

BUDGET COMMITTEE

MEETING AGENDA

June 13, 2016

3:00 p.m.



Location: Building 4, Conference Rm. #2460

Time: 3:00 p.m. – 4:30 p.m.

Committee Members:

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

Rosa Royce
Justin Ott
Michael Sanetrick
Lance Heard
Lisa Romo

Gary Nellesen
Elizabeth Contreras(Student)
Johnny Montiel (Student)

Bill Scroggins (Guest)
Kerry Martinez (Notes)

AGENDA ITEMS:

- 1. Agenda Check**
- 2. Review the Budget Committee Meeting Summary of May 18, 2016**
- 3. 2016-17 Tentative Budget**
- 4. Annual Review of College Committees - Committee Goal and Progress Report Due June 1, 2016.**
- 5. Discuss Future Budget Committee Meeting Dates**

**Mt. San Antonio College
Budget Committee
Summary of June 13, 2016**

Committee Members:

- | | | | |
|--|---|---|--|
| <input checked="" type="checkbox"/> Mike Gregoryk, Chair | <input checked="" type="checkbox"/> Michael Sanetrick | <input type="checkbox"/> Elizabeth Contreras(Student) | <input type="checkbox"/> |
| <input checked="" type="checkbox"/> Martin Ramey, Co-Chair | <input checked="" type="checkbox"/> Mark Fernandez | <input type="checkbox"/> Johnny Montiel (Student) | <input type="checkbox"/> |
| <input checked="" type="checkbox"/> Joumana McGowan for Irene Malmgren | <input checked="" type="checkbox"/> Rosa Royce | <input type="checkbox"/> Justin Ott | <input type="checkbox"/> |
| <input checked="" type="checkbox"/> Audrey Yamagata-Noji | <input type="checkbox"/> Lance Heard | <input checked="" type="checkbox"/> Gary Nellesen | <input checked="" type="checkbox"/> Kerry Martinez (Notes) |
| | <input checked="" type="checkbox"/> Lisa Romo | | |

ITEM	DISCUSSION/COMMENTS	ACTION/OUTCOME
1. Agenda Check	Mike Gregoryk welcomed Martin Ramey as the new Co-Chair of the Budget Committee.	Approved, as presented.
2. Review the Budget Committee Meeting Summary of May 18, 2016	The Budget Committee Meeting Summary of May 18, 2016, was reviewed and approved, as presented.	Approved, as presented.
3. 2016-17 Tentative Budget	<p>Rosa Royce reviewed with the Budget Committee a PowerPoint presentation titled Mt. San Antonio College 2016-17, June 22, 2016. She said this presentation will be presented at the June 22nd Board of Trustees meeting. Rosa gave the 2015-16 Growth Update; the 2015-16 estimated Growth totaled \$3,767,645 (2.85% - 798 FTES). If we include FTES of 250 from the projected 2016 Growth for CED in Summer the estimate then totals \$4,949,081 (3.75% - 1,048 FTES).</p> <p>Rosa explained the changes to the fund balance from the 2015-16 Adopted Budget to the 2016-17 Tentative Budget. The projected ending balance as of June 30, 2016, is \$23.5 million (12.11%) which does not include funding for New Resources Allocations - Phase 5, utility costs, the Computer Replacement Program, and an increase to minimum wage.</p> <p>Rosa reviewed the 2016-17 Tentative Budget Unrestricted General Fund ongoing revenue budget assumptions. The total ongoing revenue budget is</p>	

	<p>\$172,676,510 and the total ongoing expenditure budget is \$173,925,366, with an ongoing budget deficit of (\$1,248,856).</p> <p>Rosa reviewed the 2016-17 one-time revenue budget assumptions for the Unrestricted General Fund, totaling \$12,406,844. The beginning fund balance from the ending estimated fund balance of 2015-16 – designated one-time expenditures is \$9,217,665, the 2015-16 apportionment deficit recovery is estimated at 0.5% with a total of \$1,136,541, the 2016-17 apportionment deficit is estimated at 0.5% (\$799,402), and the 2016-17 State-mandated reimbursement - \$105.5 million Statewide equals \$2,852,040 for Mt. SAC.</p> <p>Rosa then reviewed the 2016-17 one-time expenditure budget assumptions for the Unrestricted General Fund, totaling \$12,406,844. Some of the most notable amounts included in the budget assumptions are purchases in progress and various carryovers of \$2,535,672, New Resources Allocations Phases 1-4 that total \$2,297,345, the STRS and PERS Trust of \$4,000,000 (pending Board of Trustees approval), and the 2016-17 State Mandated Reimbursement Expenditure of \$2,852,040.</p> <p>Rosa reviewed the revenue-generated accounts – revenue and expenditure assumptions that total \$7,638,807.</p> <p>The Budget Committee reviewed the 2016-17 State Budget Update – Governor’s Budget and the Legislature’s Agreements. They also reviewed the STRS and PERS rate increases from 2013-14 through 2020-21 which total \$8,918,576 for STRS (10.73% to 12.58% in 2016-17) and \$3,965,661 for PERS (11.847% to 13.888% in 2016-17), with a grand total of \$12,884,236.</p> <p>Other Budget Issues were discussed as follows: the OPEB Trust, STRS increases, PERS increases, how the 2016-17 May Revision provides an augmentation of \$75 million which recognizes the substantial fiscal challenges districts will face in the coming years due to escalating</p>	
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	<p>operational costs, STRS and PERS increases, and OPEB liabilities. It was noted that Proposition 30 is temporary and the Sales Tax Increase will terminate at the end of 2016, the Income Tax Increase will terminate at the end of 2018, (\$24.7 million for Mt. SAC in 2015-16).</p> <p>Rosa also presented a spreadsheet titled 2016-17 Budget Scenarios, which included more budget details.</p>	
<p>4. Annual Review of College Committees – Committee Goal and Progress Report Due June 1, 2016</p>	<p>The Budget Committee discussed and agreed upon the following goals and completed outcomes/accomplishments:</p> <p>GOAL #1: Committee website is up-to-date. The Budget Committee website is kept accurate, complete, and current. Budget Committee minutes are posted on the website in a timely manner.</p> <p>GOAL #2: Review and Revise the Budget Review and Development Process/Guideline to align and integrate with campus-wide planning processes and the Strategic Plan process and timelines. The Budget Sub-committee continues to meet to review and revise the Budget Review and Development Process/Guideline to align and integrate with campus-wide planning processes and the Strategic Plan process and timelines. The Budget Sub-committee will bring a Draft version of the revised Budget Review and Development Process/Guideline to the full Budget Committee for comment by fall 2016. The Budget Sub-committee reports their progress to the Budget Committee and makes recommendations.</p> <p>GOAL #3: Review and make recommendations for the OPEB Trust (Retirees Health Benefits) to meet its funding goals. Review the Actuarial Report and make recommendations. The College continues to fund \$2,500,000 towards the annual contribution to the OPEB Trust on an ongoing basis from the Unrestricted General Fund and pays the retirees' health premiums from the interest earned on the OPEB Trust. If the interest earned does not cover the annual cost in any given fiscal year, the difference will be covered by the Unrestricted General Fund, and will change the financial presentation of the OPEB annual contribution and health premiums to reflect the \$2,500,000 as an ongoing expenditure budget, and the difference as a one-time expenditure budget</p>	

	<p>with corresponding one-time savings. This recommendation was approved by the Board of Trustees on May 27, 2015.</p> <p>Goal #4: Review and comment on Accreditation Standard IIID. Budget Committee members participated and sat on the committee for Accreditation Standard IIID. These Budget Committee members served as representatives for the Budget Committee.</p> <p>Goal #5: Improve communication about budget issues to the campus and community by utilizing technology and other opportunities to share information campus-wide. The Budget Committee will continue to explore new methods of improving communication. One method of improving communication that the Budget Committee is considering is a quarterly informational announcement containing budget highlights and an opportunity for the campus community to submit questions where answers will be provided.</p> <p>Goal #6: Review PERS/STRS financial responsibilities and recommend ways in which PERS/STRS contributions can be met. The Budget Committee recommended developing a PERS/STRS Trust so that Mt. San Antonio College can meet increased PERS/STRS employer contribution rates through 2021. Resolution No. 15-11 – Authorization to Establish a Section 115 Mt. San Antonio College STRS/PERS Pension Trust will go to the Board of Trustees for approval on June 22, 2016.</p>	
<p>5. Discuss Future Budget Committee Meeting Dates</p>	<p>The Budget Committee agreed to meet again on September 12, 2016, to review the proposed Adopted Budget before it goes to the Board of Trustees. Mike asked Rosa to send a copy of the proposed Adopted Budget to the Budget Committee members as soon as it's ready. The regular Budget Committee meeting schedule on the first and third Wednesday of each month will begin in October 2016. The Budget Committee agreed to meet only on January 18, 2017, during the months of January and February 2017.</p>	

FUTURE AGENDA ITEMS

- **Review Final Draft of the Budget Development Guide**

FUTURE MEETING DATES

- **September 12, 2016**
- **October 5, 2016**
- **October 19, 2016**



MT. SAN ANTONIO COLLEGE
2016-17 TENTATIVE BUDGET

June 22, 2016

2015-16 Growth Update

Description	3.83% Constrained Growth, Per Per P1 Apportionment April 2016		
	Growth Formula Percent	Total Amount	Estimated Number of FTES (At Credit Rate)
2015-16 Estimated Growth <u>at Cap</u>	3.83%	\$ 5,061,412	1,072
2015-16 Estimated Growth	3.75%	\$ 4,949,081	1,048 *
2015-16 Estimated Growth	2.85%	\$ 3,767,645	798
2015-16 Estimated Growth	2.00%	\$ 2,643,034	560
2015-16 Estimated Growth	1.00%	\$ 1,321,517	280

Compared to Funded FTES of 2014-15 Recalc April 2016 and 2015-16 P2 320 Report:

	Credit	Noncredit	CDCP	Total
2014-15 Recalc P1 April 2016	24,281	1,802	4,186	30,269
2015-16 P2 320	24,854	1,641	4,572	31,067
Subtotal	573	(161)	386	798
				250
Total				1,048

* Includes Summer 2016 Projected Growth for CED

CHANGES TO THE FUND BALANCE FROM 2015-16 ADOPTED BUDGET TO 2016-17 TENTATIVE BUDGET

		<u>In Millions</u>
Fund Balance per 2015-16 Adopted		\$23.7
Plus: Unbudgeted Revenues		
- 2014-15 Decrease in Growth	(\$ 0.8)	
- 2015-16 CDCP & Increase to Base Allocation	\$ 1.0	
- 2015-16 Estimated Growth	\$ 3.8	
- 2014-15 & 2015-16 Apportionment Deficit/Recoveries - Net	(\$ 0.8)	
- Miscellaneous Revenues	\$ 0.8	<u>4.0</u>
Plus: Savings in Expenditures		
- Faculty and Classified Positions, including Faculty Hiring and Professional Growth Savings	\$ 3.0	
- New Resources Allocation Savings on Positions and Operational Expenses	\$ 3.9	
- Savings in Institutional Budgets	\$ 1.3	
- Additional Transfer to the STRS/PERS Trust	(\$ 2.0)	<u>\$ 6.3</u>

**CHANGES TO THE FUND BALANCE
FROM 2015-16 ADOPTED BUDGET TO
2016-17 TENTATIVE BUDGET
USE OF 2015-16 ESTIMATED ENDING BALANCE**

In Millions

Less: Commitments

- 2015-16 Purchases in Progress and Carryovers	(\$ 2.6)	
- New Resources Allocations Phases 1, 2, 3, & 4	(\$ 2.3)	
- Designated for 2016-17 One-time Expenditures	<u>(\$ 4.4)</u>	<u>(\$ 9.3)</u>
- 2016-17 Ongoing Deficit		(\$ 1.2)

Projected Ending Balance as of June 30, 2017 (12.11%) \$23.5*

* Does not Include Funding for New Resources Allocation Phase 5, Utilities Costs, Computer Replacement Program, Increase to Minimum Wage, etc.

**2016-17 TENTATIVE BUDGET
UNRESTRICTED GENERAL FUND
ONGOING REVENUE BUDGET ASSUMPTIONS**

Base Ongoing Revenue Budget (2015-16)	\$166,105,962
2016-17 COLA at 0.00%	-
2014-15 Growth – April 2016 Recalculation	(786,116)
2015-16 Growth – Estimated Constrained Growth 2.85% or 798 FTES	3,767,645
2015-16 Increase to Base Allocation	879,034
2015-16 CDCP Equalization	157,160
2015-16 Full-time Faculty Hiring	41,204
2016-17 Increase to Base Allocation - \$75 Million Statewide	2,027,517
Lottery – To be Adjusted with Annual Attendance In July 2016	65,520
Interest – Increase Due to Total Elimination of Apportionment Deferrals	75,000
Nonresident Tuition - International and Out-of-State	350,000
Other Miscellaneous Revenue	(6,416)
Total Ongoing Revenue Budget	\$172,676,510

**2016-17 TENTATIVE BUDGET
UNRESTRICTED GENERAL FUND
ONGOING EXPENDITURE BUDGET ASSUMPTIONS**

Base Ongoing Expenditure Budget	\$166,839,534
Salary Schedule Progression	1,533,971
Personnel and Benefit Changes (Positions Hired at a Lower Step)	(608,915)
2016-17 Salary Increase (1%)	1,402,503
STRS Employer Rate Increase – From 10.73% to 12.58%	1,354,225
PERS Employer Rate Increase – From 11.847% to 13.950%	771,219
Reclassification of Personnel	85,976
New Positions – Management, Confidential, CSEA 262, and CSEA 651 (Includes Positions Approved with the New Resources Allocations)	1,697,646
Reallocation of Faculty Professional Growth	(1,124,406)
New Faculty Positions, Net of Reduction of Hourly Faculty Adjunct	438,947
Class Schedule Increase – Ongoing Increase to Earn the 2015-16 Growth	1,177,577
Budget Increases	126,842
2015-16 New Resources Allocation Phase 4 – Operating Expenses	230,247
Total Ongoing Expenditure Budget	\$173,925,366

2016-17 TENTATIVE BUDGET UNRESTRICTED GENERAL FUND

Total Ongoing Revenue	\$172,676,510
Total Ongoing Expenditures	(\$173,925,366)
Ongoing Budget Deficit	(\$1,248,856)

2016-17 ONE-TIME REVENUE BUDGET ASSUMPTIONS UNRESTRICTED GENERAL FUND

Beginning Fund Balance – From Ending Estimated Fund Balance 2015-16 - Designated for One-time Expenditures	\$9,217,665
2015-16 Apportionment Deficit Recovery – Estimated at 0.5%	1,136,541
2016-17 Growth - 2% Statewide – Estimated at \$3,093,673 for Mt. SAC – per Preliminary Simulation based on P1	-
2016-17 Apportionment Deficit – Estimated at 0.5%	(799,402)
2016-17 State-Mandated Reimbursement - \$105.5 Million Statewide	2,852,040
Total One-time Revenue Budget	\$12,406,844

2016-17 ONE-TIME BUDGET EXPENDITURE ASSUMPTIONS UNRESTRICTED GENERAL FUND

Purchases In Progress & Various Carryovers	\$2,535,672
New Resources Allocations Phases 1, 2, 3, & 4 - Carryovers	2,297,345
STRS and PERS Trust (Pending Board of Trustees Approval)	4,000,000
Auxiliary Unfunded PERS Liability	127,044
International Student Nonresident Fee	275,000
Immediate Needs Requests – One-Time	14,000
Positions Funded with One-time Funds	562,340
2016-17 State Mandated Reimbursement – Placeholder Expenditure	2,852,040
Election Cost (No Election Cost for 2016-17)	-
Class Schedule – Estimated Increase to Earn the 2016-17 Growth - TBD	-
2015-16 One-time Savings from Vacant Positions	(256,597)
Total One-time Expenditure Increases	\$12,406,844

UNRESTRICTED GENERAL FUND REVENUE-GENERATED ACCOUNTS REVENUE AND EXPENDITURE ASSUMPTIONS

Estimated Beginning Fund Balance	\$5,137,259
Revenue Budgets - Matching Revenue and Expenditure Accounts	2,501,548
Total Revenue Budget	\$7,638,807
2015-16 Estimated Carryover – Revenue-Generated Accounts	\$5,137,259
Expenditure Budgets - Matching Revenue and Expenditure Accounts	2,501,548
Total Expenditure Budget	\$7,638,807
Total Revenue-Generated Accounts Increases/(Decreases)	-

2016-17 TENTATIVE BUDGET UNRESTRICTED GENERAL FUND BALANCE

Unassigned Fund Balance – 10% Board Policy	10.00%	\$19,397,102
Unassigned Fund Balance	2.11%	4,091,960
Total Fund Balance	12.11%	\$23,489,062

2016-17 STATE BUDGET UPDATE

GOVERNOR'S BUDGET AND THE LEGISLATURE'S AGREEMENTS

Funding Proposal	Mt. SAC Approximately
\$114.7 Million Growth (2% Statewide)	\$3.1 Million
COLA (0.0%)	-
\$75 Million to Increase Base Allocation Funding - Ongoing	\$2.0 Million
\$105.5 State Mandated Reimbursement – One-Time	\$2.8 Million
\$30 Million Basic Skills Innovation	?
\$200 Million Strong Workforce Program	?
\$48 Million CTE Pathways	?
\$184.5 Million Physical Plant and Instructional Support	\$5.0 Million
\$49.3 Proposition 39 Energy Efficiency	\$1.2 Million
\$2 Million Equal Opportunity Employment	\$54,067
\$3.6 Million Part-Time Faculty Office Hours	\$98,889

STRS AND PERS

Unrestricted General Fund

FISCAL YEAR	STRS				PERS				STRS and PERS	
	TOTAL ESTIMATE	RATE	RATE INCREASE	TOTAL INCREASE	TOTAL ESTIMATE	RATE	RATE INCREASE	TOTAL INCREASE	Total	TOTAL INCREASE
2013-14 ⁽¹⁾	5,280,378	8.25%	-	-	3,559,423	11.442%	-	-	8,839,801	-
2014-15 ⁽¹⁾	5,828,283	8.88%	0.63%	547,905	3,723,289	11.771%	0.329%	163,866	9,551,572	711,771
2015-16 ⁽²⁾	7,475,998	10.73%	1.85%	1,647,715	4,109,145	11.847%	0.076%	385,856	11,585,143	2,033,571
2016-17	9,351,981	12.58%	1.85%	1,875,983 ⁽³⁾	5,278,200	13.888%	2.041%	1,169,055 ⁽⁴⁾	14,630,181	3,045,038
2017-18	10,727,272	14.43%	1.85%	1,375,291	5,890,848	15.500%	1.612%	612,648	16,618,121	1,987,940
2018-19	12,102,564	16.28%	1.85%	1,375,291	6,498,936	17.100%	1.600%	608,088	18,601,499	1,983,379
2019-20	13,477,855	18.13%	1.85%	1,375,291	7,069,018	18.600%	1.500%	570,082	20,546,873	1,945,373
2020-21	14,198,954	19.10%	0.97%	721,099	7,525,084	19.800%	1.200%	456,066	21,724,037	1,177,164
TOTAL				\$ 8,918,576				\$ 3,965,661	\$ 122,097,227	\$ 12,884,236

Notes:

(1) Actual Expenditures

(2) Projected Actuals

(3) Increase in STRS:

Increase in Rate from 10.73% to 12.58%

1,354,225

Increase in Rate for Increase/Decrease Personnel Changes

521,758

\$ 1,875,983

(4) Increase in PERS:

Increase in Rate from 11.847% to 13.888%

771,219

Increase in Rate for Increase/Decrease Personnel Changes

397,836

\$ 1,169,055

Other Budget Issues

- OPEB Trust
 - Retirees' Health Premiums - \$4.1 Million - Paid from the Interest Earned in the OPEB Trust.
 - Retirees' Health Premiums - \$2.5 Million – Paid from the Unrestricted General Fund.
 - OPEB Trust Balance as April 30, 2016, - \$68.8 Million.
- STRS Increases
 - “Employer Share” Rate will Increase from 10.73% to 12.58% in 2016-17 for a Total of \$1.9 Million, and will be at 19.10% in 2020-21.
- PERS Increases
 - “Employer Share” Rate will Increase from 11.847% to 13.888 % in 2016-17 for a Total of \$1.2 Million, and will be at 19.8% in 2020-21.
- The 2016-17 May Revision Provides an Augmentation of \$75 Million, which is a Clear Recognition of the Substantial Fiscal Challenges that the District Faces in Coming Years due to Escalating Operational Costs, STRS and PERS increases, and OPEB Liabilities.
- Proposition 30 is Temporary (\$24.7 Million for Mt. SAC in 2015-16).
 - Sales Tax Increase Terminates at the end of 2016.
 - Income Tax Increase Terminates at the end of 2018.

Questions



**MT. SAN ANTONIO COLLEGE
2016-17 BUDGET SCENARIOS**
(June 1, 2016)

Descriptions	Footnote	2016-17 Tentative Budget			
		Tentative Budget	Conservative	Likely	Optimistic
UNRESTRICTED GENERAL FUND					
Ending Budget Fund Balance Previous Year (2014-15 Adopted Budget)	(1)	\$ 23,704,069	\$ 23,704,069	\$ 23,704,069	\$ 23,704,069
Net Changes in Estimated Revenues and Expenditures - Includes 2015-16 Estimated Growth of 798 FTES	(2)	10,251,514	10,251,514	10,251,514	10,251,514
BEGINNING FUND BALANCE (2015-16 Estimated Fund Balance)	(2)	33,955,583	33,955,583	33,955,583	33,955,583
Base Apportionment		132,101,158	132,101,158	132,101,158	132,101,158
2014-15 Growth/Restoration (2.00%) - Increase of 1,393 FTES		6,031,585	6,031,585	6,031,585	6,031,585
2015-16 Funded COLA at 1.02%		1,467,240	1,467,240	1,467,240	1,467,240
2015-16 \$49 Million Career Development and College Preparation Courses (CDCP)		5,714,336	5,714,336	5,714,336	5,714,336
Base Apportionment plus COLA as per 2015-16 P1	(3)	145,314,319	145,314,319	145,314,319	145,314,319
2015-16 Estimated Growth - Will Earn Additional 798 FTES	(4)	3,767,645	3,767,645	3,767,645	3,767,645
2015-16 Growth - With Additional 250 FTES from Summer 2016, the Estimated Growth will Increase by	(4)	-	-	1,181,436	1,181,436
2015-16 \$62.3 Million Full-time Faculty Hiring as per 2015-16 P1	(5)	1,664,910	1,664,910	1,664,910	1,664,910
2015-16 \$266.7 Million Base Allocation Increase for Operating Expenses such as STRS & PERS Cost Increases as per 2015-16 P1	(6)	7,105,954	7,105,954	7,105,954	7,105,954
2016-17 Estimated Funded COLA at 0.00% (May Revise)		-	-	-	-
2016-17 \$75 Million Base Allocation Increase for Operating Expenses. Could be utilized for STRS & PERS Cost Increases - (May Revise)	(7)	2,027,517	2,027,517	2,027,517	2,027,517
Total Estimated Apportionment		159,880,345	159,880,345	161,061,781	161,061,781
Lottery (Increased by 468 FTES Per 2015-16 First Principal Attendance Report. Will be Recalculated with the Annual Attendance Report)	(8)	4,481,960	4,481,960	4,481,960	4,481,960
Miscellaneous (Per 2015-16 Adopted Budget)	(9)	7,036,160	7,036,160	7,036,160	7,036,160
Mandated Cost Block Grant (Per 2015-16 Adopted Budget)	(10)	853,045	853,045	853,045	853,045
	(11)	275,000	275,000	275,000	275,000
Non Resident Fees-International - Increase Based on 2015-16 Estimated Actuals	(11)	75,000	75,000	75,000	75,000
Non Resident Fees-Out-of-State - Increase Based on 2015-16 Estimated Actuals	(11)	75,000	75,000	75,000	75,000
Interest - Increase as a Result of Total Elimination of Deferrals	(11)	75,000	75,000	75,000	75,000
Student Records - To be Determine at Year-End		-	-	-	-
Various Adjustments: Parking Citations, Performing Arts Tickets, Student Visa Application, BOG Fee Waiver Administration, Administrative Allowance Financial Aid Programs, Prior Year Lottery Adjustment, Self Insured Trust, and Energy Maintenance Projects. (Will be Adjusted when final actuals are known for the FY 2015-16)		-	-	-	-
TOTAL ONGOING REVENUES		172,676,510	172,676,510	173,857,946	173,857,946

Descriptions	Footnote	2016-17 Tentative Budget			
		Tentative Budget	Conservative	Likely	Optimistic
BASE ONGOING EXPENDITURE BUDGET PER THE 2015-16 ADOPTED BUDGET	(12)	(166,839,534)	(166,839,534)	(166,839,534)	(166,839,534)
2016-17 Salary Schedule Progression for Full-time Permanent Staff	(13)	(1,300,971)	(1,300,971)	(1,300,971)	(1,300,971)
2016-17 Credit Adjunct Step/Column		(128,000)	(128,000)	(128,000)	(128,000)
2016-17 Non Credit Adjunct Step/Column		(105,000)	(105,000)	(105,000)	(105,000)
2015-16 Medical Coverage Opt-out		66,658	66,658	66,658	66,658
Misc. Personnel and Benefit Changes (Mainly Changes in Step & Column due to Filled Vacancies and Changes in Employer Contributions for Hourly Budgets)	(14)	542,257	542,257	542,257	542,257
2015-16 Salary and Benefit Increase - Collective Bargaining Agreements - 1% Cost-of-Living Increase - Approved for the Faculty, Pending Board Approval for the Other Units	(15)	(1,402,503)	(1,402,503)	(1,402,503)	(1,402,503)
STRS Increase from 10.73% to 12.58%	(16)	(1,354,225)	(1,354,225)	(1,354,225)	(1,354,225)
PERS Employer Rate Increase from 11.847% to 13.050%	(17)	(771,219)	(771,219)	(771,219)	(771,219)
Unemployment Insurance - No Change. Rate Remains at 0.05% for 2016-17		-	-	-	-
Worker's Compensation Increase - Rate Increase from 1.55% to _____ - To be Determined		-	-	-	-
Reclassification of Personnel	(18)	(85,976)	(85,976)	(85,976)	(85,976)
New Management, Confidential, CSEA 262, CSEA 651 Positions	(19)	(1,697,646)	(1,697,646)	(1,697,646)	(1,697,646)
Reallocation of Faculty Professional Growth	(20)	1,124,406	1,124,406	1,124,406	1,124,406
New Faculty Positions (7 New Positions less Reduction of Faculty Adjunct)	(21)	(438,947)	(438,947)	(438,947)	(438,947)
Class Schedule Increase (For 2015-16 Growth) - Preliminary to be Recalculated at Year-End	(22)	(1,177,577)	(1,177,577)	(1,177,577)	(1,177,577)
Budget Increases		(126,842)	(126,842)	(126,842)	(126,842)
2015-16 New Resources Allocation Phase 4 - Operating Expenses		(230,247)	(230,247)	(230,247)	(230,247)
TOTAL ONGOING EXPENDITURES		(173,925,366)	(173,925,366)	(173,925,366)	(173,925,366)
ONGOING BUDGET SURPLUS/(DEFICIT)		(1,248,856)	(1,248,856)	(67,420)	(67,420)

Descriptions	Footnote	2016-17 Tentative Budget			
		Tentative Budget	Conservative	Likely	Optimistic
ONE-TIME REVENUES: (INCREASES)/DECREASES					
2015-16 Apportionment Deficit Recovery	(23)	1,136,541	1,136,541	1,145,047	1,940,218
2016-17 Growth (2%) - Governor's May Revise and Chancellor's Office Simulation	(24)	-	-	-	3,093,673
2016-17 Apportionment Deficit - Estimated at 0.5% of Total Apportionment	(25)	(799,402)	(799,402)	(805,309)	(820,777)
2016-17 \$105.5 Million State Mandated Reimbursement	(26)	2,852,040	2,852,040	2,852,040	2,852,040
TOTAL ONE-TIME REVENUES		3,189,179	3,189,179	3,191,778	7,065,154
ONE-TIME EXPENTITURES: (INCREASES)/DECREASES					
Carryovers and Purchases in Progress - Commitments from 2015-16 - Based on 2015-16 Adopted Budget		(2,535,672)	(2,535,672)	(2,535,672)	(2,535,672)
2014-15 and 2015-16 New Resources Allocation Requests - Carryovers - Commitments from 2015-16	(27)	(2,297,345)	(2,297,345)	(2,297,345)	(2,297,345)
STRS and PERS Trust	(28)	(4,000,000)	(4,000,000)	(4,000,000)	(4,000,000)
Auxiliary Unfunded PERS Liability	(29)	(127,044)	(127,044)	(127,044)	(127,044)
International Student Nonresident Fee	(11)	(275,000)	(275,000)	(275,000)	(275,000)
Immediate Needs Requests - One-Time		(14,000)	(14,000)	(14,000)	(14,000)
Positions Funded with One-Time Funds	(30)	(562,340)	(562,340)	(562,340)	(562,340)
2016-17 \$105.5 Million State Mandated Reimbursement - Placeholder Budget	(26)	(2,852,040)	(2,852,040)	(2,852,040)	(2,852,040)
Election Cost - No Election Costs		-	-	-	-
Class Schedule Increase (2016-17 Growth) - Per 2015-16 Estimated Increase in Course Offerings		-	-	-	(966,772)
Savings from Vacant Positions - per 2015-16 Adopted Budget		256,597	256,597	256,597	256,597
TOTAL ONE-TIME EXPENTITURES: (INCREASES)/DECREASES		(12,406,844)	(12,406,844)	(12,406,844)	(13,373,616)
ONGOING AND ONE-TIME BUDGET INCREASES/DECREASES		(10,466,521)	(10,466,521)	(9,282,486)	(6,375,882)
ENDING FUND BALANCE		23,489,062	23,489,062	24,673,097	27,579,701
UNRESTRICTED GENERAL FUND - REVENUE GENERATED ACCCOUNTS					
BEGINNING FUND BALANCE	(31)	5,137,259	5,137,259	5,137,259	5,137,259
ONE-TIME REVENUES: (INCREASES)/DECREASES	(31)	2,501,548	2,501,548	2,501,548	2,501,548
ONE-TIME EXPENTITURES: (INCREASES)/DECREASES	(31)	(7,638,807)	(7,638,807)	(7,638,807)	(7,638,807)
REVENUE GENERATED ACCOUNTS BUDGET INCREASES/DECREASES	(31)	(5,137,259)	(5,137,259)	(5,137,259)	(5,137,259)
ENDING FUND BALANCE		-	-	-	-

Descriptions	Footnote	2016-17 Tentative Budget			
		Tentative Budget	Conservative	Likely	Optimistic
SUMMARY					
BEGINNING BALANCE		39,092,842	39,092,842	39,092,842	39,092,842
TOTAL REVENUES		178,367,237	178,367,237	179,551,272	183,424,648
TOTAL EXPENDITURES		(193,971,017)	(193,971,017)	(193,971,017)	(194,937,789)
SUMMARY OF FUND BALANCE:					
Assigned Fund Balance-Over Cap Growth/Restoration for Health & Welfare					
Assigned Fund Balance-Carryovers and Purchases in Progress					
Assigned Fund Balance-Revenue Generated Accounts				-	-
Unassigned Fund Balance - 10% Board Policy		19,397,102	19,397,102	19,397,102	19,493,779
Unassigned Fund Balance	(32)	4,091,960	4,091,960	5,275,995	8,085,922
TOTAL FUND BALANCE		\$ 23,489,062	\$ 23,489,062	\$ 24,673,097	\$ 27,579,701
TOTAL FUND BALANCE PERCENTAGE		12.11%	12.11%	12.72%	14.15%

NOTE:

OPEB (Other Postemployment Benefits) Contribution and Retirees Health Premiums:

OPEB Contribution and Retirees Health Premiums - Cost for 2016-17

Will be paid from the Interest Earned in the OPEB Trust.

(12)	4,078,338	4,078,338	4,078,338	4,078,338
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MT. SAN ANTONIO COLLEGE
2016-17 BUDGET SCENARIOS DEFINITIONS AND FOOTNOTES
(June 1, 2016)

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

Footnote

Narrative

(1) Conservative, Likely, and Optimistic:
 From 2015-16 Adopted Budget Ending Fund Balance, please refer to page 22 of the 2015-16 Adopted Budget.

(2) Conservative, Likely, and Optimistic:
 The following are the changes from the 2015-16 Adopted Budget to arrive at an Estimated Ending Fund Balance for the Unrestricted General Fund:

	Changes to the Fund Balance
2015-16 ADOPTED BUDGET - FUND BALANCE - At 12.05%	\$ 23,704,069
Plus: 2015-16 Unbudgeted Revenues	
2014-15 COLA (1.02%)	(6,416)
2014-15 Decrease in Growth	(786,116) (A)
2015-16 CDCP Equalization	157,160
2015-16 Increase to Base Allocation	879,034 (B)
2015-16 Full-Time Faculty Hiring	41,204
2015-16 Estimated Growth - Constrained Growth 2.85%	3,767,645 (C)
2014-15 Apportionment Full Deficit Recovery	441,629
2015-16 Increase of Apportionment Deficit from 0.4% to 1.2%	(1,310,604) (D)
Miscellaneous Revenue	772,149 (E)
Changes in 2015-16 Revenues	3,955,685
Plus: 2015-16 Savings in Expenditures	
Permanent/Hourly Faculty and Classified Permanent Positions	491,859
2015-16 Faculty Hiring	1,319,256
New Faculty Professional Growth Stipend	1,224,406
New Resources Allocation - Savings for Positions	2,420,432
New Resource Allocation - Departmental and Institutional Budgets	1,484,285
Institutional Budgets	1,355,591
Additional Transfer to STRS/PERS Trust	(2,000,000) (F)
Changes in 2015-16 Expenditures	6,295,829 (G)
Net Changes in Revenues & Expenditures	10,251,514
Estimated Ending Fund Balance Unrestricted General Fund	33,955,583

Footnote

Narrative

- (A) The 2014-15 Growth was reduced with the April 2016 final Recalculation.
- (B) The College received additional funds to the 2015-16 Increase to Base with the April 2016 First Principal Apportionment. This allocation is subject to change with the final Apportionment Recalculation of February 2017.
- (C) The 2015-16 Growth was not included in the 2015-16 Adopted Budget as established in the Budget Review and Development Process 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 needs to increase courses to earn the Growth. The College is estimating an increase of 798 FTEs or \$3,767,645 for the fiscal year 2016-17. The final Growth will be known in February 2017.
- (D) In August 2016, the College estimated the 2015-16 Apportionment Deficit to be at 0.4%. The Deficit has increased from 0.4% to 1.22% as per the 2015-16 First Principal Apportionment of April 2016.
- (E) The College received additional revenues for Nonresident Tuition for International Students, Prior Year Lottery Adjustment, Interest, Donations, and Settlements.
- (F) The savings are mainly the result of vacancies for faculty, management, and classified positions. A large amount is due to the New Resources Allocation Requests savings on positions and operational budgets.
- (G) The 2015-16 Adopted Budget included \$2 million to establish the Section 115 Mt. San Antonio College STRS/PERS Trust. The \$2 million is in addition as a total of \$4 million will be transferred to the Trust. The establishment of this Trust will be presented to the Board of Trustees on June 22, 2016.
- (H) Includes a \$2.5 million payment toward the Annual Contribution to the OPEB Trust for 2016-15 as approved by the Board of Trustees on May 27, 2015.

(3) Conservative, Likely, and Optimistic:

Total Base Apportionment of \$143,847,079 plus COLA (1.02%) of \$1,147,240 as per first principal apportionment dated April 15, 2016. Includes CDCP Equalization for a total of \$5,714,336 and 2014-15 Growth of \$6,031,585.

**CALIFORNIA COMMUNITY COLLEGES
2015-16 FIRST PRINCIPAL APPORTIONMENT
MT. SAN ANTONIO COMMUNITY COLLEGE DISTRICT**

**APRIL
EXHIBIT C**

Workload measures:	Base Funding	Marginal Funding	Base FTEs	Growth FTEs	Restored FTEs	Stability FTEs	Total Funded FTEs	Unfunded FTEs	Actual FTEs
Credit FTEs	4,675,903,051	4,723,567,254	24,281,387	1,196,503	0.000	0.000	25,477,890	0.000	25,477,890
Noncredit FTEs	2,811,752,093	2,840,431,965	1,802,040	-478,630	0.000	0.000	1,323,410	0.000	1,323,410
Noncredit - CDCP FTEs	4,675,903,043	4,723,567,254	4,185,750	5,790	0.000	0.000	4,191,540	0.000	4,191,540
Total FTEs:			30,269,177	723,663	0.000	0.000	30,992,840	0.000	30,992,840

I Base Revenues +/- Restore or Decline

A Basic Allocation		\$5,670,617
B Basic FTEs Revenue Before Workload Reduction	\$138,176,462	
C Workload Reduction	\$0.00	
D Revised Base FTEs Revenue	\$138,176,462	
1 Credit Base Revenue	\$113,537,411	
2 Noncredit Base Revenue	\$5,066,890	
3 Career Development College NonCr	\$19,572,161	
E Current Year Decline		\$0
Total Base Revenue Less Decline		\$143,847,079

V Other Revenue Adjustments

A Misc. Revenue Adjustments	\$0
B Full-Time Faculty Hiring	\$1,664,910
C Base Increase	\$7,105,954
Total Revenue Adjustments	\$8,770,864

VI Stability Adjustment

\$0

VII Total Computational Revenue (sum of II, III, IV, V, & VI)

\$158,404,816

II Inflation Adjustment

A Statewide Inflation Adjustment	1.02%
B Inflation Adjustment	\$1,467,240
C Current Year Base Revenue + Inflation Adjustment	\$145,314,319

VIII District Revenue Source

A1 Property Taxes	\$31,100,535
A2 Less Property Taxes Excess	\$0
B Student Enrollment Fees	\$8,335,231

Footnote

Narrative

(4) Conservative, Likely, and Optimistic:

The total Growth is estimated to be 2.85% Constrained Growth or approximately 798 FTES. This represents a total of \$3,767,645. If the College includes an Additional 250 FTES from the Summer 2016, the Growth will increase by approximately \$1,181,436. These estimates are preliminary and will change several times. The total 2015-16 Growth will be known in February 2017.

Description	3.83% Constrained Growth, Per Per P1 Apportionment April 2016		
	Growth Formula Percent	Total Amount	Estimated Number of FTES (At Credit Rate)
2015-16 Estimated Growth <u>at Cap</u>	3.83%	\$ 5,061,412	1,072
2015-16 Estimated Growth	3.75%	\$ 4,949,081	1,048 *
2015-16 Estimated Growth	2.85%	\$ 3,767,645	798
2015-16 Estimated Growth	2.00%	\$ 2,643,034	560
2015-16 Estimated Growth	1.00%	\$ 1,321,517	280

Compared to Funded FTES of 2014-15 Recalc April 2016 and 2015-16 P2 320 Report:

	Credit	Noncredit	CDCP	Total
2014-15 Recalc P1 April 2016	24,281	1,802	4,186	30,269
2015-16 P2 320	24,854	1,641	4,572	31,067
Subtotal	573	(161)	386	798
* Includes Summer 2016 Projected Growth for CED				250
Total				1,048

Additional Growth for 250 FTES from Summer 2016:

2015-16 Estimated Growth	3.75%	\$ 4,949,081	1,048
2015-16 Estimated Growth	2.85%	\$ 3,767,645	798
Difference		\$ 1,181,436	250

(5) Conservative, Likely and Optimistic:

The 2015-16 Full-Time Faculty Hiring is estimated at \$1,664,910 as per the 2015-16 first principal apportionment of April 2016. This allocation is subject to change with the final apportionment recalculation of February 2017.

(6) Conservative, Likely and Optimistic:

The 2015-16 Increase Base Allocation is estimated at \$7,105,954 as per the 2015-16 first principal apportionment of April 2016. This allocation is subject to change with the final apportionment recalculation of February 2017.

(7) Conservative, Likely, and Optimistic:

The Governor's State Budget May Revision includes a proposal to increase the Base Allocation by \$75 Million statewide. This funding could be utilized for the escalating operational costs and CalPERS and CalSTRS increases. This was estimated on FTES from the 2014-15 final apportionment released in April 2016.

Footnote**Narrative**

- (8) **Conservative, Likely, Optimistic:**
Lottery revenues increased by \$65,520 (from \$4,416,440 to \$4,481,960). The estimate is based on the 2015-16 P1 attendance report as follows:

32,014 FTES times \$140 per FTE = \$4,481,960

The Lottery revenue budget will be recalculated at year-end when the annual attendance for 2015-16 is known.
- (9) **Conservative, Likely, Optimistic:**
These budgets include Nonresident fees, interest and other miscellaneous fees. Some of these budgets will be adjusted to actuals after the 2015-16 College books are closed.
- (10) **Conservative, Likely, Optimistic:**
The Mandated Cost Block Grant is estimated as per the 2015-16 Adopted Budget. The Budget will be revised with the 2015-16 second principal apportionment funded FTES.
- (11) **Conservative, Likely, Optimistic:**
Nonresident Tuition International and Out-of-State as well as the Interest have been increase based on 2015-16 estimated actuals.
- (12) **Conservative, Likely, and Optimistic:**
For the Base Ongoing Expenditures, please refer to page 17 of the 2015-16 Adopted Budget. This Ongoing balance includes a \$2,500,000 budget for the OPEB Trust. On May 27, 2015, the Board of Trustees approved a Funding Plan of Other Post-Employment Benefits Other than Pensions (OPEB) and a Change to the Financial Presentation. The Change consists on funding on an ongoing basis \$2,500,000 from the Unrestricted General Fund and paying the Retirees Health Premiums from the OPEB Trust.

The 2016-17 Total Expenditure for the OPEB Contribution and the Health Retirees Premiums of \$6,578,338 as per the latest actuarial report. \$4,078,338 will be funded from the OPEB Trust.
- (13) **Conservative, Likely, and Optimistic:**
Salary schedule progression includes projected step/column increases for full-time permanent employees based on individual employee records.
- (14) **Conservative, Likely, and Optimistic:**
Miscellaneous personnel and benefit changes mainly include changes in step/column due to positions becoming vacant and filled vacancies during the year. Vacancies for managers, classified, supervisory, and confidential employees are budgeted at step 3.
- (15) **Conservative, Likely, and Optimistic:**
The 2015-16 Salary and Benefit Increase is calculated at 1%. The State did not provide any Cost-of-Living Increase as per the Governor's May Budget Revision.

Footnote**Narrative**

- (16) **Conservative, Likely, and Optimistic:**
The STRS employer rate will increase from 10.73% to 12.58%. Includes full-time and adjunct faculty. This Budget does not include the 1% salary increase. The 1% increase on STRS is included in the budget line item 2015-16 Salary and Benefit Increase.
- (17) **Conservative, Likely, and Optimistic:**
The PERS employer rate will increase from 11.847% to 13.050%. This Budget does not include the 1% salary increase. The 1% increase on STRS is included in the budget line item 2015-16 Salary and Benefit Increase.
- (18) **Conservative, Likely, and Optimistic:**
Mainly includes the Cost of Reclassification as approved by the Board of Trustees during the fiscal year 2015-16.
- (19) **Conservative, Likely, and Optimistic:**
Includes new positions for Managers, Confidential, CSEA 262, and CSEA 651, which were approved with the 2015-16 New Resources Allocation Phase 4.
- (20) **Conservative, Likely, and Optimistic:**
The increase to fund the Faculty Professional Growth was included in the 2015-16 Adopted Budget in its entirety. These funds are being reallocated to the New Faculty Positions and the Ongoing Increase to earn the 2015-16 Growth. The College will continue to increase this budget based on actual expenses for each fiscal year.
- (21) **Conservative, Likely, and Optimistic:**
The College is adding 7 new faculty positions for a total of \$761,479 and reducing the equivalent adjunct faculty budget for \$317,373.
- (22) **Conservative, Likely, and Optimistic:**
The Class Schedule Increase to earn the 2015-16 Growth has been estimated at \$1,177,577. This estimate will be revised when the final adjunct faculty payroll is paid for 2015-16.
- (23) **Conservative, Likely, and Optimistic:**
The 2015-16 apportionment deficit as of April 2016 is estimated at 1.22%. The assumption is that the deficit will at 0.5% of the total apportionment next February 2017. The decrease from 1.22% to 0.5% is quantify at \$1,136,541 for the Conservative scenario and \$1,145,047 for the Likely scenario. The Optimistic scenario assumes a total recovery of the deficit for \$1,940,218.
- (24) **Optimistic:**
The estimate included is for the 2% Statewide Growth as per the Governor's State Budget May Revision. It is based on a simulation of the new growth formula prepared by the Chancellor's Office using 2015-16 first principal apportionment figures. This formula accounts for district demographics related to poverty and college attainment. The new growth formula also seeks to balance two key elements: 1) need based on local demographics, and 2) actual demand as demonstrated by the number of students served in previous fiscal years.

Footnote**Narrative**

(25) Conservative, Likely, and Optimistic:

The assumption is that the apportionment deficit will be 0.5% for the fiscal year 2016-17. The figure are different because the Conservative, Likely and Optimistic scenarios include different total apportionment bases.

(26) Conservative, Likely, and Optimistic:

The Governor's State Budget May Revision includes a proposal to increase funding by \$105.5 Million statewide in one-time funding for State Mandated Reimbursements. Mt. SAC's share is approximately \$2,852,040. This was estimated on FTES from the 2014-15 Apportionment Recalculation released on April 2016. Funds could be utilized for the escalating operational costs and CalSTRS and CalPERS increases. An Expenditure Placeholder has been budgeted for these funds.

(27) Conservative, Likely, and Optimistic:

2014-15 New Resources Allocation Requests Phases 1 & 2 Carryovers approved by President's Cabinet on March 24 and April 21, 2015 and 2015-16 New Resources Allocation Requests Phases 3 & 4 Carryovers approved by President's Cabinet on July 21, August 14 and October 13, 2015.

(28) Conservative, Likely, and Optimistic:

A total of \$4 million will be transferred to the Section 115 Mt. San Antonio College STRS/PERS Trust. The establishment of the trust is pending Board of Trustees approval, and will be presented to the board on June 22, 2016.

(29) Conservative, Likely, and Optimistic:

The Auxiliary PERS Unfunded Liability is due to a new method that is based on group benefit obligation. The Auxiliary Services is in Pool Plan and must follow decisions made by the PERS Board.

(30) Conservative, Likely, and Optimistic:

The Positions Funded with One-Time Funds were approved at President's Cabinet on April 5, 2016 and May 3, 2016.

(31) Conservative, Likely, and Optimistic:

The Revenue Generated Accounts are budgets for college programs that produce revenue to fund the total cost of the program. Some examples are the Athletic Program, Music Program and Community Services.

(32) Conservative, Likely, and Optimistic:

The Unassigned Fund Balance could be used to fund the New Resources Allocation Requests Phase 5, Computer Replacement Program, Utilities Costs, Increase of the Minimum Wage, etc.



MT. SAN ANTONIO COLLEGE

DATE: May 17, 2016

TO: College Committees and Selected College Programs

FROM: Bill Scroggins, Ph.D., President/CEO

SUBJECT: **PLANNING FOR 2015-16 (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:

- Committee Goal and Progress Report. Use the attached template to *document the goals and accomplishments* that your committee/program works on this year. 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 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.
- Annual Review of College Committees (Purpose and Function Statement). Your committee's 2014-15 PAC-approved Purpose and Function Statement can be found on the committees' webpage at www.mtsac.edu/governance/committees/index.html. Please make changes directly to this file using strikethroughs for deletions and bold and underlines 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.

Once you have completed these tasks, please communicate them electronically to PAC [send to Carol Nelson (cnelson@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
Committee Goal and Progress Report – Columns 1, 2, and 3	June 1
Annual Review of College Committees (Purpose and Function Statement Review)	October 1

Strategic Plan Goals 2015-16

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. (NEW)
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 Goal and Progress Report 2015-16

Committee name: Budget Committee

Name of person completing the report: Kerry Martinez

Instructions: By June 1, 2016: Complete Columns 1, 2, and 3 and submit electronically to cnelson@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 is up-to-date.	6, 11, 15	The Budget Committee website is kept accurate, complete, and current. Budget Committee minutes are posted on the website in a timely manner.
GOAL #2: Review and Revise the Budget Review and Development Process/Guideline to align and integrate with campus-wide planning processes and the Strategic Plan process and timelines.	7,14	The Budget Sub-committee continues to meet to review and revise the Budget Review and Development Process/Guideline to align and integrate with campus-wide planning processes and the Strategic Plan process and timelines. The Budget Sub-committee will bring a Draft version of the revised Budget Review and Development Process/Guideline to the full Budget Committee for comment by fall 2016. The Budget Sub-committee reports their progress to the Budget Committee and makes recommendations.
GOAL #3: Review and make recommendations for the OPEB Trust (Retirees Health Benefits) to meet its funding goals. Review the Actuarial Report and make recommendations.	7	The College continues to fund \$2,500,000 towards the annual contribution to the OPEB Trust on an ongoing basis from the Unrestricted General Fund and pays the retirees' health premiums from the interest earned on the OPEB Trust. If the interest earned does not cover the annual cost in any given fiscal year, the difference will be covered by the Unrestricted General Fund, and will change the financial presentation of the OPEB annual contribution and health premiums to reflect the \$2,500,000 as an ongoing expenditure budget, and the difference as a one-time expenditure budget with corresponding one-time savings. This recommendation was approved by the Board of

		Trustees on May 27, 2015.
Goal #4: Review and comment on Accreditation Standard IIID.	12,14	
Goal #5: Improve communication about budget issues to the campus and community by utilizing technology and other opportunities to share information campus-wide.	8,9, 13,14	
Goal #6: Review PERS/STRS financial responsibilities and recommend ways in which PERS/STRS contributions can be met.	7	