



Santa Ana College • Santiago Canyon College

TENTATIVE BUDGET

2012 - 2013

**Rancho Santiago Community College District
2012-13**

TENTATIVE BUDGET

Submitted on June 18, 2012

by

Raúl Rodríguez, Ph.D., Chancellor

to the

BOARD OF TRUSTEES

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Rancho Santiago Community College District
Tentative Budget
2012-13

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RANCHO SANTIAGO
COMMUNITY COLLEGE DISTRICT

**Chancellor's Message
Tentative Budget 2012-13**

The Tentative Budget is the result of a process of participatory governance led by the Budget Allocation and Planning Review Committee (BAPR). This group reviewed and endorsed the tentative budget assumptions that were used as the basis for this budget.

As a result of a prolonged and continuing national and state recession, California continues to feel the effects of a number of negative economic indicators. Therefore, again this year, due to the uncertainty of state funding support, community college districts are compelled to make additional budget cuts, including reduced services and class offerings for our students.

This budget includes \$5 million in budget reductions, no Cost of Living Adjustment (COLA) or growth, and a 5% contingency reserve per the Board of Trustees approved budget assumptions. For purposes of this budget, we are also assuming passage of the governor's tax initiative. Depending on the outcome of the enacted state budget in June and the November election, the district may be compelled to make significant adjustments to our budget both for our proposed Adopted Budget and midyear. This tentative budget transitions the district to the new SB 361 Budget Allocation Model (BAM). Until the 2011-12 books are closed and the full extent of carryovers is known for the Adopted Budget, the Tentative Budget only includes reserves at the District-wide level.

State law requires that districts have an approved budget in place prior to the start of the fiscal year regardless of whether or not the state has an approved budget by that date. The main purpose of this year's Tentative Budget is to have an approved budget in place by the July 1st deadline to allow the district to continue to spend funds to meet our financial obligations.

I applaud the efforts of the colleges and the district office in evaluating programs and services and making difficult decisions that needed to be made to balance this budget. Having reviewed and approved this Tentative Budget, I recommend your review and adoption.

Sincerely,

Raúl Rodríguez, Ph.D.
Chancellor

Rancho Santiago Community College District
Tentative Budget
2012-13

List of Funds Budgeted

General Fund		
Expenditures	\$ 168,429,560	
Board Policy Contingency (5%)	6,937,535	
Restricted Reserves	837,930	
Unrestricted Contingency	24,513,388	
Total General Fund	\$ 200,718,413	
Child Development Fund		5,040,909
General Obligation Bond Funds		74,711,383
Bond Interest and Redemption Funds		28,753,226
Capital Outlay Projects Fund		23,422,935
Self-Insurance Fund - Workers' Compensation		8,121,103
Self-Insurance Fund - Property and Liability		2,318,908
Retiree Benefits Fund		(8,708,630)
Student Financial Aid Fund		26,736,076
Diversified Trust Fund		2,006,685
Associated Students Fund		370,230
Bookstore Fund		10,342,059
Community Education Fund		813,599
Total All Funds		\$ 374,646,896

Rancho Santiago Community College District
Tentative Budget
2012-13

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
Tentative Budget
2012-13

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

		2010-11 Actual Revenue	2011-12 Revised Budget	2011-12 Estimated Revenue	2012-13 Tentative Budget	% Tent/Est Change
Revenues by Source						
8100	Federal Revenues					
8110	Forest Reserve	\$0	\$0	\$9,215	\$0	(100.00)
8120	Higher Education Act	2,015,331	3,750,947	2,262,966	3,648,915	61.24
8130	Workforce Investment Act (JTPA)	426,302	510,699	419,591	510,699	21.71
8140	Temporary Assistance for Needy Families (TANF)	103,860	107,688	107,769	107,688	(0.08)
8150	Student Financial Aid	8,963	46,447	28,287	46,447	64.20
8160	Veterans Education	0	0	0	0	-
8170	Vocational Technical Education Act (VTEA)	1,987,876	1,412,841	634,352	1,412,841	122.72
8199	Other Federal Revenues (ABE, CAMP, SBA, Gear Up, NSF)	7,866,640	8,654,163	7,079,019	8,529,790	20.49
	Total Federal Revenues	<u>12,408,972</u>	<u>14,482,785</u>	<u>10,541,199</u>	<u>14,256,380</u>	35.24
8600	State Revenues					
8611	Apprenticeship Allowance	1,389,973	1,389,973	1,389,973	1,389,973	-
8612	State General Apportionment	89,168,017	80,366,566	79,638,259	79,638,259	-
8612	State General Apportionment - prior year adjustment	0	0	1,620,985	0	(100.00)
8619	Other General Apportionments-Enrollment Fee Admin-2%	101,073	84,026	84,026	86,730	3.22
8619	Other General Apportionments-Part-Time Faculty Compensation	691,647	691,647	691,647	691,661	0.00
8622	Extended Opportunity Programs & Services (EOPS)	1,280,830	1,306,992	1,306,970	1,306,992	0.00
8623	Disabled Students Programs & Services (DSPS)	1,447,511	1,441,154	1,444,562	1,441,154	(0.24)
8625	CalWORKS	201,620	296,080	296,498	296,080	(0.14)
8626	Telecomm./Technology Infrastructure Prog. (TTIP)	26,002	120,415	38,714	120,415	211.04
8629	Other Gen Categorical Apport - BSI	981,962	1,875,444	1,871,123	1,358,550	(27.39)
8629	Other Gen Categorical Apport - CARE	81,841	87,481	86,388	89,223	3.28
8629	Other Gen Categorical Apport - Equal Employment Opportunity	16,482	12,786	12,786	12,786	-
8629	Other Gen Categorical Apport - Matriculation - Credit	1,559,987	1,337,781	1,337,780	1,337,781	0.00
8629	Other Gen Categorical Apport - Matriculation - Non-credit	1,392,594	1,327,254	1,330,377	1,327,254	(0.23)
8629	Other Gen Categorical Apport - Student Financial Aid Admin	890,339	1,132,904	1,132,904	1,132,904	-

Rancho Santiago Community College District
Tentative Budget
2012-13

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

Revenues by Source	2010-11 Actual Revenue	2011-12 Revised Budget	2011-12 Estimated Revenue	2012-13 Tentative Budget	% Tent/Est Change
8659 Other Reimb Categorical Allow - Career Tech Education	332,765	1,427,113	1,397,017	1,383,950	(0.94)
8659 Other Reimb Categorical Allow - Economic Development	691,522	2,653,450	1,644,604	1,746,710	6.21
8659 Other Reimb Categorical Allow - Other	549,226	566,701	356,139	536,701	50.70
8672 Homeowners' Property Tax Relief	328,271	349,722	349,722	349,722	-
8681 State Lottery Proceeds	3,610,301	3,774,463	4,028,972	3,989,035	(0.99)
8682 State Mandated Costs	544,145	0	157,777	0	(100.00)
8699 Other Misc State Revenue	0	0	0	0	-
Total State Revenues	105,286,108	100,241,952	100,217,223	98,235,880	(1.98)
8800 Local Revenues					
8810 Tax Allocation, Redevelopment	86,550	0	91,475	0	(100.00)
8811 Tax Allocation, Secured Roll	36,047,336	33,615,091	33,615,091	33,615,091	-
8812 Tax Allocation, Supplement Roll	510,125	543,460	543,460	543,460	-
8813 Tax Allocation, Unsecured Roll	1,506,106	1,604,525	1,604,525	1,604,525	-
8814 Voted Indebt Levies-Secured	0	0	0	0	-
8816 Prior Years' Taxes	1,203,276	1,281,907	1,281,907	1,281,907	-
8817 Education Revenue Augmentation Fund (ERAF)	2,600,754	0	(3,057,797)	(3,057,797)	-
8820 Contrib, Gifts, Grants & Endowment	33,925	64,412	28,125	4,412	(84.31)
8831 Contract Instructional Service	25,646	182,711	67,186	182,711	171.95
8850 Rents and Leases	326,037	310,202	319,155	310,202	(2.81)
8860 Interest & Investment Income	353,849	296,976	227,385	201,000	(11.60)
8867 Gain (Loss) on Invest-Unrealized	(30,886)	0	0	0	-
8874 CCC Enrollment Fees	6,248,695	7,001,474	7,001,474	7,001,474	-
8876 Health Services Fees	963,920	943,009	967,669	1,007,669	4.13
8880 Nonresident Tuition	1,971,055	2,000,000	1,630,037	1,650,000	1.22
8882 Parking Fees & Bus Passes	927,903	932,100	868,768	932,100	7.29
8885 Student ID & ASB Fees	59,223	59,224	53,603	59,224	10.49
8890 Other Local Revenues (Student Transcript/Representation/ Discounts/Fines/Instr. Mat/Health Serv. Use Fees, etc.)	283,235	389,400	271,174	285,150	5.15
8891 Other Local Rev - Special Proj	281,208	350,880	288,334	230,807	(19.95)
Total Local Revenues	53,397,957	49,575,371	45,801,571	45,851,935	0.11

Rancho Santiago Community College District
Tentative Budget
2012-13

General Fund Revenue Budget - Combined - Restricted and Unrestricted - Fund 11, 12, 13					
<u>Revenues by Source</u>	2010-11 Actual Revenue	2011-12 Revised Budget	2011-12 Estimated Revenue	2012-13 Tentative Budget	% Tent/Est Change
8900 Other Financing Sources					
8910 Proceeds-Sale of Equip & Suppl	6,779	6,000	33,397	5,000	(85.03)
8981 Interfund Transfers In	10,500	10,500	10,500	10,500	-
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Total Other Sources	17,279	16,500	43,897	15,500	(64.69)
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Total Revenues	171,110,316	164,316,608	156,603,890	158,359,695	1.12
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Beginning Fund Balance	32,190,876	47,079,378	47,079,378	42,358,718	(10.03)
Adjustments to Beginning Fund Balance	0	0	0	0	-
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Adjusted Beginning Fund Balance	32,190,876	47,079,378	47,079,378	42,358,718	(10.03)
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Total Revenues, Other Financing Sources and Beginning Fund Balance	<u>\$203,301,192</u>	<u>\$211,395,986</u>	<u>\$203,683,268</u>	<u>\$200,718,413</u>	(1.46)

Rancho Santiago Community College District
Tentative Budget
2012-13

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

<u>Expenditures by Object</u>	2010-11 Actual Expenses	2011-12 Revised Budget	2011-12 Estimated Expenses	2012-13 Tentative Budget	% Tent/Est Change
1000 Academic Salaries					
1100 Instructional Salaries, Regular Contract	\$22,206,383	\$24,675,474	\$23,535,717	\$24,555,092	4.33
1200 Non-Instructional Salaries, Regular Contract	13,747,886	14,398,372	14,483,792	13,870,560	(4.23)
1300 Instructional Salaries, Other Non-Regular	21,029,886	17,242,591	19,250,894	16,019,327	(16.79)
1400 Non-Instructional Salaries, Other Non-Regular	3,850,013	3,964,700	3,701,025	3,451,724	(6.74)
Subtotal	<u>60,834,168</u>	<u>60,281,137</u>	<u>60,971,428</u>	<u>57,896,703</u>	(5.04)
2000 Classified Salaries					
2100 Non-Instructional Salaries, Regular Full Time	28,162,026	31,093,285	28,569,511	30,260,001	5.92
2200 Instructional Aides, Regular Full Time	878,444	875,256	875,783	887,232	1.31
2300 Non-Instructional Salaries, Other	4,120,511	5,633,640	4,464,695	5,158,275	15.53
2400 Instructional Aides, Other	2,054,324	2,453,013	2,218,403	2,719,333	22.58
Subtotal	<u>35,215,305</u>	<u>40,055,194</u>	<u>36,128,392</u>	<u>39,024,841</u>	8.02
3000 Employee Benefits					
3100 State Teachers' Retirement System Fund	4,522,212	4,658,587	4,475,864	4,546,934	1.59
3200 Public Employees' Retirement System Fund	3,538,478	4,640,682	3,679,216	4,063,547	10.45
3300 Old Age, Survivors, Disability, and Health Ins.	3,457,166	3,943,320	3,507,547	3,738,524	6.59
3400 Health and Welfare Benefits	18,522,921	20,930,186	20,175,778	21,847,278	8.28
3500 State Unemployment Insurance	706,335	1,785,812	1,694,935	1,708,705	0.81
3600 Workers' Compensation Insurance	2,340,757	2,378,615	2,351,075	2,270,071	(3.45)
3900 Other Benefits	1,238,696	1,299,629	1,263,683	1,268,914	0.41
Subtotal	<u>34,326,565</u>	<u>39,636,831</u>	<u>37,148,098</u>	<u>39,443,973</u>	6.18
TOTAL SALARIES/BENEFITS	<i>130,376,038</i>	<i>139,973,162</i>	<i>134,247,918</i>	<i>136,365,517</i>	<i>1.58</i>

Rancho Santiago Community College District
Tentative Budget
2012-13

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

<u>Expenditures by Object</u>	2010-11 Actual Expenses	2011-12 Revised Budget	2011-12 Estimated Expenses	2012-13 Tentative Budget	% Tent/Est Change
4000 Books and Supplies					
4100 Textbooks	0	0	0	0	-
4200 Other Books	133,452	160,274	105,941	172,914	63.22
4300 Instructional Supplies	1,003,812	1,025,847	859,504	1,012,356	17.78
4400 Media Supplies	0	0	0	0	-
4500 Maintenance Supplies	241,129	260,689	237,195	269,867	13.77
4600 Non-Instructional Supplies	1,001,934	1,192,618	1,004,604	1,138,848	13.36
4700 Food Supplies	71,327	198,358	96,734	153,011	58.18
Subtotal	<u>2,451,654</u>	<u>2,837,786</u>	<u>2,303,978</u>	<u>2,746,996</u>	19.23
5000 Services and Other Operating Expenses					
5100 Personal & Consultant Svcs	2,869,517	5,339,077	3,829,611	4,431,148	15.71
5200 Travel & Conference Expenses	384,417	739,309	444,686	722,185	62.40
5300 Dues & Memberships	137,754	251,223	166,681	186,000	11.59
5400 Insurance	1,183,049	1,321,876	1,183,049	1,321,876	11.73
5500 Utilities & Housekeeping Svcs	3,944,776	6,160,252	3,821,307	4,364,570	14.22
5600 Rents, Leases & Repairs	3,409,075	3,725,140	3,522,082	3,783,850	7.43
5700 Legal, Election & Audit Exp	466,234	759,338	711,565	917,245	28.91
5800 Other Operating Exp & Services	5,043,562	5,827,188	4,526,118	5,530,274	22.19
5900 Other (Transportation, Postage, Reproduction, Special Proj)	1,012,755	2,839,726	1,208,866	2,814,136	132.79
Subtotal	<u>18,451,139</u>	<u>26,963,129</u>	<u>19,413,965</u>	<u>24,071,284</u>	23.99
6000 Sites, Buildings, Books, and Equipment					
6100 Sites & Site Improvements	0	0	0	0	-
6200 Buildings	12,825	44,489	6,901	122,639	1,677.12
6300 Library Books	74,453	75,828	85,694	78,618	(8.26)
6400 Equipment	2,797,873	3,277,082	3,253,436	2,924,076	(10.12)
Subtotal	<u>2,885,151</u>	<u>3,397,399</u>	<u>3,346,031</u>	<u>3,125,333</u>	(6.60)
Subtotal, Expenditures (1000-6000)	<u>154,163,982</u>	<u>173,171,476</u>	<u>159,311,892</u>	<u>166,309,130</u>	4.39

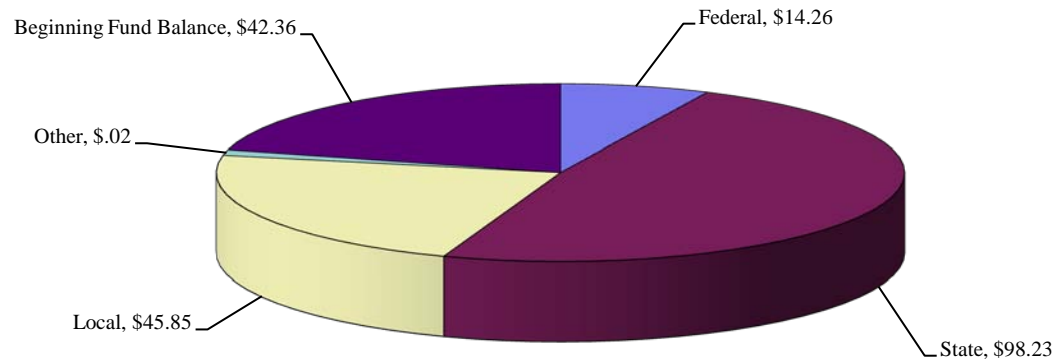
Rancho Santiago Community College District
Tentative Budget
2012-13

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

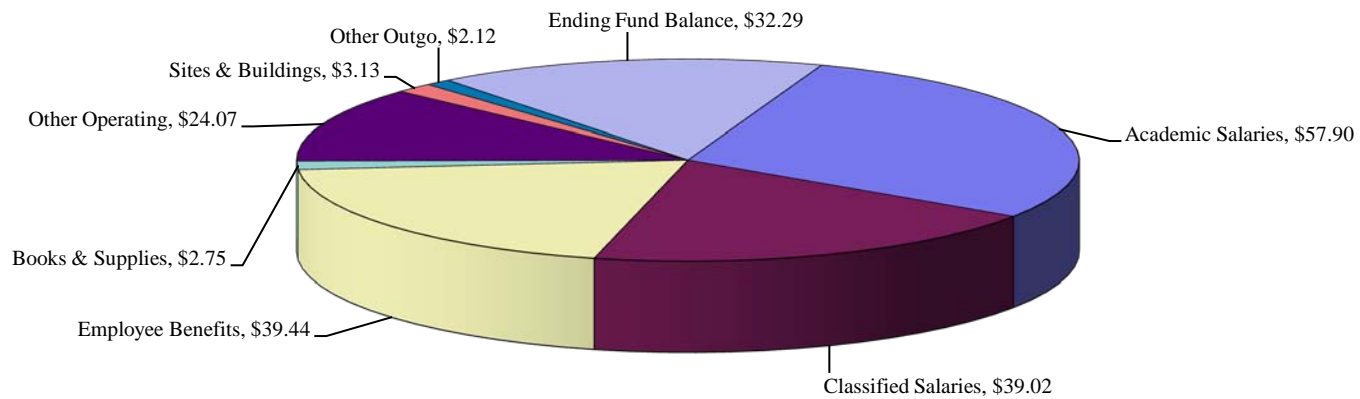
<u>Expenditures by Object</u>	2010-11 Actual Expenses	2011-12 Revised Budget	2011-12 Estimated Expenses	2012-13 Tentative Budget	% Tent/Est Change
7000 Other Outgo					
7200 Intrafund Transfers Out	0	0	6,370	0	(100.00)
7300 Interfund Transfers Out	1,521,041	1,521,041	1,374,019	1,374,019	-
7600 Other Student Aid	536,791	787,925	632,269	746,411	18.05
Subtotal	2,057,832	2,308,966	2,012,658	2,120,430	5.35
Subtotal, Expenditures (1000-7000)	156,221,814	175,480,442	161,324,550	168,429,560	4.40
7900 Reserve for Contingencies					
7920 Restricted Contingency-Safety & Parking	0	340,498	0	340,498	-
7920 Restricted Contingency-Health Services	0	149,204	0	202,459	-
7930 Board Policy Contingency (5%)	0	8,447,993	0	6,937,535	-
7940 Faculty Leave Bank-Current Year Payout	0	500,000	0	0	-
7940 Current Year Vacation Payout	0	500,000	0	0	-
7940 Child Development Cash Flow	0	1,000,000	0	0	-
7940 Reserved for Special Purposes-Contracted Transcript Serv.	0	4,938	0	0	-
7940 Restricted Contingency	0	76,807	0	0	-
7940 Reserved for Special Purposes-Student ID Card Fees	0	194,973	0	194,973	-
7940 Revolving Cash Accounts	0	100,000	0	100,000	-
Total Designated	0	11,314,413	0	7,775,465	-
7910/7950 Unrestricted Contingency/Budget Stabilization	47,079,378	24,601,131	42,358,718	24,513,388	(42.13)
Subtotal Expenditures (7900)	47,079,378	35,915,544	42,358,718	32,288,853	(23.77)
Total Expenditures, Other Outgo and Ending Fund Balance	\$203,301,192	\$211,395,986	\$203,683,268	\$200,718,413	(1.46)

Rancho Santiago Community College District
Tentative Budget 2012-13
General Fund - Combined - Restricted and Unrestricted - Fund 11, 12, 13

Revenue in Millions



Expenditures in Millions



Rancho Santiago Community College District
Tentative Budget
2012-13
Combined General Fund

Santa Ana College								
	Fund 11		Fund 12		Fund 13		Combined	
	Unrestricted	%	Restricted	%	One-Time	%		%
Academic Salaries	36,265,750		3,392,303		0		39,658,053	
Classified Salaries	12,608,985		5,119,839		0		17,728,824	
Employee Benefits	15,745,406		2,435,329		0		18,180,735	
Supplies & Materials	662,710		1,018,137		0		1,680,847	
Other Operating Exp & Services	1,454,963		3,960,612		4,631,163		10,046,738	
Capital Outlay	89,939		1,240,178		0		1,330,117	
Other Outgo	0		737,962		0		737,962	
Grand Total	\$66,827,753	55.34%	\$17,904,360	59.24%	\$4,631,163	56.92%	\$89,363,276	56.16%

Santiago Canyon College								
	Fund 11		Fund 12		Fund 13		Combined	
	Unrestricted	%	Restricted	%	One-Time	%		%
Academic Salaries	15,299,190		1,860,634		0		17,159,824	
Classified Salaries	5,951,721		2,139,866		0		8,091,587	
Employee Benefits	7,205,517		1,123,784		0		8,329,301	
Supplies & Materials	152,797		475,331		0		628,128	
Other Operating Exp & Services	952,940		729,613		2,728,465		4,411,018	
Capital Outlay	15,326		383,301		0		398,627	
Other Outgo	0		210,908		0		210,908	
Grand Total	\$29,577,491	24.49%	\$6,923,437	22.91%	\$2,728,465	33.54%	\$39,229,393	24.66%

District Office								
	Fund 11		Fund 12		Fund 13		Combined	
	Unrestricted	%	Restricted	%	One-Time	%		%
Academic Salaries	1,067,674		11,152		0		1,078,826	
Classified Salaries	11,064,856		2,139,574		0		13,204,430	
Employee Benefits	5,495,612		673,118		0		6,168,730	
Supplies & Materials	275,678		162,343		0		438,021	
Other Operating Exp & Services	5,152,152		1,963,244		776,256		7,891,652	
Capital Outlay	1,292,490		104,099		0		1,396,589	
Other Outgo	0		340,498		0		340,498	
Grand Total	\$24,348,462	20.16%	\$5,394,028	17.85%	\$776,256	9.54%	\$30,518,746	19.18%

Total Expenditures-excludes Districtwide	\$120,753,706	100.00%	\$30,221,825	100.00%	\$8,135,884	100.00%	\$159,111,415	100.00%
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Districtwide								
	Fund 11		Fund 12		Fund 13		Combined	
	Unrestricted	%	Restricted	%	One-Time	%		%
Employee Benefits-retiree benefits	6,765,207		0		0		6,765,207	
Election	0		0		400,000		400,000	
Other Operating Exp & Services-prop&liability ins	1,321,876		0		0		1,321,876	
Other Outgo-Interfund Transfers	0		0		1,374,019		1,374,019	
Other Outgo-Board Policy Contingency	0		0		6,937,535		6,937,535	
Other Outgo-Reserves	0		0		24,808,361		24,808,361	
Grand Total	\$8,087,083	6.28%	\$0	0.00%	\$33,519,915	80.47%	\$41,606,998	20.73%

Total Expenditures-includes Districtwide	\$128,840,789		\$30,221,825		\$41,655,799		\$200,718,413	
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Rancho Santiago Community College District
Tentative Budget
2012-13

Unrestricted General Fund Revenue Budget - Fund 11

		2010-11	2011-12	2011-12	2012-13	%
Revenues by Source		Actual	Revised	Estimated	Tentative	Tent/Est
		Revenue	Budget	Revenue	Budget	Change
8100	Federal Revenues					
8110	Forest Reserve	\$0	\$0	\$9,215	\$0	(100.00)
8120	Higher Education Act	0	0	0	0	-
8130	Workforce Investment Act (JTPA)	0	0	0	0	-
8140	Temporary Assistance for Needy Families (TANF)	0	0	0	0	-
8150	Student Financial Aid	0	0	0	0	-
8160	Veterans Education	0	0	0	0	-
8170	Vocational Technical Education Act (VTEA)	0	0	0	0	-
8199	Other Federal Revenues	0	0	0	0	-
	Total Federal Revenues	0	0	9,215	0	(100.00)
8600	State Revenues					
8611	Apprenticeship Allowance	1,389,973	1,389,973	1,389,973	1,389,973	-
8612	State General Apportionment	89,168,017	80,366,566	79,638,259	79,638,259	-
8612	State General Apportionment - prior year adjustment	0	0	1,620,985	0	(100.00)
8619	Other General Apportionments-Enrollment Fee Admin-2%	101,073	84,026	84,026	86,730	3.22
8619	Other General Apportionments-Part-Time Faculty Compensation	691,647	691,647	691,647	691,661	0.00
8622	Extended Opportunity Programs & Services (EOPS)	0	0	0	0	-
8623	Disabled Students Programs & Services (DSPS)	0	0	0	0	-
8625	CalWORKS	0	0	0	0	-
8626	Telecomm./Technology Infrastructure Prog. (TTIP)	0	0	0	0	-
8629	Other Gen Categorical Apport	0	0	0	0	-
8659	Other Reimb Categorical Allow	0	0	0	0	-
8672	Homeowners' Property Tax Relief	328,271	349,722	349,722	349,722	-
8681	State Lottery Proceeds	3,112,536	3,276,087	3,542,154	3,328,928	(6.02)
8682	State Mandated Costs	544,145	0	157,777	0	(100.00)
8699	Other Misc State Revenue	0	0	0	0	-
	Total State Revenues	95,335,662	86,158,021	87,474,543	85,485,273	(2.27)

Rancho Santiago Community College District
Tentative Budget
2012-13

Unrestricted General Fund Revenue Budget - Fund 11

<u>Revenues by Source</u>	2010-11 Actual Revenue	2011-12 Revised Budget	2011-12 Estimated Revenue	2012-13 Tentative Budget	% Tent/Est Change
8800 Local Revenues					
8810 Tax Allocation, Redevelopment	86,550	0	91,475	0	(100.00)
8811 Tax Allocation, Secured Roll	36,047,336	33,615,091	33,615,091	33,615,091	-
8812 Tax Allocation, Supplement Roll	510,125	543,460	543,460	543,460	-
8813 Tax Allocation, Unsecured Roll	1,506,106	1,604,525	1,604,525	1,604,525	-
8814 Voted Indebt Levies-Secured	0	0	0	0	-
8816 Prior Years' Taxes	1,203,276	1,281,907	1,281,907	1,281,907	-
8817 Education Revenue Augmentation Fund (ERAF)	2,600,754	0	(3,057,797)	(3,057,797)	-
8820 Contrib, Gifts, Grants & Endowment	67	1,050	5	1,050	20,900.00
8831 Contract Instructional Service	0	0	0	0	-
8850 Rents and Leases	326,037	310,202	319,155	310,202	(2.81)
8860 Interest & Investment Income	353,849	296,976	227,386	201,000	(11.60)
8867 Gain (Loss) on Invest-Unrealized	(30,886)	0	0	0	-
8874 CCC Enrollment Fees	6,248,695	7,001,474	7,001,474	7,001,474	-
8876 Health Services Fees	0	0	0	0	-
8880 Nonresident Tuition	1,971,055	2,000,000	1,630,037	1,650,000	1.22
8882 Parking Fees & Bus Passes	0	0	0	0	-
8885 Student ID & ASB Fees	59,223	59,224	53,603	59,224	10.49
8890 Other Local Revenues (Student Transcript/Representation/Discounts/Fines, etc.)	131,696	231,225	140,132	129,880	(7.32)
8891 Other Local Rev - Special Proj	33,045	0	0	0	-
Total Local Revenues	51,046,928	46,945,134	43,450,453	43,340,016	(0.25)

Rancho Santiago Community College District
Tentative Budget
2012-13

Unrestricted General Fund Revenue Budget - Fund 11

<u>Revenues by Source</u>	2010-11 Actual Revenue	2011-12 Revised Budget	2011-12 Estimated Revenue	2012-13 Tentative Budget	% Tent/Est Change
8900 Other Financing Sources					
8910 Proceeds-Sale of Equip & Suppl	6,779	6,000	33,397	5,000	(85.03)
8981 Interfund Transfers In	10,500	10,500	10,500	10,500	-
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Total Other Sources	17,279	16,500	43,897	15,500	(64.69)
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Total Revenues	146,399,869	133,119,655	130,978,108	128,840,789	(1.63)
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Beginning Fund Balance	31,418,493	46,144,664	46,144,664	0	(100.00)
Adjustments to Beginning Fund Balance	0	28,729 *	28,729 *	0	(100.00)
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Adjusted Beginning Fund Balance	31,418,493	46,173,393	46,173,393	0	(100.00)
	<hr/>	<hr/>	<hr/>	<hr/>	
Total Revenues, Other Financing Sources and Beginning Fund Balance	<u>\$177,818,362</u>	<u>\$179,293,048</u>	<u>\$177,151,501</u>	<u>\$128,840,789</u>	(27.27)

* Adjustment to Beginning Fund Balance from Fund 12 to Fund 11 - due to negative fund balance for Project #3450 - Health Services

Rancho Santiago Community College District
Tentative Budget
2012-13

Unrestricted General Fund Expenditure Budget - Fund 11

<u>Expenditures by Object</u>	2010-11 Actual Expenses	2011-12 Revised Budget	2011-12 Estimated Expenses	2012-13 Tentative Budget	% Tent/Est Change
1000 Academic Salaries					
1100 Instructional Salaries, Regular Contract	\$21,929,537	\$24,534,876	\$23,336,342	\$24,414,494	4.62
1200 Non-Instructional Salaries, Regular Contract	11,518,320	12,722,609	12,354,866	12,200,903	(1.25)
1300 Instructional Salaries, Other Non-Regular	20,601,618	16,625,934	18,811,632	15,448,671	(17.88)
1400 Non-Instructional Salaries, Other Non-Regular	1,109,749	604,502	917,379	568,546	(38.02)
Subtotal	<u>55,159,224</u>	<u>54,487,921</u>	<u>55,420,219</u>	<u>52,632,614</u>	(5.03)
2000 Classified Salaries					
2100 Non-Instructional Salaries, Regular Full Time	23,703,755	26,385,009	24,055,574	25,581,545	6.34
2200 Instructional Aides, Regular Full Time	878,444	875,256	875,783	887,232	1.31
2300 Non-Instructional Salaries, Other	1,315,938	1,704,500	1,373,875	1,328,143	(3.33)
2400 Instructional Aides, Other	1,243,243	1,508,434	1,388,935	1,828,642	31.66
Subtotal	<u>27,141,380</u>	<u>30,473,199</u>	<u>27,694,167</u>	<u>29,625,562</u>	6.97
3000 Employee Benefits					
3100 State Teachers' Retirement System Fund	4,111,837	4,225,095	4,090,555	4,151,889	1.50
3200 Public Employees' Retirement System Fund	2,880,103	3,813,080	2,981,094	3,252,026	9.09
3300 Old Age, Survivors, Disability, and Health Ins.	2,853,410	3,197,460	2,885,762	3,012,526	4.39
3400 Health and Welfare Benefits	16,993,138	19,335,891	18,609,396	20,263,941	8.89
3500 State Unemployment Insurance	607,544	1,555,322	1,471,050	1,493,941	1.56
3600 Workers' Compensation Insurance	2,007,100	1,996,169	2,012,894	1,915,589	(4.83)
3900 Other Benefits	1,093,603	1,153,198	1,120,500	1,121,830	0.12
Subtotal	<u>30,546,735</u>	<u>35,276,215</u>	<u>33,171,251</u>	<u>35,211,742</u>	6.15
TOTAL SALARIES/BENEFITS	112,847,339	120,237,335	116,285,637	117,469,918	1.02

Rancho Santiago Community College District
Tentative Budget
2012-13

Unrestricted General Fund Expenditure Budget - Fund 11

<u>Expenditures by Object</u>	2010-11 Actual Expenses	2011-12 Revised Budget	2011-12 Estimated Expenses	2012-13 Tentative Budget	% Tent/Est Change
4000 Books and Supplies					
4100 Textbooks	0	0	0	0	-
4200 Other Books	3,332	6,656	3,132	6,550	109.13
4300 Instructional Supplies	175,178	113,256	113,207	148,679	31.33
4400 Media Supplies	0	0	0	0	-
4500 Maintenance Supplies	241,129	260,689	237,195	269,867	13.77
4600 Non-Instructional Supplies	645,163	696,260	654,169	654,975	0.12
4700 Food Supplies	8,076	14,843	5,510	11,114	101.71
Subtotal	1,072,878	1,091,704	1,013,213	1,091,185	7.70
5000 Services and Other Operating Expenses					
5100 Personal & Consultant Svcs	862,730	1,015,825	848,315	934,833	10.20
5200 Travel & Conference Expenses	109,872	137,081	73,765	154,200	109.04
5300 Dues & Memberships	124,210	213,292	137,979	157,219	13.94
5400 Insurance	1,183,049	1,321,876	1,183,049	1,321,876	11.73
5500 Utilities & Housekeeping Svcs	3,938,355	6,150,881	3,815,665	589,966	(84.54)
5600 Rents, Leases & Repairs	3,019,344	3,433,072	3,227,596	3,473,645	7.62
5700 Legal, Election & Audit Exp	464,769	757,873	711,565	515,780	(27.51)
5800 Other Operating Exp & Services	4,576,044	5,171,901	4,060,450	567,408	(86.03)
5900 Other (Transportation, Postage, Reproduction, Special Proj.)	705,103	1,154,312	845,157	1,167,004	38.08
Subtotal	14,983,476	19,356,113	14,903,541	8,881,931	(40.40)
6000 Sites, Buildings, Books, and Equipment					
6100 Sites & Site Improvements	0	0	0	0	-
6200 Buildings	7,430	39,989	6,901	117,989	1,609.74
6300 Library Books	37,893	33,992	32,760	39,196	19.65
6400 Equipment	1,127,734	1,586,844	1,803,037	1,240,570	(31.20)
Subtotal	1,173,057	1,660,825	1,842,698	1,397,755	(24.15)
Subtotal, Expenditures (1000-6000)	130,076,750	142,345,977	134,045,089	128,840,789	(3.88)

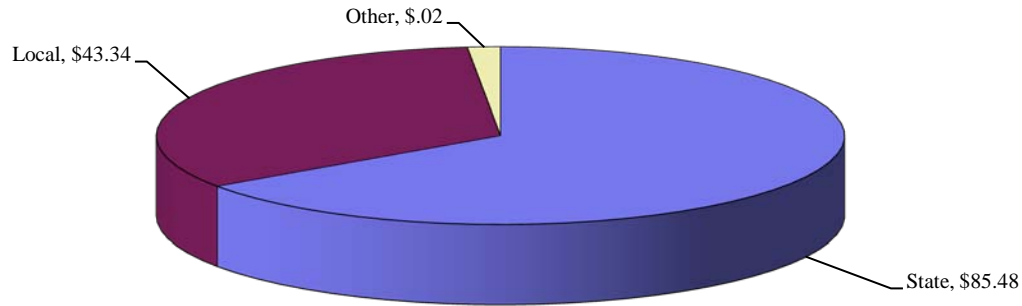
Rancho Santiago Community College District
Tentative Budget
2012-13

Unrestricted General Fund Expenditure Budget - Fund 11

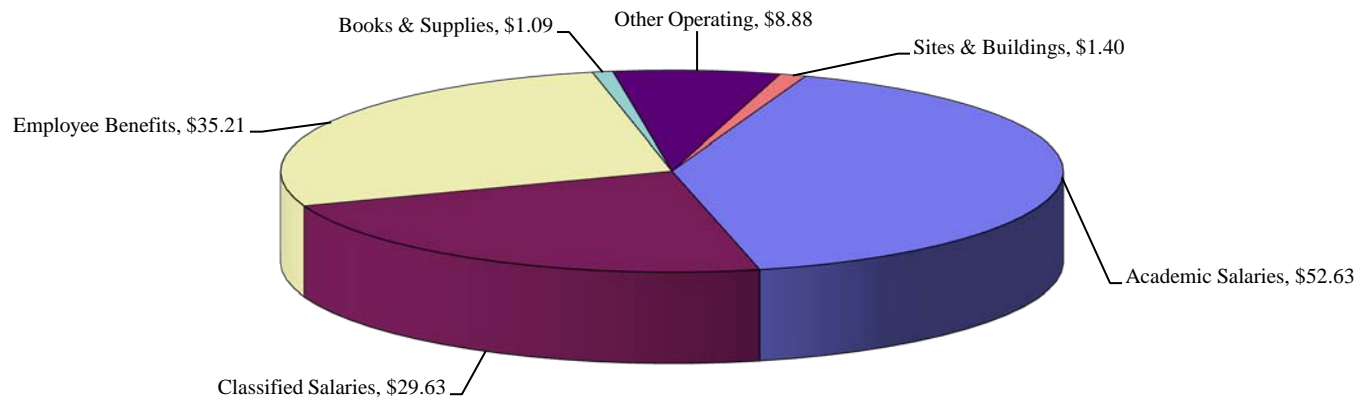
<u>Expenditures by Object</u>	2010-11 Actual Expenses	2011-12 Revised Budget	2011-12 Estimated Expenses	2012-13 Tentative Budget	% Tent/Est Change
7000 Other Outgo					
7200 Intrafund Transfers Out	75,907	0	76,406	0	(100.00)
7300 Interfund Transfers Out	1,521,041	1,521,041	1,374,019	0	(100.00)
7600 Other Student Aid	0	188	188	0	(100.00)
Subtotal	1,596,948	1,521,229	1,450,613	0	(100.00)
Subtotal, Expenditures (1000-7000)	131,673,698	143,867,206	135,495,702	128,840,789	(4.91)
7900 Reserve for Contingencies					
7930 Board Policy Contingency (5%)	0	8,447,993	0	0	-
7940 Faculty Leave Bank-Current Year Payout	0	500,000	0	0	-
7940 Current Year Vacation Payout	0	500,000	0	0	-
7940 Child Development Cash Flow	0	1,000,000	0	0	-
7940 Reserved for Restricted Programs	0	199,911	0	0	-
7940 Restricted Contingency	0	76,807	0	0	-
7940 Revolving Cash Accounts	0	100,000	0	0	-
Total Designated	0	10,824,711	0	0	-
7910 Unrestricted Contingency	46,144,664	24,601,131	41,655,799	0	(100.00)
Subtotal Expenditures (7900)	46,144,664	35,425,842	41,655,799	0	(100.00)
Total Expenditures, Other Outgo and Ending Fund Balance	\$177,818,362	\$179,293,048	\$177,151,501	\$128,840,789	(27.27)

Rancho Santiago Community College District
Tentative Budget 2012-13
General Fund - Unrestricted - Fund 11

Revenue in Millions



Expenditures in Millions



Rancho Santiago Community College District
Tentative Budget
2012-13

Restricted General Fund Revenue Budget - Fund 12						
Revenues by Source		2010-11 Actual Revenue	2011-12 Revised Budget	2011-12 Estimated Revenue	2012-13 Tentative Budget	% Tent/Est Change
8100	Federal Revenues					
8110	Forest Reserve	\$0	\$0	\$0	\$0	-
8120	Higher Education Act	2,015,331	3,750,947	2,262,966	3,648,915	61.24
8130	Workforce Investment Act (JTPA)	426,302	510,699	419,591	510,699	21.71
8140	Temporary Assistance for Needy Families (TANF)	103,860	107,688	107,769	107,688	(0.08)
8150	Student Financial Aid	8,963	46,447	28,287	46,447	64.20
8160	Veterans Education	0	0	0	0	-
8170	Vocational Technical Education Act (VTEA)	1,987,876	1,412,841	634,352	1,412,841	122.72
8199	Other Federal Revenues (ABE, CAMP, SBA, Gear Up, NSF)	7,866,640	8,654,163	7,079,019	8,529,790	20.49
	Total Federal Revenues	<u>12,408,972</u>	<u>14,482,785</u>	<u>10,531,984</u>	<u>14,256,380</u>	35.36
8600	State Revenues					
8611	Apprenticeship Allowance	0	0	0	0	-
8612	State General Apportionment	0	0	0	0	-
8612	State General Apportionment workload reduction	0	0	0	0	-
8619	Other General Apportionments	0	0	0	0	-
8622	Extended Opportunity Programs & Services (EOPS)	1,280,830	1,306,992	1,306,970	1,306,992	0.00
8623	Disabled Students Programs & Services (DSPS)	1,447,512	1,441,154	1,444,562	1,441,154	(0.24)
8625	CalWORKS	201,620	296,080	296,498	296,080	(0.14)
8626	Telecomm./Technology Infrastructure Prog. (TTIP)	26,002	120,415	38,713	120,415	211.05
8629	Other Gen Categorical Apport - BSI	981,962	1,875,444	1,871,123	1,358,550	(27.39)
8629	Other Gen Categorical Apport - CARE	81,841	87,481	86,388	89,223	3.28
8629	Other Gen Categorical Apport - Equal Employment Opportunity	16,482	12,786	12,786	12,786	-
8629	Other Gen Categorical Apport - Matriculation - Credit	1,559,987	1,337,781	1,337,780	1,337,781	0.00
8629	Other Gen Categorical Apport - Matriculation - Non-credit	1,392,594	1,327,254	1,330,377	1,327,254	(0.23)
8629	Other Gen Categorical Apport - Student Financial Aid Admin	890,339	1,132,904	1,132,904	1,132,904	-

Rancho Santiago Community College District
Tentative Budget
2012-13

Restricted General Fund Revenue Budget - Fund 12

Revenues by Source	2010-11 Actual Revenue	2011-12 Revised Budget	2011-12 Estimated Revenue	2012-13 Tentative Budget	% Tent/Est Change
8659 Other Reimb Categorical Allow - Career Tech Education	332,765	1,427,113	1,397,017	1,383,950	(0.94)
8659 Other Reimb Categorical Allow - Economic Development	691,522	2,653,450	1,644,604	1,746,710	6.21
8659 Other Reimb Categorical Allow - Other	549,226	566,701	356,139	536,701	50.70
8672 Homeowners' Property Tax Relief	0	0	0	0	-
8681 State Lottery Proceeds	497,765	498,376	486,818	660,107	35.60
8682 State Mandated Costs	0	0	0	0	-
8699 Other Misc State Revenue	0	0	0	0	-
Total State Revenues	9,950,447	14,083,931	12,742,679	12,750,607	0.06
8800 Local Revenues					
8810 Tax Allocation, Redevelopment	0	0	0	0	-
8811 Tax Allocation, Secured Roll	0	0	0	0	-
8812 Tax Allocation, Supplement Roll	0	0	0	0	-
8813 Tax Allocation, Unsecured Roll	0	0	0	0	-
8814 Voted Indebt Levies-Secured	0	0	0	0	-
8816 Prior Years' Taxes	0	0	0	0	-
8817 Education Revenue Augmentation Fund (ERAF)	0	0	0	0	-
8820 Contrib, Gifts, Grants & Endowment	33,858	63,362	28,120	3,362	(88.04)
8831 Contract Instructional Service	25,646	182,711	67,186	182,711	171.95
8850 Rents and Leases	0	0	0	0	-
8860 Interest & Investment Income	0	0	0	0	-
8867 Gain (Loss) on Invest-Unrealized	0	0	0	0	-
8874 CCC Enrollment Fees	0	0	0	0	-
8876 Health Services Fees	963,920	943,009	967,669	1,007,669	4.13
8880 Nonresident Tuition	0	0	0	0	-
8882 Parking Fees & Bus Passes	927,902	932,100	868,767	932,100	7.29
8885 Student ID & ASB Fees	0	0	0	0	-
8890 Other Local Revenues (Instr. Mat./Health Serv. Use Fees, etc.)	151,539	158,175	131,043	155,270	18.49
8891 Other Local Rev - Special Proj	248,163	350,880	288,334	230,807	(19.95)
Total Local Revenues	2,351,028	2,630,237	2,351,119	2,511,919	6.84

Rancho Santiago Community College District
Tentative Budget
2012-13

Restricted General Fund Revenue Budget - Fund 12					
<u>Revenues by Source</u>	2010-11 Actual Revenue	2011-12 Revised Budget	2011-12 Estimated Revenue	2012-13 Tentative Budget	% Tent/Est Change
8900 Other Financing Sources					
8910 Proceeds-Sale of Equip & Suppl	0	0	0	0	-
8981 Interfund Transfers In	0	0	0	0	-
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Total Other Sources	0	0	0	0	-
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Total Revenues	24,710,447	31,196,953	25,625,782	29,518,906	15.19
	<hr/>	<hr/>	<hr/>	<hr/>	
Beginning Fund Balance	772,383	934,714	934,714	702,919	(24.80)
Adjustments to Beginning Fund Balance	0	(28,729) *	(28,729) *	0	(100.00)
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Adjusted Beginning Fund Balance	772,383	905,985	905,985	702,919	(22.41)
	<hr/>	<hr/>	<hr/>	<hr/>	
Total Revenues, Other Financing Sources and Beginning Fund Balance	<u>\$25,482,830</u>	<u>\$32,102,938</u>	<u>\$26,531,767</u>	<u>\$30,221,825</u>	13.91

* Adjustment to Beginning Fund Balance from Fund 12 to Fund 11 - due to negative fund balance for Project #3450 - Health Services

Rancho Santiago Community College District
Tentative Budget
2012-13

Restricted General Fund Expenditure Budget - Fund 12

<u>Expenditures by Object</u>	2010-11 Actual Expenses	2011-12 Revised Budget	2011-12 Estimated Expenses	2012-13 Tentative Budget	% Tent/Est Change
1000 Academic Salaries					
1100 Instructional Salaries, Regular Contract	\$276,846	\$140,598	\$199,375	\$140,598	(29.48)
1200 Non-Instructional Salaries, Regular Contract	2,229,566	1,675,763	2,128,926	1,669,657	(21.57)
1300 Instructional Salaries, Other Non-Regular	428,268	616,657	439,262	570,656	29.91
1400 Non-Instructional Salaries, Other Non-Regular	2,740,264	3,360,198	2,783,646	2,883,178	3.58
Subtotal	<u>5,674,944</u>	<u>5,793,216</u>	<u>5,551,209</u>	<u>5,264,089</u>	(5.17)
2000 Classified Salaries					
2100 Non-Instructional Salaries, Regular Full Time	4,458,270	4,708,276	4,513,937	4,678,456	3.64
2200 Instructional Aides, Regular Full Time	0	0	0	0	-
2300 Non-Instructional Salaries, Other	2,804,573	3,929,140	3,090,820	3,830,132	23.92
2400 Instructional Aides, Other	811,082	944,579	829,468	890,691	7.38
Subtotal	<u>8,073,925</u>	<u>9,581,995</u>	<u>8,434,225</u>	<u>9,399,279</u>	11.44
3000 Employee Benefits					
3100 State Teachers' Retirement System Fund	410,374	433,492	385,309	395,045	2.53
3200 Public Employees' Retirement System Fund	658,375	827,602	698,122	811,521	16.24
3300 Old Age, Survivors, Disability, and Health Ins.	603,756	745,860	621,785	725,998	16.76
3400 Health and Welfare Benefits	1,529,783	1,594,295	1,566,382	1,583,337	1.08
3500 State Unemployment Insurance	98,792	230,490	223,884	214,764	(4.07)
3600 Workers' Compensation Insurance	333,657	382,446	338,182	354,482	4.82
3900 Other Benefits	145,093	146,431	143,183	147,084	2.72
Subtotal	<u>3,779,830</u>	<u>4,360,616</u>	<u>3,976,847</u>	<u>4,232,231</u>	6.42
TOTAL SALARIES/BENEFITS	17,528,699	19,735,827	17,962,281	18,895,599	5.20

Rancho Santiago Community College District
Tentative Budget
2012-13

Restricted General Fund Expenditure Budget - Fund 12

<u>Expenditures by Object</u>	2010-11 Actual Expenses	2011-12 Revised Budget	2011-12 Estimated Expenses	2012-13 Tentative Budget	% Tent/Est Change
4000 Books and Supplies					
4100 Textbooks	0	0	0	0	-
4200 Other Books	130,120	153,618	102,809	166,364	61.82
4300 Instructional Supplies	828,634	912,591	746,297	863,677	15.73
4400 Media Supplies	0	0	0	0	-
4500 Maintenance Supplies	0	0	0	0	-
4600 Non-Instructional Supplies	356,771	496,358	350,434	483,873	38.08
4700 Food Supplies	63,251	183,515	91,224	141,897	55.55
Subtotal	1,378,776	1,746,082	1,290,764	1,655,811	28.28
5000 Services and Other Operating Expenses					
5100 Personal & Consultant Svcs	2,006,787	4,323,252	2,981,296	3,496,315	17.28
5200 Travel & Conference Expenses	274,545	602,228	370,921	567,985	53.13
5300 Dues & Memberships	13,544	37,931	28,703	28,781	0.27
5400 Insurance	0	0	0	0	-
5500 Utilities & Housekeeping Svcs	6,421	9,371	5,642	8,691	54.04
5600 Rents, Leases & Repairs	389,731	292,068	294,486	310,205	5.34
5700 Legal, Election & Audit Exp	1,465	1,465	0	1,465	-
5800 Other Operating Exp & Services	467,518	655,287	465,668	592,895	27.32
5900 Other (Transportation, Postage, Reproduction, Special Proj)	307,653	1,685,414	363,708	1,647,132	352.87
Subtotal	3,467,664	7,607,016	4,510,424	6,653,469	47.51
6000 Sites, Buildings, Books, and Equipment					
6100 Sites & Site Improvements	0	0	0	0	-
6200 Buildings	5,395	4,500	0	4,650	-
6300 Library Books	36,560	41,836	52,934	39,422	(25.53)
6400 Equipment	1,670,138	1,690,238	1,450,399	1,683,506	16.07
Subtotal	1,712,093	1,736,574	1,503,333	1,727,578	14.92
Subtotal, Expenditures (1000-6000)	24,087,232	30,825,499	25,266,802	28,932,457	14.51

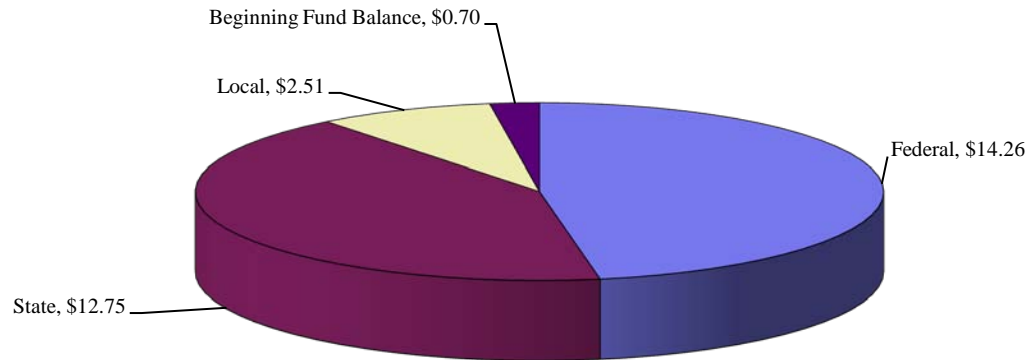
Rancho Santiago Community College District
Tentative Budget
2012-13

Restricted General Fund Expenditure Budget - Fund 12

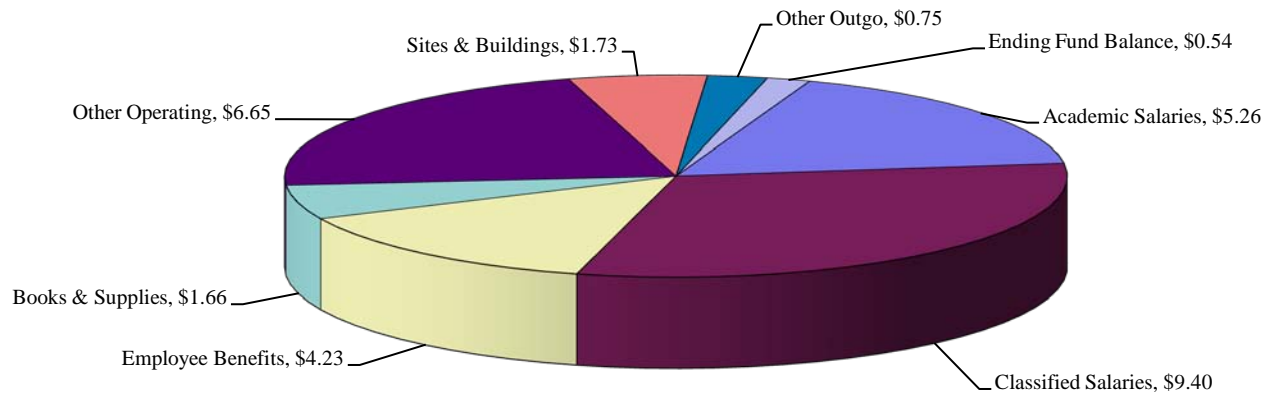
<u>Expenditures by Object</u>	2010-11 Actual Expenses	2011-12 Revised Budget	2011-12 Estimated Expenses	2012-13 Tentative Budget	% Tent/Est Change
7000 Other Outgo					
7200 Intrafund Transfers Out	(75,907)	0	(70,036)	0	(100.00)
7300 Interfund Transfers Out	0	0	0	0	-
7600 Other Student Aid	536,791	787,737	632,082	746,411	18.09
Subtotal	<u>460,884</u>	<u>787,737</u>	<u>562,046</u>	<u>746,411</u>	32.80
Subtotal, Expenditures (1000-7000)	<u>24,548,116</u>	<u>31,613,236</u>	<u>25,828,848</u>	<u>29,678,868</u>	14.91
7900 Reserve for Contingencies					
7920 Restricted Contingency-Safety & Parking	0	340,498	0	340,498	-
7920 Restricted Contingency-Health Services	0	149,204	0	202,459	-
Total Designated	<u>0</u>	<u>489,702</u>	<u>0</u>	<u>542,957</u>	-
7920 Restricted Contingency	934,714	0	702,919	0	(100.00)
Subtotal Expenditures (7900)	<u>934,714</u>	<u>489,702</u>	<u>702,919</u>	<u>542,957</u>	(22.76)
Total Expenditures, Other Outgo and Ending Fund Balance	<u>\$25,482,830</u>	<u>\$32,102,938</u>	<u>\$26,531,767</u>	<u>\$30,221,825</u>	13.91

Rancho Santiago Community College District
Tentative Budget 2012-13
General Fund - Restricted - Fund 12

Revenue in Millions



Expenditures in Millions



Rancho Santiago Community College District
Tentative Budget
2012-13

		General Fund Unrestricted One-Time Funds - Fund 13				
<u>Revenues by Source</u>		2010-11 Actual Revenue	2011-12 Revised Budget	2011-12 Estimated Revenue	2012-13 Tentative Budget	% Tent/Est Change
8100	Federal Revenues					
	Total Federal Revenues	\$0	\$0	\$0	\$0	-
8600	State Revenues					
	Total State Revenues	0	0	0	0	-
8800	Local Revenues					
	Total Local Revenues	0	0	0	0	-
8900	Other Financing Sources					
	Total Other Sources	0	0	0	0	-
	Total Revenues	0	0	0	0	-
	Beginning Fund Balance	0	0	0	41,655,799	-
	Adjustments to Beginning Fund Balance	0	0	0	0	-
	Adjusted Beginning Fund Balance	0	0	0	41,655,799	-
	Total Revenues, Other Financing Sources and Beginning Fund Balance	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$41,655,799</u>	-

Rancho Santiago Community College District
Tentative Budget
2012-13

General Fund Unrestricted One-Time Funds - Fund 13

<u>Expenditures by Object</u>		2010-11 Actual Expenses	2011-12 Revised Budget	2011-12 Estimated Expenses	2012-13 Tentative Budget	% Tent/Est Change
1000	Academic Salaries					
	Subtotal	\$0	\$0	\$0	\$0	-
2000	Classified Salaries					
	Subtotal	0	0	0	0	-
3000	Employee Benefits					
	Subtotal	0	0	0	0	-
	TOTAL SALARIES/BENEFITS	0	0	0	0	-
4000	Books and Supplies					
	Subtotal	0	0	0	0	-
5000	Services and Other Operating Expenses					
5100	Personal & Consultant Svcs	0	0	0	0	-
5200	Travel & Conference Expenses	0	0	0	0	-
5300	Dues & Memberships	0	0	0	0	-
5400	Insurance	0	0	0	0	-
5500	Utilities & Housekeeping Svcs	0	0	0	3,765,913	-
5600	Rents, Leases & Repairs	0	0	0	0	-
5700	Legal, Election & Audit Exp	0	0	0	400,000	-
5800	Other Operating Exp & Services	0	0	0	4,369,971	-
5900	Other (Transportation, Postage, Reproduction, Special Proj.)	0	0	0	0	-
	Subtotal	0	0	0	8,535,884	-

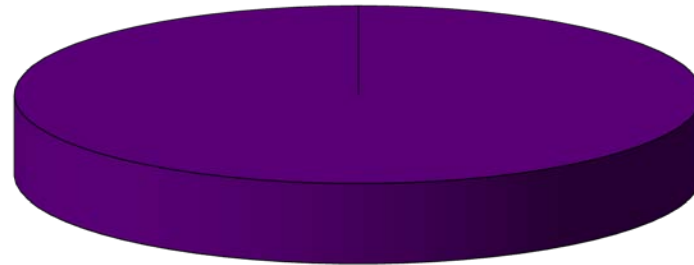
Rancho Santiago Community College District
Tentative Budget
2012-13

General Fund Unrestricted One-Time Funds - Fund 13

<u>Expenditures by Object</u>	2010-11 Actual Expenses	2011-12 Revised Budget	2011-12 Estimated Expenses	2012-13 Tentative Budget	% Tent/Est Change
6000 Sites, Buildings, Books, and Equipment					
6100 Sites & Site Improvements	0	0	0	0	-
6200 Buildings	0	0	0	0	-
6300 Library Books	0	0	0	0	-
6400 Equipment	0	0	0	0	-
Subtotal	0	0	0	0	-
Subtotal, Expenditures (1000-6000)	0	0	0	8,535,884	-
7000 Other Outgo					
7200 Intrafund Transfers Out	0	0	0	0	-
7300 Interfund Transfers Out	0	0	0	1,374,019	-
7600 Other Student Aid	0	0	0	0	-
Subtotal	0	0	0	1,374,019	-
Subtotal, Expenditures (1000-7000)	0	0	0	9,909,903	-
7900 Reserve for Contingencies					
7930 Board Policy Contingency (5%)	0	0	0	6,937,535	-
7940 Reserved for Special Purposes-Student ID Card Fees	0	0	0	194,973	-
7940 Revolving Cash Accounts	0	0	0	100,000	-
Total Designated	0	0	0	7,232,508	-
7950 Budget Stabilization Fund (Year end State Revenue Deferral estimated at \$25.3 million)	0	0	0	24,513,388	-
Subtotal Expenditures (7900)	0	0	0	31,745,896	-
Total Expenditures, Other Outgo and Ending Fund Balance	\$0	\$0	\$0	\$41,655,799	-

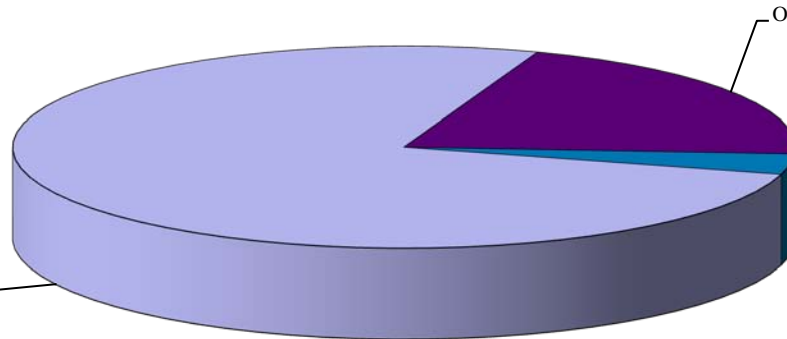
Rancho Santiago Community College District
Tentative Budget 2012-13
General Fund Unrestricted One-Time Funds - Fund 13

Revenue in Millions



Beginning Fund Balance, \$41.66

Expenditures in Millions



Other Operating, \$8.54

Other Outgo, \$1.37

Ending Fund Balance, \$31.75

Rancho Santiago Community College District
Tentative Budget
2012-13

FTES Credit vs. Non-Credit Breakdown

Full-Time Equivalent Students	Santa Ana College		Santiago Canyon College		Total FTES
	FTES	%	FTES	%	
2011/12 Estimated Annual @ P2					
Credit	14,607	70.12%	6,225	29.88%	20,832
Non-Credit	5,025	70.79%	2,073	29.21%	7,098
Total	<u>19,632</u>	<u>70.29%</u>	<u>8,298</u>	<u>29.71%</u>	<u>27,930</u>
2012/13 Projected					
Credit	14,643	70.12%	6,241	29.88%	20,884
Non-Credit	5,038	70.80%	2,078	29.20%	7,116
Total	<u>19,681</u>	<u>70.29%</u>	<u>8,319</u>	<u>29.71%</u>	<u>28,000</u>

Expenditures by Object (2 Colleges Only)

Expenditures by Object	Santa Ana College		Santiago Canyon College		Tentative Budget
	\$	%	\$	%	
1000 Academic Salaries	\$39,658,053	69.80%	\$17,159,824	30.20%	\$56,817,877
2000 Classified Salaries	17,728,824	68.66%	8,091,587	31.34%	25,820,411
3000 Employee Benefits	18,180,735	68.58%	8,329,301	31.42%	26,510,036
4000 Books and Supplies	1,680,847	72.80%	628,128	27.20%	2,308,975
5000 Services and Other Operating Expenses	10,046,738	69.49%	4,411,018	30.51%	14,457,756
6000 Sites, Buildings, Books, and Equipment	1,330,117	76.94%	398,627	23.06%	1,728,744
7000 Other Outgo and Contingencies	737,962	77.77%	210,908	22.23%	948,870
Total Expenditures	<u>\$89,363,276</u>	<u>69.49%</u>	<u>\$39,229,393</u>	<u>30.51%</u>	<u>\$128,592,669</u>

Rancho Santiago Community College District
Tentative Budget
2012-13

Child Development Fund

The Child Development Fund is a special revenue fund designated to account for all revenues for or from the operation of child care and development services, including federal, state or local grants and student fees for child development services.

Costs incurred in the operation and maintenance of the child care and development services are paid from this fund. However, those segments of child care and development activities that are part of the instructional activity of the district must be accounted for in the General Fund.

The District currently operates five Child Development Centers at Santa Ana College, Santiago Canyon College, Centennial Education Center and Orange Education Center and Santa Ana East Campus.

Due to the reimbursement basis of certain grants within the Child Development Fund, as part of the approval of the budget by the Board of Trustees, authorization is given, as needed throughout the fiscal year, for temporary intra-year borrowing from the General Fund up to \$1 million for cash flow purposes.

Rancho Santiago Community College District
Tentative Budget
2012-13

		Child Development Fund Revenue Budget				
<u>Revenues by Source</u>		2010-11 Actual Revenue	2011-12 Revised Budget	2011-12 Estimated Revenue	2012-13 Tentative Budget	% Tent/Est Change
8100	Federal Revenues					
	8199 Other Federal Revenue	\$2,625,456	\$2,946,300	\$2,259,498	\$1,043,080	(53.84)
8600	State Revenues					
	8621 Child Development Apportionment	3,645,958	3,112,384	3,112,295	3,112,384	0.00
	8625 CalWORKS	70,491	32,775	32,775	0	(100.00)
	8629 Other Categorical Apportionment	231,076	231,076	231,076	231,076	-
	8699 Other Miscellaneous State Revenue	65,714	39,790	37,086	19,388	(47.72)
	Total State Revenues	<u>4,013,239</u>	<u>3,416,025</u>	<u>3,413,232</u>	<u>3,362,848</u>	(1.48)
8800	Local Revenues					
	8820 Contrib, Gifts, Grants &	0	0	0	0	-
	8843 Sales-Misc	5,095	0	0	0	-
	8860 Interest & Investment Income	4,103	4,000	1,875	1,200	(36.00)
	8866 Gain (Loss) on Invest-Realized	(763)	0	0	0	-
	8871 Child Development Services	222,153	204,421	262,221	388,000	47.97
	8890 Other Local Rev	16,183	24,250	40,701	0	(100.00)
	8891 Other Local Rev - Special Proj	3,464	6,932	0	5,932	-
	8893 Outlawed Checks	26	0	0	0	-
	8894 Discounts Taken	0	0	0	0	-
	Total Local Revenues	<u>250,261</u>	<u>239,603</u>	<u>304,797</u>	<u>395,132</u>	29.64
8900	Other Financing Sources					
	8981 Interfund Transfers In	147,022	147,022	0	0	-
	Total Other Financing Sources	<u>147,022</u>	<u>147,022</u>	<u>0</u>	<u>0</u>	-
	Total Revenues	7,035,978	6,748,950	5,977,527	4,801,060	(19.68)
	Beginning Fund Balance	185,213	423,871	423,871	239,849	(43.41)
	Total Revenues, Other Financing Sources and Beginning Fund Balance	<u>\$7,221,191</u>	<u>\$7,172,821</u>	<u>\$6,401,398</u>	<u>\$5,040,909</u>	(21.25)

Rancho Santiago Community College District
Tentative Budget
2012-13

		Child Development Fund Expenditure Budget				
<u>Expenditures by Object</u>		2010-11 Actual Expenses	2011-12 Revised Budget	2011-12 Estimated Expenses	2012-13 Tentative Budget	% Tent/Est Change
1000	Academic Salaries					
1100	Instructional Salaries, Regular Contract	\$0	\$0	\$0	\$0	-
1200	Non-instructional Salaries, Regular Contract	2,126,352	2,265,394	2,157,494	1,792,190	(16.93)
1300	Instructional Salaries, Other Non-Regular	0	0	0	0	-
1400	Non-instructional Salaries, Other Non-Regular	88,444	153,273	138,539	28,879	(79.15)
	Subtotal	<u>2,214,796</u>	<u>2,418,667</u>	<u>2,296,033</u>	<u>1,821,069</u>	(20.69)
2000	Classified Salaries					
2100	Non-instructional Salaries, Regular Full Time	671,663	649,614	626,656	570,195	(9.01)
2300	Non-instructional Salaries, Other	703,563	793,432	724,078	586,283	(19.03)
2400	Instructional Aides, Other	0	0	0	0	-
	Subtotal	<u>1,375,226</u>	<u>1,443,046</u>	<u>1,350,734</u>	<u>1,156,478</u>	(14.38)
3000	Employee Benefits					
3100	State Teachers' Retirement System Fund	186,793	197,673	184,633	151,837	(17.76)
3200	Public Employees' Retirement System Fund	98,381	111,255	105,981	91,157	(13.99)
3300	Old Age, Survivors, Disability, and Health Ins.	119,461	124,035	115,401	96,575	(16.31)
3400	Health and Welfare Benefits	824,772	884,419	828,536	743,955	(10.21)
3500	State Unemployment Insurance	24,472	60,458	55,761	46,123	(17.28)
3600	Workers' Compensation Insurance	89,419	95,624	90,344	72,663	(19.57)
3900	Other Benefits	119,394	129,030	122,092	96,554	(20.92)
	Subtotal	<u>1,462,692</u>	<u>1,602,494</u>	<u>1,502,748</u>	<u>1,298,864</u>	(13.57)

Rancho Santiago Community College District
Tentative Budget
2012-13

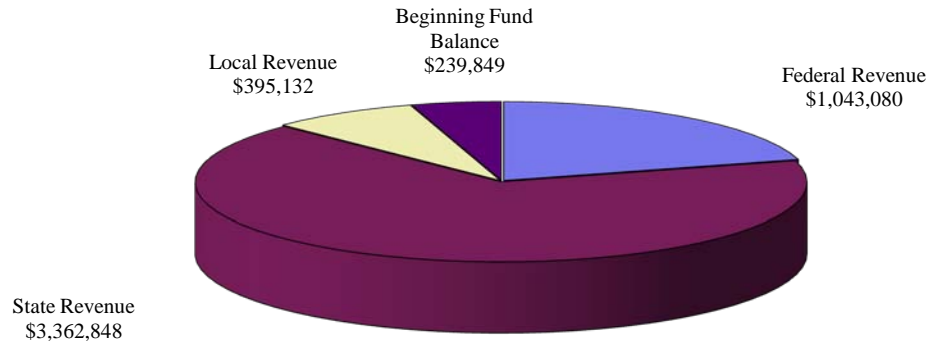
		Child Development Fund Expenditure Budget				
<u>Expenditures by Object</u>		2010-11 Actual Expenses	2011-12 Revised Budget	2011-12 Estimated Expenses	2012-13 Tentative Budget	% Tent/Est Change
4000	Books and Supplies					
4200	Other Books	0	0	0	0	-
4300	Instructional Supplies	83,496	31,347	22,478	14,958	(33.45)
4500	Maintenance Supplies	0	0	0	0	-
4600	Non-Instructional Supplies	62,196	62,956	48,369	23,163	(52.11)
4700	Food Supplies	169,820	194,056	163,247	182,446	11.76
	Subtotal	<u>315,512</u>	<u>288,359</u>	<u>234,094</u>	<u>220,567</u>	(5.78)
5000	Services and Other Operating Expenses					
5100	Personal & Consultant Svcs	951,351	749,576	473,117	260,296	(44.98)
5200	Travel & Conference Expenses	43,032	44,199	38,754	9,160	(76.36)
5300	Dues & Memberships	4,200	4,000	2,600	1,400	(46.15)
5500	Utilities & Housekeeping Svcs	10,680	10,680	10,680	10,680	-
5600	Rents, Leases & Repairs	67,525	60,441	60,406	58,000	(3.98)
5800	Other Operating Exp & Services	98,349	121,702	80,093	44,807	(44.06)
5900	Other	9,377	15,415	13,093	9,267	(29.22)
	Subtotal	<u>1,184,514</u>	<u>1,006,013</u>	<u>678,743</u>	<u>393,610</u>	(42.01)
6000	Sites, Buildings, Books, and Equipment					
6100	Sites and Site Improvements	55,693	33,156	21,954	244	(98.89)
6200	Buildings	31,961	14,966	14,966	0	(100.00)
6400	Equipment	67,239	24,612	18,777	4,558	(75.73)
	Subtotal	<u>154,893</u>	<u>72,734</u>	<u>55,697</u>	<u>4,802</u>	(91.38)

Rancho Santiago Community College District
Tentative Budget
2012-13

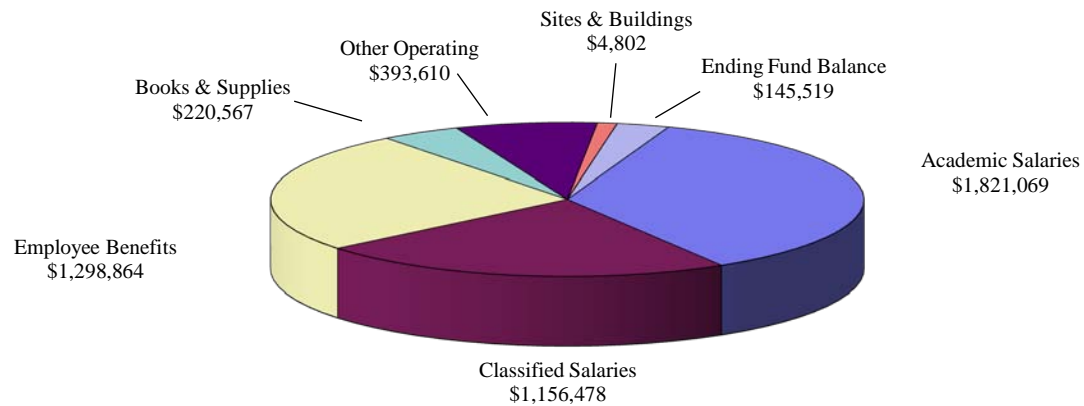
		Child Development Fund Expenditure Budget				
<u>Expenditures by Object</u>		2010-11 Actual Expenses	2011-12 Revised Budget	2011-12 Estimated Expenses	2012-13 Tentative Budget	% Tent/Est Change
7000	Other Outgo					
	7110 Debt Payment - Principal	30,222	15,000	15,000	0	(100.00)
	7300 Interfund Transfers Out	0	0	0	0	-
	7670 Other Exp Paid for Students	59,465	28,500	28,500	0	(100.00)
	Subtotal	<u>89,687</u>	<u>43,500</u>	<u>43,500</u>	<u>0</u>	<u>(100.00)</u>
	Subtotal, Expenditures (1000 -7000)	<u>6,797,320</u>	<u>6,874,813</u>	<u>6,161,549</u>	<u>4,895,390</u>	<u>(20.55)</u>
7900	Reserve for Contingencies					
	7920 Restricted Contingency	423,871	298,008	239,849	145,519	(39.33)
	Total Expenditures, Other Outgo and Ending Fund Balance	<u><u>\$7,221,191</u></u>	<u><u>\$7,172,821</u></u>	<u><u>\$6,401,398</u></u>	<u><u>\$5,040,909</u></u>	<u><u>(21.25)</u></u>

Rancho Santiago Community College District
Tentative Budget 2012-13
Child Development Fund

Revenue by Source



Expenditures by Object



Rancho Santiago Community College District
Tentative Budget
2012-13

General Obligation Bond Fund

The General Obligation Bond Fund is used exclusively to account for activity associated with Measure E, an initiative approved by local voters in November 2002. Total bonds issued totalled \$337,000,000. The first issuance in March 2003 totaling \$96,125,000 and the second issuance in March 2005 totaling \$119,999,867 have been fully expended. Activities in this fund reflect the expenditures from the remaining issuances and refunding.

These bond funds are used for property acquisitions, planning, infrastructure creation and enhancements, new capital construction projects, equipment acquisitions, and remodeling projects.

Under the requirements of the bond, an oversight committee meets regularly to ensure the District meets all requirements set forth in the bond.

Rancho Santiago Community College District
Tentative Budget
2012-13

General Obligation Bond Fund					
Revenue Budget					
<u>Revenue by Source</u>	2010-11	2011-12	2011-12	2012-13	%
	Actual	Revised	Estimated	Tentative	Tent/Est
	Revenue	Budget	Revenue	Budget	Change
8800 Local Revenues					
8860 Interest & Investment Income	\$833,959	\$667,466	\$430,530	\$360,000	(16.38)
8866 Gain (Loss) on Invest-Realized	(211,700)	0	0	0	-
8890 Other Local Revenues	856	0	0	0	-
8893 Outlawed Checks	50,945	0	500	0	(100.00)
8894 Discount Taken	9	0	0	0	-
Total Local Revenues	674,069	667,466	431,030	360,000	(16.48)
8900 Other Financing Sources					
8940 Proceeds-Sale of Bonds	0	0	0	0	-
Total Other Financing Sources	0	0	0	0	-
Total Revenues and Other Financing Sources	674,069	667,466	431,030	360,000	(16.48)
Beginning Fund Balance	119,266,813	97,984,146	97,984,146	74,351,383	(24.12)
Adjustments to Beginning Fund Balance	0	0	0	0	-
Adjusted Beginning Fund Balance	119,266,813	97,984,146	97,984,146	74,351,383	(24.12)
Total Revenues, Other Financing Sources and Beginning Fund Balance	\$119,940,882	\$98,651,612	\$98,415,176	\$74,711,383	(24.09)

Rancho Santiago Community College District
Tentative Budget
2012-13

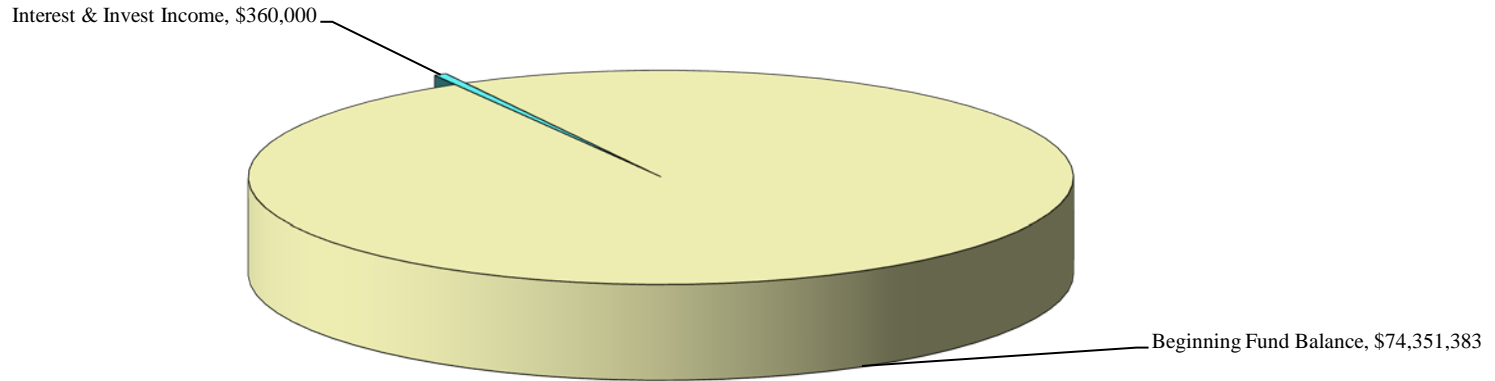
General Obligation Bond Fund					
Expenditure Budget					
<u>Expenditures by Object</u>	2010-11 Actual Expenses	2011-12 Revised Budget	2011-12 Estimated Expenses	2012-13 Tentative Budget	% Tent/Est Change
5000 Other Operating Expenses					
5885 Investment & Interest Expense	\$113,358	\$85,000	\$74,349	\$60,000	(19.30)
6100 Sites and Site Improvements					
6114 Sites - Legal Expenses	0	39	0	39	-
6115 Sites - Contracted Services	0	0	0	0	-
6116 Sites - Licenses, Fees & Taxes	17,728	239,768	81,649	158,118	93.66
6120 Site Improvements	3,041	2,203,222	(3,881)	2,207,103	(56,969.44)
6121 Site Improv - Legal Expenses	0	4,172	720	3,452	379.44
6122 Site Improv - Contracted Svcs	0	49,784	450	49,334	10,863.11
Subtotal	20,769	2,496,985	78,938	2,418,046	2,963.22
6200 Buildings					
6200 Buildings	0	10,292,012	0	10,292,012	-
6201 Buildings - Architects Fee	1,172,440	7,489,815	1,863,735	5,626,080	201.87
6202 Buildings - Blueprint/Reprod	13,506	91,042	15,601	75,441	383.57
6203 Buildings - Construction Mgmt	2,238,504	5,491,747	1,990,900	3,500,846	75.84
6204 Buildings - Construction Tests	778,352	2,983,132	901,047	2,082,086	131.07
6205 Buildings - Contracted Svcs	15,311,319	53,374,744	18,630,081	34,744,663	86.50
6206 Buildings - Demolition Costs	0	1,540	0	1,540	-
6207 Buildings - DSA Fees	47,660	634,591	46,670	587,921	1,159.74
6208 Buildings - Engineering Costs	140,729	1,828,038	192,968	1,635,070	747.33
6210 Buildings - Equipment Rental	0	1,663	0	1,663	-
6212 Buildings - Facility Rental	0	17,731	0	17,731	-
6214 Buildings - Legal Expenses	719,330	401,820	203,340	198,481	(2.39)

Rancho Santiago Community College District
Tentative Budget
2012-13

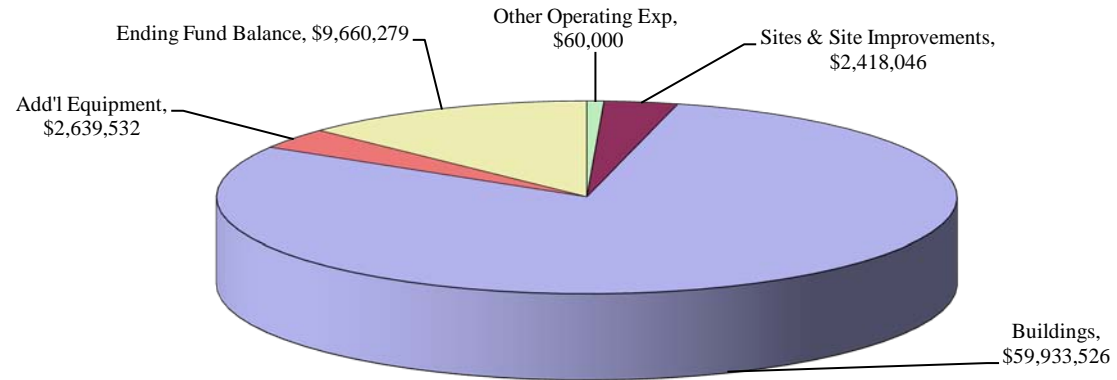
General Obligation Bond Fund Expenditure Budget					
Expenditures by Object	2010-11 Actual Expenses	2011-12 Revised Budget	2011-12 Estimated Expenses	2012-13 Tentative Budget	% Tent/Est Change
6215 Buildings - Licenses, Taxes	0	105,929	0	105,929	-
6216 Buildings - Modular, Lease Pur	0	40,000	0	40,000	-
6217 Buildings - Relocation/Moving	21,558	19,069	0	19,069	-
6220 Building Improvements	362,689	1,011,156	6,162	1,004,994	16,209.54
Subtotal	20,806,087	83,784,029	23,850,504	59,933,526	151.29
6400 Equipment	1,016,522	2,699,534	60,002	2,639,532	4,299.07
Subtotal (6000)	21,843,378	88,980,548	23,989,444	64,991,104	170.92
7000 Other Outgo					
7100 Debt Payment Principal and Interest	0	0	0	0	-
Subtotal (7000)	0	0	0	0	-
Subtotal Expenditures (1000 - 7000)	21,956,736	89,065,548	24,063,793	65,051,104	170.33
7900 Reserve for Contingencies					
7920 Restricted Contingency	97,984,146	9,586,064	74,351,383	9,660,279	(87.01)
Total Expenditures, Other Outgo and Ending Fund Balance	\$119,940,882	\$98,651,612	\$98,415,176	\$74,711,383	(24.09)

Rancho Santiago Community College District
Tentative Budget 2012-13
General Obligation Bond Fund

Revenue by Source



Expenditures by Object



Rancho Santiago Community College District
Tentative Budget
2012-13

Bond Interest and Redemption Funds - Combined

The Bond Interest and Redemption Funds are the designated funds referred to as the interest and sinking funds. These funds are to be used only for transactions related to the receipt and expenditure of local revenues derived from the property tax levied for the payment of the principal and interest on outstanding bonds of the district. Each separate issuance will be accounted for in its own fund at the County Treasury with responsibility of each fund vested with the County Auditor.

For budgeting and reporting purposes, we have combined all three issuances into one fund for presentation only.

This budget reflects expected activity for the years presented.

Rancho Santiago Community College District
Tentative Budget
2012-13

Bond Interest and Redemption Funds - Combined					
Revenue Budget					
<u>Revenue by Source</u>	2010-11 Actual Revenue	2011-12 Revised Budget	2011-12 Estimated Revenue	2012-13 Tentative Budget	% Tent/Est Change
8600 State Revenues					
8671 Voted Indebtedness Levies-HOPTR	\$145,681	\$146,000	\$146,000	\$146,000	-
8800 Local Revenues					
8814 Voted Indebtedness Levies-Secured	16,295,804	17,697,524	17,697,524	17,697,524	-
8815 Voted Indebtedness Levies-Unsecured	1,142,366	1,142,000	1,142,000	1,142,000	-
8818 Voted Indebtedness Levies-Prior Years	548,272	346,475	346,475	346,475	-
8819 Voted Indebtedness Levies-Supplemental	114,803	120,542	120,542	120,542	-
8860 Interest & Investment Income	39,918	68,048	68,048	68,048	-
Total Local Revenues	<u>18,141,163</u>	<u>19,374,589</u>	<u>19,374,589</u>	<u>19,374,589</u>	-
8900 Other Financing Sources					
8945 Premium From Sale of Bonds	0	0	0	0	-
8981 Interfund Transfers In	0	0	0	0	-
Total Revenues and Other Financing Sources	<u>18,286,844</u>	<u>19,520,589</u>	<u>19,520,589</u>	<u>19,520,589</u>	-
Beginning Fund Balance	<u>5,674,604</u>	<u>7,344,224</u>	<u>7,344,224</u>	<u>9,232,637</u>	25.71
Total Revenues, Other Financing Sources and Beginning Fund Balance	<u><u>\$23,961,448</u></u>	<u><u>\$26,864,813</u></u>	<u><u>\$26,864,813</u></u>	<u><u>\$28,753,226</u></u>	7.03

Rancho Santiago Community College District
Tentative Budget
2012-13

Bond Interest and Redemption Funds - Combined					
Expenditure Budget					
<u>Expenditures by Object</u>	2010-11 Actual Expenses	2011-12 Revised Budget	2011-12 Estimated Expenses	2012-13 Tentative Budget	% Tent/Est Change
5000 Other Operating Expenses 5885 Investment & Interest Expense	\$7,164	\$6,811	\$6,811	\$6,811	-
7000 Other Outgo					
7110 Debt Payment - Principal	3,747,722	4,787,365	4,787,365	5,688,715	18.83
7120 Debt Payment - Interest	12,862,338	12,838,000	12,838,000	12,907,443	0.54
7300 Interfund Transfers Out	0	0	0	0	-
Subtotal	<u>16,610,060</u>	<u>17,625,365</u>	<u>17,625,365</u>	<u>18,596,158</u>	5.51
Subtotal, Expenditures (1000 -7000)	<u>16,617,224</u>	<u>17,632,176</u>	<u>17,632,176</u>	<u>18,602,969</u>	5.51
9700 Fund Balance					
9730 Fund Balance Reserved	7,344,224	9,232,637	9,232,637	10,150,257	9.94
Total Fund Balance	<u>7,344,224</u>	<u>9,232,637</u>	<u>9,232,637</u>	<u>10,150,257</u>	9.94
Total Expenditures, Other Outgo and Ending Fund Balance	<u><u>\$23,961,448</u></u>	<u><u>\$26,864,813</u></u>	<u><u>\$26,864,813</u></u>	<u><u>\$28,753,226</u></u>	7.03

Rancho Santiago Community College District
Tentative Budget
2012-13

	<u>Series A</u>	<u>Series B</u>	<u>Series C</u>	<u>Total</u>
	2010-11 Actual Revenue	2010-11 Actual Revenue	2010-11 Actual Revenue	2010-11 Actual Revenue
<u>Revenue by Source</u>				
8600 State Revenues				
8671 Voted Indebtedness Levies-HOPTR	\$55,007	\$56,910	\$33,764	\$145,681
8800 Local Revenues				
8814 Voted Indebtedness Levies-Secured	6,210,714	6,330,389	3,754,701	16,295,804
8815 Voted Indebtedness Levies-Unsecured	426,873	456,111	259,382	1,142,366
8818 Voted Indebtedness Levies-Prior Years	203,933	219,200	125,139	548,272
8819 Voted Indebtedness Levies-Supplemental	43,353	44,836	26,614	114,803
8860 Interest & Investment Income	19,992	15,884	4,042	39,918
Total Local Revenues	<u>6,904,865</u>	<u>7,066,420</u>	<u>4,169,878</u>	<u>18,141,163</u>
8900 Other Financing Sources				
8945 Premium From Sale of Bonds	0	0	0	0
8981 Interfund Transfers In	0	0	0	0
Total Revenues and Other Financing Sources	<u>6,959,872</u>	<u>7,123,330</u>	<u>4,203,642</u>	<u>18,286,844</u>
Beginning Fund Balance	<u>3,071,861</u>	<u>2,035,507</u>	<u>567,236</u>	<u>5,674,604</u>
Adjustment to Beginning Balance	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Adjusted Beginning Fund Balance	<u>3,071,861</u>	<u>2,035,507</u>	<u>567,236</u>	<u>5,674,604</u>
Total Revenues, Other Financing Sources and Beginning Fund Balance	<u><u>\$10,031,733</u></u>	<u><u>\$9,158,837</u></u>	<u><u>\$4,770,878</u></u>	<u><u>\$23,961,448</u></u>

Rancho Santiago Community College District
Tentative Budget
2012-13

		<u>Series A</u>	<u>Series B</u>	<u>Series C</u>	<u>Total</u>
<u>Revenue by Source</u>		2011-12 Revised Budget	2011-12 Revised Budget	2011-12 Revised Budget	2011-12 Revised Budget
8600	State Revenues				
8671	Voted Indebtedness Levies-HOPTR	\$55,000	\$57,000	\$34,000	\$146,000
8800	Local Revenues				
8814	Voted Indebtedness Levies-Secured	6,574,413	6,858,403	4,264,708	17,697,524
8815	Voted Indebtedness Levies-Unsecured	427,000	456,000	259,000	1,142,000
8818	Voted Indebtedness Levies-Prior Years	130,746	135,520	80,209	346,475
8819	Voted Indebtedness Levies-Supplemental	45,520	47,078	27,944	120,542
8860	Interest & Investment Income	28,674	26,110	13,264	68,048
	Total Local Revenues	<u>7,206,353</u>	<u>7,523,111</u>	<u>4,645,125</u>	<u>19,374,589</u>
8900	Other Financing Sources				
8945	Premium From Sale of Bonds	0	0	0	0
8981	Interfund Transfers In	0	0	0	0
	Total Revenues and Other Financing Sources	<u>7,261,353</u>	<u>7,580,111</u>	<u>4,679,125</u>	<u>19,520,589</u>
	Beginning Fund Balance	<u>3,825,439</u>	<u>2,555,837</u>	<u>962,948</u>	<u>7,344,224</u>
	Adjustment to Beginning Balance	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	Adjusted Beginning Fund Balance	<u>3,825,439</u>	<u>2,555,837</u>	<u>962,948</u>	<u>7,344,224</u>
	Total Revenues, Other Financing Sources and Beginning Fund Balance	<u>\$11,086,792</u>	<u>\$10,135,948</u>	<u>\$5,642,073</u>	<u>\$26,864,813</u>

Rancho Santiago Community College District
Tentative Budget
2012-13

<u>Revenue by Source</u>	<u>Series A</u>	<u>Series B</u>	<u>Series C</u>	<u>Total</u>
	2011-12 Estimated Revenue	2011-12 Estimated Revenue	2011-12 Estimated Revenue	2011-12 Estimated Revenue
8600 State Revenues				
8671 Voted Indebtedness Levies-HOPTR	\$55,000	\$57,000	\$34,000	\$146,000
8800 Local Revenues				
8814 Voted Indebtedness Levies-Secured	6,574,413	6,858,403	4,264,708	17,697,524
8815 Voted Indebtedness Levies-Unsecured	427,000	456,000	259,000	1,142,000
8818 Voted Indebtedness Levies-Prior Years	130,746	135,520	80,209	346,475
8819 Voted Indebtedness Levies-Supplemental	45,520	47,078	27,944	120,542
8860 Interest & Investment Income	28,674	26,110	13,264	68,048
Total Local Revenues	<u>7,206,353</u>	<u>7,523,111</u>	<u>4,645,125</u>	<u>19,374,589</u>
8900 Other Financing Sources				
8945 Premium From Sale of Bonds	0	0	0	0
8981 Interfund Transfers In	0	0	0	0
Total Revenues and Other Financing Sources	<u>7,261,353</u>	<u>7,580,111</u>	<u>4,679,125</u>	<u>19,520,589</u>
Beginning Fund Balance	<u>3,825,439</u>	<u>2,555,837</u>	<u>962,948</u>	<u>7,344,224</u>
Adjustment to Beginning Balance	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Adjusted Beginning Fund Balance	<u>3,825,439</u>	<u>2,555,837</u>	<u>962,948</u>	<u>7,344,224</u>
Total Revenues, Other Financing Sources and Beginning Fund Balance	<u><u>\$11,086,792</u></u>	<u><u>\$10,135,948</u></u>	<u><u>\$5,642,073</u></u>	<u><u>\$26,864,813</u></u>

Rancho Santiago Community College District
Tentative Budget
2012-13

<u>Revenue by Source</u>	<u>Series A</u>	<u>Series B</u>	<u>Series C</u>	<u>Total</u>	<u>%</u>
	2012-13 Tentative Budget	2012-13 Tentative Budget	2012-13 Tentative Budget	2012-13 Tentative Budget	Tent/Est Change
8600 State Revenues					
8671 Voted Indebtedness Levies-HOPTR	\$55,000	\$57,000	\$34,000	\$146,000	-
8800 Local Revenues					
8814 Voted Indebtedness Levies-Secured	6,574,413	6,858,403	4,264,708	17,697,524	-
8815 Voted Indebtedness Levies-Unsecured	427,000	456,000	259,000	1,142,000	-
8818 Voted Indebtedness Levies-Prior Years	130,746	135,520	80,209	346,475	-
8819 Voted Indebtedness Levies-Supplemental	45,520	47,078	27,944	120,542	-
8860 Interest & Investment Income	28,674	26,110	13,264	68,048	-
Total Local Revenues	<u>7,206,353</u>	<u>7,523,111</u>	<u>4,645,125</u>	<u>19,374,589</u>	-
8900 Other Financing Sources					
8945 Premium From Sale of Bonds	0	0	0	0	-
8981 Interfund Transfers In	0	0	0	0	-
Total Revenues and Other Financing Sources	<u>7,261,353</u>	<u>7,580,111</u>	<u>4,679,125</u>	<u>19,520,589</u>	-
Beginning Fund Balance	<u>4,389,792</u>	<u>3,259,278</u>	<u>1,583,567</u>	<u>9,232,637</u>	25.71
Adjustment to Beginning Balance	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	-
Adjusted Beginning Fund Balance	<u>4,389,792</u>	<u>3,259,278</u>	<u>1,583,567</u>	<u>9,232,637</u>	25.71
Total Revenues, Other Financing Sources and Beginning Fund Balance	<u>\$11,651,145</u>	<u>\$10,839,389</u>	<u>\$6,262,692</u>	<u>\$28,753,226</u>	7.03

Rancho Santiago Community College District
Tentative Budget
2012-13

<u>Expenditures by Object</u>	<u>Series A</u>	<u>Series B</u>	<u>Series C</u>	<u>Total</u>
	2010-11 Actual Expenses	2010-11 Actual Expenses	2010-11 Actual Expenses	2010-11 Actual Expenses
5000 Other Operating Expenses				
5885 Investment & Interest Expense	\$2,977	\$2,745	\$1,442	\$7,164
7000 Other Outgo				
7110 Debt Payment - Principal	2,529,282	1,218,440	0	3,747,722
7120 Debt Payment - Interest	3,674,035	5,381,815	3,806,488	12,862,338
7300 Interfund Transfers Out	0	0	0	0
Subtotal	<u>6,203,317</u>	<u>6,600,255</u>	<u>3,806,488</u>	<u>16,610,060</u>
Subtotal, Expenditures (1000 -7000)	<u>6,206,294</u>	<u>6,603,000</u>	<u>3,807,930</u>	<u>16,617,224</u>
7900 Reserve for Contingencies				
7920 Restricted Contingency	3,825,439	2,555,837	962,948	7,344,224
Total Fund Balance	<u>3,825,439</u>	<u>2,555,837</u>	<u>962,948</u>	<u>7,344,224</u>
Total Expenditures, Other Outgo and Ending Fund Balance	<u><u>\$10,031,733</u></u>	<u><u>\$9,158,837</u></u>	<u><u>\$4,770,878</u></u>	<u><u>\$23,961,448</u></u>

Rancho Santiago Community College District
Tentative Budget
2012-13

		<u>Series A</u>	<u>Series B</u>	<u>Series C</u>	<u>Total</u>
<u>Expenditures by Object</u>		2011-12 Revised Budget	2011-12 Revised Budget	2011-12 Revised Budget	2011-12 Revised Budget
5000	Other Operating Expenses				
	5885 Investment & Interest Expense	\$2,887	\$2,602	\$1,322	\$6,811
7000	Other Outgo				
	7110 Debt Payment - Principal	3,028,458	1,503,907	255,000	4,787,365
	7120 Debt Payment - Interest	3,665,655	5,370,161	3,802,184	12,838,000
	7300 Interfund Transfers Out	0	0	0	0
	Subtotal	<u>6,694,113</u>	<u>6,874,068</u>	<u>4,057,184</u>	<u>17,625,365</u>
	Subtotal, Expenditures (1000 -7000)	<u>6,697,000</u>	<u>6,876,670</u>	<u>4,058,506</u>	<u>17,632,176</u>
7900	Reserve for Contingencies				
	7920 Restricted Contingency	4,389,792	3,259,278	1,583,567	9,232,637
	Total Fund Balance	<u>4,389,792</u>	<u>3,259,278</u>	<u>1,583,567</u>	<u>9,232,637</u>
	Total Expenditures, Other Outgo and Ending Fund Balance	<u><u>\$11,086,792</u></u>	<u><u>\$10,135,948</u></u>	<u><u>\$5,642,073</u></u>	<u><u>\$26,864,813</u></u>

Rancho Santiago Community College District
Tentative Budget
2012-13

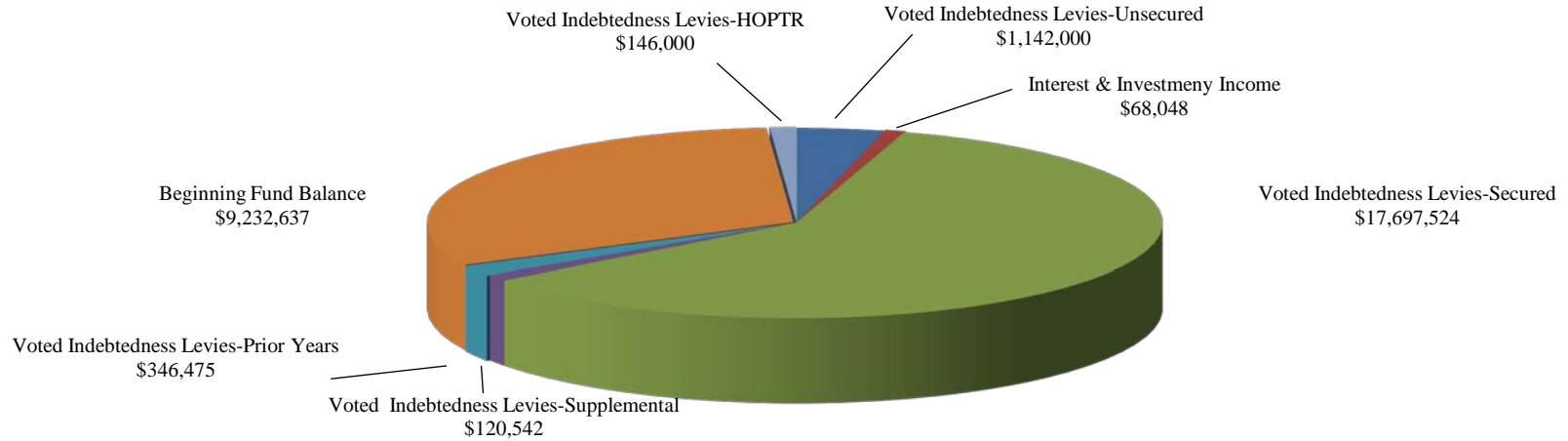
<u>Expenditures by Object</u>	<u>Series A</u>	<u>Series B</u>	<u>Series C</u>	<u>Total</u>
	2011-12 Estimated Expenses	2011-12 Estimated Expenses	2011-12 Estimated Expenses	2011-12 Estimated Expenses
5000 Other Operating Expenses				
5885 Investment & Interest Expense	\$2,887	\$2,602	\$1,322	\$6,811
7000 Other Outgo				
7110 Debt Payment - Principal	3,028,458	1,503,907	255,000	4,787,365
7120 Debt Payment - Interest	3,665,655	5,370,161	3,802,184	12,838,000
7300 Interfund Transfers Out	0	0	0	0
Subtotal	<u>6,694,113</u>	<u>6,874,068</u>	<u>4,057,184</u>	<u>17,625,365</u>
Subtotal, Expenditures (1000 -7000)	<u>6,697,000</u>	<u>6,876,670</u>	<u>4,058,506</u>	<u>17,632,176</u>
7900 Reserve for Contingencies				
7920 Restricted Contingency	4,389,792	3,259,278	1,583,567	9,232,637
Total Fund Balance	<u>4,389,792</u>	<u>3,259,278</u>	<u>1,583,567</u>	<u>9,232,637</u>
Total Expenditures, Other Outgo and Ending Fund Balance	<u><u>\$11,086,792</u></u>	<u><u>\$10,135,948</u></u>	<u><u>\$5,642,073</u></u>	<u><u>\$26,864,813</u></u>

Rancho Santiago Community College District
Tentative Budget
2012-13

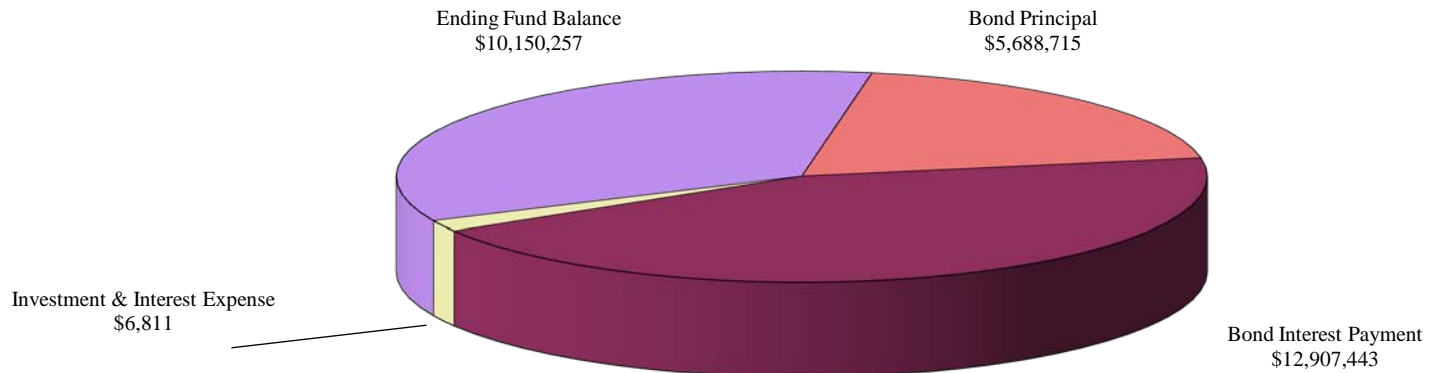
		<u>Series A</u>	<u>Series B</u>	<u>Series C</u>	<u>Total</u>	
<u>Expenditures by Object</u>		2012-13 Tentative Budget	2012-13 Tentative Budget	2012-13 Tentative Budget	2012-13 Tentative Budget	% Tent/Est Change
5000	Other Operating Expenses					
5885	Investment & Interest Expense	\$2,887	\$2,602	\$1,322	\$6,811	-
7000	Other Outgo					
7110	Debt Payment - Principal	3,231,911	1,796,804	660,000	5,688,715	18.83
7120	Debt Payment - Interest	3,744,148	5,384,664	3,778,631	12,907,443	0.54
7300	Interfund Transfers Out	0	0	0	0	-
	Subtotal	<u>6,976,059</u>	<u>7,181,468</u>	<u>4,438,631</u>	<u>18,596,158</u>	5.51
	Subtotal, Expenditures (1000 -7000)	<u>6,978,946</u>	<u>7,184,070</u>	<u>4,439,953</u>	<u>18,602,969</u>	5.51
7900	Reserve for Contingencies					
7920	Restricted Contingency	4,672,199	3,655,319	1,822,739	10,150,257	9.94
	Total Fund Balance	<u>4,672,199</u>	<u>3,655,319</u>	<u>1,822,739</u>	<u>10,150,257</u>	9.94
	Total Expenditures, Other Outgo and Ending Fund Balance	<u>\$11,651,145</u>	<u>\$10,839,389</u>	<u>\$6,262,692</u>	<u>\$28,753,226</u>	7.03

Rancho Santiago Community College District
Tentative Budget 2012-13
Bond Interest and Redemption Fund

Revenue by Source



Expenditures by Object



Rancho Santiago Community College District
Tentative Budget
2012-13

Capital Outlay Projects Fund

The Capital Outlay Projects Fund is used to account for the accumulation of moneys for the acquisition or construction of capital outlay items including scheduled maintenance projects exceeding \$5,000, sites, site improvements, buildings, and initial building contents such as library books, furniture, fixtures, equipment, etc.

This fund may provide for the accumulation of monies over a period of years for specific capital outlay purposes (including district match for Scheduled Maintenance and Special Repairs (SMSR) projects as defined in EC 84660 through interfund transfers of general purpose monies to the Capital Outlay Projects Fund. State monies for SMSR projects are recorded directly into this fund. SMSR is defined in EC 84660 as "unusual, nonrecurring work to restore a facility to a safe and continually usable condition for which it was intended." These items are divided into five funding categories: roofs, utilities, mechanical, exterior, and other.

Rancho Santiago Community College District
Tentative Budget
2012-13

Capital Outlay Projects Fund					
Revenue Budget					
<u>Revenue by Source</u>	2010-11 Actual Revenue	2011-12 Revised Budget	2011-12 Estimated Revenue	2012-13 Tentative Budget	% Tent/Est Change
8100 Federal Revenues					
8199 Other Federal Revenue	\$0	\$0	\$0	\$0	-
8600 State Revenues					
8651 Community College Const. Act	792,076	0	0	0	-
8652 Scheduled Maintenance & Special Repair Program	18,429	1,144,742	38,655	1,106,088	2,761.44
8659 Other Reimb Categorical Allow	0	65,000	0	65,000	-
State Revenues	<u>810,505</u>	<u>1,209,742</u>	<u>38,655</u>	<u>1,171,088</u>	2,929.59
8800 Local Revenues					
8810 Tax Allocation, Redevelopment Rev	122,295	101,104	101,104	101,104	-
8851 Leases-Facilities/Land/Bldg	91,667	91,762	91,762	91,667	(0.10)
8860 Interest & Investment Income	130,344	117,198	93,039	81,402	(12.51)
8867 Gain (Loss) on Invest-Unrealized	(11,505)	0	0	0	-
8881 Nonresident Tuition-Capital	194,867	243,347	243,347	243,347	-
8890 Other Local Revenues	15,421	10,400	0	10,400	-
8897 Redevelopmnt Rev/Health&Safety	2,096,916	2,096,917	1,157,105	1,157,106	0.00
Local Revenues	<u>2,640,005</u>	<u>2,660,728</u>	<u>1,686,357</u>	<u>1,685,026</u>	(0.08)
8900 Other Financing Sources					
8981 Interfund Transfers - In	1,374,019	1,374,019	1,374,019	1,374,019	-
Total Other Financing Sources	<u>1,374,019</u>	<u>1,374,019</u>	<u>1,374,019</u>	<u>1,374,019</u>	-
Total Revenues and Other Financing Sources	4,824,529	5,244,489	3,099,031	4,230,133	36.50
Beginning Fund Balance	16,303,323	18,127,152	18,127,152	19,192,802	5.88
Total Revenues, Other Financing Sources and Beginning Fund Balance	<u>\$21,127,852</u>	<u>\$23,371,641</u>	<u>\$21,226,183</u>	<u>\$23,422,935</u>	10.35

Rancho Santiago Community College District
Tentative Budget
2012-13

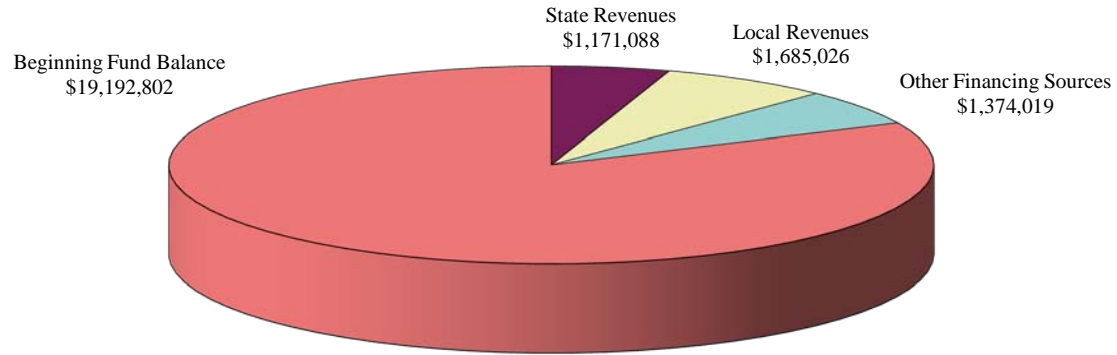
		Capital Outlay Projects Fund				
		Expenditure Budget				
Expenditures by Object		2010-11 Actual Expenses	2011-12 Revised Budget	2011-12 Estimated Expenses	2012-13 Tentative Budget	% Tent/Est Change
4000	Supplies					
4600	Non-Instructional Supplies	\$3,511	\$8,000	\$1,297	\$8,000	516.81
	Subtotal	3,511	8,000	1,297	8,000	516.81
5000	Services and Other Operating Expenses					
5100	Personal & Consultant Svcs	140,440	204,510	85,406	107,740	26.15
5200	Travel & Conference Expenses	0	2,250	0	2,250	-
5600	Rents, Leases & Repairs	144,653	182,354	62,335	140,508	125.41
5700	Legal, Election & Audit Exp	0	0	0	0	-
5800	Other Operating Exp & Services	877,894	117,680	17,902	116,600	551.32
5900	Other	0	0	0	0	-
	Subtotal	1,162,987	506,794	165,643	367,098	121.62
6000	Sites, Buildings, Books, and Equipment					
6115	Sites - Contracted Services	11,500	15,000	2,468	15,000	507.78
6116	Sites - Licenses, Fees & Taxes	0	70,000	67,555	70,000	3.62
6120	Site Improvements	177,518	19,130	13,223	16,230	22.74
6201	Buildings - Architects Fee	294,128	652,500	183,130	554,368	202.72
6202	Buildings - Blueprint/Reprod	1,035	8,250	5,300	2,950	(44.34)
6203	Buildings - Construction Mgmt	11,560	278,000	126,568	151,432	19.64
6204	Buildings - Construction Tests	0	9,490	0	9,490	-
6205	Buildings - Contracted Svcs	779,053	254,900	0	682,900	-
6207	Buildings - DSA Fees	753	36,757	5,422	32,155	493.05
6208	Buildings - Engineering Costs	173,410	242,573	36,114	245,203	578.97
6214	Buildings - Legal Expenses	0	8,056	3,856	4,200	8.92
6215	Buildings - Licenses, Taxes	20,845	36,856	20,955	36,856	75.88

Rancho Santiago Community College District
Tentative Budget
2012-13

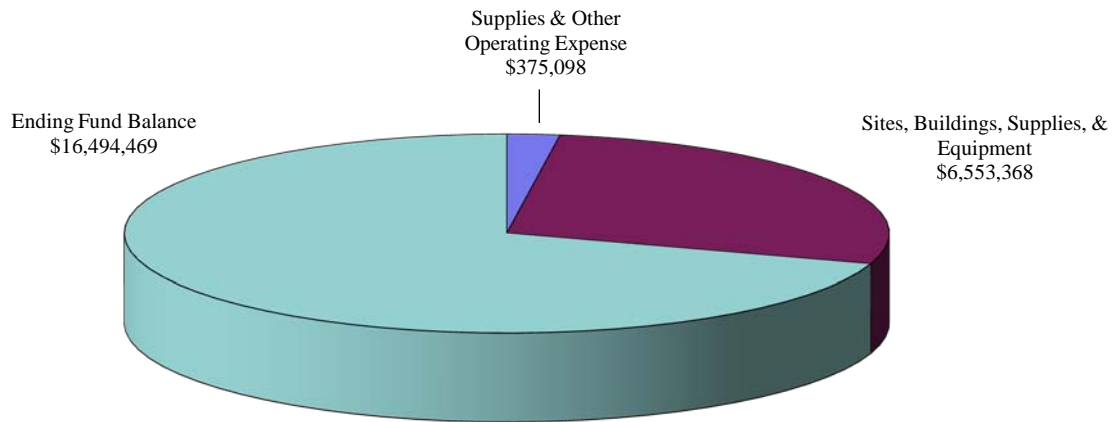
Capital Outlay Projects Fund					
Expenditure Budget					
Expenditures by Object	2010-11 Actual Expenses	2011-12 Revised Budget	2011-12 Estimated Expenses	2012-13 Tentative Budget	% Tent/Est Change
6217 Buildings - Relocation	0	0	0	0	-
6220 Building Improvements	342,874	2,418,749	293,173	2,336,234	696.88
6300 Library Books	0	0	0	0	-
6400 Equipment	21,526	3,433,460	1,108,677	2,396,350	116.15
Subtotal	<u>1,834,202</u>	<u>7,483,721</u>	<u>1,866,441</u>	<u>6,553,368</u>	251.12
Subtotal, Expenditures (1000 -6000)	<u>3,000,700</u>	<u>7,998,515</u>	<u>2,033,381</u>	<u>6,928,466</u>	240.74
7000 Other Outgo					
7300 Interfund Transfers Out	0	0	0	0	-
Subtotal	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	-
Subtotal, Expenditures (1000 -7000)	3,000,700	7,998,515	2,033,381	6,928,466	240.74
7900 Reserve for Contingencies					
7910 Unrestricted Contingency	18,127,152	13,744,402	17,564,078	12,824,591	(26.98)
7920 Restricted Contingency	0	1,628,724	1,628,724	3,669,878	125.32
	<u>18,127,152</u>	<u>15,373,126</u>	<u>19,192,802</u>	<u>16,494,469</u>	(14.06)
Total Expenditures, Other Outgo and Ending Fund Balance	<u>\$21,127,852</u>	<u>\$23,371,641</u>	<u>\$21,226,183</u>	<u>\$23,422,935</u>	10.35

Rancho Santiago Community College District
Tentative Budget 2012-13
Capital Outlay Projects Fund

Revenue by Source



Expenditures by Object



Rancho Santiago Community College District
Tentative Budget
2012-13

Self-Insurance Funds

The internal Self-Insurance Funds are used to account for the financing of goods or services provided by one department or organizational unit to other units. The Self-Insurance Funds are the funds designated to account for income and expenditures of self-insurance programs.

The fund shall account for all activities of the self-insurance program and shall be operated as an internal service fund. In accordance with Internal Service Fund accounting, the Self-Insurance Funds shall charge other funds for their proportionate share of the estimated claims and expenses incurred plus contingencies and reflect the receipt of monies as revenue.

The District has established separate Self-Insurance Funds for two types of self-insurance activity: worker's compensation and property and liability insurance. All losses or claims covered by the Self-Insurance Funds are paid directly from the respective Self-Insurance Fund. If all funds of a district are combined to reflect total district revenues and expenditures, the Self-Insurance Funds revenues and expenditures are excluded since inclusion would overstate the totals, however, aggregate balance sheets would include the Self-Insurance Funds.

Rancho Santiago Community College District
Tentative Budget
2012-13

Self-Insurance Fund - Workers' Compensation
Revenue Budget

<u>Revenue by Source</u>	2010-11 Actual Revenue	2011-12 Revised Budget	2011-12 Estimated Revenue	2012-13 Tentative Budget	% Tent/Est Change
8800 Local Revenues					
8839 All Other Contract Services	\$2,466,157	\$2,634,570	\$2,634,570	\$2,634,570	-
8860 Interest & Investment Income	28,154	23,049	20,721	23,049	11.23
8866 Gain (Loss) on Invest-Realized	(3,378)	0	0	0	-
8896 Miscellaneous Revenue	0	0	0	0	-
Total Revenues	2,490,933	2,657,619	2,655,291	2,657,619	0.09
Beginning Fund Balance	4,392,211	5,082,657	5,082,657	5,463,484	7.49
Total Revenues and Beginning Fund Balance	\$6,883,144	\$7,740,276	\$7,737,948	\$8,121,103	4.95

Rancho Santiago Community College District
Tentative Budget
2012-13

Self-Insurance Fund - Workers' Compensation
Expenditure Budget

<u>Expenditures by Object</u>	2010-11 Actual Expenses	2011-12 Revised Budget	2011-12 Estimated Expenses	2012-13 Tentative Budget	% Tent/Est Change
2000 Classified Salaries					
2100 Non-instructional Salaries, Regular Full Time	\$148,148	\$133,068	\$139,732	\$139,732	-
3000 Employee Benefits					
3200 Public Employees' Retirement System Fund	14,728	15,854	15,263	15,953	4.52
3300 Old Age, Survivors, Disability, and Health Ins	11,526	11,684	10,871	10,982	1.02
3400 Health and Welfare Benefits	35,592	38,366	39,470	41,952	6.29
3500 State Unemployment Insurance	1,019	2,182	2,311	2,311	-
3600 Workers' Compensation Insurance	3,652	3,360	3,445	3,445	-
3900 Other Benefits	4,010	4,650	3,825	3,825	-
Subtotal	<u>70,527</u>	<u>76,096</u>	<u>75,185</u>	<u>78,468</u>	4.37
4000 Supplies					
4600 Non-Instructional Supplies	79	1,824	955	1,374	43.87
5000 Services and Other Operating Expenses					
5100 Consultants and Contracted Services	7,350	13,750	8,820	13,750	55.90
5200 Conference Expenses	0	600	0	600	-
5400 Insurance	1,570,559	2,055,746	2,046,089	2,055,746	0.47
5800 Other Operating Exp & Services	3,824	2,500	3,683	2,500	(32.12)
Subtotal	<u>1,581,733</u>	<u>2,072,596</u>	<u>2,058,592</u>	<u>2,072,596</u>	0.68

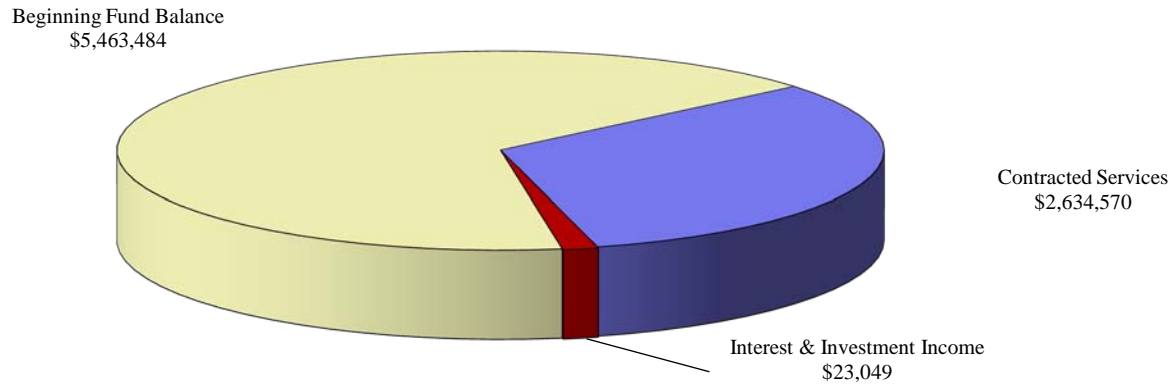
Rancho Santiago Community College District
Tentative Budget
2012-13

Self-Insurance Fund - Workers' Compensation
Expenditure Budget

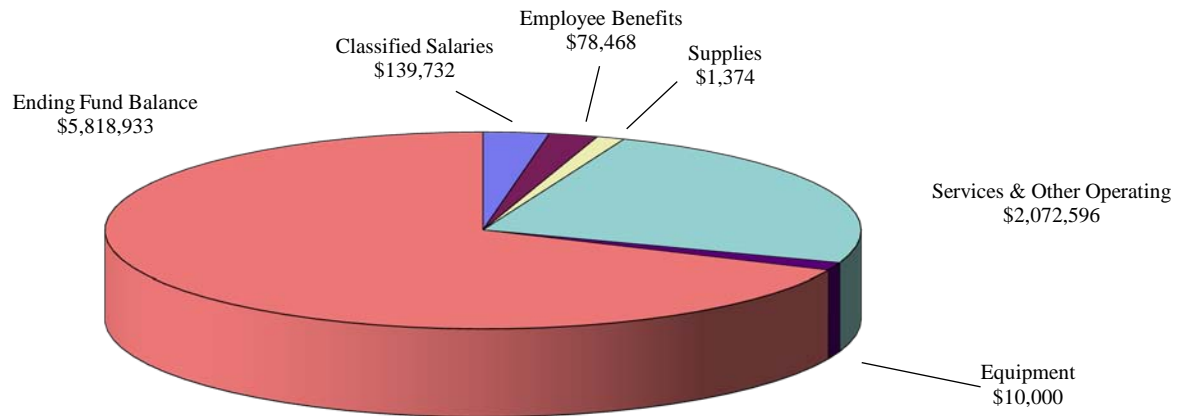
<u>Expenditures by Object</u>		2010-11 Actual Expenses	2011-12 Revised Budget	2011-12 Estimated Expenses	2012-13 Tentative Budget	% Tent/Est Change
6000	Capital Outlay	0	10,000	0	10,000	-
	Subtotal, Expenditures (1000 -6000)	1,800,487	2,293,584	2,274,464	2,302,170	1.22
7900	Reserve for Contingencies					
7940	Reserved for Special Purposes	5,082,657	5,446,692	5,463,484	5,818,933	6.51
	Total Expenditures and Ending Fund Balance	\$6,883,144	\$7,740,276	\$7,737,948	\$8,121,103	4.95

Rancho Santiago Community College District
Tentative Budget 2012-13
Self Insurance Fund-Workers' Compensation

Revenue by Source



Expenditures by Object



Rancho Santiago Community College District
Tentative Budget
2012-13

Self-Insurance Fund - Property and Liability
Revenue Budget

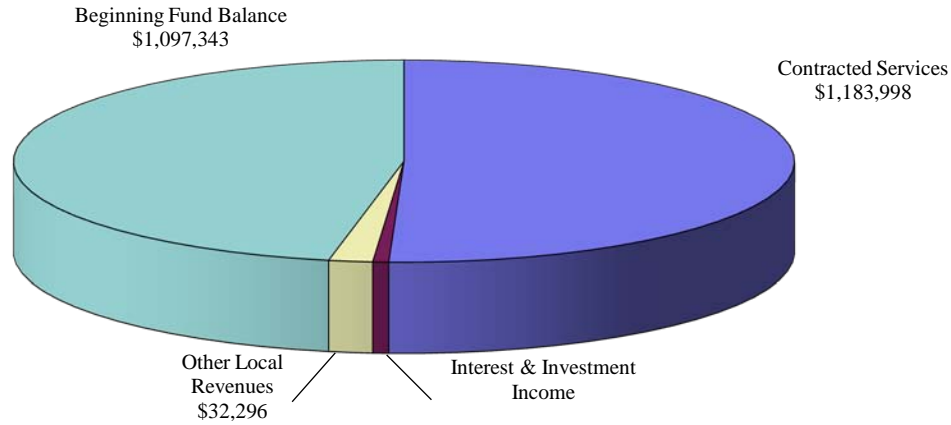
<u>Revenue by Source</u>	2010-11 Actual Revenue	2011-12 Revised Budget	2011-12 Estimated Revenue	2012-13 Tentative Budget	% Tent/Est Change
8800 Local Revenues					
8839 All Other Contract Services	\$1,183,049	\$1,183,998	\$1,183,998	\$1,183,998	-
8860 Interest & Investment Income	5,214	5,271	3,119	5,271	69.00
8866 Gain (Loss) on Invest-Realized	(96)	0	0	0	-
8890 Other Local Revenues	0	32,296	0	32,296	-
Subtotal	<u>1,188,167</u>	<u>1,221,565</u>	<u>1,187,117</u>	<u>1,221,565</u>	2.90
Total Revenues	<u>1,188,167</u>	<u>1,221,565</u>	<u>1,187,117</u>	<u>1,221,565</u>	2.90
Beginning Fund Balance	1,147,801	1,261,529	1,261,529	1,097,343	(13.01)
Total Revenues and Beginning Fund Balance	<u><u>\$2,335,968</u></u>	<u><u>\$2,483,094</u></u>	<u><u>\$2,448,646</u></u>	<u><u>\$2,318,908</u></u>	(5.30)

Rancho Santiago Community College District
Tentative Budget
2012-13

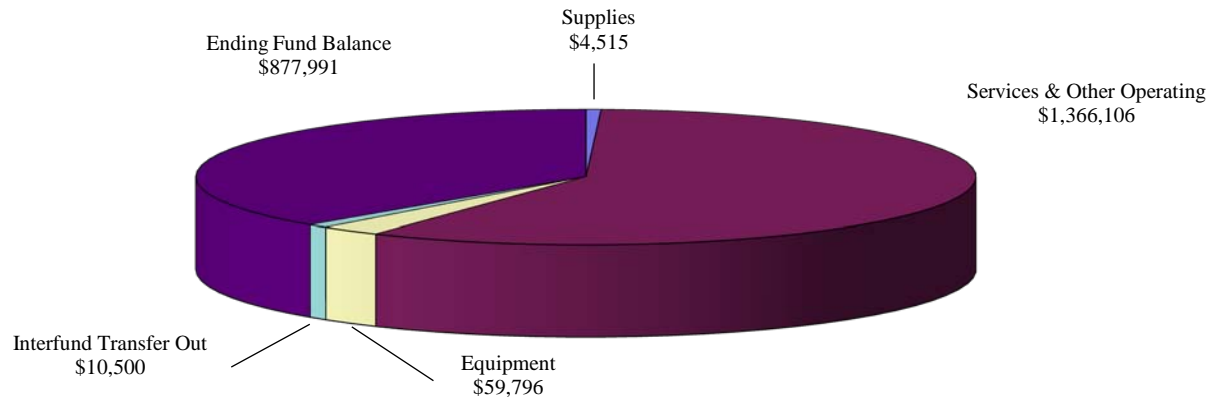
Self-Insurance Fund - Property and Liability					
Expenditure Budget					
<u>Expenditures by Object</u>	2010-11 Actual Expenses	2011-12 Revised Budget	2011-12 Estimated Expenses	2012-13 Tentative Budget	% Tent/Est Change
4000 Supplies					
4600 Non-instructional Supplies	\$0	\$4,515	\$0	\$4,515	-
5000 Services and Other Operating Expenses					
5100 Personal & Consultant Svcs	22,500	60,000	30,000	60,000	100.00
5400 Insurance	984,305	1,106,306	1,003,760	1,106,306	10.22
5700 Legal, Election & Audit Exp	47,715	303,500	303,499	150,000	(50.58)
5800 Other Operating Exp & Services	9,419	39,300	3,544	39,300	1,008.92
5900 Other	0	10,500	0	10,500	-
Subtotal	<u>1,063,939</u>	<u>1,519,606</u>	<u>1,340,803</u>	<u>1,366,106</u>	1.89
6000 Capital Outlay					
6400 Equipment	0	59,796	0	59,796	-
7000 Other Outgo					
7300 Interfund Transfer Out	10,500	10,500	10,500	10,500	-
Subtotal, Expenditures (1000 -7000)	<u>1,074,439</u>	<u>1,594,417</u>	<u>1,351,303</u>	<u>1,440,917</u>	6.63
7900 Reserve for Contingencies					
7940 Reserved for Special Purposes	1,261,529	888,677	1,097,343	877,991	(19.99)
Total Expenditures and Ending Fund Balance	<u><u>\$2,335,968</u></u>	<u><u>\$2,483,094</u></u>	<u><u>\$2,448,646</u></u>	<u><u>\$2,318,908</u></u>	(5.30)

Rancho Santiago Community College District
Tentative Budget 2012-13
Self Insurance Fund-Property and Liability

Revenue by Source



Expenditures by Object



Rancho Santiago Community College District
Tentative Budget
2012-13

Retiree Benefits Fund

As part of the collective bargaining agreements and Board policies, the District offers benefits to eligible employees for their post-employment healthcare benefits. Every two years, the District is required to calculate this cost (i.e. perform an actuarial assessment) associated with current employees and retired employees in order to properly record this liability within the District's annual financial statements and to determine the annual funding requirement.

It is the District's intent to recognize the importance and necessity of setting aside monies towards this liability. In doing so, the District will strive to:

1. Charge one percent (1%) of salaries for covered employees and transfer this amount into the Retiree Benefits Fund.
2. Transfer an equal amount of the premiums paid out for retiree health care benefits into the Retiree Benefits Fund.
3. Contribute a maximum amount to the Retiree Benefits Fund from the 1% of salaries and matching of premiums so as not to exceed the actuarially determined annual required contribution (ARC) as presented in the most recent actuarial assessment in any fiscal year.
4. Invest the monies transferred into the Retiree Benefits Fund in accordance with the District's investment policy.

This fund is used to account for the monies transferred in and invested to pay the district's future obligation for retirees' benefits as determined by the actuarial assessments performed. The District has been accruing the ARC for several years now without fully contributing funds; therefore, the fund has a deficit fund balance. This practice is consistent with Governmental Accounting Standards Board Statement No. 45.

Rancho Santiago Community College District
Tentative Budget
2012-13

Retiree Benefits Fund					
Revenue Budget					
<u>Revenue by Source</u>	2010-11 Actual Revenue	2011-12 Revised Budget	2011-12 Estimated Revenue	2012-13 Tentative Budget	% Tent/Est Change
8800 Local Revenues					
8839 All Other Contract Services	\$6,592,549	\$6,666,508	\$6,666,508	\$7,508,486	12.63
8860 Interest & Investment Income	200,099	175,882	132,116	175,882	33.13
8866 Gain (Loss) on Invest-Realized	(24,339)	0	0	0	-
8890 Other Local Revenues	102,739	100,000	316,663	100,000	(68.42)
Total Revenues	<u>6,871,048</u>	<u>6,942,390</u>	<u>7,115,287</u>	<u>7,784,368</u>	9.40
Beginning Fund Balance	(14,643,532)	(15,692,458)	(15,692,458)	(16,492,998)	5.10
	<hr/>	<hr/>	<hr/>	<hr/>	
Total Revenues and Beginning Fund Balance	<u><u>(\$7,772,484)</u></u>	<u><u>(\$8,750,068)</u></u>	<u><u>(\$8,577,171)</u></u>	<u><u>(\$8,708,630)</u></u>	1.53

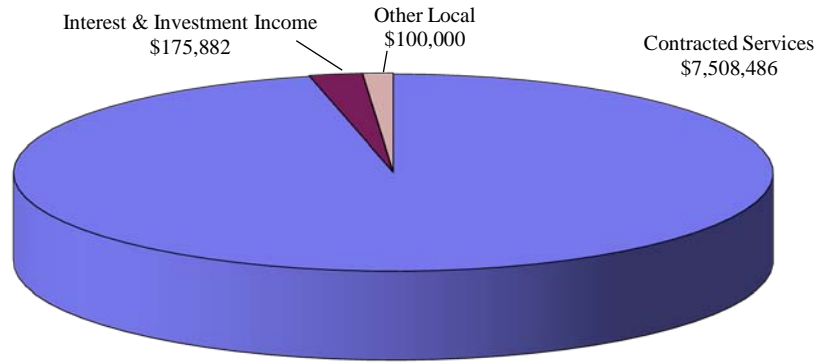
Rancho Santiago Community College District
Tentative Budget
2012-13

		Retiree Benefits Fund Expenditure Budget				
<u>Expenditures by Object</u>		2010-11 Actual Expenses	2011-12 Revised Budget	2011-12 Estimated Expenses	2012-13 Tentative Budget	% Tent/Est Change
3000	Employee Benefits					
3400	Net Post-Retirement Benefits	\$7,892,696	\$7,892,696	\$7,892,696	\$7,892,696	-
5000	Other Operating Exp & Services					
5885	Investment & Interest Expense	27,278	30,000	23,131	30,000	29.70
	Subtotal, Expenditures (1000 -5000)	<u>7,919,974</u>	<u>7,922,696</u>	<u>7,915,827</u>	<u>7,922,696</u>	0.09
7900	Reserve for Contingencies					
7940	Reserved for Special Purposes	(15,692,458)	(16,672,764)	(16,492,998)	(16,631,326)	0.84
	Subtotal, Expenditures (7900 -7940)	<u>(15,692,458)</u>	<u>(16,672,764)</u>	<u>(16,492,998)</u>	<u>(16,631,326)</u>	0.84
	Total Expenditures and Ending Fund Balance	<u>(\$7,772,484)</u>	<u>(\$8,750,068)</u>	<u>(\$8,577,171)</u>	<u>(\$8,708,630)</u>	1.53

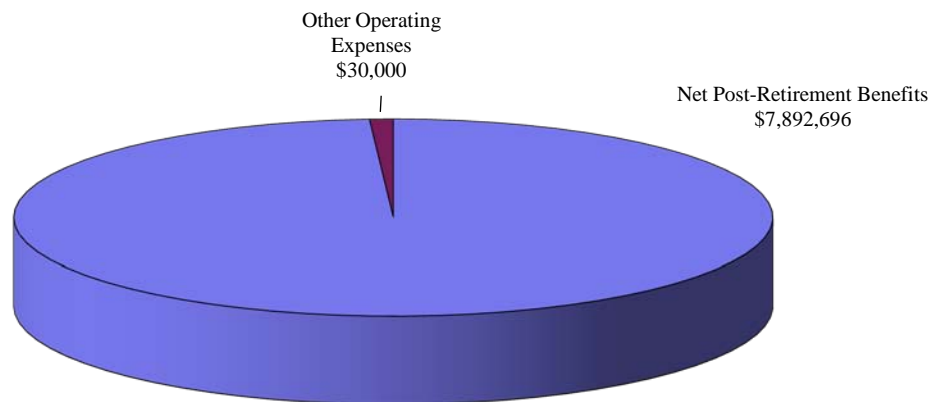
Rancho Santiago Community College District
Tentative Budget 2012-13
Retiree Benefit Fund

Note: This fund reflects a negative fund balance due to an accrual made for the twelfth year for retiree benefits in accordance with GASB 45. This negative fund balance is not reflected in these charts.

Revenue by Source



Expenditures by Object



Rancho Santiago Community College District
Tentative Budget
2012-13

Student Financial Aid Fund

The Student Financial Aid Fund is the fund designated to account for the deposit and direct payment of government-funded student financial aid, including grants and loans or other similar purposes and the required district matching share of payments to students.

Rancho Santiago Community College District
Tentative Budget
2012-13

		Student Financial Aid Fund Revenue Budget				
Revenue by Source		2010-11 Actual Revenue	2011-12 Revised Budget	2011-12 Estimated Revenue	2012-13 Tentative Budget	% Tent/Est Change
8100	Federal Revenues					
8120	Higher Education Act	\$81,000	\$48,523	\$37,500	\$0	(100.00)
8150	Student Financial Aid	22,135,655	24,996,724	21,994,597	24,553,159	11.63
8199	Other Federal Revenue	12,500	54,500	12,500	42,000	236.00
	Total Federal Revenue	<u>22,229,155</u>	<u>25,099,747</u>	<u>22,044,597</u>	<u>24,595,159</u>	11.57
8600	State Revenues					
8622	Extended Opportunity Programs & Services	0	0	0	0	-
8629	Other Categorical Apportionment-CARE	1,500	3,805	3,804	0	(100.00)
8659	Cal Grant & Other Reimb Categorical Allow	922,897	1,047,977	1,024,453	911,911	(10.99)
	Total State Revenues	<u>924,397</u>	<u>1,051,782</u>	<u>1,028,257</u>	<u>911,911</u>	(11.31)
8800	Local Revenues					
8860	Interest & Investment Income	9,692	9,113	6,959	7,825	12.44
8865	Interest Income - Perkins Loan	4,310	6,500	2,169	6,500	199.68
8866	Gain (Loss) on Invest-Realized	(1,814)	0	0	0	-
8868	Int Adj-Perkins/Nursing Loans	321	100	0	100	-
8869	Int-Loans Assigned to DOE	2,267	2,000	375	2,000	433.33
8891	Other Local Rev - Special Proj	0	0	0	0	-
8893	Outlawed Checks	387	8,873	0	0	-
8896	Penalties/Late Fees/Returned	258	600	101	600	494.06
	Total Local Revenues	<u>15,421</u>	<u>27,186</u>	<u>9,604</u>	<u>17,025</u>	77.27
	Total Revenues	23,168,973	26,178,715	23,082,458	25,524,095	10.58
	Beginning Fund Balance	<u>1,364,097</u>	<u>1,302,331</u>	<u>1,302,331</u>	<u>1,211,981</u>	(6.94)
	Total Revenues and Beginning Fund Balance	<u><u>\$24,533,070</u></u>	<u><u>\$27,481,046</u></u>	<u><u>\$24,384,789</u></u>	<u><u>\$26,736,076</u></u>	9.64

Rancho Santiago Community College District
Tentative Budget
2012-13

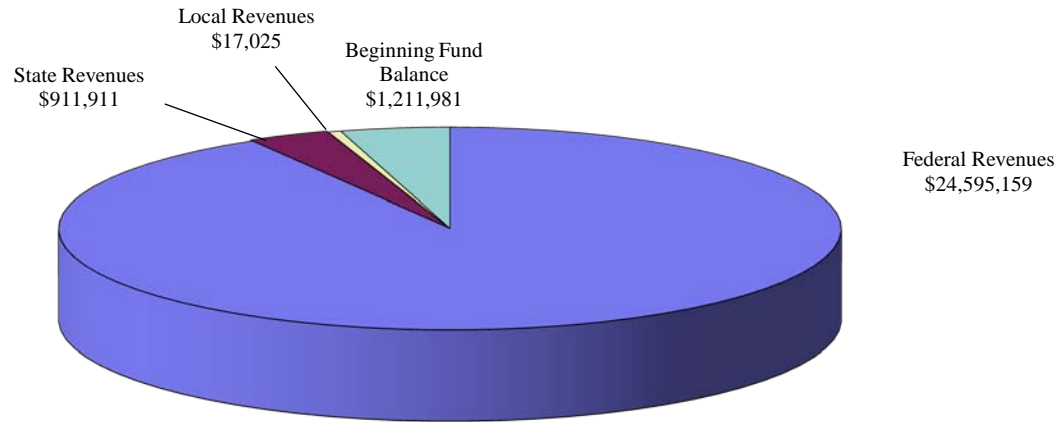
		Student Financial Aid Fund				
		Expenditure Budget				
<u>Expenditures by Object</u>		2010-11	2011-12	2011-12	2012-13	%
		Actual	Revised	Estimated	Tentative	Tent/Est
		Expenses	Budget	Expenses	Budget	Change
5000	Services and Other Operating Expenses					
5810	Bank/Credit Card Use	\$0	\$25	\$25	\$25	-
5885	Investment & Interest Expense	1,522	1,500	1,228	1,500	22.15
5900	Other	70,059	151,501	50,170	117,076	133.36
	Subtotal	71,581	153,026	51,423	118,601	130.64
7500	Student Financial Aid					
7500	Academic Competitiveness Grant	248,264	4,306	4,306	0	(100.00)
7502	Cal Grant B	922,897	1,047,977	1,061,951	911,911	(14.13)
7504	CARE Grant	1,500	3,805	3,804	0	(100.00)
7505	E O P S Grant	0	0	0	0	-
7506	F S E O G	388,002	310,797	303,758	342,630	12.80
7507	Nursing Scholarship	0	0	0	0	-
7508	Pell Grant	17,915,361	21,102,755	18,972,188	21,396,916	12.78
7509	SSS Grant	81,000	48,523	37,500	0	(100.00)
7520	Cal Grants B Overawards	0	0	0	0	-
7542	Federal Direct Loan	3,589,634	3,592,247	2,725,378	2,825,000	3.66
7570	Pre-Nursing Stipend	0	0	0	0	-
7580	Pell Grant-Tuition Payments	0	0	0	0	-
7590	Student Scholarships	12,500	52,500	12,500	40,000	220.00
	Subtotal	23,159,158	26,162,910	23,121,385	25,516,457	10.36
	Subtotal, Expenditures (1000 -7000)	23,230,739	26,315,936	23,172,808	25,635,058	10.63

Rancho Santiago Community College District
Tentative Budget
2012-13

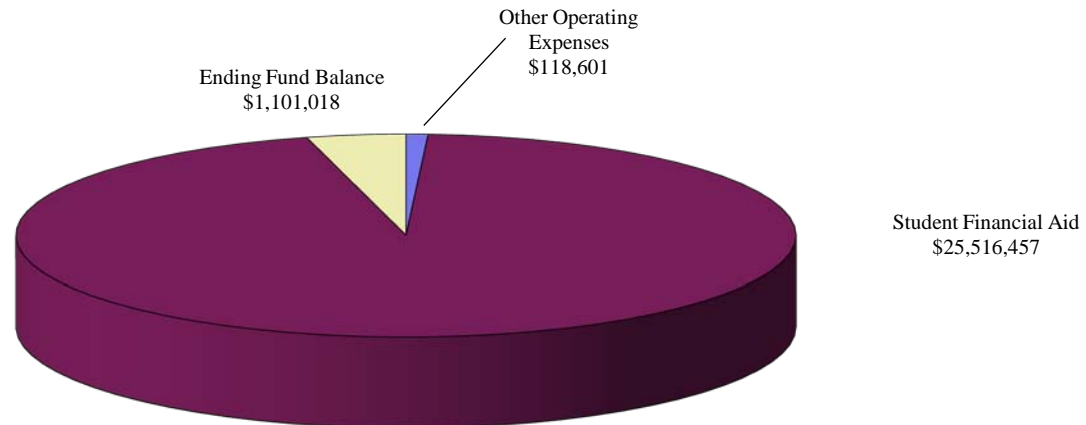
		Student Financial Aid Fund				
		Expenditure Budget				
<u>Expenditures by Object</u>		2010-11	2011-12	2011-12	2012-13	%
		Actual	Revised	Estimated	Tentative	Tent/Est
		Expenses	Budget	Expenses	Budget	Change
7900	Reserve for Contingencies					
9755	Federal Capital Contribution	590,594	578,806	578,806	578,806	-
9760	Institutional Capital Contrib	303,026	297,610	297,610	297,610	-
	Subtotal	893,620	876,416	876,416	876,416	-
7900	Reserve for Contingencies					
7910	Unrestricted Contingency	408,711	288,694	335,565	224,602	(33.07)
	Total Fund Balance	1,302,331	1,165,110	1,211,981	1,101,018	(9.16)
Total Expenditures and Ending Fund Balance		\$24,533,070	\$27,481,046	\$24,384,789	\$26,736,076	9.64

Rancho Santiago Community College District
Tentative Budget 2012-13
Student Financial Aid Fund

Revenue by Source



Expenditures by Object



Rancho Santiago Community College District
Tentative Budget
2012-13

Diversified Trust Fund

The Diversified Trust Fund is used to account for monies collected for field trips, student clubs, trusts, food services, and Adult Education vending revenues that will be disbursed for the educational and co-curricular experiences of the students.

Rancho Santiago Community College District
Tentative Budget
2012-13

Diversified Trust Fund
Revenue Budget

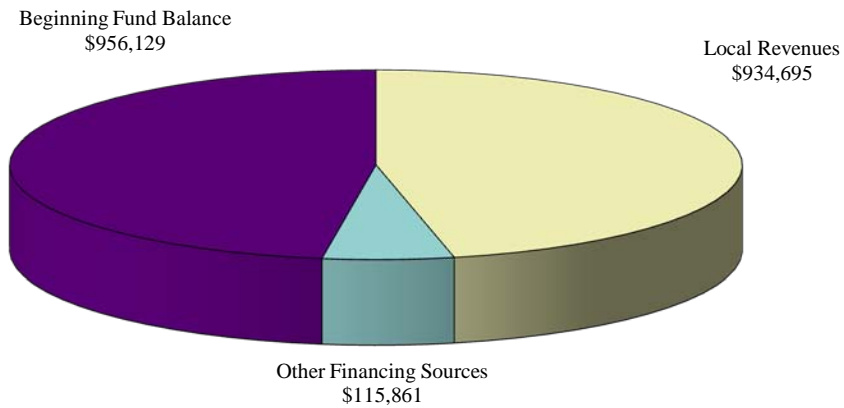
<u>Revenue by Source</u>		2010-11 Actual Revenue	2011-12 Revised Budget	2011-12 Estimated Revenue	2012-13 Tentative Budget	% Tent/Est Change
8800	Local Revenues	\$985,497	\$1,137,000	\$934,595	\$934,695	0.01
8900	Other Financing Sources					
8981	Interfund Transfers In	172,000	150,694	150,694	115,861	(23.12)
8983	Intrafund Transfers In	0	0	0	0	-
	Total Revenue and Other Financing Sources	1,157,497	1,287,694	1,085,289	1,050,556	(3.20)
	Beginning Fund Balance	508,949	751,110	751,110	956,129	27.30
	Total Revenues, Other Financing Sources and Beginning Fund Balance	\$1,666,446	\$2,038,804	\$1,836,399	\$2,006,685	9.27

Rancho Santiago Community College District
Tentative Budget
2012-13

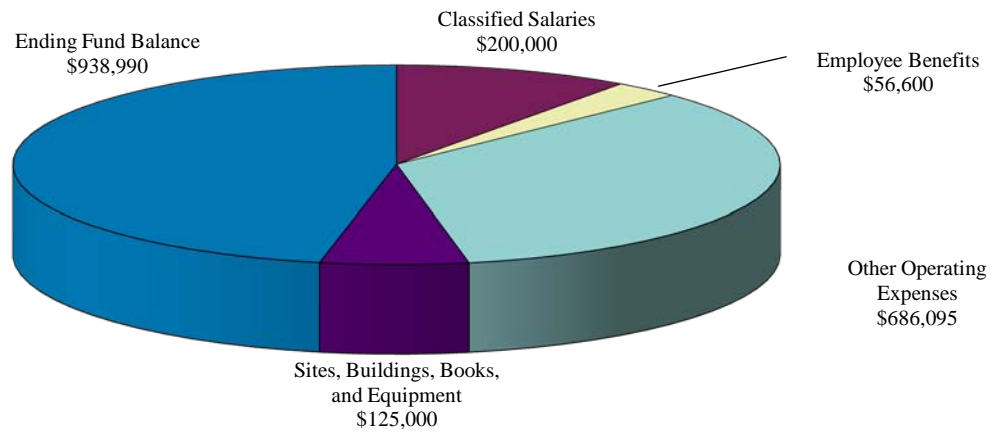
<u>Expenditures by Object</u>		Diversified Trust Fund Expenditure Budget				
		2010-11 Actual Expenses	2011-12 Revised Budget	2011-12 Estimated Expenses	2012-13 Tentative Budget	% Tent/Est Change
2000	Classified Salaries	\$179,850	\$200,000	\$200,000	\$200,000	-
3000	Employee Benefits	54,232	56,600	56,600	56,600	-
5000	Services and Other Operating Expenses	568,661	923,233	523,670	686,095	31.02
6000	Sites, Buildings, Books, and Equipment	107,775	125,000	100,000	125,000	25.00
	Subtotal Expenditures (1000 - 6000)	<u>910,518</u>	<u>1,304,833</u>	<u>880,270</u>	<u>1,067,695</u>	21.29
7300	Interfund Transfers Out	0	0	0	0	-
	Subtotal Expenditures (1000 - 7000)	<u>910,518</u>	<u>1,304,833</u>	<u>880,270</u>	<u>1,067,695</u>	21.29
7900	Reserve for Contingencies					
7910	Unrestricted Contingency	755,928	733,971	956,129	938,990	(1.79)
	Total Expenditures and Ending Fund Balance	<u><u>\$1,666,446</u></u>	<u><u>\$2,038,804</u></u>	<u><u>\$1,836,399</u></u>	<u><u>\$2,006,685</u></u>	9.27

Rancho Santiago Community College District
Tentative Budget 2012-13
Diversified Trust Fund

Revenue by Source



Expenditures by Object



Rancho Santiago Community College District
Tentative Budget
2012-13

Associated Students Fund

The Associated Students Fund is designated to account for the monies held in trust by the district for organized student body associations. In a multi-college district, such a fund may be established for each college's student body. This fund is used for raising and expending money to promote the general welfare, morale, and educational experience of the student body.

Rancho Santiago Community College District
Tentative Budget
2012-13

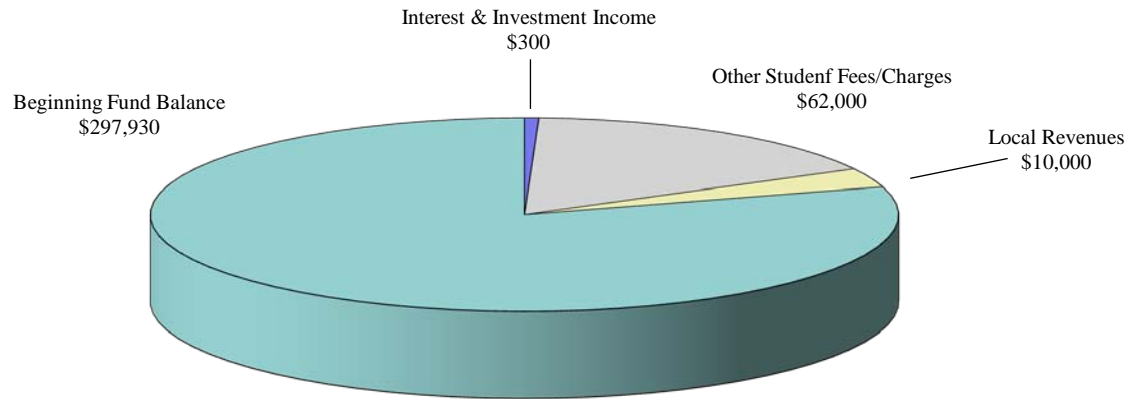
		Associated Students Fund Revenue Budget				
<u>Revenue by Source</u>		2010-11 Actual Revenue	2011-12 Revised Budget	2011-12 Estimated Revenue	2012-13 Tentative Budget	% Tent/Est Change
8800	Local Revenues					
8860	Interest & Investment Income	\$207	\$300	\$142	\$300	111.27
8870	Other Student Fees and Charges	69,750	78,000	52,000	62,000	19.23
8890	Other Local Revenues	13,754	15,000	8,000	10,000	25.00
	Total Local Revenues	<u>83,711</u>	<u>93,300</u>	<u>60,142</u>	<u>72,300</u>	20.22
8900	Other Financing Sources					
8981	Interfund Transfers In	0	0	0	0	-
	Total Revenues and Other Financing Sources	<u>83,711</u>	<u>93,300</u>	<u>60,142</u>	<u>72,300</u>	20.22
	Beginning Fund Balance	<u>353,666</u>	<u>330,434</u>	<u>330,434</u>	<u>297,930</u>	(9.84)
	Total Revenues, Other Financing Sources and Beginning Fund Balance	<u><u>\$437,377</u></u>	<u><u>\$423,734</u></u>	<u><u>\$390,576</u></u>	<u><u>\$370,230</u></u>	(5.21)

Rancho Santiago Community College District
Tentative Budget
2012-13

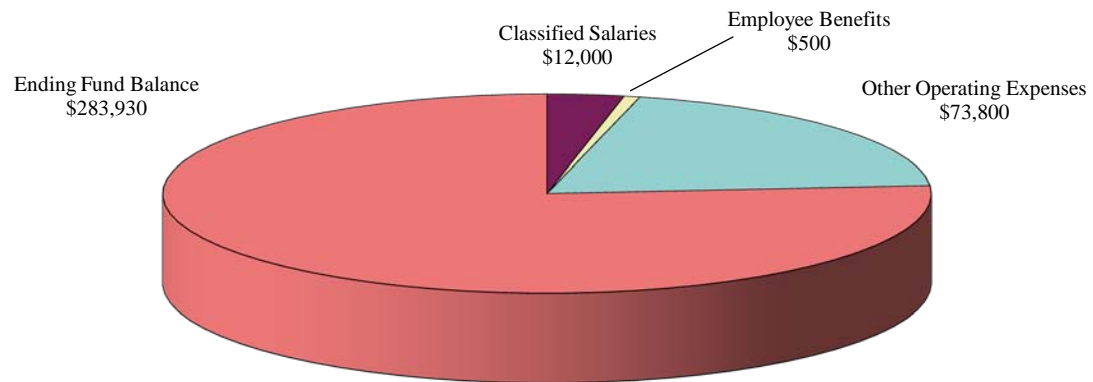
		Associated Students Fund Expenditure Budget				
		2010-11 Actual Expenses	2011-12 Revised Budget	2011-12 Estimated Expenses	2012-13 Tentative Budget	% Tent/Est Change
<u>Expenditures by Object</u>						
2000	Classified Salaries	\$10,220	\$16,420	\$10,911	\$12,000	9.98
3000	Employee Benefits	348	4,330	428	500	16.82
5000	Other Operating Exp & Services	96,375	86,550	81,307	73,800	(9.23)
6000	Capital Outlay	0	0	0	0	-
	Subtotal, Expenditures (1000 - 6000)	<u>106,943</u>	<u>107,300</u>	<u>92,646</u>	<u>86,300</u>	(6.85)
7300	Interfund Transfers Out	0	0	0	0	-
	Subtotal Expenditures (1000 - 7000)	<u>106,943</u>	<u>107,300</u>	<u>92,646</u>	<u>86,300</u>	(6.85)
7900	Reserve for Contingencies					
7910	Unrestricted Contingency	330,434	316,434	297,930	283,930	(4.70)
	Subtotal	<u>330,434</u>	<u>316,434</u>	<u>297,930</u>	<u>283,930</u>	(4.70)
	Total Expenditures and Ending Fund Balance	<u><u>\$437,377</u></u>	<u><u>\$423,734</u></u>	<u><u>\$390,576</u></u>	<u><u>\$370,230</u></u>	(5.21)

Rancho Santiago Community College District
Tentative Budget 2012-13
Associated Students Fund

Income by Source



Expenditures by Object



Rancho Santiago Community College District
Tentative Budget
2012-13

Bookstore Fund

The Bookstore Fund is a special revenue fund designated to receive the proceeds derived from the District's operation of a community college bookstore pursuant to EC 81676. All necessary expenses, including salaries, wages, operating expenses, cost of goods sold, and cost of capital improvements for the bookstore may be paid from generated revenue.

Rancho Santiago Community College District
Tentative Budget
2012-13

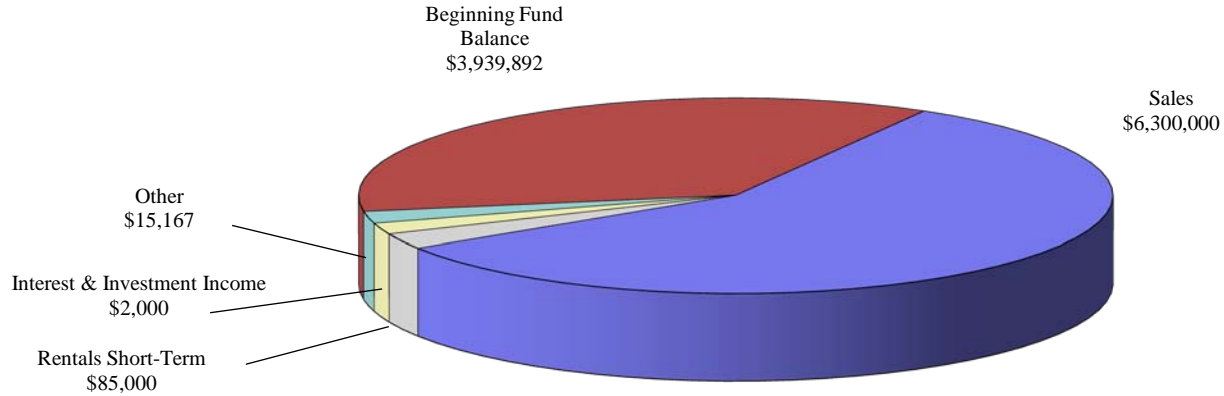
		Bookstore Fund Revenue Budget				
<u>Revenues by Source</u>		2010-11 Actual Revenue	2011-12 Revised Budget	2011-12 Estimated Revenue	2012-13 Tentative Budget	% Tent/Est Change
8800	Local Revenues					
8843	Sales-Miscellaneous	\$6,149,862	\$6,950,000	\$6,209,600	\$6,300,000	1.46
8850	Rentals Short-Term	6,634	0	85,000	85,000	-
8860	Interest & Investment Income	2,525	2,000	1,400	2,000	42.86
8890	Other Local Revenues	34,573	100,000	64,700	15,167	(76.56)
	Total Revenues	6,193,594	7,052,000	6,360,700	6,402,167	0.65
	Beginning Fund Balance	3,777,039	3,700,373	3,700,373	3,939,892	6.47
	Total Revenues and Beginning Fund Balance	\$9,970,633	\$10,752,373	\$10,061,073	\$10,342,059	2.79

Rancho Santiago Community College District
Tentative Budget
2012-13

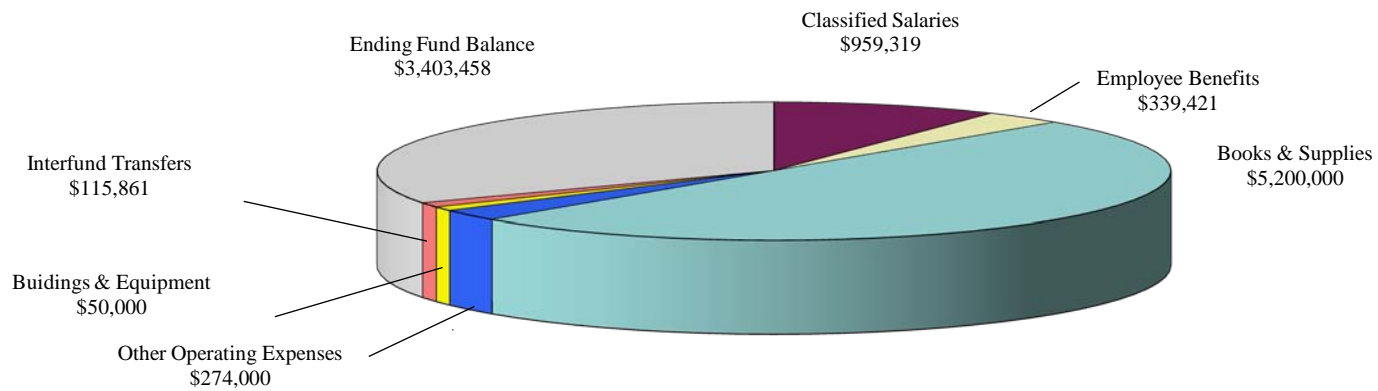
		Bookstore Fund Expenditure Budget				
<u>Expenditures by Object</u>		2010-11 Actual Expenses	2011-12 Revised Budget	2011-12 Estimated Expenses	2012-13 Tentative Budget	% Tent/Est Change
2000	Classified Salaries	\$845,207	\$959,319	\$897,066	\$959,319	6.94
3000	Employee Benefits	273,265	303,421	303,421	339,421	11.86
4000	Books and Supplies	4,468,816	5,900,000	4,484,000	5,200,000	15.97
5000	Services and Other Operating Expenses	302,276	225,000	274,000	274,000	-
6000	Sites, Buildings, Books, and Equipment	208,696	50,000	12,000	50,000	316.67
	Subtotal, Expenditures (1000 -6000)	6,098,260	7,437,740	5,970,487	6,822,740	14.27
7300	Interfund Transfers Out	172,000	150,694	150,694	115,861	(23.12)
	Subtotal, Expenditures (1000 -7000)	6,270,260	7,588,434	6,121,181	6,938,601	13.35
7900	Reserve for Contingencies					
7910	Unrestricted Contingency	3,700,373	3,163,939	3,939,892	3,403,458	(13.62)
Total Expenditures and Ending Fund Balance		\$9,970,633	10,752,373	\$10,061,073	\$10,342,059	2.79
<i>Total of \$1,470,482 of inventory is budgeted in the Reserve for Contingency Account</i>						

Rancho Santiago Community College District
Tentative Budget 2012-13
Bookstore Fund

Revenues by Source



Expenditures by Object



Total of \$1,470,482 of inventory is included in the Ending Fund Balance

Rancho Santiago Community College District
Tentative Budget
2012-13

Community Education Fund

The Community Education Fund is used to account for the revenues and expenditures related to the operation of classes for the Community Services Programs.

Rancho Santiago Community College District
Tentative Budget
2012-13

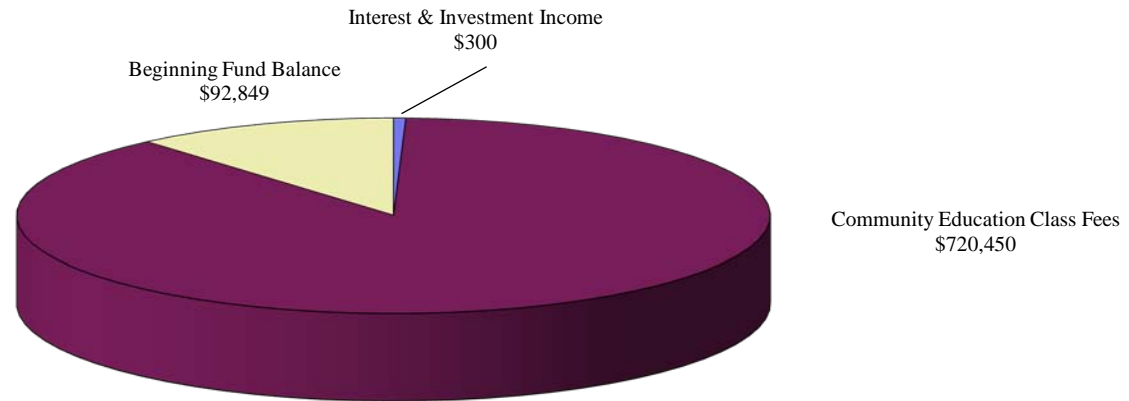
Community Education Fund Revenue Budget					
<u>Revenues by Source</u>	2010-11 Actual Revenue	2011-12 Revised Budget	2011-12 Estimated Revenue	2012-13 Tentative Budget	% Tent/Est Change
8800 Local Revenues					
8860 Interest & Investment Income	\$279	\$300	\$300	\$300	-
8872 Community Education Classes	653,183	625,000	720,450	720,450	-
Total Revenues	653,462	625,300	720,750	720,750	-
Beginning Fund Balance	29,669	63,549	63,549	92,849	46.11
Total Revenues and Beginning Fund Balance	\$683,131	\$688,849	\$784,299	\$813,599	3.74

Rancho Santiago Community College District
Tentative Budget
2012-13

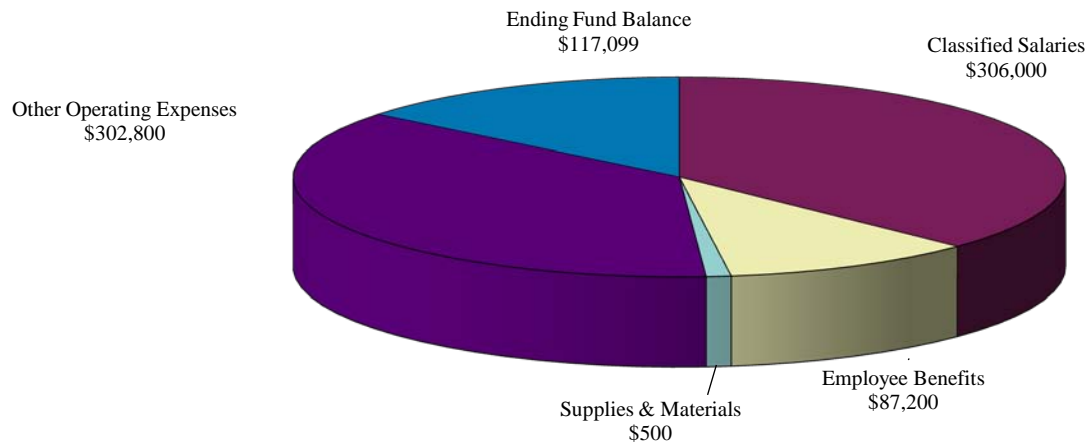
		Community Education Fund Expenditure Budget				
<u>Expenditures by Object</u>		2010-11 Actual Expenses	2011-12 Revised Budget	2011-12 Estimated Expenses	2012-13 Tentative Budget	% Tent/Est Change
2000	Classified Salaries	\$289,607	\$300,000	\$306,000	\$306,000	-
3000	Employee Benefits	76,948	87,200	82,650	87,200	5.51
4000	Supplies & Materials	0	500	0	500	-
5000	Other Operating Exp & Services	253,027	274,600	302,800	302,800	-
6000	Capital Outlay	0	0	0	0	-
	Subtotal, Expenditures (1000 -6000)	619,582	662,300	691,450	696,500	0.73
7300	Interfund Transfers Out	0	0	0	0	-
	Subtotal, Expenditures (1000 -7000)	619,582	662,300	691,450	696,500	0.73
7900	Reserve for Contingencies					
7910	Unrestricted Contingency	63,549	26,549	92,849	117,099	26.12
	Total Expenditures and Ending Fund Balance	\$683,131	\$688,849	\$784,299	\$813,599	3.74

Rancho Santiago Community College District
Tentative Budget 2012-13
Community Education Fund

Revenues by Source



Expenditures by Object



Rancho Santiago Community College District
Tentative Budget
2012-13

SUPPLEMENTAL DATA

Rancho Santiago Community College District 2012-13 Tentative Budget Assumptions

These assumptions are for use in development of the 2012-13 budget centers tentative budgets. As more detailed information is received in the coming months from the Offices of the Governor and the State Chancellor, the assumptions will be adjusted accordingly.

General Assumptions

1. The 2012-13 Tentative Budget will be balanced by using a portion of the 2011-12 unrestricted ending balance in excess of the 5% Restricted Reserve (Budget Stabilization Fund)
2. The 2012-13 Tentative Budget will have a Restricted Reserve of no less than 5%
3. Budgeting for 2012-13 will utilize the new SB 361 Funding Model
4. The budget centers will use plans, planning documents, and planning processes as a basis for the development of their expenditure budgets

Revenue Assumptions

5. The Cost of Living Adjustment (COLA) of 0.00% for 2012-13
6. No Growth (Restoration) for 2012-13
7. Assumes Governor's Tax Proposal passed by voters in November 2012
8. All reductions to Categorical Programs will be borne by those Categorical Programs
9. The lottery revenue will be calculated at the rate projected by School Services of California. The current estimate is \$117.25 per FTES for unrestricted revenue and \$23.25 per FTES for restricted revenue in accordance with Proposition 20. Lottery revenues are reduced in proportion to workload measures reductions (loss of FTES)

Expenditure Assumptions

10. The District intends to meet all negotiated contractual obligations
11. Step and Column movement is an additional cost of approximately \$1.1 million
12. CalPERS-Employer Contribution rate increases by 1.20% (10.923% to 12.123%) is an additional cost of approximately \$500,000
13. Health and Welfare benefit premium cost increase of 10.00% is an additional cost of approximately \$2 million
14. Contribution of 1% of total salaries to the Retiree Benefit Fund with an additional \$500,000
15. Unrestricted general fund expenditure reduction of \$5 million by Budget Centers

Reviews

BAPRC recommends budget assumptions to the Chancellor (3-28-2012)
Chancellor's Cabinet review of recommended budget assumptions (4-17-2012)
District Council review of recommended budget assumptions (4-23-2012)
Board of Trustees to review and approve (4-23-2012)

Rancho Santiago Community College District

Tentative Budget 2012-13

		2011-12 Assumptions Adopted Budget	2012-13 Assumptions Tentative Budget
General Assumptions			
Balanced Budget - using a portion of 2011-12 unrestricted ending balance (Budget Stabilization Fund)		X	1 X
Minimum 5% Restricted Reserve		X	2 X
SB 361 Funding Model - New Revenue Allocation Model as of July 1, 2012			3 X
Planning Documents & Processes		X	4 X
Revenue Assumptions			
Cost of Living Adjustment (COLA) of 0.00% for 2012-13			5 X
No Growth (Restoration) for 2012-13			6 X
Assumes Governor's Tax Proposal passed by voters in November 2012			7 X
All reductions to Categorical Programs will be borne by those Categorical Programs		X	8 X
Lottery Revenue at School Services of California Rate includes Workload Measure Reductions		X	9 X
Expense Assumptions			
Meet All Negotiated Contractual Obligations		X	10 X
Step and Column movement is an additional cost of approximately \$1.1 million			11 X
CalPERS - Employer Contribution rate increases by 1.2% (10.923% to 12.123%) is an additional cost of approximately \$500,000			12 X
Health and Welfare benefit premium cost increase of 10.00% is an additional cost of approximately \$2 million			13 X
Contribution of 1% of total salaries to the Retiree Benefit Fund with an additional \$500,000		X	14 X
Unrestricted general fund expenditure reduction fo \$5 million by Budget Centers			15 X
* Number Assigned to Budget Assumption			

Rancho Santiago Community College District
Tentative Budget
 2012-13

Recap of Revenue and Expenses - General Fund

The table of multi-year financial information allows a comparison of prior fiscal years to projections for the current and next fiscal years. The table covers the following periods: fiscal years 2006-07 through 2012-13.

	Actual 06-07	Actual 07-08	% Change	Actual 08-09	% Change	Actual 09-10	% Change	Actual 10-11	% Change	Estimated Actual 11-12	% Change	Tentative Budget 12-13	% Change
Adj. Beg. Balance	16,993,426	24,300,813	43.00%	15,687,397	-35.44%	16,867,113	7.52%	32,190,876	90.85%	47,079,378	46.25%	42,358,718	-10.03%
Revenues:													
Federal Income	9,815,156	10,153,980	3.45%	10,575,709	4.15%	12,374,630	17.01%	12,408,972	0.28%	10,541,199	-15.05%	14,256,380	35.24%
State Income:													
General Apportionment	86,468,171	89,192,625	3.15%	88,971,056	-0.25%	84,219,852	-5.34%	89,168,017	5.88%	81,259,244	-8.87%	79,638,259	-1.99%
Lottery	4,729,379	4,323,575	-8.58%	4,258,436	-1.51%	4,639,793	8.96%	3,610,301	-22.19%	4,028,972	11.60%	3,989,035	-0.99%
Other State	23,799,825	19,220,388	-19.24%	18,448,073	-4.02%	12,865,904	-30.26%	12,507,790	-2.78%	14,929,007	19.36%	14,608,586	-2.15%
Total State	114,997,375	112,736,588	-1.97%	111,677,565	-0.94%	101,725,549	-8.91%	105,286,108	3.50%	100,217,223	-4.81%	98,235,880	-1.98%
Local Income:													
Property Taxes	37,571,944	41,038,655	9.23%	42,297,526	3.07%	40,655,149	-3.88%	39,353,393	-3.20%	37,136,458	-5.63%	37,044,983	-0.25%
ERAF	-	23,974	0.00%	459,606	1817.10%	4,616,440	904.43%	2,600,754	-43.66%	(3,057,797)	-217.57%	(3,057,797)	0.00%
Interest	1,648,239	2,251,689	36.61%	493,561	-78.08%	934,152	89.27%	353,849	-62.12%	227,385	-35.74%	201,000	-11.60%
Enrollment Fees	6,061,786	5,985,633	-1.26%	5,210,027	-12.96%	7,043,658	35.19%	6,248,695	-11.29%	7,001,474	12.05%	7,001,474	0.00%
Non-resident Tuition	2,247,791	2,571,472	14.40%	2,686,602	4.48%	2,576,914	-4.08%	1,971,055	-23.51%	1,630,037	-17.30%	1,650,000	1.22%
Other Local	4,641,837	2,534,648	-45.40%	3,100,530	22.33%	3,251,065	4.86%	2,870,211	-11.71%	2,864,014	-0.22%	3,012,275	5.18%
Total Local	52,171,597	54,406,071	4.28%	54,247,852	-0.29%	59,077,378	8.90%	53,397,957	-9.61%	45,801,571	-14.23%	45,851,935	0.11%
Transfers/Others	166,506	24,803	-85.10%	16,237	-34.54%	18,428	13.49%	17,279	-6.24%	43,897	154.05%	15,500	-64.69%
Total Revenues	177,150,634	177,321,442	0.10%	176,517,363	-0.45%	173,195,985	-1.88%	171,110,316	-1.20%	156,603,890	-8.48%	158,359,695	1.12%
Total Available	194,144,060	201,622,255	3.85%	192,204,760	-4.67%	190,063,098	-1.11%	203,301,192	6.97%	203,683,268	0.19%	200,718,413	-1.46%
Expenditures:													
Academic Salaries	65,564,471	72,841,797	11.10%	68,289,247	-6.25%	61,398,378	-10.09%	60,834,168	-0.92%	60,971,428	0.23%	57,896,703	-5.04%
Classified Salaries	40,833,720	44,900,699	9.96%	43,352,135	-3.45%	36,992,259	-14.67%	35,215,305	-4.80%	36,128,392	2.59%	39,024,841	8.02%
Employee Benefits	29,802,008	33,781,934	13.35%	33,833,185	0.15%	32,190,311	-4.86%	34,326,565	6.64%	37,148,098	8.22%	39,443,973	6.18%
Supplies & Materials	3,169,437	2,981,957	-5.92%	2,359,885	-20.86%	1,986,601	-15.82%	2,451,654	23.41%	2,303,978	-6.02%	2,746,996	19.23%
Other Operating	23,242,161	24,052,263	3.49%	23,107,916	-3.93%	20,111,331	-12.97%	18,451,139	-8.26%	19,413,965	5.22%	24,071,284	23.99%
Capital Outlay	4,443,191	3,584,724	-19.32%	2,197,807	-38.69%	2,947,418	34.11%	2,885,151	-2.11%	3,346,031	15.97%	3,125,333	-6.60%
Transfers	2,788,259	3,791,484	35.98%	2,197,472	-42.04%	2,245,924	2.20%	2,057,832	-8.37%	2,012,658	-2.20%	2,120,430	5.35%
Total Expenditures	169,843,247	185,934,858	9.47%	175,337,647	-5.70%	157,872,222	-9.96%	156,221,814	-1.05%	161,324,550	3.27%	168,429,560	4.40%
Ending Balance	24,300,813	15,687,397	-35.44%	16,867,113	7.52%	32,190,876	90.85%	47,079,378	46.25%	42,358,718	-10.03%	32,288,853	-23.77%
Ending Balance (% of Exp)	14.31%	8.44%		9.62%		20.39%		30.14%		26.26%		19.17%	

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