

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
2009-10 Apportionment Base		\$ 131,128,984		\$ 131,128,984
Base Apportionment	Possible Apportionment Deficit	(2,000,000)	-	(2,000,000)
COLA	Eliminated by State	-	-	
Growth	Eliminated by State	-	-	-
2009-10 Total Apportionment Revenue		\$ 129,128,984	\$ -	\$ 129,128,984
Lottery	Projected to Decrease from \$111 to \$??? per FTES (33,489)	3,717,279	-	3,717,279
Interest	To Be Determined	600,000	-	600,000
Nonresident Tuition		2,500,000	-	2,500,000
PT Faculty Office/Health Ins.		65,000	-	65,000
PT Faculty Parity	Possible Decrease from \$672,548 to \$402,548 (2.7%)	402,548	-	402,548
Other Miscellaneous Revenue	Facility Rental, Community Services, Contract Education, Misc. Fees, etc.	637,271	1,706,003	2,343,274
Total Other Revenue		\$ 7,922,098	\$ 1,706,003	\$ 9,628,101
Total Ongoing Revenue Budget		\$ 137,051,082	\$ 1,706,003	\$ 138,757,085

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Appendix A

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EXPENDITURE BUDGET ASSUMPTIONS

Ongoing Expenditure Budget:

		Fund 11 & 12	Fund 13	Total
Base Ongoing Expenditure Budget		\$ 144,399,893	\$ 1,706,003	\$ 146,105,896
As of the 2009-10 Adopted Budget				
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		(214,457)	-	(214,457)
Vacant Positions Eliminated	Ongoing Expenditure Savings	(457,017)	-	(457,017)
PERS Employer Rate Increase	Estimated Rate Increase from 9.709% to 10.2%	138,715	-	138,715
Unemployment Insurance Increase	Unsure at this time	-	-	-
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)
Total Ongoing Expenditure Budget		\$ 140,714,758	\$ 1,706,003	\$ 142,420,761

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

2009-10 Carryover Budgets to 2010-11	2009-10 Purchases in Progress and Carryover Budgets	411,480	1,199,187	1,610,667
Categorical Support	To Be Determined - Amount Budgeted in 2009-10	1,027,382		1,027,382
Total One-Time Expenditure Budget Funded from Reserves		\$ 1,438,862	\$ 1,199,187	\$ 2,638,049

Total Unrestricted General Expenditure Budget	\$ 142,153,620	\$ 2,905,190	\$ 145,058,810
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SUMMARY OF UNRESTRICTED GENERAL FUND RESERVES

Reserves for Contingencies:

			Percentage	Total
Reserve - (10% Board Required)	10% per Board Policy		7.01%	\$ 10,452,085
Designated Reserve - Categorical Backfill	Designated for Categorical Backfill		0.41%	612,948
Undistributed Reserve	Available for Emergencies			-
Total Unrestricted General Fund Reserves			7.42%	\$ 11,065,033