

COMMUNITY COLLEGE PENSION PLANS AND FORECASTS (REPORTED IN 2016-17 311 REPORT)

College	2015-16		2016-17		2018-19		2019-20		2020-21		Have Plan ?	Explanation	Trust?	Set Aside Funds	Mandated Cost Reimb	Ongoing Reserve
	Inc \$	Inc %	Inc \$	Inc %	Inc \$	Inc %	Inc \$	Inc %	Inc \$	Inc %						
Allan Hancock	N/A	N/A	(389,662)	-8.19%	715,005	12.46 %	780,221	12.09 %	444,322	6.14%	Yes	The district will fund the increases through base augmentations and strategic use of mandated cost reimbursement funding reserved for this purpose.			X	
Antelope Valley	N/A	N/A	1,314,025	29.51%	447,506	6.47%	618,050	8.39%	524,879	6.58%	Yes	Hopefully, base increases will occur in the out-years from the State; otherwise we will need to reduce expenditures and make cuts in order not to continue deficit spending.				
Barstow	N/A	N/A	301,565	28.51%	303,240	19.24 %	301,555	16.05 %	279,725	12.83%	Yes	The District has established an ongoing reserve in the 17/18 budget that includes the increases represented in year 20/21.		X		
Butte	N/A	N/A	1,063,054	23.33%	930,762	14.62 %	956,731	13.11 %	815,711	9.88%	Yes	The District will continue to budget and cover fixed costs as required, as well as continue to focus on opportunities for increasing FTE's in order to achieve restoration and growth. In case all revenue sources do not fully fund current and future rising costs of operations, the District has reserve levels which will allow for deficit coverage until budget adjustments can be made.				X
Cabrillo	N/A	N/A	341,765	8.64%	553,304	10.85 %	544,939	9.64%	140,316	2.26%	Yes	Currently, have set aside one-time funding as well as implemented budget reduction plan. However, in outer years, the District will need additional funding from the State in order to cover the increasing costs of STRS and PERS. The District will re-assess and modify the plan as needed.		X		
Cerritos	N/A	N/A	2,381,048	32.68%	1,504,117	12.38 %	1,437,588	10.53 %	883,301	5.85%	Yes	A separate fund is established to partially cover the liability in the amount of \$4,030,762.		X		

Chabot-Las Positas	N/A	N/A	2,150,409	29.65%	1,531,414	14.35 %	1,568,064	12.85 %	1,268,812	9.21%	Yes	These costs will be built into the general operating budget.				
Chaffey	N/A	N/A	1,869,609	32.21%	211,544	2.09%	220,582	2.13%	174,166	1.65%	Yes	The District has established and began funding a Pension Stability Trust.	X			
Citrus	N/A	N/A	502,401	8.90%	1,100,480	15.76 %	1,053,474	13.03 %	862,157	9.44%	Yes	Effective with the 2015-16 fiscal year, the district budgets an annual ongoing transfer into a set aside account. The district plans to make annual transfers into the internal set aside account over the next several years until the projected increase is funded. As of the 2017-18 budget year, the total estimated increase not including any adjustments for new hires, step and column, or other salary increases beyond the level currently budgeted for 2017-18 is 92.5% funded.		X		
Coast	N/A	N/A	3,373,128	17.61%	3,667,416	13.58 %	5,092,679	16.60 %	4,083,493	11.42%	Yes	The District is drawing in part on the base augmentation and one-time mandated reimbursement resources to fund pension obligations in the out years. In June 2017, the District has created a pension trust.	X		X	
Compton	N/A	N/A	406,901	16.69%	532,505	15.34 %	553,837	13.83 %	452,366	9.92%	Yes	District has established a pension trust fund to set aside funds to be used to offset increases in pension contributions.	X			
Contra Costa	N/A	N/A	2,486,659	20.99%	3,034,107	18.28 %	3,024,874	15.41 %	2,697,254	11.91%	Yes	The District is setting aside base allocation increases for the pension payments. Also, the District recently set aside an additional \$2.5 million to pre-fund these known cost increases.		X		
Copper Mountain	N/A	N/A	50,615	5.29%	110,438	10.33 %	102,146	8.66%	109,623	8.55%	Yes	Yes and No. We held aside funds in 2015-16, but the amounts changed for PERS and years were added, so we are now short \$258,272 for PERS (in total). We do have plans to hold this aside in the future.		X		
Desert	N/A	N/A	1,114,384	29.86%	1,109,874	19.32 %	1,215,930	17.74 %	1,113,047	13.79%	Yes	Pension cost increases are included in the District's multi-year projections and will be funded from ongoing revenues.				
El Camino	N/A	N/A	1,680,270	23.37%	1,317,087	14.25 %	1,353,427	12.81 %	1,061,312	8.91%	Yes	The District has set aside funds to pay for the STRS and PERS retirement expenses.		X		

Feather River	N/A	N/A	181,929	22.39%	134,292	15.00 %	172,130	16.72 %	220,899	18.38%	Yes	We believe the district can continue to absorb the annual increases with our current rate of funding, however in the event we experience a decrease in funding, a separate "savings" account has been established and funded over the course of three years and for this year as well to help offset potential excess expense beyond budget restrictions.		X		
Foothill-Deanza	N/A	N/A	3,161,169	23.36%	3,194,937	16.65 %	4,105,419	18.35 %	5,143,616	19.42%	Yes	The District will prioritize new ongoing general fund revenues to cover the ongoing cost increases in future years. The increases are factored into the District's three-year planning model prepared annually; the model monitored and updated for critical fiscal impacting events during the year, such as enrollment levels.				
Gavilan Joint	N/A	N/A	(236,902)	- 10.18%	310,402	11.28 %	318,409	10.40 %	135,612	4.01%	Yes	Included in Fund Budget Projections				
Glendale	N/A	N/A	1,075,627	17.22%	1,229,196	14.81 %	993,366	10.42 %	425,600	4.04%	Yes	The District has reserved 2015-16 funds to accommodate increases through 2017-18. Future years will be funded like any other cost increase.		X		
Grossmont-Cuyamaca	N/A	N/A	1,774,549	24.20%	1,801,142	15.10 %	1,869,018	13.61 %	1,636,725	10.49%	No	The District continues to refine the plan to fund future increases based on available State funding and occasional one-time funds. The funding plan continues to route through collegial consultation for consideration and periodic updates.	X			
Hartnell	N/A	N/A	724,619	22.83%	490,500	11.46 %	501,500	10.51 %	219,900	4.17%	Yes	The district has been paying the monthly contribution to PERS and STRS. The district has also contributed \$1 Million to the public agencies post-employment benefits trust sponsored by the Community College League of California. The asset is held in trust for the exclusive purpose of funding the employer's pension obligation.	X			
Imperial	N/A	N/A	429,645	16.65%	641,219	16.23 %	675,712	14.71 %	547,197	10.39%	Yes	The district set aside \$3.2 million of 2015-16 one-time mandated block grant funds to cover the cost.		X		

Kern	N/A	N/A	2,308,164	27.46%	1,909,514	14.24 %	1,940,531	12.67 %	1,508,874	8.74%	Yes	we pay as we go				
Lake Tahoe	N/A	N/A	74,888	10.10%	172,328	18.11 %	186,092	16.56 %	174,548	13.33%	Yes	A reserve was initially set up in 2014-15 to assist with the funding and continues to be funded in 2016-17. The reserve is currently at \$350,000.00		X		
Lassen	N/A	N/A	214,657	24.31%	264,544	20.02 %	583,773	36.80 %	228,350	10.52%	Yes	We have been holding a reserve balance in anticipation of future increases		X		
Long Beach	N/A	N/A	2,303,307	26.37%	1,847,785	14.34 %	1,892,075	12.84 %	1,527,710	9.19%	Yes	Depending on each fiscal year State budget, we will adjust our budget to cover projected pension costs.				
Los Angeles	N/A	N/A	8,943,317	19.86%	7,700,000	12.58 %	7,500,000	10.89 %	4,400,000	5.76%	Yes	The District has developed a plan utilizing One Time State Mandated Revenues to partially offset these increases.			X	
Los Rios	N/A	N/A	4,208,965	19.42%	4,198,974	14.28 %	4,295,572	12.79 %	3,429,536	9.05%	Yes	The above amounts include the STRS and PERS costs associated with general fund unrestricted, auxiliary, and categorically funded positions. The district has a written plan in place to fund the general fund unrestricted costs over 15 years. As of 2016-17 nearly fifty percent of the continuing funds needed to fund these costs have been set-aside. The remaining general fund unrestricted increases will be funded over the next twelve years. One-time funds totaling \$12.5 million have been set-aside to offset the difference between on-going resources and costs during that twelve year period. Auxiliary and categorical programs are expected to fund the cost increases from their resources. A hard copy of our detailed plan will be submitted with our signed certification page.		X		
Marin	N/A	N/A	(213,398)	-4.62%	532,315	9.98%	859,588	14.65 %	698,492	10.38%	Yes	The district is actively addressing its net pension liability and future pension costs on multiple fronts. Beginning in July 2015, the Classic PERS members in the unrepresented employee group began paying a portion of the employee share, and as of July 2017, this group pays its entire employee share. In addition, the		X		

												Classic PERS members of our CSEA and SEIU groups have begun paying the employee share, and these groups will pay the entire employee share in January 2019. Moreover, our Board of Trustees has approved the establishment of a pension trust through the Community College League of California, Pension Rate Stabilization Trust Program (PARS).				
Mendocino-Lake	N/A	N/A	(149,687)	-9.11%	267,622	15.78 %	256,154	13.05 %	210,179	9.47%	Yes	The Board of Trustees directed the District administration in 2016/17 to set aside the total estimated five year cost increase. The Administration has set aside \$940,000 in the general fund to cover these costs.		X		
Merced	N/A	N/A	638,531	21.13%	656,906	15.20 %	682,035	13.70 %	543,162	9.60%	Yes	The District has identified potential one-time funding to address these additional future expenses. Although a formal written plan has not been established at this time, the Board of Trustees has been made aware of the need to fund these increased pension costs through 2020-21. The District will continue factoring the increased costs into the annual budget process as well as continuing to pursue multi-year solutions to address both systems.		X		
Miracosta	N/A	N/A	1,571,582	23.06%	1,329,161	13.74 %	1,345,607	12.23 %	953,799	7.72%	Yes	Based on projections in the 2017-18 Budget: California's Fiscal Outlook report from the Legislative Analyst Office and in the 2018-2022 Five-Year Financial Outlook from the City of San Diego, the district is projected to receive annual increases between 6% to 3.5% in descending growth rates of property tax revenues through 2022. The district is planning to use portions of the increased property tax revenues to contribute towards the district's increasing pension costs through 2022.		X		
Monterey	N/A	N/A	152,880	5.26%	429,342	11.43 %	439,242	10.49 %	191,562	4.14%	Yes	The District's plan is to fund the STRS and PERS increases through base increase funding or one				

												time funds received from the State. If no base funds are received the district will need to find another revenue source or reduce expenditures to cover the expenditures.				
Mt. San Antonio	N/A	N/A	2,966,719	22.51%	2,862,811	14.25 %	2,927,956	12.76 %	2,323,093	8.98%	Yes	On June 22, 2016, the Board of Trustees approved the establishment of Section 115, Mt. San Antonio College STRS/PERS irrevocable governmental trust, in which funds will be deposited for employer's pension obligations. The College deposited \$4,000,000 in June 2016 and \$4,000,000 in October 2016. The College will be making a \$2,000,000 contribution in the 2017-18 fiscal year.	X			
Mt. San Jacinto	N/A	N/A	1,269,230	26.70%	1,562,391	17.75 %	1,680,043	16.21 %	1,497,203	12.43%	Yes	District could borrow from reserves if unable to locate resources from general operating budgets.				
Napa	N/A	N/A	512,796	22.54%	345,000	11.40 %	335,000	9.94%	275,000	7.42%	Yes	For fiscal years 2018/18 and 2018/19 the District has been directed by the Board of Trustees to use funds set aside in the Ending Balance Reserve to fund STRS and PERS increases. For future years, the District estimates that anticipated increases in local property tax revenue will fund the increases.				X
North Orange	N/A	N/A	2,939,697	22.89%	2,504,626	14.05 %	2,554,719	12.57 %	2,158,117	9.43%	Yes	We continue to take the base augmentation received from the State and designate it to address these current and future PERS and STRS rate increases.				
Ohlone	N/A	N/A	910,315	24.69%	485,005	9.61%	589,007	10.64 %	484,491	7.91%	Yes	Ohlone set aside the money and pay for these additional cost every year.		X		
Palo Verde	N/A	N/A	(42,995)	-4.47%	16,378	1.75%	16,288	1.71%	15,416	1.59%	Yes	During the 16-17 year the district budgeted using the 20-21 STRS and PERS rates. The difference was used as one-time money. Additional hires are considered with the future cost of retirement.		X		
Palomar	N/A	N/A	2,175,431	28.72%	1,704,706	14.97 %	1,544,224	11.79 %	1,068,185	7.30%	Yes	The District dedicates some of its budget reserves to paying down its annual obligation.				X
Pasadena	N/A	N/A	2,125,150	23.34%	1,531,064	11.99 %	1,503,796	10.52 %	901,238	5.70%	Yes	We created a new Internal Service fund 69 for PERS and	X			

												STRS and have transferred to this fund \$5,308,281 in FY 1617 and plan on moving \$494,388 in FY 1718.				
Peralta	N/A	N/A	2,596,731	30.43%	1,820,701	14.42 %	1,866,377	12.92 %	1,531,001	9.38%	Yes	The District has identified alternative liquidity sources. We continue to work with constituent groups to formulate a long-term plan.				
Rancho Santiago	N/A	N/A	2,291,153	14.13%	2,189,822	9.79%	2,284,051	9.30%	1,843,654	6.87%	No	The District will need to make budget reductions in excess of any new revenue to pay for these cost increase in each budget year.				
Redwoods	N/A	N/A	396,618	18.87%	272,000	9.95%	243,000	8.09%	166,000	5.11%	Yes	The District is including increased pension costs in its multiyear budget forecast. Pension costs are being covered each year in the Tentative and Final Budgets approved by the Board of Trustees.				
Rio Hondo	N/A	N/A	1,071,813	19.88%	1,136,196	14.09 %	1,159,379	12.60 %	888,278	8.57%	Yes	The District has a process to fairly estimate the expenditures and incorporate in our fiscal planning, the following factors are taken into consideration: a) Number of employees subject to each retirement system. b) Increase in salaries for each category of employee. c) Increase in rates by STRS & PERS.				
Riverside	N/A	N/A	2,363,427	19.31%	3,705,867	18.56 %	4,019,577	16.98 %	3,622,578	13.08%	Yes	The increase in pension expenses will be funded by general operations through FY 2020/2021.				
San Bernardino	N/A	N/A	1,097,369	16.68%	1,315,634	14.40 %	1,348,833	12.91 %	973,375	8.25%	Yes	Our district has budgeted/forecasted to prepare for higher rates. Additionally, we have set aside \$5.5 million toward the increased costs.		X		
San Diego	N/A	N/A	6,156,841	33.39%	3,003,414	11.00 %	3,333,790	11.00 %	3,700,506	11.00%	Yes	In FY 2014-2015, a Board Designated Reserve in the amount of \$24.8 million has been established to mitigate the pension expenditures as a result of the employer STRS and PERS contribution rate increases. Additionally, the District's Resource Allocation Formula contains provisions to fund all increases in salary and benefits cost from annual increases in revenue from COLA, Growth, and other apportionment related		X		

												revenues before any funds are available for employee compensation distribution.				
San Francisco	N/A	N/A	1,521,526	19.10%	293,176	3.00%	301,971	3.00%	311,030	3.00%	Yes	The District plans to fund these increases through general apportionment and unrestricted fund balance.				
San Joaquin Delta	N/A	N/A	3,078,371	67.77%	1,499,238	19.23 %	675,375	7.27%	335,099	3.36%	Yes	The District utilized position control analytics to project future year costs. By reviewing current positions, adding on step/column/longevity/misc additional costs each year and then applying the increased STRS/PERS rate, the District is able to develop an accurate 3-year financial plan. This plan includes all additional costs borne from STRS/PERS rate increases and allows District to budget accordingly.				
San Jose-Evergreen	N/A	N/A	1,216,993	12.83%	1,719,090	14.40 %	1,761,540	12.90 %	1,440,959	9.35%	Yes	Excess Property Tax Dollars				
San Luis Obispo	N/A	N/A	476,846	13.75%	606,290	11.97 %	719,756	12.69 %	543,849	8.51%	No	The District intends to use unrestricted general funds to pay growing retirement expenses. The District will work with statewide college organizations to advocate for additional general purpose funding to address the growing obligations. Without additional general purpose funding, the District will need to impose expenditure reductions to maintain balanced budgets.				
San Mateo	N/A	N/A	2,612,934	24.57%	2,442,563	16.10 %	2,515,826	14.28 %	2,205,132	10.95%	Yes	The added costs are included in our budget projections for the future years and accounted for in our collective bargaining agreements.				
Santa Barbara	N/A	N/A	1,014,680	14.71%	831,571	9.13%	1,295,850	13.03 %	1,060,250	9.43%	Yes	Santa Barbara City College is actively creating and analyzing 5 year fiscal projections to plan for future expenditures.				
Santa Clarita	N/A	N/A	2,005,272	31.65%	1,559,931	15.88 %	1,644,082	14.44 %	1,291,148	9.91%	Yes	In 2016-17 the District transferred \$1.1 M in one-time funds to Fund 68, STRS/PERS Liability Fund bringing the balance up to \$6.0M, to assist with future years' expenses when		X		

												on-going funding cannot be identified. The District plans to fund future increases with additional Base increases if provided through the State Budget. If no additional funding is provided by the State for STRS/PERS increases, District growth funding will have to be used which will reduce the number of sections offered and directly impact the number of students served.				
Santa Monica	N/A	N/A	2,192,804	21.34%	2,046,500	14.40 %	2,097,342	12.90 %	1,714,587	9.34%	Yes	The District has set aside 50% of the annual STRS and PERS increases from 2017-18 thru 2020-21 in the reserve to minimize the impact of the effect of the increase.		X		
Sequoias	N/A	N/A	1,190,017	32.78%	793,252	14.49 %	821,017	13.10 %	668,300	9.43%	Yes	The 2018/19 and 2019/20 increased cost are already budgeted for in 2017/18. The ongoing surplus of \$1.94 million will be used in 2018/19 to cover 2020-21 costs.				
Shasta Teh Tri	N/A	N/A	730,303	24.43%	636,235	15.00 %	658,118	13.49 %	551,553	9.96%	Yes	Includes .5% wage growth per year. Above data is for all funds (11, 12, & 34). The District uses five year budget projections to analyze future income and expenditures based on a variety of parameters and scenarios. Incorporated in the parameters are projected salary driven costs, including anticipated increases in contributions to pensions for our active employees. The district uses these projections to analyze the level of hiring or replacing of positions that will occur in the subsequent year. Additionally, they are used to help project what the District is able to offer in salary increases which is also an ongoing expense that gradually increases over time. In the current year the District supported the increased expense through the Basic Allocation increase offered at the State level. Should additional funds become available the District may allocate some to JPA for STRS and PERS contributions.				

Sierra	N/A	N/A	1,268,249	21.79%	1,137,267	14.16 %	1,163,229	12.69 %	936,907	9.07%	Yes	Considering the future years pension costs in the multi-year budget planning process which includes detailed compensation modeling and correlating those future costs to the ongoing and one time revenues in future years.				
Siskiyou	N/A	N/A	350,843	35.92%	222,818	13.94 %	238,232	13.08 %	133,517	6.48%	Yes	The District will budget the required increases in the general fund. Doing so may affect other spending budgets and impact instruction, student services and facility needs of the District depending on the funding available from the State and other resources.				
Solano	N/A	N/A	710,291	17.23%	628,535	11.50 %	609,956	10.01 %	396,648	5.92%	Yes	District expects to address increase in PERS and STRS with reserves.				X
Sonoma	N/A	N/A	1,944,390	23.76%	1,576,312	13.74 %	1,609,174	12.33 %	1,170,699	7.99%	Yes	The District will fund the increases from ongoing General Fund revenues.				
South Orange	N/A	N/A	3,561,497	28.25%	2,220,376	11.42 %	2,272,020	10.49 %	989,165	4.13%	Yes	We have established a pension stability trust fund and have a funding plan to cover the increased costs for the unrestricted general fund through FY 2021-2022.	X			
Southwestern	N/A	N/A	1,094,568	14.94%	1,375,512	13.72 %	1,452,687	12.75 %	807,562	6.28%	Yes	The District is developing a five year plan which includes the funding of all retirement benefits.				
State Center	N/A	N/A	2,089,907	19.76%	2,206,892	15.14 %	2,289,265	13.64 %	1,799,035	9.43%	Yes	The district's 2017-18 budget allocated approximately \$2.0 million to cover the current year's increased STRS/PERS cost from the increased base funding allocated in the State's 2016-17 Adopted Budget. Additionally, the District's Board of Trustees continue to support staff's recommendation to set aside on-going unrestricted funds for future pension cost increases. In fiscal year 2015-16, \$3 million was set aside and this amount was increased by an additional \$750,000 with the adoption of the fiscal year 2016-17 final budget. This continues to provide the district a total of \$3.75 million of on-going funds available to address future		X		

												pension cost increases. The district also established a retiree benefits fund with the Fresno County Treasury during fiscal year 2015-16, which now holds approximately \$11.3m as of June 30, 2017. If the District were to receive additional funding in future fiscal years, we would continue to recommend to the Board of Trustees to set aside additional funds to cover the unfunded pension obligation costs.				
Ventura	N/A	N/A	1,522,582	16.14%	1,983,000	15.07 %	2,052,000	13.55 %	1,705,000	9.92%	Yes	Annual STRS and PERS increase will be built into the operating budget each year.				
Victor Valley	N/A	N/A	814,727	20.52%	931,798	16.96 %	1,229,729	19.14 %	1,599,810	20.90%	Yes	The District has setup a Public Agency Retirement Services Trust to help off-set the STRS and PERS costs.	X			
West Hills	N/A	N/A	862,622	29.18%	770,390	16.97 %	824,492	15.53 %	687,386	11.21%	Yes	All available resources will be allocated to cover the increase in pension costs before adding new staff and before increasing discretionary spending.				
West Kern	N/A	N/A	547,355	29.75%	351,615	13.31 %	339,351	11.34 %	203,421	6.10%	Yes	The District continues to weigh options regarding changes to current benefits in order to make available additional funds which may be necessary to pay the operating expenses of STRS & PERS.				
West Valley	N/A	N/A	381,527	78.13%	404,929	47.83 %	37,546	3.00%	(171,874)	- 13.33%	Yes	The district has set aside local money in fund balance to cover increased in cost.				
Yosemite	N/A	N/A	869,559	13.60%	1,219,449	14.39 %	1,249,619	12.89 %	1,020,102	9.32%	Yes	As of June 30, 2016, the District opened and deposited approximately \$6.2 million into a Pension Rate Stabilization Plan (administered by PARS). During the 16-17 fiscal year, the District covered the increased costs with savings from prior years thus not needing to utilize any of the \$6.2 million. The District has set aside an additional \$3 million with additional fund savings for the increased cost. During the 17-18 fiscal year and going forward, the District will continue to identify ongoing revenue to fund the increased pension costs	X			

												subsequent to the 2020-21 fiscal year.				
Yuba	N/A	N/A	445,918	15.72%	582,629	15.34 %	605,993	13.83 %	495,280	9.93%	Yes	YCCD will use base funding increase to address the PERS and STRS increases.				
72			1,488,112	21.19%	1,342,693.90	14.09 %	1,407,091	12.58 %	1,117,346	8.43%	69		10	24	3	4