

BUDGET COMMITTEE

MEETING AGENDA

August 28, 2024

(Special Meeting)

3:00 – 4:30 p.m.



Location: Building 4, Conference Room # 2460

Time: 3:00 p.m. – 4:30 p.m.

Committee Members: 16

Morris Rodrigue, Chair
Stephen Lancaster, Co-Chair
Rosa Royce
Delana Miller
Joe Louis Hernandez

Kelly Fowler
Gary Nellesen
Shiloh Blacksher
Emily Woolery
Gabriel Tinoco

Zak Gallegos
Lisa Romo
Lisa Zahn
Vacant (Student)
Vacant (Student)

Guest:
Shannon Carter
Patricia Quinones
Vivian Ruiz (Notes)

AGENDA ITEMS:

1. Agenda Check
2. Review the Budget Committee Meeting Summary of June 12, 2024
3. Report from IEC Representative
4. 2024-2025 Tentative Budget Update
5. New Reporting Cycle for Committee Goals and Progress Report

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

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

September 11, 2024

September 25, 2024

October 9, 2024

October 23, 2024

November 13, 2024

November 27, 2024

**Mt. San Antonio College
Budget Committee Summary of
August 28, 2024
(Special Meeting)
Location: Building 4-2440
Time: 3:00 p.m. – 4:30 p.m.**

Committee Members:

- | | | | |
|---|---|---|---|
| <input checked="" type="checkbox"/> Morris Rodrigue- Co-Chair | <input type="checkbox"/> Gary Nellesen | <input checked="" type="checkbox"/> Lisa Romo | <input checked="" type="checkbox"/> Shannon Carter (Guest) |
| <input checked="" type="checkbox"/> Stephen Lancaster, Co-Chair | <input type="checkbox"/> Shiloh Blacksher | <input type="checkbox"/> Gabriel Tinoco | <input checked="" type="checkbox"/> Patty Quinones (Guest) |
| <input checked="" type="checkbox"/> Kelly Fowler | <input checked="" type="checkbox"/> Emily Woolery | <input checked="" type="checkbox"/> Lisa Zahn | <input checked="" type="checkbox"/> Suzanne Vasquez (Notes) |
| <input checked="" type="checkbox"/> Delana Miller | <input checked="" type="checkbox"/> Zak Gallegos | <input type="checkbox"/> Vacant (Student) | |
| <input checked="" type="checkbox"/> Rosa Royce | | <input type="checkbox"/> Vacant (Student) | |
| <input checked="" type="checkbox"/> Joe Louis Hernandez | | | |

ITEM	DISCUSSION/COMMENTS	ACTION/OUTCOME
1. Agenda check	Agenda checked.	Agenda approved.
2. Review the Budget Committee Meeting Summary June 12, 2024	The Budget Committee Meeting reviewed and approved the meeting Summary of June 12, 2024.	The meeting summary was approved.
3. Report from IEC Representative	No updates were provided.	
4. 2024-2025 Adopted Budget Update	<p>Rosa Royce reviewed the 2024-25 Adopted Budget report with the Committee. The reports are attached for your reference.</p> <p>The following reports were thoroughly reviewed:</p> <ul style="list-style-type: none"> • Changes to the Fund Balance • 2024-25 Adopted Budget • Budget Comparison History <p>The adopted budget will be presented to the Board of Trustees in the September 11, 2024 meeting.</p>	

5. New Reporting Cycle for Committee Goals and Progress Report	No discussion.	Tabled
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FUTURE MEETING DATES

The Committee does not meet during summer or winter Intersessions unless needed.

September 11, 2024

September 25, 2024

October 9, 2024

October 23, 2024

**UNRESTRICTED GENERAL FUND
CHANGES TO THE FUND BALANCE
2023-24 ADOPTED BUDGET VERSUS 2023-24 PROJECTED ACTUALS
(As of May 24, 2024)**

	<u>Changes to the Fund Balance</u>
UNRESTRICTED GENERAL FUND	
2023-24 ADOPTED BUDGET - FUND BALANCE - AT 22.02%	\$ 61,916,048
Plus: 2023-24 Unbudgeted Revenues	
2022-23 SCFF - Statewide Deficit - Recovered	2,286,217
2023-24 SCFF - Adj. per Projected P2 (Mainly Base and Supplemental allocations)	5,789,746
2023-24 SCFF - Growth at Cap per Projected P2	791,182
2023-24 SCFF - Statewide Deficit @ 1.5%	(3,992,424)
Lottery Current Year/Prior Year	687,482
Interest	4,337,893
Investment Income at Fair Market Value	(5,011,148)
Nonresident Tuition International	878,069
Nonresident Tuition Out-of-State	537,275
Part-time Faculty Compensation/Health/Office Hours (PY Adjustment)	(629,596)
Miscellaneous Revenue	(169,569)
Revenue Generated Accounts, College Restricted	2,320,556
Changes in 2023-24 Estimated Revenues	7,825,683
Plus: 2023-24 Unexpended Line Item Budgets	
Full-time Salaries due to vacancies (Includes NRAs)	(1,336,123)
Benefits	3,529,920
2022-23 Salary Increases of 6.56% COLA, 2% SPOT Certification, Service Increment and Dept. Chair Stipends for Faculty	(1,625,755)
Salary Increases of 4.11% for all Employee Groups	(8,704,877)
2023-24 SPOT Certification, Service Increments, and Office Hours for Faculty	(2,279,087)
One-time Health and Welfare Stipends for CSEA262 and CSEA 651	(617,881)
Retirement Incentive for all Employee Groups	(763,630)
OPEB Contribution (Will not contribute)	2,500,000
Utilities not Budgeted	(667,050)
Departmental Discretionary Operating Budgets (Includes NRAs)	4,849,218
Revenue Generated Accounts, College Restricted	(1,440,803)
Changes in 2023-24 Estimated Expenditures	(6,556,068)
VARIANCE - Unrestricted General Fund	1,269,615
2023-24 Estimated Ending Fund Balance - Unrestricted General Fund - 21.96%	\$ 63,185,663

**MT. SAN ANTONIO COMMUNITY COLLEGE DISTRICT
2024-25 TENTATIVE BUDGET
UNRESTRICTED GENERAL FUND**

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 2023-24 Adopted Budget	\$ 279,850,530	\$ -	\$ 279,850,530
2023-24 SCFF - Adjustment	Mainly increase in the base and the supplemental allocations	5,789,746	-	5,789,746
2023-24 SCFF - Growth	Increase at cap	791,182	-	791,182
2024-25 SCFF - Increase	This includes an increase in SCFF rates of 1.07% and the three-year average for the base and student success allocations. For the base allocation, the decline in credit FTEs is offset by the other increases in special admit or noncredit FTEs.	2,847,929	-	2,847,929
Interest	Due to an increase in interest rates	2,000,000	-	2,000,000
Nonresident Tuition - International	Based on actual revenues 2023-24	875,000	-	875,000
Nonresident Tuition - Out-of-State	Based on actual revenues 2023-24	550,000	-	550,000
Lottery	Due to increase in 304 FTEs	53,808	-	53,808
Part-time Faculty Compensation and Office Hours	TBD	-	-	-
Part-time Faculty Health Insurance	TBD	-	-	-
Other Miscellaneous Revenue	Property Tax Delinquency JPA	(4,900)	-	(4,900)
Total Revenue Increases/(Decreases)		\$ 12,902,765	\$ -	\$ 12,902,765
Total Ongoing Revenue Budget		\$ 292,753,295	\$ -	\$ 292,753,295

**MT. SAN ANTONIO COMMUNITY COLLEGE DISTRICT
2024-25 TENTATIVE BUDGET
UNRESTRICTED GENERAL FUND**

UNRESTRICTED GENERAL FUND 13 - REVENUE-GENERATED ACCOUNTS:

REVENUE AND EXPENDITURE ASSUMPTIONS

One-Time Revenue Budget Increases/(Decreases)		Fund 11	Fund 13	Total
2024-25 Revenue Budgets	Estimated Revenues	\$ -	\$ 2,403,513	\$ 2,403,513
Total Revenue Budget		\$ -	\$ 2,403,513	\$ 2,403,513

One-Time Expenditure Budget Increases/(Decreases)		Fund 11	Fund 13	Total
2024-25 Expenditure Budgets	Estimated Expenditures	\$ -	\$ 3,740,710	\$ 3,740,710
Total Expenditure Budget		\$ -	\$ 3,740,710	\$ 3,740,710

Total Unrestricted General Fund Revenue Budget - Ongoing, One-Time, and Revenue Gen. Accounts	\$ 297,764,443	\$ 2,403,513	\$ 300,167,956
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Total Unrestricted General Fund Expenditure Budget - Ongoing, One-Time, and Revenue Gen. Accounts	\$ 298,128,740	\$ 3,740,710	\$ 301,869,450
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MT. SAN ANTONIO COMMUNITY COLLEGE DISTRICT
BUDGET AND ACTUALS COMPARISON HISTORY
Unrestricted General Fund

							Scenario A	Scenario B
							SCFF 3 Yrs.	SCFF 3 Yrs.
							Average/With No	Average/Offset
							COLA (1)	Noncredit-Spec
							2024-25	Admit/With COLA (2)
							Tentative	2024-25
							Budget	Tentative
								Budget
UNRESTRICTED GENERAL FUND	2019-20	2020-21	2021-22	2022-23	2023-24	2023-24		
	Actuals	Actuals	Actuals	Actuals	Adopted	Projected		
					Budget	Actuals		
Base Allocation	\$ 148,847,242	\$ 148,528,359	\$ 156,058,747	\$ 181,110,262	\$ 197,435,774	\$ 200,817,298	\$ 199,198,572	\$ 203,625,834
Supplemental Allocation	33,727,944	34,975,512	32,401,949	35,611,403	38,538,662	40,703,921	40,704,011	41,140,720
Student Success Allocation	14,557,009	16,088,792	18,235,962	21,425,974	23,606,246	23,849,209	23,999,281	24,242,985
Total Student Centered Funding Formula (SCFF)	197,132,195	199,592,663	206,696,658	238,147,639	259,580,682	265,370,428	263,901,864	269,009,539
Stability/Restoration	-	-	3,015,353	-	-	-	-	-
Growth	-	-	-	-	-	791,182	-	-
Total Computational Revenue (TCR)	197,132,195	199,592,663	209,712,011	238,147,639	259,580,682	266,161,610	263,901,864	269,009,539
Revenue Deficit/SCFF Reduction	(1,873,063)	(1,211,138)	-	(2,286,217)	-	(3,992,424)	-	-
SCFF - Received/Projected	\$ 195,259,132	\$ 198,381,525	\$ 209,712,011	\$ 235,861,422	\$ 259,580,682	\$ 262,169,186	\$ 263,901,864	\$ 269,009,539
SCFF	\$ 195,259,132	\$ 198,381,525	\$ 209,712,011	\$ 235,861,422 (1)	\$ 259,580,682 (23)	\$ 262,169,186	\$ 263,901,864	\$ 269,009,539
Full-Time Faculty Hiring	1,453,372	1,453,372	4,086,028	4,086,028 (2)	4,086,028 (24)	4,086,028	4,086,028	4,086,028
Lottery	5,029,941	5,775,911	6,006,051	7,063,800 (3)	5,980,299 (25)	6,667,781	6,034,107	6,034,107
Miscellaneous Revenues	10,769,649	7,921,505	9,190,764	11,253,463 (4)	10,203,521 (26)	15,157,593	13,623,621	13,623,621
TOTAL ONGOING REVENUES	\$ 212,512,094	\$ 213,532,313	\$ 228,994,854	\$ 258,264,713	\$ 279,850,530	\$ 288,080,588	\$ 287,645,620	\$ 292,753,295
Salaries, Benefits, and Operating Expenditures	\$ (202,762,501)	\$ (209,801,908)	\$ (220,965,764)	\$ (257,288,236) (5)	\$ (265,764,518) (27)	\$ (275,394,059)	\$ (287,025,453)	\$ (287,025,453)
OPEB - Contribution	-	-	(2,500,000)	(2,500,000) (6)	(2,500,000) (6)	-	(2,500,000)	(2,500,000)
TOTAL ONGOING EXPENDITURES	\$ (202,762,501)	\$ (209,801,908)	\$ (223,465,764)	\$ (259,788,236)	\$ (268,264,518)	\$ (275,394,059)	\$ (289,525,453)	\$ (289,525,453)
ONGOING SURPLUS/DEFICIT	\$ 9,749,593	\$ 3,730,405	\$ 5,529,090	\$ (1,523,523)	\$ 11,586,012 (28)	\$ 12,686,529	\$ (1,879,833)	\$ 3,227,842
ONE-TIME REVENUE - INCREASES/(DECREASES):								
Growth	\$ 970,887	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Prior Year Apportionment Adjustment	648,834	1,033,541	1,211,138	674,740 (7)	-	2,286,217	-	-
CalSTRS On-Behalf Payments	9,505,614	8,361,441	9,088,792	8,179,196 (8)	-	-	-	-
STRS/PERS - Reimbursement	-	-	-	879,140 (9)	-	-	-	-
Cash in County at Fair Market Value	-	-	(4,323,557)	(3,472,783) (10)	8,031,483 (10)	3,020,335	5,011,148	5,011,148
TOTAL ONE-TIME REVENUES	\$ 11,125,335	\$ 9,394,982	\$ 5,976,373	\$ 6,260,293	\$ 8,031,483	\$ 5,306,552	\$ 5,011,148	\$ 5,011,148
ONE-TIME EXPENDITURES - INCREASES/(DECREASES):								
One-Time Expenditures	\$ (4,882,550)	\$ (3,560,582)	\$ (3,111,315)	\$ (3,573,468) (11)	\$ (5,461,057) (29)	\$ (4,866,075)	\$ (4,679,543)	\$ (4,679,543)
New Resources Allocations Phases 1 to 14	(2,944,716)	(1,373,516)	(269,157)	(1,376,676) (12)	(3,240,731) (12)	(897,604)	(3,350,889)	(3,350,889)
Prior Year Salary Increases Adjustments	-	-	-	(5,068,615) (13)	-	(2,243,736)	-	-
CalSTRS On-Behalf Payments	(9,505,614)	(8,361,441)	(9,088,792)	-	-	-	-	-
Call-Back Time for Essential Workers	-	2,420,294	-	-	-	-	-	-
OPEB - Contribution	-	(6,500,000)	(7,000,000)	-	-	-	(3,000,000)	(3,000,000)
Capital Outlay Projects	-	-	(5,000,000)	-	-	-	-	-
Retiree Benefits Health Premiums	-	(1,500,000)	(2,000,000)	(3,000,000) (14)	(3,000,000) (30)	(3,000,000)	-	-
Retirement Incentive	-	-	-	(1,800,000) (15)	-	-	(589,086)	(589,086)
Parking Support	-	-	-	-	-	-	-	-
Projection of Unexpended Budgets	4,246,546	5,924,084	4,311,111	4,796,048 (16)	3,016,231 (31)	4,336,134	3,016,231	3,016,231
TOTAL ONE-TIME EXPENDITURES	\$ (13,086,334)	\$ (12,951,161)	\$ (22,158,153)	\$ (10,022,711)	\$ (8,685,557)	\$ (6,671,281)	\$ (8,603,287)	\$ (8,603,287)

							Scenario A	Scenario B
							SCFF 3 Yrs.	SCFF 3 Yrs.
							Average/With No	Average/Offset
							COLA (1)	Noncredit-Spec
							2024-25	Admit/With COLA (2)
							Tentative	2024-25
							Budget	Tentative
								Budget
	2019-20	2020-21	2021-22	2022-23	2023-24	2023-24		
	Actuals	Actuals	Actuals	Actuals	Adopted	Projected		
					Budget	Actuals		
TOTAL ONE-TIME REVENUES NET OF EXPENDITURES	\$ (1,960,999)	\$ (3,556,179)	\$ (16,181,780)	\$ (3,762,418)	\$ (654,074)	\$ (1,364,729)	\$ (3,592,139)	\$ (3,592,139)
UNRESTR. GENERAL FUND - REV. GENERATED ACCOUNTS								
TOTAL REVENUES	\$ 3,314,878	\$ 5,592,020	\$ 10,364,388	\$ 4,812,044 (17)	\$ 2,150,642 (17)	\$ 4,471,198	\$ 2,403,513	\$ 2,403,513
TOTAL EXPENDITURES	(4,118,086)	(2,545,795)	(4,496,874)	(6,805,683) (17)	(4,282,443) (17)	(5,723,246)	(3,740,710)	(3,740,710)
TOTAL REVENUE GENERATED INCREASES/(DECREASES)	\$ (803,208)	\$ 3,046,225	\$ 5,867,514	\$ (1,993,639)	\$ (2,131,801)	\$ (1,252,048)	\$ (1,337,197)	\$ (1,337,197)
SUMMARY OF FUND BALANCE:								
Assigned Fund Balance - New Resources Allocation Requests	\$ 3,107,061	\$ 1,942,588	\$ 4,932,392	\$ 3,240,731 (18)	\$ -	\$ 3,350,889	\$ -	\$ -
Assigned Fund Balance - Carryovers/Purchases in Progress	2,318,932	2,986,322	2,723,309	2,834,859 (19)	-	2,834,859	-	-
Assigned Fund Balance - 2023-24 One-Time Expenditures	6,092,194	7,354,424	6,765,893	2,609,967 (20)	-	2,417,539	-	-
Assigned Fund Balance	\$ 11,518,187	\$ 12,283,334	\$ 14,421,594	\$ 8,685,557	\$ -	\$ 8,603,287	\$ -	\$ -
10% - Board Policy	\$ 21,996,692	\$ 22,529,886	\$ 25,012,079	\$ 27,661,663 (21)	\$ 28,123,252 (32)	\$ 28,778,859	\$ 30,186,945	\$ 30,186,945
Unassigned Fund Balance	19,263,504	18,139,389	2,866,246	666,758	19,822,664	10,953,632	12,676,861	17,784,536
Unassigned Fund Balance	\$ 41,260,196	\$ 40,669,275	\$ 27,878,325	\$ 28,328,421	\$ 47,945,916	\$ 39,732,491	\$ 42,863,806	\$ 47,971,481
Fund Balance - Unrestricted General Fund	\$ 52,778,383	\$ 52,952,609	\$ 42,299,919	\$ 37,013,978	\$ 47,945,916	\$ 48,335,778	\$ 42,863,806	\$ 47,971,481
Fund Balance College Restricted - Revenue Generated Accounts	\$ 9,181,833	\$ 12,228,058	\$ 18,095,572	\$ 16,101,933 (17)	\$ 13,970,132 (17)	\$ 14,849,885	\$ 13,512,688	\$ 13,512,688
Fund Balance Unrestr. General Fund and Rev. Generated Accounts	<u>\$ 61,960,216</u>	<u>\$ 65,180,667</u>	<u>\$ 60,395,491</u>	<u>\$ 53,115,911</u> (21) (22)	<u>\$ 61,916,048</u> (31) (32)	<u>\$ 63,185,663</u>	<u>\$ 56,376,494</u>	<u>\$ 61,484,169</u>
Total Fund Balance Percentage Unrestricted General Fund	28.17%	28.93%	24.15%	19.20%	22.02%	21.96%	18.68%	20.37%

(1) Scenario A: The calculation for the SCFF assumes the three-year average for the base allocation and student success allocation counts. The SCFF rates have not been adjusted by the 1.07% COLA increase. For the base allocation, the decline in credit FTES is not offset by other increases in special admit or noncredit FTES.

(2) Scenario B: The calculation for the SCFF assumes the three-year average for the base allocation and student success allocation counts. The SCFF rates are adjusted by the 1.07% COLA increase. For the base allocation, the decline in credit FTES is offset by other increases in special admit or noncredit FTES. This results in an increase of 1.07% applied to the 2023-24 SCFF Projected Revenues of \$266,161,610 totaling \$269,009,539 for the 2024-25 SCFF projected revenues.

From: [Santiago, Yadira](#)
To: [Rodrigue, Morris](#); [Mrofka, David](#)
Cc: [Nelson, Carol](#); [Hebert, Brigitte](#); [Ruiz, Vivian](#)
Subject: NEW Reporting Cycle for Committee Goals and Progress Report - Budget Committee
Date: Thursday, July 18, 2024 11:50:21 AM
Attachments: [2024-26 Committee Goals and Progress Report - Budget Committee.docx](#)

Good morning,

On June 5, 2024, President's Advisory Council took Action and approved the following changes to the Annual Planning Memo.

Each council/committee is required to provide the following:

-
- **Purpose and Function Statement.** The annual revision/review process is no longer required; you will submit a revised Purpose and Function Statement only when changes are recommended to your Purpose, Function, and/or Membership Position Represented.
- **Committee Goals and Progress Report.** The reporting cycle for Committee Goals and Progress Report is now a **two year** cycle. Your committee will set goals every two years (in November of even numbered years) and will report out the Outcomes/Accomplishments of those Goals in June of each year, with a cumulative list in June of even numbered years. As an example, the next two year cycle begins in 2024 and will end in 2026. You will submit your Committee Goals in November 2024, initial annual reporting of Outcomes/Accomplishments in June 2025, and closing the loop with a final cumulative reporting of Outcomes/Accomplishments in June 2026. Use the attached template to *document* the Committee Goals and Completed Outcomes/Accomplishments for your Committee/Council. You will note the first Goal has been completed for you.

PAC encourages your group to be thoughtful with its goals. The College continues to use its priorities and College mission, vision, and core values (<https://www.mtsac.edu/about/mission-and-goals.html>) to drive planning.

- To comply with Accreditation Standards, your College council/committee website needs to be maintained and kept up-to-date. An audit will be completed each year during the Fall to ensure that council/committee webpages are up-to-date.

Please submit your completed documents to Yadira Santiago (yadira.santiago@mtsac.edu) and the manager responsible for the respective council/committee using the attached template. Please see the due dates below.

-	Due Date
Purpose and Function Statement Review	Submit a revised Purpose and Function Statement only when changes are recommended to your Purpose, Function, and Membership Position Represented

Committee Goals and Progress Report – Columns 1 and 2	November of even numbered years
Website Audit	Fall
Committee Goals and Progress Report – Column 3	Two year cycle in June of each year, with a cumulative list in June of even numbered years

- Council/Committees that report to the Academic Senate must get Academic Senate approval prior to submitting your documents to PAC.

Thank you,



Yadira Santiago

Executive Assistant II
Office of the President and Board of Trustees
(she/her/ella)

✉ yadira.santiago@mtsac.edu

📞 [909.274.5430](tel:909.274.5430)

📠 [909.274.2990](tel:909.274.2990)

📍 Building: Founders Hall, Building 10

Mt. San Antonio College

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Walnut CA 91789
www.mtsac.edu

Our office observes all College Holidays and breaks.

Please note that the Campus will be closed on Fridays from June 21, 2024, through August 9, 2024.



Committee Goals and Progress Report 2024-26

Committee name: Budget Committee

Name of person completing the report: Morris Rodrigue/David Mrofka

Instructions: Due by **November 22, 2024**: Columns 1 and 2

Initial Annual Reporting of Outcomes/Accomplishments Due by **June 4, 2025**: Column 3

Closing the Loop with a Final Cumulative Reporting of Outcomes/Accomplishments Due by **June 3, 2026**: Column 3

Please submit electronically to yadira.santiago@mtsac.edu (on behalf of the President's Advisory Council).

Column 1	Column 2	Column 3
Committee Goal	Link to College Priority #	Outcomes/Accomplishments (descriptive bullet list)
GOAL # 1: Communicate to the campus community by maintaining an up-to-date website.	6	
GOAL #2:		
GOAL #3:		
GOAL #4:		
GOAL #5:		

GOAL #6:		
GOAL #7:		
GOAL #8:		