general apportionment calculations, revenues from the dissolution of the redevelopment agencies; and the Proposition 30 Education Protection Account. The amount of the volatility of the deficits has significantly increased with these factors. Because these numbers are volatile it is very difficult to determine an appropriate estimate for the general apportionment deficit in the budget.	
4. 2014-15 Budget Development Calendar	Rosa explained the handout titled “2014-15 Budget Development Calendar – DRAFT” and stated that this is a proposed calendar to establish some deadlines and give us an idea of how we want to approach our budget development dates	

this year. The Tentative Budget needs to be completed and approved by June 25, 2014, and this calendar was created to help get to that point. The committee discussed the deadline for the completion and submission of the Status Quo Budgets and Immediate Needs Requests. It was noted that the Immediate Needs Requests are sent to President's Cabinet all year long. Rosa stated in last year's process the departments were confused between the Immediate Needs Requests and the New Resources Allocation Requests. Many of them thought they needed to be submitted with the budget templates. Rosa suggested removing these from the budget template process. She would like to include the Immediate Needs Request process in the budget announcement for the New Resources Allocation Requests. The Budget Committee members agreed that the Immediate Needs Request process should be added to the communication that will be sent out campus-wide on April 23, 2014 regarding the process for available new resources.

Mike Gregoryk mentioned, as a reminder, that the College needs to make a contribution to the OPEB Trust. When looking at what's available for new resources, a good amount of those funds could be going to the OPEB Trust. This is a decision that will need to be made down the road and a recommendation will come from this committee and move to President's Cabinet and Dr. Scroggins.

Dr. Scroggins stated most of the new resources that the Governor is proposing are coming from two categorical funds, and with strings attached. He explained some of the things he has heard about regarding the requirements for categorical funding. He feels Mt. SAC should do well but the Student Success Plan, Student Equity Plan, and the Strategic Plan will need to be looked at to make sure we are in compliance.

Rosa suggested the Vice Presidents send their New Resources Allocation prioritized lists to Fiscal Services on May 9, 2014 so that she can summarize them prior to them going to Budget Committee for review on June 4, 2014.

Dr. Scroggins asked how valuable is the work being done in the Spring if a decision is not going to be made until October. The College will have another PIE by then

	<p>that is a more current reflection of the unit's needs. Is it necessary to perform the prioritization process twice? Irene suggested the prioritization process be moved further into Spring which will give us a better idea if there is money available. Dr. Scroggins noted that a second round of New Resources Allocation Requests from the 2013-14 PIE will be considered and put into the prioritization lists in the Fall. Irene stated the New Resources Allocation and the Immediate Needs pieces may have to stay fluid given that we don't know how the funding is going to move with the PIE process.</p> <p>The committee discussed the need for the alignment of the Budget Development Calendar with the PIE Process Calendar. The committee agreed that Rosa should attend the next Institutional Effectiveness Committee (IEC) meeting and bring the DRAFT 2014-15 Budget Development Calendar to compare dates with the PIE calendar.</p>
<p>5. New Resources Allocation Request - DRAFT</p>	<p>Rosa explained changes made to the New Resources Allocation Request form and stated she added a notation requesting a copy of Section V in the PIE titled "Resources Needed to Achieve Goals" showing where this request ties to the PIE. The committee agreed that the need for this form is only for the new resource one-time money that was allocated this year; the \$1.2 million. The V.P. Summary submitted in July for resource allocation should be in the next phase. Mark Fernandez suggested incorporating this form into the PIE. Irene stated this is under the jurisdiction of IEC. Mike stated he would like a copy of the PIE forms to review and compare.</p>
<p>6. Budget Committee Goal & Progress Report</p>	<p>This item was tabled to the next Budget Committee meeting on March 19, 2014.</p> <p>Mike noted he would like to discuss, in a future meeting, what budget documents should be posted to the Mt. SAC – Budget Committee website.</p> <p>The Budget Committee agreed that a formal statement should be sent to the President and President's Cabinet recommending that the District discontinue its' current practices of making no annual contributions to the OPEB Trust, and paying the retirees' health premiums from the interest earned on the OPEB Trust.</p>

FUTURE AGENDA ITEMS:

- Continue Review of the Budget Review and Development Process
- Budget Committee Goal & Progress Report
- Budget Committee Web Page – Documents to be Posted

FUTURE MEETING DATES:

- March 19, 2014
- April 2, 2014
- April 16, 2014

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No. 5

Deficits in Our Apportionments

The Chancellor's Office has just posted the First Principal Apportionment (P-1) information for 2013-14 for the community colleges. The frightening aspect of it is the estimated statewide 4% deficit in the general apportionment. However, the Chancellor's Office cautions that the final deficit by the end of this year will almost certainly be much lower, as evidenced by last year's trend. Here is a chart of last year's deficits as well as for several prior years:

Statewide General Apportionment Deficits			
	P-1	P-2	Annual
2008-09 <i>MT. SAC</i>	1.24% <i>1,790,317</i>	1.43% <i>2,015,004</i>	1.15% <i>1,613,491</i>
2009-10 <i>MT. SAC</i>	0.00% —	0.11% <i>148,434</i>	0.00% —
2010-11 <i>MT. SAC</i>	0.76% <i>1,102,789</i>	0.51% <i>711,999</i>	0.33% <i>433,754</i>
2011-12 <i>MT. SAC</i>	3.29% <i>4,253,309</i>	2.22% <i>2,922,320</i>	1.84% <i>2,410,903</i>
2012-13 <i>MT. SAC</i>	5.85% <i>7,864,672</i>	4.31% <i>4,704,308</i>	0.21% <i>282,894</i>
2013-14 <i>MT. SAC</i>	4.00% <i>5,723,210</i>	?	?

→ KNOWN FEBRUARY 2014

→ will be KNOWN FEBRUARY 2015

As can be seen, in all of the previous years the deficits have been reduced by the end of the year—most significantly so in 2012-13. Sometimes this has been due to the natural adjustments made as actual data is received, but in some cases it has been because of special legislation enacted to provide backfills.

Up until 2012-13, the apportionment deficits occurred because the amount of local property tax collections and/or student enrollment fee revenues statewide was over-estimated in the State Budget Act for the given year. Starting in 2012-13, two more estimated components were added to community college general apportionment calculations: revenues from the dissolution of redevelopment agencies (which are added to the local property tax collections) and revenues from the

Proposition 30 Education Protection Account. As can be seen above, the amount and volatility of the deficits has significantly increased with these two added factors.

The challenge has been and continues to be at the local level is how much of a deficit to plan for by the end of each year. Districts that use the P-1 estimated deficit level and then adjust it when revised apportionment calculations are available will have estimated ending balances that fluctuate widely just due to this aspect. But not planning on a deficit can result in a negative budget surprise at the end of the year. Some local agencies may have enough of a buffer in their ending balance to handle a negative surprise, but many are deficit spending and reserves are already on the downward trend before a statewide deficit hits.

These higher and more volatile deficits, absent ongoing statutory relief, are expected to continue—at least until the redevelopment agencies are wound down and Proposition 30 expires—so it would be prudent for a local district to consider its local financial situation and determine an appropriate estimate for a general apportionment deficit in its budget.

—*Sheila G. Vickers*

posted 02/26/2014

Appendix C 2014-15 BUDGET DEVELOPMENT CALENDAR - RAFT (As of 3-5-14)

DESCRIPTION OF TASK	DUE DATE	Comments
Fiscal Services Updates and Projects Personnel Budget (Changes through January 23, 2013 Board Agenda)	01/31/14	
Fiscal Services Distributes Status Quo Budget Sheets to Departments for Tentative Budget Changes	03/03/14	
Fiscal Services Prepares Preliminary Tentative Budget	03/03/14	
Departments Complete Status Quo Budget Review and Immediate Needs Requests; Then Sends to Deans/Directors	03/14/14	Immediate Needs are sent to President's Cabinet all year long
Deans/Directors Review and Approve Department's Status Quo Budgets and Immediate Needs; Then sends to VPs	03/28/14	Immediate Needs are sent to President's Cabinet all year long
Budget Committee Reviews Preliminary Tentative Budget	04/16/14	Budget will be presented to President's Cabinet on March 25
Budget Committee Determines and Communicates New Resources Available	04/16/14	
Communication Sent Campuswide Regarding Available New Resources and Process	04/23/14	
Departments Prioritize Requests for One-Time Funding to Meet PIE Goals	??	Departments will need to be notified in advance by the Dean/Directors and Vice Presidents to meet the proposed April 18 due date.
Vice Presidents Review and Approve Department's Status Quo Budgets and Immediate Needs; Then sends to Fiscal	04/11/14	Immediate Needs are sent to President's Cabinet all year long
Deans/Directors Prioritize Department's New Resource Allocation Requests	4/18/2014	Departments will need to be notified in advance by the Dean/Directors and Vice President to meet the proposed April 18 due date. The assumption is that Depts. are prioritizing requests that align to the 2012-13 PIE. 2013-14 New Resources will need justification for 2014-15 funding.
Vice Presidents Prioritize Team's New Resource Allocation Requests	5/2/2014	Fiscal Services will provide a template that will be previously agreed upon with the Vice Presidents/President. In order to have a report for May 21, Fiscal Services will need the prioritized report from the Vice Presidents with the back up documents by May 9.
Vice President's will send prioritized list with backup documents (PIE sheets, quotes, salary projections) to Fiscal Services	5/9/2014	
Budget Committee Reviews New Resource Allocation Requests	05/21/14	
Budget Committee Finalizes Review of New Resource Allocation Requests	06/04/14	
President's Advisory Council Reviews and Recommends Budget Committee's Resource Allocations	06/11/2014	Last PAC meeting for 2013-14 is June 25
Budget Committee Reviews the Completed Tentative Budget	06/04/14	
Fiscal Services Completes the Tentative Budget and Prepares Board Agenda Item	06/06/14	
Tentative Budget Submitted for Board Approval	06/25/14	
President's Cabinet Collaborates Regarding Allocation of New Resources and Immediate Needs	7/1/2014	
President Makes Final Decision on New Resources and Immediate Needs Requests Based on Recommendations from the Budget Committee, President's Advisory Council, and President's Cabinet.	???	
Fiscal Services' Deadline for 2002-13 Year End Closing	07/25/14	
Board of Trustees Approves Adopted Budget	09/10/14	

Budget Committee
 Department level
 Administrative Level
 Other Groups
 Fiscal Services

NEW RESOURCES ALLOCATION REQUEST - DRAFT

2014 - 2015



Requested by: (Unit, Department, Division or Vice President)	
Location	Date to VP:
Department or Unit:	Reviewed By (Signature):
Division:	Date to Cabinet:
Vice President:	Outcome:

Budget Request(s) <small>(List in Priority Order)</small>	Description of Request(s) <small>(Include Appropriate PIE Goals or Activities. Attach copy of the PIE "Section V - Resources Needed to achieve Goals" that includes the request to the need for funding)</small>	Funds Requested **			Funding Approved
		Amount	One-time	Ongoing	
1.	<p>Account Number(s):</p> <p>Departments that have received one-time funding for the same expenditure for a third consecutive year may request ongoing funding for the fourth year. Indicate whether this item has been funded for the first, second or third consecutive year and provide justification for funding. Attach copies of your approved request for the previous year(s).</p>			N/A	
2.	<p>Account Number(s):</p> <p>Departments that have received one-time funding for the same expenditure for a third consecutive year may request ongoing funding for the fourth year. Indicate whether this item has been funded for the first, second or third consecutive year and provide justification for funding. Attach copies of your approved request for the previous year(s).</p>		X	N/A	

** Please provide documentation to support the amount requested, such as price quotes from vendor, copy of catalog, etc. Also, include any ancillary costs, such as maintenance, annual software upgrades, etc.



**Committee Goal and Progress Report
2013-14**

Committee name: _____

Name of person completing the report: _____

Instructions: **By March 28, 2014:** Complete Columns 1 and 2; submit electronically to dlinholm@mtsac.edu (on behalf of the President's Advisory Council.) **By June 27, 2014:** Complete Column 3 and submit electronically to dlinholm@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:		
GOAL #2:		



MT. SAN ANTONIO COLLEGE

DATE: October 23, 2013
TO: College Committees and Selected College Programs
FROM: Bill Scroggins, Ph.D., President/CEO
SUBJECT: **PLANNING FOR 2013-14**

The President's Advisory Council (PAC) seeks to maintain a systematic mechanism for documenting 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 continue to use the college-wide goals and the attached template to **document the goals** that your committee/program will work on this year. The Council is encouraging your group to be thoughtful with its goals.

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, the College President, and the Board of Trustees.

Once you have established committee goals, please communicate them electronically to PAC [send to Denise Lindholm (dlindholm@mtsac.edu) and the manager responsible for the program or respective council using the attached template (complete Columns 1 and 2)]. **Please submit your goals no later than March 25, 2014.**

Near the end of the academic year, you are asked to complete Column 3 of the template to document your accomplishments relative to each of your goals. **Please plan to re-submit the template by June 27, 2014.** Academic Senate committees should also submit a year-end report through either the Student Preparation & Success Council or the Curriculum & Instruction Council.



College Committee Goals - 2013-14

Denise Lindholm to: Eric Kaljumagi, Irene Malmgren, Lance Heard, James Ocampo, Michelle Sampat,
 Terri Long, Glenda Bro, Carolyn Keys, Michael Gregoryk, Rosa Royce, Barbara
 Gonzales, James Czaja, DeeJay Santiago, Michelle Grimes-Hillman, Meghan Chen,
 Cc: Kerry Martinez, Laura Martinez, Susana Andrade, Suzi Hayward

02/27/2014 05:21 PM

Hi everyone,

Attached is the memo that Dr. Scroggins sent out last October that contains some important due dates. This is a reminder that Committee Goals are due no later than March 25, 2014.

Following is a list of chair/co-chair names:

- Academic Mutual Agreement Council (Academic Senate Committee): **Eric Kaljumagi**
- Accreditation Steering Committee (Governance Committee - Reports to President's Advisory Council): **Irene Malmgren and Lance Heard**
- Assessment and Matriculation Committee (Academic Senate Committee - Reports to Student Preparation & Success Council): **Jim Ocampo and Michelle Sampat**
- Basic Skills Coordinating Committee (Academic Senate Committee - Reports to Curriculum & Instruction Council): **Terri Long and Glenda Bro**
- Board of Appeals Committee (Operational Committee - Reports to Student Services): **Carolyn Keys**
- Budget Committee (Governance Committee - Reports to President's Advisory Council): **Mike Gregoryk and Rosa Royce**
- Campus Equity and Diversity Committee (Governance Committee - Reports to President's Advisory Council): **Barbara Gonzales and James Czaja**
- Classified Professional Development Committee (Operational Committee - Reports to Professional Development Council): **Irene Malmgren and DeeJay Santiago**
- Curriculum & Instruction Council (Academic Senate Committee): **Irene Malmgren and Michelle Grimes-Hillman**
- Curriculum and Program Planning (Academic Senate Committee - Reports to Curriculum and Instruction Council): **Irene Malmgren and Eric Kaljumagi**
- Distance Learning Committee (Academic Senate Committee - Reports to Curriculum & Instruction Council): **Meghan Chen and Mary Johnson**
- Educational Design Committee (Academic Senate Committee - Reports to Curriculum & Instruction Council): **Terri Long and Michelle Grimes-Hillman**
- Equivalency Committee (Academic Senate Committee - Reports to Curriculum & Instruction Council): **Eric Kaljumagi**
- Facilities Advisory Committee (Operational Committee - Reports to the Campus Master Plan Coordinating Team): **Gary Nellesen**
- Faculty Professional Development Committee (FPDC) (Operational Committee - Reports to the Professional Development Council): **Beta Meyer**
- Governmental Affairs Advisory Committee (Reports to the College President): **Bill Scroggins**
- Health and Safety Committee (Operational Committee - Reports to Vice President, Administrative Services): **Karen Saldana**
- Information Technology Advisory Committee (Governance Committee - Reports to President's Advisory Council): **Vic Belinski and Paul Kittle**
- Institutional Effectiveness Committee (Governance Committee - Reports to President's Advisory Council): **Irene Malmgren**
- Institutional Review Board (Operational Committee - Reports to the Vice President, Instruction): **Barbara McNeice-Stallard and Nancy Meggelin**
- Insurance Committee (Operational Committee - Reports to Vice President, Administrative Services): **Karen Saldana**
- Outcomes Committee (Academic Senate Committee - Reports to Curriculum & Instruction Council): **Jason Chevalier**
- President's Advisory Council (Governance Committee - Reports to College President): **Bill Scroggins**
- Professional Development Council (Governance Committee - Reports to President's Advisory Council): **Irene Malmgren and Beta Meyer**
- Professional Relations Committee (Operational Committee - Reports to Academic Senate): **Janet McMullin**
- Scholarship Committee (Operational Committee - Reports to Financial Aid): **Desiree Marquez**
- Senate Events Planning Committee (Operational Committee - Reports to Academic Senate): **Jeff Archibald**
- Student Equity Committee (Academic Senate Committee - Reports to Student Preparation & Success Council): **Carolyn Keys**
- Student Preparation & Success Council (Academic Senate Committee): **Audrey Yamagata-Noji and Daniel Smith**



Committee Goal and Progress Report
2010-2011

Committee name: Budget Committee

Name of person completing the report: Kerry Martinez

Instructions: **By March 29, 2011:** Complete Columns 1 and 2; submit electronically to dcasteel@mtsac.edu (on behalf of the President's Advisory Council.) **By June 30, 2011:** Complete Column 3 and submit electronically to dcasteel@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: Develop Process for Budget Reductions. <ul style="list-style-type: none"> • Assess Budget Committee Task Force for Cost-Cutting/Revenue Generating Ideas for recommendations to President's Advisory Council. 	1,13	<ul style="list-style-type: none"> • Developed President's Advisory Task Force on Fiscal Planning, which is ongoing. See the attached guidelines for the budget reduction process.
GOAL # 2: Assess and Update the Budget Review and Development Process. <ul style="list-style-type: none"> • Align with Institutional Effectiveness Committee to integrate campus-wide planning processes. 	11,13	<ul style="list-style-type: none"> • Two joint meetings were held with the Budget Committee and the Institutional Effectiveness Committee on May 19, 2010 and October 27, 2010, to ensure ongoing campus-wide planning processes.
GOAL # 3: Strengthen communication with the Campus Community regarding budget issues. <ul style="list-style-type: none"> • Communication to the Campus from the Budget Committee, once per semester. 	1,13	<ul style="list-style-type: none"> • Open forum explaining Mt. SAC's budget process was held on April 4, 2011; • Ongoing communication with the Marketing department with input to the "Campus Connection"; • Fiscal Services will email the Tentative Budget and Status Quo Budgets to departments as a cost-savings measure.

