Budget Review and Development Guide

March 2024

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INTRODUCTION

Budget Guide History

The Budget Committee originally developed the New Resources Allocation Process in the 2005-06 fiscal year to integrate and align the budget process with the College's Planning for Institutional Effectiveness (PIE) process. This process defined a method for allocating new resources, required a review of the current "Status Quo" budgets, and provided budget flexibility within departments, divisions, and teams. The process concluded with an annual review of the budget process. During the 2008-09 fiscal year, the Budget Committee evaluated the budget review and development process and determined it should be cyclical because planning and budget development is ongoing. The Budget Committee also determined that combining the new resource allocation process information into the review and development guide would be less confusing. Thus was born the 2010 Budget Review and Development Process Guide.

In 2016, the Budget Committee updated; the Budget Review and Development Guide to better realign integrated planning with the budget development calendar, improve some forms and processes, and ensure the College's budget processes were reviewed regularly.

The New Resource Allocation Requests Process has been in place since March 2015. Fourteen phases have been since its establishment, with $53.8 million funded requests. The process of funding these new allocation requests is incorporated into the Budget Review and Development Guide.

The Budget Development guide has been in place for several years and functions well. The budget process is both dynamic and flexible. There have been several improvements in the budget processes and the College's Planning for Institutional Effectiveness. The Budget Committee recognized the need to revise and/or create and update some budget processes and forms. These recommendations for the changes were presented to the full Budget Committee in the spring of 2023. As a result, the Budget Review and Development Guide has been revised to support the integrated planning processes and satisfy accreditation standards that regularly require revision of budget processes.

Budget Review

President's Cabinet has recommended that departments/units perform a comprehensive review of all Status Quo Budgets to better align the College's budget with actual and future expenditures. Budget managers review departmental budgets to determine positive budget balances that can be reallocated to other budget line items within the budget manager's responsibility.

As part of the budget development of each fiscal year, Fiscal Services provides a *Budget and Expenditure Comparative Report* for the previous three fiscal years. The Budget and Expenditure Comparative Report (Appendix E) aims to facilitate the analysis of budget areas that have increased expenditures and positive budget balances trends. Then, this information is used to realign budgets with actual expenditures and reallocate budgets where needed. This report includes ongoing budget and expenditure account information for the Unrestricted General Fund 11. The data of each account is presented in chronological order.

Budget Reductions

The College may experience declines in revenues in some fiscal years. Therefore, the President's Cabinet may recommend a more comprehensive review of all status-quo budgets to align the College's budget expenditures with revenues. The following are considerations for future budget reductions.

1. Maintain the mission of the College while making reductions:
   a. Identify programs that cannot be maintained without additional workload reductions;
   b. Conduct a cost-benefit analysis to determine the cost compared to how many students are being served by a program;
   c. Identify unsuccessful programs and services for possible elimination or reduction;
   d. Explore partnerships to help offset the cost of services;
   e. Stabilize General fund with both revenue and expense solutions;
   f. Reduce future operating expenses with integrated sustainable and technology-based solutions;
   g. Invest in diversified enrollment growth and retention strategies;
   h. Emphasize equity and basic needs in academic support;
   i. Restructure to meet program staffing needs; and
   j. Analyze status quo budget reductions by area in greater detail.
2. Establish triggers for budget reductions, e.g., unrestricted general fund ending balance below 18.5 percent of total unrestricted general fund expenditures will trigger additional budget reductions (Appendix N).
3. Develop criteria that would enable decisions about which services would be deemed nonessential.
4. Establish campus-wide standards for adequacy of services:
   a. Analyze service-level standards;
   b. Efficiency of staffing levels; and
   c. Maintain compliance with Federal and State mandates.
5. Invest in bond funds to reduce energy costs.

6. Secure funding from the Foundation to supplement some of the shortfalls in funding.

7. Analyze the budget implications of institutionalizing grants at the end of their cycles.

8. Protect full-time employee positions and consider them a high priority.

BUDGET REVIEW AND DEVELOPMENT GUIDE

Mt. San Antonio College's Budget Review and Development Guide directs the College community regarding the association of College and department/unit goals to funding allocations. Budget review and development is continuous and ongoing, but, for the reader's convenience, this document will follow a typical calendar year.

In January, Fiscal Services updates and projects the personnel budget for full-time positions, constituting the most significant expenditure portion of the annual budget. By the first day of March, Departments/Units can expect to receive a memo from Fiscal Services (Appendix A), which will provide important information and deadlines for the tentative budget development. The memo will include instructions to access the Department's/Unit's "Status Quo Budget" (Appendix B) as well as instructions and deadlines for the Tentative Budget Development.

Budget Templates

The Budget Template includes the Department's/Unit's status quo budget as it was originally allocated in the prior year's Adopted Budget, except for position budgets of regular employees that include salary progression (step/column, longevity, professional growth, etc.) stipulated in collective bargaining agreements. Other personnel changes for faculty, management, classified, and confidential procedures are described in the Personnel Budget Procedures (Appendix C). Faculty positions are budgeted in alignment with AP 7120 – Faculty Recruitment and Hiring (Appendix D).

The new academic faculty requests submitted the previous spring are independently prioritized by the Academic Senate Executive Board and the division deans. In late October, the division and Academic Senate hiring prioritization lists are merged into a single list by the Academic Mutual Agreement Council. Although the College president determines the number of new faculty to hire, by agreement, the College president will not alter the order of the merged list. The recruitment of new positions for the subsequent fall semester should be able to begin by early January.

Expenditure classifications are included in the budget templates following the Budget and Accounting Manual (BAM) for California Community Colleges. Fiscal Services performs line item budget changes for permanent employees' salaries, hourly faculty budgets, and benefits. Budget Managers have the flexibility to realign discretionary budgets. These line item budgets can be moved at Budget Manager's discretion. Some discretionary budgets are temporary staff, supplies, travel, professional development, contracts, software, and equipment. The following are accounts that include discretionary budgets:

Account	Description
140000	Non-instructional Salaries, Hourly
230000	Short-term Hourly Non-instructional, Student Hourly, and Professional Experts
240000	Hourly Instructional Aide
400000	Supplies and Materials
500000	Other Operating Expenses and Services
600000	Capital Outlay (Equipment)
700000-769999	Other Outgo

Emergency Funding Request

An "emergency funding request" occurs when a sudden, one-time amount is necessary to continue operating a critical or legally mandated program or service to prevent liability to the College. Generally, emergency funding requests **should not be used to hire permanent employees.** The Emergency Funding Request Form (Appendix F) should be submitted to the appropriate dean/director, who will approve and forward it to the appropriate vice president. Fiscal Services will process funding after the President's Cabinet's approval. An emergency funding request may be submitted anytime during the fiscal year.

1. Example 1: An "emergency funding request" would occur if an expensive, required piece of equipment has broken down and cannot be repaired; instruction cannot continue without it, but the Department/Unit does not have enough available budget to purchase a replacement. If the equipment is so expensive that it would by itself drain much of the supply budget and so necessary that the program could not continue without it, then it qualifies as an "emergency funding."

2. Example 2: An "emergency funding request" would occur if an increase in fuel cost for the aeronautics instructional program would cause the planes to be grounded and the students cannot fly.

3. Example 3: An "emergency funding request" would occur if the College discovers mold growing in an occupied building and must hire a hazardous material cleanup service to come in and remove the mold, and such a service was not included in the facilities budget or any department budget.

Rate-Driven Increase Request

A "rate-driven" increase is a contractually mandated increase in cost that is out of the Department /Unit's control. Examples of rate-driven increases are:

1. Equipment maintenance agreements;
2. Institutional memberships;
3. Insurance; and
4. Utilities.

The increased cost of paper is _not_ considered a rate-driven increase because options exist to lower the cost. Departments/Units should complete the Rate-Driven Increase Form (Appendix G) at any time during the fiscal year when this type of increase occurs. The form should include Dean/Director and appropriate Vice President/President approval and then be sent to the Chief Compliance and College Budget Officer for review, who will seek final approval from the Vice President, Administrative Services.

The Emergency Funding Request and the Rate-Driven Increase forms can be found on the Fiscal Services website at
https://www.mtsac.edu/fiscal/fiscal_service_forms.html.

New Process to Increase Supply Accounts

Effective with the fiscal year 2024-25, the District may increase supply accounts in the Unrestricted General Fund Ongoing to cover the cost of inflation, approved program expansion (adding course sections), or increase in service (new buildings). The process will be performed by Department/Unit (Organization) and will include the analysis of the three prior year trends in each supply account. The analysis will also evaluate the previous three-year trends of the total discretionary budgets. The three years trends in the supply accounts will be compared with the three years trends of the total discretionary budgets. If the result of these comparisons shows an overall need to increase the supply accounts, the department/unit will submit a request for an increase with justification to the Vice President of the area. This request will be discussed at President's Cabinet for recommended inclusion in the upcoming budget. In any given year, President's Cabinet may recommend increasing all supplies budget by a fixed percentage to be included in the upcoming budget year.

New Resources Allocation Requests

Sources of New Funding

New resources are generally a combination of the previous year's growth money (which is not budgeted until the Growth is earned because the amount the State estimates changes multiple times during most years P1, P2, Annual, and Recalc), funded COLA, and various one-time allocations. It is possible that President's Cabinet may recommend that the College hold some new money in reserve or that new resources may be announced at other times as they become available.

New Resource Request Approval Process

The President's Cabinet consists of the College's President and Vice Presidents. This group will discuss the strengths and weaknesses of the submitted new resource allocation requests and how best to prioritize by mandate, innovation, expected program improvement, and alignment with College goals. While each Vice President advises the President, the College President makes the final requests list of what to fund and what to deny. The Board of Trustees approves these New Resources requests with the tentative budget on or before June 30, adopted budget on or before September 15, or via budget revisions at each Board of Trustees meeting.

New Resources Requests Prioritization

Divisions, departments, and units document their goals and needs each year in PIE, which is typically submitted to their respective managers in May. Some of these needs may involve one-time funding, new permanent positions, increases to existing budgets, or a new, ongoing budget. By itself, documenting a need in PIE does not constitute a new resources request, but identifying the need in PIE is generally a necessary requirement to be considered for funding.

Based on their documented needs, each academic year, Divisions, departments, and units can request additional funding to help achieve their PIE goals. Whether the request is a one-time request or for ongoing support, all resource allocation requests must include justification with a strong rationale. The resource allocation review process will occur at the department, unit, division, and vice president levels to further ensure that all new resource allocation requests are reviewed and prioritized appropriately.

All vice presidents lead their divisions in developing a ranked list of requested resources to be reviewed and ranked at President's Cabinet. Ultimately, funding recommendations will be made to the College President at President's Cabinet, with approved new resource requests typically allocated in October.

Submitting Status Quo Budget Templates

The submission deadlines of the budget templates are established in the Budget Development Calendar (Appendix I), which is approved by the Budget Committee each fiscal year.

Based on what has been reported in PIE, the Department/Unit should decide which budget line items need reallocation to better meet its PIE goals **without assuming any new budget resources**. As stated, the Fiscal Services department provides the *Budget and Expenditure Comparative Report* (Appendix E) for the previous three fiscal years. This report aims to facilitate the analysis of budget areas that have increased expenditures and positive budget balances trends. Then, this information is used to realign budgets with actual expenditures and reallocate budgets where needed. This report includes ongoing budget and expenditure account information for the Unrestricted General Fund 11. The data of each account is presented in chronological order.

The Department/Unit generally has about two weeks to realign or reallocate its budgets. The Budget Templates, with or without changes, are then forwarded to the appropriate dean/director for review and approval. Dean/Directors may recommend additional reallocations. Once Dean/Directors complete their review and approval, budget templates are forwarded to the President/Vice Presidents for final review and approval. At this point, the budget templates return to the Fiscal Services, who is responsible for including requested reallocations in the tentative budget and the final College's annual budget.

Fiscal Services will include approved Emergency Funding Requests, Rate-Driven Requests, and Supply accounts increases in the following fiscal year tentative or adopted departmental budgets if there is sufficient time for processing. Otherwise, the funding will be provided via appropriation transfer after the annual budget is adopted on or before September 15.

Requests for New Resources take a longer path. Departments/Units must submit their request(s) using the "The New Resources Allocation Request Spreadsheet" (Appendix H) as part of the Department's/Unit's PIE. The request(s) should be aligned with specific planning goals or activities as defined in the Department's/Unit's PIE process. Each request should have specific documentation to support the amount requested, such as price quotes from vendors or other proof of price, as Fiscal

Services will need this information to provide the account once the request is approved for funding. Departments/Units should also include any "ongoing" ancillary costs, such as maintenance, annual software license fees, etc. Department/Unit New Resource Requests are then forwarded to the Dean/Director (for review, approval, and prioritization) and to the appropriate Vice President (for review and prioritization).

All new resource requests should be summarized and prioritized by President/Vice Presidents using the established format developed by Fiscal Services (Appendix H) before presenting the request to President's Cabinet.

Requests for new academic faculty full-time positions are submitted in the spring semester. Still, no action is taken on them until the following fall (e.g., Spring 2022 submission, Fall 2022 action, start date Fall 2023) (Appendix D).

Tentative and Adopted Budget

Fiscal Services prepares the budget scenarios (Appendix J) that reflect the most recent revenue estimates based on the Governor's May Revise. President's Cabinet determines which revenue estimates will be used for the tentative budget. Typically, the more conservative budget scenario is selected. The College's process is flexible enough to recognize when additional sources of revenue are identified. It immediately begins the new resources allocation process to fund the educational and operational needs of the College in a timely manner. The President's Cabinet identifies new sources of revenue to fund the highest priority of new resource allocations.

The revenue estimates developed in May are distributed directly to the Budget Committee and the campus community via the President's Cabinet Notes. The Vice President of Administrative Services provides periodic updates to the President's Advisory Council (PAC). Constituent group leaders are represented on the Budget Committee and PAC and provide information and analysis to their respective groups. The tentative budget is reviewed by Budget Committee, PAC, and is presented to and approved by the Board of Trustees annually in June. The Adopted Budget is reviewed by the Budget Committee, presented to the PAC, and approved by the Board of Trustees annually in September. Electronic copies of the budget reports are available to the entire campus on the Budget Committee web page and Board of Trustees meeting agendas.

Budget and Planning Integration

The Budget Committee and the Institutional Effectiveness Committee collaborate in integrating budget and planning processes. A member of the Budget Committee consistently attends and reports to the Institutional Effectiveness Committee and vice versa. The Budget Committee may request the vice presidents to provide feedback about the planning processes, e.g., what worked well and did not work well, and to consider suggestions for improving the process.

Other Budgetary Issues

To fulfill its purpose of developing, recommending, and evaluating policies and processes relating to all aspects of College finances, it is necessary for the Budget Committee to understand the College's finance structure and to remain informed as to the progress of each year's budget development. To obtain this information, the Budget Committee undertakes a series of reviews. In March, the Committee shall review the "Expected budget situation, resources, and processes" based on the best estimates from Fiscal Services and the Vice President of Administrative Services. In June, the Budget Committee reviews the Budget Scenarios and Tentative Budget. In September, the Budget Committee reviews the Annual Budget. One of the Budget Committee's goals is to develop an understanding of the budget and communicate issues to the campus community. To accomplish this, the Budget Committee discusses topics such as the Student-Centered Funding Formula (SCFF), Faculty Obligation Number (FON), Governor's January Proposal, Apportionment Update, Annual Accreditation Fiscal Report, and Governor's May Revise update.

BUDGET COMMITTEE

The Budget Committee is the primary governance body for developing, recommending, and evaluating policies and procedures for institutional planning as it relates to its integration to the budget process (Appendix K) in all aspects of College finances (Appendix L). Among other things, the Committee evaluates and recommends changes to policies and procedures (Appendices M through P) relating to overall resource allocation. Develops, evaluates, and recommends related policies and procedures for budget development, and reviews the current budget process for effectiveness. The Committee reports to President's Advisory Council on the evaluation of the College budget policies and procedures, and maintains an up-to-date website and informs the campus about budget-related matters (Appendix L).

The Budget Committee coordinates with the Institutional Effectiveness Committee to ensure the Planning for the Institutional Effectiveness process and the budget development process are aligned to ensure budget effectiveness.

Budget Committee Calendar

Spring:

- Communicates expected budget situation, resources, and process to the campus community (usually in March)
- Reviews Tentative Budget (June)
- Tentative Budget approved by Board prior to July 1st

Summer:

- Meets only if an emergency arises

Fall:

- Reviews the proposed annual budget, including New Resources Allocation budget line items.
- Evaluates the Budget Allocation Process
- Makes recommendations about changing budgetary policies and procedures to PAC

Winter:

- Meets only if needed to complete fall activities

Communication

The Budget Committee is committed to improving transparency and communication with the campus community about critical information related to the College's finances, including the budgeting and planning process, College reserves, and year-end variances. Information about the College budget can be found on the Budget Committee's web page:

http://www.mtsac.edu/governance/committees/budget/index.html.

APPENDICES

A. Budget Development Memo
B. Status Quo Budget Template
C. Personnel Budget Procedures
D. Administrative Procedure 7120 – Recruitment and Hiring Faculty
E. Budget and Expenditure Comparative Report (Prior 3 Years Budgets and Actuals)
F. Emergency Funding Request Form
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H. New Resource Allocation Requests
I. Budget Development Calendar
J. Fiscal Services Budget Scenarios
K. Integrated Planning and Budgeting Process Calendar
L. Budget Committee Purpose, Function, and Membership
M. Board Policy 6200 – Budget Preparation
N. Board Policy 6250 – Budget Management
O. Administrative Procedure 6200 – Budget Preparation
P. Administrative Procedure 6250 – Budget Management
Q. Budget Committee Goals
R. Glossary

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To: Budget Managers and staff

From: Rosa M. Royce
Chief Compliance and College Budget Officer

Date: March 1, 2023

Subject: 2023-24 Tentative Budget Development

We are happy to announce the budget development process for the 2023-24 fiscal year!

In accordance with the budget review and development processes and to ensure budgets are reviewed regularly, a comprehensive review of all of the Status Quo Budgets is recommended to align the College's budget with actual expenditures. The following are essential items to consider.

Budget Process for the Unrestricted General Fund:

This budget process is for realigning your status quo or operating budget to your anticipated expenditure needs for 2023-24. If the budget is increased in one budget line item under a department (Org), it needs to be decreased in another budget line item under a department (Org). This process will save Budget Managers from having to submit budget transfers, which will expedite your purchases during 2023-24.

Budget Process for Grants and Restricted Programs:

Please work with your assigned Fiscal Specialist as budget line items for Grants and Restricted Programs may be increased or decreased by providing supporting documentation that reflects the total funded allocation. However, a sufficient budget must be provided for all the permanent employee positions. Since the final funding allocation may not be known when the budget is submitted, please provide your best estimate. Fiscal Services will continue working with the Grant and Restricted Program Budget Managers as updated information becomes available.

Questica Budget Software:

The Tentative Budget will be developed using the Questica budget software, which includes:

- The status quo or operating budget for each Organization or Grant/Restricted Program
- Budget approval process
- Features to make increases and decreases to budget line items
- Status Reports: By Fund or by Organization
- Budget and Expenditure Comparative reports for the Unrestricted General Fund including 2020-21, 2021-22, and 2022-23 fiscal years by account to facilitate the budget areas that may need to be realigned with actual expenditures.

For more detailed information and instructions. Please refer to the *Budget Development Questica Process Guide*, and register for the training sessions by visiting POD.

Status Quo or Operating Budget:

The status quo or operating budget for each Organization or Grant/Restricted Program includes:

- Personnel changes approved by the Board of Trustees through January 11, 2023. Changes after this date through June 30, 2023, will be updated by Fiscal Services and reflected in the 2023-24 Adopted Budget.
- Budgeted amounts for personnel changes, including employee steps and longevity increases that will be effective in 2023-24.

Timeline for budget approvals:

Mt. SAC Budget Development		Due Dates
Budget Development Calendar	**Questica Budget Approval Stages**	
Departments Complete Status Quo Review	**Unit/Grant Review**	**03/17/2023**
Deans/Directors Review	**Division/Department Budget**	**03/31/2023**
President/Vice Presidents Review	**Area/Team Budget**	**Due to Fiscal Services 04/21/2023**

New Resources Allocation:

The President and Vice Presidents will announce the 2023-24 New Resources Allocation process later in the year, which will be handled through a separate process.

Rate-Driven Increase Request:

If your department or unit has a need for a budget increase which is mandated and out of the department's/unit's control, this type of budget increase is considered a "rate-driven increase." Some examples of rate-driven increases include increased costs in equipment maintenance agreements, institutional memberships, insurance, and utilities. Please complete the *Rate-Driven Increase Request Form* and forward the original approved form with supporting documentation to Rosa Royce **no later than April 30, 2023** to be included in the 2023-24 Tentative Budget.

Restructure/Reorganization/Approval Queues:

If your area is planning to restructure or reorganize budgets for the 2023-24 fiscal year, this will require changes to budget and expenditure approval responsibility; please send your request to Rosa Royce at rroyce@mtsac.edu, Delana Miller at dmiller102@mtsac.edu, or Marisa Ziegenhohn at mziegenhohn@mtsac.edu, *no later than April 30, 2023.*

2023-24 Tentative Budget and Adopted Budget

Fiscal Services will review the budget changes processed through the Questica budget and include appropriate changes in the Tentative Budget, which the Board of Trustees will approve on June 28, 2023. These changes will also be included in the Adopted Budget to be approved on or before September 13, 2023. Once the Board of Trustees has adopted the final budget, the budgets will be updated in the Questica budget and the Banner system. Effective with the approval of the Adopted Budget, purchase requisitions will be returned to the requisitioner if there is insufficient budget to cover the purchase.

If you have any questions or need assistance, please contact Rosa Royce at rroyce@mtsac.edu, Delana Miller at dmiller102@mtsac.edu, or Marisa Ziegenhohn at mziegenhohn@mtsac.edu.   For specific questions on the use of the Questica budget, please contact the following Fiscal Resources staff:

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Thank you for your cooperation with the budget process. Your feedback is appreciated!

MT. SAN ANTONIO COLLEGE
2023-24 BUDGET TEMPLATE

Fund Type: 11 - Unrestricted General Fund

Organization: 100000 - President

Fund	Org	Acct	Prog	Actv	Account Description	Organization Description	FTE	Range	Acct %	Salary	Adopted Budget 2022-23	Status Quo Budget 2023-24	Budget Changes 2023-24	Revised Status Quo Budget 2023-24
Expenses / Expenses														
11000	100000	121000	660000	1200	Educational Admin-Regular	President					349,047	364,022	0	364,022
					ME9997 Scroggins, William		1.000	EO00PR3	100.00	364,022				
11000	100000	213000	660000	2100	Confidential Salaries	President					266,917	231,567	0	231,567
					CO9982 Hebert, Brigitte		1.000	CCR085B	100.00	115,071				
					CO9971 Santiago, Yadira		1.000	CCR097B	100.00	116,496				
11000	100000	215000	660000	2100	Classified Admin Salaries	President					159,146	349,289	0	349,289
					MC9993 Dolan, Jill		1.000	AD00014	100.00	163,003				
					MC9892 Nelson, Carol		1.000	AD00019	100.00	186,286				
11000	100000	236000	660000	2100	Overtime, Noninstructional	President					14,000	14,000	0	14,000
11000	100000	311000	660000	1200	STRS Budget Holding	President					66,477	69,337	0	69,337
110000	100000	321000	660000	2100	PERS Budget Holding	President					107,838	146,856	0	146,856
11000	100000	331000	660000	2100	OASDI, Budget Holding	President					26,416	36,013	0	36,013
11000	100000	335000	660000	1200	Medicare, Budget Holding	President					5,268	5,485	0	5,485
11000	100000	335000	660000	2100	Medicare, Budget Holding	President					6,178	8,423	0	8,423
11000	100000	341000	660000	1200	Health and Welfare Benefits	President					12,500	12,500	0	12,500
11000	100000	341000	660000	2100	Health and Welfare Benefits	President					38,202	48,310	0	48,310
11000	100000	344000	660000	1200	Health and Welfare Benefits Exec MN	President					15,452	15,578	0	15,578
11000	100000	351000	660000	1200	State Unemploy Budget Holding	President					1,817	1,891	0	1,891
11000	100000	351000	660000	2100	State Unemploy Budget Holding	President					2,131	2,903	0	2,903
11000	100000	361000	660000	1200	W/C Budget Holding	President					5,377	5,599	0	5,599
11000	100000	361000	660000	2100	W/C Budget Holding	President					6,305	8,596	0	8,596
11000	100000	395000	660000	1200	Life Insurance	President					120	120	0	120
11000	100000	421500	660000		Books, Magazines, Periodicals/NFees	President					1,600	1,600	0	1,600
11000	100000	451000	660000		Supplies	President					7,500	7,500	0	7,500
11000	100000	522000	660000		Mileage	President					600	600	0	600
11000	100000	531000	660000		Dues and Memberships	President					1,200	1,200	0	1,200
11000	100000	554500	660000		Telecommunication Services	President					894	894	0	894

2023-24 BUDGET TEMPLATE

MT. SAN ANTONIO COLLEGE
2023-24 BUDGET TEMPLATE

Fund Type: 11 - Unrestricted General Fund

Organization: 100000 - President

Fund	Org	Acct	Prog	Actv	Account Description	Organization Description	FTE	Range	Acct %	Salary	Adopted Budget 2022-23	Status Quo Budget 2023-24	Budget Changes 2023-24	Revised Status Quo Budget 2023-24
11000	100000	564500	660000		Maintenance Agreements	President					1,325	1,325	0	1,325
11000	100000	589000	660000		Other Services	President					3,506	3,506	0	3,506
11000	100000	589200	660000		Services for Catering/Prom Items	President					1,200	1,200	0	1,200
11150	100000	521000	660000		Travel and Conferences	President					4,000	4,000	0	4,000
Expenses / Expenses Total											1,105,016	1,342,314	0	1,342,314
									Net Total		(1,105,016)	(1,342,314)	0	(1,342,314)

11 - Unrestricted General Fund

Fund	Org	Acct	Prog	Actv	Account Description	Organization Description	FTE	Range	Acct %	Salary	Adopted Budget 2022-23	Status Quo Budget 2023-24	Budget Changes 2023-24	Revised Status Quo Budget 2023-24
						Fund Expenditure Total					1,105,016	1,342,314	0	1,342,314

MANAGEMENT/CLASSIFIED/CONFIDENTIAL POSITIONS

I. **POSITION AND VACANCY BUDGET**

    A. **Position Budget for Fiscal Year**

        1. A vacant position on July 1 will be budgeted for the next fiscal year at Step 3 of the appropriate salary schedule. If the position is filled with a permanent replacement before the establishment of the final budget, the position budget will be adjusted to the actual replacement step.

        2. A position that becomes vacant after the establishment of the final budget will remain budgeted for the current fiscal year at the range and step of the employee vacating the position.

        3. Unexpended funds in the position account at the end of the current fiscal year will revert to the unrestricted general fund unassigned fund balance.

    B. **Vacation Payoff**

    The Vacation payoff will be funded from the vacation accrual and the current budget of the position.

    C. **Permanent Replacement Costs**

    The Department/Unit is responsible for funding any costs exceeding the position budget for the fiscal year the replacement occurs. The position will be budgeted at the actual replacement step for the subsequent fiscal year.

    D. **Other Personnel Costs**

    The Department/Unit may utilize the vacant position budget above vacation payoff and permanent replacement costs for other personnel replacement costs.

    E. **Maximum Duration of Vacancy**

    Vacant positions must be replaced, or they may be eliminated within twelve months of the last paid day of employment of the employee vacating the position. President's Cabinet must authorize exceptions.

II. **VACANCY BUDGET DUE TO UNPAID LEAVE OF ABSENCE**

    A. The position will be budgeted for the fiscal year at the employee's regular range, step, and full-time equivalent (FTE).

    B. The Department/Unit may utilize the vacant position budget above the temporary replacement costs for other personnel costs.

    C. Unexpended funds in the position account at the end of the fiscal year will revert to the unrestricted general fund unassigned fund balance.

III. **BUDGET FOR OUT-OF-CLASS ASSIGNMENTS AND RECLASSIFICATIONS**

A. **Out-of-Class Assignment**

Out-of-class assignments will be considered for funding for the period that the employee is performing the duties in the out-of-class assignment. The effective start date and end dates should be indicated in the employee change of status. The Fiscal Services department will review if there is any available budget for the out-of-class assignment position. If there is an available budget, the out-of-class assignment will be funded from this budget. If no budget is available for the out-of-class assignment, the department will need to provide the funding. Out-of-class assignments with extended lengths and/or changes to the employee group (e.g., classified employee changing to a temporary special project administrator) must be approved by President's Cabinet.

B. **Permanent Reclassification**

Departments are responsible for securing one-time and ongoing budgets for reclassifications. One-time budgets are calculated from the effective date of the reclassification until the current budget year. The ongoing budget is the cost for the entire subsequent fiscal year or twelve months. President's Cabinet must approve permanent reclassifications.

IV. **BUDGET FOR INCREASE IN FULL-TIME EQUIVALENT (FTE)**

A. **Temporary Increase in FTE**

Temporary increases in FTE will be considered for funding for the period that the employee is working in the additional duties. The effective start date and end dates should be indicated in the employee change of status. The Fiscal Services department will work with the budget manager to determine if there is personnel budget available, within the budget manager's responsibility, that can be utilized to fund the increase in FTE. If no budget is available for the temporary increase in FTE, the department will need to provide the funding.

B. **Permanent Increase in FTE**

Departments are responsible for securing one-time and ongoing budgets for permanent increases in FTE. One-time budgets are calculated from the effective date of the increase in FTE until the current budget year. The ongoing budget is the cost for the subsequent fiscal year or twelve months. President's Cabinet must approve a permanent increase in FTE.

V. **BUDGET FOR INCREASES IN SHIFT DIFFERENTIAL**

The District will fund increases in shift differentials for positions charged to the Unrestricted General Fund.

VI.   BUDGET FOR TEMPORARY REPLACEMENT OF PERMANENT STAFF

The Department/Unit is primarily responsible for funding the cost of temporary replacements while an employee is on extended leave.   If the Department/Unit cannot cover the replacement costs, a request stating the necessity for the replacement may be submitted to Fiscal Services. Fiscal Services will review the request and will provide funding for the period of the employee on leave. The requests will be processed on a first-come, first-serve basis. An appropriation transfer from the Personnel Budget Placeholder will be processed if funds are available.

VII.   BUDGET FOR ADDITION OF NEW POSITION (NO EXISTING VACANCY)

The Department/Unit may purchase new positions from the status quo ongoing budget allocation in an amount equal to the salary at Step 3 of the range for the position plus benefits and shift differential (excluding longevity). President's Cabinet must approve new positions.

VIII.   BUDGET DUE TO ELIMINATION OF A POSITION

Savings from eliminated positions will revert to the unrestricted general fund, unassigned fund balance. President's Cabinet may approve transferring the eliminated positions budget to the Department/Unit budget.

IX.   BUDGET FOR PERSONNEL CHANGES

Fiscal Services will adjust personnel budgets for the following board-approved changes:

A.   Professional Growth Stipends
B.   Range/Step Corrections
C.   Negotiated Settlements

X.   OTHER

Position budgeting and allocation of costs in extenuating circumstances not enumerated above will be presented to President's Cabinet by each Vice President. The funding decision will come from President's Cabinet.

FACULTY POSITIONS

I. **POSITION AND VACANCY BUDGET**

   A. **Position Budget for Fiscal Year**

      1. Per AP 7120 Recruitment and Hiring Faculty (Appendix D) and after President's approval, new faculty positions will be budgeted at an estimated salary range determined by Fiscal Services. If the position is filled with a permanent faculty member before the establishment of the final budget, the position budget will be adjusted to the actual step of the faculty member hired.

      2. A position that becomes vacant after the establishment of the final budget will remain budgeted for the current fiscal year at the range and step of the employee vacating the position.

      3. The Department/Unit, with the appropriate Vice President's approval, may utilize vacant position budgets for the faculty replacement cost of the vacated position. If the available budget is for instructors, it can only be used to fund instructors. If the available budget is for counselors, it can only fund counselors. If the available budget is for librarians, it can only be used to fund librarians. This is to maintain the ratio between instructional and non-instructional positions.

      4. Unexpended funds in the position account at the end of the fiscal year will revert to the unrestricted general fund, unassigned fund balance.

II. **BUDGET FOR PERSONNEL CHANGES**

Fiscal Services will adjust personnel budgets for the following changes that are board approved:

A. Professional Growth Stipends
B. Range/Step Corrections
C. Negotiated Settlements

Chapter 7 - Human Resources

AP 7120   Recruitment and Hiring: Faculty

References:
Education Code Sections 87100 et seq., 87400, and 88003; Title 5 Section 53000 et.seq.; Mt. San Antonio College Equal Employment Opportunity Plan; Accreditation Standard III.A; Immigration Reform and Control Act (IRCA, Public Law 99-603)

Preamble

Mt. San Antonio College seeks to hire qualified and diverse faculty. The process of faculty position creation, prioritization, and recruitment should be a collaborative effort between academic managers, discipline faculty, faculty leadership, and Human Resources to address student needs. Every effort should be made to respect the expertise of discipline faculty in the goal of reaching mutual agreement on the College's annual faculty hiring priorities. The College's mission and goals, strategic planning documents, regional and national accreditation standards, and the College's Equal Employment Opportunity Plan will guide and inform this process.

Full-Time Faculty Selection Procedures

The following provisions are applicable to all non-management, academic, full-time positions:

A. Vacant Faculty Positions

1. Full-Time Tenure-Track Positions: The need for contract tenure-track faculty shall be developed by each department and recommended to the area administrator in the Spring semester for positions requested to be hired for the following academic year (e.g., Spring 2016 for academic hiring for 2016-17, start date of Fall 2017). Department chairs, academic managers, and the Academic Senate Executive Board, to the fullest extent possible, should develop a clear, concise set of criteria by which to evaluate position requests that are disseminated in advance of position review and based on the values and documents referenced in the preamble of this AP. The area administrator, in consultation with the department chairs, academic managers, or a representative of the department if a department chair is not available, will prioritize the requests submitted by the departments within the division and will forward them to the Vice President, Instruction by the end of the Spring semester. The Vice President, Instruction will provide the lists of requests for faculty positions prioritized by each division to the Academic Senate. The Instruction Team and the Academic Senate Executive Board will independently prioritize the submitted requests. The priorities for the Academic Senate and Instruction Team will be brought to Academic Mutual Agreement Council (AMAC) for the development of a single list to represent the faculty positions priorities for the College. The prioritized list shall be submitted to the College President/CEO for a decision regarding the number of positions approved for hire ~~in~~ for the following academic year.

The College President/CEO will issue instructions to Human Resources regarding filling the open positions based on the following procedures listed under Recruitment below.

2. Replacement Positions: When a faculty member submits a formal notice of resignation or retirement after prioritization occurs, but before the end of the Fall semester, a replacement for the vacancy must be requested by the department and the area administrator using the forms developed for requesting a faculty position. The determination will be made by AMAC, after consultation with the department chair and area administrator, whether to replace, to open recruitment for the next on the list, or to not fill the position. If the position is not filled, it will remain a vacancy for reconsideration the following year.

3. Emergency Replacement: When a department experiences an unexpected vacancy, other than retirement, the decision to replace will be made by mutual agreement in AMAC. The department, in consultation with the area administrator, should submit a request for a faculty position as described under Section 2 (Replacement Positions) above.

4. Following approval by AMAC, the President/CEO will issue instructions to Human Resources using the Request to Fill (RFT) form to fill the open positions based on the procedures listed under section B, Recruitment of Full-Time Tenure Faculty, below.

B. Recruitment of Full-Time Tenure Track Faculty

It is the policy of the College that all full-time position vacancies be advertised in and out of the District.

The appropriate subject area faculty, together with the area administrator, shall develop the faculty position descriptions, requirements, and preferred qualifications.

The job posting will include all job-related skills, minimum qualifications, occupational licenses or certificates, and any applicable qualifications recommended by faculty when appropriate. Criteria for hiring that go beyond the minimum qualifications shall be established in compliance with EEO regulations.

The job posting will be approved by the appropriate Vice President and the Academic Senate President. If any changes are recommended which differ from those submitted by the department, consultation with department representation will be held prior to advertising for the position. Every attempt will be made to obtain agreement. If this is not possible, the recommendation of the College President/CEO will be used.

C. Applications for Employment

The employment application form is the document by which standard information about each applicant is obtained. In addition to the standard form, a supplemental questionnaire may be used for certain positions to gather specialized job-related information for use in the screening process. All applicants shall submit completed application forms, a résumé, and transcripts of all relevant college work completed. Departments, in consultation with their area administrator, will determine whether to require letters of recommendation or whether to make letters of recommendation optional at the time the job posting is prepared. Documents will be submitted into the system electronically by the applicant or Human Resources. In addition, the applicant may include other pertinent materials to be used in the screening process. All application materials shall be addressed to Human Resources and will be kept on file in accordance with established rules.

State law allows local districts to establish equivalencies to the degree or experience requirements. If the position announcement allows applicants to have equivalent qualifications, they must be verified by documentation. This documentation will be considered part of the application. Human Resources will determine if the applicant meets minimum qualifications. When appropriate or necessary, Human Resources will consult with the Academic Senate President regarding verification of minimum qualifications. The Academic Senate President will review all equivalency requests before including candidates in the applicant pool to be reviewed by the Screening Committee.

D. Screening Committees

The Screening Committee shall consist of one area administrator, department chair and three faculty persons selected by vote of the department. If the department chair is not available, a fourth faculty person shall be selected by vote of the department. If the department wishes to select faculty persons from outside the department, this is permissible. These five persons will be voting members. All Screening Committees will include an Equal Employment Opportunity Representative. This individual shall be a non-voting member of the Committee and will be appointed by Human Resources, in consultation with the Academic Senate President. The voting members of the Screening Committee shall elect the Screening Committee Chair. The Screening Committee may appoint two additional non-voting Screening Committee members who may be managers, industry representatives, faculty, classified staff, and/or students. The Academic Senate President, or designee, shall approve faculty appointments to the Screening Committee.

The Screening Committee will electronically screen all applications which meet Minimum Qualifications or locally established equivalencies, as well as other job-related criteria, determine the list of candidates to be interviewed, and conduct the interviews. Any Committee member who does not complete screening tasks assigned to the Committee will be removed from the Committee. Departments shall make an effort to establish a diverse Committee membership with regard to ethnic group identification, race, color, national origin, religion, age, gender, disability, ancestry, sexual orientation, language, accent, citizenship status, marital status, economic status, military and veteran status, medical condition, or on the basis of these perceived characteristics, or based on association with a person or group with one or more of these actual or perceived characteristics. Each Committee, upon its formation, will coordinate with the Equal Employment Opportunity Officer to confirm that the procedures it will be following in screening and interviewing will conform to the College's equal employment and non-discrimination policies. All members of the Screening Committee will have Equal Employment Opportunity training in accordance with Title 5 Section 53003(c)(4).

E. Interviews

In coordination with the area administrator, Human Resources will make the necessary arrangements for all interviews, which will be conducted by the Screening Committee. Every effort will be made by Human Resources and the Screening Committee Chair to schedule interviews so that they will not conflict with classes taught by Committee members or applicants. Any conflicts will be discussed with Committee members or applicants prior to scheduling. The established College interview procedure shall be used in all interviews. Questions to be asked in the interviews will be developed and agreed upon by the Committee in conjunction with the Chief Human Resources Officer, or designee before

applications are released to the Screening Committee. The questions will be subject to approval by the, Chief Human Resources Officer, or designee, to ensure that they are not illegal or discriminatory.

F. Final Selection

It will be the Screening Committee's task to recommend two or more applicants for interview by the College President/CEO and/or designee(s). A recommendation of fewer than two candidates must be accompanied by a written explanation. The Screening Committee's recommendations and all interview materials must be sent to Human Resources. The Screening Committee's recommendations and evaluation sheets on the finalists will be sent forward to the College President/CEO and/or designee(s) and will be taken into consideration when making the final selection. The College President/CEO will make the final recommendation to the Board of Trustees.

The final interview shall include the College President/CEO or his/her designee, the appropriate Vice President or designee, the chair of the Screening Committee, and the EEO representative. If the chair of the Screening Committee is the area administrator, then the faculty department chair or designee will be invited to participate. Likewise, if the Screening Committee chair is a faculty member, then the area administrator will be invited to participate. The College President/CEO or designee may request additional candidates to be identified by the Screening Committee if he/she determines that the candidates recommended by the Screening Committee do not meet Mt. San Antonio College standards. In such cases, the Screening Committee will reconvene to determine if it will recommend two or more additional candidates for interview or to recommend additional recruitment for additional applicants.

G. Board Approval

The College President/CEO or designee will submit the selected finalist to the Board of Trustees for approval.

H. Temporary Full-time Positions: Either when a vacancy remains unfilled after the prioritization process because of a failed recruitment or when a department demonstrates a need for a full-time position because of program expansion or loss of faculty after the prioritization process, a department may request a one-year, temporary full-time position. Such requests require the approval of the appropriate Dean and Vice President, who, after consultation with AMAC, will take the request to President's Cabinet for final approval. Candidates for temporary positions may be drawn from applicant pools formed for a tenure-track position or from other sources. If a search is conducted, every effort will be made to notify part-time faculty of the opportunity to apply for the temporary position. Candidates for temporary positions must have the support of the department chair and appropriate administrator.

A Selection Committee will be formed and a formal interview will be held using the processes outlined below.

1. Screening - Temporary Positions: The Screening Committee shall consist of one area administrator, the department chair, and one to three faculty chosen by the department. If the department wishes to select faculty persons from outside the department, this is permissible. These individuals will be voting members of the Committee. The voting

members of the Screening Committee shall elect the Screening Committee Chair. The Screening Committee may appoint two additional non-voting Screening Committee members who may be managers, industry representatives, faculty, classified staff, and/or students. The Academic Senate President or designee may approve faculty appointments to the Screening Committee.

The Committee will screen all applications meeting job-related criteria, determine the list of candidates to be interviewed, and conduct the interviews. Departments shall make an effort to establish a diverse Committee membership with regard to ethnic group identification, race, color, national origin, religion, age, gender, disability, ancestry, sexual orientation, language, accent, citizenship, status, marital status, economic status, military and veteran status, medical condition, or on the basis of these perceived characteristics, or based on association with a person or group with one or more of these actual or perceived characteristics. Each Committee, upon its formation, will coordinate with the Equal Employment Opportunity Officer to confirm that the procedures it will be following in screening and interviewing will conform to the College's equal employment and non-discrimination policies.

2. Interviews - Temporary Positions: The Screening Committee Chair will schedule interviews so that they will not conflict with classes taught by Committee members or applicants. Any conflicts will be discussed with Committee members or applicants prior to scheduling. The established College interview procedure shall be used in all interviews. Questions to be asked in the interviews will be developed and agreed upon by the Committee in conjunction with the Chief Human Resources Officer or designee before applications are released to the Screening Committee at least one day before the interviews begin.

3. Final Selection of Temporary Positions: It will be the Screening Committee's task to recommend one or more candidates for an interview by the appropriate Vice President. The final interview shall include the appropriate Vice President, the department chair or designee, and the area administrator or designee. The appropriate Vice President will make the final recommendation to the Board of Trustees.

Hourly Academic Employee Selection Procedures
The following provisions are applicable to instructional part-time hourly positions:

A. Vacancy

Appropriate department chairs, program supervisors, or directors will inform the appropriate Division when openings for part-time positions occur and provide updates to job postings.

The job posting will include all job related skills, minimum qualifications, equivalencies, occupational licenses or certificates, and any additional qualifications recommended by faculty when appropriate. Criteria for hiring that go beyond the minimum qualifications shall be established in compliance with EEO regulations.

B. Recruitment

Human Resources will recruit applicants in consultation with the department requesting the hire.

C. Screening

Human Resources will screen the applications to determine candidates who meet the minimum qualifications or equivalencies. Any application for equivalency shall be forwarded to the Academic Senate President for approval. At least one faculty/program supervisor or department chair from the appropriate discipline will review the resulting group of candidates and select candidates for interviews.

D. Interviews

At least one faculty/program supervisor or department chair from the appropriate discipline will interview qualified applicants. Based on interview results, the faculty program supervisor or department chair will create a pool of available candidates. A list of these candidates will be sent to Human Resources.

E. Maintaining the Pool

Such a pool will be maintained and updated by Human Resources (with proper notification to the division) on an annual basis in order to be available when hiring is required.

F. Hiring

The department chair, program supervisor, or director will select from the pool a candidate(s) for hire as needed and submit hiring documentation to the appropriate division office, which will forward the information to Human Resources.

G. Emergency Procedures

Whenever a qualified candidate is not available from the pool for a specific position, every effort will be made to apply the aforementioned procedures. When this is not possible, the division dean or division designee will consult with faculty within the discipline before selecting a candidate for hire. If no discipline faculty are available for consultation, the division designee may complete the selection process. Persons selected will be required to go through the hiring procedures before employment can begin.

Faculty Conditions of Employment and Assignment
Required Personnel Records

A. Academic personnel must provide the following information and records for Human Resources: (1) credentials or verification of minimum qualifications; (2) professional records and official, sealed college transcripts; and (3) verification of freedom from active tuberculosis (in accordance with prescribed regulations). New employees must secure this verification prior to their first day of employment (results obtained up to 60 days prior to start date are acceptable); continuing employees shall file verification every four years from the previous date of clearance; failure to comply may result in the withholding of next month's payroll warrant until this requirement is satisfied; (5) fingerprint clearance (LiveScan); (6) Employment and/or vocational verifications; and (7) other required employment documents or clearances.

Approved: November 10, 2009
Revised: May 22, 2013
Reviewed: December 16, 2014
Revised: March 8, 2017

MT. SAN ANTONIO COLLEGE
Budget and Expenditure Comparative Report
For Fiscal Year 2020/2021, 2021/2022, & 2022/2023

Fund Type: 11 - Unrestricted General Fund

As of 03/2023

Organization: 100000 - President

Fund	Org	Acct	Prog	Actv	Account Description	Fiscal Year	Adopted Budget	Revised Budget	Actuals	Commitments	Balance
11000	100000	121000	660000	1200	Educational Admin-Regular	2020-21	303,869	308,777	308,776	0	1
						2021-22	314,933	329,707	329,633	0	74
						2022-23	349,047	364,903	268,069	0	96,834
11000	100000	121100	660000	1200	Educational Admin-Vacation	2022-23	0	0	67,225	0	(67,225)
11000	100000	213000	660000	2100	Confidential Salaries	2020-21	221,102	221,102	221,088	0	14
						2021-22	221,102	244,925	242,966	0	1,959
						2022-23	266,917	249,521	194,496	0	55,025
11000	100000	215000	660000	2100	Classified Admin Salaries	2020-21	147,850	147,850	147,842	0	8
						2021-22	147,850	151,242	151,232	0	10
						2022-23	159,146	163,194	175,238	0	(12,044)
11000	100000	217300	660000	2100	Classified Sal-Professional Growth	2020-21	0	3,950	3,950	0	0
						2021-22	0	0	500	0	(500)
						2022-23	0	0	8,200	0	(8,200)
11000	100000	236000	660000	2100	Overtime, Noninstructional	2020-21	14,000	15,533	15,532	0	1
						2021-22	14,000	14,000	14,717	0	(717)
						2022-23	14,000	14,397	627	0	13,770
11000	100000	311000	660000	1200	STRS Budget Holding	2020-21	48,913	49,706	49,627	0	79
						2021-22	53,117	55,617	55,605	0	12
						2022-23	66,477	69,408	50,961	0	18,447
11000	100000	321000	660000	2100	PERS Budget Holding	2020-21	76,166	76,983	76,979	0	4
						2021-22	84,297	90,533	90,169	0	364
						2022-23	107,838	104,191	95,103	0	9,088

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11000	100000	331000	660000	2100	OASDI, Budget Holding	2020-21	22,875	23,120	21,870	0	1,250
						2021-22	22,875	24,563	23,347	0	1,216
						2022-23	26,416	25,589	20,195	0	5,394
11000	100000	335000	660000	1200	Medicare, Budget Holding	2020-21	4,406	4,477	4,776	0	(299)
						2021-22	4,929	5,143	4,679	0	464
						2022-23	5,268	5,498	4,871	0	627
11000	100000	335000	660000	2100	Medicare, Budget Holding	2020-21	5,350	5,407	5,531	0	(124)
						2021-22	5,350	5,743	5,819	0	(76)
						2022-23	6,178	5,992	5,435	0	557
11000	100000	341000	660000	1200	Health and Welfare Benefits	2020-21	25,000	25,000	54,266	0	(29,266)
						2021-22	25,000	25,000	54,091	0	(29,091)
						2022-23	12,500	12,500	31,190	0	(18,690)
11000	100000	341000	660000	2100	Health and Welfare Benefits	2020-21	48,815	48,815	55,001	0	(6,186)
						2021-22	53,892	53,892	49,355	0	4,537
						2022-23	38,202	37,334	41,801	0	(4,467)
11000	100000	344000	660000	1200	Health and Welfare Benefits Exec MN	2020-21	2,132	2,132	3,370	0	(1,238)
						2021-22	2,126	2,126	5,763	0	(3,637)
						2022-23	15,452	15,452	10,471	0	4,981
11000	100000	351000	660000	1200	State Unemploy Budget Holding	2020-21	152	154	154	0	0
						2021-22	170	177	165	0	12
						2022-23	1,817	1,896	1,656	0	240
11000	100000	351000	660000	2100	State Unemploy Budget Holding	2020-21	185	187	194	0	(7)
						2021-22	185	199	205	0	(6)

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11000	100000	351000	660000	2100	State Unemploy Budget Holding	2022-23	2,131	2,067	1,843	0	224
11000	100000	361000	660000	1200	W/C Budget Holding	2020-21	4,528	4,601	4,601	0	0
						2021-22	5,133	5,356	4,977	0	379
						2022-23	5,377	5,611	4,964	0	647
11000	100000	361000	660000	2100	W/C Budget Holding	2020-21	5,498	5,557	5,788	0	(231)
						2021-22	5,572	5,982	6,183	0	(201)
						2022-23	6,305	6,115	5,606	0	509
11000	100000	395000	660000	1200	Life Insurance	2020-21	120	120	120	0	0
						2021-22	120	120	120	0	0
						2022-23	120	120	90	0	30
11000	100000	421500	660000		Books, Magazines, Periodicals/NFees	2020-21	1,600	116	116	0	0
						2021-22	1,600	1,600	1,213	0	387
						2022-23	1,600	1,600	0	0	1,600
11000	100000	451000	660000		Supplies	2020-21	7,500	6,701	5,300	0	1,401
						2021-22	7,500	7,500	5,139	0	2,361
						2022-23	7,500	7,500	5,232	1,213	2,268
11000	100000	451500	660000		Supplies-Computer Parts/Supplies	2021-22	0	0	543	0	(543)
11000	100000	471000	660000		Food Supplies	2021-22	0	0	896	0	(896)
						2022-23	0	0	432	0	(432)
11000	100000	522000	660000		Mileage	2020-21	600	600	19	0	581
						2021-22	600	600	0	0	600

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11000	100000	522000	660000		Mileage	2022-23	600	600	0	0	600
11000	100000	531000	660000		Dues and Memberships	2020-21	1,200	1,200	160	0	1,040
						2021-22	1,200	1,200	400	0	800
						2022-23	1,200	1,200	240	0	960
11000	100000	554500	660000		Telecommunication Services	2020-21	894	894	418	0	476
						2021-22	894	894	494	0	400
						2022-23	894	894	327	238	567
11000	100000	561000	660000		Contracted Services	2021-22	308	308	0	0	308
11000	100000	564500	660000		Maintenance Agreements	2020-21	1,325	88	81	0	7
						2021-22	1,644	1,644	429	0	1,215
						2022-23	1,325	1,325	340	160	985
11000	100000	585000	660000		Postage	2020-21	0	57	57	0	0
						2021-22	0	0	81	0	(81)
11000	100000	589000	660000		Other Services	2020-21	3,506	5,343	5,343	0	0
						2021-22	3,506	3,506	9,978	0	(6,472)
						2022-23	3,506	3,506	10,651	457	(7,145)
11000	100000	589200	660000		Services for Catering/Prom Items	2020-21	1,200	543	543	0	0
						2021-22	1,200	1,200	1,380	0	(180)
						2022-23	1,200	1,200	3,122	985	(1,922)
11000	100000	641200	660000		New Equipment-$500 to $999	2021-22	0	0	2,036	0	(2,036)

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11000	100000	641200	660000		New Equipment-$500 to $999		2022-23	0	0	2,810	0	(2,810)
11000	100000	641400	660000		New Equipment-Over $5K		2020-21	0	750	0	0	750
							2021-22	1,728	1,728	0	0	1,728
						Total	2020-21	948,786	959,763	991,500	0	(31,737)
						Total	2021-22	980,831	1,034,505	1,062,115	0	(27,610)
						Total	2022-23	1,101,016	1,101,613	1,011,195	3,054	90,418

EMERGENCY FUNDING REQUEST
2023-24

Mt. SAC
Mt. San Antonio College

Requested by: (Unit, Department, Division or Vice President)	

Date to VP:

Location	(Fill-in)	Reviewed By (Signature):
Department or Unit:		

Date to Cabinet:

Division:		

Outcome:

Vice President:		

Budget Request(s)	Justification for Request(s)	Funding	
(List in Priority Order)	An "Emergency Funding Request" is a shortfall in funding that, unless funded immediately, could cause a program to cease to function.	**Amount Requested****	**Amount Approved**
1.			
Account Number(s):			
2.			
Account Number(s):			
3.			
Account Number(s):			

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

RATE-DRIVEN INCREASE REQUEST

FISCAL YEAR:

MT. SAC
Mt. San Antonio College

REQUESTING: (Unit, Department, Division or Vice President)			
			Reviewed by Chief Compliance/College Budget Officer:
Location	**(Fill-in)**	**Reviewed By (Signature):**	Date:
Department or Unit:			**Approved by VP, Administrtice Services:**
Division:			Date:
Vice President:			**Date to VP:**

Budget Request(s)	Justification for Request(s)	Funds Requested **		Funding
(List in Priority Order)	A "Rate-Driven Increase" is for a reason, which is mandated and out of the Department's/Unit's Control. A "Rate-Driven Increase" may be submitted (with supporting documentation), **anytime** during the fiscal year.	**One-time**	**Ongoing**	**Approved**
1.				
Account Number(s):				
2.				
Account Number(s):				
3.				
Account Number(s):				

** *Please provide documentation to support the amount requested, such as the prior and current year's invoice. (Which supports the increase)*
Examples of Rate Driven Increases are existing maintenance agreements, memberships, utilities. (Not a cost increase in a supply item)

FISCAL YEAR: 20__-__ - NEW RESOURCE ALLOCATION REQUESTS - PRIORITAZED SUMMARY - PHASE __

(For requests that have been approved for funding, please provide documentation to support amount requested, such as price quotes from vendor, copy of catalog, etc.)

TEAM: Instruction

	To Be Completed By Departments									Required if Budget Approved By President's Cabinet						To Be Completed When President's Cabinet Makes Final Decision			
Priority Number	Division	Department-Org/Department's Contact Staff	Description	Justification of Need (With Strong Rationale)	One-time	Ongoing	Total Requested	INCLUDED IN PIE	Account Number					Total Funded	Outcome (President's Cabinet Funding Decision)	Funding Source	Comments		
									Fund	Org	Acct	Prog	Actv						
	Technology and Health	Welding	Instructional supplies and materials for the Welding program			7,750	7,750	Yes	11000	353520	431000	095650		7,750	Funded	Lottery Ongoing	President's Cabinet 04/11/23		
	Humanities	Sign Language, Interpreting	Interpreters to assist Deaf professors in the classroom		5,000		5,000	Yes	11000	345500	241100	080900	2200	83,100	Not Funded	Unrestricted General Fund One-time	President's Cabinet 04/11/23		

$ 5,000 $ 7,750 $ 12,750 **Total** $ 90,850

Appendix I
2023-24 BUDGET DEVELOPMENT CALENDAR
(March 1, 2023)

DESCRIPTION OF TASK	DUE DATE
Fiscal Services Updates and Projects Personnel Budget (Changes through January 11, 2023 Board Agenda)	01/25/23
Fiscal Services Distributes Status Quo Budget Templates to Departments for Tentative Budget Changes/Analysis	03/01/23
Departments Complete Status Quo Budget Review (**Unit/Grant Review); Then Sends to Deans/Directors	03/17/23
Deans/Directors Review and Approve Department's Status Quo Budgets (**Division/Department Budget); Then Sends to President, VPs, and Provost	03/31/23
Budget Committee communicates expected budget situation, resources, and processes	3/15/2023
President, VPs, and Provost Review and Approve Department's Status Quo Budgets (**Area/Team Budget); Then Sends to Fiscal	04/21/23
Departments Prioritize New Resources Requests for funding in PIE	May/June
Fiscal Services Completes the Tentative Budget and Prepares Board Agenda Item	06/12/23
Budget Committee Reviews the Tentative Budget (Budget Scenarios)	06/21/23
Tentative Budget Submitted for Board Approval	06/28/23
Fiscal Services' Deadline for 2022-23 Year-End Closing - Target	07/20/23
Deans/Directors Prioritize Department's New Resource Allocation Requests	July
President, VPs, and Provost Prioritize Team's New Resource Allocation Requests	August
Budget Committee Reviews the Proposed Annual Budget (including the New Resources budget line items)	09/06/23
Board of Trustees Approves Adopted Budget	09/13/23*
President's Cabinet (PC) Makes Final Decision on New Resources Requests	October

LEGEND:

Budget Committee	
Department level	
Administrative Level	
Other Groups	
Fiscal Services	

* Timeframe

** Terminology used in Questica Budget System

MT. SAN ANTONIO COMMUNITY COLLEGE DISTRICT
BUDGET AND ESTIMATED ACTUALS COMPARISON HISTORY
Unrestricted General Fund
DRAFT

	2020-21 Adopted Budget	2020-21 Projected Actuals	CONSERVATIVE 2021-22 Tentative Budget	LIKELY 2021-22 Tentative Budget	OPTIMISTIC 2021-22 Tentative Budget
UNRESTRICTED GENERAL					
Base Allocation	$ 148,847,242	$ 148,528,359	$ 154,537,964	$ 154,537,964	$ 154,537,964
Supplemental Allocation	33,727,944	34,975,512	34,929,050	34,929,050	36,377,484
Student Success Allocation	14,557,009	16,088,792	17,451,153	17,562,949	17,674,153
Revenue Deficit/SCFF Reduction	(1,971,322)	(997,963)	(2,069,182)	(1,035,150)	-
Student Centered Funding Formula (SCFF)	$ 195,160,873	$ 198,594,700 (1)	$ 204,848,985	$ 205,994,813	$ 208,589,601
Less: Growth	-	- (1)	-	-	-
SCFF/Hold Harmless Without Growth	$ 195,160,873	$ 198,594,700	$ 204,848,985	$ 205,994,813	$ 208,589,601
Full-Time Faculty Hiring	1,453,372	1,453,372	1,453,372	1,453,372	1,453,372
Lottery - Current Year	5,018,850	5,089,256 (2)	5,102,700	5,102,700	5,102,700
Miscellaneous Revenues	8,694,780	7,870,015 (3)	8,348,192	8,348,192	8,348,192
TOTAL ONGOING REVENUES	$ 210,327,875	$ 213,007,343	$ 219,753,249	$ 220,899,077	$ 223,493,865
Salaries, Benefits, and Operating Expenditures	$ (216,331,133)	$ (204,566,614) (4)	$ (223,117,199)	$ (223,117,200)	$ (222,617,199)
OPEB - Contribution	-	-	(2,500,000)	(2,500,000)	(2,500,000)
STRS/PERS - Reimbursement	2,000,000	- (5)	-	-	-
TOTAL ONGOING EXPENDITURES	$ (214,331,133)	$ (204,566,614)	$ (225,617,199)	$ (225,617,200)	$ (225,117,199)
ONGOING/SURPLUS (DEFICIT)	$ (4,003,258)	$ 8,440,729	$ (5,863,950)	$ (4,718,123)	$ (1,623,334)
ONE-TIME REVENUE - INCREASES/(DECREASES):					
2017-18 Growth (1% Statewide)	$ -	$ -	$ -	$ -	$ -
2018-19 Growth (1% Statewide)	-	-	-	-	-
2019-20 Growth (0.55% Statewide)	-	-	-	-	-
2021-22 Growth (0.50% Statewide)	-	-	-	-	951,948
Prior Year Apportionment Adjustment	-	1,036,654 (6)	-	-	-
CalSTRS On-Behalf Payments	-	-	-	-	-
TOTAL ONE TIME REVENUES	$	$ 1,036,654	$	$	$ 951,948

MT. SAN ANTONIO COMMUNITY COLLEGE DISTRICT
BUDGET AND ESTIMATED ACTUALS COMPARISON HISTORY
Unrestricted General Fund
DRAFT

	2020-21 Adopted Budget	2020-21 Projected Actuals	CONSERVATIVE 2021-22 Tentative Budget	LIKELY 2021-22 Tentative Budget	OPTIMISTIC 2021-22 Tentative Budget
			BUDGET SCENARIOS		
ONE-TIME EXPENDITURES - INCREASES/(DECREASES):					
One-Time Expenditures	$ (4,520,469)	$ (4,103,219) (7)	$ (3,360,807)	$ (3,360,807)	$ (3,360,807)
New Resources Allocations Phases 1 to 12	(3,107,061)	$ (1,608,372) (8)	(1,344,810)	(1,344,810)	(1,344,810)
CalSTRS On-Behalf Payments	-	-	-	-	-
Section 115 Mt. San Antonio College STRS/PERS Trust	-	-	-	-	-
Hourly Faculty/Noncredit Instruction Budgets	-	-	-	-	-
Call-Back Time for Essential Workers	(2,040,000)	398,112 (9)	-	-	-
OPEB - Contribution	-	(6,500,000) (10)	(1,000,000)	(1,000,000)	(1,000,000)
Retiree Benefits Health Premiums	(1,500,000)	(1,500,000) (11)	(2,000,000)	(2,000,000)	(2,000,000)
Savings from Frosted Positions	3,652,601	3,652,601	1,911,956	1,675,637	-
TOTAL ONE TIME EXPENDITURES	**$ (7,514,929)**	**$ (9,660,878)**	**$ (5,793,661)**	**$ (6,029,980)**	**$ (7,705,617)**
TOTAL ONE TIME REVENUES NET OF EXPENDITURES	**$ (7,514,929)**	**$ (8,624,224)**	**$ (5,793,661)**	**$ (6,029,980)**	**$ (6,753,669)**
UNRESTR. GENERAL FUND - REV. GENERATED ACCOUNTS					
TOTAL REVENUES	$ 2,139,340	$ 2,334,682 (12)	$ 1,855,963	$ 1,855,963	$ 1,855,963
TOTAL EXPENDITURES	(5,240,152)	(2,512,526) (12)	(3,156,949)	(3,156,949)	(3,156,949)
TOTAL REVENUE GENERATED INCREASES/(DECREASES)	**$ (3,100,812)**	**$ (177,844)**	**$ (1,300,986)**	**$ (1,300,986)**	**$ (1,300,986)**
SUMMARY OF FUND BALANCE:					
Assigned Fund Balance - New Resources Allocation Requests	$ -	$ 1,344,810 (13)	$ -	$ -	$ -
Assigned Fund Balance - Carryovers/Purchases in Progress	-	2,564,973 (14)	-	-	-
Assigned Fund Balance - 2021-22 One-Time Expenditures	-	6,838,320 (15)	-	-	-
Assigned Fund Balance	**$**	**$ 10,748,103**	**$**	**$**	**$**
10% - Board Policy	22,708,621	21,674,002	23,456,781	23,480,413	23,597,977
Unassigned Fund Balance	18,551,575	20,172,783	17,480,496	18,366,372	20,619,908
Unassigned Fund Balance	**$ 41,260,196**	**$ 41,846,785**	**$ 40,937,277**	**$ 41,846,785**	**44,217,885**
Fund Balance - Unrestricted General Fund	**$ 41,260,196**	**$ 52,594,888**	**$ 40,937,277**	**$ 41,846,785**	**$ 44,217,885**
Fund Balance College Restricted - Revenue Generated Accounts	**$ 6,081,021**	**$ 9,003,989 (12)**	**$ 7,703,003**	**$ 7,703,003**	**$ 7,703,003**
Fund Balance Unrestricted General Fund and Revenue Generated Accounts	**$ 47,341,217**	**$ 61,598,877 (16)**	**$ 48,640,280**	**$ 49,549,788**	**$ 51,920,888**
Total Fund Balance Percentage Unrestricted General Fund	**20.85%**	**28.42%**	**20.74%**	**21.10%**	**22.00%**

			CONSERVATIVE	LIKELY	OPTIMISTIC
			SCFF:	SCFF:	SCFF:
			Pell from 12,161 to 10,692	Pell from 12,161 to 10,692	Pell same as 2021
			Success 3.77% less 2021	Success 1.88% less 2021	Success same as 2021
			1% Revenue Deficit	0.5% Revenue Deficit	NO Revenue Deficit
			No Growth	No Growth	Growth @ 0.5%

MT. SAN ANTONIO COLLEGE

TENTATIVE BUDGET SCENARIOS DEFINITIONS

Conservative:

- Information available at the time the budget is prepared
- Worst case scenario of state – at risk
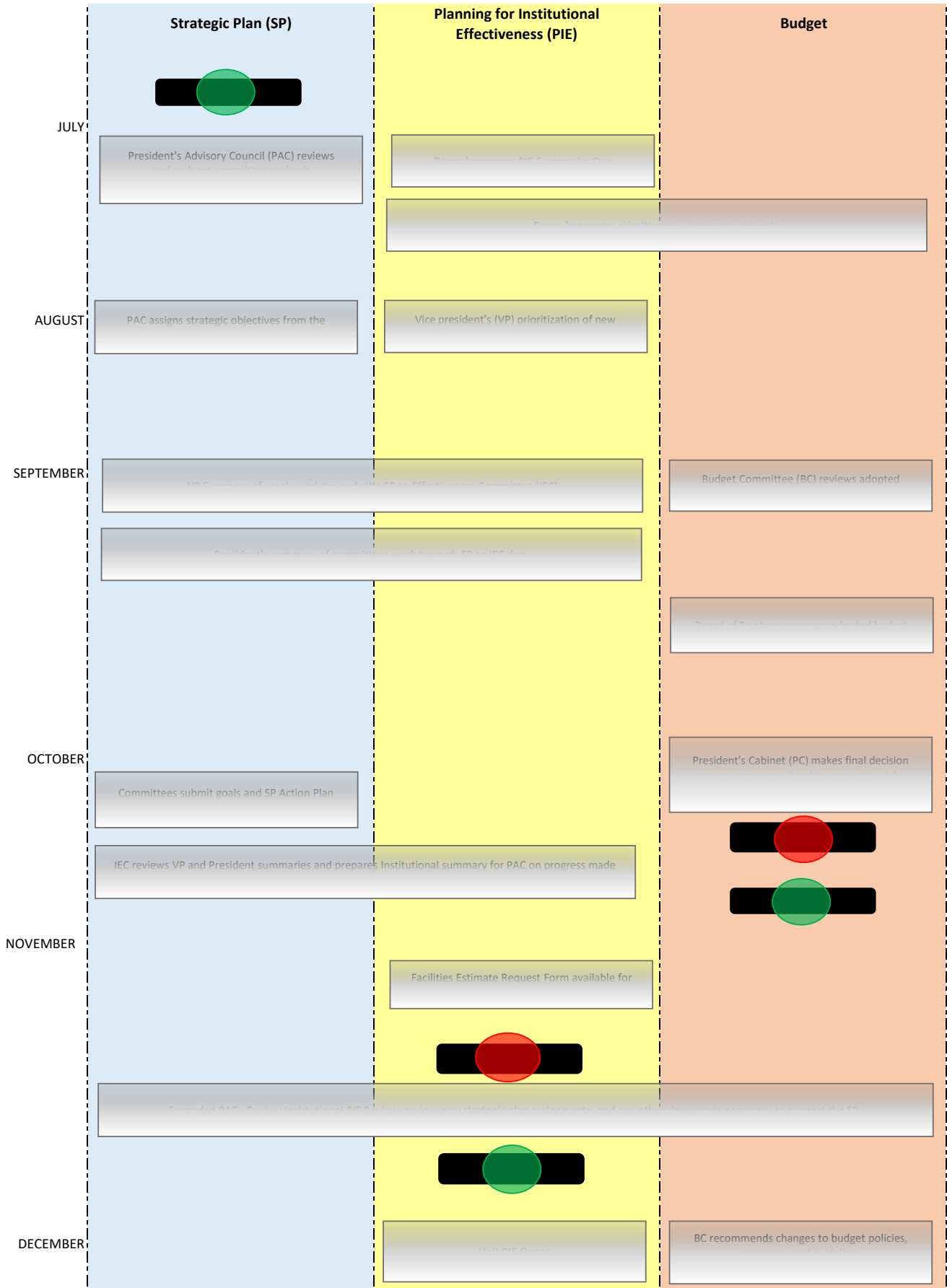- Historical patterns for revenues and expenditures

Likely:

- Worst-case scenario may not happen because they do not materialize and are mitigated during the year. Example: revenues are backfilled, or the economic situation changes.
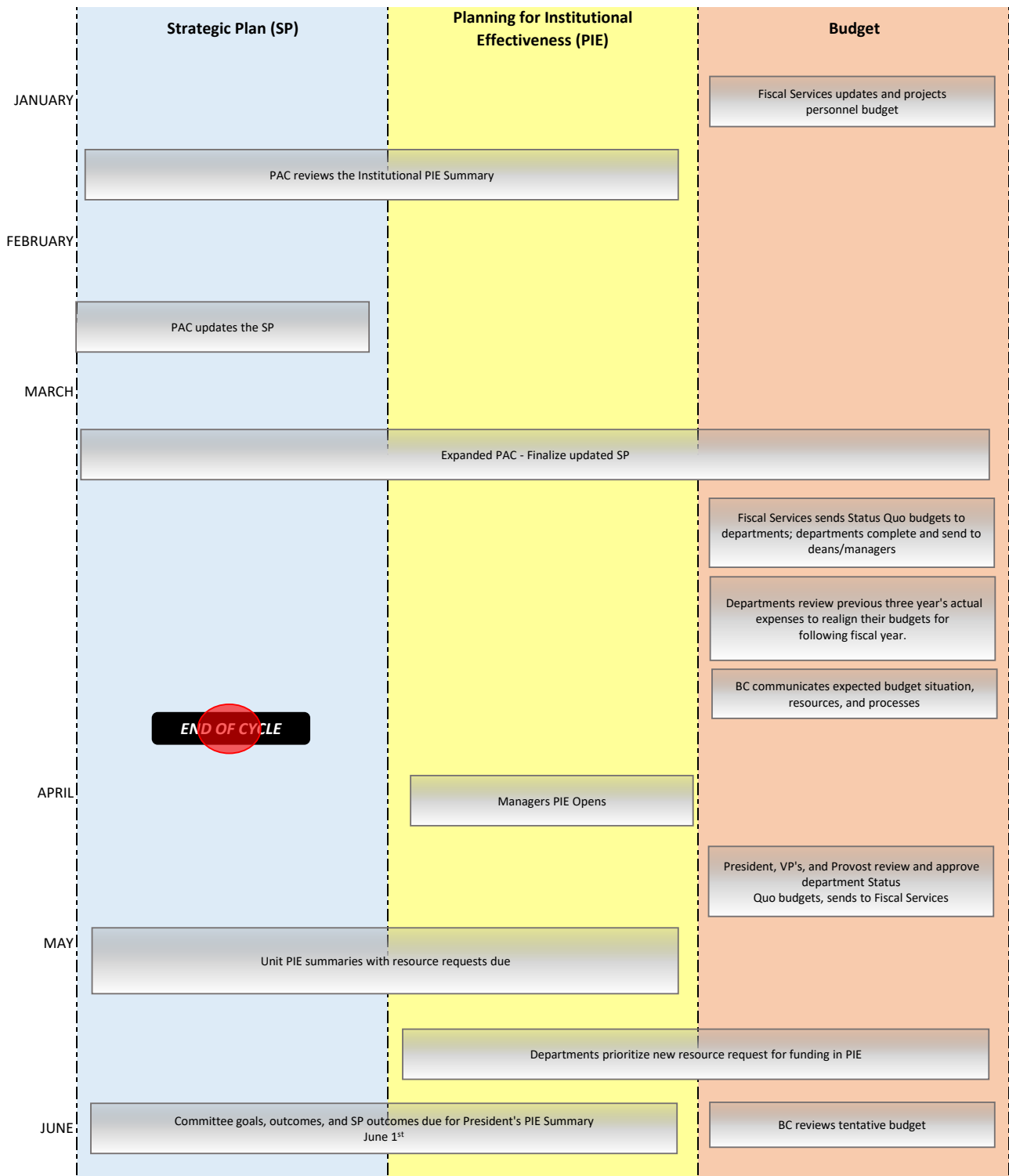- Offline conversations with decision-makers.

Optimistic:

- Most favorable outcome of every situation

Integrated Planning and Budgeting Process Calendar

	Strategic Plan (SP)	Planning for Institutional Effectiveness (PIE)	Budget
JULY	President's Advisory Council (PAC) reviews	Deans/managers PIE Summaries Due	
		Deans/managers prioritize	
AUGUST	PAC assigns strategic objectives from the	Vice president's (VP) prioritization of new	
SEPTEMBER	VP Summary of goals used to push the SP to Effectiveness Committee (IEC)		Budget Committee (BC) reviews adopted
	President's summary of committee goals towards SP to IEC due		
			Board of Trustees approves adopted budget
OCTOBER	Committees submit goals and SP Action Plan		President's Cabinet (PC) makes final decision
	IEC reviews VP and President summaries and prepares Institutional summary for PAC on progress made		
NOVEMBER		Facilities Estimate Request Form available for	
	Expanded PAC – Review Institutional PIE Budgets, review new strategic plan assignments, and new authorize new resources to support the SP		
DECEMBER		Half PIE Open	BC recommends changes to budget policies,

(1) Timing is flexible

Strategic Plan (SP)	Planning for Institutional Effectiveness (PIE)	Budget

JANUARY

Budget: Fiscal Services updates and projects personnel budget

Strategic Plan / PIE: PAC reviews the Institutional PIE Summary

FEBRUARY

Strategic Plan: PAC updates the SP

MARCH

Expanded PAC - Finalize updated SP

Budget: Fiscal Services sends Status Quo budgets to departments; departments complete and send to deans/managers

Budget: Departments review previous three year's actual expenses to realign their budgets for following fiscal year.

Budget: BC communicates expected budget situation, resources, and processes

END OF CYCLE

APRIL

PIE: Managers PIE Opens

Budget: President, VP's, and Provost review and approve department Status Quo budgets, sends to Fiscal Services

MAY

Strategic Plan / PIE: Unit PIE summaries with resource requests due

PIE / Budget: Departments prioritize new resource request for funding in PIE

JUNE

Strategic Plan / PIE: Committee goals, outcomes, and SP outcomes due for President's PIE Summary June 1st

Budget: BC reviews tentative budget

SP   = Strategic Plan
PIE = Planning for Institutional Effectiveness
VP   = Vice President
PC   = President's Cabinet
PAC = President's Advisory Council
BC   = Budget Committee

BUDGET COMMITTEE
(Governance Committee – Reports to President's Advisory Council)

Purpose

The Budget Committee is the primary governance body for developing, recommending, and evaluating policies and procedures for institutional planning as it relates to its integration of the budget process in all aspects of College finances.

Function

1. Evaluate and recommend changes to policies and procedures relating to overall resource allocation.

2. Develop, evaluate, and recommend related policies and procedures for budget development and review the current budget process for effectiveness.

3. Evaluate and recommend changes related to policies and procedures for allocating discretionary revenue.

4. Evaluate the College budget models using an ongoing and systematic cycle of evaluation, integrated planning, resource allocation, implementation, and re-evaluation.

5. Reports to President's Advisory Council on the evaluation of the College budget policies and procedures.

6. Maintains an up-to-date website and informs the campus about budget-related matters.

7. Monitor college-wide compliance with ACCJC Standard III.D, "Financial Resources."

Membership (16)

	Position Represented	Name	Term
1.	Vice President, Administrative Services	(Co-Chair) Morris Rodrigue	ongoing
2.	Chief Compliance and College Budget Officer	Rosa Royce	ongoing
3.	Chief Fiscal Service Officer	Delana Miller	ongoing
4.	Management, one from Instruction (appointed by the Vice President, Instruction)	Kelly Fowler	2022-25
5.	Management, one from Facilities Planning & Management (appointed by the Vice President, Administrative Services)	Gary Nellesen	2021-24
6.	Management, one from Student Services (appointed by the Vice President, Student Services)	George Bradshaw	2021-24
7.	Faculty (appointed by the Academic Senate)	(Co-Chair) Phil Wolf	2022-25
8.		Emily Woolery	2020-23
9.		Traci Ebue	2021-24
10.		Shiloh Blacksher	2022-25
11.	Classified (appointed by CSEA 651)	Manny Marquez	2022-25
12.	Classified (appointed by CSEA 262)	Brandon Gillett	2022-25
13.	Confidentials (appointed by the Confidentials)	Lisa Romo	2022-25
14.	Students (appointed by the Associated Students)	Jasmine Nguyen	2022-23
15.		Calvin Haroutonian	2022-23

2022-23

16.	IEC Liaison (can cross over between IEC and Budget Committees)		Kelly Fowler	2022-25

Membership Meeting Times:

COMMITTEE TYPE	CO-CHAIRS	MEETING SCHEDULE	LOCATION	TIME
Governance	Morris Rodrigue/ Phil Wolf	1st and 3rd Wednesdays of the month	4-2460	3:00-4:30 p.m.

Person Responsible to Maintain Committee Website: Vivian Ruiz
vruiz6@mtsac.edu x5504

College Website Link and Last Time Website Was Updated:
www.mtsac.edu/governance/committees/budget   Current

Chapter 6 – Business and Fiscal Affairs

BP 6200   Budget Preparation

References:
> Education Code Section 70902(b)(5); Title 5 Sections 58300 et seq.; BP 6250

Each year, the CEO shall present to the Board of Trustees a budget, prepared in accordance with Title 5 and the California Community Colleges Budget and Accounting Manual. The schedule for presentation and review of budget proposals shall comply with State law and regulations and provide adequate time for appropriate review.

Budget development shall meet the following criteria:

- The General Fund Budget shall support the College's Mission, Master Plan, Educational Plan, goals, and priorities. It shall also support existing educational programs and services;

- The annual budget shall be developed in sufficient detail to give a clear indication of the major items of revenues and expenditures including the College's goals, plans, and purposes for expenditures;

- Assumptions upon which the budget is based are presented to the Board of Trustees for review;

- On or before the first day of July each year, the Board of Trustees shall adopt a tentative budget;

- The College shall make the proposed budget available for public inspection at least three days prior to the public hearing, at which any resident in the district may appear and object to the proposed budget or any item in the budget;

- The Board of Trustees shall hold a public hearing on the proposed budget for the ensuing fiscal year, in a College facility or some other place conveniently accessible to the residents of the District;

- On or before the 15th day of September, the Board of Trustees shall adopt a final budget;

- Changes in the assumptions upon which the budget was based shall be reported to the Board of Trustees in a timely manner;

- Budget projections address long-term goals and commitments;

- Annual fiscal year revenue and expenditure estimates shall be developed conservatively with the goal of projecting a balanced budget with preference for adopting a surplus, that is, an excess of revenue over expenditures;

- Recognizing that expenditures fluctuate and that income is not fully ascertained until the following fiscal year, it is the College's goal to manage this dynamic process to assure that total expenditures do not exceed total income for the year exceeds total expenditures;

- Prior to adoption of the annual budget, if estimated revenues exceed estimated expenditures, the College may allocate surplus funds to institutional priorities as determined through the annual planning and budgeting process; and

- Adoption of the final budget by the Board of Trustees acknowledges the College's Mission, goals, plans, and priorities. Budget adoption by the Board of Trustees constitutes legal authority for the receipt and disbursement of funds and the implementation of the budget.

Approved: July 28, 2004
Reviewed: May 14, 2013
Reviewed: December 16, 2014
Reviewed: June 9, 2015
Revised: May 11, 2016

Chapter 6 – Business and Fiscal Affairs

BP 6250   Budget Management

References:
> Title 5 Sections 58307 and 58308; BP 6200; Budget and Accounting Manual, Chapter 5 Appendix Al Government Finance Officer's Association (GFOA) Fund Balance Guidelines for the General Fund

The budget shall be managed in accordance with Title 5 and the California Community College Budget and Accounting Manual. Budget revisions shall be made only in accordance with these policies and as provided by law.

Revenues accruing to the College in excess of amounts budgeted shall be added to the College's reserve for contingencies. They are available for appropriation only upon approval of the Board of Trustees that sets forth the need according to major budget classifications in accordance with applicable law.

Board of Trustees approval is required for changes between major expenditure classifications. Transfers from the reserve for contingencies to any expenditure classification must be approved by a two-thirds vote of the members of the Board of Trustees. Transfers between expenditure classifications must be approved by a majority vote of the members of the Board of Trustees.

To ensure ongoing fiscal health and stability, the District shall budget a total reserve at not less than 10% of total unrestricted general fund expenditures. To align with the Government Finance Officer's Association's recommendations which include accounting for two months operating expenditures, the total unrestricted general fund ending balance will be at least 18.5% of total unrestricted general fund expenditures. If the ending fund balance is less than 18.5%, the College will present a plan within 120 days to restore the ending fund balance within two fiscal years.

Approved: July 28, 2004
Reviewed: May 14, 2013
Reviewed: December 16, 2014
Reviewed: June 9, 2015
Reviewed: May 10, 2016
Revised: February 22, 2023

Chapter 6 - Business and Fiscal Affairs

AP 6200   Budget Preparation

References:
>   Accreditation Standards; Education Code Section 70902(b)(5); Title 5 Sections 58300 et seq.

Budget preparation will be developed using an established process as approved by the College's Budget Committee. A budget preparation calendar will be developed annually, which will include the tentative and final budget deadlines.

The adopted budget will be submitted to the California Community College Chancellor's Office upon the submission of the Annual Financial and Budget Report (CCFS-311) no later than October 10th of each fiscal year.

Reviewed: May 14, 2013
Reviewed: December 6, 2014
Reviewed: June 9, 2015
Reviewed: May 10, 2016

Chapter 6 - Business and Fiscal Affairs

AP 6250   Budget Management

References:
> Title 5 Sections 58307 and 58308

Title 5 requires that budget management conforms to the following minimum standards:

- total amounts budgeted as the proposed expenditure for each major classification of expenditures shall be the maximum expended for that classification for the academic year, except as specifically authorized by the Board of Trustees;

- transfers may be made from the reserve for contingencies to any expenditure classification by written resolution of the Board of Trustees and must be approved by a two-thirds vote of the members of the Board of Trustees;

- transfers may be made between expenditure classifications by approval of the Board of Trustees and may be approved by a majority of the members of the Board of Trustees; and

- excess funds must be added to the general reserve of the College and are not available for appropriation except by approval of the Board of Trustees setting forth the need according to major classification.

Appropriation Transfer Procedures

A.   General Information: It is recognized that from time to time that, after the adoption of the annual budget, the reallocation of certain funds within the budget may become necessary or desirable for efficient operation of the College. Every attempt should be made to hold such transfers to a minimum through good advance planning during budget preparation.

B.   Procedures: Whenever a reallocation of funds within the budget is made, it is extremely important that proper procedures are followed to meet legal requirements and maintain proper budgetary controls. The following procedures are designed to meet these objectives and to clarify and standardize the method of requesting and implementing appropriation transfers within the budget:

    1.   The budget control officer requesting the transfer should obtain a "Request for Appropriation Transfer" form from Fiscal Services. This request must be submitted prior to the use of the funds (purchase requisition, travel and conference expense, mileage expense, timesheets, revolving cash reimbursement, etc.).

    2.   Complete the form, as per specified instructions.

3. The form should include a signature of the "requestor" and should include approval signatures as follows:

    a. Transfers made between expenditure classifications less than $5,000 should be approved by the appropriate manager. Transfers made between expenditure classifications greater than or equal to $5,000 must be approved by the vice president of the area or the College President/CEO.

    b. Transfers from regular salary accounts (accounts used to charge permanent employees), regardless of the amount, must be approved by the College President/CEO or vice president of the area requesting the transfer and the chief fiscal officer or designee.

    c. Transfers from the Faculty Hourly Accounts (Unrestricted General Fund), regardless of the amount, must be approved by the chief instructional officer and the chief fiscal officer.

    d. All transfers from the Fund Balance (Reserves), Unrestricted General Fund must be approved by the Vice President of Administrative Services and the chief fiscal officer.

4. After the form is completed with the appropriate approvals, the request should be routed to the Fiscal Services Department.

5. The Fiscal Services Department will submit the "Request for Appropriation Transfer" to the Board of Trustees as pursuant to the California Code of Regulations, Title 5 Section 58307.

Budget Revision Procedures

A. General Information: The College is continuously looking for opportunities to increase its revenues, obtaining categorical programs (grants, entitlements, donations, and other financial assistance) and contracts. This is an ongoing process throughout the year; therefore, there is a need to recognize the receipt of these funds after the adoption of the final budget.

B. Procedures: When a written notification (award letter, contract, agreement, etc.) is received regarding a change (increase or decrease) of funding, it is extremely important that proper procedures are followed to meet legal requirements and maintain proper budgetary controls. The following procedures are designed to meet these objectives and standardize the method of requesting and implementing budget revisions within the budget:

1. The Program Manager should obtain a "Request for Budget Revision" form from the Fiscal Services Department. This request must be submitted prior to the use of the funds (purchase requisition, travel and conference expense, mileage expense, timesheets, revolving cash reimbursement, etc.).

2. The Fiscal Services Department will assign an appropriate account number for all new programs, as needed.

3. Complete the form, as per specified instructions.

4. The form should include a signature of the "requestor" and shall include approval signatures as follows:

   a. Budget Revisions less than $5,000 should be approved by the appropriate manager. Budget Revisions equal to or over $5,000 must be approved by the College President/CEO or the vice president of the area requesting the budget revision and the chief fiscal officer.

   b. Budget Revisions that include regular salary accounts (accounts used to charge permanent employees), regardless of the amount, must be approved by the College President/CEO or the vice president of the area requesting the transfer and the chief fiscal officer or designee.

   c. All Budget Revisions that increase or decrease the Fund Balance (Reserves), Unrestricted General Fund must be approved by the Vice President of Administrative Services and the chief fiscal officer.

5. After the form is completed with the appropriate approvals, the request should be routed to the Fiscal Services Department.

6. The Fiscal Services Department will submit the "Request for Budget Revision" to the Board of Trustees as pursuant to the California Code of Regulations, Title 5 Section 58308.

Reviewed: May 14, 2013
Reviewed: December 6, 2014
Revised: October 21, 2015
Reviewed: May 10, 2016

Committee Goals and Progress Report
2022-23

Committee name: Budget Committee

	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	
GOAL # 2:	Develop an understanding of the budget and communicate about budget issues to the campus and community.	6	
GOAL #3:	Review, evaluate, and make recommendations to update the Budget Review and Development Guide.	1, 2, 3, 5, 6	
GOAL #4:	Update Budget Committee processes to ensure communication and collaboration with Institutional Effectiveness Committee (IEC).	1, 4, 6	
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	

Glossary

Actuals
Amounts of revenues received or accrued and amounts of expenditures paid or accrued.

Accruals
Revenues or expenditures that have been recognized for the fiscal year but not received or disbursed until the subsequent fiscal year. Annually, accruals are included in the revenue and expenditure amounts reported in the year-end financial statements.

Accrual Basis
The method of accounting which calls for recognizing revenue/gains and expenses/losses in the accounting period in which the transactions occur regardless of the timing of the related cash flows. (Contrast with Cash Basis.)

Adopted Budget
The final college budget to be approved by the Board of Trustees on or before September 15.

Apportionment
General funding based on a statewide legislative model, which incorporates property taxes, enrollment fees, and funding for the number of Full-Time Equivalent Students (FTES) served.

Appropriation
Money set apart by legislation for a specific use, with limits on the amount and period during which the expenditure is to be recognized.

Augmentation
An increase to a previously authorized appropriation or allotment.

Assigned Fund Balance
Fund Balance comprises amounts intended to be used by the government for specific purposes. Intent can be expressed by the governing body or by an official or body to which the governing board delegates the authority. In governmental funds other than the general fund, assigned fund balance represents the amount that is not restricted or committed. This indicates that resources in other governmental funds are, at a minimum, intended to be used for the purpose of the fund.

Bond Funds
Funds used to account for the receipt and disbursement of non-self-liquidating general obligation bond proceeds.

Budget
A plan of operation expressed in terms of financial or other resource requirements for a specific period of time. *(GC 13320, 13335; SAM 6120.)*

Capital Outlay
Expenditures that result in acquisition or addition of land, planning, and construction of new buildings, expansion or modification of existing buildings, or purchase of equipment related to such construction, or combination of these.

CDCP
Career Development and College Preparation Courses.

Carryover
The unencumbered balance of an appropriation that continues to be available for expenditure in years subsequent to the year of approval. For example, if a three-year appropriation is not fully encumbered in the first year, the remaining amount is carried over to the next fiscal year.

Cost of Living Adjustment (COLA)
Increases provided in state-funded programs intended to offset the effects of inflation.

Deficit
A deficit occurs when expenditures exceed revenues during an accounting period or fiscal year.

Deferrals
Late payments to districts when the state cannot meet its funding obligations. Deferrals allow districts to budget for more money than the state will provide in a given year. A district is permitted to spend as if there is no deferral. Districts typically rely on local reserves or short-term loans (e.g., TRANS) to cover spending for the fiscal year.

Department of Finance (DOF or Finance)
A state fiscal control agency. The Governor appoints the Director of Finance and serves as the chief fiscal policy advisor.

Education Protection Account (EPA)
The Education Protection Account (EPA) was created in November 2012 by Proposition 30, the Schools and Local Public Safety Protection Act of 2012, and amended by Proposition 55 in November 2016. Of the funds in the account, 89 percent is provided to K-12 education and 11 percent to community colleges. These funds are set to expire on December 31, 2030.

Equalization
State funds provided to address the historical disparity in funding per FTES (full-time equivalent student) among community college districts.

Encumbrances
Commitments related to unperformed (executory) contracts for goods or services. Used in budgeting, encumbrances are not GAAP expenditures or liabilities but represent the estimated amount of expenditures ultimately to result if unperformed contracts in process are completed.

Expenses, Expenditures
Decreases in net financial resources. Outflows or other using up of assets or incurrences of liabilities (or a combination of both) from delivering or producing goods, rendering services or carrying out other activities that constitute the entity's ongoing major or central operations.

Fiscal Year (FY)
A 12-month budgeting and accounting period. In California state government, the fiscal year begins July 1 and ends the following June 30.

Fund
A legal budgeting and accounting entity that provides for the segregation of moneys or other resources in the State Treasury for obligations in accordance with restrictions or limitations.

Fund Balance (Reserves)
For budgeting purposes, the excess of a fund's resources over its expenditures. An amount of a fund balance set aside to provide for estimated future expenditures or losses, working capital, or other specified purposes.

General Fund (GF)
The predominant fund for financing state operations use to account for revenues that any other fund does not specifically designates.

Governor's Budget
The publication the Governor presents to the Legislature by January 10 each year includes recommended expenditures and estimates of revenue.

Growth
Funds provided in the state budget to support the enrollment of additional FTE students.

Lottery
Revenues to provide supplemental funding to California education at all levels.

May Revision
An update to the Governor's Budget presented by Finance to the Legislature by May 14 of each year.

Modified Accrual Basis (Modified Cash Basis)
The accrual basis of accounting adapted to the governmental fund-type measurement focus. Under it, revenues and other financial resource increments (e.g., bond issue proceeds) are recognized when they become susceptible to accrual, that is, when they become both "measurable" and "available" to finance expenditures of the current period." "Measurable" is interpreted as the ability to provide a reasonable estimate of actual cash flow. "Available" means collectible in the current period or soon enough thereafter to be used to pay liabilities of the current period." Expenditures are recognized when the fund liability is incurred except for (1) inventories of materials and supplies that may be considered expenditures either when purchased or when used, and (2) prepaid insurance and similar items that may be considered expenditures either when paid or when consumed. All governmental funds, expendable trust funds and agency funds are accounted for using modified accrual basis of accounting.

One-time Revenues – Non-recurring resources generated by one-time events.

One-Time Expenditures
A proposed or actual expenditure that is non-recurring (usually only in one annual budget) and not permanently included in baseline expenditures or the status quo budget.

Ongoing Revenues
Recurring resources that can generally be counted upon on an annual basis and over which the District has significant discretion for their use.

Ongoing Expenditures
Recurring expenditures that will occur every fiscal year. For example: salaries for regular full-time employees, operating expenditures for departments, and utilities.

Proposition 98
A section of the California Constitution that, among other provisions, specifies a minimum funding guarantee for schools and community colleges. California Community Colleges typically receive 10.93% of the funds.

Purchases in Progress
Encumbrances that represent valid obligations related to unfilled purchase orders for items or services. Purchases in Progress are recognized as a subtraction of the Unrestricted General Fund Balance and are budgeted the following fiscal year in the corresponding departmental budgets.

Reserve
An amount set aside in a fund to provide for an unexpected decline in revenue or increase in expenditures.

Revenue
Government income generally derived from taxes, licenses and fees, and investment earnings, which are appropriated for the payment of public expenses.

Restricted General Fund

The Restricted General Fund is used to account for resources available for the operation and support of the educational programs that are specifically restricted by laws, regulations, donors, or other outside agencies as to their expenditures. Restricted moneys are generally from an external source that requires the moneys be used for specific purposes.

Tax and Revenue Anticipation Notes (TRANS)

Short-term debt instruments issued in anticipation of taxes or other revenues to be collected later.

Surplus

A surplus occurs when revenues exceed expenditures during an accounting period or fiscal year.

Unassigned Fund Balance

Unassigned Fund Balance is the residual classification for the general fund and includes all amounts not contained in other classifications. Unassigned amounts are technically available for any purpose. If another governmental fund has a fund balance deficit, then it will be reported as a negative amount in the assigned classification in that fund. Positive unassigned amounts will be reported only in the general fund. This classification includes amounts identified by the governing board as reserved for economic uncertainties.

Unrestricted General Fund

The Unrestricted Fund is used to account for resources available for the general purposes of the district operations and support of its educational program. This fund includes board-designated moneys, which represent a commitment of unrestricted resources that are stipulated by the governing board to be used for a specific purpose. Such resources are not truly restricted since such designations can be changed at the board's discretion. Because the governing board retains discretionary authority to redesignate these resources for some other purpose (assuming no legal obligation has been entered into), board-designated moneys are to be accounted for in the Unrestricted General Fund.

Unrestricted General Fund – Revenue Generated Accounts

The Unrestricted General Fund – Revenue Generated Accounts is used to account for resources available for designated or specific college programs. Some revenue sources result from fundraising, donations, or fees. Examples are: International Student Program, Community Services Program, Fire Academy Program, Music-Choral Program, Athletic Programs, etc.

Vacant Position

An unfilled position.