

BUDGET COMMITTEE

MEETING AGENDA

December 6, 2023

3:00 – 4:30 p.m.



Location: Building 4, Conference Room # 2440

Time: 3:00 p.m. – 4:30 p.m.

Committee Members:

Morris Rodrigue, Chair
David Mrofka, Co-Chair
Rosa Royce
Delana Miller
George Bradshaw

Kelly Fowler
Gary Nellesen
Shiloh Blacksher
Traci Ebue
Emily Woolery

Hector Gonzalez
Zak Gallegos
Lisa Romo
Brandon Yee (Student)
Allen Zhang (Student)

Guest:
Shannon Carter
Patricia Quinones
Vivian Ruiz (Notes)

AGENDA ITEMS:

1. Agenda Check
2. Review the Budget Committee Meeting Summary of November 15, 2023
3. Report out from IEC Representative
4. NRA Timeline
5. Budget Review and Development Guide Updates

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

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

March 6, 2024

March 20, 2024

April 3, 2024

April 17, 2024

May 1, 2024

May 15, 2024

Mt. San Antonio College
Budget Committee Summary of
December 6, 2023
Location: Building 4-2440
Time: 3:00 p.m. – 4:30 p.m.

Committee Members:

- | | | | |
|---|---|---|--|
| <input checked="" type="checkbox"/> Morris Rodrigue- Co-Chair | <input checked="" type="checkbox"/> Gary Nellesen | <input checked="" type="checkbox"/> Lisa Romo | <input checked="" type="checkbox"/> Shannon Carter (Guest) |
| <input type="checkbox"/> David Mrofka, Co-Chair | <input type="checkbox"/> Shiloh Blacksher | <input type="checkbox"/> Hector Gonzalez | <input type="checkbox"/> Patty Quinones (Guest) |
| <input type="checkbox"/> Kelly Fowler | <input checked="" type="checkbox"/> Traci Ebue | <input checked="" type="checkbox"/> Brandon Yee (Student) | <input checked="" type="checkbox"/> Vivian Ruiz (Notes) |
| <input checked="" type="checkbox"/> Delana Miller | <input checked="" type="checkbox"/> Emily Woolery | <input checked="" type="checkbox"/> Allen Zhang (Student) | |
| <input checked="" type="checkbox"/> Rosa Royce | <input checked="" type="checkbox"/> Zak Gallegos | | |
| <input checked="" type="checkbox"/> George Bradshaw | | | |

ITEM	DISCUSSION/COMMENTS	ACTION/OUTCOME
1. Agenda check	Agenda checked.	Agenda approved.
2. Review the Budget Committee Meeting Summary November 15, 2023	The Budget Committee Meeting reviewed and approved the meeting Summary of November 15, 2023.	The meeting summary was approved.
3. Report out from IEC Representative	<p>Institutional Effectiveness Committee (IEC) Representative Patty Quiñones provided the following updates via email:</p> <ul style="list-style-type: none"> IEC had its final meeting of the Fall semester on 11/22/2023. The primary focus of the meeting was solidifying the agenda and activities for the Expanded Presidents Advisory Council (EPAC). IEC will take all the feedback from EPAC and create a report to share with PAC that will highlight all the things we are doing as a campus to support the Vision 2030 activities and where we have gaps. 	
4. NRA Timeline	Morris Rodrigue provided an update on the NRA Timeline during the meeting.	

	<p>Recently, the President's Cabinet has been prioritizing the allocation of one-time funds in discussions over the past few meetings. There has been a strong emphasis on channeling requests through PIE, and any proposals not originating from PIE have not been considered. Vice Presidents have been utilizing PIE to assess new resource allocations and will begin prioritizing requests based on PIE starting next Tuesday.</p> <p>An LAO Report was recently released on state revenue collections. Projections have been impacted by delays in income tax filings, which have been extended to October. As a result, there is uncertainty around state income tax collections, with figures currently falling below projections.</p> <p>Previously, there were projections of a Cost of Living Adjustment (COLA) slightly below 4%, but now discussions are centered around a potential 1% or 2% COLA. When planning for revenue coming in during 2024-2025, they are considering models with a lower COLA assumption, around 1%. Additionally, it's important to note that without any changes to staffing or expenses, there is a natural increase in expenses of 1-1.5%, which further complicates budgeting decisions. Statutory COLA projections are typically funded by the governor in a normal year, but in a downturn, this funding may be withheld. Analyzing trends in our revenue and expenses will guide our decision-making process. The district is taking a cautious approach in resource allocation in anticipation of next year's challenges. We expect to have a clearer picture of the COLA in January.</p>	<p>Vivian to email LAO report to the committee.</p>
<p>5. Budget Review and Development Guide Updates</p>	<p>Tabled for next meeting.</p>	<p>Continue the discussion on 3/13/2024.</p>

FUTURE MEETING DATES

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

March 13, 2024

March 27, 2024

April 10, 2024

April 24, 2024

May 8, 2024

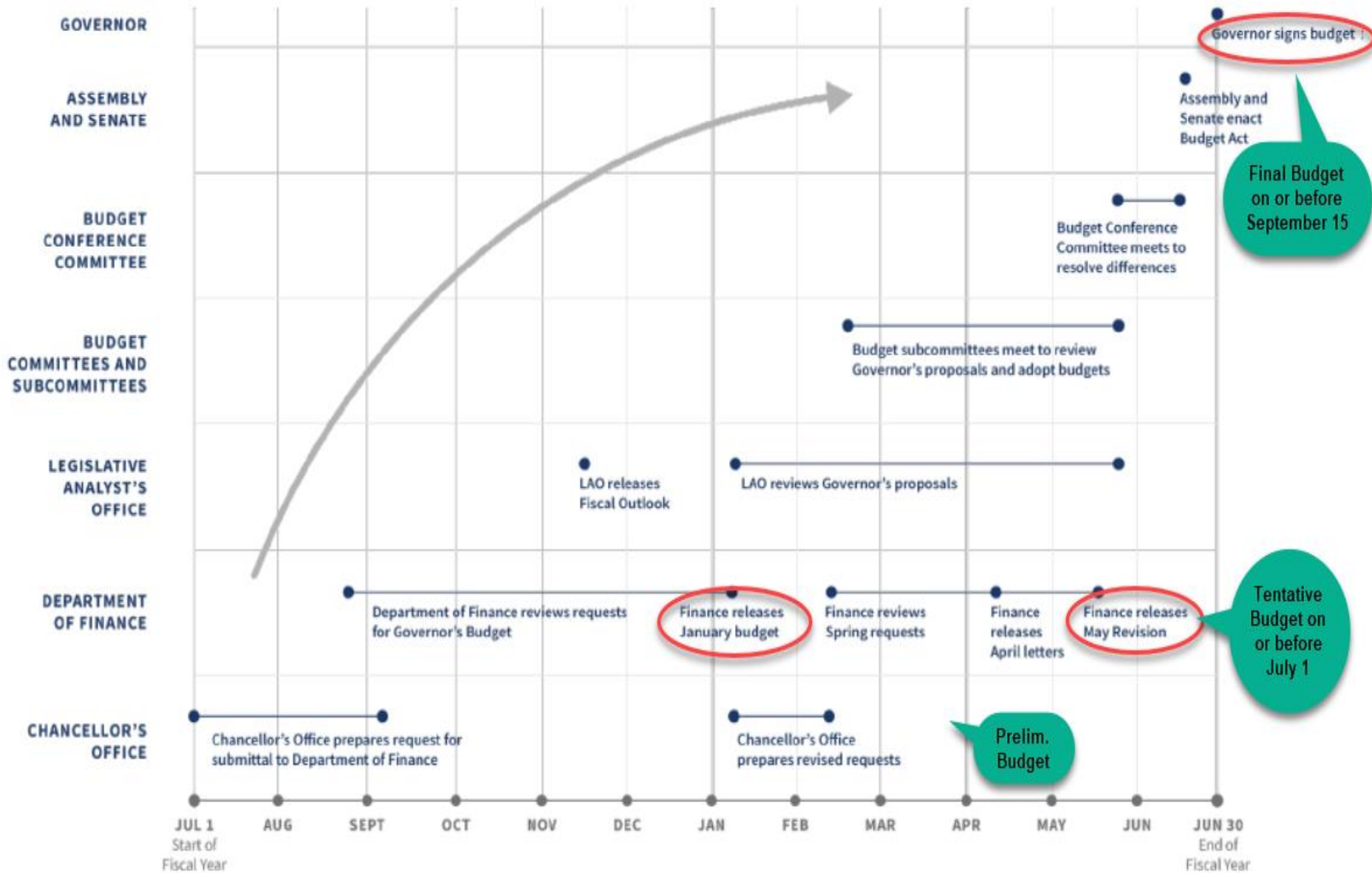
May 2, 2024



Mt. San Antonio College Budget Development Process

November 15, 2023

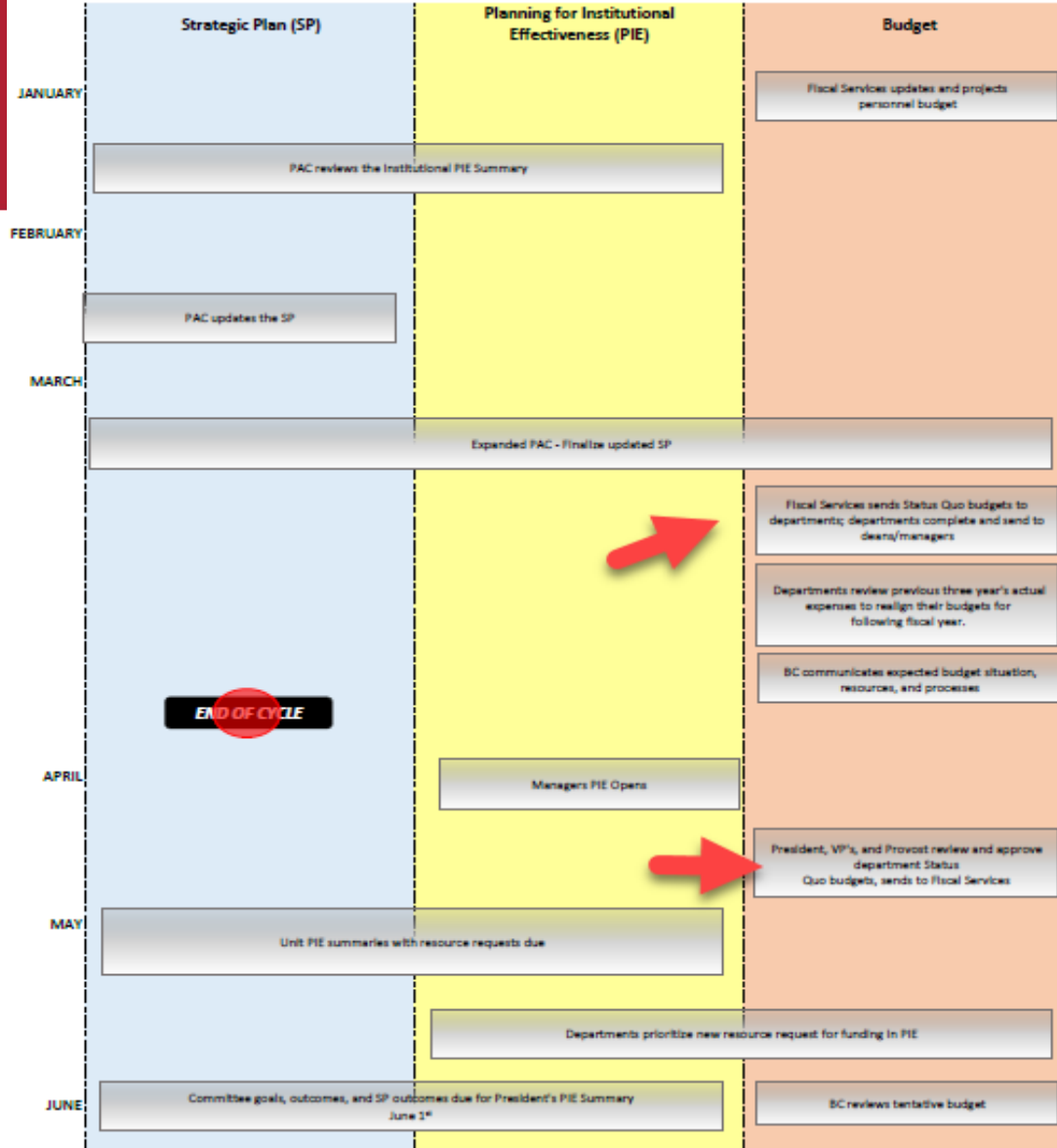
State Budget Process Timeline



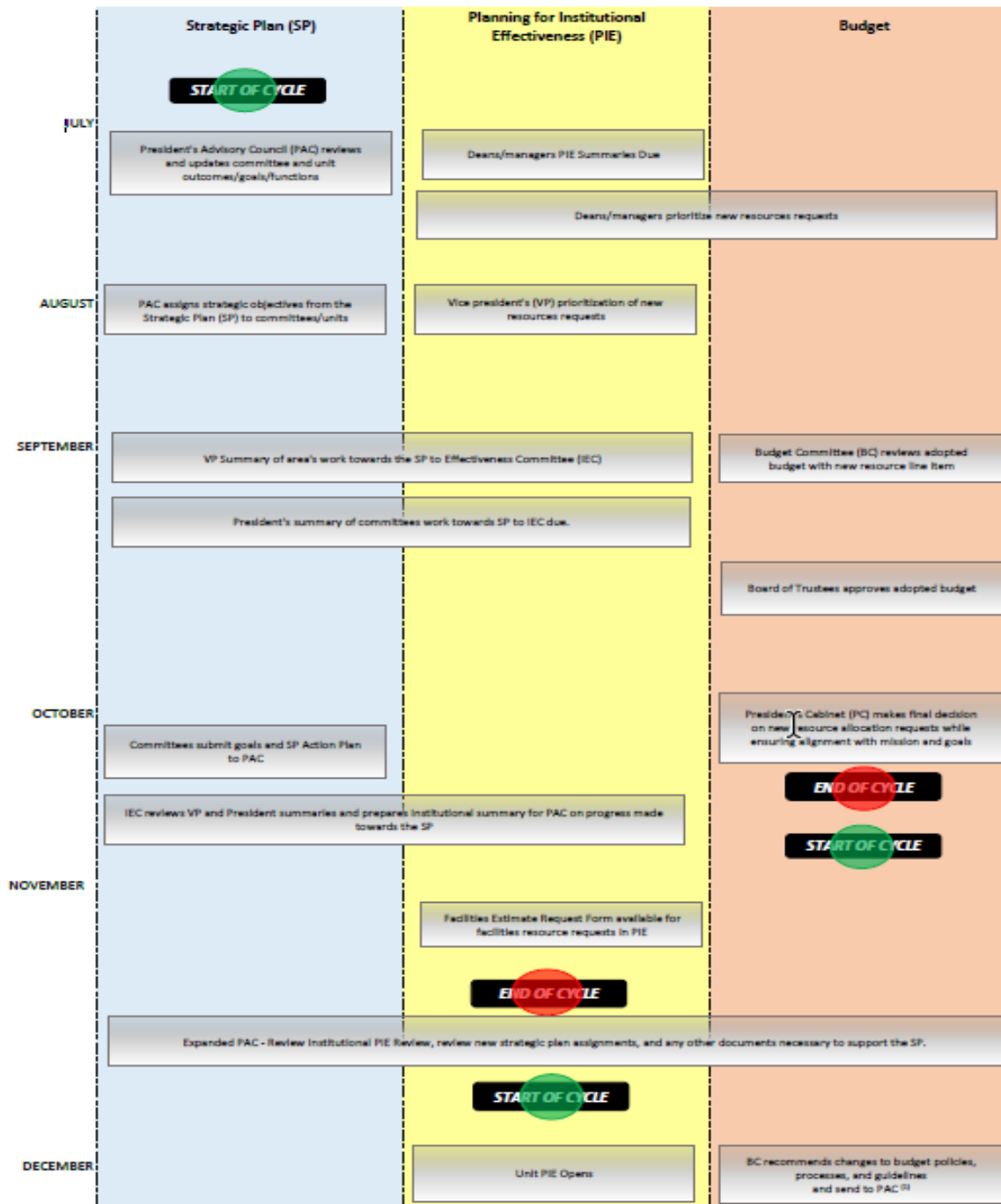
- CCR § 58305 – Tentative Budget Adoption on or Before July 1
- **The Board of Trustees approved Mt. SAC's Tentative on June 28, 2023**
- CCR § 58300 – Final Budget Adoption on or Before September 15
- **The Board of Trustees approved Mt. SAC's Adopted Budget on September 13, 2023**

Budget Process

- It is not simply an exercise of balancing revenues and expenditures one year at a time,
- Instead, it is strategic in nature, encompassing a multi-year financial and operating plan that allocates resources on the basis of identified goals
- Includes activities for developing, implementing, and evaluating the plan.
- It is linked with broad organizational goals (PIE)
- Involves and promotes effective communication with stakeholders
- It accounts for fixed costs and provides flexibility for managers to improve efficiency and effectiveness



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



2021-22 Tentative Budget Development Memo



1100 North Grand Avenue
Walnut, CA 91789-1399

909-274-7500
www.mtsac.edu

To: Budget Managers and staff

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

Date: March 1, 2023

Subject: 2023-24 Tentative Budget Development

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

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

Budget Process for the Unrestricted General Fund:

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

Budget Process for Grants and Restricted Programs:

Budget Line Item or Account String

MT. SAC BANNER ACCOUNT STRUCTURE VERSUS QUESTICA ACCOUNT STRUCTURE

Fund 11000 Unrestricted General Fund - Ongoing
Org 610000 Fiscal Services

BANNER	Fund	Org	Account	Program	Activity
	11000	610000	211000	672000	2100



Questica	Fund-Org	Account	Program	Activity
	11000-610000	211000	672000	2100

Budget Calendar

Related to the Departments/Orgs

Mt. SAC Budget Development		Due Dates
Budget Development Calendar	Questica Budget Approval Stages	
Fiscal Services Distributes Status Quo Budget Templates to Departments		03/01/2023
Departments Complete Status Quo Review	Unit/Grant Review	03/17/2023
Deans/Directors Review	Division/Department Budget	03/31/2023
President/Vice Presidents Review	Area/Team Budget	Due to Fiscal Services 04/21/2023
Tentative Budget Submitted for Board Approval		06/28/2023
Fiscal Services' Deadline for Year-End Closing		07/20/2023
Board of Trustees Approves Adopted Budget		09/13/2023

- Realign status quo or operating budget to anticipated expenditures
- Fiscal Services assists with line items budget changes for permanent employee salaries, hourly faculty budgets, and benefits
- Budget Managers have the flexibility to realign discretionary budgets
- If the budget is increased in one budget line item, needs to be decreased under another budget line item within the responsibility of the Budget Manager Control Officer

- 110000 Instructional Salaries, Contract/Regular
Professors full-time
- 120000 Non-Instructional Salaries, Contract/Regular
Certificated Managers, Counselors, Librarians
- 130000 Instructional Salaries, Hourly
Part-time Faculty
- 140000 Non-Instructional Salaries, Hourly
Part-time Faculty
- 210000 Non-Instructional Salaries, Regular
Classified, Confidential and Classified Managers
- 220000 Instructional Aides, Regular
Classified
- 300000 Employee Benefits
STRS, PERS, OASDI, Medicare, SUI, Workers, Comp.

Discretionary Budgets

Can be moved at Budget Manager discretion

Examples: Temporary staff, supplies, travel, professional development, contracts, software, and equipment.

- 140000 Non-instructional Salaries, Hourly
- 230000 Short Term Hourly Non-instructional
Student Hourly, Professional Experts
- 240000 Hourly Instructional Aide
- 400000 Supplies and Materials
- 500000 Other Operating Expenses and Services
- 600000 Capital Outlay
Equipment
- 7000-7699 Other Outgo

Budget Manager's Responsibility

**MT. SAN ANTONIO COLLEGE
2020-21
ADOPTED BUDGET
(FUND 11 AND 13 COMBINED)**

ORG NUMBER	BUDGET MANAGER	ADOPTED BUDGET 2020-21	% OF TOTAL BUDGET
321010 Acad Supp Oversight Coord-SEAP	Meghan Chen	\$ 2,000	0.00%
321200 Library	Meghan Chen	2,848,629	1.04%
321500 Learning Assistance	Meghan Chen	836,287	0.30%
323000 Distance Learning	Meghan Chen	446,302	0.16%
324000 Tutorial Services	Meghan Chen	101,662	0.04%
324010 ASAC Academic Support	Meghan Chen	661,663	0.24%
324020 MARCS Academic Support	Meghan Chen	152,000	0.06%

Status Quo Budget Template

MT. SAN ANTONIO COLLEGE 2021-22 BUDGET TEMPLATE

Fund Type: 11 - Unrestricted General Fund
Organization: 323000 - Distance Learning

Fund	Org	Acct	Prog	Actv	Account Description	Organization Description	FTE	Range	Acct %	Salary	Adopted Budget 2020-21	Status Quo Budget 2021-22	Budget Changes 2021-22	Revised Status Quo Budget 2021-22
Expenses														
11000	323000	211000	615000	2100	Classified Salaries-Unit A	Distance Learning					283,113	288,832	0	288,832
					CA9793 Aguilera, Hugo		1.000	CA00088	100.00	75,450				
					CA9285 Figueroa Morales, Eva		1.000	CA00124	100.00	106,366				
					CA9514 Newhart, Michelle		1.000	CA00124	100.00	107,016				
11000	323000	321000	615000	2100	PERS Budget Holding	Distance Learning					58,604	59,788	0	59,788
11000	323000	331000	615000	2100	QASDI, Budget Holding	Distance Learning					17,553	17,908	0	17,908
11000	323000	335000	615000	2100	Medicare, Budget Holding	Distance Learning					4,106	4,188	0	4,188
11000	323000	341000	615000	2100	Health and Welfare Benefits	Distance Learning					55,566	55,630	0	55,630
11000	323000	351000	615000	2100	State Unemploy Budget Holding	Distance Learning					142	145	0	145
11000	323000	361000	615000	2100	WIC Budget Holding	Distance Learning					4,218	4,304	0	4,304
11000	323000	431000	615000		Instr Supplies and Materials	Distance Learning					1,000	1,000	0	1,000
11000	323000	441000	615000		Software-Under \$500	Distance Learning					1,000	1,000	0	1,000
11000	323000	451000	615000		Supplies	Distance Learning					2,000	2,000	0	2,000
11000	323000	451500	615000		Supplies-Computer Parts/Supplies	Distance Learning					2,000	2,000	0	2,000
11000	323000	584000	615000		Computer/Technology Related Serv	Distance Learning					16,000	16,000	0	16,000
11000	323000	644200	615000		Software-\$500 to \$999	Distance Learning					1,000	1,000	0	1,000
Expenses Total											446,302	453,795	0	453,795

Budget Expenditure and Comparative Report

MT. SAN ANTONIO COLLEGE
Budget and Expenditure Comparative Report
For Fiscal Year 2018/2019, 2019/2020, & 2020/2021

Fund Type: 11 - Unrestricted General Fund

As of 02/2021

Organization: 323000 - Distance Learning

Fund	Org	Acct	Prog	Actv	Account Description	Fiscal Year	Adopted Budget	Revised Budget	Actuals	Commitments	Balance
11000	323000	361000	615000	2100	W/C Budget Holding	2020-21	4,218	4,218	2,855	0	1,363
11000	323000	371000	615000	2100	CIL Budget Holding	2018-19	0	0	25,850	0	(25,850)
						2019-20	40,505	42,964	43,761	0	(797)
						2020-21	0	0	0	0	0
11000	323000	395000	615000	2100	Life Insurance	2019-20	0	0	0	0	0
11000	323000	431000	615000		Instr Supplies and Materials	2018-19	1,000	0	0	0	0
						2019-20	1,000	0	0	0	0
						2020-21	1,000	1,000	0	0	1,000
11000	323000	441000	615000		Software-Under \$500	2018-19	1,000	0	0	0	0
						2019-20	1,000	0	0	0	0
						2020-21	1,000	1,000	0	0	1,000
11000	323000	451000	615000		Supplies	2018-19	2,000	0	0	0	0
						2019-20	2,000	713	713	0	0
						2020-21	2,000	2,000	0	0	2,000

- New Resources Allocation based on PIE requests
 - Department/Org
 - Dean/Directors
 - President/Vice Presidents – Prioritization
 - President's Cabinet
- Rate Driven
 - Budget increase that is mandated and out of the department/unit's control.
 - Examples: Maintenance agreements, institutional memberships, insurance and utilities.

New Resources Allocation Requests (Budget Requests)

- Budget Requests must be included in Planning for Institutional Effectiveness (PIE) and tied to College's Planning goals
- Narrative and Justification
- People: Staffing FT/PT
- Facilities: Building Renovation
- Discretionary Budgets: temporary staff, supplies, contracts, software, equipment
- Professional development, travel, etc.



RATE-DRIVEN INCREASE REQUEST



FISCAL YEAR:

REQUESTING: (Unit, Department, Division or Vice President)					
				Reviewed by CCCBO, 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):					

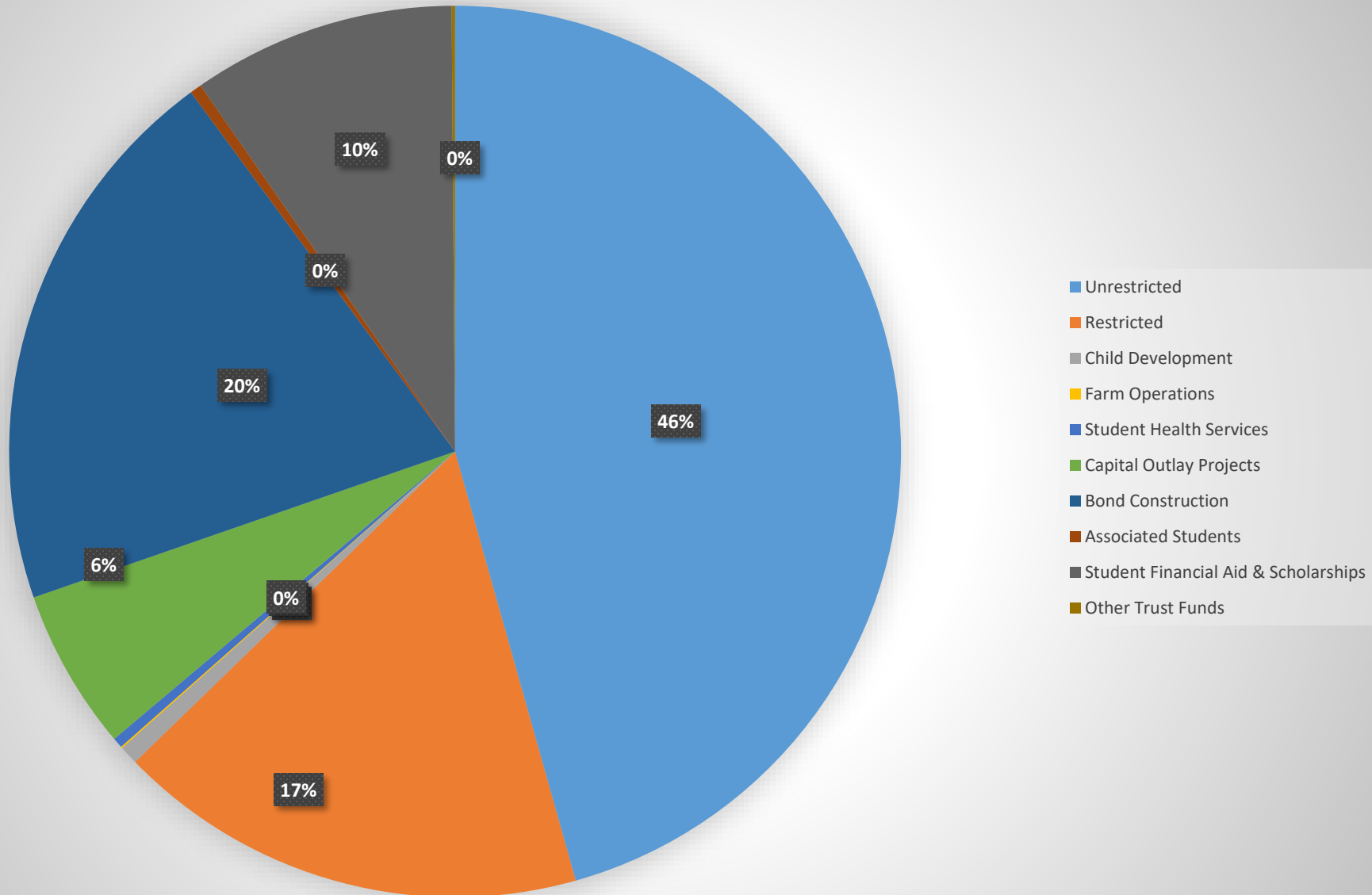
** Please provide documentation to support the amount requested, such as the prior and current year's invoice. (Which supports the increase)

Examples of Rate-Driven Increases are existing maintenance agreements, memberships, utilities. (Not a cost increase in a supply item)

- If there is a need to restructure or reorganize budgets, this may require changes to the **approval queues**. Fiscal Services needs to be notified no later than April 30 to be able to make changes to the Banner System effective July 1
- Expenditures over \$5K must be approved by the President or Vice President of the area (AP 6250 Budget Management, Fiscal Independence)
- Expenditures must be approved by budget manager control officer (Fiscal Independence)
- Approval Queue Sample
 - Level 1 – Budget Manager
 - Level 2 – Dean/Director
 - Level 3 Over \$5K - President/Vice Presidents

- Operation and support of educational programs that are specifically restricted by laws, regulations, donors, or other outside agency.
- Requires verification of approved funding
- Must cover salaries for regular/permanent employees
- Due to the variety of restricted programs, the Fiscal Services department has designated staff to assist with the budget
 - COVID-19 Block Grant, DSPS, SEAP
 - Measure GO
 - Health Services

Mt. SAC's 2023-24 Adopted Budget \$752 Million



Checklist

- Know your Fund and Org Codes and descriptions of your area of budget responsibility.
- Understand the account structure to make changes or request changes to you line item budgets.
- Review your “Budget and Expenditure Comparative Reports” to determine if budget changes need to be made as this will save time and avoid the need to process appropriation transfers.
- Review if budget for all your staff members is included.
- If you have been approved New Resources Ongoing Allocation, and it has already been funded; review if is included in your status quo budget template.
- Notify Fiscal Services if you find any discrepancies. Fiscal Services will research and provide explanation.
- Attend the Budget Questica training if you are a Budget Manager Control Officer!

