

POLICY	#201
ADMINISTRATIVE CODE	3357:10-2-01
APPROVED	April 18, 2000
TITLE	Budget Preparation & Adoption

POLICY:

1. Fiscal Responsibility

According to the Ohio Revised Code, sections 3357.06, 3357.07, and 3357.09:

The Board of Trustees is inherently responsible for establishment of the financial framework within which the technical college must operate. This framework must identify sources of income and application of expenditures to meet instructional objectives.

2. Preparation and Approval

- a. The Board of Trustees shall delegate to the President the authority to prepare the budget for all areas of the College.
- b. The President shall present the initial budget planning assumptions to the Board at its April meeting prior to the fiscal year.
- c. The Board shall approve and adopt the initial budget after incorporating revisions by its June - meeting prior to the fiscal year.
- d. The President shall present a revised budget to the Board at its January meeting; the Board will then approve the budget as presented or after incorporating revisions.
- e. By approval, the Board authorizes expenditure of funds itemized therein for purposes identified, restricted only by limitations expressed in other Board policies. The President shall have authority to redirect allocation of funds only within the framework of each fund account and limited by total budget amounts.
- f. The Board must approve permanent transfer of funds between or among fund accounts.
- g. Disposition of surplus or deficit balances in each fund account will be made at the recommendation of the President and approval of the Board.

3. Distribution of the Budget

- a. The budget will be distributed on prescribed forms to proper agencies by given dates.

- b. Copies of the budget will be distributed to all cost center supervisors.

PROCEDURES:

The budget will be prepared in concert with the Strategic Plan.

1. With input from the Board of Trustees and faculty/staff, President's Staff will revise the mission statement; analyze internal and external environments; identify strategic issues; develop and evaluate strategies; and develop enrollment and financial assumptions by the second week of March.
2. The Business Office will distribute a budget preparation packet to each cost center supervisor and an area summary to each Vice President and President by the first week of April.
3. The cost center supervisor will develop a budget for the areas of personnel, supplies, and departmental marketing and submit the plan to the area Vice President by the first week of May.
4. The area Vice President will complete cost center reviews; complete the area summary; and submit detailed budget packets and area summary by the second week of May to the Vice President of Administrative and Financial Services.
5. The Vice President of Administrative and Financial Services will compile College budget totals by the third week in May and submit them to the President by the first week of June.
6. The President will submit the initial College budget to the Board of Trustees at its June meeting prior to the fiscal year.
7. The President will submit the revised College budget to the Board of Trustees at its January meeting.

REVISION AUTHOR: Doug Boyer

POLICY	#210
ADMINISTRATIVE CODE	3357:10-2-10
APPROVED	February 20, 2001
TITLE	Computer and Computer-Related Equipment Financing

POLICY:

The Board of Trustees authorizes the interest-free financing of computer and computer-related equipment for regular full- and part-time employees.

Financing of computer and computer-related equipment may be handled through payroll deductions over a period not to exceed thirty months or an outstanding balance of \$3,000.

1. **PURPOSE** -- This program is established to facilitate the College in meeting its objective of increasing faculty and staff computer literacy by assisting regular full- and part-time employees with their purchase and financing of computer and computer related equipment for personal and professional home use.
2. **PURCHASING AND FINANCING PROCEDURE** -- Marion Technical College will set aside funds through which regular full- and part-time employees may finance computer and computer related equipment for personal and professional home use and subsequently repay the College without interest through payroll deduction.

Employees are solely responsible for the procurement, delivery, maintenance, warranty, and repair of eligible computer and computer related equipment. To obtain financing through the College on their purchase, eligible employees have two options:

- a. **Option I** -- Employees can purchase eligible computer and computer related equipment directly from an outside vendor and submit paid receipts and supporting documentation to the Controller's Office. The Controller's Office will prepare the appropriate collateralized installment note and have it signed by that employee. Upon receipt, review, and approval by the College Controller, the College will (a) forward funds payable to the employee for the amount financed, and (b) commence automatic payroll deductions on the amount financed.
- b. **Option II** -- Employees can submit an authorized sales order from an outside vendor with supporting documentation to the Controller's Office. The Controller's Office will prepare the appropriate collateralized installment note and have it signed by the employee. Upon receipt, review, and approval by the College Controller, the College will (a) forward funds payable to the outside vendor for the amount financed (a check will be prepared payable to the outside vendor and given to the employee who is responsible to forward it to the outside vendor), and (b) commence automatic payroll deductions on the amount financed.

c. Purchase of the following items are eligible for College financing:

1. Computer hardware and peripheral devices;
2. Software;
3. Extended warranty agreements on microcomputer hardware/peripheral devices;
4. Applicable installation, freight, and delivery charges; and
5. Related sales tax.

d. Items not eligible for College financing are:

1. Supplies, and
2. Equipment repairs and maintenance.

Fully supported sales order or sales receipt documentation is required to be submitted to the Controller's Office, including a list of items purchased along with related serial identification numbers. The amount financed will be the sales price and applicable sales tax for eligible items purchased, plus any applicable security interest filing costs.

3. **TERMS** -- The minimum purchase amount that can be financed by an eligible employee is \$250.00. The maximum outstanding balance allowed at any time for an employee's financed purchases is \$3,000.00. Eligible employees can obtain College financing of their computer and computer-related equipment purchases no more than once each fiscal year and separate collateralized installment notes will be prepared for each financing transaction. The maximum period allowed for an employee to repay each collateralized installment note (through automatic payroll deduction) is 30 months from the date the employee signs each note. If an employee does not have sufficient payroll funds to complete a scheduled installment payment against their note through automatic payroll deduction (i.e.: uncompensated leave of absence, insufficient hours worked for that pay period), then that employee is obligated to complete that scheduled installment remittance through direct payment to the College within seven (7) days of the scheduled remittance date.

The collateralized installment note may be prepaid, in whole or in part, without penalty. If an employee leaves employment on a voluntary or involuntary basis before the note is fully paid, the outstanding balance is required to be paid in full as of the last date of employment.

A security interest is held by Marion Technical College on the goods financed by the employee's purchase. A listing of collateral will be attached to the signed collateralized installment note and applicable filings will occur. If any security interest filing costs are incurred, they will be added to the amount financed.

The employee is solely responsible for procurement, delivery, maintenance, warranty, and repair of computer and computer related equipment financed by the College and is fully bound to repay the collateralized installment note through automatic payroll

deduction should there be any problem in these areas. The College takes no responsibility in these areas.

4. **FINANCIAL PLAN** -- A separate account will be established in the General Fund to control each employee's executed collateralized installment note(s). The original note, including its collateralized security listing and related documents, will be retained in the Controller's Office. Additionally, relevant security interest documents will be filed with the County. When complete payment is made on the note, it will be returned to the employee.
5. **TRUTH IN LENDING LAW** -- The College is not compelled to comply with the Truth in Lending Law since:
 - a. No interest is charged; and
 - b. No charge in lieu of interest is made.
6. **OTHER** -- The College reserves the right to expand, alter, modify, or terminate this plan when it determines it is appropriate.

PROCEDURE:

1. The employee will contact the Controller's Office on how to apply for the Computer and Computer-Related Equipment Financing Program.

Author: Doug Boyer

POLICY	#211
ADMINISTRATIVE CODE	3357:10-2-11
APPROVED	April 21, 2009
TITLE	Equipment Disposal

DEFINITIONS:

- (A) Equipment is defined as any fixed asset that was purchased at a price of \$500 or more.

POLICY:

- (A) The Board of Trustees authorizes the disposal of equipment that has exceeded its useful life at the College.
- (B) The equipment disposal policy of Marion Technical College shall conform to the statutes as required in the Ohio Revised Code.
- (C) The Business Office is delegated the authority by the President of the College to approve all equipment disposal requests.

PROCEDURES:

- (A) Any employee wishing to dispose of obsolete equipment must complete an Equipment Disposal form, which is acquired from the Business Office.
- (B) The requesting employee will recommend a method of equipment disposal.
- (1) Sealed Bid -- The preferred method of equipment disposal is to acquire sealed bids for the purchase of the used equipment (contact the Business Office for sealed bid procedures). These items will be removed from the inventory list after the sale is completed.
 - (2) Auction Item -- Equipment submitted for auction. These items will be removed from the equipment inventory list after the auction is completed.
 - (3) Trade-In -- Equipment traded-in on the purchase of new equipment. These items will be removed from the equipment inventory list upon the receipt of the new equipment.
 - (4) Throw Away -- Immediate disposal of equipment with little or no value. These items will be removed from the equipment inventory list after the completed form is submitted to the Business Office.
 - (5) Donation -- Equipment with little or no value may be donated to certain non-profit organizations. The organization will be required to provide proof that it is a non-profit organization.

- (C) Approval on the Equipment Disposal form is required from the immediate supervisor and area vice president before any college equipment may be disposed. Any disapproval of the Equipment Disposal form will be documented and returned to the requesting employee.
- (D) The Equipment Disposal form is forwarded to the Business Office for final approval. The Business Office will return a copy to the original requesting employee. A copy of any form that relates to the auction will be forwarded to the Office of Facilities and Operations.
- (E) The Business Office will issue a letter to the organization to which the equipment is being donated (1) specifying the equipment that is being donated and (2) requesting the organization sign a statement that it is a 501(c)(3) organization, and (3) requesting a copy of its IRS determination letter stating that it is a tax exempt organization.

REVISION AUTHOR: Doug Boyer

POLICY	#211
ADMINISTRATIVE CODE	3357:10-2-11
APPROVED	June 18, 2002
TITLE	Equipment Disposal

POLICY:

The Board of Trustees authorizes the disposal of equipment that has exceeded its useful life at the College.

The equipment disposal policy of Marion Technical College shall conform to the statutes as required in the Ohio Revised Code.

The Business Office is delegated the authority by the President of the College to approve all equipment disposal requests.

Equipment is defined as any fixed asset that was purchased at a price of \$500 or more.

PROCEDURES:

1. Any employee wishing to dispose of obsolete equipment will complete an Equipment Disposal form, which is acquired from the Business Office.
2. The requesting employee will recommend a method of equipment disposal.
 - a. Sealed Bid—The preferred method of equipment disposal is to acquire sealed bids for the purchase of the used equipment (contact the Business Office for sealed bid procedures). These items will be removed from the inventory list after the sale of these items.
 - b. Auction Item—Equipment submitted for auction. These items will be removed from the equipment inventory list after the auction is completed.
 - c. Trade-In—Equipment traded-in on the purchase of new equipment. These items will be removed from the equipment inventory list upon the receipt of the new equipment.
 - d. Throw Away—Immediate disposal of equipment with little or no value. These items will be removed from the equipment inventory list after the completed form is submitted to the Business Office.
3. Approval on the Equipment Disposal form is required from the immediate supervisor and area vice president before any college equipment may be disposed. Any disapproval of the Equipment Disposal form will be documented and returned to the requesting employee.

4. The Equipment Disposal form is forwarded to the Business Office for final approval. The Business Office will return a copy to the original requesting employee. A copy of any form that relates to the auction will be forwarded to the Office of Facilities and Operations.

REVISION AUTHOR: Jeff Nutter

POLICY	#220
ADMINISTRATIVE CODE	3357:10-2-20
APPROVED	November 17, 1998
TITLE	Assessment of Fees

POLICY:

Marion Technical College is a state supported institution. Since this support represents only a portion of the costs of operation, tuition and fees are charged to students to supplement this income and to help meet the expenditures of the College.

The College reserves the right to change any fee as financial conditions warrant.

I. The following fees are to be paid at the Business Office, in order to complete registration for each academic period, by the dates designated in the College Calendar and/or quarterly schedule.

A. Tuition and Fees

1. Instructional Fee—helps support the Instructional Department’s costs.
2. General Fee—helps support the following non-instructional costs of the College: student activities, student publications, recreational and cultural activities, and general operations.

B. Non-Ohio Resident Surcharge

This fee is charged to all students who are classified as non-residents of Ohio as defined by the Ohio Board of Regents.

C. Laboratory Fees

These additional fees are charged for consumable materials and laboratory personnel required for these designated courses.

If a course is offered at a location other than the Marion campus and the location provides the lab, materials and support for the course, students enrolled in the course at that location will not be assessed a lab fee. If MTC provides the lab, materials and support at a location other than the Marion campus, students enrolled in the course at that location will be assessed a lab fee. Any additional support required for special circumstances, e.g., partial provision of support by MTC, would be billed separately to the sponsoring organization.

D. Technology Fees

This additional fee is charged for the development, installation, and use of all College instructional computer systems. These items include software, computers, and technical support personnel.

II. *The following Special Fees are assessed for the purpose indicated:*

A. Application for Admission Fee

A non-refundable fee is charged to each new student who applies for admission to the College for enrollment in a credit course.

B. Late Registration/Re-Registration Fee

This fee is charged to continuing students who register for classes during the late registration period. This fee also applies to students who have previously registered but did not pay fees by the stipulated deadline and, therefore, were canceled.

C. Deferred Payment Fee

This fee is charged students who make arrangements and sign a deferred payment agreement with the Business Office for deferred payment of tuition and fees. This fee is non-refundable.

D. Graduation Fee

The graduation fee is paid by students who petition to graduate from the College. The graduation fee payment is due in full with the submission of the “Petition for Graduation” form. This fee is non-refundable.

E. Credit-by-Examination

This non-refundable fee is charged per credit hour for the number of hours applicable to the particular course in accordance with Policy #732.

F. Transcript Fee

This fee is charged for requests for a copy of the student’s transcript. Upon request, copies of transcripts will be sent to the student’s placement file at no charge. Students who have a Federal Financial Aid Student Aid Index of “O” (at MTC or any other institution), may receive transcripts at no cost to them. (Fee waivers are verified by the Office of Student Records and charged to the appropriate budget.)

G. Penalty for Payment With Returned Check

Payment with a check, which is returned, by the bank on which it is drawn, is considered the same as nonpayment. This fee is charged for any check returned to the College.

If such a check and the fee is not covered by the student by the 10th class day of the quarter, the student’s registration may be canceled by the College.

III. Responsibility

It is the responsibility of the Business Office to assess and collect all fees in accordance with this fee structure.

PROCEDURES:

1. Each year a recommendation regarding next year's fees is to be submitted to the President by the Vice President of Administrative and Financial Services for review, revision if appropriate, and approval. Following the President's approval, the fee recommendation written in the form of a College resolution is to be sent to the Board of Trustees for review, revision if appropriate, and final approval. Each year the fee schedule will be attached to the Policy as an addendum.
2. During the registration process the Business Office shall assess and collect the appropriate fees and verify payment to the Office of Student Records. This verification will officially complete the students' registration each academic quarter.
3. Students who advance register and do not pay their fees by the published deadline will have their registration canceled by the Business Office. It is the responsibility of the Business Office to determine the students whose registrations are to be canceled and to notify the Office of Student Records the following day.
4. All Special Fees shall be assessed and collected by the Business Office upon proper determination that the fee is due.

REVISION AUTHORS: Doug Boyer

POLICY #220
ADMINISTRATIVE CODE 3357:10-2-20
APPROVED September 22, 2009
TITLE Assessment of Fees

POLICY:

- (A) Marion Technical College is a state supported institution. Since this support represents only a portion of the costs of operation, tuition and fees are charged to students to supplement this income and to help meet the expenditures of the College.
- (B) The College reserves the right to change any fee as financial conditions warrant.
- (C) The following fees are to be paid at the Business Office, in order to complete registration for each academic term, by the dates designated in the College calendar and/or class schedule.
 - (1) Tuition and Fees
 - (a) Instructional Fee—helps support the instructional department’s costs.
 - (b) General Fee—helps support non-instructional costs of the College, such as student activities, student publications, recreational and cultural activities, and general operations.
 - (2) Non-Ohio Resident Surcharge -- This fee is charged to all students who are classified as non-residents of Ohio as defined by the Ohio Board of Regents.
 - (3) Laboratory Fees -- These additional fees are charged for consumable materials and laboratory personnel required for these designated courses.
 - (a) If a course is offered at a location other than the Marion campus and the location provides the lab, materials and support for the course, students enrolled in the course at that location will not be assessed a lab fee.
 - (b) If MTC provides the lab, materials and support at a location other than the Marion campus, students enrolled in the course at that location will be assessed a lab fee.
 - (c) Any additional support required for special circumstances, e.g., partial provision of support by MTC, will be billed separately to the sponsoring organization.
- (D) The following special fees are assessed for the purpose indicated:
 - (1) Application for Admission Fee -- A non-refundable fee is charged to each new student who applies for admission to the College for enrollment in a credit course.

- (2) Deferred Payment Fee -- This fee is charged to students who make arrangements and sign a deferred payment agreement with the Business Office for deferred payment of tuition and fees. This fee is non-refundable.
 - (3) Credit-by-Examination and Life Experience Credit Fee -- This non-refundable fee is charged per credit hour for the number of hours applicable to the particular course.
 - (4) Transcript Fee -- This fee is charged for requests for a copy of the student's transcript. Upon request, copies of transcripts will be sent to the student's placement file at no charge. Students who have a Federal Financial Aid Student Aid Index of "O" (at MTC or any other institution) may receive transcripts at no cost to them. (Fee waivers are verified by the Office of Student Records and charged to the appropriate budget.)
 - (5) Penalty for Payment with Returned Check -- Payment with a check, which is returned by the bank on which it is drawn, is considered the same as nonpayment. This fee is charged for any check returned to the College. If such a check and the fee are not covered by the student by the tenth class day of the academic term, the student's registration may be canceled by the College.
 - (6) Emergency Loan Fee -- This fee is charged to students who make arrangements and sign a Promissory Note with the Financial Aid Office for this short-term loan. This fee is non-refundable.
 - (7) Parking Fee – For the purpose of sidewalk, driveway, and parking lot maintenance, this fee is charged to all students who are registered for credit classes that are held on campus. It is refundable based on the current tuition refund policy.
- (E) Non-Credit Course and Service Fees -- The Executive Director of the Center for Workforce Development (CWD) shall determine or approve all non-credit course and service fees. Fees are subject to change each time the course or service is offered.
- (1) Registration fees are due by the first course section meeting day or earlier as determined by published date.
 - (2) If registration occurs on the first course section meeting day, fees must be paid by cash or credit card.
- (F) It is the responsibility of the Business Office to assess and collect all fees in accordance with this policy.

PROCEDURES:

- (A) Each year a recommendation regarding next year's fees is to be submitted to the President by the Vice President of Administrative and Financial Services for review, revision if appropriate, and approval. Following the President's approval, the fee recommendation written in the form of a College resolution is to be sent to the Board of Trustees for review, revision if appropriate, and final approval. Each year the fee schedule will be attached to the Policy as an addendum.

- (B) During the registration process the Business Office shall assess and collect the appropriate fees and verify payment to the Office of Student Records. This verification will officially complete the students' registration each academic quarter.
- (C) Students who advance register and do not pay their fees by the published deadline will have their registration canceled by the Business Office. It is the responsibility of the Business Office to determine the students whose registrations are to be canceled and to notify the Office of Student Records the following day.
- (D) All special fees shall be assessed and collected by the Business Office upon proper determination that the fee is due.

REVISION AUTHORS: Jean Thomas

POLICY	#221
ADMINISTRATIVE CODE	3357:10-2-21
APPROVED	October 21, 2008
TITLE	Sixty Plus: Senior Citizen Fee Waiver

POLICY:

- (A) In accordance with Section 3345.27 of the Revised Code, any person who is sixty (60) years of age or older and who has resided in the State of Ohio for at least one (1) year may attend credit classes at Marion Technical College (MTC), as explained below:
- Option 1. Any person 60 years of age or older not wishing to receive college credit may attend MTC classes providing that classroom space is available. No tuition or application fee will be charged. Attendance is on a non-credit basis and limited records are maintained.
- Option 2. Any person 60 years of age or older who does not meet or chooses not to meet the stipulations in Option I may attend and receive college credit by applying as a regular student and follow the required rules and regulations of the College. All related fees will be charged to the student. Students may apply and receive financial aid as stated in Policy 431.
- (B) For all students enrolled under this policy, MTC shall require payment of special fees, including any laboratory fees and technology fees, if such fees are required of all students taking the course.
- (C) MTC may issue rules for determining the availability of seats in classes and other rules as considered necessary. Such rules include exempting classes for which special course or training prerequisites applies. The College extends to persons attending under this policy all appropriate student rights or privileges.

PROCEDURES:

- (A) Students wanting credit shall apply for admission and register for courses according to regular College procedures including:
- (1) Meet with an admission counselor to receive general admission information and an explanation of the fee and tuition.
- (2) Complete a College application for admission and submit any required transcripts for student classification chosen.

- (3) Contact the Business Office prior to the fee payment deadline to pay required fees.
- (C) Students not wanting College credit shall:
- (1) Meet with an admission counselor to receive general admission information and an explanation of the fee waiver process.
 - (2) Contact the Office of Student Records during registration to complete a Sixty Plus Application (Senior Citizen Registration Form) and provide proof of age eligibility.
 - (3) Be contacted by the Office of Student Records no later than the first week of class (alternatives will be suggested if no seat is available).
 - (4) Pay any required fees to the Business Office by the fee payment deadline.
- (D) Books and supplies are purchased at the student's expense from the campus bookstore.

REVISION AUTHOR Jane Galyk

POLICY	#222
ADMINISTRATIVE CODE	3357:10-2-22
APPROVED	April 21, 2009
TITLE	Refund of Tuition and Fees

DEFINITIONS

- (A) “Census date” is defined as the date official enrollment data is submitted to the Ohio Board of Regents.
- (B) “Regularly scheduled course” is defined as a course that coincides with the beginning and ending dates of the standard academic term as designated in the official college calendar.
- (C) “Flexibly scheduled course” is defined as a course that has a beginning and/or ending date that is different than the dates of the full academic term as published in the official college calendar.

POLICY:

- (A) A student who withdraws from one or more regularly scheduled credit courses prior to the academic term’s census date shall receive a 100% refund of his or her tuition. There will be no refund of tuition for courses dropped after the census date.
- (B) The refund for a flexibly schedule course shall be 100% if the student withdraws from the course before the first class meeting. No refund shall be issued if a student withdraws after the first class meeting. It is the responsibility of the student to notify the Business Office if this situation applies to him or her.
- (C) Laboratory fees will be refunded in full for regularly scheduled courses dropped on or before the census date. For flexibly scheduled courses, laboratory fees will be refunded in full for courses dropped on or before the first day of the course.
- (D) The following fees are non-refundable:
 - (1) Application Fee
 - (2) Late Registration Fee
 - (3) Deferred Payment Fee
 - (4) Credit by Examination Fee
 - (5) Life Experience Evaluation Fee
 - (6) Insurance Fees
 - (7) Parking Fee
- (E) The official date of withdrawal from a course (or courses) is determined by the date the drop/add form is received by the Office of Student Records or evening receptionist. The

postmark date shall be used to determine the official withdrawal date for forms received by mail.

- (F) Tuition and fees shall be returned to the source from which they came within 30 days of the date of official course withdrawal.
- (G) Fees paid for courses canceled by the College or paid under mistake of law or fact will be refunded in full.
- (H) Students dismissed or withdrawing at the insistence of the College are not entitled to any refund of tuition and fees.
- (I) Title IV federal financial aid (Pell and Stafford Student Loans) is calculated according to the College financial aid refund policy. Federal regulations require that the College keep attendance records and calculate Title IV refunds based on the last day that a student attended and/or completed at least sixty percent (60%) of the enrollment period.

PROCEDURES:

- (A) The Office of Student Records will forward a copy of the completed drop/add form to the Business Office.
- (B) The Business Office will refund the appropriate fees to the source from which they came within 30 days of receiving the drop/add form.

REVISION AUTHOR(S): Jean Gillespie, Betty MacNail

POLICY	#223
ADMINISTRATIVE CODE	3357:10-2-23
APPROVED	October 18, 2005
TITLE	Special Fee Waivers

POLICY:

Fee waivers are granted to employers who have MTC students in clinicals, internships, practicums, cooperatives, and mentorships.

Procedure for Employers with MTC Students in Clinical, Internships, Cooperatives, and Practicums.

1. The academic departments will monitor and record student placements for clinicals, internships, cooperatives, and practicums.
2. The academic departments will send employers the tuition coupons annually at the conclusion of the spring quarter.
3. Tuition coupons will be valid for one year and granted on the following basis:
 - a. One coupon per five students per quarter for nursing clinicals.
 - b. One or two coupons per student per quarter for Medical Laboratory Science, Physical Therapist Assistant, and Radiography clinicals.
 - c. One coupon per student per two quarters for internships, cooperatives, and mentorships.
 - d. One coupon per student per quarter for practicums and phlebotomy clinicals.
4. Each tuition coupon will represent one credit hour fee waiver or equivalent value for non-credit continuing education that are either open to the public or hosted by an instructional department for a targeted professional group such as clinical educators. Tuition coupons cannot be used to pay for credit or non-credit course or training that results from contractual agreements between the College and employers or groups.

Procedure for Students with Tuition Coupons

1. The students with valid tuition coupons shall apply for admission and pay the admission fee to the College and register for courses according to scheduled dates and times.
2. The Business Office personnel will accept the tuition coupon as payment for tuition or continuing education fees only. All other College fees (e.g., laboratory, graduation, technology, etc.) will be billed to the student.
3. All applicable financial aid will be used before a voucher can be used to pay tuition costs.

REVISION AUTHOR: Carla Anderson

POLICY	#230
ADMINISTRATIVE CODE	3357:10-2-30
APPROVED	January 18, 2005
TITLE	Payroll and Fair Labor Standards Act

POLICY:

The Business Office is delegated the authority by the President of Marion Technical College (MTC) to issue all payroll checks to those rendering contractual and/or agreed upon services.

The College shall comply with all applicable state and federal laws with respect to payment of wages and benefits to employees, including laws such as the federal Fair Labor Standards Act and the Ohio Minimum Wage Law. The College will not make pay deductions that violate either the federal or state laws.

PROCEDURE:

- (A) Employee salaries shall be divided into equal semi-monthly payments according to their term of employment.
- (B) Non-exempt employees shall submit time sheets to the Business Office according to due dates published annually. Time sheets must be signed by the employee and approved by the employee's supervisor. Failure to accurately complete and submit timely record of all hours worked can result in discipline.
- (C) Paychecks shall be issued on the 15th day and the last working day of each month, or the last regularly scheduled day of operation immediately proceeding those days should they fall on a day that the College, the Business Office, or a majority of local financial institutions are scheduled to be closed (i.e., Saturdays, Sundays, and holidays).
 - (1) Paychecks shall be available at the Business Office by 8:00 a.m. on payday. Paychecks may be mailed or picked up at the Business Office.
- (D) The employee's gross pay, deductions, and net pay shall be displayed on his or her paycheck or deposit advice.
 - (1) Local, state, and federal taxes as well as retirement plan employee contributions shall be deducted automatically. No other deductions shall be made unless required or allowed by law, contract, or employee obligation.
 - (2) An employee may elect to have additional voluntary deductions taken from his or her pay only if he or she authorizes the deductions in writing.

- (3) It is the employee's responsibility to request the withholding of city or school district income tax.

- (E) Any employee who believes the College made an inappropriate deduction or failed to make proper payment regarding wages or benefits is encouraged to immediately consult with the Payroll Manager or the Director of Human Resources. Any complaint or question will receive prompt and impartial attention and investigation, and if a mistake or violation of policy has occurred, the problem will be corrected. No employee who presents such a question or complaint will suffer any retaliation or adverse treatment as a result of the complaint.

Revision Author: Nancy Blaha

POLICY #235
ADMINISTRATIVE CODE 3357:10-2-35
APPROVED January 21, 2003
TITLE Purchasing

POLICY:

- (A) The purchasing policy of Marion Technical College shall conform to the Ohio Revised Code, Ohio Board of Regents' guidelines, and National Association of Educational Buyers code of ethics.
- (B) The Business Office is delegated the authority by the President of the College to issue all purchasing orders and to expend and/or encumber any College funds.
- (C) By approval of the annual budget, the Board of Trustees authorizes the expenditure of the amounts budgeted.
- (D) Each requisitioned item in excess of \$5,000, each total purchase order in excess of \$10,000, each facilities improvement project in excess of \$50,000, or a facilities design contract in excess of \$15,000 is subject to competitive bidding.
 - (1) The ordering department budget officer, in consultation with the Business Office to ensure statutory and policy compliance, shall make the final vendor selection after bid responses are received.

PROCEDURE:

- (A) Preparation of Purchase Requisition
 - (1) All orders shall be placed through the Business Office by means of a purchase requisition.
 - (2) The employee initiating the purchase shall complete a purchase requisition form and have it approved by the appropriate department budget officer prior to submitting it to the Business Office.
- (B) Obtaining Quotes
 - (1) When quotes are obtained, the quote shall be attached to and submitted with the purchase requisition.

- (2) A commitment to buy may not be issued by the person obtaining the quote. The only legal commitment to buy is a purchase order issued by the Business Office.
 - (3) When possible, the Business Office shall obtain more than one quote for total purchases in excess of \$500 and less than \$10,000, unless there is sufficient written support from the ordering department to waive this requirement.
 - (4) All standard items (e.g., paper) will be purchased from a vendor selected by the Business Office. At all times efforts shall be made to secure the product with the best value, including price and quality.
- (C) Obtaining Formal Bids
- (1) The department initiating the purchase shall issue a *Request for Quotation* to all known potential vendors for all individual items to be purchased in excess of \$5,000, each total purchase order in excess of \$10,000, each facilities improvement project in excess of \$50,000, or a facilities design contract in excess of \$15,000.
 - (2) The employee initiating the purchase or department budget officer shall select the final vendor, in consultation with the Business Office to ensure statutory and policy compliance, after bids are received.
- (D) Plant Fund Purchases
- (1) All plant fund purchases must be approved by the Board of Trustees in the form of an approved list of items with approximate dollar amounts.
 - (2) To be considered a Plant Fund item, the individual item (excluding building materials) must be at a cost of more than \$500.
 - (3) Plant fund purchases shall follow the same purchasing procedures as stipulated in this policy.
- (E) Placing Orders
- (1) The Business Office must approve all purchases in advance.
 - (2) The Business Office shall issue a purchase order after confirming that the amount to be spent is within the budget approved by the Board of Trustees, the vendor selected is reliable, and the price and quality are the best available. A copy of the purchase order shall be forwarded to the appropriate department budget official as confirmation of the order.
 - (3) An exception to this requirement is the purchase of grocery items or other items to be bought from a vendor who does not have a charge system. In this

case a purchase requisition is prepared as stated above. The Business Office shall approve the form, and return a copy to the issuer, who then buys the goods and submits a check request form (with the receipt attached) for reimbursement.

- (4) The Business Office shall consult with the employee initiating the purchase if a vendor other than one indicated on the purchase requisition was selected.
- (F) Rush Orders
- (1) All rush orders shall comply with the requirement for a purchase requisition. The requisition form should indicate “rush,” the vendor’s telephone number, and include a statement as to the rush order’s necessity.
 - (2) The Business Office shall place the rush order by phone, if necessary, and send a “confirming” purchase order immediately by mail.
 - (3) Under no circumstances are orders to be placed by phone without the Business Office’s prior consent.
- (G) Budget-year Deadline
- (1) All purchase requisitions are due into the Business Office by the first Thursday in May of each year to ensure proper expenditure from that fiscal year’s budget.
 - (2) All orders placed in one fiscal year (prior to June 30 of each year) and filled in the next fiscal year (after June 30 of each year) shall be charged to the next fiscal year’s budget.
- (H) Purchases from Employees
- (1) According to Section 2921.42 of the Revised Code, the College is prohibited from purchasing goods from employees, employee family members, or firms owned or managed by employees or their family.
- (I) Reimbursement Limitations
- (1) The College shall not reimburse employees for purchases made without prior consent.
 - (2) The College is exempt from paying sales tax.
- (J) Receiving Report, Invoice Approval, and Payment
- (1) All purchase orders shall direct the vendor to ship goods to the attention of the Business Office.

- (2) The Business Office shall verify the receipt on the packing slip and send the items purchased to the employee who initiated the purchase.
- (3) The Business Office shall match the original invoice to the packing slip or receiving report to verify that the invoice may be paid as billed. Any discrepancies shall be checked with the employee who initiated the purchase.
- (4) If an invoice is sent to the employee who initiated the purchase, he/she should forward the invoice to the Business Office immediately.
- (5) Upon verification of the receipt of the goods, the accuracy of the invoice, and matching both with the purchase order and purchase requisition, the Business Office shall pay the bill as soon as possible to avoid any carrying charges and take advantage of any discounts.

REVISION AUTHOR: Doug Boyer

POLICY #240
ADMINISTRATIVE CODE 3357:10-2-40
DATE May 20, 2003
TITLE Travel: In State

POLICY:

(A) Definitions

1. "Employee" means person employed by MTC on an hourly or contract basis.
2. "Travel" refers to authorized trips taken by an employee in connection with approved business of Marion Technical College. Examples of these assignments include professional meetings, field trips, employee recruitment, student recruitment, financial assistance, professional development events, promotional activities, and other travel as directed by the president.

(B) Authority for travel

1. All travel within the state must be approved by the President of the College or his/her representative.
2. The approval of a travel voucher constitutes certification of the propriety of the reimbursement under Section 126.31 of the revised code and this rule. The College president or his/her representative may require any reasonable form of verification of an expense, in addition to or in lieu of the receipts required under this rule, which he/she determines necessary to his/her certification of the reimbursement's propriety.

(C) Transportation expenses

1. Travel by state-owned automobile -- Travel by state-owned automobile is authorized. Reimbursement is authorized for incurred service expenses necessary to the efficient and safe operation of a state-owned automobile.
2. Travel by privately owned automobile -- Travel by privately owned automobile is authorized only if the owner thereof is insured under a policy of liability insurance complying with the requirements of Section 4509.51 of the revised code. Reimbursement is authorized at the standard allowable IRS reimbursement rate. Travel vouchers shall indicate all intermediate destinations between the commencement and termination of travel. Reimbursement shall be made to only one of two or more employees traveling in the same privately owned automobile. The names of all persons traveling in the same privately owned automobile shall be listed on the travel voucher and, if applicable, their respective employer.

3. Travel by common carrier -- Travel by common carrier is authorized. Reimbursement is authorized at the lowest available rate. State funds shall not be expended to pay for unused reservations on common carriers.
4. Miscellaneous travel expenses -- Reimbursement is authorized for parking charges, taxicab charges, and other reasonably incurred travel expenses directly related to authorized travel. Miscellaneous travel expenses shall be listed separately on the travel voucher.
5. Required receipts for transportation expenses -- Claims for reimbursement for service expenses incurred in connection with the operation of state-owned automobiles, common carrier expenses, and miscellaneous travel expenses exceeding ten dollars (\$10.00) must be accompanied by receipts.

(D) Living expenses

1. Meals -- Reimbursement for meals is made on a part day or on a full calendar day basis as follows:
 - a. BREAKFAST -- eight dollars for each part of a day that the employee is on authorized travel status prior to six a.m. and remains on authorized travel status until after nine a.m.; and,
 - b. LUNCH -- nine dollars for each part of a day that the employee is on authorized travel status after nine a.m., but prior to eleven a.m. and remains on authorized travel status until after one p.m.; and,
 - c. DINNER -- seventeen dollars for each part of a day that the employee is on authorized travel status after one p.m. and prior to five p.m., and remains on authorized travel status until after eight p.m.
 - d. FULL CALENDAR DAY -- thirty-four dollars for each day that the employee is on authorized travel status prior to six a.m. and remains on authorized travel status until after eight p.m. Reimbursement of \$34 for a full day of travel does not require a specific allocation for breakfast, lunch and dinner. The \$ 34 may be allocated for meals as the traveler chooses, but receipts must support the reimbursement.
 - e. To qualify for reimbursement, IRS regulations require that an employee must be away from home substantially longer than an ordinary day's work and during the time away from home, need sleep or rest (the so-called "overnight rule") to meet the demands of the employee's duties.
 - f. Same day travelers may request meal reimbursement on an actual cost basis if a substantiated business purpose can be documented for the meal. Merely being on travel status is not a sufficient business purpose. A specific business-related purpose for the meal meeting must be stated.
2. Lodging* -- Reimbursement for lodging shall not exceed actual, reasonable expenses of the individual. A receipt for all lodging expenses is to be submitted with the

travel expense report. Conference lodging at the conference site may be reimbursed at actual cost provided such cost is reasonable and authorized by the College.

3. Miscellaneous living expenses -- Reimbursement is authorized for miscellaneous living expenses including laundry and dry cleaning, if the employee is in overnight lodging for more than one week including a weekend, and other expenses including telephone and postage. Miscellaneous living expenses shall be listed separately on the travel voucher.
4. Prohibitions -- No reimbursement shall be made for lodging or meals within Marion County or within thirty miles of the employee's residence. No reimbursement shall be made for the cost of entertainment or alcoholic beverages.
5. Required receipts for living expenses -- Claims for reimbursement for lodging expenses, and miscellaneous living expenses exceeding ten dollars (\$10.00) must be accompanied by receipts.

(E) Conference fees and associated meals

Reimbursement is authorized for conference registration fees. If the vendor agrees, registration fees exceeding fifty dollars (\$50.00) may be paid directly by the College. Reimbursement is authorized for reasonable meal expenses if the meal is an integral part of a conference. Receipts must be provided for the reimbursement of any expense hereunder.

(F) Implementation

Employees shall submit travel vouchers and provide information necessary to the effective implementation of this rule in the manner and form prescribed by the Auditor of State and Marion Technical College.

(G) Exceptions

Any provision included herein is subject to exception with the prior approval of the President of the College. The President of the College shall notify the Business Office in writing of any exception, which he/she grants.

*Plus applicable taxes on entire room rate. Reimbursement is authorized for lodging in non-commercial private dwellings to the amount of twenty dollars per calendar day.

REVISION AUTHOR: Jeff Nutter

POLICY	#241
ADMINISTRATIVE CODE	3357:10-2-41
APPROVED	May 20, 2003
TITLE	Travel: Out-of State

POLICY:

(A) Definitions

1. "Employee" means person employed by MTC on an hourly or contract basis.

(B) Authority for travel

1. The President of the College must approve all travel out of the state.

(C) Transportation expenses

1. Travel by state-owned automobile -- Travel by state-owned automobile is authorized. Reimbursement is authorized for incurred service expenses necessary to the efficient and safe operation of a state-owned automobile.
2. Travel by privately owned automobile -- Travel by privately owned automobile is authorized only if the owner thereof is insured under a policy of liability insurance complying with the requirements of Section 4509.51 of the revised code. Reimbursement is authorized at the standard allowable IRS reimbursement rate. Travel vouchers shall indicate all intermediate destinations between the commencement and termination of travel. Reimbursement shall be made to only one of two or more employees traveling in the same privately owned automobile. The names of all persons traveling in the same privately owned automobile should be listed on the travel voucher.
3. Travel by common carrier -- Travel by common carrier is authorized. Reimbursement is authorized at the lowest available rate. State funds shall not be expended to pay for unused reservations on common carriers.
4. Miscellaneous travel expenses -- Reimbursement is authorized for parking charges, taxicab charges, and other reasonably incurred travel expenses directly related to authorized travel. Miscellaneous travel expenses shall be listed separately on the travel voucher.
5. Required receipts for transportation expenses -- Claims for reimbursement for service expenses incurred in connection with the operation state-owned automobiles, common carrier expenses, and miscellaneous travel expenses exceeding ten dollars (\$10.00) must be accompanied by receipts.

(D) Living expenses

1. Meals -- Reimbursement for meals is made on a part day or on a full calendar day basis as follows:
 - a. BREAKFAST -- eight dollars (\$8) for each part of a day that an employee is on authorized travel status prior to six a.m. and remains on authorized travel status until after nine a.m.; and,
 - b. LUNCH -- nine dollars (\$9) for each part of a day that the employee is on authorized travel status after nine a.m., but prior to eleven a.m. and remains on authorized travel status until after one p.m.; and,
 - c. DINNER -- seventeen dollars (\$17) for each part of a day that the employee is on authorized travel status after one p.m. and prior to five p.m. and remains on authorized travel status until after eight p.m.
 - d. FULL CALENDAR DAY -- thirty-four dollars (\$34) for each day that the employee is on authorized travel status prior to six a.m. and remains on authorized travel status until after eight p.m. Reimbursement of \$34 for a full day of travel does not require a specific allocation for breakfast, lunch, and dinner. The \$34 may be allocated for meals as the traveler chooses, but receipts must support the reimbursement.
2. Lodging* -- Reimbursement for lodging shall not exceed actual, reasonable expenses of the individual. A receipt for all lodging expenses is to be submitted with the Travel Expense Report. Conference lodging at the conference site may be reimbursed at the actual cost provided such cost is reasonable and authorized by the College.
3. Miscellaneous living expenses -- Reimbursement is authorized for miscellaneous living expenses directly related to official College business. Miscellaneous living expenses shall be listed separately on the travel voucher.
4. Prohibitions -- No reimbursement shall be made for the cost of entertainment or alcoholic beverages.
5. Required receipts for living expenses -- Claims for reimbursement for lodging expenses, and miscellaneous living expenses exceeding ten dollars (\$10.00) must be accompanied by receipts.

(E) Conference fees and associated meals

Reimbursement is authorized for conference registration fees. Reimbursement is authorized for reasonable meal expenses if the meal is an integral part of a conference. Receipts must be provided for the reimbursement of any expense hereunder.

(F) Implementation

Employees shall submit travel vouchers and provide information necessary to the effective implementation of this rule in the manner and form prescribed by the auditor of state and Marion Technical College.

(G) Exceptions

Any provision included herein is subject to exception with the prior approval of the President of the College. The President of the College shall notify the Business Office in writing of any exception, which he/she grants.

*Plus applicable taxes on entire room rate. Reimbursement is authorized for lodging in non-commercial private dwellings to the amount of twenty dollars per calendar day.

REVISION AUTHOR: Jeff Nutter

POLICY #242
ADMINISTRATIVE CODE 3357:10-2-42
APPROVED February 20, 1996
TITLE Travel Reimbursement - Interview

POLICY:

In order to obtain interviews with the most qualified candidates for a faculty or staff position, Marion Technical College may pay a portion of travel and related expenses incurred by a candidate for a regular faculty or staff position provided funds are available in the appropriate College operating budget. The total payment, which may be made under the provisions of this policy, shall not exceed \$300 for in-state and \$500 for out-of-state interviewees.

The following guidelines shall be applied in reimbursing a candidate's travel and related expenses:

1. Transportation shall be paid as follows:
 - a. Mileage for use of a personal automobile shall be paid in accordance with Policy #630 - Travel: In-State Travel.
 - b. Actual commercial carrier costs, not to exceed the cost of coach accommodations if by air travel.
 - c. Car rental costs from Columbus to Marion and back will be paid if the College cannot provide transportation to and from the airport.
2. Food and lodging expenses shall be paid in accordance with Travel: In-state Travel (Policy #630). The number of days covered by this item shall be limited by the College upon establishing the interviewing schedule.
3. Expenses incurred related to the candidate's spouse (unless invited) or other traveling companion shall not be covered by the College.
4. All expenses cited under this policy (except personal automobile mileage) must be supported by appropriate receipts before reimbursement will be made.
5. It is the responsibility of the chairperson of the search committee for the position in question to inform the candidate of the contents of this policy before the candidate incurs any expenses to be reimbursed under this policy.

PROCEDURE:

1. Reimbursement will be made by the Business Office upon receipt of an approved Request for Travel Reimbursement and all supporting receipts.
2. Any exceptions to the provisions of this policy must be approved in writing by the search committee chairperson, the appropriate area Vice President and the President, prior to the incurring of the expense by the candidate.

REVISION AUTHOR: Doug Boyer

POLICY	#243
ADMINISTRATIVE CODE	3357:10-2-43
APPROVED	January 20, 2004
TITLE	Relocation/Moving

POLICY:

- (A) In order to minimize the financial hardship of a new regular faculty or staff member, Marion Technical College (MTC) may pay a portion of the employee's moving and moving-related expenses provided funds are available in the appropriate College operating budget.
- (B) This policy applies only to a new employee who is required to relocate from his or her residence in another geographic area to the Marion area.
 - (1) The relocation must occur within one calendar year of the employee's hire date.
 - (2) The total payment that may be made under the provisions of this policy shall not exceed \$800 from within the state and \$1,200 from outside of the state.
- (C) The following guidelines shall be applied in reimbursing moving and related expenses of a new employee, spouse, and dependent children under the age of nineteen (19) living with their family:
 - (1) The transportation of the employee and family from their former residence to the Marion area will be paid at the rate consistent with IRS guidelines per mile for personal automobile mileage or actual cost when by commercial carrier. Air travel cost reimbursement shall not exceed the cost of coach accommodations.
 - (2) The expenses of packing, insuring, shipping, storing, and unpacking of household goods and personal effects will be paid.
 - (3) Two trips of up to five days each for the purpose of finding a new place of residence will be paid per the stipulations in item one (1) above.
 - (4) Temporary housing expenses incurred during the move will be paid for a maximum of five (5) days and the College reserves the right to evaluate the reasonableness of the time used in moving.
 - (5) All expenses cited under this policy (except personal automobile mileage) must be supported by appropriate receipts before reimbursement will be made.

- (6) Payments under this policy are considered income by the Internal Revenue Service and subject to Internal Revenue Service regulations concerning deductions.
- (7) It is the responsibility of the new employee's supervisor to provide a copy of this policy to the employee when the College makes an offer of employment.

PROCEDURE:

- 1. Reimbursement will be made by the Business Office upon receipt of an approved Request for Travel Reimbursement and all supporting receipts.
- 2. Any exceptions to the provisions of this policy must be approved in writing by the employee's supervisor, the area Vice President, and the Human Resource Director prior to the incurring of the expense by the employee.

REVISION AUTHOR: Jeff Nutter

POLICY	#270
ADMINISTRATIVE CODE	3357:10-2-70
APPROVED	October 21, 2008
TITLE	Investment Policy

POLICY:

- (A) In accordance with section 3345.05 of the Revised Code, the Board of Trustees of Marion Technical College is vested with the following responsibility:

Notwithstanding any provision of the Revised Code to the contrary, the title to investments made by the board of trustees of a state institution of higher education with funds derived from any of the sources described in division (A) of this section shall not be vested in the state or the political subdivision but shall be held in trust by the board.”

- (B) All fiduciaries implementing this investment policy are required to discharge their duties with the care, skill, prudence, and diligence under the circumstances then prevailing that a prudent person acting in like capacity and familiar with such matters would use in the conduct of an enterprise of a like character and with like aims.
- (C) An Investment Committee is herein established effective with approval of this policy.
- (D) Membership of the investment committee shall be as follows:
- (1) Chairperson -- a member of the Board of Trustee’s Finance Committee, as appointed by the Board Chairperson.
 - (2) Members -- the College chief fiscal officer; College Controller; other such members as appointed by the Chairperson of the Board of Trustees.
- (E) The term of appointment for each member of the Investment Committee shall be for two years.
- (F) The Investment Committee shall meet at least quarterly.
- (G) The Investment Committee is authorized to retain an investment advisor that meets the requirements stipulated in section 3345.05 of the Revised Code.
- (H) Each Investment Committee member must sign an agreement indicating that they will avoid conflict of interest in performing their duties as Committee members.
- (I) The primary objectives of the College’s investment activities shall be:
- (1) Safety – College assets shall be undertaken in a manner that diversifies its investments mitigating the magnitude of potential capital loss inherent in investment risk.

- (2) Return on investment – To have a return of net-of-fees overtime that at least equals common indexes in capital markets in which the College’s assets are invested.

- (J) One hundred percent (100%) of the average amount of the investment portfolio over the course of the previous fiscal year will be invested in securities of the United States government or of its agencies or instrumentalities, the treasurer of state’s pooled investment program, obligations of this state or any political subdivision of this state, certificates of deposit of any national bank located in this state, written repurchase agreements with any eligible Ohio financial institution that is a member of the federal reserve system or federal home loan bank, money market funds, or bankers acceptances maturing in two hundred seventy days or less which are eligible for purchase by the federal reserve system, as a reserve.

- (K) Investment managers (advisors) will be reviewed quarterly based upon the following criteria:
 - (1) Ability to exceed the performance objectives stated in this policy.
 - (2) Adherence to the philosophy and style that were articulated to the Investment Committee at, or subsequent to, the time an investment manager was retained.
 - (3) Continuity of personnel and practices at the firm.

- (L) The Finance Committee of the Board of Trustees shall review the investment policy and objectives at least annually. The Vice President of Administrative and Financial Services shall report investment performance results to the Finance Committee at on a quarterly basis. The Finance Committee shall report performance and other information as appropriate to the entire Board as deemed necessary.

Author: Doug Boyer