

**JOINT COMMITTEES
MEETING/BUDGET
AND
INSTITUTIONAL
EFFECTIVENESS**

**MEETING
AGENDA**
October 26, 2016



Location: Conference Room Building 4, Room 2440

Time: 1:30 p.m. – 3:00 p.m.

Budget Committee Members:

Mike Gregoryk, Chair	Mark Fernandez	Ruben Flores	Brian Moon (Student)
Martin Ramey, Co-Chair	Lisa Romo	Gary Nellesen	Ty Wright (Student)
Irene Malmgren	Rosa Royce	Lance Heard	Bill Scroggins (Guest)
Audrey Yamagata-Noji	Michael Sanetrick	Mauricio Goncalves	Kerry Martinez (Notes)
			Brigitte Hebert (Notes)

Institutional Effectiveness Committee Members:

Irene Malmgren (Chair)	Grace Hanson	Jeff Archibald	Julie Hasslock (Notes)
Don Sciore (Co-Chair)	Kristina Allende	Kate Morales	
Barbara McNeice-Stallard	Ruben Flores	Annel Medina	
Meghan Chen	Emily Woolery	Richard Lim (Student)	

1. PIE – Report on PIE Process

Institutional Effectiveness Committee (IEC)

2. Budget Review and Development Guide – September 2016

Budget Committee

3. Discussion

**Mt. San Antonio College
Joint Committees Meeting
Budget and Institutional Effectiveness
Summary of October 26, 2016**

Budget Committee Members:

- | | | | |
|--|---|--|---|
| <input type="checkbox"/> Mike Gregoryk, Chair | <input checked="" type="checkbox"/> Michael Sanetrick | <input checked="" type="checkbox"/> Brian Moon (Student) | <input type="checkbox"/> Bill Scroggins (Guest) |
| <input checked="" type="checkbox"/> Martin Ramey, Co-Chair | <input checked="" type="checkbox"/> Mark Fernandez | <input type="checkbox"/> Ty Wright (Student) | <input type="checkbox"/> Mauricio Goncalves |
| <input checked="" type="checkbox"/> Irene Malmgren | <input type="checkbox"/> Rosa Royce | <input type="checkbox"/> Ruben Flores | <input checked="" type="checkbox"/> Brigitte Hebert (Notes) |
| <input checked="" type="checkbox"/> Audrey Yamagata-Noji | <input checked="" type="checkbox"/> Lance Heard | <input checked="" type="checkbox"/> Gary Nellesen | <input checked="" type="checkbox"/> Kerry Martinez (Notes) |
| <input checked="" type="checkbox"/> Joumana McGowan | <input checked="" type="checkbox"/> Lisa Romo | <input checked="" type="checkbox"/> Cesar Castaneda | |

Institutional Effectiveness Committee Members:

- | | | | |
|--|--|---|--|
| <input checked="" type="checkbox"/> Irene Malmgren, Chair | <input checked="" type="checkbox"/> Grace Hanson | <input checked="" type="checkbox"/> Jeff Archibald | <input checked="" type="checkbox"/> Cesar Castaneda |
| <input checked="" type="checkbox"/> Don Sciore, Co-Chair | <input checked="" type="checkbox"/> Kristina Allende | <input checked="" type="checkbox"/> Kate Morales | <input type="checkbox"/> |
| <input type="checkbox"/> Meghan Chen | <input type="checkbox"/> Ruben Flores | <input checked="" type="checkbox"/> Annel Medina | <input type="checkbox"/> |
| <input checked="" type="checkbox"/> Barbara McNeice-Stallard | <input checked="" type="checkbox"/> Emily Woolery | <input checked="" type="checkbox"/> Richard Lin (Student) | <input checked="" type="checkbox"/> Julie Hasslock (Notes) |

ITEM	DISCUSSION/COMMENTS	ACTION/OUTCOME
1. PIE – Report on PIE Process	<p>Don Sciore welcomed everyone from both committees.</p> <p>The purpose of this combined meeting was to review the integrated portion of IEC and have the committee present what the concept of the PIE process is.</p> <p>There have been lots of changes in an attempt to improve the reporting process with regards to our planning and outcomes.</p>	

Previously, a form was used to input information, which was then manually tied to a college theme or goal. What will happen is that we are now going to back up that manual process with a database and move the program review process back into TracDat, which now has some significant improvements.

This year the form came preloaded. Don demonstrated how to maneuver through the PIE program and various computer screens, as well as the context of each. It was noted that as you move into a new database, the goals remain attached. You can attach data or any document to the plan and each goal then shows the notable achievements. Unit goals are being used as the whole driver of the planning process. Unit goals can also be mapped directly to the college goals and themes with a simple check mark.

Also, TracDat can now connect through a shared port. Meaning, an Argos report can be utilized. There is no further need to “dig” for resources. The user can even connect to several reports if needed, which will be in a nice visual form that can be filtered and pulled across all the units and departments.

Gary Nellesen commented that this program is now flexible enough to work with report data that is not driven from a Banner Argos report. This makes it much more simple and gives us the ability to create a report any way we want that makes sense to us while still being able to attach that to the goal. Don confirmed this change will be across the board for all areas.

Barbara McNeice-Stallard reiterated the importance of this process and that it is an Accreditation requirement.

Don asked the committee members if there were any questions or concerns in the direction we are going.

	<p>Gary asked if this will be the finalized process for next year, or will it be a gradual change?</p> <p>Don clarified that this will be a transitional process with the intent of reaching our goal of full implementation in the next year or so.</p>	
<p>2. Budget Review and Development Guide – September 2016</p>	<p>Mike Ramey, Co-chair ensured everyone had the Budget Review and Development Guide in front of them to reference.</p> <p>Kerry Martinez will send the electronic version to Barbara McNeice-Stallard.</p> <p>Recognition was given to Rosa Royce, Mark Fernandez, and Dan Smith for their hard work and dedication in developing and continually updating this guide.</p> <p>The PIE and budget process needs to line up properly and be integrated to meet deadlines successfully.</p> <p>Irene thanked the committee for their efforts. The Accreditation Report is going to print, so the timing of this guide could not have been better.</p> <p>Martin asked to please let the committee know if there are any suggestions since this in an ongoing document.</p>	
<p>3. Review of Integrated Planning and Budgeting Process Calendar</p>	<p>Committee members reviewed the calendar. There was a bit of an issue this year with the schedule and the VP's PIEs.</p> <p>Goals will be somewhat reached in November, but not the actual finalized summary.</p> <p>Some changes in the language were made.</p>	

	<p>The information in the white boxes needs to be checked; not all the data is visible.</p> <p>It was discussed that Barbara McNeice-Stallard has the original and will send it to Kerry.</p>	
<p>4. Discussion</p>	<p>The Master Planning Summit is in November.</p> <p>There is another twist on PIE – moving to a process that incorporates a major review every five years with minor reviews in-between.</p>	

FUTURE AGENDA ITEMS

FUTURE MEETING DATES

- **November 16, 2016 – Regular Budget Committee Meeting**

Budget Review and Development Guide

September 2016



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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 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 2015, the Budget Committee recognized the Guide was in need of updating to better realign integrated planning with the budget development calendar, to make more efficient forms and processes, and, more importantly, to ensure the College's budget processes are reviewed on a regular basis as required by accreditation standards. The Budget Committee formed a subcommittee to review the Guide and make recommendations for changes, which were presented to the full Budget Committee in the Spring of 2016.

In March and April 2015 of Fiscal Year 2014-15, a total of \$4.3 million was approved for the New Resource Allocation Requests Phase 1 and 2. In July, August, and October 2015 of Fiscal Year 2015-16, a total of \$20.1 million was approved for New Resource Allocation Requests Phase 3 and 4. The process of funding these new allocation requests informed some of the changes incorporated into the Budget Review and Development Guide.

Budget Review

The President's Cabinet has recommended a more comprehensive review of all Status Quo Budgets to better align the College's budget with actual expenditures. Budget managers review departmental budgets to determine whether there is a positive budget balance that can either be reallocated to other line items within the department's budget or redistributed to other departments or College needs.

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, a *Status Quo Budget Reallocation Form*, and a *Positive Budget Balance Explanation Form*. These documents assist with the analysis of budget areas that may need to be realigned with actual expenditures, reallocate budgets to other departments, or justify a positive budget balance that was unused at year-end.

The purpose of the *Budget and Expenditure Comparative Report* is to facilitate the analysis of budget areas that may need to be realigned with actual expenditures. This report includes ongoing budget and expenditure account information for the Unrestricted General Fund 11. The history of each account is presented in chronological order.

Another improvement in the budget review process is the *Positive Budget Balance Explanation* form. Budget areas that end the fiscal year with a positive balance and cannot reallocate those funds within the budget area may be required to provide an explanation as to why a particular budget cannot be reallocated.

Finally, after budget areas complete the *Status Quo Budget Review* process, President's Cabinet will review the *Budget and Expenditure Comparative Report*, the *Status Quo Budget Reallocation Form*, and the *Positive Budget Balance Explanation Form* turned in for each Org in the Unrestricted General Fund.

BUDGET REVIEW AND DEVELOPMENT GUIDE

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

After the Governor of California submits an initial budget to the State in January, Fiscal Services will begin to make preliminary projections as to what the College's next budget year might look like ([Appendix A](#)). By the first of March, Departments/Units can expect to receive a memo from Fiscal Services ([Appendix B](#)), which will provide important information and deadlines for the tentative budget development. Included with the memo will be the Department's/Unit's "Status Quo Budget" ([Appendix C](#)).

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 D). Faculty positions are budgeted in alignment with AP 7120 – Faculty Recruitment and Hiring (Appendix E). Based on what has been reported in PIE, the Department/Unit should decide which line item changes it would need to transfer into the correct account number to better meet its PIE goals **without the assumption of any new budget resources**. The Budget Templates, with or without changes, are then forwarded to the appropriate dean/director to review and approve. The Department/Unit will generally have about two weeks to accomplish this task.

Budget Reductions or Realignment

In some fiscal years, the President's Cabinet may recommend a more comprehensive review of all status-quo budgets with the goal of aligning the College's budget with actual expenditures. In addition to the Budget Templates, departments will receive a Budget and Expenditure Comparative Report for the previous three fiscal years (Appendix F), the Status Quo Budget Reallocation Form (Appendix G), and the Positive Budget Balance Explanation form (Appendix H). These documents will facilitate the analysis of budget areas that may need to be realigned with actual expenditures, reallocated budgets to other departments, or justify a positive budget balance that was unused at year end.

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. Analyze growth in budgets based on past growth in enrollment, which may then become a focus for reductions; and
 - f. Analyze status quo budget reductions by area in greater detail.
2. Establish triggers for budget reductions, e.g. reserves below ten percent will trigger additional budget reductions.
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 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.

Immediate Need Request

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

1. Example 1: An "immediate need" 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 "immediate need."
2. Example 2: An "immediate need" would occur if an increase in the cost of fuel for the aeronautics instructional program would cause the planes to be grounded and the students would be unable to fly.
3. Example 3: An "immediate need" 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's/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 of paper. Departments/Units should complete the Rate-Driven Increase Form (Appendix J) 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 sent to the Associate Vice President, Fiscal Services for review, who will seek final approval from the Vice President, Administrative Services.

The Immediate Need Request and the Rate-Driven Increase forms can be requested from Fiscal Services or downloaded from the College's "Administrative Forms" web site at <http://www.mtsac.edu/employees/forms/index.html>.

New Resource Requests

By mid-March, the Budget Committee should send out an email announcing whether there are any new resources available for allocation. These new resources are generally a combination of the previous year's growth money (which is not budgeted since the amount the State estimates may change multiple times during most years), funded COLA, and various one-time allocations. It is possible that the Budget Committee will recommend that the College hold some new money in reserve or that new resources may be announced at other times, as they become available.

Once new resources are deemed available, Departments/Units will be given the opportunity to make a request for new funding to meet their PIE goals. Except for new personnel position requests, this new funding (if granted) will initially be given on a one-time basis. To receive the allocation again for the next fiscal year, the Department/Unit would need to submit the request again. Units should include their New Resources Allocation Requests in the "New Resources Request Spreadsheet" (Appendix K). This spreadsheet is a component of the PIE process and should be completed and submitted with the Department's/Unit's PIE to the appropriate dean/director. These New Resources Requests will be further prioritized at the Division and Team levels. The vice presidents will make a recommendation for funding to the president.

Submitting Status Quo Budget Templates

The Status Quo Budget Template(s) will travel from the Department/Unit, to the dean/director (for review and approval), and to the appropriate vice president (also for review and approval) and returned to Fiscal Services based on the due dates established in the Budget Review and Development Calendar (Appendix L). Once approved, Fiscal Services will make the approved changes to the next year's tentative budget.

Fiscal Services will include approved Immediate Needs for the following fiscal year on the tentative or adopted 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 K](#)) as part of the Department's/Unit's PIE. The request(s) should be aligned to 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 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 each Vice President using the established format developed by Fiscal Services ([Appendix K](#)) before presenting the request to the Budget Committee. **The Budget Committee does not approve new funding requests**, but it will review all submitted requests and may attach comments or recommendations to a request, if it chooses. These comments and recommendations, if affirmed by the President's Advisory Council, will be forwarded with the request to the President's Cabinet.

Requests for new academic faculty positions are submitted in the spring semester, but no action is taken on them until the following fall.

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 resources allocation and immediate need 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 final list of what to fund and what to deny is made by the College President. The Budget Committee strongly recommends the College President allocate the funding of any new resources on a one-time basis. The College's Board of Trustees generally adopts the budget in September.

Tentative and Adopted Budget

Fiscal Services prepares the budget scenarios ([Appendix M](#)) that reflect the most recent revenue estimates based on the Governor's May Revise. The President's Cabinet determines which of the 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 and immediately begins the new resources allocation process to fund the educational and operational needs for 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 to 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 at Budget Committee, PAC, and is presented to and approved by the Board of Trustees annually in June. The Adopted Budget is reviewed at the Budget Committee, is presented to PAC and approved by the Board of Trustees annually in September. Paper and electronic copies of the budget reports are made available to the entire campus.

Fall Review

In September, Department/Units that have received one-time funding for the same expenditure for a third consecutive year may request that expenditure be changed to "ongoing." The Budget Committee reviews these requests to ensure the Department/Unit has followed appropriate budget and PIE procedures. After its review, the Budget Committee may make a recommendation to the President to change the funding to ongoing or to extend the funding for additional years or to eliminate the funding. The President discusses the requests and the Budget Committee's recommendations with Cabinet and then makes the final determination. The President's determination is then reported to PAC. If the funding is switched to ongoing, then the amount of the ongoing funding will be added to the Department's/Unit's Status Quo Budget during budget preparation for the next fiscal year.

In the fall, the Budget Committee reviews the previous fiscal year's actual expenditures, evaluating the effectiveness of the Budget Review and New Resources Allocation Process, and recommending changes, as needed, to PAC. The Budget Committee also meets with the Institutional Effectiveness Committee annually to review the PIE summaries and coordinate planning efforts. The Budget Committee then may request the vice presidents provide feedback about the processes, e.g. what worked well, what did not work well, and to consider suggestions for improving the process.

For academic departments, the new academic faculty requests submitted the previous spring are independently prioritized both by the Academic Senate Executive Board and by the division deans as per AP 7120. 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 makes the determination as to 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.

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 "Preliminary Tentative Budget" based upon the best estimates available to Fiscal Services. This information helps guide the Committee to determine the available new resources for the year. In April, time is spent reviewing the details of the previous year's actual expenses for selected Departments/Units. At this time, the selected Departments/Units are recommended by the vice presidents, and the intended purpose is to educate the members of the Budget Committee. Time is also spent reviewing relationships across campus, such as department costs per FTES and comparative unit staffing levels. An additional goal of the Budget Committee is to communicate to the campus community critical information related to the College's finances, budgeting and planning.

Communication

The Budget Committee is committed to improving transparency and communication to 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>.

BUDGET COMMITTEE

The Budget Committee is the primary governance body for developing, recommending, and evaluating policies and procedures relating to institutional planning and its integration to the budget process (Appendix N) and all aspects of College finances (Appendix O). Among other things, the Committee develops and recommends policies and procedures (Appendices P through S) relating to overall resource generation and allocation, develops and recommends 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 models and informs the campus about budget-related matters (Appendix T).

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

Budget Committee Calendar

Spring:

- Reviews Preliminary Tentative Budget (March)
- Determines new resources available for allocation (usually March)
- Communicates expected budget situation, resources, and process to campus community (usually March)
- Reviews one-time new resources allocation requests previously funded (usually March)
- Reviews details of the previous year's actual expenses for selected Departments/Units (usually April)
- Reviews relationships across campus (e.g.: department costs per FTES) (usually April)
-
- Reviews Tentative Budget (June)
- Tentative Budget approved by Board prior to July 1st

Summer:

- Meets only if an emergency arises

Fall:

- Reviews prioritized one-time New Resource Requests (September)
- Makes recommendations on changing one-time funding New Resources expenditures to ongoing (September)
- Meets jointly with the Institutional Effectiveness Committee to review PIE summaries and coordinate planning efforts (October)
- Reviews previous fiscal year's total actual expenditure summary from Fiscal Services (November)
- Compares previous year Adopted Budget to previous year's actual expenditures (November)
- Compares previous year's Adopted Budget to current year's Adopted Budget (November)
- Evaluates Budget Allocation Process (November)
- Makes recommendations about changing budgetary policies and procedures to PAC (December)

Winter:

- Meets only if needed to complete fall activities

APPENDICES

- A. Preliminary Tentative Budget
- B. Fiscal Services Memo
- C. Status Quo Budget
- D. Personnel Budget Procedures
- E. Faculty Hiring Procedures
- F. Previous 3 Years Budget Budget and Expenditure Comparative Report
- G. Status Quo Budget Reallocation Form
- H. Positive Budget Balance Explanation Form
- I. Immediate Needs Request Form
- J. Rate-Driven Increase Form
- K. New Resource Request Spreadsheet
- L. Budget Review and Development Calendar
- M. Fiscal Services Budget Scenarios
- N. Integrated Planning Process Calendar
- O. Budget Committee Purpose, Function, and Membership
- P. Board Policy 6200 – Budget Preparation
- Q. Board Policy 6250 – Budget Management
- R. Administrative Procedure 6200 – Budget Preparation
- S. Administrative Procedure 6250 – Budget Management
- T. Budget Committee Goals
- U. Glossary

**MT. SAN ANTONIO COMMUNITY COLLEGE DISTRICT
2016-17 VERY PRELIMINARY TENTATIVE BUDGET
UNRESTRICTED GENERAL FUND**

APPENDIX A

SAMPLE

UNRESTRICTED GENERAL FUND 11:

ONGOING REVENUE BUDGET ASSUMPTIONS

Ongoing Revenue Increases/(Decreases)		Fund 11	Fund 13	Total
Base Ongoing Revenue Budget	Balance as of the 2015-16 Adopted Budget	\$ 166,105,962	\$ -	\$ 166,105,962
2015-16 COLA	Additional Funded COLA at 1.02%	6,032	-	6,032
2016-17 COLA	Funded COLA at 0.47%	741,126	-	741,126
2014-15 Funding Unfunded FTES	Additional 2014-15 Growth. <i>Will be recalculated in March 2016.</i>	434,276	-	434,276
2015-16 Growth - Estimated	Statewide Growth 3%. District Constrained Growth 3.9%. <i>Estimated Constrained Growth 1.87%</i>	2,475,165	-	2,475,165
2015-16 Increase to Base Allocation	\$266.7 Million Statewide Increase. Additional increase as per the 2015-16 First Principal Apportionment of February 2016. <i>Will be recalculated, the Final Figure will be Known in February 2017.</i>	769,460	-	769,460
2015-16 CDCP Equalization	\$49 Million Statewide. Increase of the Career Development & College Preparation Courses (CDCP) Rate to the Credit Rate as per 2015-16 First Principal Apportionment of February 2016.	157,160	-	157,160
2015-16 Full-Time Faculty Hiring	\$62.3 Million Statewide. Mt. SAC is Ranked at Quintile 4 or \$110,000 per Each Full-Time Faculty. The Faculty Obligation Increase is 14.76. Additional increase as per the 2015-16 First Principal Apportionment of February 2016. <i>Will be recalculated, the Final Figure will be Known in February 2017.</i>	43,882	-	43,882
Lottery	TBD. Will be adjusted with the with the Annual Attendance Report and New Rates in July 2016.	-	-	-
Interest	Increase Duet to Total Elimination of the Apportionment Deferrals	50,000	-	50,000
Nonresident Tuition	TBD	-	-	-
PT Faculty Office Hours/Health Insurance	No Increase	-	-	-
PT Faculty Parity	No Increase	-	-	-
Other Miscellaneous Revenue	TBD	-	-	-
Total Revenue Increases/(Decreases)		\$ 4,677,101	\$ -	\$ 4,677,101
Total Ongoing Revenue Budget		\$ 170,783,063	\$ -	\$ 170,783,063

MT. SAN ANTONIO COMMUNITY COLLEGE DISTRICT
2016-17 VERY PRELIMINARY TENTATIVE BUDGET
UNRESTRICTED GENERAL FUND

APPENDIX A

SAMPLE

ONGOING EXPENDITURE BUDGET ASSUMPTIONS

Ongoing Expenditure Increases/(Decreases)		Fund 11	Fund 13	Total
Base Ongoing Expenditure Budget	Balance as of the 2015-16 Adopted Budget	\$ 166,839,534	\$ -	\$ 166,839,534
2016-17 Salary Schedule Progression	Estimated Step/Column and Longevity Changes	1,290,657	-	1,290,657
2016-17 Credit Adjunct Step/Column	Estimated Step/Column Increases	128,000	-	128,000
2016-17 Noncredit Adjunct Step/Column	Estimated Step/Column Increases	105,000	-	105,000
2015-16 Medical Coverage Opt-out	Faculty, CSEA 262, and CSEA 651	-	-	-
Misc. Personnel and Benefit Changes	Mainly Changes in Step and Column due to Filled Vacancies and Changes in Employer Contributions for Hourly Budgets	(128,491)	-	(128,491)
2016-17 Salary and Benefit Increase, Collective Bargaining Contracts	1% Salary Increase for all Units	1,383,463	-	1,383,463
STRS Employer Rate Increase	Rate Increase from 10.73% to 12.58%	-	-	-
PERS Employer Rate Increase	Rate Increase from 11.847% to 13.050%	-	-	-
Unemployment Insurance	TBD	-	-	-
Reclassification of Personnel	Management, CSEA 262, and CSEA 651	62,870	-	62,870
New Positions	Management, Confidential, CSEA 262, and CSEA 651. Includes Ongoing Positions approved with the New Resources Allocation Phase 4 (Refer to Pages ___ to ___ for Details)	1,655,760	-	1,655,760
Reallocation of Faculty Professional Growth	The increase to fund the Faculty Professional Growth was included in the 2015-16 Budget in its entirety. These funds are being reallocated to fund the New Faculty Positions and the Ongoing increase to Earn the 2015-16 Growth. The District will Continue to Increase this Budget Based on Actuals Expenses for Each Fiscal Year.	(1,267,934)	-	(1,267,934)
New Faculty Positions	Thirteen New Faculty Positions \$1,417,261 less Reduction of Hourly Adjunct per each New Faculty Position \$618,330 (Refer to Page ___ for Details)	798,931	-	798,931
Class Schedule Increase	Ongoing Increase from Summer 2015 to Spring 2016 to Earn the 2015-16 Growth	1,651,311	-	1,651,311
Budget Increases	Approved by President's Cabinet (Refer to Page ___ for Details)	-	-	-
2015-16 New Resources Allocation Phase 4 - Operating Expenses	As approved by President's Cabinet on October 13, 2015 (Refer to Pages ___ to ___ Details)	269,750	-	269,750
Total Net Increase to Ongoing Expenditure Budget		\$ 5,949,317	\$ -	\$ 5,949,317
Total Ongoing Expenditure Budget		\$ 172,788,851	\$ -	\$ 172,788,851
Total Ongoing Budget Surplus/(Deficit)		\$ (2,005,788)	\$ -	\$ (2,005,788)

MT. SAN ANTONIO COMMUNITY COLLEGE DISTRICT
2016-17 VERY PRELIMINARY TENTATIVE BUDGET
UNRESTRICTED GENERAL FUND

APPENDIX A

SAMPLE

ONE-TIME REVENUE AND EXPENDITURE BUDGET ASSUMPTIONS

Beginning Fund Balance and One-Time Revenue Budget Increases/(Decreases)		Fund 11	Fund 13	Total
Beginning Fund Balance	Carryover Estimated Ending Fund Balance as of June 30, 2016	\$ 8,154,177	\$ -	\$ 8,154,177
2015-16 Apportionment Deficit	The 2014-15 Apportionment Ended with No Deficit. The Assumption is that all the 2015-16 will be Recovered in February 2017.	\$ 2,049,922		2,049,922
2016-17 Apportionment Deficit	Estimated at ____ of the Total 2016-17 Estimated Apportionment or (\$ _____)	-	-	-
2016-17 Growth	2% Statewide per Governor's January Proposal. TBD	-	-	-
2016-17 State Mandated Reimbursement	\$76.3 Million Statewide. Calculated on _____ Actual FTES released with the 2015-16 Second Principal Apportionment.	2,063,245	-	2,063,245
Total Beginning Fund Balance and One-Time Revenue Budget		\$ 12,267,344	\$ -	\$ 12,267,344

One-Time Expenditure Budget Increases/(Decreases)		Fund 11	Fund 13	Total
Purchases In Progress	Estimated Carryover from 2015-16 (Refer to Page ____ to ____ for Details)	\$ 605,464	\$ -	\$ 605,464
Various Carryover Budgets	Estimated Carryover for 2015-16 (Refer to Page 44 for Details)	1,643,446	-	1,643,446
2014-15 New Resources Allocation Phase 1 - Carryover	As approved by President's Cabinet on March 24, 2015 (Refer to Pages __ to __ for Details)	413,621	-	413,621
2014-15 New Resources Allocation Phase 2 - Carryover	As approved by President's Cabinet on April 21, 2015 (Refer to Pages __ to __ for Details)	236,696	-	236,696
2015-16 New Resources Allocation Phase 3 - Carryover	As approved by President's Cabinet in July 21, 2015 (Refer to Pages __ to __ for Details)	1,962,761	-	1,962,761
2015-16 New Resources Allocation Phase 4 - Carryover	As approved by President's Cabinet in October 13, 2015 (Refer to Pages __ to __ for Details)	2,048,418	-	2,048,418
STRS and PERS Trust	Set Aside Budget for 2016-17 Contribution (Pending Board of Trustees Approval)	2,000,000	-	2,000,000
Auxiliary Unfunded PERS Liability	Set Aside Budget (Pending Board of Trustees Approval)	127,044	-	127,044
STRS Employer Rate Increase	Rate Increase from 10.73% to 12.58%. Includes 1% Salary Increase for 2016-17.	1,801,846	-	1,801,846
PERS Employer Rate Increase	Rate Increase from 11.847% to 13.050%. Includes 1% Salary Increase for 2016-17.	754,202	-	754,202
International Students Non Resident Fee	Projected Increase in 2015-16 Fees to be Transferred to the International Student Fund	-	-	-
Immediate Needs Requests - One-Time	Approved by President's Cabinet (Refer to Page __ for Details)	-	-	-
Positions Funded with One-Time Funds	Management and Classified, Includes Positions approved with the New Resources Allocation Phase 4 (Refer to Pages __ for Details)	930,443	-	930,443
Election Cost	No Election Costs	-	-	-
Class Schedule Increase	Estimated Increase to Earn the 2016-17 Growth TBD	-	-	-
2015-16 One-Time Savings from Vacant Positions	Salary and Benefit Savings - Less Requested Backfill Budget (Refer to pages __ to __ for Details)	(256,597)	-	(256,597)
Total One-Time Expenditure Budget Increases/(Decreases)		\$ 12,267,344	\$ -	\$ 12,267,344

MT. SAN ANTONIO COMMUNITY COLLEGE DISTRICT
2016-17 VERY PRELIMINARY TENTATIVE BUDGET
UNRESTRICTED GENERAL FUND

APPENDIX A

SAMPLE

UNRESTRICTED GENERAL FUND 13 - REVENUE-GENERATED ACCOUNTS:

REVENUE AND EXPENDITURE ASSUMPTIONS

Beginning Fund Balance and One-Time Revenue Budget Increases/(Decreases)		Fund 11	Fund 13	Total
Beginning Balance	Estimated Fund Balance as of June 30, 2016	\$ -	\$ 3,920,241	\$ 3,920,241
2016-17 Revenue Budgets	Matching Revenue and Expenditure Accounts, Based on 2015-16 Adopted Budget	-	3,037,747	3,037,747
Total Revenue Budget		\$ -	\$ 6,957,988	\$ 6,957,988

One-Time Expenditure Budget Increases/(Decreases) - Funded from the Unassigned Fund Balance		Fund 11	Fund 13	Total
2015-16 Carryover	Revenue-Generated Accounts - Estimated Carryover Balances as of June 30, 2016	\$ -	\$ 3,920,241	\$ 3,920,241
2016-17 Expenditure Budgets	Matching Revenue and Expenditure Accounts Based on 2015-16 Adopted Budget	-	3,037,747	3,037,747
Total Expenditure Budget - Funded from the Assigned Fund Balance		\$ -	\$ 6,957,988	\$ 6,957,988

Beginning Fund Balances - One-Time & Revenue Generated Accounts	\$ 8,154,177	\$ 3,920,241	\$ 12,074,418
Total Unrestricted General Fund Revenue Budget - Ongoing, One-Time, and Revenue Gen. Accounts	\$ 174,896,230	\$ 3,037,747	\$ 177,933,977
Total Unrestricted General Fund Expenditure Budget - Ongoing, One-Time, and Revenue Gen. Accounts	\$ 185,056,195	\$ 6,957,988	\$ 192,014,183



APPENDIX B

To: All Department Budget Managers

From: Rosa M. Royce
Associate Vice President, Fiscal Services

Date: March 1, 2016

Subject: **2016-17 Tentative Budget Development (Read Carefully)**

It has been recommended by President's Cabinet to complete a more comprehensive review of all of the Status Quo Budgets with the goal of aligning the College's budget with actual expenditures. It is imperative that we collectively work together to review our departmental budgets versus expenditures to determine if any funds are available for reallocation to other department budgets or college needs.

In addition to the *Status Quo Budget Template* files, the Fiscal Services department is sending a *Budget and Expenditure Comparative Report* for fiscal years 2013-14, 2014-15 and 2015-16, *Status Quo Budget Reallocation Form*, and *Positive Budget Balance Explanation Form*. These documents have been developed to facilitate the analysis of budget areas that may need to be realigned with actual expenditures, reallocate budgets to other departments, or justify a positive budget balance that was unused at year-end. The guidelines on how to use these documents are explained later on in this memo.

New Resources Allocation

The 2016-17 New Resources Allocation process will be announced at a later time, if funds are available.

2016-17 Tentative Budget

The **2016-17 Tentative Budget** will include:

- Personnel changes approved by the Board of Trustees through January 13, 2016. Personnel changes approved after January 13, 2016 through June 30, 2016 will be updated by Fiscal Services and reflected in the 2016-17 Adopted Budget.
- 5.02% ongoing salary increase effective July 1, 2015 for Faculty, Managers, Confidential, Supervisors, CSEA 262 and CSEA 651
- Health and welfare increase effective July 1, 2015 for Faculty, Managers, Confidential, Supervisors, CSEA 262 and CSEA 651
- Budgeted amounts for personnel changes, including employee step and longevity increases that will be effective in 2016-17
- Approved rate-driven increases through February 29, 2016.
- Ongoing budget allocations for the 2015-16 New Resources Allocations Phase 4 as approved by President's Cabinet on October 13, 2015.

Status Quo Budget Template Files

Budget Managers will receive one or more *2016-17 Status Quo Budget Template(s)* (Excel files). These templates have been developed by "Org" or by "Fund". Templates developed by "Org" are for department budgets within the Unrestricted General Fund 11. Templates developed by "Fund" are for Grants and Categorical Programs. In both cases, the templates include tabs for each budget. The tabs are located at the bottom of the spreadsheet and include the words "Org" or "Fund" followed by the corresponding code.

All Funds except "Grants and Categorical Programs (Fund 17)"

Please **do not** include any new budget increases or budget reductions on the *2016-17 Status Quo Budget Template*. If the budget is increased in one department (Org), it needs to be decreased in another department (Org). This process is more for realigning your status quo budget to what your anticipated expenditure needs are for 2016-17. This process will save Budget Managers from having to submit budget transfers, which will expedite your purchases.

Grants and Categorical Programs (Fund 17)

Budget line items for Grants and Categorical Programs may be increased or decreased with proper supporting documentation that reflects the total funding allocation. However, sufficient budget must be provided for all the permanent employees. 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 Categorical Budget Managers as updated information becomes available.

Step 1 - Guidelines for using the Status Quo Budget Template File

Please complete the following steps to assist us with the preparation of the 2016-17 Adopted Budget:

1. Departments and/or units should review the **Status Quo Budget 2016-17** column, which reflects the "ongoing" budget allocation at the present time, for any needed transfers to other accounts.
2. Reflect all budget changes based on your anticipated expenditure plans for 2016-17 in the **Budget Changes 2016-17** column. Changes can only be made in **cells highlighted in yellow**. Cells for permanent salaries and benefits have been protected, as Fiscal Services is responsible for updating these budgets. Please include an explanation in the **Comments** section if the budget is increased in one department (Org), and decreased in another department (Org).
3. After making your revisions to the **Budget Changes 2016-17** column, the **Revised Status Quo Budget 2016-17** column will automatically reflect the new total amount that will be included in the Tentative Budget.
4. If you need to add new accounts, please list them at the bottom of the *budget template* in the **Add Additional Accounts** section. Any additional comments can be made in the **Comments** section.

Budget and Expenditure Comparative Report Review

Please use the *Budget and Expenditure Comparative Report* to facilitate the analysis of budget areas that may need to be realigned with actual expenditures. This report includes ongoing budget and expenditure account information for the Unrestricted General Fund 11. The budget and actuals for fiscal years 2013-14 and 2014-15 are final numbers.

Information for 2015-16 fiscal year includes budgets, commitments (requisitions, purchase orders and purchase order change notices with Accounting approval), and balances as of February 25, 2016. The history of each account is presented in chronological order. For updated information on account balances, please access the form FGIBDST (Organization Budget Status) in the Banner System.

Step 2 - Status Quo Budget Reallocation Form

Once you have completed the *Status Quo Budget Template* and aligned your budgets to your expenditures history or have adjusted for anticipated expenditures, then complete the *Status Quo Budget Reallocation Form*. The file for this form contains two tabs at the bottom. The first tab is a sample on how to complete the form and the second tab is the blank form for you to complete.

If you **do not** have budgets that can be utilized by other departments or college needs, you must complete the *Positive Budget Balance Explanation Form*.

Step 3 – Positive Budget Balance Explanation Form (Mandatory)

Using the *Budget and Expenditure Comparative Report* as a reference, if you have any accounts that have historically ended the fiscal year with a positive balance and you are unable to reallocate this budget, you **MUST** complete the *Positive Budget Balance Explanation Form* to provide an explanation as to why a particular budget cannot be reallocated. The completion of this form is **mandatory** for all departments. The file for this form contains two tabs at the bottom. The first tab is a sample on how to complete the form and the second tab is the blank form for you to complete.

Step 4 – Routing of Completed Forms (Files) - Status Quo Budget Template, Status Quo Budget Reallocation Form, and Positive Budget Balance Explanation Form:

Please follow the specified approval routing and timelines below:

1. **Departments:** Once departments complete the changes, **save the files** to your hard drive; then forward the saved files via e-mail to the appropriate Dean/Director no later than **Monday, March 14, 2016**.
2. **Deans/Directors:** Once Deans/Directors complete the review and changes, **save the files** to your hard drive; then forward the saved files via e-mail to the appropriate Vice President or President no later than **Friday, March 25, 2016**.
3. The **Vice President or President** should review, and forward each file to **budgetdevelopment@mtsac.edu**, no later than **Friday, April 08, 2016**. No hard copies with signatures are required to be sent to Fiscal Services. We will know they have been reviewed and approved once we receive the file from the Vice Presidents or President.

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, insurances, and utilities. Please complete the attached *Rate-Driven Increase Request Form* and forward the original approved form with supporting documentation to Rosa Royce.

Approval Queues

If departments are planning reorganizations of budgets for the 2016-17 fiscal year that may require changes to budget and expenditure approval responsibility, please send your request to Rosa Royce at royce@mtsac.edu no later than April 30, 2016.

Budget Committee Review

Once the *Status Quo Budget Review* has been completed, President's Cabinet will review the *Budget and Expenditure Comparative Report*, the *Status Quo Budget Reallocation Form* and the *Positive Budget Balance Explanation Form* turned in for each Org.

2016-17 Tentative Budget and Adopted Budget

Fiscal Services will review the *Status Quo Budget Template* files and include appropriate changes in the Tentative Budget to be approved by the Board of Trustees on June 22, 2016. These changes will also be included in the Adopted Budget to be approved on September 14, 2016. Once the final budget has been adopted by the Board of Trustees, the budgets will be updated in Banner. 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.

Thank you for your cooperation with this budget process. Your feedback is appreciated. If you have any questions or need assistance, please contact me at ext. 5517, Katie Ly at ext. 5762, or Christine Lam at ext. 5428.

**MT. SAN ANTONIO COLLEGE
2016-17 BUDGET TEMPLATE
Unrestricted General Fund
Fund 11**

Fund	Org	Account	Program	Activity	ACCOUNT Description	ORG Description	FTE	Range	Acct%	Adopted Budget 2015-16	Status Quo Budget 2016-17	Budget Changes 2016-17	Revised Status Quo Budget 2016-17
													-
													-
													-
													-
TOTAL										566,407	601,221	-	601,221
Comments:													

PRESIDENT

**MT. SAN ANTONIO COLLEGE
PERSONNEL BUDGET PROCEDURES**

MANAGEMENT/CLASSIFIED/CONFIDENTIAL POSITIONS

I. POSITION AND VACANCY BUDGET

A. Position Budget for Fiscal Year

1. A position which is vacant 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 prior to establishment of the final budget, the position budget will be adjusted to the actual replacement step.
2. A position which becomes vacant subsequent to establishment of the final budget will remain budgeted for the current fiscal year at the range and step of the employee vacating the position. Except, when the District budgets for the exact amount needed for each position. In this case, the savings for each position is calculated, backfill budget for each position is accounted for, and the remainder budget is removed as one-time savings.
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 Department/Unit is responsible for funding employee vacation payoffs in the fiscal year during which the vacancy occurs.

C. Permanent Replacement Costs

The Department/Unit is responsible for funding any costs which exceed the position budget for the fiscal year in which 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 vacant position budget in excess of vacation payoff and permanent replacement costs for any personnel costs.

E. Maximum Duration of Vacancy

Vacant positions must be replaced or eliminated within twelve months of the last paid day of employment of the employee vacating the position. Exceptions must be authorized by President's Cabinet.

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 percent of employment.
- B. The Department/Unit may utilize vacant position budget in excess of temporary replacement costs for any 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.

**MT. SAN ANTONIO COLLEGE
PERSONNEL BUDGET PROCEDURES**

III. BUDGET FOR RECLASSIFICATION

A. Temporary Reclassification

From the effective date of the reclassification, for each fiscal year during which the employee is reclassified, the Department/Unit will fund the difference between the employee's regular range and step for the fiscal year and the reclassified range and step for the fiscal year, including longevity and shift differential.

B. Permanent Reclassification

From the effective date of the reclassification, for the fiscal year in which the reclassification occurs, the College will fund the difference between the employee's range and step prior to reclassification and the employee's range and step after reclassification, including benefits, longevity and shift differential.

IV. BUDGET FOR INCREASE IN PERCENTAGE OF EMPLOYMENT

A. Temporary Increase in Percentage of Employment

From the effective date of the increase in percentage of employment, for each fiscal year during which the increased percentage of employment continues, the Department/Unit will fund the difference between the employee's regular percentage of employment and the increased percentage of employment, including benefits, longevity and shift differential.

B. Permanent Increase in Percentage of Employment

1. For the fiscal year in which the increase in percentage of employment occurs, the Department/Unit will fund the difference between the employment percentage prior to the increase and the employment percentage after the increase, including benefits, longevity and shift differential.
2. For the subsequent fiscal year, the cost center's status quo budget allocation will be reduced in an amount equal to the difference between the employment percentage prior to the increase and the employment percentage after the increase, calculated at the employee's range and step, including benefits, longevity and shift differential.

V. BUDGET FOR ADDITION OR CHANGE IN SHIFT DIFFERENTIAL

Increase in differentials will be funded from 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 is unable to 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 process the appropriation transfer from the Personnel Budget Placeholder if funds are available.

**MT. SAN ANTONIO COLLEGE
PERSONNEL BUDGET PROCEDURES**

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

The Department/Unit must purchase new positions from the status quo budget allocation in an amount equal to the salary at Step 1 of the range for the position plus benefits and shift differential (excluding longevity). New positions must be approved by President's Cabinet.

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 the transfer of eliminated positions budget to the Department/Unit budget.

IX. 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

X. OTHER

- A. Position budgeting and allocation of costs in extenuating circumstances not enumerated above will be determined by the Vice President, Administrative Services in Conjunction with the affected Vice President in a manner consistent with the foregoing provisions.
- B. Each Departments/Units is responsible for over expenditures of their management, classified or confidential salary budgets. In the event of over expenditure, the Department/Unit's carryovers will be used to balance the deficit; if carryovers do not exist or are insufficient, the deficit will be rectified through a repayment plan approved by the Vice President, Administrative Services.

**MT. SAN ANTONIO COLLEGE
PERSONNEL BUDGET PROCEDURES**

FACULTY POSITIONS

I. POSITION AND VACANCY BUDGET

A. Position Budget for Fiscal Year

1. In accordance of AP 7120 Recruitment and Hiring Faculty 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 prior to establishment of the final budget, the position budget will be adjusted to the actual step of the faculty member hired.
2. A position which becomes vacant subsequent to 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 budget 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 be used to 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

APPENDIX E

AP 7120 Recruitment and Hiring: Faculty

References:

Education Code Sections 87100 et seq., 87400, and 88003; Accreditation Standard III.A

Applicant Travel Reimbursement

The College is authorized to pay for and/or reimburse necessary traveling expenses to and from the College for candidates who travel to the College for full-time faculty interviews.

Eligibility for Reimbursement

Full-time faculty (contract and regular) applicants who must travel 150 miles or more (subject to verification) one way from their residence to the College to interview for the following classifications of positions will be eligible for reimbursement.

Reimbursable Expenses

- A. The College shall reimburse up to a total of \$500 for actual and necessary travel expenses associated with the applicant's interview. Any expenses exceeding this amount shall be the applicant's responsibility.
- B. Travel may be by air, private or rented automobile, bus, or rail. Expenses for lodging, meals, parking, and incidentals, such as cab fare, shall be considered appropriate expenses. Expenses for lodging and meals are subject to approval by the Vice President, Human Resources. It is expected, however, that airline tickets will be booked at coach or tourist class rates.
- C. Mileage for using one's own car shall be reimbursed at the appropriate College mileage rate, not to exceed what it would have cost for air fare.
- D. Reimbursement is limited to the expenditures incurred by the applicant on behalf of himself/herself only.
- E. The total number of travel days for which lodging and meal expenses may be claimed will normally be limited to one day prior and one day following the interview, depending on the distance to be traveled and the time of the interview. Exceptions will be determined by the Vice President, Human Resources in consultation with the appropriate hiring managers.

Required Documentation for Reimbursement

Applicants shall submit to the Office of Human Resources a Candidate Reimbursement for Interview Form and providing all required documentation of expenses within 30 days of completing travel. Original receipts for lodging and carrier expenses must be submitted in order for the applicant to be reimbursed. The Candidate Reimbursement for Interview Form will be authorized by Human Resources.

Full-Time Faculty Selection Procedures

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

A. Faculty Positions

1. **Growth:** 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 the following academic year (e.g., Spring 2008 for academic hiring for 2008-09, start date of Fall 2009). The area administrator, in consultation with the department chairs, 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 the Academic Mutual Agreement Council (AMAC) for the development of a single list to represent the faculty growth positions priorities for the College. The prioritized list shall be submitted to the College President for a decision regarding the number of growth positions approved for hire in that academic year.

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

2. **Vacancy:** When a faculty member submits a formal notice of resignation or retirement or does not have his/her contract renewed, a replacement for the vacancy must be requested by the department and the area administrator using the forms developed for requesting a faculty position. If the vacancy is declared before the end of the Fall semester, replacements will be considered in AMAC based on documentation of need. 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 that year. If the position is not filled that year, it will remain a vacancy for reconsideration as a replacement the following year.

Following approval by AMAC, the Vice President, Instruction will issue instructions to the Office of Human Resources regarding filling the open positions, based on the following procedures listed under Recruitment below.

3. Unusual Situations: When a department experiences a vacancy due to faculty reassignment or to department restructuring, 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 (Vacancy) above.

Following approval by AMAC, the Vice President, Instruction will issue instructions to the Office of Human Resources regarding filling the open positions, based on the following procedures listed under Recruitment below.

4. 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.

- a. 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. Every effort will be made to establish a diverse committee membership with regard to sex, race, color, ancestry, religious creed, national origin, age, medical condition, mental and physical disabilities, marital status, sexual orientation, or Vietnam Era Veteran Status.

- b. 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. The questions will be subject to approval by

the Vice President, Human Resources, or designee, to ensure that they are not illegal or discriminatory.

- c. 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 Vice President will make the final recommendation to the Board of Trustees.

B. Recruitment

Full-time Tenure Track: 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 desired qualifications.

The job notice will include all job-related skills, requirements, and any additional qualifications recommended by faculty, when appropriate. Criteria for hiring that go beyond the minimum qualifications may be established by the College and will usually be limited to knowledge in the specific subjects to be taught.

The position descriptions will be approved by AMAC. If any changes are recommended by AMAC that 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

The application form is the document by which standard information about each applicant is obtained. In addition to the standard form, a supplemental application form 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 the 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 hiring brochure is prepared. Documents will be submitted into the system electronically either by the applicant or the Office of Human Resources. In addition, the applicant may include other pertinent materials to be used in the screening procedures. All application materials shall be addressed to the Office of Human Resources and will be kept on file for three years.

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, the Office of 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

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 Committee will electronically screen all applications meeting job-related criteria, determine the list of candidates to be interviewed, and conduct the interviews. Any committee member who does not complete prescreening tasks assigned to the committee will be removed from the committee. Every effort will be made to establish a diverse Committee membership with regard to sex, race, color, ancestry, religious creed, national origin, age, medical condition, mental and physical disabilities, marital status, sexual orientation, or Vietnam Era Veteran Status. Each Committee, upon its formation, will contact 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 hiring committee will have Equal Employment Opportunity training in accordance Title 5 Section 53003(c)(4).

E. Interviews

In coordination with the area administrator, the Office of Human Resources will make the necessary arrangements for all interviews, which will be conducted by the Screening Committee. Every effort will be made by the Office of 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 Vice President, Human Resources, or designee, at least one day before the interviews begin. The questions will be subject to approval by the Vice President, Human Resources, 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 the Office of 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, 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 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

Prior to submission of the selected finalist to the Board of Trustees, the College President/CEO, or designee, will review any selection that does not align with recommendations from the Screening Committee with the Academic Senate President, or designee. Upon selecting the finalist for submission to the Board of Trustees, the College President/CEO will inform the area administrator of the decision, who will inform the members of the Screening Committee as to the decision.

H. Revision

The hiring process and its procedures are subject to review and revision at the request of the Academic Senate, College President/CEO, or the Board of Trustees.

Faculty Conditions of Employment and Assignment

Required Personnel Records

- A. Academic personnel must provide the following information and records for the Office of 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. 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); and (6) Employment and/or vocational verifications.

- B. The following information and records must be provided for the Payroll Office: (1) Employee's Withholding Exemption Certificate; (2) Loyalty Oath; and (3) Copies of Social Security Card and California Driver's License.
- C. The Office of Human Resources must be notified whenever changes occur that make records incorrect.

Hourly Academic Employee Selection Procedures

The following provisions are applicable to instructional part-time hourly positions:

A. Vacancy

Appropriate department chairs, program supervisors, directors, and/or faculty will inform the appropriate division when openings for part-time positions occur and determine how recruitment should be conducted as well as provide updates to the job notice.

The job notice will include all job-related skills, requirements, and any additional qualifications recommended by faculty, when appropriate. Criteria for hiring that go beyond the minimum qualifications may be established by the College and will usually be limited to knowledge in the specific subjects to be taught.

B. Recruitment

The Office of Human Resources will recruit using widespread local announcements with sufficient time for applicants to respond.

C. Screening

At least one faculty/program supervisor or department chair from the appropriate content area will screen the applications to determine candidates who meet the minimum qualifications or equivalencies. From this group, candidates will be selected for interviews.

D. Interviews

At least one faculty/program supervisor or department chair from appropriate content area will interview qualified applicants. Based on interview results and after references are checked by the vice president or the supervising manager, the Committee will create a pool of available candidates. A list of these candidates will be sent to the Office of Human Resources.

E. Maintaining the Pool

Such a pool will be maintained and updated by the Division (with proper notification to the Office of Human Resources) during the calendar year in order to be available when hiring is required.

F. Hiring

The department chair, or designee, will select from the pool a candidate(s) for hire as needed and submit hiring documentation to the Office of Human Resources.

G. Emergency Procedures

Whenever a qualified candidate is not available from this pool for a specific position, every effort will be made to apply the aforementioned procedures. When this is not possible, the Division Dean or Associate Dean will consult with faculty within the content area before selecting a candidate for hire. Persons hired or rehired will be required to go through the required hiring procedures before employment can begin.

H. Revisions

This hiring process and its procedures are subject to review and revision at the request of the Academic Senate, College President/CEO, or the Board of Trustees.

Approved: November 10, 2009

Revised: May 22, 2013

M t. S a n A n t o n i o C o l l e g e
Budget and Expenditure Comparative Report
For Fiscal Year 2013/2014, 2014/2015, & 2015/2016
Unrestricted General Fund - 11
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APPENDIX F

Org Description: President

Fund	Orgn	Acct	Prog	Actv	Account Description	Fiscal Year	Adopted Budget	Revised Budget	Actuals	Commitments	Balance
11000	100000	121000	660000	1200	Educational Admin-Regular	2013/2014	229,500	235,399	235,404	0	(5)
11000	100000	121000	660000	1200	Educational Admin-Regular	2014/2015	235,435	235,435	235,428	0	7
11000	100000	121000	660000	1200	Educational Admin-Regular	2015/2016	235,435	259,253	173,232	0	86,021
11000	100000	149900	660000	1200	Hrly Noninstr Sal-Other Comp	2013/2014	12,000	12,309	12,000	0	309
11000	100000	149900	660000	1200	Hrly Noninstr Sal-Other Comp	2014/2015	12,000	12,000	12,000	0	0
11000	100000	149900	660000	1200	Hrly Noninstr Sal-Other Comp	2015/2016	12,000	0	0	0	0
11000	100000	211000	660000	2100	Classified Salaries-Unit A	2013/2014	61,819	66,384	66,373	0	11
11000	100000	211000	660000	2100	Classified Salaries-Unit A	2014/2015	31,006	0	0	0	0
11000	100000	211000	660000	2100	Classified Salaries-Unit A	2015/2016	0	0	0	0	0
11000	100000	213000	660000	2100	Confidential Salaries	2013/2014	100,133	103,709	104,125	0	(416)
11000	100000	213000	660000	2100	Confidential Salaries	2014/2015	139,401	172,976	172,973	0	3
11000	100000	213000	660000	2100	Confidential Salaries	2015/2016	172,976	181,659	121,103	0	60,556
11000	100000	215000	660000	2100	Classified Admin Salaries	2013/2014	0	119,683	119,688	0	(5)
11000	100000	215000	660000	2100	Classified Admin Salaries	2014/2015	119,702	122,096	122,112	0	(16)
11000	100000	215000	660000	2100	Classified Admin Salaries	2015/2016	122,096	128,225	85,496	0	42,729
11000	100000	236000	660000	2100	Overtime, Noninstructional	2013/2014	3,000	3,143	3,143	0	0
11000	100000	236000	660000	2100	Overtime, Noninstructional	2014/2015	3,000	3,000	3,000	0	0
11000	100000	236000	660000	2100	Overtime, Noninstructional	2015/2016	3,000	3,000	1,084	0	1,916
11000	100000	421500	660000		Books, Magazines, Periodicals/NFees	2013/2014	1,100	997	997	0	0
11000	100000	421500	660000		Books, Magazines, Periodicals/NFees	2014/2015	1,100	1,207	1,207	0	0
11000	100000	421500	660000		Books, Magazines, Periodicals/NFees	2015/2016	1,100	1,100	1,342	0	(242)
11000	100000	451000	660000		Supplies	2013/2014	5,060	6,287	3,313	0	2,974
11000	100000	451000	660000		Supplies	2014/2015	8,000	8,000	5,481	0	2,519
11000	100000	451000	660000		Supplies	2015/2016	8,000	8,000	2,179	3,672	2,149
11000	100000	453200	660000		Supplies-Promotional Items	2013/2014	0	722	823	0	(101)

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11000	100000	453200	660000		Supplies-Promotional Items	2014/2015	0	5	5	0	0
11000	100000	453200	660000		Supplies-Promotional Items	2015/2016	0	0	93	0	(93)
11000	100000	471000	660000		Food Supplies	2013/2014	0	0	68	0	(68)
11000	100000	521000	660000		Travel and Conferences	2013/2014	0	19,452	19,452	0	0
11000	100000	521000	660000		Travel and Conferences	2014/2015	0	0	(114)	0	114
11000	100000	521000	660000		Travel and Conferences	2015/2016	0	0	920	0	(920)
11000	100000	522000	660000		Mileage	2013/2014	100	733	811	0	(78)
11000	100000	522000	660000		Mileage	2014/2015	100	100	462	0	(362)
11000	100000	522000	660000		Mileage	2015/2016	100	100	340	0	(240)
11000	100000	531000	660000		Dues and Memberships	2013/2014	1,200	390	390	0	0
11000	100000	531000	660000		Dues and Memberships	2014/2015	1,200	1,200	400	0	800
11000	100000	531000	660000		Dues and Memberships	2015/2016	1,200	1,200	590	0	610
11000	100000	564500	660000		Maintenance Agreements	2013/2014	1,500	225	1,009	0	(784)
11000	100000	564500	660000		Maintenance Agreements	2014/2015	900	900	986	0	(86)
11000	100000	564500	660000		Maintenance Agreements	2015/2016	900	900	523	574	(197)
11000	100000	583000	660000		Advertisement, Non-Legal	2013/2014	366	1,480	1,480	0	0
11000	100000	589000	660000		Other Services	2013/2014	4,400	2,149	1,536	0	613
11000	100000	589000	660000		Other Services	2014/2015	4,400	4,288	3,272	0	1,016
11000	100000	589000	660000		Other Services	2015/2016	4,400	4,400	385	330	3,685
11000	100000	589200	660000		Services for Catering/Prom Items	2013/2014	600	1,200	612	0	588
11000	100000	589200	660000		Services for Catering/Prom Items	2014/2015	1,200	1,200	1,798	0	(598)
11000	100000	589200	660000		Services for Catering/Prom Items	2015/2016	1,200	1,200	678	1,272	(750)
11150	100000	521000	660000		Travel and Conferences	2014/2015	4,000	4,000	1,989	0	2,011
11150	100000	521000	660000		Travel and Conferences	2015/2016	4,000	4,000	1,817	490	1,692

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Org Description: President

Fund	Orgn	Acct	Prog	Actv	Account Description	Fiscal Year	Adopted Budget	Revised Budget	Actuals	Commitments	Balance
						Total 2013/2014	420,778	574,262	571,225	0	3,037
						Total 2014/2015	561,444	566,407	561,000	0	5,407
						Total 2015/2016	566,407	593,037	389,782	6,338	196,917

IMMEDIATE NEED REQUEST

2016 - 2017

APPENDIX I



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)	Funds Requested **		Funding
(List in Priority Order)	An "Immediate Need" is a shortfall in funding that, unless funded immediately, could cause a program to cease to function.	Amount	One-time	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.**
 Rev: 09/2016 2016 Budget Review and Development Guide

RATE-DRIVEN INCREASE REQUEST

2016 - 2017

APPENDIX J



REQUESTING: (Unit, Department, Division or Vice President)					
			Reviewed by AVP, Fiscal Services:		
Location	(Fill-in)	Reviewed By (Signature):	Date:		
Department or Unit:			Approved by VP, Administrative 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), <u>anytime</u> during the fiscal year.	Amount	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)**

**Appendix C
2016-17 BUDGET DEVELOPMENT CALENDAR**

APPENDIX L

(November 4, 2015)

DESCRIPTION OF TASK	DUE DATE
Fiscal Services Updates and Projects Personnel Budget (Changes through January 13, 2016 Board Agenda)	01/29/16
Fiscal Services Distributes Status Quo Budget Templates to Departments for Tentative Budget Changes/Analysis	03/01/16
Fiscal Services Prepares Preliminary Tentative Budget	03/07/16
Departments Complete Status Quo Budget Review; Then Sends to Deans/Directors	03/14/16
Budget Committee Reviews Preliminary Tentative Budget	03/16/16
Budget Committee Determines and Communicates New Resources Available	03/16/16
Budget Committee Reviews One-time New Resources Allocation Requests previously funded	03/16/16
Budget Committee Sends Communication Campus Wide Regarding New Resources Allocation Process	03/23/16
Deans/Directors Review and Approve Department's Status Quo Budgets; Then Sends to VPs	03/25/16
Vice Presidents Review and Approve Department's Status Quo Budgets; Then Sends to Fiscal	04/08/16
Departments Prioritize New Resources Requests for One-Time Funding in their PIE Forms	05/15/16 to 06/30/16
Budget Committee Reviews the Completed Tentative Budget	06/01/16
Fiscal Services Completes the Tentative Budget and Prepares Board Agenda Item	06/03/16
President's Cabinet Makes Final Decision on Funding for One-time New Resources Allocation Requests Previously Funded . (The review is for New Resources Allocation Requests that have been funded in the previous year (s) that need funding on July 1 and decision for funding can not wait until October)	06/21/16
Tentative Budget Submitted for Board Approval	06/22/16
Fiscal Services' Deadline for 2015-16 Year-End Closing	07/21/16
Deans/Directors Prioritize Department's New Resource Allocation Requests	07/01/16
Vice Presidents Prioritize Team's New Resource Allocation Requests	08/14/16
Budget Committee Reviews the Completed Adopted Budget	09/07/16
Board of Trustees Approves Adopted Budget	09/14/16
Budget Committee Finalizes Review of New Resource Allocation Requests and Forwards to President's Advisory Council	09/21/16
President's Advisory Council Reviews New Resources Allocation Requests and Forwards to President's Cabinet	09/28/16
President Makes Final Decision on New Resources Requests Based on President's Cabinet Recommendations; and Budget Committee and President's Advisory Council Reviews	10/04/16
Fiscal Services Receives Listing of New Resources Allocation Requests with Approved Funding	TBD
Fiscal Services Notifies Departments that have New Resources Allocation Requests with Approved Funding and Requests Supporting Documentation (quotes, invoices, job descriptions, etc.) and Allocates Funding	TBD
Fiscal Services Reports New Resources Allocation funded Requests to Budget Committee and President Advisory Council	TBD

LEGEND:

- Budget Committee** 
- Department level** 
- Administrative Level** 
- Other Groups** 
- Fiscal Services** 

**MT. SAN ANTONIO COLLEGE
2016-17 BUDGET SCENARIOS**

(June 1, 2016)

APPENDIX M

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

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

Descriptions	Footnote	2016-17 Tentative Budget			
		Tentative Budget	Conservative	Likely	Optimistic
ONE-TIME REVENUES: (INCREASES)/DECREASES					
2015-16 Apportionment Deficit Recovery	(23)	1,145,047	1,145,047	1,145,047	1,940,218
2015-16 Growth - With Additional 250 FTES from Summer 2016, the Estimated Growth will Increase by \$1,181,436. These Additional Growth will be coming on a one-time basis next February 2017	(4)	1,181,436	-	1,181,436	1,181,436
2016-17 Growth (2%) - Governor's May Revise and Chancellor's Office Simulation	(24)	-	-	-	3,093,673
2016-17 Apportionment Deficit - Estimated at 0.5% of Total Apportionment	(25)	(805,309)	(799,402)	(805,309)	(820,777)
2016-17 \$105.5 Million State Mandated Reimbursement	(26)	2,852,040	2,852,040	2,852,040	2,852,040
TOTAL ONE-TIME REVENUES		4,373,214	3,197,685	4,373,214	8,246,590
ONE-TIME EXPENTITURES: (INCREASES)/DECREASES					
Carryovers and Purchases in Progress - Commitments from 2015-16 - Based on 2015-16 Adopted Budget		(2,535,672)	(2,535,672)	(2,535,672)	(2,535,672)
2014-15 and 2015-16 New Resources Allocation Requests - Carryovers - Commitments from 2015-16	(27)	(2,297,345)	(2,297,345)	(2,297,345)	(2,297,345)
STRS and PERS Trust	(28)	(4,000,000)	(4,000,000)	(4,000,000)	(4,000,000)
Auxiliary Unfunded PERS Liability	(29)	(127,044)	(127,044)	(127,044)	(127,044)
International Student Nonresident Fee	(11)	(275,000)	(275,000)	(275,000)	(275,000)
Immediate Needs Requests - One-Time		(14,000)	(14,000)	(14,000)	(14,000)
Positions Funded with One-Time Funds	(30)	(562,340)	(562,340)	(562,340)	(562,340)
2016-17 \$105.5 Million State Mandated Reimbursement - Expenditure Budget	(26)	(2,852,040)	(2,852,040)	(2,852,040)	(2,852,040)
Election Cost - No Election Costs		-	-	-	-
Class Schedule Increase (2016-17 Growth) - Per 2015-16 Estimated Increase In Course Offerings		-	-	-	(966,772)
Savings from Vacant Positions - per 2015-16 Adopted Budget		256,597	256,597	256,597	256,597
TOTAL ONE-TIME EXPENTITURES: (INCREASES)/DECREASES		(12,406,844)	(12,406,844)	(12,406,844)	(13,373,616)
ONGOING AND ONE-TIME PROJECTED INCREASES/DECREASES		(8,101,050)	(10,458,015)	(8,101,050)	(5,194,446)
ENDING FUND BALANCE		25,854,533	23,497,568	25,854,533	28,761,137
UNRESTRICTED GENERAL FUND - REVENUE GENERATED ACCOUNTS					
BEGINNING FUND BALANCE	(31)	5,137,259	5,137,259	5,137,259	5,137,259
ONE-TIME REVENUES: (INCREASES)/DECREASES	(31)	2,501,548	2,501,548	2,501,548	2,501,548
ONE-TIME EXPENTITURES: (INCREASES)/DECREASES	(31)	(7,638,807)	(7,638,807)	(7,638,807)	(7,638,807)
REVENUE GENERATED ACCOUNTS PROJECTED INCREASES/DECREASES	(31)	(5,137,259)	(5,137,259)	(5,137,259)	(5,137,259)
ENDING FUND BALANCE		-	-	-	-

Descriptions	Footnote	2016-17 Tentative Budget			
		Tentative Budget	Conservative	Likely	Optimistic
SUMMARY					
BEGINNING BALANCE		39,092,842	39,092,842	39,092,842	39,092,842
TOTAL REVENUES		180,732,708	178,375,743	180,732,708	184,606,084
TOTAL EXPENDITURES		(193,971,017)	(193,971,017)	(193,971,017)	(194,937,789)
SUMMARY OF FUND BALANCE:					
Assigned Fund Balance-Over Cap Growth/Restoration for Health & Welfare					
Assigned Fund Balance-Carryovers and Purchases in Progress					
Assigned Fund Balance-Revenue Generated Accounts				-	-
Unassigned Fund Balance - 10% Board Policy		19,397,102	19,397,102	19,397,102	19,493,779
Unassigned Fund Balance	(32)	6,457,431	4,100,466	6,457,431	9,267,358
TOTAL FUND BALANCE		\$ 25,854,533	\$ 23,497,568	\$ 25,854,533	\$ 28,761,137
TOTAL FUND BALANCE PERCENTAGE		13.33%	12.11%	13.33%	14.75%
NOTE:					
OPEB (Other Postemployment Benefits) Contribution and Retirees Health Premiums:					
OPEB Contribution and Retirees Health Premiums - Cost for 2016-17	(12)	4,078,338	4,078,338	4,078,338	4,078,338
Will be paid from the Interest Earned in the OPEB Trust.					

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

Definitions:

Conservative:

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

Likely:

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

Optimistic:

- Most favorable outcome of every situation

Footnote	Narrative
(1)	Conservative, Likely, and Optimistic: From 2015-16 Adopted Budget Ending Fund Balance, please refer to page 22 of the 2015-16 Adopted Budget.
(2)	Conservative, Likely, and Optimistic: The following are the changes from the 2015-16 Adopted Budget to arrive at an Estimated Ending Fund Balance for the Unrestricted General Fund:

	Changes to the Fund Balance
2016-16 ADOPTED BUDGET - FUND BALANCE - At 12.05%	\$ 23,704,069
Plus: 2015-16 Unbudgeted Revenues	
2014-15 COLA (1.02%)	(6,416)
2014-15 Decrease in Growth	(786,116) (A)
2015-16 CDCP Equalization	157,160
2015-16 Increase to Base Allocation	879,034 (B)
2015-16 Full-Time Faculty Hiring	41,204
2015-16 Estimated Growth - Constrained Growth 2.85%	3,767,645 (C)
2014-15 Apportionment Deficit Recovery	441,629
2015-16 Increase of Apportionment Deficit from 0.4% to 1.22%	(1,310,604) (D)
Miscellaneous Revenue	772,149 (E)
Changes in 2015-16 Revenues	3,955,685
Plus: 2015-16 Unexpended Expenditure Budgets	
Permanent/Hourly Faculty and Classified Permanent Positions	491,859
2015-16 Faculty Hiring	1,319,256
New Faculty Professional Growth Stipend	1,224,406
New Resources Allocation - Unexpended Budget for Positions	2,420,432
New Resource Allocation - Unexpended Departmental and Institutional Budgets	1,484,285
Unexpended Institutional Budgets	1,355,591
Additional Transfer to STRS/PERS Trust	(2,000,000) (F)
Changes in 2015-16 Expenditures	6,295,829 (G)
Net Changes in Revenues & Expenditures	10,251,514
Estimated Ending Fund Balance Unrestricted General Fund	33,955,583

Footnote

Narrative

- (A) The 2014-15 Growth was reduced with the April 2016 final Recalculation.
- (B) The College received additional funds to the 2015-16 Increase to Base with the April 2016 First Principal Apportionment. This allocation is subject to change with the final Apportionment Recalculation of February 2017.
- (C) The 2015-16 Growth was not included in the 2015-16 Adopted Budget as established in the Budget Review and Development Process Guide. The rationale is that growth estimates will change multiple times during the year, and the final number is known in February of the following fiscal year. The College needs to increase courses to earn the Growth. The College is estimating an increase of 798 FTEs or \$3,767,645 for the fiscal year 2015-16. The final Growth will be known in February 2017.
- (D) In August 2016, the College estimated the 2015-16 Apportionment Deficit to be at 0.4%. The Deficit has increased from 0.4% to 1.22% as per the 2015-16 First Principal Apportionment of April 2016.
- (E) The College received additional revenues for nonresident tuition for international students, prior year lottery adjustment, interest, donations, and settlements.
- (F) The 2015-16 Adopted Budget included \$2 million to establish the Section 115 Mt. San Antonio College STRS/PERS Trust. The \$2 million is in addition for a total of \$4 million to be transferred to the Trust. A resolution to establish this trust will be presented to the Board of Trustees on June 22, 2016.
- (G) The unexpended expenditure budgets are mainly the result of vacancies for faculty, management, and classified positions. A large amount is due to the New Resources Allocation Requests positions and operational budgets. These budgets have been committed and will be carryover to the fiscal year 2016-17.
- (H) Includes a \$2.5 million payment towards the annual contribution to the OPEB Trust for 2016-17 as approved by the Board of Trustees on May 27, 2015.

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

CALIFORNIA COMMUNITY COLLEGES 2015-16 FIRST PRINCIPAL APPORTIONMENT MT. SAN ANTONIO COMMUNITY COLLEGE DISTRICT										APRIL EXHIBIT C
Workload measures:	Base Funding	Marginal Funding	Base FTEs	Growth FTEs	Restored FTEs	Stability FTEs	Total Funded FTEs	Unfunded FTEs	Actual FTEs	
Credit FTEs	4,675,903,051	4,723,597,254	24,281,387	1,196,503	0,000	0,000	25,477,890	0,000	25,477,890	
Noncredit FTEs	2,811,752,093	2,840,431,965	1,802,040	-478,630	0,000	0,000	1,323,410	0,000	1,323,410	
Noncredit - CDCP FTEs	4,675,903,043	4,723,597,254	4,185,750	5,790	0,000	0,000	4,191,540	0,000	4,191,540	
Total FTEs:			30,269,177	723,663	0,000	0,000	30,992,840	0,000	30,992,840	
I Base Revenues +/- Restore or Decline										
A Basic Allocation				\$5,670,617						
B Basic FTEs Revenue Before Workload Reduction			\$138,176,462							
C Workload Reduction			\$0.00							
D Revised Base FTEs Revenue				\$138,176,462						
1 Credit Base Revenue			\$113,537,411							
2 Noncredit Base Revenue			\$5,066,890							
3 Career Development College NonCr			\$19,572,161							
E Current Year Decline				\$0						
Total Base Revenue Less Decline				\$143,847,079						
II Inflation Adjustment										
A Statewide Inflation Adjustment				1.02%						
B Inflation Adjustment			\$1,467,240							
C Current Year Base Revenue + Inflation Adjustment				\$145,314,319						
V Other Revenue Adjustments										
A Misc. Revenue Adjustments									\$0	
B Full-Time Faculty Hiring									\$1,664,910	
C Base Increase									\$7,105,054	
Total Revenue Adjustments									\$8,770,964	
VI Stability Adjustment										
									\$0	
VII Total Computational Revenue										
(sum of II, III, IV, V, & VI)									\$158,404,816	
VIII District Revenue Source										
A1 Property Taxes									\$31,100,535	
A2 Less Property Taxes Excess									\$0	
B Student Enrollment Fees									\$8,335,231	

Footnote

Narrative

(4) Likely, and Optimistic:

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

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

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

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

Additional Growth for 250 FTES from Summer 2016:

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

(5) Conservative, Likely and Optimistic:

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

(6) Conservative, Likely and Optimistic:

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

(7) Conservative, Likely, and Optimistic:

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

Footnote**Narrative**

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

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

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

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

Footnote**Narrative**

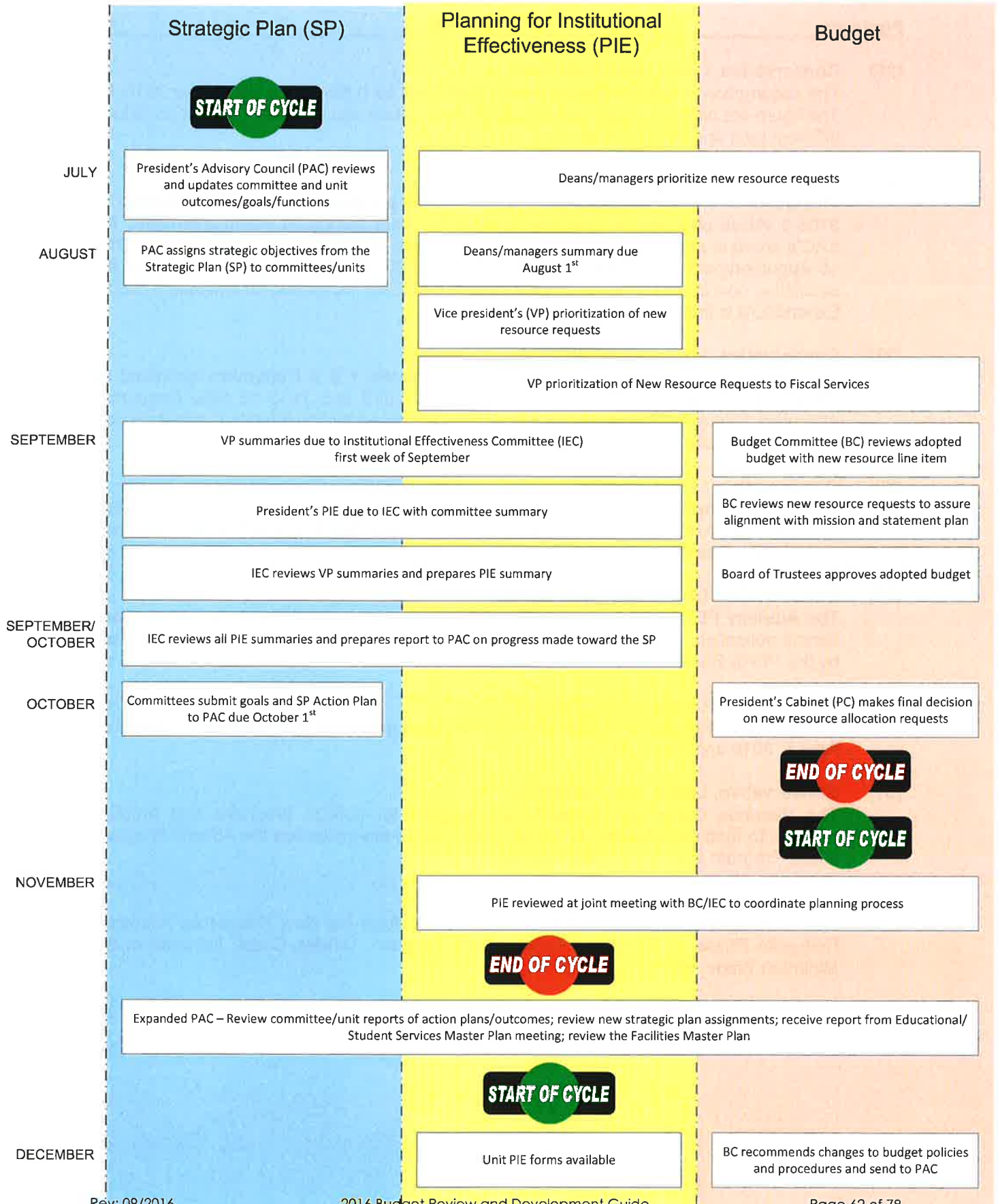
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- (16) **Conservative, Likely, and Optimistic:**
The STRS employer rate will increase from 10.73% to 12.58%. Includes full-time and adjunct faculty. This Budget does not include the 1% salary increase. The 1% increase on STRS is included in the budget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

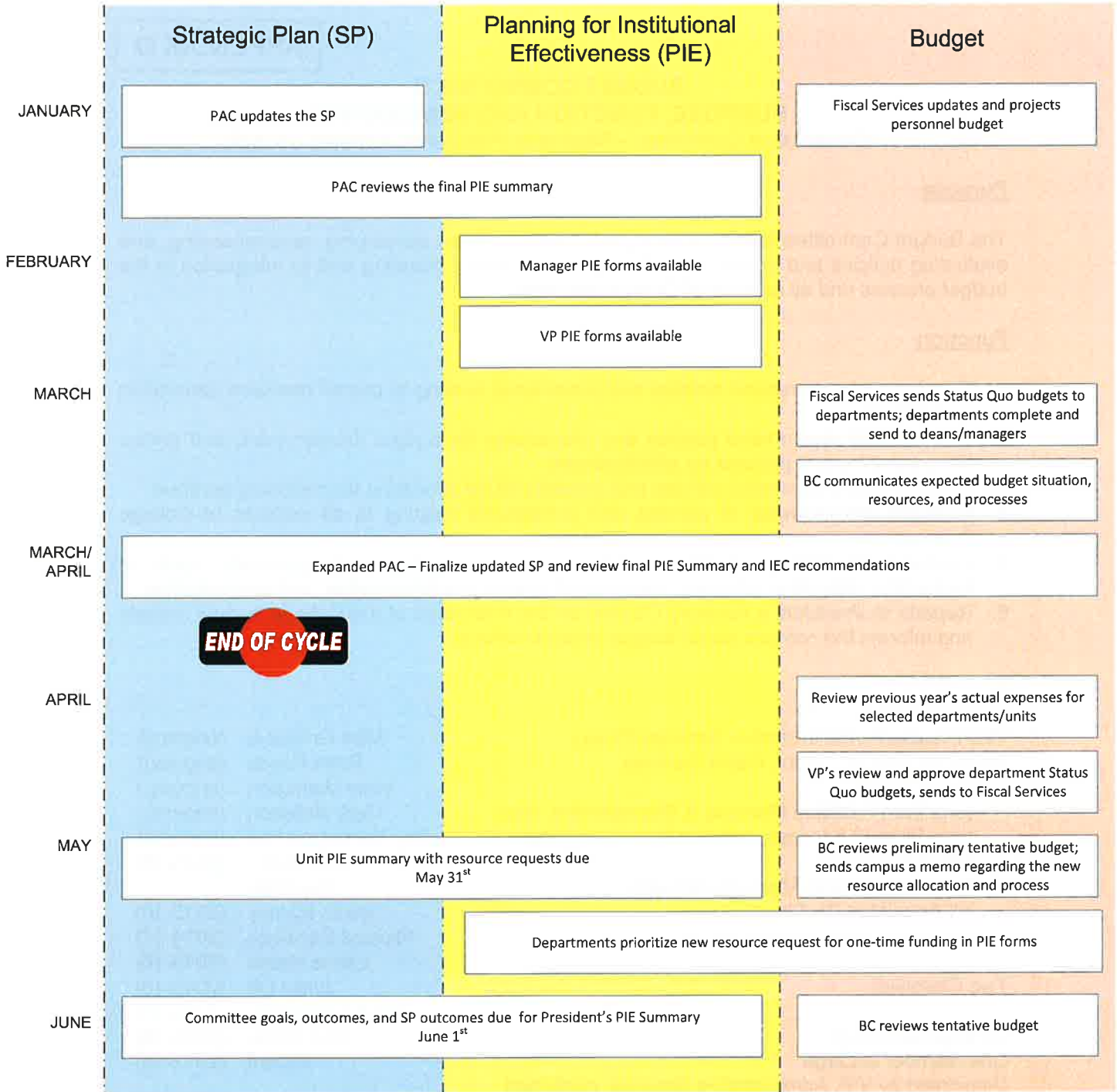
Footnote**Narrative**

- (25) **Conservative, Likely, and Optimistic:**
The assumption is that the apportionment deficit will be 0.5% for the fiscal year 2016-17. The figure are different because the Conservative, Likely and Optimistic scenarios include different total apportionment bases.
- (26) **Conservative, Likely, and Optimistic:**
The Governor's State Budget May Revision includes a proposal to increase funding by \$105.5 Million statewide in one-time funding for State Mandated Reimbursements. Mt. SAC's share is approximately \$2,852,040. This was estimated on FTES from the 2014-15 Apportionment Recalculation released on April 2016. Funds could be utilized for the escalating operational costs and CalSTRS and CalPERS increases. An equivalent budget Expenditure is included.
- (27) **Conservative, Likely, and Optimistic:**
2014-15 New Resources Allocation Requests Phases 1 & 2 Carryovers approved by President's Cabinet on March 24 and April 21, 2015 and 2015-16 New Resources Allocation Requests Phases 3 & 4 Carryovers approved by President's Cabinet on July 21, August 14 and October 13, 2015.
- (28) **Conservative, Likely, and Optimistic:**
A total of \$4 million will be transferred to the Section 115 Mt. San Antonio College STRS/PERS Trust. The establishment of the trust is pending Board of Trustees approval, and will be presented to the board on June 22, 2016.
- (29) **Conservative, Likely, and Optimistic:**
The Auxiliary PERS Unfunded Liability is due to a new method that is based on group benefit obligation. The Auxiliary Services is in Pool Plan and must follow decisions made by the PERS Board.
- (30) **Conservative, Likely, and Optimistic:**
The Positions Funded with One-Time Funds were approved at President's Cabinet on April 5, 2016 and May 3, 2016.
- (31) **Conservative, Likely, and Optimistic:**
The Revenue Generated Accounts are budgets for college programs that produce revenue to fund the total cost of the program. Some examples are the Athletic Program, Music Program and Community Services.
- (32) **Conservative, Likely, and Optimistic:**
The Unassigned Fund Balance could be used to fund the New Resources Allocation Requests Phase 5, Computer Replacement Program, Utilities Costs, Increase of the Minimum Wage, etc.

Integrated Planning and Budgeting Process Calendar

APPENDIX N





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

APPENDIX O

**BUDGET COMMITTEE'S
PURPOSE, FUNCTION AND MEMBERSHIP**
(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 relating to institutional planning and its integration to the budget process and all aspects of College finances.

Function

1. Develop and recommend policies and procedures relating to overall resource generation and allocation.
2. Develop and recommend policies and procedures for budget development, and review the current budget process for effectiveness.
3. Develop and recommend policies and procedures for allocating discretionary revenue.
4. Evaluate effectiveness of policies and procedures relating to all aspects of College finances.
5. Evaluate the College budget models using an ongoing and systematic cycle of evaluation, integrated planning, resource allocation, implementation, and re-evaluation.
6. Reports to President's Advisory Council on the evaluation of the College budget models and informs the campus about budget-related matters.

Membership (14)

Vice President, Administrative Services (Chair)	Mike Gregoryk	(ongoing)
Associate Vice President, Fiscal Services	Rosa Royce	(ongoing)
Three Managers	Irene Malmgren	(ongoing)
(one from Facilities Planning & Management, one	Gary Nellesen	(ongoing)
from Student Services, and one from Instruction)	Audrey Yamagata-Noji	(ongoing)
Four Faculty	*Dan Smith,	(2015-18)
(Appointed by the Academic Senate)	Co-Chair	
* 1 Appointed Co-Chair	Martin Ramey	(2013-16)
	Michael Sanetrick	(2014-17)
	Lance Heard	(2013-16)
Two Classified	Justin Ott	(2015-18)
	Mark Fernandez	(2015-18)
Confidential Group	Lisa Romo	(2015-18)
One Member at Large	Vacant	(2011-14)
(Appointed by V.P. Administrative Services, confirmed		
by Budget Committee)		
Two Students	Elizabeth Contreras	(2015-16)
(Appointed by Associated Students)	Beverly Yan	(2015-16)

Person responsible to maintain committee website: Kerry Martinez
Kmartinez@mtsac.edu, 909-274-5502

Chapter 6 – Business and Fiscal Affairs

APPENDIX P

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 6, 2014

Reviewed: December 16, 2014

Revised: May 11, 2016

Chapter 6 – Business and Fiscal Affairs

APPENDIX Q

BP 6250 Budget Management

References:

Title 5 Sections 58307 and 58308; BP 6200

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 maintain the total Unrestricted General Fund Balance (reserves) at not less than 10% of total expenditures. Upon recommendation of the College President/CEO, the Board of Trustees may, by resolution, waive this requirement and permit reserves to be reduced to not less than 5%. If the reserves become less than 10%, the College will present a plan within 120 days to restore the reserves within two fiscal years.

Approved: July 28, 2004

Reviewed: May 6, 2014

Revised: June 22, 2016

Chapter 6 - Business and Fiscal Affairs

APPENDIX R

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: December 16, 2014

Chapter 6 - Business and Fiscal Affairs

APPENDIX S

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 ~~copy~~ of "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.

Revised: October 21, 2015

**BUDGET COMMITTEE'S
GOALS**

Committee Goal	Link to College Goal #	Completed Outcomes/Accomplishments (descriptive bullet list)
GOAL #1: Committee website is up-to-date.	6, 11, 15	The Budget Committee website is kept accurate, complete, and current. Budget Committee minutes are posted on the website in a timely manner.
GOAL #2: Review and Revise the Budget Review and Development Process/Guideline to align and integrate with campus-wide planning processes and the Strategic Plan process and timelines.	7,14	The Budget Sub-committee continues to meet to review and revise the Budget Review and Development Process/Guideline to align and integrate with campus-wide planning processes and the Strategic Plan process and timelines. The Budget Sub-committee will bring a Draft version of the revised Budget Review and Development Process/Guideline to the full Budget Committee for comment by fall 2016. The Budget Sub-committee reports their progress to the Budget Committee and makes recommendations.

Committee Goal	Link to College Goal #	Completed Outcomes/Accomplishments (descriptive bullet list)
GOAL #3: Review and make recommendations for the OPEB Trust (Retirees Health Benefits) to meet its funding goals. Review the Actuarial Report and make recommendations.	7	The College continues to fund \$2,500,000 towards the annual contribution to the OPEB Trust on an ongoing basis from the Unrestricted General Fund and pays the retirees' health premiums from the interest earned on the OPEB Trust. If the interest earned does not cover the annual cost in any given fiscal year, the difference will be covered by the Unrestricted General Fund, and will change the financial presentation of the OPEB annual contribution and health premiums to reflect the \$2,500,000 as an ongoing expenditure budget, and the difference as a one-time expenditure budget with corresponding one-time savings. This recommendation was approved by the Board of Trustees on May 27, 2015.
Goal #4: Review and comment on Accreditation Standard IIID.	12,14	Budget Committee members participated and sat on the committee for Accreditation Standard IIID. These Budget Committee members served as representatives for the Budget Committee.
Goal #5: Improve communication about budget issues to the campus and community by utilizing technology and other opportunities to share information campus-wide.	8,9, 13,14	The Budget Committee will continue to explore new methods of improving communication. One method of improving communication that the Budget Committee is considering is a quarterly informational announcement containing budget highlights and an opportunity for the campus community to submit questions where answers will be provided.

Committee Goal	Link to College Goal #	Completed Outcomes/Accomplishments (descriptive bullet list)
Goal #6: Review PERS/STRS financial responsibilities and recommend ways in which PERS/STRS contributions can be met.	7	The Budget Committee recommended developing a PERS/STRS Trust so that Mt. San Antonio College can meet increased PERS/STRS employer contribution rates through 2021. Resolution No. 15-11 – Authorization to Establish a Section 115 Mt. San Antonio College STRS/PERS Pension Trust will go to the Board of Trustees for approval on June 22, 2016.

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 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.

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.

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.)

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.

COLA

Cost of Living Allowance. Periodic increase in salaries to compensate for loss in purchasing power of money due to inflation.

Deficit

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

Equalization

State funds provided to address the historic 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.

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 for other specified purposes.

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.

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 as to 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.

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.

Revenue

Increases in net assets from other than expense or expenditures refunds or other financing sources.

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.

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 sources of revenues are the result of fundraising, donations, or fees. Examples are: International Student Program, Community Services Program, Fire Academy Program, Music-Choral Program, Athletic Programs, etc.

Vacant Position

A position that is unfilled.