

BUDGET COMMITTEE

MEETING AGENDA

April 19, 2023

3:00 p.m.



Location: Building 4, Conference Room # 2460

Time: 3:00 p.m. – 4:30 p.m.

Committee Members:

Morris Rodrigue, Chair
Phil Wolf, Co-Chair
Kelly Fowler
Delana Miller

Rosa Royce
Gary Nellesen
Shiloh Blacksher
Traci Ebue
Emily Woolery

Manny Marquez
Brandon Gillett
Lisa Romo
Jasmine Nguyen (Student)
Calvin Haroutonian (Student)

Guest:

George Bradshaw
Patricia Quinones
Suzanne Vasquez
(Notes)

AGENDA ITEMS:

1. **Agenda Check.**
2. **Review the Budget Committee Meeting Summary of March 1, 2023 –(the committee approved mins)**
3. **Report out from IEC Representative**
4. **Budget Review and Development Guide**

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

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

April 19, 2023

May 3, 2023

May 17, 2023

June 7, 2023

**Mt. San Antonio College
Budget Committee Summary of
April 19, 2023
Location: In-Person, Building 4-2460
Time: 3:00 p.m. – 4:30 p.m.**

Committee Members[15]:

- | | | | |
|---|--|--|---|
| <input checked="" type="checkbox"/> Morris Rodrigue- Co-Chair | <input checked="" type="checkbox"/> Rosa Royce | <input type="checkbox"/> Zak Gallegos | <input checked="" type="checkbox"/> Patty Quinones (Guest) |
| <input checked="" type="checkbox"/> Phil Wolf, Co-Chair | <input type="checkbox"/> Gary Nellesen | <input checked="" type="checkbox"/> Lisa Romo | <input checked="" type="checkbox"/> Suzanne Vasquez (Notes) |
| <input checked="" type="checkbox"/> Kelly Fowler | <input checked="" type="checkbox"/> Shiloh Blacksher | <input type="checkbox"/> Manny Marquez | |
| <input checked="" type="checkbox"/> Delana Miller | <input checked="" type="checkbox"/> Traci Ebue | <input type="checkbox"/> Jasmine Nguyen (Student) | |
| <input checked="" type="checkbox"/> George Bradshaw (Guest) | <input checked="" type="checkbox"/> Emily Woolery | <input checked="" type="checkbox"/> Calvin Haroutonian (Student) | |

ITEM	DISCUSSION/COMMENTS	ACTION/OUTCOME
1. Agenda check	Agenda checked.	Agenda approved.
2. Review the Budget Committee Meeting Summary of April 5, 2023	The Budget Committee Meeting summary of April 5, 2023, was reviewed and approved with one change. <ul style="list-style-type: none"> • Item #7 Rosa discussed that the General Fund <u>the Reclassification Budgeting Process</u>. is used for the reclassification budget. 	Meeting Summary approved.
3. Report out from IEC representative	Patty Quinones discussed that primary work at IEC is setting the agenda for the Expanded PAC (EPAC) for May 24, 2023. EPAC will be implementing timelines of the strategic plan.	Morris asked Patty to provide the committee with any updates regarding DEISA.
4. Budget Review and Development Guide	<ul style="list-style-type: none"> • Recommended changes were made for accreditation and will be brought back to discuss and make updates • Rosa reviewed some highlighted changes to the Budget Review and Development Guide • 2016 Budget Review and Development Guide was reviewed, and changes were made • Changes were tracked to show what was rearranged, terminology, and updated grammar. Changes were made based on cabinet notes. • The college has funded 53.8 million in NRAs. 	

- | | | |
|--|--|--|
| | <ul style="list-style-type: none">• Cabinet recommended budget managers to align their actuals to the budget they have approved• Unrestricted general fund ending balance below 18.5% of total unrestricted fund• There are no changes to rate-driven increase• New process in effect next year to adjust supply budgets without running it through PIE• New Resource Requests section of the Budget Guide was sent to Kelly Fowler and Phil Wolf to lead the review and make updates to be discussed at the next Budget Committee meeting | |
|--|--|--|

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

FUTURE AGENDA ITEMS

- Budget Review and Development Guide

FUTURE MEETING DATES

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

May 17, 2023

June 7, 2023



Committee Goals and Progress Report 2022-23

Committee name: Budget Committee

Name of person completing the report: Suzanne Vasquez/Vivian Ruiz

Instructions: **Due by November 14, 2022:** Columns 1 and 2
 Due by June 9, 2023: Column 3
 Please enter your committee's outcomes and accomplishments in Column 3 and submit electronically to bhebert3@mtsac.edu (on behalf of the President's Advisory Council).

(EXPAND AS NECESSARY)

Committee Goal	Link to College Goal #	Completed Outcomes/Accomplishments (descriptive bullet list)
GOAL #1: Communicate to the campus community by maintaining an up-to-date website	6	The Budget Committee website is kept accurate, complete, and current. Meeting summaries are posted on the Budget Committee website in a timely manner.
GOAL # 2: Develop an understanding of the budget and communicate about budget issues to the campus and community.	6	September 7 Budget committee discussed elements of the 2022/2023 State Budget, followed by a detailed discussion of the local college budget. There was a discussion on emergency conditions allowance and the requirements for an updated reserve policy. September 22 Budget Committee discussed budget increase processes. October 5 Budget Committee reviewed and recommended changes to Integrated Planning and Budgeting Process Calendar. November 2 Budget Committee reviewed a multi-year analysis of the operational cost of the restricted general fund to establish a target for an updated reserve policy in alignment with GFOAA standards needed to receive emergency conditions funding.

		<p>Budget Committee recommended changes to the reserve policy to meet the Chancellor's Office requirement.</p> <p>March 1 Budget Committee discussed the 2023/2024 governor's state budget proposal. Budget Committee approved the 2023/2024 Budget Development Calendar.</p> <p>April 19 Budget Committee discussed the budget process of full-time positions, including Step/Column and Reclassification. There was also a discussion on exhibit C P1.</p>	
GOAL #3:	Review, evaluate, and make recommendations to update the Budget Review and Developmental Guide.	1, 2, 3, 5, 6	Budget Committee reviewed and provided input on recommended updates to the Budget Review and Development Guide.
GOAL #4:	Update Budget Committee processes to ensure communication and collaboration with Institutional Effectiveness Committee (IEC).	1, 4, 6	<p>Established a requirement for there to be cross-representation for committee members on the Institutional Effectiveness Committee and Budget Committee. This includes a standing agenda item for the IEC member to update and receive input from the Budget Committee.</p> <p>A regular conversation that occurred was developing and understanding of PIE and resource requests. This included recommendations to rethink how funding for items such as supplies be requested.</p>
GOAL #5:	The Budget Committee will review the budgeting processes and procedures for Diversity, Equity, Inclusion, Social Justice, Anti-Racism and Access (DEISA-A) to recommend changes if needed to President's Advisory Council (PAC).	1,6	
GOAL #6:	Review Standard III.D and confirm areas where compliance can be improved and make recommendations to the Accreditation Steering Committee.	3, 5, 6	Budget Committee established a sub-group that reviewed and developed the standard IIID Financial Resources portion of the institutional self-evaluation for the accreditation.



ACCREDITING COMMISSION FOR
COMMUNITY AND JUNIOR COLLEGES
WESTERN ASSOCIATION OF SCHOOLS AND COLLEGES

ANNUAL FISCAL REPORT SURVEY

2023 Annual Fiscal Report Questions California Community College (Fiscal Year 2021-2022) - Single College District: Mt. San Antonio College

Section 1 - General Information:

Questions marked with an * are required.

1. College name: *

Mt. San Antonio College

2. District name (if different from college name, otherwise enter 'n/a'):

Mt. San Antonio Commi

3. Contact information for Chief Business Officers:

Name of College/District Chief Business Officer (CBO) *

Morris Rodrigue

Title of College/District CBO *

Vice President, Adminis

Phone number of College/District CBO *

909-274-4230

E-mail of College/District CBO *

mrodrigue@mtsac.edu

Section Navigator

Please click "answer" to start working on each section or the 'Next' button to go to the next section. If you have completed this section, please ensure you click 'Next' before proceeding to another section to save your answers.

Section	Status	Actions
Revenue	Complete	Answer
Expenditures/Transfers	Complete	Answer
Liabilities - Debt	Complete	Answer
Other Post-Employment Benefits (OPEBs)	Complete	Answer
Cash Position	Complete	Answer
Annual Audit Information	Complete	Answer
Other Information	Complete	Answer
Final Step	Started	Answer

Back

Next

82%

2023 Annual Fiscal Report Questions California Community College (Fiscal Year 2021-2022) - Single College District: Mt. San Antonio College

Section 2 - Revenue:

For numerical fields, commas can be entered to delineate 1000s (e.g. 1,000,000)

4. Revenue (Source: Unrestricted General Fund, CCFS 311 Annual, Revenues, Expenditures, and Fund Balance) *

	FY 19/20 (\$)	FY 20/21 (\$)	FY 21/22 (\$)
4a. Total Unrestricted General Fund Revenues (excluding account 8900)	225597229	225170437	242725697
4b. Other Unrestricted Financing Sources (account 8900) (if none, please enter 0)	384191	3348878	2609918

Section Navigator

Please click "answer" to start working on each section or the 'Next' button to go to the next section. If you have completed this section, please ensure you click 'Next' before proceeding to another section to save your answers.

Section 2 - Revenue (Part 2)

4b. Other Unrestricted Financing Sources (account 8900) is primarily comprised of (two largest components, if applicable):

ACCJC does not count other unrestricted financing sources as a regular and ongoing source of revenue, unless it is a sustainable annual revenue. ACCJC will count HEERF funds as sustainable for FY 20/21 and FY 21/22. Transfers-in from OPEB trusts are not sustainable; list as one-time.

4bi. On the previous page, you listed **\$384191** in revenue from non-General Fund resources in FY 19/20. Please describe the two primary sources for this revenue. (List no more than 2).

	Description	Amount (\$)	Sustainable/One-time/HEERF
FY 19/20 (1) *	CARES Act Tuition Reimbui	156748	HEERF
FY 19/20 (2)	Carryover budget for Profes	227443	One-time

4bi. On the previous page, you listed **\$3348878** in revenue from non-General Fund resources in FY 20/21. Please describe the two primary sources for this revenue. (List no more than 2).

	Description	Amount (\$)	Sustainable/One-time/HEERF
FY 20/21 (1) *	Revenue Losses Reimburse	3044585	HEERF
FY 20/21 (2)	Various carryover budgets	304293	One-time

4bi. On the previous page, you listed **\$2609918** in revenue from non-General Fund resources in FY 21/22. Please describe the two primary sources for this revenue. (List no more than 2).

	Description	Amount (\$)	Sustainable/One-time/HEERF
FY 21/22 (1) *	Revenue Losses Reimburse	2107206	HEERF
FY 21/22 (2)	Various carryover budgets	502712	One-time

5. Unrestricted General Fund Beginning/Ending Balance *

	FY 19/20 (\$)	FY 20/21 (\$)	FY 21/22 (\$)
a. Net (Adjusted) Unrestricted General Fund Beginning Balance <i>Use adjusted unrestricted beginning fund balance from CCFS 311 Annual.</i>	55945717	61960216	65180667
b. Net Unrestricted General Fund Ending Balance, including transfers in/out <i>This amount is the amount reported on the CCFS 311 report after transfers in/out</i>	61960216	65180667	60395491

Section 3 - Expenditures/Transfers (General Fund Expenditures/Operating Expenditures):

(Source: Unrestricted General Fund, CCFS 311 Annual, Revenues, Expenditures, and Fund Balance)

6. Expenditures (Source: Unrestricted General Fund, CCFS 311 Annual, Revenues, Expenditures, and Fund Balance) *

	FY 19/20 (\$)	FY 20/21 (\$)	FY 21/22 (\$)
a. Total Unrestricted General Fund Expenditures (including account 7000)	219966921	225298864	250120791
b. Total Unrestricted General Fund Salaries and Benefits (accounts 1000, 2000, 3000)	197449699	204140873	219804830
c. Other Unrestricted General Fund Expenses (6a-6b)	22517222	21157991	30315961
d. Unrestricted General Fund Ending Balance <i>6.d. same as 5.b., which includes transfers in/out</i>	61960216	65180667	60395491

Section 4 - Liabilities - Debt:

7. Did the District borrow funds for cash flow purposes? *

	Yes	No
FY 19/20	<input type="radio"/>	<input checked="" type="radio"/>
FY 20/21	<input type="radio"/>	<input checked="" type="radio"/>
FY 21/22	<input type="radio"/>	<input checked="" type="radio"/>

8. Total Borrowing/Debt - Unrestricted General Fund *

	FY 19/20 (\$)	FY 20/21 (\$)	FY 21/22 (\$)
8a. Short-Term Borrowing (TRANS, etc.) <i>List total short-term Unrestricted General Fund Borrowing/Debt</i>	0	0	0
8b. Long-Term Debt (COPs, Capital Leases, other long-term borrowing) <i>In 8.b. list total long-term Unrestricted General Fund Borrowing/Debt (not G.O. Bonds)</i>	0	0	0

9. Did the District issue unrestricted long-term debt instruments or other new borrowing (not G.O. Bonds) during the fiscal year? *

	Yes	No
FY 19/20	<input type="radio"/>	<input checked="" type="radio"/>
FY 20/21	<input type="radio"/>	<input checked="" type="radio"/>
FY 21/22	<input type="radio"/>	<input checked="" type="radio"/>

9a. If you answered YES for any year in question 9, please indicate what type. Enter n/a if not applicable. *

	FY 19/20	FY 20/21	FY 21/22
Please indicate what type of long-term debt instruments or new borrowing the college issued.	0	0	0

9b. If you answered YES for any year in question 9, please indicate amounts. Enter n/a if you answered NO. *

	FY 19/20 (\$)	FY 20/21 (\$)	FY 21/22 (\$)
Total amount for debt instruments/borrowing entered for question.	n/a	n/a	n/a

10. Debt Service Payments (Unrestricted General Fund) *

	FY 19/20 (\$)	FY 20/21 (\$)	FY 21/22 (\$)
Debt Service Payment Amounts <i>(include transfers made from the UGF to any other fund for the purposes of debt service payments)</i>	n/a	n/a	n/a

Section 5 - Other Post-Employment Benefits (OPEBs):

Source: Most recent GASB 74/75 OPEB Actuarial Report

11. Most recent actuarial year: *

a. Total OPEB Liability (TOL) for OPEB

\$ 154901176

b. Fiduciary Net Position

\$ 90502644

c. Net OPEB Liability

\$ 64398532

d. Funded Ratio [Fiduciary Net Position (FNP)/TOL]

58%

e. Service Cost (SC)

\$ 5826444

12. Date of most recent GASB 74/75 OPEB Actuarial Report – use valuation date *

06/30/2021 

13. Has an irrevocable trust been established for OPEB liabilities? *

Yes No

14. OPEB Trust or Reserves (enter n/a if not applicable) *

	FY 19/20 (\$)	FY 20/21 (\$)	FY 21/22 (\$)
14a. Amount deposited into OPEB Irrevocable Trust <small>Add amounts deposited during the fiscal year. These amounts are usually included in the District's Annual Audit, and trust is referred to as Fiduciary Trust or Plan Fiduciary.</small>	2835764	6500000	11887894
14b. Amount deposited into non-irrevocable Reserve specifically for OPEB	n/a	n/a	n/a
14c. OPEB Irrevocable Trust Balance as of fiscal year end	72438371	92216445	90502644

15. Has the district utilized OPEB or other special retiree benefit funds to help balance the general fund budget in 21/22? *

If yes, please be sure to provide the description and amount in Section 2: Revenue in your answers for Question 4c, FY 21/22.

Yes No

Section 6 - Cash Position:

16. Cash Balance at June 30 from Annual CCFS 311 Report *

	FY 19/20 (\$)	FY 20/21 (\$)	FY 21/22 (\$)
Combined General Fund Balance Sheet Total (Unrestricted and Restricted – accounts 9100 through 9115)	316368612	185614838	420685599

17. Does the College prepare cash flow projections during the year? *

Yes No

Section 7 - Annual Audit Information:

NOTE: Audited financial statements are due to the ACCJC no later than April 14th, 2023. Please email a PDF version of the Audited Financial Statements to support@accjc.org.

18. Date annual audit report for fiscal year was electronically submitted to accjc.org, along with the institution's response to any audit exceptions *

12/05/2022



19. List the number of audit findings (financial statement, federal compliance and state compliance) for each year *

FY 19/20

FY 20/21

FY 21/22

19a. Number of findings (enter 0 if none)

0

0

0

20. From Summary of Auditors Results (Annual Audit) for FY 21/22:

(this is usually a single page at the beginning of the Findings and Questioned Costs section)

Number of modified/qualified opinions, if any (enter 0 if none): *

0

Section 8 - Other Information:

21. Budgeted/Actual FTES *

FY 19/20

FY 20/21

FY 21/22

21a. Final Adopted Budget – budgeted Full Time Equivalent Students (FTES) (Annual Target)

Resident FTES only.

32820

32992

32912

21b. Actual Full Time Equivalent Students (FTES) from Annual CCFS 320, or from more recent CCFS 320 Recal if applicable

Report resident FTES only. Please use actual FTES, not hold harmless FTES

32633

31086

29278

22a. During the report year, did the institution settle any contracts with employee bargaining units? *

Yes No

22b. Did any negotiations remain open? *

Yes No

22c. How many unit contracts remained open (ongoing negotiations) for over two years? (enter 0 if none) *

0

22d. Please use the box below to provide additional context related to ongoing negotiations. *

For the fiscal year 2021-22, the Faculty, Management, Confidential, CSEA 262, and CSEA 651 employee groups received a 5.07 percent salary increase. These increases have been funded from Unrestricted and Restricted funds.

23. USDE official cohort Student Loan Default Rate (FSLD) *

Cohort Year 2017
(Published fall 2020)

Cohort Year 2018
(Published fall 2021)

Cohort Year 2019
(Published fall 2022)

Cohort 3-year rate

6.1%

7.9%

4.2%

24a. For the report year, how many executive or senior administration leadership positions have a new permanent administrator hired into the position as of June 30, 2022? *

Senior administrative leadership generally includes the Chief Executive Officer (CEO) of the college/district and any administrators who report to that position and/or sit on the CEO's cabinet or executive committee. Senior executive leadership always includes the chief business official, chief financial officer of the college.

0

24b. How many executive or senior administration leadership positions have been replaced with an interim, or remain vacant (no planned hire) as of June 30 2022? *

0

24c. Please describe the leadership change(s) (Please enter 'n/a' if there were no leadership changes.) *

N/A

25. Please use this text box to provide any comments regarding the data submitted in this report (optional, no limit).

N/A

NOTE: The Annual Fiscal Report must be certified as complete and accurate by the institution's CEO or ALO. Once all the questions have been answered, there will be an option to send an email notification to the CEO and/or ALO that the report is ready for certification.

By submitting the final report, the institution certifies that to the best of its knowledge, all submitted data is accurate and correct. The institution further acknowledges that knowingly submitting false or inaccurate data may result in notification to the U.S. Department of Education and accreditation action.