

BUDGET COMMITTEE

MEETING AGENDA

December 2, 2015

3:00 p.m.



Location: Building 4, Conference Rm. #2460

Time: 3:00 p.m. – 4:30 p.m.

Committee Members:

Mike Gregoryk, Chair	Martin Ramey	Elizabeth Contreras (Student)	Bill Scroggins (Guest)
Dan Smith, Co-Chair	Rosa Royce	Beverly Yan (Student)	
Irene Malmgren	Justin Ott		
Audrey Yamagata-Noji	Michael Sanetrick		Kerry Martinez (Notes)
Mark Fernandez	Lance Heard		
Gary Nellesen	Lisa Romo		

AGENDA ITEMS:

- 1. Agenda Check**
- 2. Review the Budget Committee Meeting Summary of October 21, 2015, and the Summary of the Joint Committee Meeting with Institutional Effectiveness Committee (IEC) and Budget Committee of November 4, 2015**
- 3. Review the Approved Phase III (Adopted Budget) and Phase IV New Resource Allocation Requests**
- 4. Discuss the Importance of Budget Committee Members Sharing Budget Committee Information with Their Constituents, Possibly Implement "Budget Committee Briefs"**
- 5. Compare Previous Year's Adopted Budget to Previous Year's Actual Expenditures, Compare Previous Year's Adopted Budget to Current Year's Adopted Budget, and Budget Definitions (Rosa)**
- 6. Discuss Budget Committee Meeting Dates**

**Mt. San Antonio College
Budget Committee
Summary of December 2, 2015**

Committee Members:

- Mike Gregoryk, Chair
- Dan Smith, Co-Chair
- Irene Malmgren
- Audrey Yamagata-Noji

- Martin Ramey
- Mark Fernandez
- Rosa Royce
- Lance Heard
- Lisa Romo

- Elizabeth Contreras(Student)
- Beverly Yan (Student)
- Justin Ott
- Gary Nellesen

- Michael Sanetrick
- Bill Scroggins (Guest)
- Kerry Martinez (Notes)

ITEM	DISCUSSION/COMMENTS	ACTION/OUTCOME
<p>1. Agenda Check</p>		Approved, as presented.
<p>2. Review Budget Committee Meeting Summary of October 21, 2015, and the Summary of the Joint Committee Meeting with IEC and Budget</p>	<p>The Budget Committee Meeting Summary of October 21, 2015, was approved, as presented. The Joint Committee Meeting Summary with IEC and Budget Committee on November 4, 2015, was approved as presented. It was noted that the posting of the final version of the minutes on both the Budget and Institutional Effectiveness committee's web pages should be coordinated.</p>	<p>Approved, as presented. Kerry will contact Laura Martinez and coordinate the posting of the minutes on both web pages.</p>
<p>3. Review the Approved Phase III (Adopted Budget) and Phase IV New Resource Allocation Requests</p>	<p>Mike Gregoryk reviewed with the Budget Committee the spreadsheets titled 2015-16 New Resources Allocation Requests for Phases III and IV. He noted that the Phase III New Resource Allocations are included in the Adopted Budget and to contact Rosa Royce with any questions. He reviewed the final total allocation in Phase IV (\$1,626,220 ongoing and \$12,244,725 one-time) and noted that these are the most important. There was also \$315,317 in ongoing money allocated for two positions in CDCP. He stated the process has not changed; the divisions list their priorities in PIE, then the Vice Presidents prioritize their New Resource Allocation Requests, then President's Cabinet and Dr. Scroggins together make the</p>	

	<p>allocations. Mike stated the College may receive another allocation of approximately \$6 million in January. He will be bringing a follow-up report for Phases I and II to President's Cabinet from Administrative Services that looks much like the spreadsheet for the New Resources Allocation Requests except it will have columns to include an explanation of how the money was spent and what the impact was on students. He said that Dr. Scroggins will tell him what he would like changed in the report and then he will bring it to Budget Committee for review. He thinks there is value in this. Because of the large dollar amount of money allocated in 2015-16 (\$17 million), he thinks it is important that we communicate with the campus community and the College could possibly become a model in the state. He noted that this also ties into accreditation.</p> <p>Mark Fernandez asked about how Student Services was mentioned in the President's Cabinet Notes regarding there being 600 FTES less than the P2 report. Mike said that Student Services over-estimated, and in his opinion, P2 was submitted with an inaccurate calculation. The College thought they were close and were making decisions based on P2, equal to \$3 million. The College only allocates when funded but they were thinking about how this money could be spent. There are new procedures in place to prevent this from happening again. For 2015-16 the College's goal is the cap growth point which is 3.83%. The College knows it will hire 15 full-time faculty positions based on this calculation. As we move towards 2016-17 we will hire 12 more full-time faculty positions with growth dollars in order to meet the full-time faculty obligation (FON). All of these positions are ongoing, a total of 27 full-time faculty positions.</p> <p>Mike asked the Budget Committee to contact Rosa with any questions or Kerry if you would like to bring this back on a future Agenda.</p>
<p>4. Discuss the Importance of Budget Committee Members Sharing Budget Committee</p>	<p>Mike stated there was a discussion last week in President's Cabinet about how committee members can better communicate with their constituent groups. They were looking at various ideas. Mike shared that Administrative Services is developing a "Briefs" document that will go out in the form of an email announcement to the campus. This announcement will</p>

<p>Information with Their Constituents, Possibly Implement "Budget Committee Briefs"</p>	<p>list the various projects that are happening in each department in Administrative Services. It will be a quick read with links as needed. Mike suggested the Budget Committee report back to their constituent groups. Mark said that CSEA 262 does have a difficult time getting reports from their representatives. He asked Mike if he could ask in President's Cabinet for release time so that the representatives can get together to report back and develop a means to communicate back to the campus. Mike agreed to bring this to President's Cabinet. He suggested that Budget Committee develop a "Budget Briefs" document also.</p>
<p>5. Compare Previous Year's Adopted Budget to Previous Year's Actual Expenditures, Compare Previous Year's Adopted Budget to Current Year's Adopted Budget, and Budget Definitions (Rosa)</p>	<p>Rosa reviewed the spreadsheet titled 2014-15 Adopted Budget Versus 2014-15 Actuals - Unrestricted General Fund with the Budget Committee. She noted the variances throughout the year and explained the positive variance balance of \$18 million. Rosa then reviewed the spreadsheet titled 2014-15 Adopted Budget Versus 2015-16 Adopted Budget and noted the differences between the two budgets and the areas where the budget has changed. Mike explained the differences in the unassigned fund balance. Mark asked that an easier explanation be given explaining how the changed in the unassigned fund balance happened. Mike asked Rosa to email the explanation to the Budget Committee members. Rosa reviewed a document titled Budget Definitions with the Budget Committee. She gave some examples. It was suggested adding a sentence in front of each definition, or turn around the order, in explaining the definition versus operational. Rosa agreed to correct the definitions as suggested.</p>
<p>6. Discuss Budget Committee Meeting Dates</p>	<p>The Budget Committee discussed future meeting dates. They agreed to cancel the December 16, 2015, and January 6, 2016, meetings but would like to have a meeting in January during the Winter Intersession. The Budget Committee agreed to meet on January 20, 2016, and then resume meeting on the first and third Wednesdays of each month beginning in March. Rosa noted the Governor's Proposed Budget will be released on January 10, 2016. Mark suggested the Budget Sub-Committee meet in January and February during the Winter Intersession.</p>

FUTURE AGENDA ITEMS

- Review the Governor's 2016-17 Proposed Budget

FUTURE MEETING DATES

January 20, 2016
February 3, 2016
February 17, 2016

**Mt. San Antonio College
Budget Committee
Summary of October 21, 2015**

Committee Members:		
<input checked="" type="checkbox"/> Mike Gregoryk, Chair <input checked="" type="checkbox"/> Dan Smith, Co-Chair <input checked="" type="checkbox"/> Irene Malimgren <input checked="" type="checkbox"/> Audrey Yamagata-Noji	<input type="checkbox"/> Martin Ramey <input checked="" type="checkbox"/> Mark Fernandez <input checked="" type="checkbox"/> Rosa Royce <input checked="" type="checkbox"/> Lance Heard <input type="checkbox"/> Lisa Romo	
	<input checked="" type="checkbox"/> Elizabeth Contreras(Student) <input checked="" type="checkbox"/> Beverly Yan (Student) <input type="checkbox"/> Justin Ott <input checked="" type="checkbox"/> Gary Nellesen	
	<input type="checkbox"/> Michael Sanetrick <input type="checkbox"/> Bill Scroggins (Guest) <input checked="" type="checkbox"/> Kerry Martinez (Notes)	
ITEM	DISCUSSION/COMMENTS	ACTION/OUTCOME
1. Agenda Check		Approved, as presented.
2. Review Budget Committee Meeting Summary of October 7, 2015	The Budget Committee Meeting Summary of October 7, 2015, was approved with one correction. Gary Nellesen was present at the October 7 meeting and was marked as absent.	Approved, with one correction.
3. Discuss Agenda Items for Joint Committee Meeting on November 4, 2015, Budget Committee and Institutional Effectiveness Committee (IEC)	The committee agreed on the following Agenda items: 1. Overview of PIE Process and Timeline <ul style="list-style-type: none"> • Institutional Effectiveness (IEC) 2. Overview of Budget Review and Development Process and Timeline <ul style="list-style-type: none"> • Budget Committee 3. Discuss the 2014-16 Mt. SAC Strategic Plan Process and Timeline 4. Discussion	
4. Discuss Request for Evidence from the Standard IV.A Writing Team	The Budget Committee discussed a notification received from Lance Heard of the Standard IV.A Writing Team. Mike Gregoryk noted that Classified was not included in the team request for evidence where it asks to show how well the specific policy and procedure that your unit is guided by describes your roles as faculty and administrators. The Budget Committee members noted evidence such as AP6200, the Budget Committee's Purpose and Function Statement, and the fact that Faculty, Administrators, and Classified serve on	

<p>5. Dan Smith's Report Back from the President's Advisory Committee (PAC) After Receiving Recommendations from the Budget Committee Regarding: BP6200 BP6250 AP6250</p>	<p>the Budget Committee. Lance stated he has a good start and will notify the committee if more evidence is needed.</p>	<p>Dan Smith noted changes that PAC recommended on BP 6200 Budget Preparation:</p> <ul style="list-style-type: none"> In the second to the last bullet point on the first page, removing the language (in bold font) that says: 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. <p>The committee agreed to removing this language with revisions made to the next bullet point as follows (in bold font):</p> <ul style="list-style-type: none"> Recognizing that expenditures fluctuate and that income is not fully ascertained until the following year, it is the College's goal to manage this dynamic process to assure that actual total income for the year exceeds is not below total expenditures. <p>Irene Malmgren asked why they wanted to remove this language. Lance Heard said he remembered discussion from the faculty about it not being appropriate for a public agency to earn money, the idea is that we should be balanced, it would be perceived as public revenues and having a surplus doesn't speak to that. Mike Gregoryk stated when looking at the budget process, what ends up happening is that there are a number of vacancies that don't get filled during the year. This is where the revenue over expenses happens but the College doesn't do the budget based upon that. Mike explained that the College has an Adopted Budget in September and any new revenue that is not in that budget goes into the reserves and then it can be allocated if the College chooses to do that. That is part of the variance that happens.</p> <p>Dan also noted that the last bullet point on the first page should be deleted</p>	<p>Approved, with noted revisions.</p>
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because of the goal of having a balanced budget in the previous bullet point. This talks about going beyond the balanced budget. Rosa Royce noted with this change what will happen is that the College will be allocating more expenditures. If the revenues exceed the expenditures and the College has to have a balanced budget, we will have to allocate the expenditures and then have a balanced budget. Irene asked if this means the College will be forced to spend money. She thought this paragraph was talking about budget development. Rosa noted they are talking about estimates. Mike gave an example of what can happen; it's October and the College has an extra \$200,000; you can budget the revenue of \$200,000 and then the \$200,000 can then go into the reserve. Lance asked why it can't go into the reserve and still be a balanced budget. The definition of a balanced budget is revenues equal expenditures.

Dan noted PAC made a comment regarding the fourth bullet point on the second page; there were questions about what this bullet point means, is this about restoration of reserves? If so, it is not clear. Irene said this is not how she understands this bullet point. Mike already addressed allocating surplus funds to institutional priorities. Mike explained how surplus funds are added to the reserves and then allocated. Mike stated this actually happens in PIE. This is a Board policy. Irene noted that this bullet point reflects the current budget process of managing money prior to adopting the budget. The committee agreed to change the language in this bullet point as follows (in bold font):

- 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.

Dan reviewed BP6250 with the Budget Committee. PAC asked about the paragraph that noted 5% and 10%; of what? Rosa stated that is 5% and 10% of total expenditures. This is the recommendation of the Chancellor's Office in an advisory on their website. The committee noted in the

	<p>paragraph that's titled MOVED FROM BP6200, changes should be made as follows (in bold font):</p> <p>To ensure ongoing fiscal health and stability, the District should maintain the total Unrestricted General Fund Balance ("reserves") at not less than ten percent (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 five percent (5%) of total expenditures. If the reserves become less than ten percent (10%) of total expenditures, the College will present a plan within 120 days to restore the reserves within two fiscal years.</p> <p>Dan reviewed AP6250 with the committee and said that PAC noted in the second bullet point that Title 5 does not require a two-thirds vote. Rosa stated they reviewed this previously and didn't find a problem. The committee reviewed Title 5 Section 58307 and verified two-thirds vote is required.</p> <p>Dan also noted that PAC asked about the section regarding the online Appropriation Transfers; if it is electronic or paper. The committee agreed that everything is called a form whether online or paper. No changes are needed in this paragraph.</p> <p>Dan noted in paragraph a. at the top of the second page, PAC suggested it to read: equal to or at least \$5,000. Irene says equal to or over is clearer than at least. Gary Nellesen suggested revisions to the language as follows (in bold font):</p> <ul style="list-style-type: none">• less than \$5,000 should be approved by the appropriate manager. Transfers made between expenditure classifications that are greater than or equal to \$5,000 must be approved by the Vice President of the area or the College President/CEO. <p>The committee agreed to make these changes.</p>
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	<p>Dan noted item number 4 on the second page; change the word should to shall. The committee agreed.</p> <p>Dan noted paragraph A on the second page. General Information: The College is continuously looking for opportunities to increase its revenues by obtaining grants, entitlements, donations, and other financial assistance and contracts. The committee agreed.</p> <p>Dan noted item number 4 on the third page, change the word should to shall. The committee agreed.</p>	
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FUTURE AGENDA ITEMS

- Review Approved 2015-16 New Resources Allocation Requests

FUTURE MEETING DATES

- November 4, 2015 - Joint Committee Meeting with Institutional Effectiveness Committee (IEC)
- November 18, 2015 – cancelled due to Expanded PAC Meeting conflict
- December 2, 2015
- December 16, 2015

Mt. San Antonio College
Joint Committees Meeting - Budget and Institutional Effectiveness
Summary of November 4, 2015

ITEM	DISCUSSION/COMMENTS	ACTION/OUTCOME
<p>Budget Committee Members:</p> <p><input checked="" type="checkbox"/> Mike Gregoryk, Chair <input type="checkbox"/> Dan Smith, Co-Chair <input checked="" type="checkbox"/> Joumana McGowan for Irene Malmgren <input checked="" type="checkbox"/> Audrey Yamagata-Noji</p> <p><input checked="" type="checkbox"/> Mark Fernandez <input checked="" type="checkbox"/> Martin Ramey <input checked="" type="checkbox"/> Rosa Royce <input checked="" type="checkbox"/> Michael Sanetrick</p> <p><input type="checkbox"/> Justin Ott <input checked="" type="checkbox"/> Gary Nellesen <input checked="" type="checkbox"/> Lance Heard <input checked="" type="checkbox"/> Elizabeth Contreras (Student)</p> <p><input type="checkbox"/> Lisa Romo <input checked="" type="checkbox"/> Beverly Yan (Student) <input type="checkbox"/> Bill Scroggins (Guest) <input checked="" type="checkbox"/> Kerry Martinez (Notes)</p>	<p>Institutional Effectiveness Committee Members:</p> <p><input checked="" type="checkbox"/> Joumana McGowan for Irene Malmgren, Chair <input checked="" type="checkbox"/> Don Sciore, Co-Chair <input checked="" type="checkbox"/> Barbara McNeice-Stallard <input checked="" type="checkbox"/> Meghan Chen</p> <p><input type="checkbox"/> Grace Hanson <input type="checkbox"/> Kristina Allende <input type="checkbox"/> Justin Ott <input checked="" type="checkbox"/> Emily Woolery</p> <p><input type="checkbox"/> Dan Smith <input checked="" type="checkbox"/> Kate Morales <input checked="" type="checkbox"/> Paul Kittle <input checked="" type="checkbox"/> Annel Medina Tagarao</p> <p><input type="checkbox"/> Jaoyu "Jesse" Chen (Student) <input type="checkbox"/> <input type="checkbox"/> <input checked="" type="checkbox"/> Laura Martinez (Notes)</p>	
<p>1. Overview of PIE Process and Timeline (IEC)</p>	<p>Don Sciore provided an update regarding the PIE process. He explained that changes were made to make it more meaningful; greater integration; higher level of analysis; and less redundancy. Previously created a process map, which included diagram of the process. He explained the different steps involved, which include process revision, assessing, identifying gaps, and identifying duplication.</p> <p>A question was raised - if significant changes occur mid year, how are they addressed in PIE? Don Sciore replied the Instruction Team make the required changes as needed.</p>	
<p>2. Overview of PIE Process and Timeline - Institutional Effectiveness Committee (Budget)</p>	<p>Rosa Royce presented the Timelines and relevant changes. Members of Budget Committee served on subcommittees to make changes to processes. The calendar is the same as last year, with changes prioritized at the VP level. Requests then move to Cabinet for approval. The account number was removed from the form, as the information isn't needed until an item is approved. Once Cabinet approves, the items are included as New Resource allocations in the adopted budget with expenditures made as of June 30. The plan is to continue this</p>	

	<p>process. An important component of the New Resource Allocation is assessing what happened in Phase I and Phase II. Did it serve students and did we spend the way we said?</p>	
<p>3. Discuss the 2014-2016 Mt. SAC Strategic Plan Process and Timeline</p>	<p>Based on the PIE planning process and overlay of the Strategic Plan, Kate Morales set up links, within the PIE forms, to address assigned objectives. IEC and Instruction Team continue to work on refining this process and completion of the review. One problem encountered was a lack of understanding that the Strategic Objective related to their area. With greater understanding managers are in the process of updating this section in PIE.</p>	
<p>4. Discussion</p>	<p>The meeting was adjourned at 4:15 pm.</p>	

2015-16 NEW RESOURCES ALLOCATION REQUESTS PHASE 3
(Approved by President's Cabinet July 21 and August 14, 2015)

DEPARTMENT-ORG/DEPARTMENT'S CONTACT STAFF	DESCRIPTION	TOTAL REQUESTED	ACCOUNT NUMBER					TOTAL BUDGET	FY 2015-16 BUDGET				
			FUND	ORG	ACCT	PROG	ACTV		OPERATING EXPENSES		NEW POSITIONS FUNDED		
									TOTAL FUNDED ONE-TIME	TOTAL FUNDED ONGOING	TOTAL FUNDED ONE-TIME	TOTAL FUNDED ONGOING	
Marketing & Communication Uyen Mai	EI Clasificado - Career Training Advertising	4,000	11000	999990	589920	000000				4,000			
Marketing & Communication Uyen Mai	15 Second Radio Ad	40,000	11000	999990	589920	000000				40,000			
Marketing & Communication Uyen Mai	Facebook - Newsfeed and Display Ads (Web and Mobile)	10,000	11000	999990	589920	000000				10,000			
Marketing & Communication Uyen Mai	Email Marketing - Doubled Verified Email Lists	6,000	11000	999990	589920	000000				6,000			
Marketing & Communication Uyen Mai	Digital marketing - Search Engine Marketing Online Display Ads	40,000	11000	999990	589920	000000				40,000			
Marketing & Communication Uyen Mai	Web Training - Onsite Training by OmniUpdate	5,000	11907	999990	589920	000000			5,000				
Marketing & Communication Uyen Mai	Professional Expert to Help with the Web Writing During Redesign	22,500	11907	999990	589920	000000			22,500				
Marketing & Communication Uyen Mai	3D Virtual Map with Tour and Directions	31,000	11907	999990	589920	000000			31,000				
Marketing & Communication Uyen Mai	OmniUpdate Faculty Directory Ad-on - Contact Us Information Page	12,000	11907	999990	589920	000000			12,000				
Marketing & Communication Uyen Mai	Smart Search Capabilities	5,000	11907	999990	589920	000000			5,000				
Marketing & Communication Uyen Mai	Assistance to Make the College Website Accessible for the Visually Impaired	7,000	11907	999990	589920	000000			7,000				
President Institutional Bill Scroggins	Special Activity Events (Facility Costs Scholarship Events, Financial Literacy Day, Student Leadership Conference)	80,000	11000	900205	589000	000000				80,000			
President Institutional Bill Scroggins	Institutional Advancement (Activities Carried by the Foundation that Advance the Community Image and Reputation of the College: Mailing Receptions and alumni Day)	65,000	11000	900210	589000	000000				65,000			
President Institutional Bill Scroggins	Conference and Travel - Training Opportunities that Benefit the Entire College as Identified by the College President	20,000	11000	900220	521000	000000				20,000			
TOTAL - PRESIDENT		\$ 347,500							\$ 347,500	\$ 82,500	\$ 255,000	\$ -	\$ -
Human Resources Operations/EEO James Czaja	LeaveSource Enterprise Software	25,000	11907	999990	589920	000000				25,000			
Human Resources Operations/EEO James Czaja	Short Term Staffing Human Resources Aide(s), Professional Expert(s), Project Expert/Specialist	66,240	11907	999990	589920	000000				66,240			
Human Resources Operations/EEO James Czaja	Title IX Staffing New FTE 100%, 12 Months	150,000	11000	999990	589920	000000				150,000			
Human Resources Operations James Czaja	Student Assistants	20,000	11907	999990	589920	000000				20,000			
TOTAL - HUMAN RESOURCES		\$ 261,240							\$ 261,240	\$ 111,240	\$ 150,000	\$ -	\$ -
Professional Development/ Irene Malmgren/Stacey Gutierrez	Faculty Professional Development	100,000	11000	999990	589920	000000				100,000			
Professional Development Irene Malmgren/Stacey Gutierrez	Great Classified Retreat	30,000	11000	999990	589920	000000				30,000			
Professional Development Irene Malmgren/Stacey Gutierrez	Great Managers Retreat	30,000	11000	999990	589920	000000				30,000			
Kinesiology Joe Jennum	Athletic Trainer 1 CA9779, Range A-110, FTE 100%, From 11 Months to 12 Months	9,000	11000	999990	589920	000000				10,015			10,015
Arts/Commercial & Entertainment Arts Sue Long	Shared Lab Tech Permanent Part-time Range A-79, FTE 47.5%, 10 Months	25,250	11000	999990	589920	000000				21,338			21,338
Technology & Health/ Air Conditioning & Welding Jemma Blake-Judd	Welding Technician & Student Staffing for Evening & Saturday Classes, Additional 24 hrs/wk	19,000	11000	999990	589920	000000				19,000			

2015-16 NEW RESOURCES ALLOCATION REQUESTS PHASE 3
(Approved by President's Cabinet July 21 and August 14, 2015)

DEPARTMENT-ORG/DEPARTMENT'S CONTACT STAFF	DESCRIPTION	TOTAL REQUESTED	ACCOUNT NUMBER						TOTAL BUDGET	FY 2015-16 BUDGET		
			FUND	ORG	ACCT	PROG	ACTV	TOTAL FUNDED ONGOING		TOTAL FUNDED ONGOING	NEW POSITIONS FUNDED ONE-TIME	TOTAL FUNDED ONGOING
Grants Office Adrienne Price	Professional Expert Salaries: Restored Funds to Assist with Required Post-award Activities	10,000	11000	999990	589920	000000				10,000	-	-
Grants Office Adrienne Price	Grants Coordinator: Responsible for Grant Writing New FTE 100%, 12 Months	67,829	11000	999990	589920	000000				101,000	-	101,000
Agriculture - Farm Operations Matthew Judd	Purchase of Hay for Farm Animals	24,000	11000	999990	589920	000000				24,000	-	-
Arts/Music Sue Long	Piano Tuning Services	500	11907	999990	589920	000000				500	-	-
Kinesiology Joe Jennum	Increase in the Athletics Operational Account for Team Entry Fees	12,500	11000	999990	589920	000000				12,500	-	-
Business/Consumer & Design Technology/Nutrition and Food Jennifer Galbraith	Student Assistants for Nutrition Food	10,241	11000	999990	589920	000000				10,241	-	-
Business/Consumer & Design Technology/ Fashion Jennifer Galbraith	Student Assistants for Fashion	10,241	11000	999990	589920	000000				10,241	-	-
Business Administration/ Paralegal Jennifer Galbraith	Student Assistants for Paralegal	10,241	11000	999990	589920	000000				10,241	-	-
Technology & Health/Aeronautics, Architecture/Industrial Design Engineering, Electronics, Administration of Justice Jemma Blake-Judd	Support for In-Class Lab Assistants	47,800	11000	999990	589920	000000				47,800	-	-
Continuing Education/Adult Basic Education Madelyn Arballo	ABE Positions - Institutionalization Away from SSSP Onto District Funds (Mandate)	189,570	11000	999990	589920	000000				189,570	-	189,570
Continuing Education/Division Office Madelyn Arballo	Division Office Admissions and Registration, Clerical Staff Positions - Institutionalization Away from SSSP Onto District Funds (Mandate)	113,908	11000	999990	589920	000000				114,440	-	114,440
Continuing Education/English as a Second Language Liza Becker	ESL, Matriculation Coordinator, Position - Institutionalization of Non-allowable Portion (50%) from SSSP onto District Funds (Mandate)	27,202	11000	999990	589920	000000				27,300	-	27,300
Business/Consumer & Design Technology/Nutrition and Food Jennifer Galbraith	Lab Technician CA9448, Range A-79, FTE 100%, 11 Months	64,905	11000	999990	589920	000000				65,288	-	65,288
Arts/Radio, Television Sue Long	Lab Tech, Radio CA9450, Range A-79, FTE 47.5%, 10 Months	21,042	11000	999990	589920	000000				21,034	-	21,034
Library & Learning Resources/ Learning Assistance Center Meghan Chen	Learning Lab Assistant I CA9458, Range A-72, FTE 47.5%, 10 Months	23,685	11000	999990	589920	000000				19,620	-	19,620
Library & Learning Resources/ Learning Assistance Center Meghan Chen	Learning Lab Assistant I CA9459, Range A-72, FTE 47.5%, 10 Months	22,657	11000	999990	589920	000000				20,092	-	20,092
Natural Sciences/Registered Veterinary Technician Matthew Judd	Lab Tech-Registered Vet Tech CA9483, Range A79, FTE 52.5%, 12 months	40,003	11000	999990	589920	000000				40,056	-	40,056
Arts/Animation Sue Long	Animation Server	5,000	11907	999990	589920	000000				5,000	-	-
Humanities and Social Sciences/ Speech and Sign Success Center James Jenkins	Computers, Cameras, Printer, TV, and Furniture for the Speech and Sign Success Center	15,200	11907	999990	589920	000000				15,200	-	-
Natural Sciences Matthew Judd	Shade EZ Ups for Division Events	5,000	11907	999990	589920	000000				5,000	-	-
Technology & Health/Fire Jemma Blake-Judd	Sr. Toolkeeper Convert From 47.5% to 100% FTE to Repair and Maintain all Fire Equipment CA9457, Range A-81, 12 Months	30,000	11000	999990	589920	000000				48,698	-	48,698
Technology & Health/Architecture, Industrial Design Engineering (IDE) & Manufacturing (MFG) Jemma Blake-Judd	Sr. Toolkeeper Convert From 35% to 100% FTE to Repair and Maintain Equipment in IDE and MFG Programs CA9604, Range A-81, FTE 35% to 100%, 8 Months	56,000	11000	999990	589920	000000				56,000	-	-
Natural Sciences/Biology Matthew Judd	Laboratory Technician Convert From 47.5% to 100% CA9522, Range A-86, 12 Months	30,000	11000	999990	589920	000000				48,120	-	48,120

2015-16 NEW RESOURCES ALLOCATION REQUESTS PHASE 3
(Approved by President's Cabinet July 21 and August 14, 2015)

DEPARTMENT-ORG/DEPARTMENTS CONTACT STAFF	DESCRIPTION	TOTAL REQUESTED	ACCOUNT NUMBER					TOTAL BUDGET	FY 2015-16 BUDGET			
			FUND	ORG	ACCT	PROG	ACTV		OPERATING EXPENSES	NEW POSITIONS FUNDED	TOTAL FUNDED ONGOING	
Arts/Theater Sue Long	Lab Tech Permanent Part-time, Theater New Position, Range A-79, FTE 47.5%, 10 Months	19,000	11000	999990	589920	000000		21,338	-	-	21,338	
Business/Child Development Jennifer Galbraith	Child Observation Lab Assistant 47.5% FTE	22,187	11000	999990	589920	000000		22,187	-	-	-	
Arts/Fine Arts Sue Long	Technicians or Lab Supervisors for Supervision of Open Studio Hours in Painting, Printmaking, Drawing and 2-D Design New Position, Range A-79, FTE 47.5%, 10 Months Shared Lab Tech Permanent Part-Time, CEA	19,000	11000	999990	589920	000000		21,338	-	-	21,338	
Arts/Commercial & Entertainment Arts (CEA) Sue Long	Welding Technician for Evening & Saturday Classes, Additional 24 hrs/wk	26,250	11000	999990	589920	000000		26,250	-	-	-	
Technology & Health/Air Conditioning & Welding	Instructor/Coach Technology iPads	1,800	11907	999990	589920	000000		1,800	-	-	-	
Kinesiology/Athletics/Dance Joe Jennum	Instructional Equipment Replacement - Vocational Prep Activities and Safety Items	5,900	11907	999990	589920	000000		5,900	-	-	-	
Kinesiology/Athletics/Dance Joe Jennum	Budget increase for Jazz Ensembles	1,500	11000	999990	589920	000000		1,500	-	-	-	
Arts/Music Sue Long	Writers' Day Materials	2,000	11907	999990	589920	000000		2,000	-	-	-	
Arts/Fine Arts Sue Long	Task Chairs for Computer Classrooms (4)	45,000	11907	999990	589920	000000		45,000	-	-	-	
Business/Computer Information Systems Jennifer Galbraith	Elmos (3)	10,000	11907	999990	589920	000000		10,000	-	-	-	
Arts/Music/Fine Arts Sue Long	Epson PowerLite Projectors (3)	4,905	11907	999990	589920	000000		4,905	-	-	-	
Business/Computer Information Systems Jennifer Galbraith	Horticulture Production Assistant Convert From 47.5% to 100% to FTE	58,691	11000	999990	589920	000000		58,691	-	-	-	
Natural Sciences/Agriculture Matthew Judd	Counselor Academic Catalog Management Software	76,000	11907	999990	589920	000000		76,000	-	-	-	
Vice President, Instruction Office Irene Malmgren	Canon IRC 5250 Color/BW Photocopier	12,980	11000	999990	589920	000000		12,980	-	-	-	
Vice President, Instruction Office Irene Malmgren	Restoration of Instruction Office Supplies and New Equipment	12,000	11000	999990	589920	000000		12,000	-	-	-	
Vice President, Instruction Office Irene Malmgren	Student Assistant for the Study Abroad Office	18,245	11000	999990	589920	000000		18,245	-	-	-	
Humanities & Social Sciences James Jenkins	Piano Tuning	1,500	11000	999990	589920	000000		1,500	-	-	-	
Arts/Music Sue Long	Clickers	500	11000	999990	589920	000000		500	-	-	-	
Academic Senate Irene Malmgren	Increase in mileage account for full-time Cross Country and Track and Field Coach	2,100	11907	999990	589920	000000		2,100	-	-	-	
Athletics Joe Jennum	TOTAL - INSTRUCTION	2,500	11000	999990	589920	000000		2,500	-	-	-	
Student Life Andrea Sims	Judicial Affairs Officer Range A-120, FTE 100%, 12 Months	105,000	11000	999990	589920	000000		102,821	-	-	102,821	
Student Health Center Marit Whitford	Assistant Director, Student Health Nurse Practitioner Range M-13, FTE 100%, 12 Months	105,300	11907	900700	731000	731000		140,363	-	-	-	
Student Life Andrea Sims	Student Activities Coordinator CA9716, Range A-105, FTE 100%, 12 Months	98,077	11000	999990	589920	000000		102,556	-	-	102,556	
Financial Aid/Scholarships Chau Dao	Student Services Program Specialist New Position, Range A-79, FTE 100%, 12 Months	75,535	11000	999990	589920	000000		71,870	-	-	71,870	
Financial Aid Chau Dao	Business Analyst/Administrative Analyst	75,535	11000	999990	589920	000000		75,535	-	-	-	
TOTAL - STUDENT SERVICES		\$ 459,447						\$ 493,145	\$ 140,363	\$ 75,535	\$	\$ 277,247

**2015-16 NEW RESOURCES ALLOCATION REQUESTS PHASE 3
(Approved by President's Cabinet July 21 and August 14, 2015)**

DEPARTMENT-ORG/DEPARTMENTS CONTACT STAFF	DESCRIPTION	TOTAL REQUESTED	ACCOUNT NUMBER					TOTAL BUDGET	FY 2015-16 BUDGET			
			FUND	ORG	ACCT	PROG	ACTV		TOTAL FUNDED ONE-TIME	TOTAL FUNDED ONGOING	NEW POSITIONS FUNDED ONE-TIME	TOTAL FUNDED ONGOING
Safety & Risk Management Karen Saldaña	EOC Staff Training	40,000	11907	999990	589920	000000		40,000	-	-	-	
Information Technology Dale Vickers	Computer Replacement Fund	250,000	11907	999990	589920	000000		250,000	-	-	-	
Information Technology Vic Belinski / Robert Hughes / Dale Vickers / Chris Schroeder	Training and Conferences for the Information Technology Team	85,000	11907	999990	589920	000000		85,000	-	-	-	
Information Technology Victor Belinski	Data Center Hardware - Nutanix Server	200,000	11907	999990	589920	000000		200,000	-	-	-	
Information Technology Dale Vickers	Campus Wi-Fi Maintenance and Expansion	150,000	11907	999990	589920	000000		150,000	-	-	-	
Information Technology Chris Schroeder	Cloud Hosting Project - Phase 1	97,000	11907	999990	589920	000000		97,000	-	-	-	
Information Technology Robert Hughes	Migration of Employees from Lotus Notes to Google Apps for Education	75,000	11907	999990	589920	000000		75,000	-	-	-	
Information Technology Chris Schroeder	Infrastructure Security: 3rd Party Penetration Testing, Vulnerability Assessment, and Training	20,000	11907	999990	589920	000000		20,000	-	-	-	
Information Technology Dale Vickers	Replace Help Desk Software	35,000	11907	999990	589920	000000		35,000	-	-	-	
Information Technology Chris Schroeder	Hardware: HP 5900 Switches (4)	140,000	11907	999990	589920	000000		140,000	-	-	-	
Information Technology Dale Vickers	Telecommunications - Upgrade the Automated Call Distribution (ACD)	50,000	11907	999990	589920	000000		50,000	-	-	-	
Printing Services Dale Vickers	Print Services - Cutter, Laminator, and Saddle Stitcher	29,500	11907	999990	589920	000000		29,500	-	-	-	
Information Technology Robert Hughes	Purchase of Sitecues	7,000	11000	999990	589920	000000		7,000	7,000	-	-	
Information Technology Chris Schroeder	Implement Two-factor Authentication for Staff Accessing Sensitive Information (Phase 1)	35,000	11907	999990	589920	000000		30,000	-	-	-	
Information Technology Robert Hughes	Purchase of OmniUpdate Directory	12,000	11907	999990	589920	000000		12,000	-	-	-	
Information Technology Dale Vickers	Desktop Support Staff Member for Student Services	79,045	11000	999990	589920	000000		79,045	-	-	-	
Information Technology Victor Belinski	Special Project Manager New, Range M-17, FTE 100%, 12 Months	163,644	11000	999990	589920	000000		163,644	-	-	-	
Fiscal Services Rosa Royce	Scanners (6)	6,000	11907	999990	589920	000000		6,000	-	-	-	
Fiscal Services/Payroll Richard Lee	Kronos Timekeeping System Campus License	50,000	11000	999990	589920	000000		50,000	-	-	-	
Fiscal Services Rosa Royce	Copier	22,000	11907	999990	589920	000000		22,000	-	-	-	
Fiscal Services Rosa Royce	Overtime/Contracted Services	25,000	11000	999990	589920	000000		25,000	-	-	-	
Fiscal Services Rosa Royce	Student Hourly	5,000	11000	999990	589920	000000		5,000	-	-	-	
Facilities Planning & Management Gary Nellesen	Building Security and Safety New, Range M-9, FTE 100%, 12 months	380,000	11907	900800	731000	731000		380,000	-	-	-	
Facilities Planning & Management Gary Nellesen	Rebuild (2) 750 KW Generator Sets	320,000	11907	900800	731000	731000		320,000	-	-	-	
Facilities Planning & Management Gary Nellesen	Custodial Position for Custodial Maintenance in the New Design Technology Center CB89891/CB89890, Range B-34, FTE 100%, 12 Months	41,257	11000	999990	589920	000000		62,383	-	-	62,383	
Facilities Planning & Management Gary Nellesen	Custodial Position for Custodial Maintenance in the New Child Development Center CB89891/CB89890, Range B-34, FTE 100%, 12 Months	41,257	11000	999990	589920	000000		61,593	-	-	61,593	

**2015-16 IMMEDIATE NEEDS REQUESTS - ONE-TIME
UNRESTRICTED GENERAL FUND**

TEAM	DESCRIPTION	ACCOUNT NUMBER				TOTAL
		FUND	ORG	ACCT	PROG ACTV	
Instruction	Hay to feed livestock for the Farm	11900	900800	731000	731000	\$ 55,000
Instruction	Employee Wellness Center Program Support - Summer 2015	11900	365000	232000	083600 2100	4,941

Total

\$ 59,941

MT. SAN ANTONIO COMMUNITY COLLEGE DISTRICT
2014-15 ADOPTED BUDGET VERSUS 2014-15 ACTUALS
Unrestricted General Fund

	2014-15 Adopted Budget	2014-15 Actuals	Variance	%	Comments
UNRESTRICTED GENERAL FUND					
Total Apportionment	\$ 132,281,909	\$ 132,101,158	\$ (180,751)	0%	Decrease in 2013-14 Growth.
Miscellaneous	7,183,120	8,360,869	1,177,749	16%	Nonresident Tuition \$604,951, Prior Year Lottery \$104,098, and PARS Reimbursement \$192,000.
Lottery - Current Year	3,903,232	3,902,622	(610)	0%	
TOTAL ONGOING REVENUES:	\$ 143,368,261	\$ 144,364,649	\$ 996,388	1%	
TOTAL ONGOING EXPENDITURES:	\$ (148,804,389)	\$ (144,707,449)	\$ 4,096,940	-3%	Savings for: Permanent Salaries \$1,900,000, Department & Institutional Budgets \$513,000, and Rate Driven \$338,000. Carryovers: Purchases in Progress \$605,464 and Instructional Equipment \$413,145.
ONGOING - SURPLUS/(DEFICIT)	\$ (5,436,128)	\$ (342,800)	\$ 5,093,328	94%	
ONE-TIME REVENUE - INCREASES/(DECREASES):					
Growth Restoration	\$ -	\$ 6,638,329	\$ 6,638,329	100%	2014-15 Growth \$6,817,701 and 2013-14 Growth (\$179,372). 2014-15 Growth of \$6,817,701 is an estimate and was not included in the Adopted Budget.
Apportionment Deficit - Current Year and Prior Years	(92,114)	1,449,065	1,541,179	1673%	2012-13 \$222,094, 2013-14 \$768,600 and 2014-15 \$550,485. These adjustments were known after the budget was adopted.
State Mandated Reimbursement	-	1,310,981	1,310,981	100%	This was not included in the Adopted Budget because the allocation was released on December 2014.
TOTAL ONE-TIME REVENUE	\$ (92,114)	\$ 9,398,375	\$ 9,490,489	10303%	
ONE-TIME EXPENDITURES - INCREASES/(DECREASES):					
One-Time Expenditures	\$ (3,467,417)	\$ (3,485,386)	\$ (17,969)	1%	
2014-15 New Resources Allocation Phases 1 & 2	-	(1,092,830)	(1,092,830)	100%	New Resources Allocation approved by President's Cabinet on March 24 and April 21, 2015. Total Funded \$4,295,127 less Expenditures \$1,092,830 equals Carryover to 2015-16 of \$3,202,297. For details refer to pages 45-48 of the Adopted Budget.
One-Time Expenditures Course Offerings	(2,408,703)	(1,666,022)	742,681	-31%	Savings for 2014-15 Cost of Instruction.
One-Time Expenditure Savings for Vacant Positions	784,504	784,504	-	0%	
TOTAL ONE-TIME EXPENDITURES	\$ (5,091,616)	\$ (5,459,734)	\$ (368,118)	7%	
TOTAL ONE-TIME REVENUES NET OF EXPENDITURES	\$ (5,183,730)	\$ 3,938,641	\$ 9,122,371	176%	
NET CHANGES IN REVENUES AND EXPENDITURES	\$ (10,619,858)	\$ 3,595,841	\$ 14,215,699	134%	
UNRESTRICTED GENERAL FUND - REVENUE-GENERATED ACCOUNTS					
TOTAL REVENUES:	\$ 2,149,212	\$ 4,096,589	\$ 1,947,377	91%	
TOTAL EXPENDITURES:	(5,394,629)	(3,421,765)	1,972,864	-37%	
TOTAL REVENUE-GENERATED INCREASES/DECREASES	\$ (3,245,417)	\$ 674,824	\$ 3,920,241	121%	
NET CHANGES IN REVENUES AND EXPENDITURES, INCL. REV. GENERATED	\$ (13,865,275)	\$ 4,270,665	\$ 18,135,940	131%	

2014-15 Adopted Budget	2014-15 Actuals	Variance	%	Comments
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**SUMMARY OF FUND BALANCE:
UNRESTRICTED GENERAL FUND**

Assigned Fund Balance				
15% 2013-14 Over Cap Growth/Restoration for Health & Welfare	\$ 407,197	\$ -	-100%	
Assigned Fund Balance - Carryovers/Purchases in Progress	-	2,248,910	100%	
Assigned Fund Balance - 2014-15 New Resources Allocation Phases 1 & 2	-	3,202,297	100%	
Assigned Fund Balance - 2015-16 One-Time Expenditures	-	697,761	100%	
Total Assigned Fund Balance:	\$ 407,197	\$ 6,148,968	1410%	
Unassigned Fund Balance				
10% - Board Policy	\$ 15,929,063	\$ 15,358,895	-4%	
Unassigned Fund Balance	34,650	9,078,746	26101%	
Total Unassigned Fund Balance:	\$ 15,963,713	\$ 24,437,641	53%	
Total Fund Balance	\$ 16,370,910	\$ 30,586,609	87%	

UNRESTRICTED GENERAL FUND - REVENUE-GENERATED ACCOUNTS

Assigned Fund Balance-Revenue-Generated Accounts	\$ -	\$ 3,920,241	\$ 3,920,241	100%
Total Fund Balance Unrestricted General Fund (Incl. Rev. Generated)	\$ 16,370,910	\$ 34,506,850	\$ 18,135,940	111%
Total Fund Balance Percentage Unrestricted General Fund	10.28%	22.47%		

MT. SAN ANTONIO COMMUNITY COLLEGE DISTRICT
2014-15 ADOPTED BUDGET VERSUS 2015-16 ADOPTED BUDGET
Unrestricted General Fund

	2014-15 Adopted Budget	2015-16 Adopted Budget	Difference	%	Comments
UNRESTRICTED GENERAL FUND					
Base Apportionment	\$ 132,281,909	\$ 132,101,158	\$ (180,751)	-0.1%	Decrease in 2013-14 Growth
COLA	-	1,473,656	1,473,656	100.0%	Funded COLA at 1.02%
2014-15 Growth/Restoration	-	6,817,701	6,817,701	100.0%	Estimated as per P2 of June 2015
2015-16 CDCP Equalization	-	5,557,176	5,557,176	100.0%	CDCP noncredit rate equalized to credit rate
2015-16 Increase to Base Allocation	-	6,226,920	6,226,920	100.0%	Increase to Base Allocation for operating expenses
2015-16 Faculty Hiring	-	1,623,706	1,623,706	100.0%	For 14.76 Full Time faculty positions
Total Apportionment	\$ 132,281,909	\$ 153,800,317	\$ 21,518,408	16.3%	
Miscellaneous	\$ 7,183,120	\$ 7,889,205	\$ 706,085	9.8%	Mainly increases of Nonresident Tuition, Interest, and Administrative Allowance
Lottery - Current Year	3,903,232	4,416,440	513,208	13.1%	Increase of 1,052 FTES and rate increase from \$128 to \$140
TOTAL ONGOING REVENUES:	\$ 143,368,261	\$ 166,105,962	\$ 22,737,701	15.9%	
TOTAL ONGOING EXPENDITURES:	\$ (148,804,389)	\$ (166,839,534)	(18,035,145)	12.1%	Mainly 5.02% salary increase of \$7,870,620, STRS & PERS Increases of \$1,240,691, New Positions \$1,921,626, Full-Time Faculty Positions \$1,623,706, Class Schedule Increase \$1,730,243 and 2015-16 New Resources Allocation \$1,582,800. For additional details see pages 16-17 of the Adopted Budget.
ONGOING - SURPLUS/(DEFICIT)	\$ (5,436,128)	\$ (733,572)	\$ 4,702,556	-86.5%	

	2014-15 Adopted Budget	2015-16 Adopted Budget	Difference	%	Comments
ONE-TIME REVENUE - INCREASES/(DECREASES):					
Apportionment Deficit - Current and Prior Years	\$ (92,114)	\$ (615,201)	\$ (523,087)	567.9%	Estimated at 0.4% of total estimated apportionment
State Mandated Reimbursement	-	17,309,011	17,309,011	100.0%	Per Actual FTES of 31,276 as per P2 of June 2015
TOTAL ONE-TIME REVENUE	\$ (92,114)	\$ 16,693,810	\$ 16,785,924	-18223.0%	
ONE-TIME EXPENDITURES - INCREASES/(DECREASES):					
One-Time Expenditures	\$ (3,467,417)	\$ (14,645,718)	\$ (11,178,301)	322.4%	Mainly increases of \$2,000,000 for STRS and PERS Trust, \$8,654,506 for Placeholder Expenditure of the 2015-16 State Mandated Reimbursement, and \$530,000 for the International Student Program. For details see page 18 of the Adopted Budget.
2014-15 New Resources Allocation Phases 1 & 2	-	(3,202,297)	(3,202,297)	100.0%	New Resources Allocation approved by President's Cabinet on March 24 and April 21, 2015. Total Funded \$4,295,127 less Expenditures \$1,092,830 equals Carryover to 2015-16 \$3,202,297. For details refer to pages 45-48 of the Adopted Budget.
2015-16 New Resources Allocation Phase 3	-	(3,426,841)	(3,426,841)	100.0%	New Resources Allocation approved by President's Cabinet on July 21 and August 14, 2015. For details refer to pages 49-53 of the Adopted Budget.
One-Time Expenditures Course Offerings	(2,408,703)	(1,824,519)	584,184	-24.3%	Estimated increase to earn the 2015-16 Growth
One-Time Expenditure Savings for Vacant Positions	784,504	256,597	(527,907)	-67.3%	
TOTAL ONE-TIME EXPENDITURES:	\$ (5,091,616)	\$ (22,842,778)	\$ (17,751,162)	348.6%	
TOTAL ONE-TIME REVENUES NET OF EXPENDITURES	\$ (5,183,730)	\$ (6,149,968)	\$ (965,238)	18.6%	
NET CHANGES IN REVENUES AND EXPENDITURES	\$ (10,619,858)	\$ (6,882,540)	\$ 3,737,318	35.2%	
UNRESTRICTED GENERAL FUND 13 - REVENUE-GENERATED ACCOUNTS					
TOTAL REVENUES:	\$ 2,149,212	\$ 3,037,747	\$ 888,535	41.3%	
TOTAL EXPENDITURES:	(5,394,629)	(6,957,988)	(1,563,359)	29.0%	
TOTAL REVENUE GENERATED INCREASES/DECREASES	\$ (3,245,417)	\$ (3,920,241)	\$ (674,824)	20.8%	
NET CHANGES IN REVENUES AND EXPENDITURES, INCL. REV. GENERATED	\$ (13,865,275)	\$ (10,802,781)	\$ 3,062,494	22.1%	This is mainly the result of increases in ongoing revenues and decreases in ongoing expenditures

**SUMMARY OF FUND BALANCE:
UNRESTRICTED GENERAL FUND**

Assigned Fund Balance
15% 2013-14 Over Cap Growth/Restoration for Health & Welfare

	2014-15 Adopted Budget	2015-16 Adopted Budget	Difference	%	Comments
Total Assigned Fund Balance	\$ 407,197	\$ -	\$ (407,197)	-100.0%	
Unassigned Fund Balance	\$ 407,197	\$ -	\$ (407,197)	-100.0%	
10% - Board Policy	\$ 15,929,063	\$ 19,664,030	\$ 3,734,967	23.4%	
Unassigned Fund Balance	34,650	4,040,039	4,005,389	11559.6%	
Total Unassigned Fund Balance:	\$ 15,963,713	\$ 23,704,069	\$ 7,740,356	48.5%	
Total Fund Balance	\$ 16,370,910	\$ 23,704,069	\$ 7,333,159	44.8%	

UNRESTRICTED GENERAL FUND - REVENUE-GENERATED ACCOUNTS

Assigned Fund Balance-Revenue-Generated Accounts	\$ -	\$ -	\$ -		
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Total Fund Balance Unrestricted General Fund (Incl. Rev. Generated)	\$ 16,370,910	\$ 23,704,069	\$ 7,333,159	44.8%	The increase in the Fund Balance is the \$4,270,665 Actual Surplus of the General Unrestricted Fund plus the increase of Net Changes in Revenues ans Expenditures of \$3,062,484 above.
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Total Fund Balance Percentage Unrestricted General Fund

10.28%

12.05%

Budget Definitions

Actuals

Amount of revenues received or accrued and amount 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 Full-Time Equivalent Student (FTES) 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." "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 College 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.