

**MT. SAN ANTONIO COMMUNITY COLLEGE DISTRICT  
2010-2011 VERY PRELIMINARY TENTATIVE BUDGET  
UNRESTRICTED GENERAL FUND**

**SAMPLE**

**REVENUE BUDGET ASSUMPTIONS**

	Fund 11 & 12	Fund 13	Total
<b>2009-10 Apportionment Base</b>	<b>\$ 131,128,984</b>		<b>\$ 131,128,984</b>
Base Apportionment	(2,000,000)	-	(2,000,000)
COLA	-	-	-
Growth	-	-	-
<b>2009-10 Total Apportionment Revenue</b>	<b>\$ 129,128,984</b>	<b>\$ -</b>	<b>\$ 129,128,984</b>
Lottery	3,717,279	-	3,717,279
Interest	600,000	-	600,000
Nonresident Tuition	2,500,000	-	2,500,000
PT Faculty Office/Health Ins.	65,000	-	65,000
PT Faculty Parity	402,548	-	402,548
Other Miscellaneous Revenue	637,271	1,706,003	2,343,274
<b>Total Other Revenue</b>	<b>\$ 7,922,098</b>	<b>\$ 1,706,003</b>	<b>\$ 9,628,101</b>
<b>Total Ongoing Revenue Budget</b>	<b>\$ 137,051,082</b>	<b>\$ 1,706,003</b>	<b>\$ 138,757,085</b>

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**SAMPLE**

**EXPENDITURE BUDGET ASSUMPTIONS**

**Ongoing Expenditure Budget:**

	As of the 2009-10 Adopted Budget	Fund 11 & 12	Fund 13	Total
<b>Base Ongoing Expenditure Budget</b>		<b>\$ 144,399,893</b>	<b>\$ 1,706,003</b>	<b>\$ 146,105,896</b>
2010-11 Salary Schedule Progression	Estimated Step/Column and Longevity Changes	1,017,958	-	1,017,958
2009-10 Adjunct Salary Schedule Progression	Estimated Step/Column Changes	128,000	-	128,000
2009-10 Noncredit Adjunct Step/Column Placement	Estimated Step/Column Changes	105,000	-	105,000
Misc. Personnel & Benefit Changes	Ongoing Expenditure Savings	(214,457)	-	(214,457)
Vacant Positions Eliminated	Estimated Rate Increase from 9.709% to 10.2%	(457,017)	-	(457,017)
PERS Employer Rate Increase	Unsure at this time	138,715	-	138,715
Unemployment Insurance Increase		-	-	-
Workers' Comp Insurance Increase	Budget Increase based on 2010-11	46,541	-	46,541
Increase in Retiree Health Premiums	Budget Increase based on 2010-11	186,205	-	186,205
Approved Ongoing Budget Increases	Budget Increases Approved by President's Cabinet	144,970	-	144,970
Rate-Driven Increases	Estimated Placeholder	500,000	-	500,000
Revenue Lease Bonds (COPS)	Payoff	(1,281,050)	-	(1,281,050)
Budget Reductions	Ongoing Expenditure Reductions	(4,000,000)	-	(4,000,000)
<b>Total Ongoing Expenditure Budget</b>		<b>\$ 140,714,758</b>	<b>\$ 1,706,003</b>	<b>\$ 142,420,761</b>

<b>Total Ongoing Budget Surplus/(Deficit)</b>	<b>\$ (3,663,676)</b>	<b>\$ -</b>	<b>\$ (3,663,676)</b>
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**One-Time Expenditure Budget Funded from Reserves:**

2009-10 Carryover Budgets to 2010-11		411,480	1,199,187	1,610,667
Categorical Support	2009-10 Purchases in Progress and Carryover Budgets To Be Determined - Amount Budgeted in 2009-10	1,027,382		1,027,382
<b>Total One-Time Expenditure Budget Funded from Reserves</b>		<b>\$ 1,438,862</b>	<b>\$ 1,199,187</b>	<b>\$ 2,638,049</b>
<b>Total Unrestricted General Expenditure Budget</b>		<b>\$ 142,153,620</b>	<b>\$ 2,905,190</b>	<b>\$ 145,058,810</b>

**SUMMARY OF UNRESTRICTED GENERAL FUND RESERVES**

**Reserves for Contingencies:**

	Percentage	Total
Reserve - (10% Board Required)	7.01%	\$ 10,452,085
Designated Reserve - Categorical Backfill	0.41%	612,948
Undistributed Reserve		-
<b>Total Unrestricted General Fund Reserves</b>	<b>7.42%</b>	<b>\$ 11,065,033</b>



## S A M P L E

**To:** All Department Budget Managers

**From:** Linda M. Baldwin  
Associate Vice President, Fiscal Services

**Date:** March 1, 2010

**Subject:** **2010-11 Tentative Budget Development**

Enclosed you will find a copy of the new ***“Guide to Mt. San Antonio College’s Budget Review and Development Process,”*** which was developed by the Budget Committee during the 2008-09 fiscal year and completed prior to the end of the Fall 2009 semester. This guide is intended to give you a “big picture” view of how the planning and budget development processes are integrated and how they continue on an ongoing basis, which is demonstrated visually on the flow chart included in this packet (**Located on Page 9**). Please review the Guide in order to assist budget managers in understanding the annual Budget Review and Development Process. The Budget Committee welcomes any feedback and/or recommendations on how this guide may better serve your needs.

Attached are two copies of your Status Quo Budget Sheets for the **2010-11 Tentative Budget**. The 2010-11 Tentative Budget will be presented to the Board of Trustees for approval on **June 16, 2010**. The personnel budgets have been updated to reflect known personnel changes through January 31, 2010. Changes that occur after this date will be reflected in the 2010-11 Adopted Budget. The budgeted amount for personnel also includes employee step and longevity increases that will be effective in 2010-11. Requested ongoing rate driven increases, which have been received so far during this 2009-10 fiscal year, have also been updated.

Please **do not** include any new one-time or ongoing budget requests on the Status Quo Budget Sheets. The Budget Committee is currently in the process of reviewing the College’s current financial status and will make a recommendation to the President regarding the availability of any new one-time and/or ongoing funds that may be available for allocation for the 2010-11 fiscal year, which is highly unlikely due to the current State Budget crisis and the affect it is having on Mt. SAC. If it is determined that funds are available, information will be distributed at a later time, along with a New Resources Allocations Request form.

Please complete the following steps to assist us with the preparation of the **2010-11 Tentative Budget**:

1. Departments and/or units should review the **“Status Quo Budget 2010-11”** column, which reflects the “ongoing” budget allocation at the present time. Please review your expenditure plans for 2010-11 and adjust your budgets according by transferring budget between accounts. You may review current year actuals by using the online Banner Form **FGIBDST**.
2. Reflect all budget changes based on your anticipated expenditure plans for 2010-11 in the **“Budget Changes 2010-11”** column.
3. Adjust the **“Revised Status Quo Budget 2010-11”** column to reflect the total amount that will be included in the Tentative Budget.

Please follow the specified approval routing and timelines:

1. Once your review and changes have been completed, sign, date, and forward one *original* copy of the Status Quo Budget Sheet(s) to the appropriate Division Dean or Director no later than **Friday, March 12, 2010**.
2. The **Division Dean or Director** should review, sign, and date the Status Quo Budget Sheet(s) and forward to the appropriate Vice President or President no later than **Friday, March 26, 2010**.
3. The **Vice President** should review, sign, and date the Status Quo Budget Sheet(s) and forward to Lanny Arifin, in Fiscal Services, no later than **Monday, April 12, 2010**.

Thank you for your assistance with the budget process and we appreciate your cooperation in meeting the above deadlines. If you have any questions or need assistance, please contact me at ext. 5517 or Rosa Royce at ext. 5530.

MT. SAN ANTONIO COLLEGE  
 STATUS QUO BUDGET 2010-2011  
 Unrestricted General Fund  
 Fund 11 and 12

Fund	Org	Account	Program	Activity	ACCOUNT Description	ORG Description	FTE	Range	Acct%	Adopted Budget 2009-10	Status Quo Budget 2010-11	Budget Changes 2010-11	Revised Status Quo Budget 2010-11
11000	347000	111000	110100	1100	Instructional Salaries-Regular	Foreign Languages				882,118	958,876		
					Faculty Position		1,000	J 3	100.00		110,451		
					Faculty Position		1,000	J 3	100.00		102,211		
					Faculty Position		1,000	J 3	100.00		104,211		
					Faculty Position		1,000	J 3	100.00		86,790		
					Faculty Position		1,000	J 3	100.00		99,090		
					Faculty Position		1,000	J 3	100.00		99,090		
					Faculty Position		1,000	J 3	100.00		102,211		
					Faculty Position		1,000	J 3	100.00		102,211		
					Faculty Position		1,000	J 1	100.00		76,970		
					Faculty Position		1,000	J 2	100.00		73,641		
					Vacant Position-Professor, Foreign Languages								
									DETAIL TOTAL		958,876		
11000	347000	115000	110100	1100	Instr Salaries-Sabbatical Leave	Foreign Languages				0	0		
11000	347000	122500	110100	1200	Noninstr Salaries-DC Stipend	Foreign Languages				11,412	12,363		
									50.00		12,363		
									DETAIL TOTAL		12,363		
11000	347000	431000	110100		Instr Supplies and Materials	Foreign Languages				4,520	4,520		
11000	347000	451000	110100		Supplies	Foreign Languages				2,480	2,480		
									LOCATION TOTAL	900,530	978,239		

Reviewed by Department or Unit: .....	Date: .....
Reviewed by Division: .....	Date: .....
Reviewed by Vice President: .....	Date: .....

# IMMEDIATE NEED REQUEST

2010 - 2011



<b>REQUESTING: (Unit, Department, Division or Vice President)</b>	
Location Department or Unit:	Reviewed By (Signature):
Division:	
Vice President:	

Budget Request(s) (List in Priority Order)	Justification for Request(s)	Funds Requested **			Funding Approved
		Amount	One-time	Ongoing	
1.	An "Immediate Need" is a shortfall in funding that, unless funded immediately, could cause a program to cease to function.				
Account Number(s):					
2.					
Account Number(s):					
3.					
Account Number(s):					

\*\* Please provide documentation to support the amount requested, such as price quotes from vendor, copy of catalog, etc. Also, include any ancillary costs, such as maintenance, annual software upgrades, etc.

# RATE-DRIVEN INCREASE REQUEST

2010 - 2011



<b>REQUESTING: (Unit, Department, Division or Vice President)</b>	
Location Department or Unit:	Reviewed By (Signature):
Division:	
Vice President:	

Budget Request(s) <small>(List in Priority Order)</small>	Justification for Request(s)	Funds Requested **			Funding Approved
		Amount	One-time	Ongoing	
1.	<p style="font-size: small; color: red;">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), anytime during the fiscal year.</p>				
2.	Account Number(s):				
3.	Account Number(s):				
	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)

## 2010-11 BUDGET DEVELOPMENT CALENDAR

DESCRIPTION OF TASK
Fiscal Services Updates and Projects Personnel Budget (Changes through January 31, 2010)
Fiscal Services Distributes Status Quo Budget Sheets to Departments for Tentative Budget Changes
Fiscal Services Prepares Preliminary Tentative Budget
Budget Committee Reviews Preliminary Tentative Budget
Departments Complete Status Quo Budget Review and Immediate Needs Requests; Then Send to Deans/Directors
Budget Committee Determines and Communicates New Resources Available
Communication Sent Campuswide Regarding Available New Resources and Process
Departments Prioritize Requests for One-Time Funding to Meet PIE Goals
Deans/Directors Review and Approve Department's Status Quo Budgets and Immediate Needs; Then Send to VPs
Vice Presidents Review and Approve Department's Status Quo Budgets and Immediate Needs; Then Send to Fiscal
Deans/Directors Prioritize Department's New Resource Allocation Requests
Vice Presidents Prioritize Team's New Resource Allocation Requests
Budget Committee Reviews New Resource Allocation Requests
Budget Committee Finalizes Review of New Resource Allocation Requests
President's Advisory Council Reviews and Recommends Budget Committee's Resource Allocations
Fiscal Services Completes the Tentative Budget and Prepares Board Agenda Item
Budget Committee Reviews the Completed Tentative Budget
Tentative Budget Submitted for Board Approval
President's Cabinet Collaborates Regarding Allocation of New Resources and Immediate Needs
President Makes Final Decision on New Resources and Immediate Needs Requests Based on Recommendations from the Budget Committee, President's Advisory Council, and President's Cabinet.
<b>Fiscal Services' Deadline for 2009-10 Year End Closing</b>
Board of Trustees Approves Adopted Budget

**\* Note: Dates revised due to the date change of the June Board Meeting from 6-23-10 to 6-16-10**

**RESPONSIBILITY:**

**Budget Committee**

**Department level**

**Administrative Level**

**Other Groups**

**Fiscal Services**





# NEW RESOURCES ALLOCATION REQUEST

2010 - 2011



<b>REQUESTING: (Unit, Department, Division or Vice President)</b>	
<b>Location</b> Department or Unit:	<b>Reviewed By (Signature):</b>
<b>Division:</b>	
<b>Vice President:</b>	

Budget Request(s) (List in Priority Order)	Description of Request(s) (Include Appropriate PIE Goals or Activities)	Funds Requested **			Funding Approved
		Amount	One-time	Ongoing	
1.			X	N/A	
2.			X	N/A	
3.			X	N/A	

\*\* Please provide documentation to support the amount requested, such as price quotes from vendor, copy of catalog, etc. Also, include any ancillary costs, such as maintenance, annual software upgrades, etc.

## MT. SAN ANTONIO COLLEGE BANNER ACCOUNT CODE STRUCTURE

### Banner Account Code Structure:

<i>Fund Type (2)</i>	<i>Fund (5)</i>	<i>Org (6)</i>	<i>Account (6)</i>	<i>Program (6)</i>	<i>Activity (4)</i>
XX	XXXXX	XXXXXX	XXXXXX	XXXXXX	XXXX
Fiscal Services Use Only					

The **Fund** is used to segregate financial information based on the source and purpose of funds.

The **Org** is used to segregate financial information based on organizational structure.

The **Account** is used as a uniform method of classifying categories of revenues and expenditures. Note: The California Community Colleges Budget and Accounting Manual refers to the Account as the Object. The major object codes are defined by the California Community Colleges Budget and Manual.

The **Program** segregates institutional functions or operations related to instructional and non-instructional services. Note: The California Community Colleges Budget and Accounting Manual refers to the Program as the Activity. The activity codes are defined by the California Community Colleges Budget and Accounting Manual and correlate with the Taxonomy of Programs (TOPS) codes, which are assigned to courses.

The **Activity** field is used to segregate instructional and non-instructional salaries and benefits for State reporting purposes.

## MT. SAN ANTONIO COLLEGE CHART OF ACCOUNTS

You may request an electronic copy of the following Hierarchy Reports from Fiscal Services:

The **Fund Hierarchy Report** is used to segregate financial information based on the source and purpose of funds.

The **Organization Hierarchy Report** is used to segregate financial information based on organizational structure.

The **Account Hierarchy Report** is used as a uniform method of classifying categories of revenues and expenditures.

**Note:** The California Community Colleges Budget and Accounting Manual refers to the Account as the Object. The major object codes are defined by the California Community Colleges Budget and Manual.

The **Program Hierarchy Report** segregates institutional functions or operations related to instructional and non-instructional services.

**Note:** The California Community Colleges Budget and Accounting Manual refers to the Program as the Activity. The activity codes are defined by the California Community Colleges Budget and Accounting Manual and correlate with the Taxonomy of Programs (TOPS) codes, which are assigned to courses.

The **Activity** field is used to segregate instructional and non-instructional salaries and benefits for State reporting purposes.