

Rancho Santiago Community College District
Adopted Budget
2014-15

To ensure compliance with the California Community Colleges Budget and Accounting Manual, Title 5 of the California Code of Regulations and the California Education Code, the financial resources of the District are divided into separate funds for which separate accounts are maintained for recording cash, other resources, and all related liabilities, obligations and equities.

General Fund

The General Fund is maintained to account for the transactions that cover the full scope of operations for the District (instruction, administration, student services, maintenance and operations, capital improvements and other expenditures). All transactions that are not specifically required to be accounted for in other funds are recorded in the General Fund.

All monies received by or for a community college district from state apportionments or county or local property taxes shall be deposited in the General Fund.

For purposes of flexibility, the District may establish any number of accounts within the General Fund to facilitate reporting, management, and control.

The General Fund is divided into three subfunds: the Unrestricted Ongoing General Fund, Unrestricted One-time Funds, and the Restricted General Fund. This reflects the need to differentiate truly discretionary revenue from restricted revenue, while preserving a complete accounting of the financial operation and support of educational programs. Restricted monies such as those for categorically-funded programs are accounted for separately from other general purpose monies, but classified as a component of the total general fund that provides instructional and support services.

The ongoing unrestricted subfund shall be used to account for the ongoing resources that are available for the general purposes of each district's operation and support of its educational program. The governing board of the district may elect to set aside unrestricted monies for specific future operating purposes. The governing board may elect to transfer unrestricted monies to other funds. Similarly, the governing board may elect to return any balance of designated monies appearing in other fund groups to the General Fund. The unrestricted one-time funds subfund shall be used to account for one-time and carryover funds.

The restricted subfund shall be used to account for resources that are available for the operation and support of the educational programs that are specifically restricted by law, regulations, donors, or other outside agencies as to their expenditure. Such externally imposed restrictions are to be contrasted with internally created designations imposed by the governing board on unrestricted monies. Restricted monies are from a specific source that require monies to be used for specific purposes.

Rancho Santiago Community College District
Adopted Budget
2014-15

General Fund Revenue Budget - Combined - Restricted and Unrestricted - Fund 11, 12, 13

<u>Revenues by Source</u>	2012-13 Actual Revenue	2013-14 Actual Revenue	2014-15 Tentative Budget	2014-15 Adopted Budget	% change 14/15 Adpt/ 13/14 Actual
8100 Federal Revenues					
8110 Forest Reserve	\$0	\$19,017	\$0	\$0	(100.00)
8120 Higher Education Act	3,416,715	3,626,935	4,590,593	1,880,884	(48.14)
8130 Workforce Investment Act (JTPA)	284,002	181,548	753,224	561,676	209.38
8140 Temporary Assistance for Needy Families (TANF)	99,290	97,055	105,008	105,008	8.19
8150 Student Financial Aid	2,145	4,308	90,167	90,167	1,993.01
8170 Vocational Technical Education Act (VTEA)	1,541,783	1,902,725	1,961,663	1,912,460	0.51
8199 Other Federal Revenues (ABE, CAMP, SBA, Gear Up, NSF)	6,639,005	5,598,539	5,608,249	5,254,273	(6.15)
Total Federal Revenues	<u>11,982,940</u>	<u>11,430,127</u>	<u>13,108,904</u>	<u>9,804,468</u>	(14.22)
8600 State Revenues					
8611 Apprenticeship Allowance	1,389,973	1,389,973	1,389,973	1,389,971	(0.00)
8612 State General Apportionment	52,343,543	58,132,381	64,344,481	60,794,918	4.58
8612 State General Apportionment-Deficit	(2,595,974)	(2,323,893)	(1,300,000)	(2,385,181)	2.64
8612 State General Apportionment-Prior year adjustment	971,751	2,328,847	0	0	(100.00)
8619 Other General Apportionments-Enrollment Fee Admin-2%	240,102	238,965	238,965	250,674	4.90
8619 Other General Apportionments-Part-Time Faculty Compensation	691,647	691,648	691,647	691,647	(0.00)
8622 Extended Opportunity Programs & Services (EOPS)	1,256,640	1,541,889	1,543,040	1,543,040	0.07
8623 Disabled Students Programs & Services (DSPS)	1,352,275	1,399,963	1,529,751	1,529,751	9.27
8625 CalWORKS	324,806	394,197	408,384	408,384	3.60
8626 Telecomm./Technology Infrastructure Prog. (TTIP)	17,554	14,517	53,542	39,246	170.35
8629 Other Gen Categorical Apport-BSI	622,836	841,701	1,342,646	1,241,126	47.45
8629 Other Gen Categorical Apport-CARE	85,201	71,571	75,909	75,909	6.06
8629 Other Gen Categorical Apport-Equal Employment Opportunity	14,524	20,456	22,165	1,152	(94.37)
8629 Other Gen Categorical Apport-Instructional Equipment	0	381,216	381,216	1,146,811	200.83
8629 Other Gen Categorical Apport-Matriculation-Credit	1,295,798	1,772,481	2,116,746	2,484,045	40.15
8629 Other Gen Categorical Apport-Matriculation-Non-Credit	1,327,254	1,743,003	1,785,302	1,827,600	4.85
8629 Other Gen Categorical Apport-Student Financial Aid Admin	992,346	1,055,049	1,075,368	1,075,368	1.93
8630 Education Protection Account	20,761,952	20,419,045	17,848,841	21,783,177	6.68

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Adopted Budget
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<u>Revenues by Source</u>	2012-13 Actual Revenue	2013-14 Actual Revenue	2014-15 Tentative Budget	2014-15 Adopted Budget	% change 14/15 Adpt/ 13/14 Actual
8659 Other Reimb Categorical Allow-Career Tech Education	867,490	583,371	384,813	228,342	(60.86)
8659 Other Reimb Categorical Allow-Economic Development	1,740,232	1,740,284	846,838	1,542,209	(11.38)
8659 Other Reimb Categorical Allow-Other	486,778	905,314	904,416	7,656,900	745.77
8672 Homeowners' Property Tax Relief	311,188	299,914	293,601	310,913	3.67
8681 State Lottery Proceeds	3,958,881	4,783,708	4,559,490	4,708,549	(1.57)
8682 State Mandated Costs	782,028	788,436	740,000	1,640,000	108.01
Total State Revenues	89,238,825	99,214,036	101,277,134	109,984,551	10.86
8800 Local Revenues					
8809 RDA Funds - Other	5,185,837	1,316,893	746,176	1,365,189	3.67
8811 Tax Allocation, Secured Roll	36,690,489	38,030,727	41,774,349	39,425,461	3.67
8812 Tax Allocation, Supplement Roll	545,034	918,574	1,003,165	952,261	3.67
8813 Tax Allocation, Unsecured Roll	1,360,274	1,393,980	1,344,392	1,445,103	3.67
8816 Prior Years' Taxes	900,619	760,440	844,529	788,329	3.67
8817 Education Revenue Augmentation Fund (ERAF)	(346,907)	(7,795)	0	0	(100.00)
8818 RDA Funds - Pass Thru AB	139,027	213,891	123,351	221,735	3.67
8819 RDA Funds - Residuals	3,458,143	3,743,150	2,572,096	3,880,426	3.67
8820 Contrib, Gifts, Grants & Endowment	11,937	4,614	3,069	561	(87.84)
8831 Contract Instructional Service	25,728	10,420	169,861	172,711	1,557.50
8850 Rents and Leases	347,181	346,267	315,952	290,952	(15.97)
8860 Interest & Investment Income	188,517	173,852	120,000	120,000	(30.98)
8874 CCC Enrollment Fees	8,621,927	8,423,979	8,063,103	7,854,253	(6.76)
8876 Health Services Fees	1,069,999	1,128,987	1,062,263	1,139,844	0.96
8880 Nonresident Tuition	1,495,417	1,520,765	1,500,000	1,500,000	(1.37)
8882 Parking Fees & Bus Passes	875,085	930,964	875,000	935,000	0.43
8885 Student ID & ASB Fees	58,440	123,990	0	0	(100.00)
8890 Other Local Revenues (Student Transcript/Representation/ Discounts/Fines/Instr. Mat./Health Serv. Use Fees, etc.)	466,252	544,261	236,221	208,305	(61.73)
8891 Other Local Rev - Special Proj	439,023	438,520	563,002	596,692	36.07
Total Local Revenues	61,532,022	60,016,479	61,316,529	60,896,822	1.47

Rancho Santiago Community College District
Adopted Budget
2014-15

General Fund Revenue Budget - Combined - Restricted and Unrestricted - Fund 11, 12, 13

<u>Revenues by Source</u>	2012-13 Actual Revenue	2013-14 Actual Revenue	2014-15 Tentative Budget	2014-15 Adopted Budget	% change 14/15 Adpt/ 13/14 Actual
8900 Other Financing Sources					
8910 Proceeds-Sale of Equip & Suppl	20,007	6,102	5,000	5,000	(18.06)
8981 Interfund Transfer In	0	94,565	0	0	(100.00)
8999 Revenue - Clearing	6,180	(6,180)	0	0	(100.00)
Total Other Sources	<u>26,187</u>	<u>94,487</u>	<u>5,000</u>	<u>5,000</u>	(94.71)
Total Revenues	<u>162,779,974</u>	<u>170,755,129</u>	<u>175,707,567</u>	<u>180,690,841</u>	5.82
Net Beginning Balance	44,752,635	39,069,034	29,639,930	29,603,923	(24.23)
Adjustments to Beginning Balance	(212,572)	0	0	0	-
Adjusted Beginning Fund Balance	<u>44,540,063</u>	<u>39,069,034</u>	<u>29,639,930</u>	<u>29,603,923</u>	(24.23)
Total Revenues, Other Financing Sources and Beginning Fund Balance	<u><u>\$207,320,037</u></u>	<u><u>\$209,824,163</u></u>	<u><u>\$205,347,497</u></u>	<u><u>\$210,294,764</u></u>	0.22

Rancho Santiago Community College District
Adopted Budget
2014-15

General Fund Expenditure Budget - Combined - Restricted and Unrestricted - Fund 11, 12, 13

<u>Expenditures by Object</u>	2012-13 Actual Expenses	2013-14 Actual Expenses	2014-15 Tentative Budget	2014-15 Adopted Budget	% change 14/15 Adpt/ 13/14 Actual
1000 Academic Salaries					
1100 Instructional Salaries, Regular Contract	\$22,705,597	\$23,458,474	\$26,291,868	\$26,184,522	11.62
1200 Non-Instructional Salaries, Regular Contract	14,403,447	15,155,391	15,696,068	15,752,550	3.94
1300 Instructional Salaries, Other Non-Regular	19,580,605	22,570,798	16,648,333	16,565,430	(26.61)
1400 Non-Instructional Salaries, Other Non-Regular	4,186,591	4,551,670	4,582,310	5,007,835	10.02
Subtotal	<u>60,876,240</u>	<u>65,736,333</u>	<u>63,218,579</u>	<u>63,510,337</u>	(3.39)
2000 Classified Salaries					
2100 Non-Instructional Salaries, Regular Full Time	28,732,469	30,305,388	32,421,413	33,144,999	9.37
2200 Instructional Aides, Regular Full Time	922,886	947,104	957,583	955,083	0.84
2300 Non-Instructional Salaries, Other	4,405,559	4,441,117	4,803,135	4,656,209	4.84
2400 Instructional Aides, Other	2,337,377	2,454,637	2,897,792	2,733,467	11.36
Subtotal	<u>36,398,291</u>	<u>38,148,246</u>	<u>41,079,923</u>	<u>41,489,758</u>	8.76
3000 Employee Benefits					
3100 State Teachers' Retirement System Fund	4,470,505	4,830,859	5,800,871	5,513,859	14.14
3200 Public Employees' Retirement System Fund	3,916,257	4,017,942	4,394,446	4,503,670	12.09
3300 Old Age, Survivors, Disability, and Health Ins.	3,557,806	3,716,852	3,927,869	3,997,252	7.54
3400 Health and Welfare Benefits	23,770,567	21,811,121	25,467,869	25,487,200	16.85
3500 State Unemployment Insurance	1,161,406	114,991	392,642	379,814	230.30
3600 Workers' Compensation Insurance	2,363,583	2,513,024	2,514,381	2,539,400	1.05
3900 Other Benefits	1,222,553	1,257,472	1,367,574	1,384,563	10.11
Subtotal	<u>40,462,677</u>	<u>38,262,261</u>	<u>43,865,652</u>	<u>43,805,758</u>	14.49
TOTAL SALARIES/BENEFITS	137,737,208	142,146,840	148,164,154	148,805,853	4.68
Salaries/Benefits Cost % of Total Expenditures	84%	84%	82%	81%	

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Adopted Budget
2014-15

General Fund Expenditure Budget - Combined - Restricted and Unrestricted - Fund 11, 12, 13

<u>Expenditures by Object</u>	2012-13 Actual Expenses	2013-14 Actual Expenses	2014-15 Tentative Budget	2014-15 Adopted Budget	% change 14/15 Adpt/ 13/14 Actual
4000 Books and Supplies					
4100 Textbooks	650	0	0	3,000	-
4200 Other Books	81,294	124,962	170,015	147,577	18.10
4300 Instructional Supplies	1,027,359	981,910	1,473,386	1,922,007	95.74
4400 Media Supplies	0	0	0	0	-
4500 Maintenance Supplies	217,591	203,185	290,541	292,341	43.88
4600 Non-Instructional Supplies	804,045	913,477	1,090,319	1,164,362	27.46
4700 Food Supplies	95,138	104,394	141,359	150,308	43.98
Subtotal	<u>2,226,077</u>	<u>2,327,928</u>	<u>3,165,620</u>	<u>3,679,595</u>	58.06
5000 Services and Other Operating Expenses					
5100 Personal & Consultant Svcs	2,899,882	3,068,900	3,484,222	6,326,764	106.16
5200 Travel & Conference Expenses	466,992	476,197	714,821	708,484	48.78
5300 Dues & Memberships	141,457	176,958	218,012	204,559	15.60
5400 Insurance	1,465,343	1,766,373	2,064,626	2,064,626	16.89
5500 Utilities & Housekeeping Svcs	4,216,677	4,339,861	4,395,323	4,309,371	(0.70)
5600 Rents, Leases & Repairs	3,310,621	3,257,502	4,232,445	4,137,115	27.00
5700 Legal, Election & Audit Exp	670,533	794,631	1,170,490	1,166,490	46.80
5800 Other Operating Exp & Services	4,920,408	5,020,573	6,341,831	5,122,321	2.03
5900 Other (Transp., Postage, Reproduction, Special Proj., etc.)	650,015	1,430,002	2,919,200	3,975,549	178.01
Subtotal	<u>18,741,928</u>	<u>20,330,997</u>	<u>25,540,970</u>	<u>28,015,279</u>	37.80
6000 Sites, Buildings, Books, and Equipment					
6100 Sites & Site Improvements	10,692	45,426	0	0	(100.00)
6200 Buildings	1,126,831	1,763,141	27,750	10,850	(99.38)
6300 Library Books	69,745	59,802	62,032	56,369	(5.74)
6400 Equipment	4,233,194	3,523,691	2,678,719	2,534,732	(28.07)
Subtotal	<u>5,440,462</u>	<u>5,392,060</u>	<u>2,768,501</u>	<u>2,601,951</u>	(51.74)
Subtotal, Expenditures (1000 - 6000)	<u>164,145,675</u>	<u>170,197,825</u>	<u>179,639,245</u>	<u>183,102,678</u>	7.58

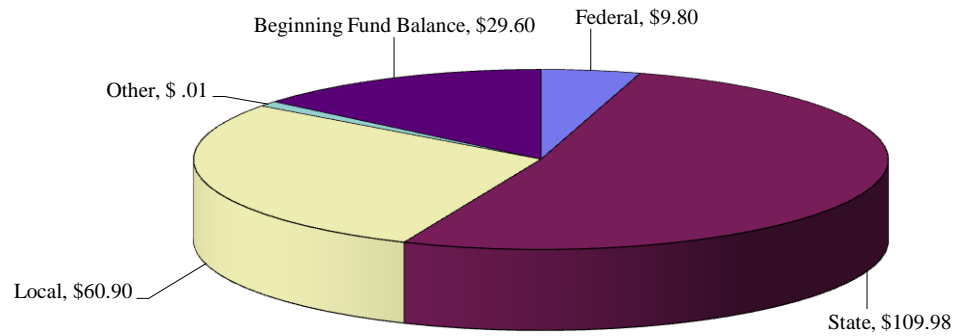
Rancho Santiago Community College District
Adopted Budget
2014-15

General Fund Expenditure Budget - Combined - Restricted and Unrestricted - Fund 11, 12, 13

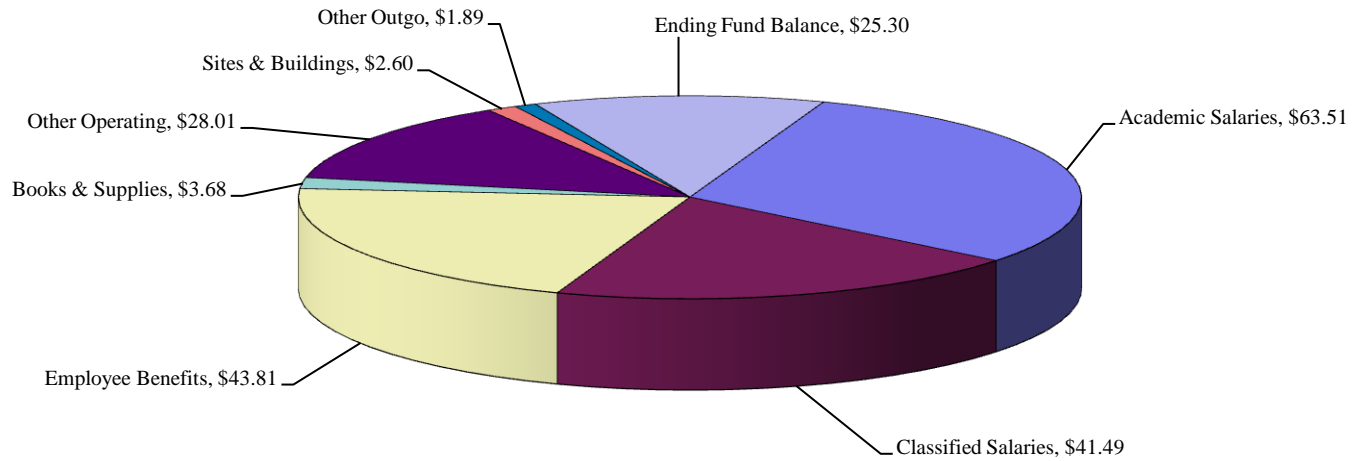
Expenditures by Object	2012-13 Actual Expenses	2013-14 Actual Expenses	2014-15 Tentative Budget	2014-15 Adopted Budget	% change 14/15 Adpt/ 13/14 Actual
7000 Other Outgo					
7200 Intrafund Transfers Out	60	0	0	0	-
7300 Interfund Transfers Out	3,505,016	9,257,238	890,000	1,100,000	(88.12)
7600 Other Student Aid	600,252	765,177	795,815	793,273	3.67
Subtotal	<u>4,105,328</u>	<u>10,022,415</u>	<u>1,685,815</u>	<u>1,893,273</u>	(81.11)
Subtotal, Expenditures (1000 - 7000)	<u>168,251,003</u>	<u>180,220,240</u>	<u>181,325,060</u>	<u>184,995,951</u>	2.65
7900 Reserve for Contingencies					
7910 Estimated COLA	0	0	1,185,000	1,138,982	-
7910 Estimated Restoration/Access/Growth	0	0	3,575,000	3,684,941	-
7920 Restricted Contingency-Campus Health Services-3250	0	0	170,132	170,132	-
7920 Restricted Contingency-Health Services Fees-3450	0	0	158,983	482,873	-
7920 Restricted Contingency-Safety & Parking-3610	0	0	204,541	208,797	-
7920 Restricted Contingency-Veterans Affairs Ed Rep-3749	0	0	6,180	0	-
7930 Board Policy Contingency (5%)	0	0	7,561,467	7,445,802	-
7940 Revolving Cash Accounts	0	0	100,000	100,000	-
7940 Employee Emergency Vacation Payout	0	0	50,000	50,000	-
7950 Budget Stabilization	0	0	9,778,155	10,794,318	-
Total Designated	<u>0</u>	<u>0</u>	<u>22,789,458</u>	<u>24,075,845</u>	-
7910 Unrestricted Contingency	39,069,034	29,603,923	1,232,979	1,222,968	(95.87)
Subtotal Expenditures (7900)	<u>39,069,034</u>	<u>29,603,923</u>	<u>24,022,437</u>	<u>25,298,813</u>	(14.54)
Total Expenditures, Other Outgo and Ending Fund Balance	<u>\$207,320,037</u>	<u>\$209,824,163</u>	<u>\$205,347,497</u>	<u>\$210,294,764</u>	0.22

Rancho Santiago Community College District
Adopted Budget 2014-15
General Fund - Combined - Restricted and Unrestricted - Fund 11, 12, 13

Revenue in Millions



Expenditures in Millions



Rancho Santiago Community College District
Adopted Budget
2014-15

General Fund Revenue Budget - Combined - Unrestricted - Fund 11, 13

<u>Revenues by Source</u>	2013-14 Adopted Budget	2013-14 Allocated Budget	2013-14 Actual Revenue	% change 13/14 Actual/ 13/14 Budget	2014-15 Adopted Budget	% change 14/15 Adpt/ 13/14 Actual
8100 Federal Revenues						
8110 Forest Reserve	\$0	\$0	\$19,017	-	\$0	(100.00)
Total Federal Revenues	<u>0</u>	<u>0</u>	<u>19,017</u>	-	<u>0</u>	(100.00)
8600 State Revenues						
8611 Apprenticeship Allowance	1,389,973	1,389,973	1,389,973	-	1,389,971	(0.00)
8612 State General Apportionment	56,105,259	56,105,259	58,132,381	3.61	60,794,918	4.58
8612 State General Apportionment-Deficit	(1,346,356)	(1,346,356)	(2,323,893)	72.61	(2,385,181)	2.64
8612 State General Apportionment-Prior year adjustment	0	0	2,328,847	-	0	(100.00)
8619 Other General Apportionments-Enroll Fee Admin-2%	238,965	238,965	238,965	-	250,674	4.90
8619 Other General Apportionments-Part-Time Fac Comp	691,647	691,648	691,648	-	691,647	(0.00)
8630 Education Protection Account	17,945,839	17,945,839	20,419,045	13.78	21,783,177	6.68
8672 Homeowners' Property Tax Relief	320,000	320,000	299,914	(6.28)	310,913	3.67
8681 State Lottery Proceeds	3,605,765	3,605,765	3,758,209	4.23	3,720,335	(1.01)
8682 State Mandated Costs	750,000	750,000	788,436	5.12	1,640,000	108.01
Total State Revenues	<u>79,701,092</u>	<u>79,701,093</u>	<u>85,723,525</u>	7.56	<u>88,196,454</u>	2.88
8800 Local Revenues						
8809 RDA Funds - Other	5,200,000	5,200,000	1,316,893	(74.68)	1,365,189	3.67
8811 Tax Allocation, Secured Roll	39,222,934	39,222,934	38,030,727	(3.04)	39,425,461	3.67
8812 Tax Allocation, Supplement Roll	550,000	550,000	918,574	67.01	952,261	3.67
8813 Tax Allocation, Unsecured Roll	1,400,000	1,400,000	1,393,980	(0.43)	1,445,103	3.67
8816 Prior Years' Taxes	1,000,000	1,000,000	760,440	(23.96)	788,329	3.67
8817 Education Revenue Augmentation Fund (ERAF)	0	0	(7,795)	-	0	(100.00)
8818 RDA Funds - Pass Thru AB	200,000	200,000	213,891	6.95	221,735	3.67
8819 RDA Funds - Residuals	3,500,000	3,500,000	3,743,150	6.95	3,880,426	3.67
8850 Rents and Leases	308,890	308,890	346,267	12.10	290,952	(15.97)
8860 Interest & Investment Income	150,000	150,000	173,852	15.90	120,000	(30.98)
8874 CCC Enrollment Fees	8,541,432	8,541,432	8,423,979	(1.38)	7,854,253	(6.76)

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<u>Revenues by Source</u>	2013-14 Adopted Budget	2013-14 Allocated Budget	2013-14 Actual Revenue	% change 13/14 Actual/ 13/14 Budget	2014-15 Adopted Budget	% change 14/15 Adpt/ 13/14 Actual
8880 Nonresident Tuition	1,600,000	1,600,000	1,520,765	(4.95)	1,500,000	(1.37)
8885 Student ID & ASB Fees	0	123,987	123,990	0.00	0	(100.00)
Other Local Revenues (Student Transcript/ Representation/Discounts/Fines/ Instr. Mat./Health Serv. Use Fees, etc.)	94,371	281,073	393,258	39.91	41,195	(89.52)
8891 Other Local Rev - Special Proj	0	0	230,737	-	0	(100.00)
Total Local Revenues	<u>61,767,627</u>	<u>62,078,316</u>	<u>57,582,708</u>	(7.24)	<u>57,884,904</u>	0.52
8900 Other Financing Sources						
8910 Proceeds-Sale of Equip & Suppl	5,000	5,000	6,102	22.04	5,000	(18.06)
8981 Interfund Transfer In	0	94,565	94,565	-	0	(100.00)
Total Other Sources	<u>5,000</u>	<u>99,565</u>	<u>100,667</u>	1.11	<u>5,000</u>	(95.03)
Total Revenues	<u>141,473,719</u>	<u>141,878,974</u>	<u>143,425,917</u>	1.09	<u>146,086,358</u>	1.85
Net Beginning Balance	37,633,190	37,633,190	37,633,190	-	27,266,692	(27.55)
Adjustments to Beginning Balance	0	0	0	-	0	-
Adjusted Beginning Fund Balance	<u>37,633,190</u>	<u>37,633,190</u>	<u>37,633,190</u>	-	<u>27,266,692</u>	(27.55)
Total Revenues, Other Financing Sources and Beginning Fund Balance	<u>\$179,106,909</u>	<u>\$179,512,164</u>	<u>\$181,059,107</u>	0.86	<u>\$173,353,050</u>	(4.26)

Rancho Santiago Community College District
Adopted Budget
2014-15

General Fund Expenditure Budget - Combined - Unrestricted - Fund 11, 13

<u>Expenditures by Object</u>	2013-14 Adopted Budget	2013-14 Allocated Budget	2013-14 Actual Expenses	% change 13/14 Actual/ 13/14 Budget	2014-15 Adopted Budget	% change 14/15 Adpt/ 13/14 Actual
1000 Academic Salaries						
1100 Instructional Salaries, Regular Contract	\$23,511,982	\$24,955,076	\$23,233,447	(6.90)	\$26,011,381	11.96
1200 Non-Instructional Salaries, Regular Contract	13,339,353	13,371,749	13,490,860	0.89	13,773,625	2.10
1300 Instructional Salaries, Other Non-Regular	17,659,438	21,605,167	22,165,086	2.59	16,099,322	(27.37)
1400 Non-Instructional Salaries, Other Non-Regular	994,289	1,104,815	1,108,478	0.33	1,010,725	(8.82)
Subtotal	<u>55,505,062</u>	<u>61,036,807</u>	<u>59,997,871</u>	(1.70)	<u>56,895,053</u>	(5.17)
2000 Classified Salaries						
2100 Non-Instructional Salaries, Regular Full Time	26,175,503	25,113,906	24,971,606	(0.57)	27,204,024	8.94
2200 Instructional Aides, Regular Full Time	883,346	883,346	947,104	7.22	955,083	0.84
2300 Non-Instructional Salaries, Other	1,703,098	1,626,273	1,610,485	(0.97)	1,760,721	9.33
2400 Instructional Aides, Other	1,636,142	1,735,750	1,610,826	(7.20)	1,726,501	7.18
Subtotal	<u>30,398,089</u>	<u>29,359,275</u>	<u>29,140,021</u>	(0.75)	<u>31,646,329</u>	8.60
3000 Employee Benefits						
3100 State Teachers' Retirement System Fund	4,460,095	4,369,590	4,450,675	1.86	5,001,555	12.38
3200 Public Employees' Retirement System Fund	3,349,074	3,363,310	3,209,811	(4.56)	3,546,879	10.50
3300 Old Age, Survivors, Disability, and Health Ins.	3,089,805	3,125,966	3,039,677	(2.76)	3,205,723	5.46
3400 Health and Welfare Benefits	21,043,109	19,851,990	20,138,152	1.44	23,291,168	15.66
3500 State Unemployment Insurance	351,507	336,703	107,933	(67.94)	341,527	216.43
3600 Workers' Compensation Insurance	2,056,768	2,098,709	2,156,191	2.74	2,142,922	(0.62)
3900 Other Benefits	1,165,791	1,161,270	1,104,539	(4.89)	1,202,629	8.88
Subtotal	<u>35,516,149</u>	<u>34,307,538</u>	<u>34,206,978</u>	(0.29)	<u>38,732,403</u>	13.23
TOTAL SALARIES/BENEFITS	121,419,300	124,703,620	123,344,870	(2.74)	127,273,785	3.19
Salaries/Benefits Cost % of Total Expenditures	85%	85%	85%		86%	

Rancho Santiago Community College District
Adopted Budget
2014-15

General Fund Expenditure Budget - Combined - Unrestricted - Fund 11, 13

Expenditures by Object	2013-14 Adopted Budget	2013-14 Allocated Budget	2013-14 Actual Expenses	% change 13/14 Actual/ 13/14 Budget	2014-15 Adopted Budget	% change 14/15 Adpt/ 13/14 Actual
4000 Books and Supplies						
4100 Textbooks	0	0	0	-	0	-
4200 Other Books	6,370	9,857	3,910	(60.33)	5,903	50.97
4300 Instructional Supplies	151,197	93,412	70,795	(24.21)	134,084	89.40
4400 Media Supplies	0	0	0	-	0	-
4500 Maintenance Supplies	270,704	235,657	189,178	(19.72)	270,704	43.09
4600 Non-Instructional Supplies	608,280	590,831	533,509	(9.70)	717,594	34.50
4700 Food Supplies	13,114	15,760	7,753	(50.81)	17,514	125.90
Subtotal	<u>1,049,665</u>	<u>945,517</u>	<u>805,145</u>	(14.85)	<u>1,145,799</u>	42.31
5000 Services and Other Operating Expenses						
5100 Personal & Consultant Svcs	920,583	1,035,783	718,392	(30.64)	788,606	9.77
5200 Travel & Conference Expenses	183,077	240,433	106,333	(55.77)	255,877	140.64
5300 Dues & Memberships	175,330	156,212	147,372	(5.66)	179,630	21.89
5400 Insurance	1,903,033	1,903,033	1,700,000	(10.67)	2,003,033	17.83
5500 Utilities & Housekeeping Svcs	4,522,141	4,444,429	4,336,819	(2.42)	4,308,136	(0.66)
5600 Rents, Leases & Repairs	3,848,140	3,290,488	3,010,816	(8.50)	3,878,100	28.81
5700 Legal, Election & Audit Exp	542,490	1,039,802	794,631	(23.58)	1,166,490	46.80
5800 Other Operating Exp & Services	5,525,085	4,486,415	4,530,390	0.98	4,515,744	(0.32)
5900 Other (Transp., Postge, Reprod., Spec. Proj., etc.)	1,029,009	1,235,885	1,093,463	(11.52)	972,048	(11.10)
Subtotal	<u>18,648,888</u>	<u>17,832,480</u>	<u>16,438,216</u>	(7.82)	<u>18,067,664</u>	9.91
6000 Sites, Buildings, Books, and Equipment						
6100 Sites & Site Improvements	0	80,740	45,426	(43.74)	0	(100.00)
6200 Buildings	115,000	1,470,400	1,760,416	19.72	8,100	(99.54)
6300 Library Books	34,801	39,436	38,814	(1.58)	34,801	(10.34)
6400 Equipment	1,275,347	2,284,256	2,063,240	(9.68)	1,285,890	(37.68)
Subtotal	<u>1,425,148</u>	<u>3,874,832</u>	<u>3,907,896</u>	0.85	<u>1,328,791</u>	(66.00)
Subtotal, Expenditures (1000 - 6000)	<u>142,543,001</u>	<u>147,356,449</u>	<u>144,496,127</u>	(1.94)	<u>147,816,039</u>	2.30

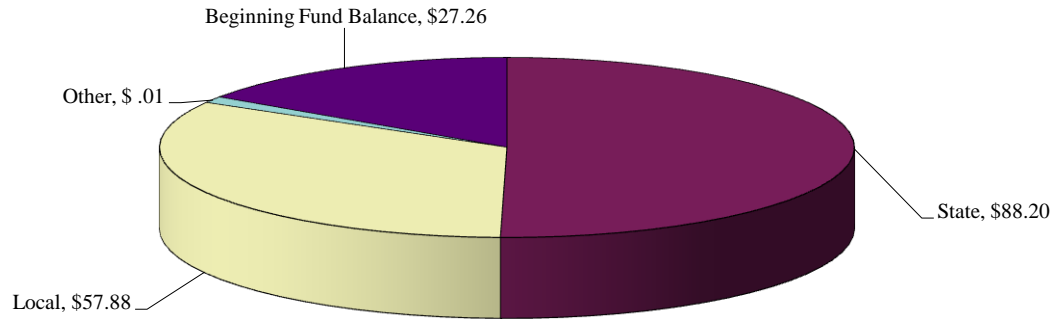
Rancho Santiago Community College District
Adopted Budget
2014-15

General Fund Expenditure Budget - Combined - Unrestricted - Fund 11, 13

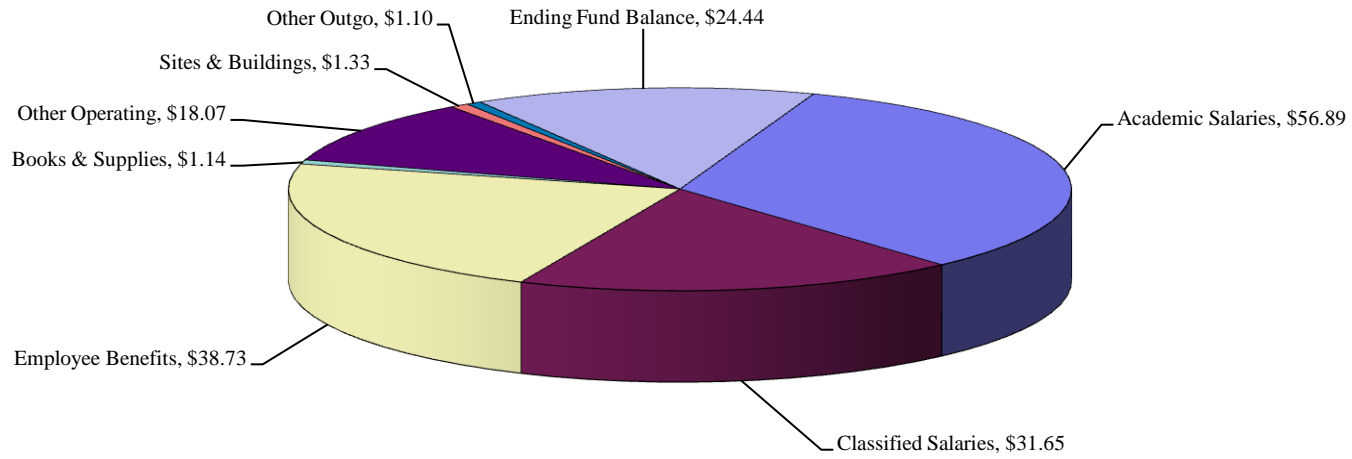
<u>Expenditures by Object</u>	2013-14 Adopted Budget	2013-14 Allocated Budget	2013-14 Actual Expenses	% change 13/14 Actual/ 13/14 Budget	2014-15 Adopted Budget	% change 14/15 Adpt/ 13/14 Actual
7000 Other Outgo						
7200 Intrafund Transfers Out	0	0	(2,004)	-	0	(100.00)
7300 Interfund Transfers Out	1,640,000	9,060,000	9,257,238	2.18	1,100,000	(88.12)
7600 Other Student Aid	0	89,765	41,054	(54.27)	0	(100.00)
Subtotal	<u>1,640,000</u>	<u>9,149,765</u>	<u>9,296,288</u>	1.60	<u>1,100,000</u>	(88.17)
Subtotal, Expenditures (1000 - 7000)	<u>144,183,001</u>	<u>156,506,214</u>	<u>153,792,415</u>	(1.73)	<u>148,916,039</u>	(3.17)
7900 Reserve for Contingencies						
7910 Estimated COLA	2,037,839	0	0	-	1,138,982	-
7910 Estimated Restoration/Access/Growth	2,148,935	0	0	-	3,684,941	-
7930 Board Policy Contingency (5%)	7,209,150	7,209,150	0	(100.00)	7,445,802	-
7940 Revolving Cash Accounts	100,000	100,000	0	(100.00)	100,000	-
7940 Employee Emergency Vacation Payout	0	0	0	-	50,000	-
7950 Budget Stabilization	22,165,719	15,343,528	0	(100.00)	10,794,318	-
Total Designated	<u>33,661,643</u>	<u>22,652,678</u>	<u>0</u>	(100.00)	<u>23,214,043</u>	-
7910 Unrestricted Contingency	1,262,265	353,272	27,266,692	7,618.33	1,222,968	(95.51)
Subtotal Expenditures (7900)	<u>34,923,908</u>	<u>23,005,950</u>	<u>27,266,692</u>	18.52	<u>24,437,011</u>	(10.38)
Total Expenditures, Other Outgo and Ending Fund Balance	<u>\$179,106,909</u>	<u>\$179,512,164</u>	<u>\$181,059,107</u>	0.86	<u>\$173,353,050</u>	(4.26)

Rancho Santiago Community College District
Adopted Budget 2014-15
General Fund - Combined - Unrestricted - Fund 11, 13

Revenue in Millions



Expenditures in Millions



Rancho Santiago Community College District
Adopted Budget
2014-15

Santa Ana College	Fund 11 Unrestricted	%	Fund 13 One-Time	%	Fund 11/13 Unrestricted	%	Fund 12 Restricted	%	Fund 11/12/13 Combined	%
Academic Salaries	39,430,367		43,451		39,473,818		4,136,914		43,610,732	
Classified Salaries	12,574,848		89,460		12,664,308		5,411,443		18,075,751	
Employee Benefits	17,316,679		9,930		17,326,609		2,769,881		20,096,490	
Supplies & Materials	631,309		20,000		651,309		1,405,752		2,057,061	
Other Operating Exp & Services	4,830,555		1,833,185		6,663,740		3,794,544		10,458,284	
Capital Outlay	84,253		75,000		159,253		858,126		1,017,379	
Other Outgo	0		509,758		509,758		1,064,654		1,574,412	
Grand Total	\$74,868,011	54.94%	\$2,580,784	82.03%	\$77,448,795	55.55%	\$19,441,314	52.63%	\$96,890,109	54.94%

Santiago Canyon College	Fund 11 Unrestricted	%	Fund 13 One-Time	%	Fund 11/13 Unrestricted	%	Fund 12 Restricted	%	Fund 11/12/13 Combined	%
Academic Salaries	16,574,931		0		16,574,931		2,468,356		19,043,287	
Classified Salaries	6,116,439		0		6,116,439		3,036,861		9,153,300	
Employee Benefits	7,873,252		0		7,873,252		1,781,478		9,654,730	
Supplies & Materials	165,788		0		165,788		1,003,951		1,169,739	
Other Operating Exp & Services	2,928,348		0		2,928,348		4,907,584		7,835,932	
Capital Outlay	57,688		0		57,688		263,084		320,772	
Other Outgo	236,858		0		236,858		381,624		618,482	
Grand Total	\$33,953,304	24.92%	\$0	0.00%	\$33,953,304	24.35%	\$13,842,938	37.47%	\$47,796,242	27.10%

District Services	Fund 11 Unrestricted	%	Fund 13 One-Time	%	Fund 11/13 Unrestricted	%	Fund 12 Restricted	%	Fund 11/12/13 Combined	%
Academic Salaries	846,304		0		846,304		10,014		856,318	
Classified Salaries	12,865,582		0		12,865,582		1,395,125		14,260,707	
Employee Benefits	6,317,335		0		6,317,335		521,996		6,839,331	
Supplies & Materials	318,120		10,582		328,702		124,093		452,795	
Other Operating Exp & Services	5,994,206		78,337		6,072,543		1,245,487		7,318,030	
Capital Outlay	1,111,850		0		1,111,850		151,950		1,263,800	
Other Outgo	0		476,352		476,352		208,797		685,149	
Grand Total	\$27,453,397	20.15%	\$565,271	17.97%	\$28,018,668	20.10%	\$3,657,462	9.90%	\$31,676,130	17.96%

Total Expenditures-excludes Institutional Costs	\$136,274,712	100.00%	\$3,146,055	100.00%	\$139,420,767	100.00%	\$36,941,714	100.00%	\$176,362,481	100.00%
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Institutional Costs	Fund 11 Unrestricted	Fund 13 One-Time	Fund 11/13 Unrestricted	Fund 12 Restricted	Fund 11/12/13 Combined
Employee Benefits-retiree benefits/local experience charge	7,215,207	0	7,215,207	0	7,215,207
Election	400,000	0	400,000	0	400,000
Other Operating Exp & Services-prop&liability ins	2,003,033	0	2,003,033	0	2,003,033
Other Outgo-Interfund Transfers	0	1,100,000	1,100,000	0	1,100,000
Other Outgo-Board Policy Contingency	0	7,445,802	7,445,802	0	7,445,802
Other Outgo-Reserves	161,411	15,606,830	15,768,241	0	15,768,241
Grand Total	\$9,779,651	\$24,152,632	\$33,932,283	\$0	\$33,932,283

Total Expenditures-includes Institutional Costs	\$146,054,363	\$27,298,687	\$173,353,050	\$36,941,714	\$210,294,764
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Rancho Santiago Community College District
Adopted Budget
2014-15

Unrestricted General Fund Revenue Budget - Fund 11

<u>Revenues by Source</u>		2012-13 Actual Revenue	2013-14 Actual Revenue	2014-15 Tentative Budget	2014-15 Adopted Budget	% change 14/15 Adpt/ 13/14 Actual
8100	Federal Revenues					
8110	Forest Reserve	\$0	\$19,017	\$0	\$0	(100.00)
	Total Federal Revenues	<u>0</u>	<u>19,017</u>	<u>0</u>	<u>0</u>	(100.00)
8600	State Revenues					
8611	Apprenticeship Allowance	1,389,973	1,389,973	1,389,973	1,389,971	(0.00)
8612	State General Apportionment	52,343,543	58,132,381	64,344,481	60,794,918	4.58
8612	State General Apportionment-Deficit	(2,595,974)	(2,323,893)	(1,300,000)	(2,385,181)	2.64
8612	State General Apportionment-prior year adjustment	971,751	2,328,847	0	0	(100.00)
8619	Other General Apportionments-Enrollment Fee Admin-2%	240,102	238,965	238,965	250,674	4.90
8619	Other General Apportionments-Part-Time Faculty Compensation	691,647	691,648	691,647	691,647	(0.00)
8630	Education Protection Account	20,761,952	20,419,045	17,848,841	21,783,177	6.68
8672	Homeowners' Property Tax Relief	311,188	299,914	293,601	310,913	3.67
8681	State Lottery Proceeds	3,164,887	3,758,209	3,677,193	3,720,335	(1.01)
8682	State Mandated Costs	0	0	0	1,640,000	-
8699	Other Misc State Revenue	0	0	0	0	-
	Total State Revenues	<u>77,279,069</u>	<u>84,935,089</u>	<u>87,184,701</u>	<u>88,196,454</u>	3.84
8800	Local Revenues					
8809	RDA Funds - Other	5,185,837	1,316,893	746,176	1,365,189	3.67
8810	Tax Allocation, Redevelopment	0	0	0	0	-
8811	Tax Allocation, Secured Roll	36,690,489	38,030,727	41,774,349	39,425,461	3.67
8812	Tax Allocation, Supplement Roll	545,034	918,574	1,003,165	952,261	3.67
8813	Tax Allocation, Unsecured Roll	1,360,274	1,393,980	1,344,392	1,445,103	3.67
8816	Prior Years' Taxes	900,619	760,440	844,529	788,329	3.67
8817	Education Revenue Augmentation Fund (ERAF)	(346,907)	(7,795)	0	0	(100.00)
8818	RDA Funds - Pass Thru AB	139,027	213,891	123,351	221,735	3.67
8819	RDA Funds - Residuals	3,458,143	3,743,150	2,572,096	3,880,426	3.67
8820	Contrib, Gifts, Grants & Endowment	0	0	0	0	-
8850	Rents and Leases	339,243	326,941	300,952	275,952	(15.60)

Rancho Santiago Community College District
Adopted Budget
2014-15

Unrestricted General Fund Revenue Budget - Fund 11

<u>Revenues by Source</u>	2012-13 Actual Revenue	2013-14 Actual Revenue	2014-15 Tentative Budget	2014-15 Adopted Budget	% change 14/15 Adpt/ 13/14 Actual
8860 Interest & Investment Income	188,517	173,852	120,000	120,000	(30.98)
8867 Gain(Loss)on Invest-Unrealized	0	0	0	0	-
8874 CCC Enrollment Fees	8,621,927	8,423,979	8,063,103	7,854,253	(6.76)
8880 Nonresident Tuition	1,495,417	1,520,765	1,500,000	1,500,000	(1.37)
8885 Student ID & ASB Fees	58,440	32,080	0	0	(100.00)
8890 Other Local Revenues (Student Transcript/Representation/ Discounts/Fines/Instr. Mat./Health Serv. Use Fees, etc.)	60,154	188,076	24,200	24,200	(87.13)
8891 Other Local Rev - Special Proj	139,238	230,737	0	0	(100.00)
Total Local Revenues	<u>58,835,452</u>	<u>57,266,290</u>	<u>58,416,313</u>	<u>57,852,909</u>	1.02
8900 Other Financing Sources					
8910 Proceeds-Sale of Equip & Suppl	20,007	6,102	5,000	5,000	(18.06)
8981 Interfund Transfer In	0	0	0	0	-
Total Other Sources	<u>20,007</u>	<u>6,102</u>	<u>5,000</u>	<u>5,000</u>	(18.06)
Total Revenues	<u>136,134,528</u>	<u>142,226,498</u>	<u>145,606,014</u>	<u>146,054,363</u>	2.69
Net Beginning Balance	0	0	0	0	-
Adjustments to Beginning Balance	0	0	0	0	-
Adjusted Beginning Fund Balance	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	-
Total Revenues, Other Financing Sources and Beginning Fund Balance	<u>\$136,134,528</u>	<u>\$142,226,498</u>	<u>\$145,606,014</u>	<u>\$146,054,363</u>	2.69

Rancho Santiago Community College District
Adopted Budget
2014-15

Unrestricted General Fund Expenditure Budget - Fund 11

<u>Expenditures by Object</u>	2012-13 Actual Expenses	2013-14 Actual Expenses	2014-15 Tentative Budget	2014-15 Adopted Budget	% change 14/15 Adpt/ 13/14 Actual
1000 Academic Salaries					
1100 Instructional Salaries, Regular Contract	\$22,542,762	\$23,233,447	\$26,116,620	\$26,011,381	11.96
1200 Non-Instructional Salaries, Regular Contract	12,735,234	13,490,860	13,788,995	13,773,625	2.10
1300 Instructional Salaries, Other Non-Regular	19,168,620	22,158,558	15,804,045	16,060,308	(27.52)
1400 Non-Instructional Salaries, Other Non-Regular	1,063,063	1,078,781	990,464	1,006,288	(6.72)
Subtotal	<u>55,509,679</u>	<u>59,961,646</u>	<u>56,700,124</u>	<u>56,851,602</u>	(5.19)
2000 Classified Salaries					
2100 Non-Instructional Salaries, Regular Full Time	23,655,375	24,819,328	27,091,256	27,192,155	9.56
2200 Instructional Aides, Regular Full Time	922,886	947,104	957,583	955,083	0.84
2300 Non-Instructional Salaries, Other	1,372,078	1,572,256	1,614,519	1,759,394	11.90
2400 Instructional Aides, Other	953,180	923,932	1,198,923	1,650,237	78.61
Subtotal	<u>26,903,519</u>	<u>28,262,620</u>	<u>30,862,281</u>	<u>31,556,869</u>	11.66
3000 Employee Benefits					
3100 State Teachers' Retirement System Fund	4,107,654	4,448,973	5,337,761	5,001,161	12.41
3200 Public Employees' Retirement System Fund	3,095,836	3,189,009	3,487,990	3,545,481	11.18
3300 Old Age, Survivors, Disability, and Health Ins.	2,870,032	3,006,332	3,155,203	3,202,929	6.54
3400 Health and Welfare Benefits	22,103,682	20,091,733	23,512,341	23,288,367	15.91
3500 State Unemployment Insurance	1,008,283	107,479	340,349	341,492	217.73
3600 Workers' Compensation Insurance	2,003,451	2,134,179	2,120,439	2,140,664	0.30
3900 Other Benefits	1,073,473	1,101,670	1,201,774	1,202,379	9.14
Subtotal	<u>36,262,411</u>	<u>34,079,375</u>	<u>39,155,857</u>	<u>38,722,473</u>	13.62
TOTAL SALARIES/BENEFITS	118,675,609	122,303,641	126,718,262	127,130,944	3.95

Rancho Santiago Community College District
Adopted Budget
2014-15

Unrestricted General Fund Expenditure Budget - Fund 11

Expenditures by Object	2012-13 Actual Expenses	2013-14 Actual Expenses	2014-15 Tentative Budget	2014-15 Adopted Budget	% change 14/15 Adpt/ 13/14 Actual
4000 Books and Supplies					
4100 Textbooks	650	0	0	0	-
4200 Other Books	4,265	3,910	5,903	5,903	50.97
4300 Instructional Supplies	39,613	70,795	146,447	134,084	89.40
4400 Media Supplies	0	0	0	0	-
4500 Maintenance Supplies	195,128	189,178	270,704	270,704	43.09
4600 Non-Instructional Supplies	438,182	527,867	630,726	688,012	30.34
4700 Food Supplies	4,482	7,753	14,614	16,514	113.00
Subtotal	682,320	799,503	1,068,394	1,115,217	39.49
5000 Services and Other Operating Expenses					
5100 Personal & Consultant Svcs	549,376	541,890	736,435	754,525	39.24
5200 Travel & Conference Expenses	81,866	105,019	209,927	215,177	104.89
5300 Dues & Memberships	108,585	131,973	180,330	179,630	36.11
5400 Insurance	1,395,777	1,700,000	2,003,033	2,003,033	17.83
5500 Utilities & Housekeeping Svcs	234,233	410,855	424,212	4,308,136	948.58
5600 Rents, Leases & Repairs	2,800,523	2,670,199	3,573,262	3,845,344	44.01
5700 Legal, Election & Audit Exp	345,060	414,515	1,130,490	1,166,490	181.41
5800 Other Operating Exp & Services	(286,870)	(104,656)	585,115	2,737,675	(2,715.88)
5900 Other (Transp., Postage, Reproduction, Special Proj., etc.)	309,322	902,547	953,177	946,132	4.83
Subtotal	5,537,872	6,772,342	9,795,981	16,156,142	138.56
6000 Sites, Buildings, Books, and Equipment					
6100 Sites & Site Improvements	10,692	0	0	0	-
6200 Buildings	1,126,831	1,760,016	25,000	8,100	(99.54)
6300 Library Books	37,677	38,814	34,801	34,801	(10.34)
6400 Equipment	2,970,055	1,785,173	1,184,127	1,210,890	(32.17)
Subtotal	4,145,255	3,584,003	1,243,928	1,253,791	(65.02)
Subtotal, Expenditures (1000 - 6000)	129,041,056	133,459,489	138,826,565	145,656,094	9.14

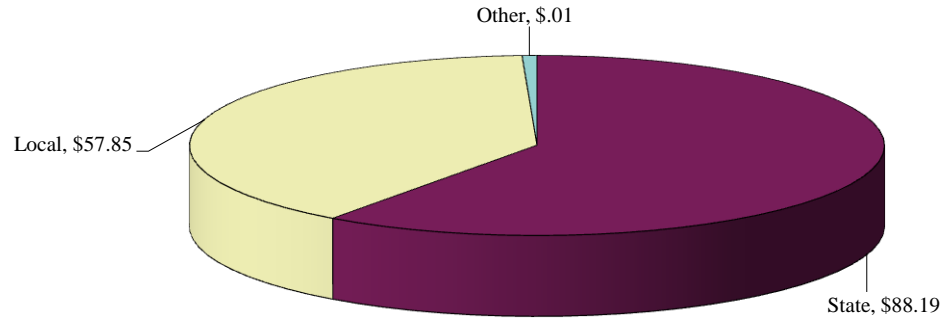
Rancho Santiago Community College District
Adopted Budget
2014-15

Unrestricted General Fund Expenditure Budget - Fund 11

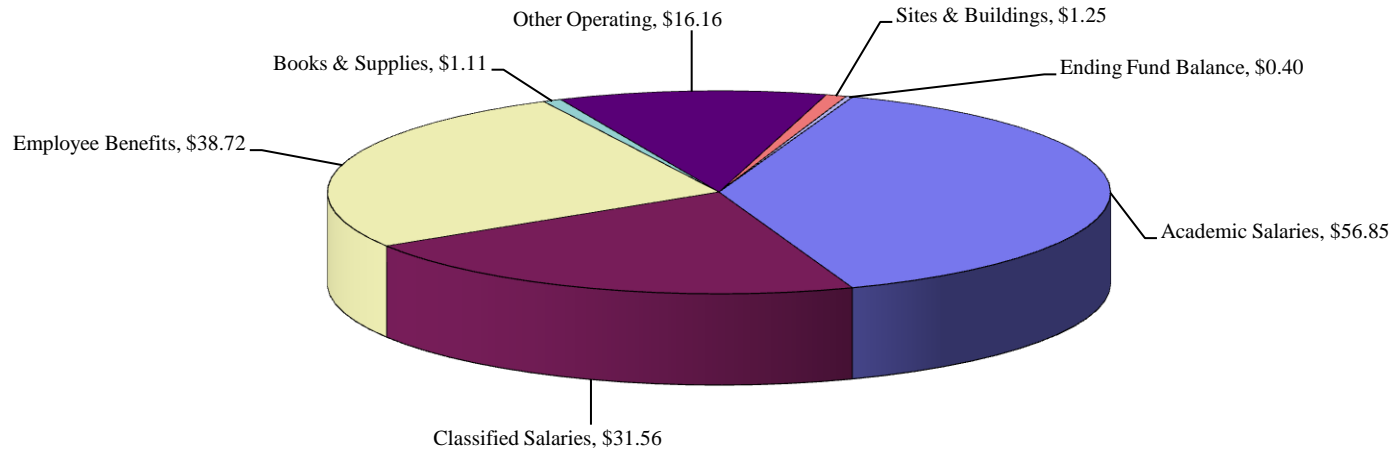
Expenditures by Object	2012-13 Actual Expenses	2013-14 Actual Expenses	2014-15 Tentative Budget	2014-15 Adopted Budget	% change 14/15 Adpt/ 13/14 Actual
7000 Other Outgo					
7200 Intrafund Transfers Out	3,091	(2,004)	0	0	(100.00)
7300 Interfund Transfers Out	481,443	20,000	0	0	(100.00)
7600 Other Student Aid	0	(946)	0	0	(100.00)
Subtotal	484,534	17,050	0	0	(100.00)
Subtotal, Expenditures (1000 - 7000)	129,525,590	133,476,539	138,826,565	145,656,094	9.12
7900 Reserve for Contingencies					
7910 Estimated COLA	0	0	1,185,000	1,138,982	-
7910 Estimated Restoration/Access/Growth	0	0	3,575,000	3,684,941	-
7950 Budget Stabilization	0	0	2,019,449	(4,662,512)	-
Total Designated	0	0	6,779,449	161,411	-
7910 Unrestricted Contingency	6,608,938	8,749,959	0	236,858	(97.29)
Subtotal Expenditures (7900)	6,608,938	8,749,959	6,779,449	398,269	(95.45)
Total Expenditures, Other Outgo and Ending Fund Balance	\$136,134,528	\$142,226,498	\$145,606,014	\$146,054,363	2.69

Rancho Santiago Community College District
Adopted Budget 2014-15
General Fund - Unrestricted - Fund 11

Revenue in Millions



Expenditures in Millions



Rancho Santiago Community College District
Adopted Budget
2014-15

Restricted General Fund Revenue Budget - Fund 12						
<u>Revenues by Source</u>		2012-13 Actual Revenue	2013-14 Actual Revenue	2014-15 Tentative Budget	2014-15 Adopted Budget	% change 14/15 Adpt/ 13/14 Actual
8100	Federal Revenues					
8120	Higher Education Act	\$3,416,715	\$3,626,935	\$4,590,593	\$1,880,884	(48.14)
8130	Workforce Investment Act (JTPA)	284,002	181,548	753,224	561,676	209.38
8140	Temporary Assistance for Needy Families (TANF)	99,290	97,055	105,008	105,008	8.19
8150	Student Financial Aid	2,145	4,308	90,167	90,167	1,993.01
8160	Veterans Education	0	0	0	0	-
8170	Vocational Technical Education Act (VTEA)	1,541,783	1,902,725	1,961,663	1,912,460	0.51
8199	Other Federal Revenues (ABE, CAMP, SBA, Gear Up, NSF)	6,639,005	5,598,539	5,608,249	5,254,273	(6.15)
	Total Federal Revenues	<u>11,982,940</u>	<u>11,411,110</u>	<u>13,108,904</u>	<u>9,804,468</u>	(14.08)
8600	State Revenues					
8622	Extended Opportunity Programs & Services (EOPS)	1,256,640	1,541,889	1,543,040	1,543,040	0.07
8623	Disabled Students Programs & Services (DSPS)	1,352,275	1,399,963	1,529,751	1,529,751	9.27
8625	CalWORKS	324,806	394,197	408,384	408,384	3.60
8626	Telecomm./Technology Infrastructure Prog. (TTIP)	17,554	14,517	53,542	39,246	170.35
8629	Other Gen Categorical Apport-BSI	622,836	841,701	1,342,646	1,241,126	47.45
8629	Other Gen Categorical Apport-CARE	85,201	71,571	75,909	75,909	6.06
8629	Other Gen Categorical Apport-Equal Employment Opportunity	14,524	20,456	22,165	1,152	(94.37)
8629	Other Gen Categorical Apport-Instructional Equipment	0	381,216	381,216	1,146,811	200.83
8629	Other Gen Categorical Apport-Matriculation-Credit	1,295,798	1,772,481	2,116,746	2,484,045	40.15
8629	Other Gen Categorical Apport-Matriculation-Non-Credit	1,327,254	1,743,003	1,785,302	1,827,600	4.85
8629	Other Gen Categorical Apport-Student Financial Aid Admin	992,346	1,055,049	1,075,368	1,075,368	1.93
8659	Other Reimb Categorical Allow-Career Tech Education	867,490	583,371	384,813	228,342	(60.86)
8659	Other Reimb Categorical Allow-Economic Development	1,740,232	1,740,284	846,838	1,542,209	(11.38)
8659	Other Reimb Categorical Allow-Other	486,778	905,314	904,416	7,656,900	745.77
8681	State Lottery Proceeds	793,994	1,025,499	882,297	988,214	(3.64)
	Total State Revenues	<u>11,177,728</u>	<u>13,490,511</u>	<u>13,352,433</u>	<u>21,788,097</u>	61.51

Rancho Santiago Community College District
Adopted Budget
2014-15

Restricted General Fund Revenue Budget - Fund 12

<u>Revenues by Source</u>		2012-13 Actual Revenue	2013-14 Actual Revenue	2014-15 Tentative Budget	2014-15 Adopted Budget	% change 14/15 Adpt/ 13/14 Actual
8800	Local Revenues					
8820	Contrib, Gifts, Grants & Endowment	11,937	4,614	3,069	561	(87.84)
8831	Contract Instructional Service	25,728	10,420	169,861	172,711	1,557.50
8876	Health Services Fees	1,069,999	1,128,987	1,062,263	1,139,844	0.96
8882	Parking Fees & Bus Passes	875,085	930,964	875,000	935,000	0.43
8890	Other Local Revenues (Instr. Mat./Health Serv. Use Fees, etc.)	210,520	151,003	212,021	167,110	10.67
8891	Other Local Rev - Special Proj	174,785	207,783	563,002	596,692	187.17
	Total Local Revenues	<u>2,368,054</u>	<u>2,433,771</u>	<u>2,885,216</u>	<u>3,011,918</u>	23.76
8900	Other Financing Sources					
8910	Proceeds-Sale of Equip & Suppl	0	0	0	0	-
8981	Interfund Transfer In	0	0	0	0	-
8999	Revenue - Clearing	6,180	(6,180)	0	0	(100.00)
	Total Other Sources	<u>6,180</u>	<u>(6,180)</u>	<u>0</u>	<u>0</u>	(100.00)
	Total Revenues	<u>25,534,902</u>	<u>27,329,212</u>	<u>29,346,553</u>	<u>34,604,483</u>	26.62
	Net Beginning Balance	1,144,209	1,435,844	1,289,009	2,337,231	62.78
	Adjustments to Beginning Balance	0	0	0	0	-
	Adjusted Beginning Fund Balance	<u>1,144,209</u>	<u>1,435,844</u>	<u>1,289,009</u>	<u>2,337,231</u>	62.78
	Total Revenues, Other Financing Sources and Beginning Fund Balance	<u>\$26,679,111</u>	<u>\$28,765,056</u>	<u>\$30,635,562</u>	<u>\$36,941,714</u>	28.43

Rancho Santiago Community College District
Adopted Budget
2014-15

Restricted General Fund Expenditure Budget - Fund 12

<u>Expenditures by Object</u>	2012-13 Actual Expenses	2013-14 Actual Expenses	2014-15 Tentative Budget	2014-15 Adopted Budget	% change 14/15 Adpt/ 13/14 Actual
1000 Academic Salaries					
1100 Instructional Salaries, Regular Contract	\$162,835	\$225,027	\$175,248	\$173,141	(23.06)
1200 Non-Instructional Salaries, Regular Contract	1,668,213	1,664,531	1,907,073	1,978,925	18.89
1300 Instructional Salaries, Other Non-Regular	403,469	405,712	466,612	466,108	14.89
1400 Non-Instructional Salaries, Other Non-Regular	3,076,434	3,443,192	3,591,846	3,997,110	16.09
Subtotal	<u>5,310,951</u>	<u>5,738,462</u>	<u>6,140,779</u>	<u>6,615,284</u>	15.28
2000 Classified Salaries					
2100 Non-Instructional Salaries, Regular Full Time	5,019,604	5,333,782	5,274,157	5,940,975	11.38
2200 Instructional Aides, Regular Full Time	0	0	0	0	-
2300 Non-Instructional Salaries, Other	2,863,911	2,830,632	3,151,386	2,895,488	2.29
2400 Instructional Aides, Other	851,207	843,811	1,074,517	1,006,966	19.34
Subtotal	<u>8,734,722</u>	<u>9,008,225</u>	<u>9,500,060</u>	<u>9,843,429</u>	9.27
3000 Employee Benefits					
3100 State Teachers' Retirement System Fund	358,862	380,184	463,110	512,304	34.75
3200 Public Employees' Retirement System Fund	797,024	808,131	888,844	956,791	18.40
3300 Old Age, Survivors, Disability, and Health Ins.	654,952	677,175	743,603	791,529	16.89
3400 Health and Welfare Benefits	1,646,995	1,672,969	1,925,799	2,196,032	31.27
3500 State Unemployment Insurance	144,138	7,058	43,792	38,287	442.46
3600 Workers' Compensation Insurance	339,663	356,833	376,619	396,478	11.11
3900 Other Benefits	148,405	152,933	164,450	181,934	18.96
Subtotal	<u>4,090,039</u>	<u>4,055,283</u>	<u>4,606,217</u>	<u>5,073,355</u>	25.10
TOTAL SALARIES/BENEFITS	18,135,712	18,801,970	20,247,056	21,532,068	14.52

Rancho Santiago Community College District
Adopted Budget
2014-15

Restricted General Fund Expenditure Budget - Fund 12

Expenditures by Object	2012-13 Actual Expenses	2013-14 Actual Expenses	2014-15 Tentative Budget	2014-15 Adopted Budget	% change 14/15 Adpt/ 13/14 Actual
4000 Books and Supplies					
4100 Textbooks	0	0	0	3,000	-
4200 Other Books	77,029	121,052	164,112	141,674	17.04
4300 Instructional Supplies	987,746	911,115	1,326,939	1,787,923	96.23
4400 Media Supplies	0	0	0	0	-
4500 Maintenance Supplies	12,006	14,007	19,837	21,637	54.47
4600 Non-Instructional Supplies	324,187	379,968	433,511	446,768	17.58
4700 Food Supplies	90,656	96,641	126,745	132,794	37.41
Subtotal	1,491,624	1,522,783	2,071,144	2,533,796	66.39
5000 Services and Other Operating Expenses					
5100 Personal & Consultant Svcs	2,302,638	2,350,508	2,682,236	5,538,158	135.62
5200 Travel & Conference Expenses	296,872	369,864	491,694	452,607	22.37
5300 Dues & Memberships	17,293	29,586	22,682	24,929	(15.74)
5400 Insurance	69,566	66,373	61,593	61,593	(7.20)
5500 Utilities & Housekeeping Svcs	3,748	3,042	1,935	1,235	(59.40)
5600 Rents, Leases & Repairs	225,993	246,686	268,453	259,015	5.00
5700 Legal, Election & Audit Exp	0	0	0	0	-
5800 Other Operating Exp & Services	524,424	490,183	556,355	606,577	23.75
5900 Other (Transp., Postage, Reproduction, Special Proj., etc.)	300,936	336,539	1,447,190	3,003,501	792.47
Subtotal	3,741,470	3,892,781	5,532,138	9,947,615	155.54
6000 Sites, Buildings, Books, and Equipment					
6100 Sites & Site Improvements	0	0	0	0	-
6200 Buildings	0	2,725	2,750	2,750	0.92
6300 Library Books	32,068	20,988	27,231	21,568	2.76
6400 Equipment	1,245,172	1,460,451	1,419,592	1,248,842	(14.49)
Subtotal	1,277,240	1,484,164	1,449,573	1,273,160	(14.22)
Subtotal, Expenditures (1000 - 6000)	24,646,046	25,701,698	29,299,911	35,286,639	37.29

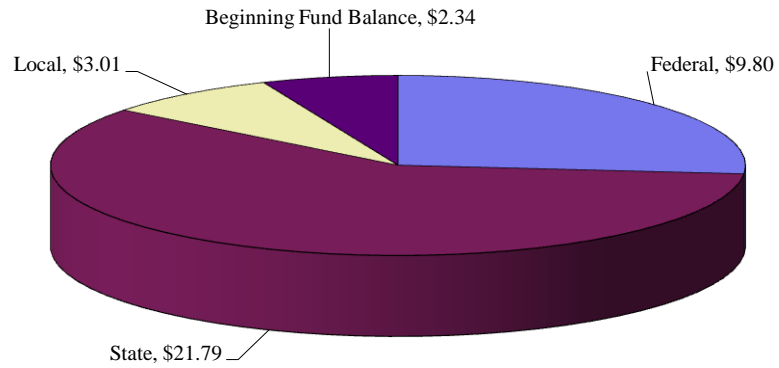
Rancho Santiago Community College District
Adopted Budget
2014-15

Restricted General Fund Expenditure Budget - Fund 12

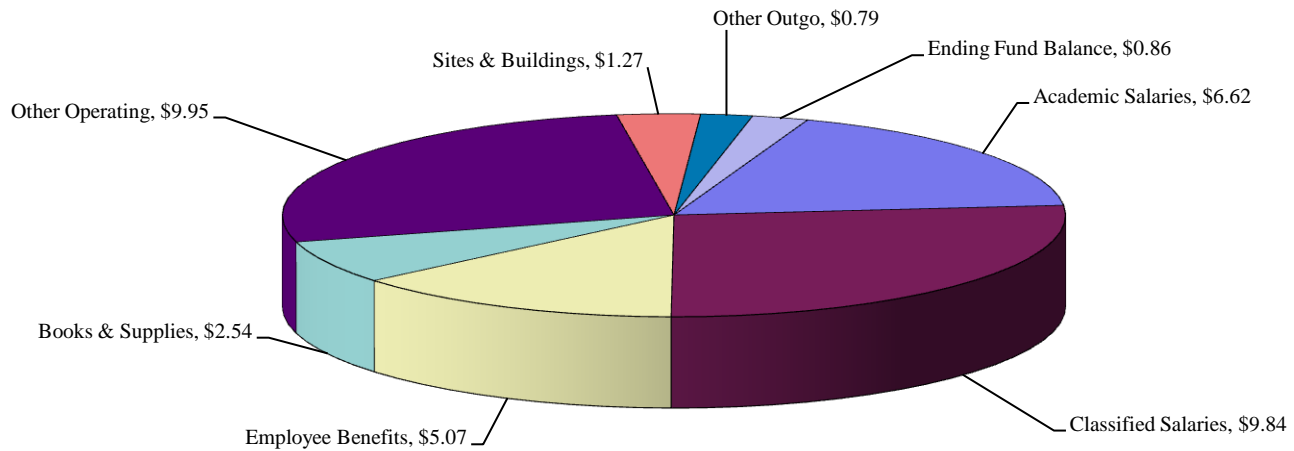
<u>Expenditures by Object</u>	2012-13 Actual Expenses	2013-14 Actual Expenses	2014-15 Tentative Budget	2014-15 Adopted Budget	% change 14/15 Adpt/ 13/14 Actual
7000 Other Outgo					
7200 Intrafund Transfers Out	(3,031)	2,004	0	0	(100.00)
7300 Interfund Transfers Out	0	0	0	0	-
7600 Other Student Aid	600,252	724,123	795,815	793,273	9.55
Subtotal	<u>597,221</u>	<u>726,127</u>	<u>795,815</u>	<u>793,273</u>	9.25
Subtotal, Expenditures (1000 - 7000)	<u>25,243,267</u>	<u>26,427,825</u>	<u>30,095,726</u>	<u>36,079,912</u>	36.52
7900 Reserve for Contingencies					
7920 Restricted Contingency-Campus Health Services-3250	0	0	170,132	170,132	-
7920 Restricted Contingency-Health Services Fees-3450	0	0	158,983	482,873	-
7920 Restricted Contingency-Safety & Parking-3610	0	0	204,541	208,797	-
7920 Restricted Contingency-Veterans Affair Ed Rep-3749	0	0	6,180	0	-
Total Designated	<u>0</u>	<u>0</u>	<u>539,836</u>	<u>861,802</u>	-
7910 Unrestricted Contingency	1,435,844	2,337,231	0	0	(100.00)
Subtotal Expenditures (7900)	<u>1,435,844</u>	<u>2,337,231</u>	<u>539,836</u>	<u>861,802</u>	(63.13)
Total Expenditures, Other Outgo and Ending Fund Balance	<u>\$26,679,111</u>	<u>\$28,765,056</u>	<u>\$30,635,562</u>	<u>\$36,941,714</u>	28.43

Rancho Santiago Community College District
Adopted Budget 2014-15
General Fund - Restricted - Fund 12

Revenue in Millions



Expenditures in Millions



Rancho Santiago Community College District
Adopted Budget
2014-15

Unrestricted - One-Time - General Fund Revenue Budget - Fund 13

<u>Revenues by Source</u>		2012-13 Actual Revenue	2013-14 Actual Revenue	2014-15 Tentative Budget	2014-15 Adopted Budget	% change 14/15 Adpt/ 13/14 Actual
8100	Federal Revenues					
	Total Federal Revenues	\$0	\$0	\$0	\$0	-
8600	State Revenues					
8682	State Mandated Costs	782,028	788,436	740,000	0	(100.00)
	Total State Revenues	782,028	788,436	740,000	0	(100.00)
8800	Local Revenues					
8850	Rentals Short-term	7,938	19,326	15,000	15,000	(22.38)
8885	Student ID & ASB Fees	0	91,910	0		
8890	Other Local Revenues (Student Transcript/Representation/ Discounts/Fines/Instr. Mat./Health Serv. Use Fees, etc.)	195,578	205,182	0	16,995	(91.72)
8891	Other Local Rev - Special Proj	125,000	0	0	0	-
	Total Local Revenues	328,516	316,418	15,000	31,995	(89.89)
8900	Other Financing Sources					
8910	Proceeds-Sale of Equip & Suppl	0	0	0	0	-
8981	Interfund Transfer In	0	94,565	0	0	(100.00)
	Total Other Sources	0	94,565	0	0	(100.00)
	Total Revenues	1,110,544	1,199,419	755,000	31,995	(97.33)
	Net Beginning Balance	43,608,426	37,633,190	28,350,921	27,266,692	(27.55)
	Adjustments to Beginning Balance	(212,572)	0	0	0	-
	Adjusted Beginning Fund Balance	43,395,854	37,633,190	28,350,921	27,266,692	(27.55)
	Total Revenues, Other Financing Sources and Beginning Fund Balance	\$44,506,398	\$38,832,609	\$29,105,921	\$27,298,687	(29.70)

Rancho Santiago Community College District
Adopted Budget
2014-15

Unrestricted - One-Time - General Fund Expenditure Budget - Fund 13

<u>Expenditures by Object</u>	2012-13 Actual Expenses	2013-14 Actual Expenses	2014-15 Tentative Budget	2014-15 Adopted Budget	% change 14/15 Adpt/ 13/14 Actual
1000 Academic Salaries					
1100 Instructional Salaries, Regular Contract	\$0	\$0	\$0	\$0	-
1200 Non-Instructional Salaries, Regular Contract	0	0	0	0	-
1300 Instructional Salaries, Other Non-Regular	8,516	6,528	377,676	39,014	497.64
1400 Non-Instructional Salaries, Other Non-Regular	47,094	29,697	0	4,437	(85.06)
Subtotal	<u>55,610</u>	<u>36,225</u>	<u>377,676</u>	<u>43,451</u>	19.95
2000 Classified Salaries					
2100 Non-Instructional Salaries, Regular Full Time	57,490	152,278	56,000	11,869	(92.21)
2200 Instructional Aides, Regular Full Time	0	0	0	0	-
2300 Non-Instructional Salaries, Other	169,570	38,229	37,230	1,327	(96.53)
2400 Instructional Aides, Other	532,990	686,894	624,352	76,264	(88.90)
Subtotal	<u>760,050</u>	<u>877,401</u>	<u>717,582</u>	<u>89,460</u>	(89.80)
3000 Employee Benefits					
3100 State Teachers' Retirement System Fund	3,989	1,702	0	394	(76.85)
3200 Public Employees' Retirement System Fund	23,397	20,802	17,612	1,398	(93.28)
3300 Old Age, Survivors, Disability, and Health Ins.	32,822	33,345	29,063	2,794	(91.62)
3400 Health and Welfare Benefits	19,890	46,419	29,729	2,801	(93.97)
3500 State Unemployment Insurance	8,985	454	8,501	35	(92.29)
3600 Workers' Compensation Insurance	20,469	22,012	17,323	2,258	(89.74)
3900 Other Benefits	675	2,869	1,350	250	(91.29)
Subtotal	<u>110,227</u>	<u>127,603</u>	<u>103,578</u>	<u>9,930</u>	(92.22)
TOTAL SALARIES/BENEFITS	925,887	1,041,229	1,198,836	142,841	(86.28)

Rancho Santiago Community College District
Adopted Budget
2014-15

Unrestricted - One-Time - General Fund Expenditure Budget - Fund 13

<u>Expenditures by Object</u>	2012-13 Actual Expenses	2013-14 Actual Expenses	2014-15 Tentative Budget	2014-15 Adopted Budget	% change 14/15 Adpt/ 13/14 Actual
4000 Books and Supplies					
4100 Textbooks	0	0	0	0	-
4200 Other Books	0	0	0	0	-
4300 Instructional Supplies	0	0	0	0	-
4400 Media Supplies	0	0	0	0	-
4500 Maintenance Supplies	10,457	0	0	0	-
4600 Non-Instructional Supplies	41,676	5,642	26,082	29,582	424.32
4700 Food Supplies	0	0	0	1,000	-
Subtotal	52,133	5,642	26,082	30,582	442.04
5000 Services and Other Operating Expenses					
5100 Personal & Consultant Svcs	47,868	176,502	65,551	34,081	(80.69)
5200 Travel & Conference Expenses	88,254	1,314	13,200	40,700	2,997.41
5300 Dues & Memberships	15,579	15,399	15,000	0	(100.00)
5400 Insurance	0	0	0	0	-
5500 Utilities & Housekeeping Svcs	3,978,696	3,925,964	3,969,176	0	(100.00)
5600 Rents, Leases & Repairs	284,105	340,617	390,730	32,756	(90.38)
5700 Legal, Election & Audit Exp	325,473	380,116	40,000	0	(100.00)
5800 Other Operating Exp & Services	4,682,854	4,635,046	5,200,361	1,778,069	(61.64)
5900 Other (Transp., Postage, Reproduction, Special Proj., etc.)	39,757	190,916	518,833	25,916	(86.43)
Subtotal	9,462,586	9,665,874	10,212,851	1,911,522	(80.22)
6000 Sites, Buildings, Books, and Equipment					
6100 Sites & Site Improvements	0	45,426	0	0	(100.00)
6200 Buildings	0	400	0	0	(100.00)
6300 Library Books	0	0	0	0	-
6400 Equipment	17,967	278,067	75,000	75,000	(73.03)
Subtotal	17,967	323,893	75,000	75,000	(76.84)
Subtotal, Expenditures (1000 - 6000)	10,458,573	11,036,638	11,512,769	2,159,945	(80.43)

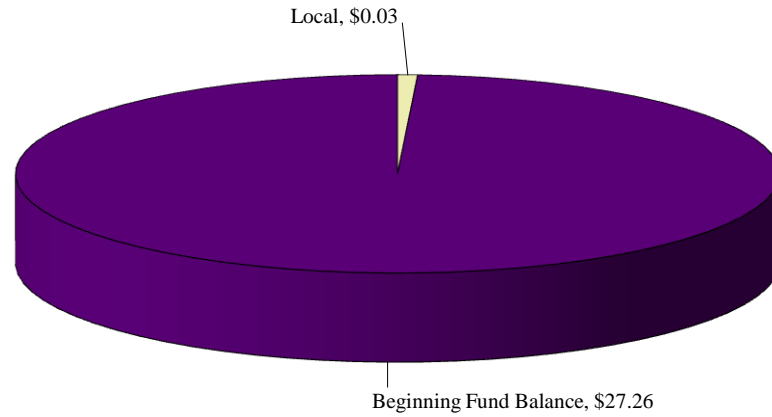
Rancho Santiago Community College District
Adopted Budget
2014-15

Unrestricted - One-Time - General Fund Expenditure Budget - Fund 13

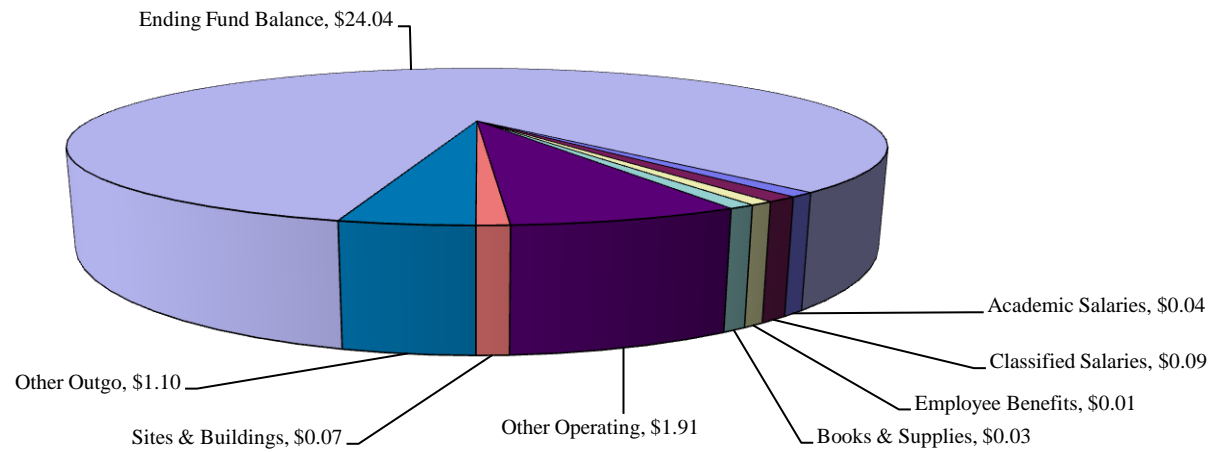
<u>Expenditures by Object</u>	2012-13 Actual Expenses	2013-14 Actual Expenses	2014-15 Tentative Budget	2014-15 Adopted Budget	% change 14/15 Adpt/ 13/14 Actual
7000 Other Outgo					
7200 Intrafund Transfers Out	0	0	0	0	-
7300 Interfund Transfers Out	3,023,573	9,237,238	890,000	1,100,000	(88.09)
7600 Other Student Aid	0	42,000	0	0	(100.00)
Subtotal	<u>3,023,573</u>	<u>9,279,238</u>	<u>890,000</u>	<u>1,100,000</u>	(88.15)
Subtotal, Expenditures (1000 - 7000)	<u>13,482,146</u>	<u>20,315,876</u>	<u>12,402,769</u>	<u>3,259,945</u>	(83.95)
7900 Reserve for Contingencies					
7930 Board Policy Contingency (5%)	0	0	7,561,467	7,445,802	-
7940 Revolving Cash Accounts	0	0	100,000	100,000	-
7940 Employee Emergency Vacation Payout	0	0	50,000	50,000	-
7950 Budget Stabilization	0	0	7,758,706	15,456,830	-
Total Designated	<u>0</u>	<u>0</u>	<u>15,470,173</u>	<u>23,052,632</u>	-
7910 Unrestricted Contingency	31,024,252	18,516,733	1,232,979	986,110	(94.67)
Subtotal Expenditures (7900)	<u>31,024,252</u>	<u>18,516,733</u>	<u>16,703,152</u>	<u>24,038,742</u>	29.82
Total Expenditures, Other Outgo and Ending Fund Balance	<u>\$44,506,398</u>	<u>\$38,832,609</u>	<u>\$29,105,921</u>	<u>\$27,298,687</u>	(29.70)

Rancho Santiago Community College District
Adopted Budget 2014-15
Unrestricted - One-Time - General Fund - Fund 13

Revenue in Millions



Expenditures in Millions



Rancho Santiago Community College District
Adopted Budget
2014-15

Budget Allocation Model
FTES Credit vs. Non-Credit Breakdown

<u>Full-Time Equivalent Students</u>	Santa Ana College		Santiago Canyon College		Total FTES
	FTES	%	FTES	%	
2013/14 Annual					
Credit	15,437	69.45%	6,791	30.55%	22,228
Non-Credit	4,593	71.77%	1,807	28.23%	6,400
Total	<u>20,030</u>	69.97%	<u>8,598</u>	30.03%	<u>28,628</u>
2014/15 Projected					
Credit	15,862	69.45%	6,978	30.55%	22,839
Non-Credit	4,719	71.77%	1,857	28.23%	6,576
Total	<u>20,581</u>	69.97%	<u>8,834</u>	30.03%	<u>29,415</u>

Expenditures by Major Object (2 Colleges Only) (Fund 11, 12, 13)

<u>Expenditures by Object</u>	Santa Ana College		Santiago Canyon College		Adopted Budget
	\$	%	\$	%	
1000 Academic Salaries	\$43,610,732	69.61%	\$19,043,287	30.39%	\$62,654,019
2000 Classified Salaries	\$18,075,751	66.38%	\$9,153,300	33.62%	27,229,051
3000 Employee Benefits	\$20,096,490	67.55%	\$9,654,730	32.45%	29,751,220
4000 Books and Supplies	\$2,057,061	63.75%	\$1,169,739	36.25%	3,226,800
5000 Services and Other Operating Expenses	\$10,458,284	57.17%	\$7,835,932	42.83%	18,294,216
6000 Sites, Buildings, Books, and Equipment	\$1,017,379	76.03%	\$320,772	23.97%	1,338,151
7000 Other Outgo and Contingencies	\$1,574,412	71.80%	\$618,482	28.20%	2,192,894
Total Expenditures	<u>\$96,890,109</u>	66.97%	<u>\$47,796,242</u>	33.03%	<u>\$144,686,351</u>

Rancho Santiago Community College District
Adopted Budget
2014-15

FY 2013-14 Ending Balance and Carryover

BREAKDOWN OF FUND BALANCE

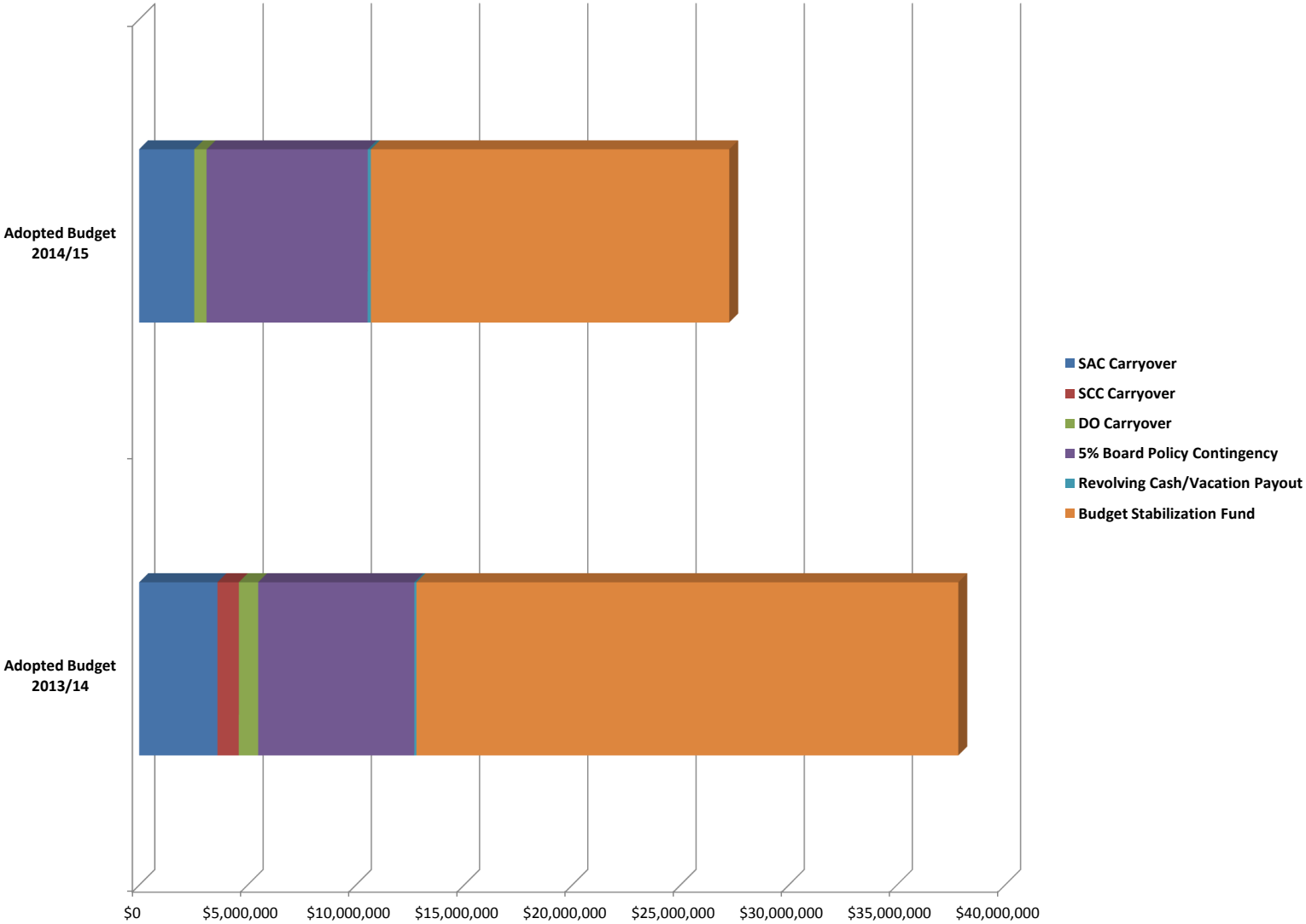
2013/14 Beginning Fund Balance		\$ 37,633,190
2013/14 Change in Fund Balance		(10,368,491)
Ending Balance FY 2013-14 / Beginning Balance FY 2014-15		<u>27,264,699</u>
Carryover for Santa Ana College	\$ 2,548,789	
Carryover for Santiago Canyon College	-	
Carryover for District Office	<u>565,271</u>	
Total Budget Center Carryovers		3,114,060
5% Board Policy Contingency		7,445,802
Revolving Cash/Vacation Payout		<u>150,000</u>
Beginning Budget Stabilization Fund		16,554,837
Budgeted Spenddown		<u>(5,762,512)</u>
Ending Budget Stabilization Fund		<u><u>\$ 10,792,326</u></u>

RECONCILIATION OF USE OF BUDGET STABILIZATION FUND

Total Budgeted Expenditures - Fund 13		\$ 3,259,945
+ Unrestricted Contingency		986,110
- Expenditures from One-Time Revenue		<u>(31,995)</u>
Net Fund 13 Expenditure Budget		4,214,060
- Fund 11 Budget Stabilization Fund		<u>4,662,512</u>
Total Unrestricted General Fund Expenditures Over Revenue		8,876,572
- One-Time Carryovers		<u>(3,114,060)</u>
Budgeted Spenddown of Budget Stabilization Fund		<u><u>\$ 5,762,512</u></u>

Rancho Santiago Community College District
Adopted Budget
2014-15

Components of Unrestricted General Fund Beginning Fund Balance as of 7/1/14



RSCCD - 2014-15 Adopted Budget SB 361 Revenue Allocation Simulation for Unrestricted General Fund -- FD 11 & 13
Based on 13-14 Annual Period Reported FTES

	SAC/CEC	SAC	CEC	SCC/OEC	SCC	OEC	District Services	Institutional Cost	TOTAL
APPORTIONMENT REVENUE									
Base Allocation	\$ 4,498,258	\$ 4,498,258		\$ 3,373,694	\$ 3,373,694				\$ 7,871,952
Grandfathered or Approved Center	\$ 1,124,565		\$ 1,124,565	\$ 1,124,565		\$ 1,124,565			\$ 2,249,130
FTES Base	\$ 86,502,497	\$ 71,573,401	\$ 14,929,096	\$ 37,374,263	\$ 31,486,237	\$ 5,888,026			\$ 123,876,760
Subtotal	\$ 92,125,320	\$ 76,071,659	\$ 16,053,661	\$ 41,872,522	\$ 34,859,931	\$ 7,012,591	\$ -	\$ -	\$ 133,997,842
Projected COLA - .85%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			\$ -
Estimated Restoration/Access/Growth - 2.75%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			\$ -
Deficit Coefficient	\$ (1,668,866)	\$ (1,286,149)	\$ (382,718)	\$ (716,315)	\$ (565,797)	\$ (150,518)			\$ (2,385,181)
One-time apportionment adjustment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			\$ -
Property Tax Deficit Factor (ERAF)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			\$ -
Enrollment Fee Deficit Factor	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			\$ -
TOTAL ESTIMATED APPORTIONMENT REVENUE	\$ 90,456,454	\$ 74,785,510	\$ 15,670,944	\$ 41,156,208	\$ 34,294,135	\$ 6,862,073	\$ -	\$ -	\$ 131,612,661
<i>Percentages</i>	68.73%	56.82%	11.91%	31.27%	26.06%	5.21%			
OTHER STATE REVENUE									
Lottery, Unrestricted	\$ 2,612,192	\$ 2,024,216	\$ 587,976	\$ 1,108,143	\$ 876,900	\$ 231,243			\$ 3,720,335
State Mandate	\$ 1,147,494	\$ 1,147,494	\$ -	\$ 492,506	\$ 492,506			\$ -	\$ 1,640,000
Part-Time Faculty Compensation	\$ 483,932	\$ 372,953	\$ 110,979	\$ 207,715	\$ 164,068	\$ 43,647			\$ 691,647
Subtotal, Other State Revenue	\$ 4,243,618	\$ 3,544,664	\$ 698,955	\$ 1,808,364	\$ 1,533,473	\$ 274,890	\$ -	\$ -	\$ 6,051,982
TOTAL ESTIMATED REVENUE	\$ 94,700,072	\$ 78,330,174	\$ 16,369,899	\$ 42,964,571	\$ 35,827,608	\$ 7,136,963	\$ -	\$ -	\$ 137,664,643
<i>Percentages</i>	68.79%	56.90%	11.89%	31.21%	26.03%	5.18%			
Less Institutional Cost Expenditures									\$ 10,718,240
Less Net District Services Expenditures									\$ 27,413,794
									\$ 99,532,609
ESTIMATED REVENUE	\$ 68,468,890	\$ 56,633,326	\$ 11,835,564	\$ 31,063,720	\$ 25,903,640	\$ 5,160,080			\$ 99,532,609
BUDGET EXPENDITURES FOR FY 2014-15									
SAC/CEC Expenses	\$ 77,448,795	\$ 67,473,531	\$ 9,975,264						\$ 77,448,795
SCC/OEC Expenses				\$ 33,953,304	\$ 29,233,827	\$ 4,719,477			\$ 33,953,304
District Services Expenses							\$ 28,018,668		\$ 28,018,668
Institutional Cost									
Retirees Instructional-local experience charge								\$ 3,520,586	\$ 3,520,586
Retirees Non-Instructional-local experience charge								\$ 3,694,621	\$ 3,694,621
All Risks Insurance								\$ 203,033	\$ 203,033
Property & Liability								\$ 1,800,000	\$ 1,800,000
Election								\$ 400,000	\$ 400,000
Interfund Transfer								\$ 1,100,000	\$ 1,100,000
TOTAL ESTIMATED EXPENDITURES	\$ 77,448,795	\$ 67,473,531	\$ 9,975,264	\$ 33,953,304	\$ 29,233,827	\$ 4,719,477	\$ 28,018,668	\$ 10,718,240	\$ 150,139,007
Percent of Total Estimated Expenditures	51.58%	44.94%	6.64%	22.61%	19.47%	3.14%	18.66%	7.14%	
ESTIMATED EXPENSES UNDER/(OVER) REVENUE	\$ (8,979,905)	\$ (10,840,205)	\$ 1,860,300	\$ (2,889,584)	\$ (3,330,187)	\$ 440,603			\$ (11,869,490)
OTHER STATE REVENUE									
Apprenticeship				\$ 1,389,971	\$ 1,389,971				\$ 1,389,971
Enrollment Fees 2%								\$ 250,674	\$ 250,674
LOCAL REVENUE									
Non Resident Tuition	\$ 1,258,770	\$ 1,258,770		\$ 241,230	\$ 241,230				\$ 1,500,000
Interest/Investments								\$ 120,000	\$ 120,000
Rents/Leases	\$ 63,480	\$ 63,480		\$ 22,472	\$ 22,472		\$ 205,000		\$ 290,952
Proceeds-Sale of Equipment								\$ 5,000	\$ 5,000
Other Local	\$ 16,995	\$ 16,995						\$ 24,200	\$ 41,195
Subtotal, Other Local Revenue	\$ 1,339,245	\$ 1,339,245	\$ -	\$ 1,653,673	\$ 1,653,673	\$ -	\$ 205,000	\$ 399,874	\$ 3,597,792
ESTIMATED ENDING BALANCE FOR 6/30/15	\$ (7,640,660)	\$ (9,500,960)	\$ 1,860,300	\$ (1,235,911)	\$ (1,676,514)	\$ 440,603			\$ (8,876,572)

NOTE: Excludes reserves (79XX) for DW of \$23,174,802

RSCCD - 2014-15 Adopted Budget SB 361 Revenue Allocation Simulation for Unrestricted General Fund -- FD 11 & 13
Based on 13-14 Annual Period Reported FTES - excluding budget center carryovers (assumes carryovers not spent)

	SAC/CEC	SAC	CEC	SCC/OEC	SCC	OEC	District Services	Institutional Cost	TOTAL
APPORTIONMENT REVENUE									
Base Allocation	\$ 4,498,258	\$ 4,498,258		\$ 3,373,694	\$ 3,373,694				\$ 7,871,952
Grandfathered or Approved Center	\$ 1,124,565		\$ 1,124,565	\$ 1,124,565		\$ 1,124,565			\$ 2,249,130
FTES Base	\$ 86,502,497	\$ 71,573,401	\$ 14,929,096	\$ 37,374,263	\$ 31,486,237	\$ 5,888,026			\$ 123,876,760
Subtotal	\$ 92,125,320	\$ 76,071,659	\$ 16,053,661	\$ 41,872,522	\$ 34,859,931	\$ 7,012,591	\$ -	\$ -	\$ 133,997,842
Projected COLA - .85%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			\$ -
Estimated Restoration/Access/Growth - 2.75%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			\$ -
Deficit Coefficient	\$ (1,668,866)	\$ (1,286,149)	\$ (382,718)	\$ (716,315)	\$ (565,797)	\$ (150,518)			\$ (2,385,181)
One-time apportionment adjustment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			\$ -
Property Tax Deficit Factor (ERAF)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			\$ -
Enrollment Fee Deficit Factor	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			\$ -
TOTAL ESTIMATED APPORTIONMENT REVENUE	\$ 90,456,454	\$ 74,785,510	\$ 15,670,944	\$ 41,156,208	\$ 34,294,135	\$ 6,862,073	\$ -	\$ -	\$ 131,612,661
<i>Percentages</i>	68.73%	56.82%	11.91%	31.27%	26.06%	5.21%			
OTHER STATE REVENUE									
Lottery, Unrestricted	\$ 2,612,192	\$ 2,024,216	\$ 587,976	\$ 1,108,143	\$ 876,900	\$ 231,243			\$ 3,720,335
State Mandate	\$ 1,147,494	\$ 1,147,494	\$ -	\$ 492,506	\$ 492,506			\$ -	\$ 1,640,000
Part-Time Faculty Compensation	\$ 483,932	\$ 372,953	\$ 110,979	\$ 207,715	\$ 164,068	\$ 43,647			\$ 691,647
Subtotal, Other State Revenue	\$ 4,243,618	\$ 3,544,664	\$ 698,955	\$ 1,808,364	\$ 1,533,473	\$ 274,890	\$ -	\$ -	\$ 6,051,982
TOTAL ESTIMATED REVENUE	\$ 94,700,072	\$ 78,330,174	\$ 16,369,899	\$ 42,964,571	\$ 35,827,608	\$ 7,136,963	\$ -	\$ -	\$ 137,664,643
<i>Percentages</i>	68.79%	56.90%	11.89%	31.21%	26.03%	5.18%			
Less Institutional Cost Expenditures									\$ 10,718,240
Less Net District Services Expenditures									\$ 26,848,523
									\$ 100,097,880
ESTIMATED REVENUE	\$ 68,857,742	\$ 56,954,961	\$ 11,902,781	\$ 31,240,138	\$ 26,050,753	\$ 5,189,385			\$ 100,097,880
BUDGET EXPENDITURES FOR FY 2014-15									
SAC/CEC Expenses	\$ 74,900,006	\$ 64,924,742	\$ 9,975,264						\$ 74,900,006
SCC/OEC Expenses				\$ 33,953,304	\$ 29,233,827	\$ 4,719,477			\$ 33,953,304
District Services Expenses							\$ 27,453,397		\$ 27,453,397
Institutional Cost									
Retirees Instructional-local experience charge								\$ 3,520,586	\$ 3,520,586
Retirees Non-Instructional-local experience charge								\$ 3,694,621	\$ 3,694,621
All Risks Insurance								\$ 203,033	\$ 203,033
Property & Liability								\$ 1,800,000	\$ 1,800,000
Election								\$ 400,000	\$ 400,000
Interfund Transfer								\$ 1,100,000	\$ 1,100,000
TOTAL ESTIMATED EXPENDITURES	\$ 74,900,006	\$ 64,924,742	\$ 9,975,264	\$ 33,953,304	\$ 29,233,827	\$ 4,719,477	\$ 27,453,397	\$ 10,718,240	\$ 147,024,947
<i>Percent of Total Estimated Expenditures</i>	50.94%	44.16%	6.78%	23.09%	19.88%	3.21%	18.67%	7.29%	
ESTIMATED EXPENSES UNDER/(OVER) REVENUE	\$ (6,042,264)	\$ (7,969,781)	\$ 1,927,517	\$ (2,713,166)	\$ (3,183,074)	\$ 469,908			\$ (8,755,430)
OTHER STATE REVENUE									
Apprenticeship				\$ 1,389,971	\$ 1,389,971				\$ 1,389,971
Enrollment Fees 2%								\$ 250,674	\$ 250,674
LOCAL REVENUE									
Non Resident Tuition	\$ 1,258,770	\$ 1,258,770		\$ 241,230	\$ 241,230				\$ 1,500,000
Interest/Investments								\$ 120,000	\$ 120,000
Rents/Leases	\$ 63,480	\$ 63,480		\$ 22,472	\$ 22,472		\$ 205,000		\$ 290,952
Proceeds-Sale of Equipment								\$ 5,000	\$ 5,000
Other Local	\$ 16,995	\$ 16,995						\$ 24,200	\$ 41,195
Subtotal, Other Local Revenue	\$ 1,339,245	\$ 1,339,245	\$ -	\$ 1,653,673	\$ 1,653,673	\$ -	\$ 205,000	\$ 399,874	\$ 3,597,792
ESTIMATED ENDING BALANCE FOR 6/30/15	\$ (4,703,019)	\$ (6,630,536)	\$ 1,927,517	\$ (1,059,493)	\$ (1,529,401)	\$ 469,908			\$ (5,762,512)

NOTE: Excludes reserves (79XX) for DW of \$23,174,802

Rancho Santiago Community College District
Adopted Budget
2014-15

Recap of Revenue and Expenses - General Fund (Combined Fund 11, 12 & 13)

The table of multi-year financial information allows a comparison of prior fiscal years to projections for the current fiscal year. The table covers the following periods: fiscal years 2007-08 through 2014-15

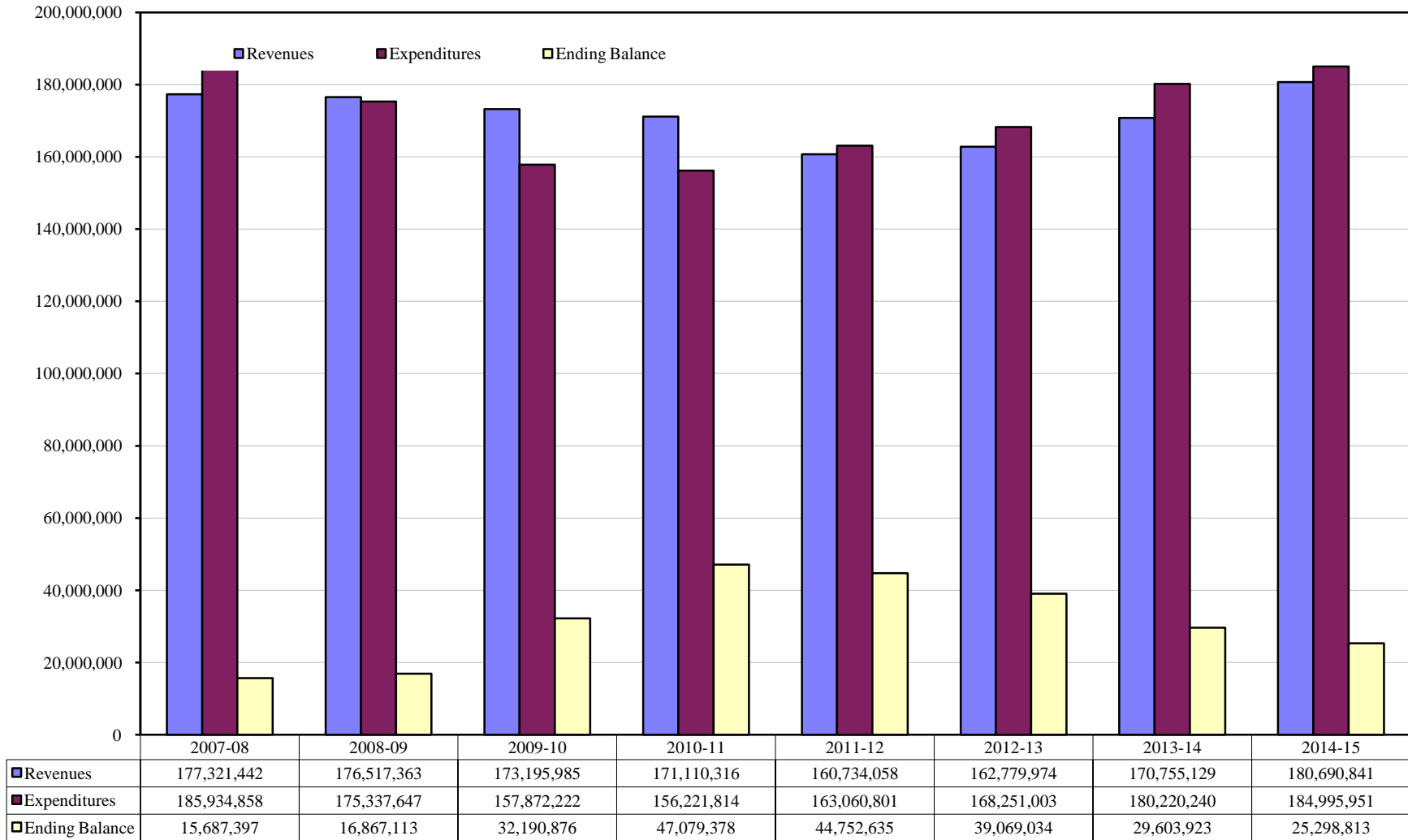
	Actual 07-08	Actual 08-09	% Change	Actual 09-10	% Change	Actual 10-11	% Change	Actual 11-12	% Change	Actual 12-13	% Change	Actual 13-14	% Change	Adopted Budget 14-15	% Change
Adj. Beg. Balance	24,300,813	15,687,397	-35.44%	16,867,113	7.52%	32,190,876	90.85%	47,079,378	46.25%	44,540,063	-5.39%	39,069,034	-12.28%	29,603,923	-24.23%
Revenues:															
Federal Income	10,153,980	10,575,709	4.15%	12,374,630	17.01%	12,408,972	0.28%	11,990,326	-3.37%	11,982,940	-0.06%	11,430,127	-4.61%	9,804,468	-14.22%
State Income:															
General Apportionment	89,192,625	88,971,056	-0.25%	84,219,852	-5.34%	89,269,090	6.00%	81,681,595	-8.50%	50,719,320	-37.91%	58,137,335	14.63%	58,409,737	0.47%
Lottery	4,323,575	4,258,436	-1.51%	4,639,793	8.96%	3,610,301	-22.19%	4,732,850	31.09%	3,958,881	-16.35%	4,783,708	20.83%	4,708,549	-1.57%
EPA										20,761,952	0.00%	20,419,045	-1.65%	21,783,177	6.68%
Other State	19,220,388	18,448,073	-4.02%	12,865,904	-30.26%	12,406,717	-3.57%	12,675,431	2.17%	13,798,672	8.86%	15,873,948	15.04%	25,083,088	58.01%
Total State	112,736,588	111,677,565	-0.94%	101,725,549	-8.91%	105,286,108	3.50%	99,089,876	-5.89%	89,238,825	-9.94%	99,214,036	11.18%	109,984,551	10.86%
Local Income:															
Property Taxes	41,038,655	42,297,526	3.07%	40,655,149	-3.88%	39,353,393	-3.20%	39,879,978	1.34%	48,279,423	21.06%	46,377,655	-3.94%	48,078,504	3.67%
ERAF	23,974	459,606	1817.13%	4,616,440	904.43%	2,600,754	-43.66%	(2,511,684)	-196.58%	(346,907)	-86.19%	(7,795)	-97.75%	-	-100.00%
Interest	2,251,689	493,561	-78.08%	934,152	89.27%	353,849	-62.12%	315,940	-10.71%	188,517	-40.33%	173,852	-7.78%	120,000	-30.98%
Enrollment Fees	5,985,633	5,210,027	-12.96%	7,043,658	35.19%	6,248,695	-11.29%	7,588,394	21.44%	8,621,927	13.62%	8,423,979	-2.30%	7,854,253	-6.76%
Non-resident Tuition	2,571,472	2,686,602	4.48%	2,576,914	-4.08%	1,971,055	-23.51%	1,616,463	-17.99%	1,495,417	-7.49%	1,520,765	1.70%	1,500,000	-1.37%
Other Local	2,534,648	3,100,530	22.33%	3,251,065	4.86%	2,870,211	-11.71%	2,723,589	-5.11%	3,293,645	20.93%	3,528,023	7.12%	3,344,065	-5.21%
Total Local	54,406,071	54,247,852	-0.29%	59,077,378	8.90%	53,397,957	-9.61%	49,612,680	-7.09%	61,532,022	24.02%	60,016,479	-2.46%	60,896,822	1.47%
Transfers/Others	24,803	16,237	-34.53%	18,428	13.49%	17,279	-6.24%	41,176	138.30%	26,187	-36.40%	94,487	260.82%	5,000	-94.71%
Total Revenues	177,321,442	176,517,363	-0.45%	173,195,985	-1.88%	171,110,316	-1.20%	160,734,058	-6.06%	162,779,974	1.27%	170,755,129	4.90%	180,690,841	5.82%
Total Available	201,622,255	192,204,760	-4.67%	190,063,098	-1.11%	203,301,192	6.97%	207,813,436	2.22%	207,320,037	-0.24%	209,824,163	1.21%	210,294,764	0.22%
Expenditures:															
Academic Salaries	72,841,797	68,289,247	-6.25%	61,398,378	-10.09%	60,834,168	-0.92%	60,223,279	-1.00%	60,876,240	1.08%	65,736,333	7.98%	63,510,337	-3.39%
Classified Salaries	44,900,699	43,352,135	-3.45%	36,992,259	-14.67%	35,215,305	-4.80%	36,201,050	2.80%	36,398,291	0.54%	38,148,246	4.81%	41,489,758	8.76%
Employee Benefits	33,781,934	33,833,185	0.15%	32,190,311	-4.86%	34,326,565	6.64%	39,578,475	15.30%	40,462,677	2.23%	38,262,261	-5.44%	43,805,758	14.49%
Supplies & Materials	2,981,957	2,359,885	-20.86%	1,986,601	-15.82%	2,451,654	23.41%	2,116,044	-13.69%	2,226,077	5.20%	2,327,928	4.58%	3,679,595	58.06%
Other Operating	24,052,263	23,107,916	-3.93%	20,111,331	-12.97%	18,451,139	-8.26%	19,283,667	4.51%	18,741,928	-2.81%	20,330,997	8.48%	28,015,279	37.80%
Capital Outlay	3,584,724	2,197,807	-38.69%	2,947,418	34.11%	2,885,151	-2.11%	2,900,442	0.53%	5,440,462	87.57%	5,392,060	-0.89%	2,601,951	-51.74%
Transfers	3,791,484	2,197,472	-42.04%	2,245,924	2.20%	2,057,832	-8.37%	2,757,844	34.02%	4,105,328	48.86%	10,022,415	144.13%	1,893,273	-81.11%
Total Expenditures	185,934,858	175,337,647	-5.70%	157,872,222	-9.96%	156,221,814	-1.05%	163,060,801	4.38%	168,251,003	3.18%	180,220,240	7.11%	184,995,951	2.65%
Ending Balance	15,687,397	16,867,113	7.52%	32,190,876	90.85%	47,079,378	46.25%	44,752,635	-4.94%	39,069,034	-12.70%	29,603,923	-24.23%	25,298,813	-14.54%
Adjustment to Beginning Balance	-	-		-		-	(212,572)		-		-	-	-	-	
Adjusted Beginning Fund Balance	15,687,397	16,867,113		32,190,876		47,079,378		44,540,063		39,069,034		29,603,923		25,298,813	
Ending Balance (% of Exp)	8.44%	9.62%		20.39%		30.14%		27.32%		23.22%		16.43%		13.68%	

Ending Balance is for both restricted and unrestricted general fund
5% reserve was set for unrestricted general fund only

Rancho Santiago Community College District

Adopted Budget 2014-15

Recap of Revenues and Expenditures
General Fund (Combined Fund 11, 12 & 13)
2007-08 to 2014-15



**RANCHO SANTIAGO COMMUNITY COLLEGE DISTRICT
UNRESTRICTED GENERAL FUND
2014-15 Adopted Budget Assumptions
August 18, 2014**

I. State Revenue

A. Budgeting will continue to utilize the District's Budget Allocation Model Based on SB 361, modified if necessary using the Budget Stabilization Fund.

B. FTES Workload Measure Assumptions:

Year	Base	Actual	Funded	Actual Growth
2010/11	29,961.80	30,515.15	30,515.15	1.85%
2011/12	28,182.19	27,711.41	27,711.41	-9.95%
2012/13	a 27,711.41	28,185.04	28,185.04	1.71%
2013/14	b 28,185.04	28,628.08	c 28,628.08	P3 est. 1.57%

a - based on 2012/13 Recalculation received 2/6/2014

b - based on 2013/14 P2 received 6/18/2014

c - based on 2013/14 P3 320 submitted 7/15/2014

The state budget includes 2.75% Restoration/Access/Growth funding and .85% COLA.

Projected COLA of 0.85%	\$1,138,982	
Projected Restoration/Access/Growth 2.75% (Est.)	3,684,941	
Projected Increase in Deficit (Estimated at 1.72%)	(1,038,825)	(Total Deficit of \$2,385,181 based on P2)
Base Increase for 2014/15	<u>\$3,785,098</u>	

2014/15 Est. 2.75% R/A/Growth for FTES planning 29,415

- C. Education Protection Account (EPA) funding estimated at \$21,783,177 based on 2014/15 Advanced Apportionment. These are not additional funds, rather the EPA is only a portion of general purpose funds that offsets what would otherwise be state aid in the apportionments. Our intention is to charge a portion of faculty salaries against this funding source in compliance with EPA requirements.
- D. Unrestricted lottery is projected at \$128 per FTES (\$3,720,335). Restricted lottery at \$34 per FTES (\$988,214). (2013/14 P-annual of resident & nonresident factored FTES, 29,065.12 x 128 = \$3,720,335 unrestricted lottery; 29,065.12 x 34 = \$988,214.) Increase in unrestricted revenue of \$114,570.
- E. Estimated reimbursement for part-time faculty compensation is estimated at \$691,647 (2014/15 advance app.). Unchanged.
- F. Categorical programs will continue to be budgeted separately; self-supporting, matching revenues and expenditures. No COLA has been proposed by the Governor for categorical programs. If the district were to settle with all bargaining groups for a COLA, this will increase expenditures without increased revenues for these categorical programs. Other categorical reductions would therefore be required to remain in balance with state funding. The colleges will need to budget for any program match requirements using unrestricted funds. Finalized match requirements for 2014/15 SSSP is at 2:1 for all funds. Total increased amount of restricted state revenue of \$2.8 million and therefore additional match is required. Both colleges have indicated that they have identified qualified expenditures to meet this match requirement.
- G. BOG fee waivers 2% administration funding estimated at 2014/15 advance apportionment of \$250,674. Slight Increase.
- H. Mandates Block Grant reduced systemwide, estimated at a total budget of \$740,000. Decrease of \$10,000. In addition with a one-time \$49.5 million allocation statewide for past Mandated Cost reimbursement, we expect to receive \$900,000.

II. Local Revenue

- I. Non-Resident Tuition budgeted at \$1,500,000. Decrease of \$100,000.
- J. Interest earnings estimated at \$120,000. Decrease of \$30,000.
- K. Other miscellaneous income (includes fines, fees, rents, etc.) is estimated at \$337,147. Slight Decrease.
- L. Apprenticeship revenue estimated at \$1,389,971 (2014/15 advance apportionment). Unchanged.
- M. Scheduled Maintenance/Instr. Equipment allocation estimated at \$3.8 million (no match required for 2014/15).
- N. Energy Efficiency/Prop 39 revenue is estimated at \$816,070. Decrease from 2013/14.

RANCHO SANTIAGO COMMUNITY COLLEGE DISTRICT
UNRESTRICTED GENERAL FUND
2014-15 Adopted Budget Assumptions
August 18, 2014

III. Appropriations and Expenditures

- A. The Adopted Base Budget for 2014/15 will begin with a rollover in total 2013/14 Adopted Budget by site, as allocated by budget center. The 2014/15 Adopted Budget will be balanced if necessary by using a portion of the Budget Stabilization Fund.
- B. The Cost of Living Allowance (COLA) revenue (estimated at 0.85%, \$1.139 million) will be set aside in Institutional Cost expenditure accounts subject to collective bargaining.
- C. Step and column movement is budgeted at an additional cost of approximately \$1.2 million including benefits.
- D. Health and Welfare benefit premium cost increase finalized at 8.2% is an additional cost of approximately \$1,200,000 for active employees and an additional cost of \$450,000 for retirees, for a combined increase of \$1,650,000. State Unemployment Insurance local experience charges are estimated at \$250,000 (2013/14 budgeted amount). Unchanged. CalPERS employer contribution rate will increase in 2014/15 from 11.442% to 11.771% for an increase of \$98,700.
(Note: The cost of each 1% increase in the PERS rate is approximately \$300,000.)
CalSTRS rate will increase by 0.63% to 8.88% in 2014/15 for an increase of \$346,500, with large increases through 2020/21.
(Note: The cost of each 1% increase in the STRS rate is approximately \$550,000.)
- E. The full-time faculty obligation (FON) for Fall 2014 is estimated at 334.80. Although districts have not been required to comply with this requirement for several years due to the budget crisis, the FON has been reinstated for 2014/15 by the Board of Governors of the California Community Colleges. The District is currently recruiting 33 faculty positions (one of which does not count toward the FON) for an estimated total of 32 positions counting toward the obligation. The District expects to meet its obligation in 2014/15. Penalties for not meeting the obligation amount to approximately \$69,532 per FTE not filled.
- The additional cost of new full-time faculty being hired for Fall 2014 is estimated at \$2.7 million. SAC is filling nine vacancies and adding 21 new positions. SCC is filling two vacancies and adding one new position. (The cost of the 22 new positions is budgeted at Class VI, Step 10 $\$85,360.54 \times 22 = \$1,877,932 + \$37,480.40 \times 22 = \$824,569$, for a total of \$2,702,501).
- F. The current rate per Lecture Hour Equivalent (LHE) for hourly faculty is \$1,174 effective July 2013. This represents a 6.7% increase from 2012/2013.
- G. Retiree Health Benefit Fund (OPEB/GASB 45 Obligation) - The District will continue to contribute 1% of total salaries plus a minimum of \$500,000 (approx. \$1.5 million) to fund the total actuarially determined Annual Required Contribution (ARC). The actual ARC for 2014/15 is \$8,350,167.
- H. Capital Outlay Fund - no match is required for Scheduled Maintenance in 2014/15.
- I. Utilities cost increases of 5%, estimated at \$200,000.
- J. Information Technology licensing contract escalation cost of 7%, estimated at \$125,000, plus Adobe ETLA agreement of \$72,105 for a total increase of \$197,105.
- K. Property and Liability Insurance cost estimated at \$1,800,000. Slight increase due to additional FTES.
- L. Child Development Fund - The district has historically budgeted \$140,000 interfund transfer from the unrestricted general fund to the Child Development Fund, and the Board has authorized up to \$200,000 if necessary. The fund closed 2013/14 with a deficit of \$337,238. The program staff is developing a plan to reduce the deficit in 2014/15, however without a plan at this time, the unrestricted general fund needs to plan to contribute up to \$350,000, an increase in \$150,000 authorization.
- M. Other additional District Services/Institutional Cost expenses:
Trustee Election Expense estimated at \$400,000
Legal Expenses of \$250,000
International Student Recruitment China Office \$24,000

Rancho Santiago Community College District
Unrestricted General Fund Summary
2014-15 Adopted Budget Assumptions Analysis
as of August 18, 2014

* **New Revenues**

B	COLA 0.85%	\$1,138,982
B	Growth 2.75%	\$3,684,941
B	Incr. in Apportionment Deficit 1.72% to \$2.3 million	(\$1,038,825)
D	Unrestricted Lottery	\$114,570
H	Mandates Block Grant/Reimbursement	\$890,000
I	Non-Resident Tuition	(\$100,000)
J	Interest Earnings	(\$30,000)
K/G	Misc Income	(\$59,405)
	Total	<u>\$4,600,263</u>

New Expenditures

B	COLA 0.85%	\$1,138,982
C	Step/Column	\$1,200,000
D	Health and Welfare/Benefits 8.2%	\$1,650,000
D	CalPERS Increase	\$98,700
D	CalSTRS Increase	\$346,500
E	Full Time Faculty Obligation Hires	\$2,702,501
E/F	Hourly Faculty Budgets (Convert to Full Time)	(\$774,840)
I.F	SSSP Match	\$0 ¹
H	Capital Outlay/Scheduled Maintenance Match	(\$750,000)
I	Utilities Increase	\$200,000
J	ITS Licensing/Contract Escalation Cost	\$197,105
K	Property and Liability Insurance	\$100,000
L	Child Development Fund Transfer	\$150,000
M	Other Additional DS/Institutional Costs	\$674,000
	Total	<u>\$6,932,948</u>

2014-15 Budget Year Deficit (\$2,332,685)

2013-14 Ongoing Base Structural Deficit (\$2,754,568)

Total Ongoing 2014-15 Structural Deficit (\$5,087,253)

¹ Additional restricted revenue for SSSP estimated at \$2.8 million. Unrestricted General Fund match requirements are now set at 2:1 for all SSSP funds. Both colleges have indicated that they have identified qualified expenditures to meet this match requirement.

* Reference to budget assumption number