

BUDGET COMMITTEE

MEETING AGENDA

May 8, 2024

3:00 – 4:30 p.m.



Location: Building 4, Conference Room # 2460

Time: 3:00 p.m. – 4:30 p.m.

Committee Members: 16

Morris Rodrigue, Chair
Stephen Lancaster, Co-Chair
Rosa Royce
Delana Miller
Joe Louis Hernandez

Kelly Fowler
Gary Nellesen
Shiloh Blacksher
Traci Ebue
Emily Woolery

Gabriel Tinoco
Zak Gallegos
Lisa Romo
Lisa Zahn
Kelly Lin (Student)
Sophie Gieng (Student)

Guest:
Shannon Carter
Patricia Quinones
Vivian Ruiz (Notes)

AGENDA ITEMS:

- 1. Agenda Check**
- 2. Review the Budget Committee Meeting Summary of March 27, 2024**
- 3. Report from IEC Representative**
- 4. Committee Goals and Progress Report**
- 5. Attendance Reporting and Apportionment Funding Process**

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

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

May 29, 2024

June 12, 2024

**Mt. San Antonio College
Budget Committee Summary of
May 8, 2024**

**Location: Building 4-2440
Time: 3:00 p.m. – 4:30 p.m.**

Committee Members:

- | | | | |
|---|--|--|--|
| <input 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 checked="" type="checkbox"/> Stephen Lancaster, Co-Chair | <input checked="" type="checkbox"/> Shiloh Blacksher | <input checked="" type="checkbox"/> Gabriel Tinoco | <input checked="" type="checkbox"/> Patty Quinones (Guest) |
| <input type="checkbox"/> Kelly Fowler | <input checked="" type="checkbox"/> Traci Ebue | <input checked="" type="checkbox"/> Lisa Zahn | <input checked="" type="checkbox"/> Vivian Ruiz (Notes) |
| <input checked="" type="checkbox"/> Delana Miller | <input type="checkbox"/> Emily Woolery | <input checked="" type="checkbox"/> Sophie Gieng (Student) | |
| <input checked="" type="checkbox"/> Rosa Royce | <input checked="" type="checkbox"/> Zak Gallegos | <input type="checkbox"/> Kelly Lin (Student) | |
| <input checked="" type="checkbox"/> Joe Louis Hernandez | | | |

ITEM	DISCUSSION/COMMENTS	ACTION/OUTCOME
1. Agenda check	Agenda checked.	Agenda approved.
2. Review the Budget Committee Meeting Summary March 27, 2024	The Budget Committee Meeting reviewed and approved the meeting Summary of March 27, 2024.	The meeting summary was approved.
3. Report from IEC Representative	Patricia Quiñones reported that the Institutional Effectiveness Committee (IEC) is continuing its discussions on the new ACCJC standards and identifying key elements to incorporate into the PIE process. The IEC is developing an outline of recommendations for a re-envisioned program review. They plan to invite the Outcomes and PIE committees to review all elements. Additionally, the IEC intends to support programs and provide training.	
4. Committee Goals and Progress Report	The committee reviewed its goals and progress report, made some recommendations, and plans to continue discussing the progress report at the next meeting.	
5. Attendance Reporting and Apportionment Funding Process	Rosa Royce presented the Attendance Reporting and Apportionment Funding Process on PowerPoint presentation. The presentation will be attached to the meeting notes. Key elements included:	

Attendance Reporting and Apportionment Funding Process (Continued)	<ul style="list-style-type: none">- California Funds K-14 Education Proposition 98- SCFF Funding Allocation- SCFF First Principal Apportionment- CCSF 320 Apportionment Attendance Report for FTES- Mt. SAC Actual FTES - 320 Report- Mt. SAC 2022-2023 Apportionment Attendance Annual – Third Period- Mt. SAC 2023-2024 Apportionment Attendance P1 – First Period- MIS Data for SCFF Supplemental and Student Success Counts Submission to the CCCO- Chancellor’s Office Funds the Districts’ Principal Apportionment- FY 2023-24 Apportionment Funding Timing- 2023-24 First Principal Apportionment	
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FUTURE MEETING DATES

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

June 12, 2024

August 28, 2024

Committee Goals and Progress Report

2023-24

Committee name: Budget Committee

Name of person completing the report: Vivian Ruiz

Instructions: Due by **November 22, 2023**: Columns 1 and 2

Due by **June 26, 2024**: Column 3

Please enter your committee's outcomes and accomplishments in Column 3 and submit electronically to yadira.santiago@mtsac.edu (on behalf of the President's Advisory Council).

(EXPAND AS NECESSARY)

Committee Goal	Link to College Priority #	Completed Outcomes/Accomplishments (descriptive bullet list)
GOAL # 1: Communicate to the campus community by maintaining an up-to-date website.	6	The Budget Committee website is kept accurate, complete, and current. Meeting summaries are posted on the Budget Committee website in a timely manner.
GOAL #2: Develop an understanding of the budget so Budget Committee members can communicate budget issues and processes to the campus and community.	4,6	<ul style="list-style-type: none">On September 6, 2023, the Budget Committee received an update on the budget, highlighting a key element: the cost of living adjustment and how it is calculated using the Student Centered Funding Formula. The final budget was presented and discussed.On October 4, 2023, the Budget Committee reviewed and discussed the Faculty Obligation Number (FON).

<p>Examples of topics that will help develop an understanding of budget:</p> <ul style="list-style-type: none"> • SCFF (student center funding formula) • 50% Law • Budget Calendar • P1 & P2 • FON 		<ul style="list-style-type: none"> • On October 18, 2023, the Budget Committee examined the Budget Development Guide. • On November 15, 2023, the Budget Committee explored the Budget Development Process. The presentation offered a thorough understanding of the precise steps involved in budget development and provided valuable insights for all stakeholders in the financial planning and decision-making processes. • On December 6, 2023, the Budget Committee was given an update on the New Resource Allocation Timeline (NRA). • On March 13, 2024, the Budget Committee reviewed and approved the 2024-25 Budget Development Calendar. The committee also received a State Budget Update and the First Principal Apportionment Update (P1), which provided insights into our performance within the Student Centered Funding Formula.
<p>GOAL #3: Review, evaluate, and make recommendations to update the Budget Review and Developmental Guide.</p>	<p>3,4</p>	<ul style="list-style-type: none"> • The Budget Committee reviewed and provided input on recommended updates to the Budget Review and Development Guide.
<p>GOAL #4: Strengthen Budget Committee processes to ensure communication and collaboration with the Institutional Effectiveness Committee (IEC) and Planning for Institutional Effectiveness (PIE) committees on fiscal planning and policy.</p>	<p>6</p>	<ul style="list-style-type: none"> • The Budget Committee continues to establish a requirement for cross-representation for committee members on the Institutional Effectiveness Committee and Budget Committee. This includes a standing agenda item for the IEC member to update and receive input from the Budget Committee.
<p>GOAL #5: Review the budgeting processes and procedures for Diversity, Equity, Inclusion, Social Justice,</p>	<p>1</p>	

<p>Anti-Racism, and Access (DEISA+) components to provide recommendations to the Planning for Institutional Effectiveness (PIE).</p> <p>Examples:</p> <ul style="list-style-type: none"> • Investigate where DEISA+ initiatives have been funded • Review possible rubric for prioritization that ensures DEISA+ 		
<p>GOAL #6:</p> <p>Review fiscal areas in the new Accreditation Standards to advise where compliance can be improved and make recommendations to the Accreditation Steering Committee.</p>	<p>3,4</p>	

Attendance Reporting and Apportionment Funding Process

Rosa Royce
May 8, 2024

- Passed by voters in November 1988
- K-14 receives a share of state revenues collected
- Minimum funding guaranteed by formula
- About 11% is for Community Colleges
- 73 Community Colleges Districts, which have 116 Colleges and 72 centers
- Total Apportionment System Wide is approximately \$8.7 billion (Based on 2022-23 Apportionment Funding).

Base Allocation

Basic Allocation

FTES 3 Years Average

Example: FY 2023-24 will include FY 2021-22, FY 2022-23 and FY 2023-24

Supplemental Allocation

Counts of the previous fiscal year Student Aid.

Example: FY 2023-24 will include FY 2022-23 counts.

Student Success Allocation

Counts of 3 Years Average starting with the previous fiscal year and going back 2 years.

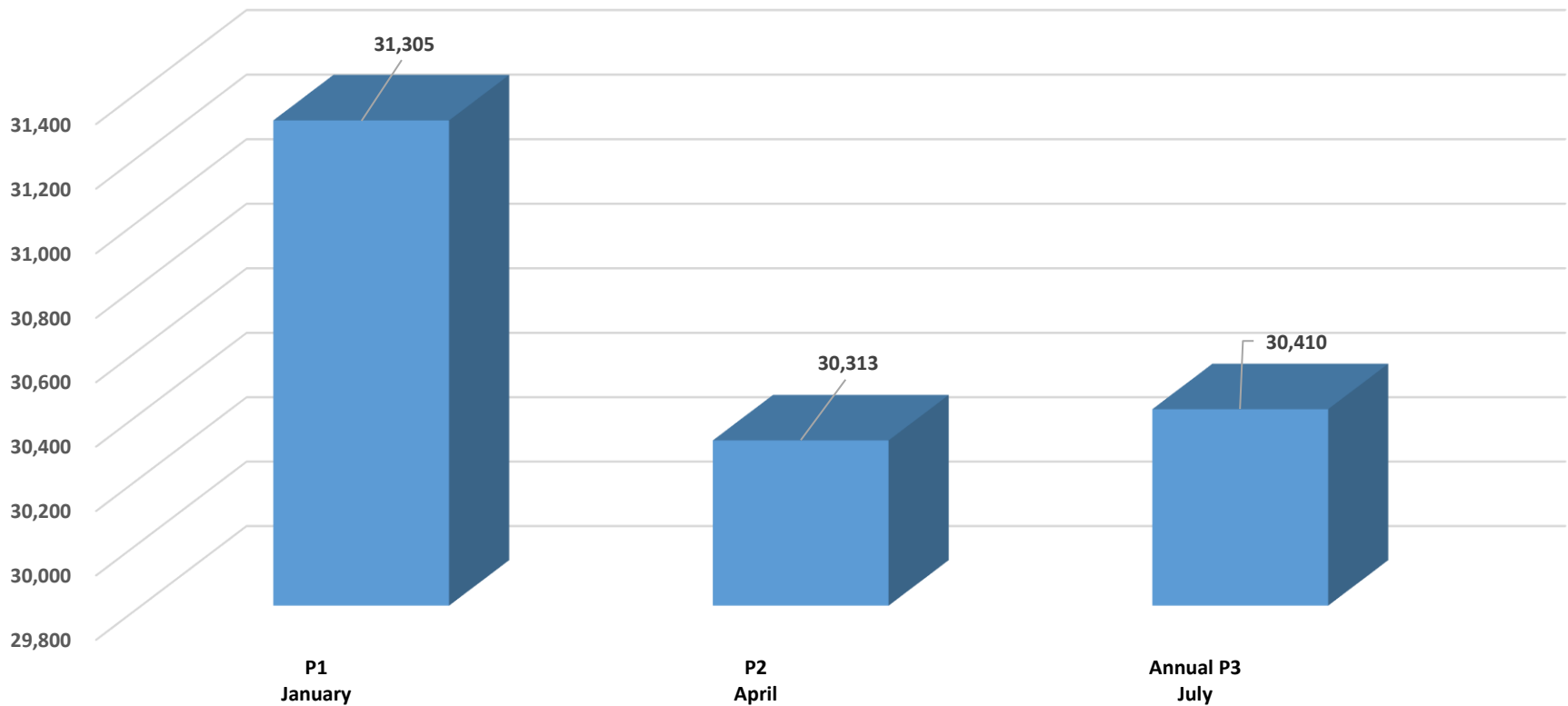
Example: FY 2023-24 will include FY 2020-21, FY 2021-22, and FY 2022-23.

California Community Colleges
2023-24 First Principal
Mt. San Antonio CCD
Exhibit C - Page 1


Total Computational Revenue and Revenue Sources	
Total Computational Revenue (TCR)	
I. Base Allocation (FTES + Basic Allocation)	\$ 202,500,394
II. Supplemental Allocation	40,703,921
III. Student Success Allocation	23,849,209
	267,053,524
Student Centered Funding Formula (SCFF) Calculated Revenue (A)	\$ 267,053,524

- Reports the FTES (Full-Time Equivalent Student) data used in the Apportionment funding process for a fiscal year.
 - P1 – First Period
Actual data from 7/1- 12/31
Projects data from 1/1 to 6/30 - Due January 15
 - P2 – Second Period
Actual data from 7/1 – 4/15
Projects data from 4/16 to 6/30 - Due April 20
 - P3 or Annual – Third Period
Actual data from 7/1 – 6/30 - Due July 15
 - Recal
If corrections are needed to
Actual data from 7/1 – 6/30 - Due November 1
- Enrollment Management and the 320 Report have critical fiscal implications for our apportionment funding.

FY 2022-23




MT. SAC 2022-2023 APPORTIONMENT ATTENDANCE ANNUAL – THIRD PERIOD

California Community Colleges
 2022-2023 APPORTIONMENT ATTENDANCE REPORT
 Period: Annual 
 District: Mt. San Antonio

PART I. FULL-TIME EQUIVALENT STUDENTS

	State Residents (and Nonresidents Attending Noncredit Courses)	
	Attendance FTES	Factored FTES
Summer Intersession (Summer 2022 Only)		
1. Noncredit (Parts IV.A.1 + VII.A.3)	4,133.36	4,133.36
2. Credit (Parts III.A.1 + VI.A.1)	1,848.90	1,848.90
Summer Intersession Courses (Summer 2023 Prior to July 1, 2023)		
1. Noncredit (Parts IV.B.1 + VII.B.3)	0.00	0.00
2. Credit (Parts III.B.1 + VI.B.2 + VI.B.1)	0.00	0.00
Primary Terms (Exclusive of Summer Intersession)		
1. Census Procedure Courses		
(a) Weekly Census Contact Hours (Part II)	10,111.74	10,111.74
(b) Daily Census Contact Hours (Part III)	1,510.87	1,528.09
2. Actual Hours of Attendance Procedure Courses		
(a) Noncredit (Part IV.C)	3,119.77	3,155.34
(b) Credit (Part IV.D)	650.70	658.12
3. Alternative Attendance Accounting Procedure Courses		
(a) Weekly Census Procedure Courses (Part V)(Credit)	4,984.10	4,984.10
(b) Daily Census Procedure Courses (Part V)(Credit)	2,844.95	2,877.38
(c) Noncredit Independent Study/Distance Education Courses (Part VII.C)	1,113.03	1,113.03
Total FTES		
Total Credit FTES	21,951.26	22,008.33
Total Noncredit FTES	8,366.16	8,401.73
Total FTES	30,317.42	30,410.06

MT. SAC 2023-2024 APPORTIONMENT ATTENDANCE P1 – FIRST PERIOD

California Community Colleges
2023-2024 APPORTIONMENT ATTENDANCE REPORT
Period: P1 
District: Mt. San Antonio

PART I. FULL-TIME EQUIVALENT STUDENTS

	State Residents (and Nonresidents Attending Noncredit Courses)	
	Attendance FTES	Factored FTES
Summer Intersession (Summer 2023 Only)		
1. Noncredit (Parts IV.A.1 + VII.A.3)	4,497.20	4,497.20
2. Credit (Parts III.A.1 + VI.A.1)	2,135.37	2,135.37
Summer Intersession Courses (Summer 2024 Prior to July 1, 2024)		
1. Noncredit (Parts IV.B.1 + VII.B.3)	0.00	0.00
2. Credit (Parts III.B.1 + VI.B.2 + VI.B.1)	0.00	0.00
Primary Terms (Exclusive of Summer Intersession)		
1. Census Procedure Courses		
(a) Weekly Census Contact Hours (Part II)	10,791.47	10,791.47
(b) Daily Census Contact Hours (Part III)	1,838.74	1,859.70
2. Actual Hours of Attendance Procedure Courses		
(a) Noncredit (Part IV.C)	4,029.86	4,075.80
(b) Credit (Part IV.D)	330.75	334.52
3. Alternative Attendance Accounting Procedure Courses		
(a) Weekly Census Procedure Courses (Part V)(Credit)	5,305.77	5,305.77
(b) Daily Census Procedure Courses (Part V)(Credit)	3,335.73	3,373.76
(c) Noncredit Independent Study/Distance Education Courses (Part VII.C)	583.81	583.81
Total FTES		
Total Credit FTES	23,737.83	23,800.59
Total Noncredit FTES	9,110.87	9,156.81
Total FTES	32,848.70	32,957.40

- Pre-Final Annual - Due December 1

Example: Data for FY 2022-23 is due December 1, 2023

- Annual Due - January 15

Example: Data for FY 2022-23 is due January 15, 2024

- Final Annual – March 10

Example: Data for FY 2022-23 is due March 10, 2024.

- Principal Apportionment Process - For Any Given Fiscal Year

AD - Advance Apportionment -

Released End of July

P1 - First Principal Apportionment -

Released End of February

P2 - Second Principal Apportionment -

Released End of June

R1 – Recalculation Apportionment -

Released End of February of
the following fiscal year

Reports can be found in the following link:

<https://www.cccco.edu/About-Us/Chancellors-Office/Divisions/College-Finance-and-Facilities-Planning/Appportionment-Reports>

- The apportionment reports constantly change and have various revisions. For example:
 - 2023-24 Advance Apportionment July 2023,
 - 2023-24 Advance Apportionment September Revision 2023
 - 2023-24 Advance Apportionment October Revision 2023
 - 2023-24 Advance Apportionment December Revision 2023

FY 2023-24 APPORTIONMENT FUNDING TIMING

Reporting	Fiscal Year 2023-24												Fiscal Year 2024-25							
	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb
CCSF-320 Attendance for FY 2023-24							P1			P2			P3 Annual				Recal			
Supplemental and Success Counts for Fiscal Year 2022-23						Pre-Final Annual	Annual		Final Annual											
Apportionment Reports for FY 2023-24	AD							P1				P2								R1

End of Fiscal Year



Final Apportionment for the Fiscal year 2023-24 will be known 8 months after the close of the Fiscal Year.

2023-24 FIRST PRINCIPAL APPORTIONMENT

California Community Colleges
2023-24 First Principal
Mt. San Antonio CCD
Exhibit C - Page 1

Total Computational Revenue and Revenue Sources			
Total Computational Revenue (TCR)			
I. Base Allocation (FTES + Basic Allocation)			\$ 202,500,394
II. Supplemental Allocation			40,703,921
III. Student Success Allocation			23,849,209
		Student Centered Funding Formula (SCFF) Calculated Revenue (A)	\$ 267,053,524
		2022-23 SCFF Calculated Revenue + COLA (B)	257,723,375
		Hold Harmless Revenue (C)	226,716,807
		Stability Protection Adjustment	-
		Hold Harmless Protection Adjustment	-
		2023-24 TCR (Max of A, B, or C)	\$ 267,053,524
Revenue Sources			
Property Tax & ERAF			\$ 66,728,252
Less Property Tax Excess			-
Student Enrollment Fees			9,287,164
Education Protection Account (EPA)	Minimum of at least \$100 x Funded FTES	Funded FTES: 33,496.84 x Rate: \$1,763.73	59,079,480
State General Fund Allocation			122,475,124
State General Fund Allocation			
General Fund Allocation		\$ 120,161,230	
Full-Time Faculty Hiring (FTFH) Allocation (2015-16 Funds Only)		2,313,894	
	Subtotal State General Fund Allocation	\$122,475,124	
Adjustment(s)		-	
	Total State General Fund Allocation (Exhibit A)	\$122,475,124	
		Available Revenue	\$ 257,570,020
		2023-24 TCR (Max of A, B, or C)	267,053,524
		3.5512% Revenue Deficit	\$ (9,483,504)

2023-24 FIRST PRINCIPAL APPORTIONMENT

Supporting Sections

Section Ia: FTES Data and Calculations

variable	a	b	c	d	e	f = b + c + d + e	g = f (except credit = (a + b + f)/3)	h	i = g + h
FTES Category	2021-22 Applied #3	2022-23 Applied #3	2023-24 Restoration	2023-24 Decline	2023-24 Adjustment	2023-24 Applied #1	2023-24 Applied #2	2023-24 Growth	2023-24 Funded
Credit	24,629.82	24,629.82	-	-	(1,151.54)	23,478.28	24,245.97	-	24,245.97
Incarcerated Credit	-	-	-	-	-	-	-	-	-
Special Admit Credit	145.51	145.51	-	-	-	145.51	145.51	-	145.51
CDCP	6,567.18	6,567.18	-	-	1,108.45	7,675.64	7,675.64	337.79	8,013.43
Noncredit	1,569.69	1,569.69	-	-	(477.76)	1,091.93	1,091.93	-	1,091.93
Total FTES=>>>	32,912.20	32,912.20	-	-	(520.85)	32,391.36	33,159.05	337.79	33,496.84
Total Values=>>>		\$185,264,944	\$0	\$0	\$0				
Change from PY to CY=>>>		\$4,158,123							

variable	j = g x l	k = h x l	l	m = j + k
FTES Category	2023-24 Applied #2 Revenue	2023-24 Growth Revenue	2023-24 P1 Rate \$*	2023-24 Total Revenue
Credit	\$127,009,449	\$ -	\$5,238.37	\$127,009,449
Incarcerated Credit	-	-	\$7,345.93	-
Special Admit Credit	1,068,906	-	\$7,345.93	1,068,906
CDCP	56,384,656	2,481,406	\$7,345.93	58,866,062
Noncredit	4,823,396	-	\$4,417.31	4,823,396
Total	\$189,286,407	\$2,481,406		\$191,767,813

n	o = f + h	p = n - o	q = p x l
2023-24 Applied #0	2023-24 Applied #3	2023-24 Unfunded FTES	2023-24 Unfunded FTES Value
23,478.28	23,478.28	-	\$ -
-	-	-	-
322.31	145.51	176.80	1,298,760
8,064.88	8,013.43	51.45	377,958
1,091.93	1,091.93	-	-
32,957.40	32,729.15	228.25	\$ 1,676,718

Total Value=>>> \$189,423,067

Section Ib: 2023-24 FTES Emergency Conditions Allowance (ECA)

variable	r	s	t	n = s + t
FTES Category	ECA FTES	Reported 320 2023-24 P1 FTES	ECA Applied	2023-24 Applied #0
Credit	-	23,478.28	-	23,478.28
Incarcerated Credit	-	-	-	-
Special Admit Credit	-	322.31	-	322.31
CDCP	-	8,064.88	-	8,064.88
Noncredit	-	1,091.93	-	1,091.93
Total	-	32,957.40	-	32,957.40

Definitions:

	PY: 2022-23	CY: 2023-24
PY App#3: PY App#1 plus PY Growth, is the base for CY.		
CY App#0: Reported FTES with any ECA or statutory protections. These FTES are used in the calculations of the CY funded FTES.		
CY App#1: Base for CY plus any restoration, decline or adjustment.		
CY App#2: FTES that will be funded not including growth. Includes Credit 3-year average.		
CY App#3: CY App#1 plus Growth. Used as the base for the following year.		
CY Adjustment: Alignment of FTES to available resources.		
Change: Prior Year to Current Year: CY App#0 value minus PY App#3 value and is the sum of CY restoration, decline, growth and unapplied values		

