

**Rancho Santiago Community College District**  
**Adopted Budget**  
**2013-14**

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

<u>Revenues by Source</u>	2011-12 Actual Revenue	2012-13 Actual Revenue	2013-14 Tentative Budget	2013-14 Adopted Budget	% change 13/14 Adpt/ 12/13 Actual
8100 Federal Revenues					
8110 Forest Reserve	\$9,215	\$0	\$0	\$0	-
8120 Higher Education Act	2,388,177	3,416,715	4,899,093	4,098,277	19.95
8130 Workforce Investment Act (JTPA)	411,696	284,002	784,450	753,224	165.22
8140 Temporary Assistance for Needy Families (TANF)	107,115	99,290	105,798	105,798	6.55
8150 Student Financial Aid	12,535	2,145	64,049	64,049	2,885.97
8160 Veterans Education	0	0	0	0	-
8170 Vocational Technical Education Act (VTEA)	1,386,343	1,541,783	1,589,015	1,961,663	27.23
8199 Other Federal Revenues (ABE, CAMP, SBA, Gear Up, NSF)	7,675,245	6,639,005	6,817,788	5,438,935	(18.08)
Total Federal Revenues	<u>11,990,326</u>	<u>11,982,940</u>	<u>14,260,193</u>	<u>12,421,946</u>	3.66
8600 State Revenues					
8611 Apprenticeship Allowance	1,389,973	1,389,973	1,389,973	1,389,973	-
8612 State General Apportionment	79,976,584	52,343,543	59,510,048	56,105,259	7.19
8612 State General Apportionment-Deficit-2% actual/1% budget	0	(2,595,974)	0	(1,346,356)	(48.14)
8612 State General Apportionment-prior year adjustment	1,620,985	971,751	0	0	(100.00)
8619 Other General Apportionments-Enrollment Fee Admin-2%	84,026	240,102	100,000	238,965	(0.47)
8619 Other General Apportionments-Part-Time Faculty Compensation	691,647	691,647	691,661	691,647	-
8622 Extended Opportunity Programs & Services (EOPS)	1,301,244	1,256,640	1,257,850	1,257,850	0.10
8623 Disabled Students Programs & Services (DSPS)	1,524,642	1,352,275	1,332,262	1,332,262	(1.48)
8625 CalWORKS	270,760	324,806	324,246	324,246	(0.17)
8626 Telecomm./Technology Infrastructure Prog. (TTIP)	49,098	17,554	71,317	53,542	205.01
8629 Other Gen Categorical Apport-BSI	678,905	622,836	1,302,310	1,936,600	210.93
8629 Other Gen Categorical Apport-CARE	77,824	85,201	85,202	85,202	0.00
8629 Other Gen Categorical Apport-Equal Employment Opportunity	1,659	14,524	23,908	9,384	(35.39)
8629 Other Gen Categorical Apport-Instructional Equipment	0	0	0	381,216	-
8629 Other Gen Categorical Apport-Matriculation-Credit	1,273,163	1,295,798	1,331,008	1,354,042	4.49
8629 Other Gen Categorical Apport-Matriculation-Non-Credit	1,310,273	1,327,254	1,327,254	1,327,254	-
8629 Other Gen Categorical Apport-Student Financial Aid Admin	1,137,904	992,346	987,383	987,383	(0.50)

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<u>Revenues by Source</u>	2011-12 Actual Revenue	2012-13 Actual Revenue	2013-14 Tentative Budget	2013-14 Adopted Budget	% change 13/14 Adpt/ 12/13 Actual
8630 Education Protection Account	0	20,761,952	21,147,689	17,945,839	(13.56)
8659 Other Reimb Categorical Allow-Career Tech Education	548,409	867,490	1,565,108	697,619	(19.58)
8659 Other Reimb Categorical Allow-Economic Development	1,570,446	1,740,232	2,314,837	2,160,952	24.18
8659 Other Reimb Categorical Allow-Other	372,989	486,778	713,291	806,025	65.58
8672 Homeowners' Property Tax Relief	319,546	311,188	319,546	320,000	2.83
8681 State Lottery Proceeds	4,732,850	3,958,881	4,461,218	4,464,281	12.77
8682 State Mandated Costs	157,777	782,028	750,000	750,000	(4.10)
8699 Other Misc State Revenue	(828)	0	0	0	-
Total State Revenues	99,089,876	89,238,825	101,006,111	93,273,185	4.52
8800 Local Revenues					
8809 RDA Funds - Other	0	5,185,837	0	5,200,000	0.27
8810 Tax Allocation, Redevelopment	1,429,768	0	5,660,871	0	-
8811 Tax Allocation, Secured Roll	35,897,784	36,690,489	36,045,761	39,222,934	6.90
8812 Tax Allocation, Supplement Roll	229,754	545,034	442,560	550,000	0.91
8813 Tax Allocation, Unsecured Roll	1,471,379	1,360,274	1,396,649	1,400,000	2.92
8816 Prior Years' Taxes	851,293	900,619	905,430	1,000,000	11.03
8817 Education Revenue Augmentation Fund (ERAF)	(2,511,684)	(346,907)	0	0	(100.00)
8818 RDA Funds - Pass Thru AB	0	139,027	0	200,000	43.86
8819 RDA Funds - Residuals	0	3,458,143	0	3,500,000	1.21
8820 Contrib, Gifts, Grants & Endowment	(74)	11,937	16,612	4,181	(64.97)
8831 Contract Instructional Service	56,598	25,728	169,861	172,711	571.30
8850 Rents and Leases	347,800	347,181	308,890	308,890	(11.03)
8860 Interest & Investment Income	315,940	188,517	150,000	150,000	(20.43)
8867 Gain(Loss)on Invest-Unrealized	2,413	0	0	0	-
8874 CCC Enrollment Fees	7,588,394	8,621,927	8,146,704	8,541,432	(0.93)
8876 Health Services Fees	961,766	1,069,999	1,011,833	1,011,833	(5.44)
8880 Nonresident Tuition	1,616,463	1,495,417	1,600,000	1,600,000	6.99
8882 Parking Fees & Bus Passes	859,906	875,085	860,000	875,000	(0.01)

**Rancho Santiago Community College District**  
*Adopted Budget*  
**2013-14**

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

<u>Revenues by Source</u>	<b>2011-12 Actual Revenue</b>	<b>2012-13 Actual Revenue</b>	<b>2013-14 Tentative Budget</b>	<b>2013-14 Adopted Budget</b>	<b>% change 13/14 Adpt/ 12/13 Actual</b>
8885 Student ID & ASB Fees	52,778	58,440	0	0	(100.00)
8890 Other Local Revenues (Student Transcript/Representation/ Discounts/Fines/Instr. Mat./Health Serv. Use Fees, etc.)	536,004	487,021	232,651	303,542	(37.67)
8891 Other Local Rev - Special Proj	(93,602)	439,023	591,162	536,078	22.11
Total Local Revenues	<u>49,612,680</u>	<u>61,552,791</u>	<u>57,538,984</u>	<u>64,576,601</u>	4.91
8900 Other Financing Sources					
8910 Proceeds-Sale of Equip & Suppl	41,176	20,007	5,000	5,000	(75.01)
8981 Interfund Transfer In	0	0	0	0	
8999 Revenue - Clearing	0	6,180	0	0	(100.00)
Total Other Sources	<u>41,176</u>	<u>26,187</u>	<u>5,000</u>	<u>5,000</u>	(80.91)
Total Revenues	<u>160,734,058</u>	<u>162,800,743</u>	<u>172,810,288</u>	<u>170,276,732</u>	4.59
Net Beginning Balance	47,079,378	44,752,635	41,941,956	39,282,532	(12.22)
Adjustments to Beginning Balance	0	0	0	0	-
Adjusted Beginning Fund Balance	<u>47,079,378</u>	<u>44,752,635</u>	<u>41,941,956</u>	<u>39,282,532</u>	(12.22)
Total Revenues, Other Financing Sources and Beginning Fund Balance	<u><u>\$207,813,436</u></u>	<u><u>\$207,553,378</u></u>	<u><u>\$214,752,244</u></u>	<u><u>\$209,559,264</u></u>	0.97

**Rancho Santiago Community College District**  
*Adopted Budget*  
**2013-14**

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

<u>Expenditures by Object</u>	<b>2011-12 Actual Expenses</b>	<b>2012-13 Actual Expenses</b>	<b>2013-14 Tentative Budget</b>	<b>2013-14 Adopted Budget</b>	<b>% change 13/14 Adpt/ 12/13 Actual</b>
1000 Academic Salaries					
1100 Instructional Salaries, Regular Contract	\$23,189,065	\$22,705,597	\$23,981,815	\$23,685,281	4.31
1200 Non-Instructional Salaries, Regular Contract	14,451,136	14,403,447	14,886,787	14,922,660	3.60
1300 Instructional Salaries, Other Non-Regular	18,848,361	19,580,605	17,008,069	18,048,873	(7.82)
1400 Non-Instructional Salaries, Other Non-Regular	3,734,717	4,186,591	4,120,432	4,164,239	(0.53)
Subtotal	<u>60,223,279</u>	<u>60,876,240</u>	<u>59,997,103</u>	<u>60,821,053</u>	(0.09)
2000 Classified Salaries					
2100 Non-Instructional Salaries, Regular Full Time	28,722,000	28,732,469	31,692,886	31,441,318	9.43
2200 Instructional Aides, Regular Full Time	871,035	922,886	928,102	883,346	(4.28)
2300 Non-Instructional Salaries, Other	4,413,985	4,405,559	5,160,897	4,869,393	10.53
2400 Instructional Aides, Other	2,194,030	2,337,377	2,702,634	2,641,634	13.02
Subtotal	<u>36,201,050</u>	<u>36,398,291</u>	<u>40,484,519</u>	<u>39,835,691</u>	9.44
3000 Employee Benefits					
3100 State Teachers' Retirement System Fund	4,717,125	4,470,505	4,864,215	4,861,938	8.76
3200 Public Employees' Retirement System Fund	3,707,322	3,916,257	4,230,921	4,214,058	7.60
3300 Old Age, Survivors, Disability, and Health Ins.	3,558,175	3,557,806	3,819,907	3,806,550	6.99
3400 Health and Welfare Benefits	22,204,270	23,770,567	22,195,939	22,827,080	(3.97)
3500 State Unemployment Insurance	1,719,726	1,161,406	1,359,556	486,417	(58.12)
3600 Workers' Compensation Insurance	2,423,298	2,363,583	2,416,059	2,414,771	2.17
3900 Other Benefits	1,248,559	1,222,553	1,306,208	1,324,633	8.35
Subtotal	<u>39,578,475</u>	<u>40,462,677</u>	<u>40,192,805</u>	<u>39,935,447</u>	(1.30)
<b>TOTAL SALARIES/BENEFITS</b>	<b>136,002,804</b>	<b>137,737,208</b>	<b>140,674,427</b>	<b>140,592,191</b>	<b>2.07</b>
<b>Salaries/Benefits Cost % of Total Expenditures</b>	<b>85%</b>	<b>84%</b>	<b>82%</b>	<b>82%</b>	

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

<u>Expenditures by Object</u>	<b>2011-12 Actual Expenses</b>	<b>2012-13 Actual Expenses</b>	<b>2013-14 Tentative Budget</b>	<b>2013-14 Adopted Budget</b>	<b>% change 13/14 Adpt/ 12/13 Actual</b>
4000 Books and Supplies					
4100 Textbooks	0	650	0	0	(100.00)
4200 Other Books	100,701	81,294	133,062	119,670	47.21
4300 Instructional Supplies	791,075	1,027,359	1,154,901	1,602,799	56.01
4400 Media Supplies	0	0	0	0	-
4500 Maintenance Supplies	231,033	217,591	282,729	300,179	37.96
4600 Non-Instructional Supplies	894,195	804,045	1,034,313	999,219	24.27
4700 Food Supplies	99,040	95,138	145,944	140,412	47.59
Subtotal	<u>2,116,044</u>	<u>2,226,077</u>	<u>2,750,949</u>	<u>3,162,279</u>	42.06
5000 Services and Other Operating Expenses					
5100 Personal & Consultant Svcs	3,224,484	2,899,882	3,982,921	3,788,556	30.65
5200 Travel & Conference Expenses	450,697	475,594	618,621	639,408	34.44
5300 Dues & Memberships	166,141	141,457	181,044	203,755	44.04
5400 Insurance	1,440,580	1,465,343	1,972,599	1,972,699	34.62
5500 Utilities & Housekeeping Svcs	3,814,079	4,216,677	4,515,430	4,526,311	7.34
5600 Rents, Leases & Repairs	3,385,507	3,310,621	4,124,914	4,143,498	25.16
5700 Legal, Election & Audit Exp	709,480	670,533	510,305	543,955	(18.88)
5800 Other Operating Exp & Services	4,872,974	4,920,408	6,089,618	6,088,856	23.75
5900 Other (Transp., Postage, Reproduction, Special Proj., etc.)	1,219,725	661,256	4,294,213	3,277,908	395.71
Subtotal	<u>19,283,667</u>	<u>18,761,771</u>	<u>26,289,665</u>	<u>25,184,946</u>	34.24
6000 Sites, Buildings, Books, and Equipment					
6100 Sites & Site Improvements	0	10,692	0	0	(100.00)
6200 Buildings	2,989	1,126,831	115,000	115,000	(89.79)
6300 Library Books	73,971	69,745	58,642	67,085	(3.81)
6400 Equipment	2,823,482	4,233,194	2,659,347	2,213,530	(47.71)
Subtotal	<u>2,900,442</u>	<u>5,440,462</u>	<u>2,832,989</u>	<u>2,395,615</u>	(55.97)
Subtotal, Expenditures (1000 - 6000)	<u>160,302,957</u>	<u>164,165,518</u>	<u>172,548,030</u>	<u>171,335,031</u>	4.37

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

<u>Expenditures by Object</u>	<b>2011-12 Actual Expenses</b>	<b>2012-13 Actual Expenses</b>	<b>2013-14 Tentative Budget</b>	<b>2013-14 Adopted Budget</b>	<b>% change 13/14 Adpt/ 12/13 Actual</b>
7000 Other Outgo					
7200 Intrafund Transfers Out	0	60	0	0	(100.00)
7300 Interfund Transfers Out	2,109,019	3,505,016	1,500,000	1,640,000	(53.21)
7600 Other Student Aid	648,825	600,252	612,154	520,279	(13.32)
Subtotal	<u>2,757,844</u>	<u>4,105,328</u>	<u>2,112,154</u>	<u>2,160,279</u>	(47.38)
Subtotal, Expenditures (1000 - 7000)	<u>163,060,801</u>	<u>168,270,846</u>	<u>174,660,184</u>	<u>173,495,310</u>	3.10
7900 Reserve for Contingencies					
7910 Estimated COLA	0	0	2,185,000	2,037,839	
7910 Estimated Restoration/Access/Growth	0	0	2,235,000	2,148,935	
7920 Restricted Contingency-Safety & Parking-3610	0	0	192,427	359,931	-
7920 Restricted Contingency-Campus Health Services-3250	0	0	190,438	172,132	-
7920 Restricted Contingency-Health Services Fees-3450	0	0	166,243	388,305	
7920 Restricted Contingency-Veterans Affair Ed Rep-3749	0	0	0	6,180	
7930 Board Policy Contingency (5%)	0	0	7,203,117	7,209,150	-
7940 Reserved for Special Purposes	0	0	0	0	-
7940 Revolving Cash Accounts	0	0	100,000	100,000	-
7950 Budget Stabilization	0	0	26,758,913	22,379,217	-
Total Designated	<u>0</u>	<u>0</u>	<u>39,031,138</u>	<u>34,801,689</u>	-
7910 Unrestricted Contingency	44,752,635	39,282,532	1,060,922	1,262,265	(96.79)
Subtotal Expenditures (7900)	<u>44,752,635</u>	<u>39,282,532</u>	<u>40,092,060</u>	<u>36,063,954</u>	(8.19)
Total Expenditures, Other Outgo and Ending Fund Balance	<u>\$207,813,436</u>	<u>\$207,553,378</u>	<u>\$214,752,244</u>	<u>\$209,559,264</u>	0.97

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<b>General Fund Revenue Budget - Combined - Unrestricted - Fund 11, 13</b>						
<u>Revenues by Source</u>	<b>2012-13 Adopted Budget</b>	<b>2012-13 Allocated Budget</b>	<b>2012-13 Actual Revenue</b>	<b>% change 12/13 Actual/ 12/13 Budget</b>	<b>2013-14 Adopted Budget</b>	<b>% change 13/14 Adpt/ 12/13 Actual</b>
8100 Federal Revenues						
8110 Forest Reserve	\$0	\$0	\$0	-	\$0	-
Total Federal Revenues	<u>0</u>	<u>0</u>	<u>0</u>	-	<u>0</u>	-
8600 State Revenues						
8611 Apprenticeship Allowance	1,389,973	1,389,973	1,389,973	-	1,389,973	-
8612 State General Apportionment	77,439,142	55,744,465	52,343,543	(6.10)	56,105,259	7.19
8612 State General Apportionment-Deficit-2% act/1% bdt	0	0	(2,595,974)	-	(1,346,356)	(48.14)
8612 State General Apportionment-prior year adjustment	0	0	971,751	-	0	(100.00)
8619 Other General Apportionments-Enroll Fee Admin-2%	86,730	240,102	240,102	-	238,965	(0.47)
8619 Other General Apportionments-Part-Time Fac Comp	691,661	691,647	691,647	-	691,647	-
8630 Education Protection Account	0	21,147,689	20,761,952	(1.82)	17,945,839	(13.56)
8672 Homeowners' Property Tax Relief	364,243	319,546	311,188	(2.62)	320,000	2.83
8681 State Lottery Proceeds	3,515,440	3,431,069	3,164,887	(7.76)	3,605,765	13.93
8682 State Mandated Costs	782,028	782,028	782,028	-	750,000	(4.10)
8699 Other Misc State Revenue	0	0	0	-	0	-
Total State Revenues	<u>84,269,217</u>	<u>83,746,519</u>	<u>78,061,097</u>	(6.79)	<u>79,701,092</u>	2.10
8800 Local Revenues						
8809 RDA Funds - Other	0	0	5,185,837	-	5,200,000	0.27
8810 Tax Allocation, Redevelopment	1,629,760	5,660,871	0	(100.00)	0	-
8811 Tax Allocation, Secured Roll	38,056,069	37,077,730	36,690,489	(1.04)	39,222,934	6.90
8812 Tax Allocation, Supplement Roll	261,891	442,560	545,034	23.15	550,000	0.91
8813 Tax Allocation, Unsecured Roll	1,677,192	1,396,649	1,360,274	(2.60)	1,400,000	2.92
8816 Prior Years' Taxes	970,370	905,430	900,619	(0.53)	1,000,000	11.03
8817 Education Revenue Augmentation Fund (ERAF)	0	(1,031,969)	(346,907)	(66.38)	0	(100.00)
8818 RDA Funds - Pass Thru AB	0	0	139,027	-	200,000	43.86
8819 RDA Funds - Residuals	0	0	3,458,143	-	3,500,000	1.21
8820 Contrib, Gifts, Grants & Endowment	1,050	1,050	0	(100.00)	0	-

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

<u>Revenues by Source</u>	<b>2012-13 Adopted Budget</b>	<b>2012-13 Allocated Budget</b>	<b>2012-13 Actual Revenue</b>	<b>% change 12/13 Actual/ 12/13 Budget</b>	<b>2013-14 Adopted Budget</b>	<b>% change 13/14 Adpt/ 12/13 Actual</b>
8850 Rents and Leases	310,202	318,140	347,181	9.13	308,890	(11.03)
8860 Interest & Investment Income	261,000	261,000	188,517	(27.77)	150,000	(20.43)
8867 Gain(Loss)on Invest-Unrealized	0	0	0	-	0	-
8874 CCC Enrollment Fees	7,419,246	8,146,704	8,621,927	5.83	8,541,432	(0.93)
8880 Nonresident Tuition	1,650,000	1,650,000	1,495,417	(9.37)	1,600,000	6.99
8885 Student ID & ASB Fees	0	54,793	58,440	6.66	0	(100.00)
8890 Transcript/Representation/ Discounts/Fines/Instr. Mat./Health Serv. Use Fees,	63,265	354,027	276,501	(21.90)	94,371	(65.87)
8891 Other Local Rev - Special Proj	0	125,000	264,238	111.39	0	(100.00)
Total Local Revenues	<u>52,300,045</u>	<u>55,361,985</u>	<u>59,184,737</u>	6.91	<u>61,767,627</u>	4.36
8900 Other Financing Sources						
8910 Proceeds-Sale of Equip & Suppl	5,000	5,000	20,007	300.14	5,000	(75.01)
8981 Interfund Transfer In	0		0	-	0	-
Total Other Sources	<u>5,000</u>	<u>5,000</u>	<u>20,007</u>	300.14	<u>5,000</u>	(75.01)
Total Revenues	<u>136,574,262</u>	<u>139,113,504</u>	<u>137,265,841</u>	(1.33)	<u>141,473,719</u>	3.07
Net Beginning Balance	43,608,426	43,608,426	43,608,426	-	37,846,688	(13.21)
Adjustments to Beginning Balance	0	0	0	-	0	-
Adjusted Beginning Fund Balance	<u>43,608,426</u>	<u>43,608,426</u>	<u>43,608,426</u>	-	<u>37,846,688</u>	(13.21)
Total Revenues, Other Financing Sources and Beginning Fund Balance	<u>\$180,182,688</u>	<u>\$182,721,930</u>	<u>\$180,874,267</u>	(1.01)	<u>\$179,320,407</u>	(0.86)



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

<u>Expenditures by Object</u>	<b>2012-13 Adopted Budget</b>	<b>2012-13 Allocated Budget</b>	<b>2012-13 Actual Expenses</b>	<b>% change 12/13 Actual/ 12/13 Budget</b>	<b>2013-14 Adopted Budget</b>	<b>% change 13/14 Adpt/ 12/13 Actual</b>
1000 Academic Salaries						
1100 Instructional Salaries, Regular Contract	\$23,262,109	\$23,583,747	\$22,542,762	(4.41)	\$23,511,982	4.30
1200 Non-Instructional Salaries, Regular Contract	12,765,283	12,984,462	12,735,234	(1.92)	13,339,353	4.74
1300 Instructional Salaries, Other Non-Regular	16,521,572	18,777,685	19,177,136	2.13	17,659,438	(7.91)
1400 Non-Instructional Salaries, Other Non-Regular	1,045,037	1,093,678	1,110,157	1.51	994,289	(10.44)
Subtotal	<u>53,594,001</u>	<u>56,439,572</u>	<u>55,565,289</u>	(1.55)	<u>55,505,062</u>	(0.11)
2000 Classified Salaries						
2100 Non-Instructional Salaries, Regular Full Time	26,070,318	24,496,425	23,712,865	(3.20)	26,175,503	10.39
2200 Instructional Aides, Regular Full Time	903,689	914,947	922,886	0.87	883,346	(4.28)
2300 Non-Instructional Salaries, Other	1,710,650	1,726,157	1,541,648	(10.69)	1,703,098	10.47
2400 Instructional Aides, Other	1,431,086	1,415,983	1,486,170	4.96	1,636,142	10.09
Subtotal	<u>30,115,743</u>	<u>28,553,512</u>	<u>27,663,569</u>	(3.12)	<u>30,398,089</u>	9.88
3000 Employee Benefits						
3100 State Teachers' Retirement System Fund	4,237,792	4,188,513	4,111,643	(1.84)	4,460,095	8.47
3200 Public Employees' Retirement System Fund	3,304,817	3,241,638	3,119,233	(3.78)	3,349,074	7.37
3300 Old Age, Survivors, Disability, and Health Ins.	3,110,657	3,074,702	2,902,854	(5.59)	3,089,805	6.44
3400 Health and Welfare Benefits	20,017,980	21,679,105	22,123,572	2.05	21,043,109	(4.88)
3500 State Unemployment Insurance	1,136,811	1,139,659	1,017,268	(10.74)	351,507	(65.45)
3600 Workers' Compensation Insurance	1,952,958	1,968,699	2,023,920	2.80	2,056,768	1.62
3900 Other Benefits	1,130,038	1,125,018	1,074,148	(4.52)	1,165,791	8.53
Subtotal	<u>34,891,053</u>	<u>36,417,334</u>	<u>36,372,638</u>	(0.12)	<u>35,516,149</u>	(2.35)
<b>TOTAL SALARIES/BENEFITS</b>	<b>118,600,797</b>	<b>121,410,418</b>	<b>119,601,496</b>	<b>(4.79)</b>	<b>121,419,300</b>	<b>1.52</b>
<b>Salaries/Benefits Cost % of Total Expenditures</b>	<b>83%</b>	<b>83%</b>	<b>86%</b>		<b>85%</b>	

**Rancho Santiago Community College District**  
**Adopted Budget**  
**2013-14**

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

<b>Expenditures by Object</b>	<b>2012-13 Adopted Budget</b>	<b>2012-13 Allocated Budget</b>	<b>2012-13 Actual Expenses</b>	<b>% change 12/13 Actual/ 12/13 Budget</b>	<b>2013-14 Adopted Budget</b>	<b>% change 13/14 Adpt/ 12/13 Actual</b>
4000 Books and Supplies						
4100 Textbooks	0	650	650	-	0	(100.00)
4200 Other Books	6,500	6,719	4,265	(36.52)	6,370	49.36
4300 Instructional Supplies	146,624	116,406	39,613	(65.97)	151,197	281.69
4400 Media Supplies	0	0	0	-	0	-
4500 Maintenance Supplies	273,977	243,637	205,585	(15.62)	270,704	31.67
4600 Non-Instructional Supplies	622,239	597,973	479,858	(19.75)	608,280	26.76
4700 Food Supplies	11,441	8,549	4,482	(47.57)	13,114	192.59
Subtotal	<u>1,060,781</u>	<u>973,934</u>	<u>734,453</u>	(24.59)	<u>1,049,665</u>	42.92
5000 Services and Other Operating Expenses						
5100 Personal & Consultant Svcs	830,682	750,389	597,244	(20.41)	920,583	54.14
5200 Travel & Conference Expenses	155,081	215,096	178,722	(16.91)	183,077	2.44
5300 Dues & Memberships	157,419	154,925	124,164	(19.86)	175,330	41.21
5400 Insurance	1,826,654	1,826,654	1,395,777	(23.59)	1,903,033	36.34
5500 Utilities & Housekeeping Svcs	4,380,535	4,472,338	4,212,929	(5.80)	4,522,141	7.34
5600 Rents, Leases & Repairs	3,686,164	3,367,270	3,084,628	(8.39)	3,848,140	24.75
5700 Legal, Election & Audit Exp	915,780	772,135	670,533	(13.16)	542,490	(19.10)
5800 Other Operating Exp & Services	5,651,125	5,574,627	4,395,984	(21.14)	5,525,085	25.68
5900 Other (Transp., Postge, Reprod., Spec. Proj., etc.)	3,676,451	2,752,983	360,320	(86.91)	1,029,009	185.58
Subtotal	<u>21,279,891</u>	<u>19,886,417</u>	<u>15,020,301</u>	(24.47)	<u>18,648,888</u>	24.16
6000 Sites, Buildings, Books, and Equipment						
6100 Sites & Site Improvements	0	0	10,692	-	0	(100.00)
6200 Buildings	117,989	1,602,858	1,126,831	(29.70)	115,000	(89.79)
6300 Library Books	39,196	36,752	37,677	2.52	34,801	(7.63)
6400 Equipment	1,206,463	2,593,380	2,988,022	15.22	1,275,347	(57.32)
Subtotal	<u>1,363,648</u>	<u>4,232,990</u>	<u>4,163,222</u>	(1.65)	<u>1,425,148</u>	(65.77)
Subtotal, Expenditures (1000 - 6000)	<u>142,305,117</u>	<u>146,503,759</u>	<u>139,519,472</u>	(4.77)	<u>142,543,001</u>	2.17

**Rancho Santiago Community College District**  
**Adopted Budget**  
**2013-14**

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

<u>Expenditures by Object</u>	<b>2012-13 Adopted Budget</b>	<b>2012-13 Allocated Budget</b>	<b>2012-13 Actual Expenses</b>	<b>% change 12/13 Actual/ 12/13 Budget</b>	<b>2013-14 Adopted Budget</b>	<b>% change 13/14 Adpt/ 12/13 Actual</b>
7000 Other Outgo						
7200 Intrafund Transfers Out	0	0	3,091	-	0	(100.00)
7300 Interfund Transfers Out	1,500,000	3,505,017	3,505,016	(0.00)	1,640,000	(53.21)
7600 Other Student Aid	0	0	0	-	0	-
Subtotal	<u>1,500,000</u>	<u>3,505,017</u>	<u>3,508,107</u>	0.09	<u>1,640,000</u>	(53.25)
Subtotal, Expenditures (1000 - 7000)	<u>143,805,117</u>	<u>150,008,776</u>	<u>143,027,579</u>	(4.65)	<u>144,183,001</u>	0.81
7900 Reserve for Contingencies						
7910 Estimated COLA	0	0	0	-	2,037,839	
7910 Estimated Restoration/Access/Growth	0	0	0	-	2,148,935	
7930 Board Policy Contingency (5%)	7,190,256	7,190,256	0	(100.00)	7,209,150	-
7940 Reserved for Special Purposes	0	0	0	-	0	-
7940 Revolving Cash Accounts	100,000	100,000	0	(100.00)	100,000	-
7950 Budget Stabilization	27,442,983	24,876,986	0	(100.00)	22,379,217	-
Total Designated	<u>34,733,239</u>	<u>32,167,242</u>	<u>0</u>	(100.00)	<u>33,875,141</u>	-
7910 Unrestricted Contingency	1,644,332	545,912	37,846,688	6,832.75	1,262,265	(96.66)
Subtotal Expenditures (7900)	<u>36,377,571</u>	<u>32,713,154</u>	<u>37,846,688</u>	15.69	<u>35,137,406</u>	(7.16)
Total Expenditures, Other Outgo and Ending Fund Balance	<u>\$180,182,688</u>	<u>\$182,721,930</u>	<u>\$180,874,267</u>	(1.01)	<u>\$179,320,407</u>	(0.86)

**Rancho Santiago Community College District**  
*Adopted Budget*  
**2013-14**

<b>Santa Ana College</b>	<b>Fund 11 Unrestricted</b>	<b>%</b>	<b>Fund 13 One-Time</b>	<b>%</b>	<b>Fund 11/13 Unrestricted</b>	<b>%</b>	<b>Fund 12 Restricted</b>	<b>%</b>	<b>Fund 11/12/13 Combined</b>	<b>%</b>
Academic Salaries	37,622,480		1,106,560		38,729,040		3,678,326		42,407,366	
Classified Salaries	11,772,319		663,349		12,435,668		5,327,899		17,763,567	
Employee Benefits	15,627,753		41,149		15,668,902		2,660,229		18,329,131	
Supplies & Materials	625,078		12,938		638,016		1,058,423		1,696,439	
Other Operating Exp & Services	1,188,341		5,654,478		6,842,819		3,581,607		10,424,426	
Capital Outlay	80,110		90,500		170,610		708,385		878,995	
Other Outgo	0		709,286		709,286		886,853		1,596,139	
<b>Grand Total</b>	<b>\$66,916,081</b>	<b>54.77%</b>	<b>\$8,278,260</b>	<b>63.84%</b>	<b>\$75,194,341</b>	<b>55.64%</b>	<b>\$17,901,722</b>	<b>59.20%</b>	<b>\$93,096,063</b>	<b>56.29%</b>

<b>Santiago Canyon College</b>	<b>Fund 11 Unrestricted</b>	<b>%</b>	<b>Fund 13 One-Time</b>	<b>%</b>	<b>Fund 11/13 Unrestricted</b>	<b>%</b>	<b>Fund 12 Restricted</b>	<b>%</b>	<b>Fund 11/12/13 Combined</b>	<b>%</b>
Academic Salaries	15,953,220		0		15,953,220		1,618,945		17,572,165	
Classified Salaries	5,984,306		93,230		6,077,536		2,345,385		8,422,921	
Employee Benefits	7,220,814		41,694		7,262,508		1,096,890		8,359,398	
Supplies & Materials	155,508		500		156,008		910,182		1,066,190	
Other Operating Exp & Services	845,241		3,115,276		3,960,517		1,345,690		5,306,207	
Capital Outlay	57,688		0		57,688		179,024		236,712	
Other Outgo	0		236,858		236,858		200,043		436,901	
<b>Grand Total</b>	<b>\$30,216,777</b>	<b>24.73%</b>	<b>\$3,487,558</b>	<b>26.90%</b>	<b>\$33,704,335</b>	<b>24.94%</b>	<b>\$7,696,159</b>	<b>25.45%</b>	<b>\$41,400,494</b>	<b>25.03%</b>

<b>District Office</b>	<b>Fund 11 Unrestricted</b>	<b>%</b>	<b>Fund 13 One-Time</b>	<b>%</b>	<b>Fund 11/13 Unrestricted</b>	<b>%</b>	<b>Fund 12 Restricted</b>	<b>%</b>	<b>Fund 11/12/13 Combined</b>	<b>%</b>
Academic Salaries	822,802		0		822,802		18,720		841,522	
Classified Salaries	11,884,885		0		11,884,885		1,764,318		13,649,203	
Employee Benefits	5,819,532		0		5,819,532		662,179		6,481,711	
Supplies & Materials	245,059		10,582		255,641		144,009		399,650	
Other Operating Exp & Services	5,067,994		874,525		5,942,519		1,608,761		7,551,280	
Capital Outlay	1,196,850		0		1,196,850		83,058		1,279,908	
Other Outgo	0		316,121		316,121		359,931		676,052	
<b>Grand Total</b>	<b>\$25,037,122</b>	<b>20.49%</b>	<b>\$1,201,228</b>	<b>9.26%</b>	<b>\$26,238,350</b>	<b>19.42%</b>	<b>\$4,640,976</b>	<b>15.35%</b>	<b>\$30,879,326</b>	<b>18.67%</b>

<b>Total Expenditures-excludes Districtwide</b>	<b>\$122,169,980</b>	<b>100.00%</b>	<b>\$12,967,046</b>	<b>100.00%</b>	<b>\$135,137,026</b>	<b>100.00%</b>	<b>\$30,238,857</b>	<b>100.00%</b>	<b>\$165,375,883</b>	<b>100.00%</b>
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<b>Districtwide</b>	<b>Fund 11 Unrestricted</b>	<b>Fund 13 One-Time</b>	<b>Fund 11/13 Unrestricted</b>	<b>Fund 12 Restricted</b>	<b>Fund 11/12/13 Combined</b>
Employee Benefits-retiree benefits	6,765,207	0	6,765,207	0	6,765,207
Election	0	0	0	0	0
Other Operating Exp & Services-prop&liability ins	1,903,033	0	1,903,033	0	1,903,033
Other Outgo-Interfund Transfers	0	1,640,000	1,640,000	0	1,640,000
Other Outgo-Board Policy Contingency	0	7,209,150	7,209,150	0	7,209,150
Other Outgo-Reserves	9,807,390	16,858,601	26,665,991	0	26,665,991
<b>Grand Total</b>	<b>\$18,475,630</b>	<b>\$25,707,751</b>	<b>\$44,183,381</b>	<b>\$0</b>	<b>\$44,183,381</b>

<b>Total Expenditures-includes Districtwide</b>	<b>\$140,645,610</b>	<b>\$38,674,797</b>	<b>\$179,320,407</b>	<b>\$30,238,857</b>	<b>\$209,559,264</b>
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**Rancho Santiago Community College District**  
**Adopted Budget**  
**2013-14**

**Unrestricted General Fund Revenue Budget - Fund 11**

<b><u>Revenues by Source</u></b>		<b>2011-12 Actual Revenue</b>	<b>2012-13 Actual Revenue</b>	<b>2013-14 Tentative Budget</b>	<b>2013-14 Adopted Budget</b>	<b>% change 13/14 Adpt/ 12/13 Actual</b>
8100	Federal Revenues					
8110	Forest Reserve	\$9,215	\$0	\$0	\$0	-
	Total Federal Revenues	9,215	0	0	0	-
8600	State Revenues					
8611	Apprenticeship Allowance	1,389,973	1,389,973	1,389,973	1,389,973	-
8612	State General Apportionment	79,976,584	52,343,543	59,510,048	56,105,259	7.19
8612	State General Apportionment-Deficit-2% actual/1% budget	0	(2,595,974)	0	(1,346,356)	(48.14)
8612	State General Apportionment-prior year adjustment	1,620,985	971,751	0	0	(100.00)
8619	Other General Apportionments-Enrollment Fee Admin-2%	84,026	240,102	100,000	238,965	(0.47)
8619	Other General Apportionments-Part-Time Faculty Compensation	691,647	691,647	691,661	691,647	-
8630	Education Protection Account	0	20,761,952	21,147,689	17,945,839	(13.56)
8672	Homeowners' Property Tax Relief	319,546	311,188	319,546	320,000	2.83
8681	State Lottery Proceeds	3,833,379	3,164,887	3,593,558	3,605,765	13.93
8682	State Mandated Costs	157,777	0	0	0	-
8699	Other Misc State Revenue	(828)	0	0	0	-
	Total State Revenues	88,073,089	77,279,069	86,752,475	78,951,092	2.16
8800	Local Revenues					
8809	RDA Funds - Other	0	5,185,837	0	5,200,000	0.27
8810	Tax Allocation, Redevelopment	1,429,768	0	5,660,871	0	-
8811	Tax Allocation, Secured Roll	35,897,784	36,690,489	36,045,761	39,222,934	6.90
8812	Tax Allocation, Supplement Roll	229,754	545,034	442,560	550,000	0.91
8813	Tax Allocation, Unsecured Roll	1,471,379	1,360,274	1,396,649	1,400,000	2.92
8816	Prior Years' Taxes	851,293	900,619	905,430	1,000,000	11.03
8817	Education Revenue Augmentation Fund (ERAF)	(2,511,684)	(346,907)	0	0	(100.00)
8818	RDA Funds - Pass Thru AB	0	139,027	0	200,000	43.86
8819	RDA Funds - Residuals	0	3,458,143	0	3,500,000	1.21
8820	Contrib, Gifts, Grants & Endowment	5	0	0	0	-
8850	Rents and Leases	347,800	339,243	300,952	300,952	(11.29)

**Rancho Santiago Community College District**  
**Adopted Budget**  
**2013-14**

**Unrestricted General Fund Revenue Budget - Fund 11**

<u>Revenues by Source</u>	<b>2011-12 Actual Revenue</b>	<b>2012-13 Actual Revenue</b>	<b>2013-14 Tentative Budget</b>	<b>2013-14 Adopted Budget</b>	<b>% change 13/14 Adpt/ 12/13 Actual</b>
8860 Interest & Investment Income	315,940	188,517	150,000	150,000	(20.43)
8867 Gain(Loss)on Invest-Unrealized	2,413	0	0	0	-
8874 CCC Enrollment Fees	7,588,394	8,621,927	8,146,704	8,541,432	(0.93)
8880 Nonresident Tuition	1,616,463	1,495,417	1,600,000	1,600,000	6.99
8885 Student ID & ASB Fees	52,778	58,440	0	0	(100.00)
8890 Other Local Revenues (Student Transcript/Representation/ Discounts/Fines/Instr. Mat./Health Serv. Use Fees, etc.)	404,644	80,923	24,200	24,200	(70.10)
8891 Other Local Rev - Special Proj	(313,290)	139,238	0	0	(100.00)
Total Local Revenues	<u>47,383,441</u>	<u>58,856,221</u>	<u>54,673,127</u>	<u>61,689,518</u>	4.81
8900 Other Financing Sources					
8910 Proceeds-Sale of Equip & Suppl	41,176	20,007	5,000	5,000	(75.01)
8981 Interfund Transfer In	0	0	0	0	-
Total Other Sources	<u>41,176</u>	<u>20,007</u>	<u>5,000</u>	<u>5,000</u>	(75.01)
Total Revenues	<u>135,506,921</u>	<u>136,155,297</u>	<u>141,430,602</u>	<u>140,645,610</u>	3.30
Net Beginning Balance	46,173,393	0	9,009,824	0	-
Adjustments to Beginning Balance	77,904 *	0	0	0	-
Adjusted Beginning Fund Balance	<u>46,251,297</u>	<u>0</u>	<u>9,009,824</u>	<u>0</u>	-
Total Revenues, Other Financing Sources and Beginning Fund Balance	<u>\$181,758,218</u>	<u>\$136,155,297</u>	<u>\$150,440,426</u>	<u>\$140,645,610</u>	3.30

\* 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**  
*Adopted Budget*  
**2013-14**

**Unrestricted General Fund Expenditure Budget - Fund 11**

<u>Expenditures by Object</u>	2011-12 Actual Expenses	2012-13 Actual Expenses	2013-14 Tentative Budget	2013-14 Adopted Budget	% change 13/14 Adpt/ 12/13 Actual
1000 Academic Salaries					
1100 Instructional Salaries, Regular Contract	\$23,042,653	\$22,542,762	\$23,780,780	\$23,511,982	4.30
1200 Non-Instructional Salaries, Regular Contract	12,769,424	12,735,234	13,148,210	13,339,353	4.74
1300 Instructional Salaries, Other Non-Regular	18,397,589	19,168,620	16,457,233	16,552,878	(13.65)
1400 Non-Instructional Salaries, Other Non-Regular	864,390	1,063,063	963,037	994,289	(6.47)
Subtotal	<u>55,074,056</u>	<u>55,509,679</u>	<u>54,349,260</u>	<u>54,398,502</u>	(2.00)
2000 Classified Salaries					
2100 Non-Instructional Salaries, Regular Full Time	24,149,438	23,655,375	26,104,474	26,119,503	10.42
2200 Instructional Aides, Regular Full Time	871,035	922,886	928,102	883,346	(4.28)
2300 Non-Instructional Salaries, Other	1,238,645	1,372,078	1,367,103	1,535,868	11.94
2400 Instructional Aides, Other	1,372,832	953,180	1,135,865	1,102,793	15.70
Subtotal	<u>27,631,950</u>	<u>26,903,519</u>	<u>29,535,544</u>	<u>29,641,510</u>	10.18
3000 Employee Benefits					
3100 State Teachers' Retirement System Fund	4,362,624	4,107,654	4,434,690	4,459,556	8.57
3200 Public Employees' Retirement System Fund	2,997,997	3,095,836	3,297,959	3,341,874	7.95
3300 Old Age, Survivors, Disability, and Health Ins.	2,932,456	2,870,032	3,036,659	3,068,792	6.93
3400 Health and Welfare Benefits	20,708,086	22,103,682	20,267,828	21,014,215	(4.93)
3500 State Unemployment Insurance	1,508,160	1,008,283	1,168,834	342,980	(65.98)
3600 Workers' Compensation Insurance	2,091,083	2,003,451	2,024,635	2,041,448	1.90
3900 Other Benefits	1,112,486	1,073,473	1,140,493	1,164,441	8.47
Subtotal	<u>35,712,892</u>	<u>36,262,411</u>	<u>35,371,098</u>	<u>35,433,306</u>	(2.29)
<b>TOTAL SALARIES/BENEFITS</b>	<b>118,418,898</b>	<b>118,675,609</b>	<b>119,255,902</b>	<b>119,473,318</b>	<b>0.67</b>

**Rancho Santiago Community College District**  
**Adopted Budget**  
**2013-14**

**Unrestricted General Fund Expenditure Budget - Fund 11**

<u>Expenditures by Object</u>	2011-12 Actual Expenses	2012-13 Actual Expenses	2013-14 Tentative Budget	2013-14 Adopted Budget	% change 13/14 Adpt/ 12/13 Actual
4000 Books and Supplies					
4100 Textbooks	0	650	0	0	(100.00)
4200 Other Books	2,864	4,265	6,670	6,370	49.36
4300 Instructional Supplies	102,629	39,613	153,302	151,197	281.69
4400 Media Supplies	0	0	0	0	-
4500 Maintenance Supplies	231,033	195,128	270,704	270,704	38.73
4600 Non-Instructional Supplies	576,712	438,182	598,849	584,260	33.34
4700 Food Supplies	6,236	4,482	13,114	13,114	192.59
Subtotal	919,474	682,320	1,042,639	1,025,645	50.32
5000 Services and Other Operating Expenses					
5100 Personal & Consultant Svcs	798,888	549,376	800,997	820,883	49.42
5200 Travel & Conference Expenses	68,010	90,468	158,177	170,177	88.11
5300 Dues & Memberships	137,979	108,585	156,480	160,330	47.65
5400 Insurance	1,375,425	1,395,777	1,903,033	1,903,033	36.34
5500 Utilities & Housekeeping Svcs	3,809,314	234,233	597,357	611,722	161.16
5600 Rents, Leases & Repairs	3,127,936	2,800,523	3,573,009	3,507,410	25.24
5700 Legal, Election & Audit Exp	709,480	345,060	508,840	502,490	45.62
5800 Other Operating Exp & Services	4,425,756	(286,870)	388,950	399,524	(239.27)
5900 Other (Transp., Postage, Reproduction, Special Proj., etc.)	877,810	320,563	1,010,204	929,040	189.82
Subtotal	15,330,598	5,557,715	9,097,047	9,004,609	62.02
6000 Sites, Buildings, Books, and Equipment					
6100 Sites & Site Improvements	0	10,692	0	0	(100.00)
6200 Buildings	2,989	1,126,831	115,000	115,000	(89.79)
6300 Library Books	33,112	37,677	34,801	34,801	(7.63)
6400 Equipment	1,401,836	2,970,055	1,131,497	1,184,847	(60.11)
Subtotal	1,437,937	4,145,255	1,281,298	1,334,648	(67.80)
Subtotal, Expenditures (1000 - 6000)	136,106,907	129,060,899	130,676,886	130,838,220	1.38



**Rancho Santiago Community College District**  
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**Unrestricted General Fund Expenditure Budget - Fund 11**

<b>Expenditures by Object</b>	<b>2011-12 Actual Expenses</b>	<b>2012-13 Actual Expenses</b>	<b>2013-14 Tentative Budget</b>	<b>2013-14 Adopted Budget</b>	<b>% change 13/14 Adpt/ 12/13 Actual</b>
7000 Other Outgo					
7200 Intrafund Transfers Out	(66,322)	3,091	0	0	(100.00)
7300 Interfund Transfers Out	2,109,019	481,443	0	0	(100.00)
7600 Other Student Aid	188	0	0	0	-
Subtotal	<u>2,042,885</u>	<u>484,534</u>	<u>0</u>	<u>0</u>	(100.00)
Subtotal, Expenditures (1000 - 7000)	<u>138,149,792</u>	<u>129,545,433</u>	<u>130,676,886</u>	<u>130,838,220</u>	1.00
7900 Reserve for Contingencies					
7910 Estimated COLA	0	0	2,185,000	2,037,839	
7910 Estimated Restoration/Access/Growth	0	0	2,235,000	2,148,935	
7950 Budget Stabilization	0	0	<u>15,343,540</u>	<u>5,620,616</u>	-
Total Designated	<u>0</u>	<u>0</u>	<u>19,763,540</u>	<u>9,807,390</u>	-
7910 Unrestricted Contingency	43,608,426	6,609,864	0	0	(100.00)
Subtotal Expenditures (7900)	<u>43,608,426</u>	<u>6,609,864</u>	<u>19,763,540</u>	<u>9,807,390</u>	48.38
Total Expenditures, Other Outgo and Ending Fund Balance	<u>\$181,758,218</u>	<u>\$136,155,297</u>	<u>\$150,440,426</u>	<u>\$140,645,610</u>	3.30

**Rancho Santiago Community College District**  
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		<b>Restricted General Fund Revenue Budget - Fund 12</b>				
<b><u>Revenues by Source</u></b>		<b>2011-12 Actual Revenue</b>	<b>2012-13 Actual Revenue</b>	<b>2013-14 Tentative Budget</b>	<b>2013-14 Adopted Budget</b>	<b>% change 13/14 Adpt/ 12/13 Actual</b>
8100	Federal Revenues					
8120	Higher Education Act	\$2,388,177	\$3,416,715	\$4,899,093	\$4,098,277	19.95
8130	Workforce Investment Act (JTPA)	411,696	284,002	784,450	753,224	165.22
8140	Temporary Assistance for Needy Families (TANF)	107,115	99,290	105,798	105,798	6.55
8150	Student Financial Aid	12,535	2,145	64,049	64,049	2,885.97
8160	Veterans Education	0	0	0	0	-
8170	Vocational Technical Education Act (VTEA)	1,386,343	1,541,783	1,589,015	1,961,663	27.23
8199	Other Federal Revenues (ABE, CAMP, SBA, Gear Up, NSF)	7,675,245	6,639,005	6,817,788	5,438,935	(18.08)
	Total Federal Revenues	<u>11,981,111</u>	<u>11,982,940</u>	<u>14,260,193</u>	<u>12,421,946</u>	3.66
8600	State Revenues					
8622	Extended Opportunity Programs & Services (EOPS)	1,301,244	1,256,640	1,257,850	1,257,850	0.10
8623	Disabled Students Programs & Services (DSPS)	1,524,642	1,352,275	1,332,262	1,332,262	(1.48)
8625	CalWORKS	270,760	324,806	324,246	324,246	(0.17)
8626	Telecomm./Technology Infrastructure Prog. (TTIP)	49,098	17,554	71,317	53,542	205.01
8629	Other Gen Categorical Apport-BSI	678,905	622,836	1,302,310	1,936,600	210.93
8629	Other Gen Categorical Apport-CARE	77,824	85,201	85,202	85,202	0.00
8629	Other Gen Categorical Apport-Equal Employment Opportunity	1,659	14,524	23,908	9,384	(35.39)
8629	Other Gen Categorical Apport-Instructional Equipment	0	0	0	381,216	-
8629	Other Gen Categorical Apport-Matriculation-Credit	1,273,163	1,295,798	1,331,008	1,354,042	4.49
8629	Other Gen Categorical Apport-Matriculation-Non-Credit	1,310,273	1,327,254	1,327,254	1,327,254	-
8629	Other Gen Categorical Apport-Student Financial Aid Admin	1,137,904	992,346	987,383	987,383	(0.50)
8659	Other Reimb Categorical Allow-Career Tech Education	548,409	867,490	1,565,108	697,619	(19.58)
8659	Other Reimb Categorical Allow-Economic Development	1,570,446	1,740,232	2,314,837	2,160,952	24.18
8659	Other Reimb Categorical Allow-Other	372,989	486,778	713,291	806,025	65.58
8681	State Lottery Proceeds	899,471	793,994	867,660	858,516	8.13
	Total State Revenues	<u>11,016,787</u>	<u>11,177,728</u>	<u>13,503,636</u>	<u>13,572,093</u>	21.42

**Rancho Santiago Community College District**  
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**Restricted General Fund Revenue Budget - Fund 12**

<u>Revenues by Source</u>	2011-12 Actual Revenue	2012-13 Actual Revenue	2013-14 Tentative Budget	2013-14 Adopted Budget	% change 13/14 Adpt/ 12/13 Actual
8800 Local Revenues					
8820 Contrib, Gifts, Grants & Endowment	(79)	11,937	16,612	4,181	(64.97)
8831 Contract Instructional Service	56,598	25,728	169,861	172,711	571.30
8876 Health Services Fees	961,766	1,069,999	1,011,833	1,011,833	(5.44)
8882 Parking Fees & Bus Passes	859,906	875,085	860,000	875,000	(0.01)
8890 Other Local Revenues (Instr. Mat./Health Serv. Use Fees, etc.)	131,361	210,520	148,451	209,171	(0.64)
8891 Other Local Rev - Special Proj	219,688	174,785	591,162	536,078	206.71
Total Local Revenues	<u>2,229,240</u>	<u>2,368,054</u>	<u>2,797,919</u>	<u>2,808,974</u>	18.62
8900 Other Financing Sources					
8910 Proceeds-Sale of Equip & Suppl	0	0	0	0	-
8981 Interfund Transfer In	0	0	0	0	
8999 Revenue - Clearing	0	6,180	0	0	(100.00)
Total Other Sources	<u>0</u>	<u>6,180</u>	<u>0</u>	<u>0</u>	(100.00)
Total Revenues	<u>25,227,138</u>	<u>25,534,902</u>	<u>30,561,748</u>	<u>28,803,013</u>	12.80
Net Beginning Balance	905,985	1,144,209	585,206	1,435,844	25.49
Adjustments to Beginning Balance	(77,904) *	0	0	0	-
Adjusted Beginning Fund Balance	<u>828,081</u>	<u>1,144,209</u>	<u>585,206</u>	<u>1,435,844</u>	25.49
Total Revenues, Other Financing Sources and Beginning Fund Balance	<u>\$26,055,219</u>	<u>\$26,679,111</u>	<u>\$31,146,954</u>	<u>\$30,238,857</u>	13.34

\* 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**  
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**Restricted General Fund Expenditure Budget - Fund 12**

<u>Expenditures by Object</u>	2011-12 Actual Expenses	2012-13 Actual Expenses	2013-14 Tentative Budget	2013-14 Adopted Budget	% change 13/14 Adpt/ 12/13 Actual
1000 Academic Salaries					
1100 Instructional Salaries, Regular Contract	\$146,412	\$162,835	\$201,035	\$173,299	6.43
1200 Non-Instructional Salaries, Regular Contract	1,681,712	1,668,213	1,738,577	1,583,307	(5.09)
1300 Instructional Salaries, Other Non-Regular	450,772	403,469	550,836	389,435	(3.48)
1400 Non-Instructional Salaries, Other Non-Regular	2,870,327	3,076,434	3,157,395	3,169,950	3.04
Subtotal	<u>5,149,223</u>	<u>5,310,951</u>	<u>5,647,843</u>	<u>5,315,991</u>	0.09
2000 Classified Salaries					
2100 Non-Instructional Salaries, Regular Full Time	4,572,562	5,019,604	5,532,412	5,265,815	4.90
2200 Instructional Aides, Regular Full Time	0	0	0	0	-
2300 Non-Instructional Salaries, Other	3,175,340	2,863,911	3,485,794	3,166,295	10.56
2400 Instructional Aides, Other	821,197	851,207	1,110,730	1,005,492	18.13
Subtotal	<u>8,569,099</u>	<u>8,734,722</u>	<u>10,128,936</u>	<u>9,437,602</u>	8.05
3000 Employee Benefits					
3100 State Teachers' Retirement System Fund	354,501	358,862	429,525	401,843	11.98
3200 Public Employees' Retirement System Fund	709,325	797,024	925,762	864,984	8.53
3300 Old Age, Survivors, Disability, and Health Ins.	625,719	654,952	764,457	716,745	9.43
3400 Health and Welfare Benefits	1,496,184	1,646,995	1,900,066	1,783,971	8.32
3500 State Unemployment Insurance	211,567	144,138	182,307	134,910	(6.40)
3600 Workers' Compensation Insurance	332,215	339,663	378,140	358,003	5.40
3900 Other Benefits	136,073	148,405	164,365	158,842	7.03
Subtotal	<u>3,865,584</u>	<u>4,090,039</u>	<u>4,744,622</u>	<u>4,419,298</u>	8.05
<b><i>TOTAL SALARIES/BENEFITS</i></b>	<b><i>17,583,906</i></b>	<b><i>18,135,712</i></b>	<b><i>20,521,401</i></b>	<b><i>19,172,891</i></b>	<b><i>5.72</i></b>

**Rancho Santiago Community College District**  
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**Restricted General Fund Expenditure Budget - Fund 12**

<b>Expenditures by Object</b>	<b>2011-12 Actual Expenses</b>	<b>2012-13 Actual Expenses</b>	<b>2013-14 Tentative Budget</b>	<b>2013-14 Adopted Budget</b>	<b>% change 13/14 Adpt/ 12/13 Actual</b>
4000 Books and Supplies					
4100 Textbooks	0	0	0	0	-
4200 Other Books	97,837	77,029	126,392	113,300	47.09
4300 Instructional Supplies	688,446	987,746	1,001,599	1,451,602	46.96
4400 Media Supplies	0	0	0	0	-
4500 Maintenance Supplies	0	12,006	12,025	29,475	145.50
4600 Non-Instructional Supplies	317,483	324,187	426,526	390,939	20.59
4700 Food Supplies	92,804	90,656	132,830	127,298	40.42
Subtotal	1,196,570	1,491,624	1,699,372	2,112,614	41.63
5000 Services and Other Operating Expenses					
5100 Personal & Consultant Svcs	2,425,596	2,302,638	3,114,543	2,867,973	24.55
5200 Travel & Conference Expenses	382,687	296,872	447,544	456,331	53.71
5300 Dues & Memberships	28,162	17,293	24,564	28,425	64.37
5400 Insurance	65,155	69,566	69,566	69,666	0.14
5500 Utilities & Housekeeping Svcs	4,765	3,748	7,654	4,170	11.26
5600 Rents, Leases & Repairs	257,571	225,993	301,905	295,358	30.69
5700 Legal, Election & Audit Exp	0	0	1,465	1,465	-
5800 Other Operating Exp & Services	447,219	524,424	635,107	563,771	7.50
5900 Other (Transp., Postage, Reproduction, Special Proj., etc.)	341,915	300,936	1,685,880	2,248,899	647.30
Subtotal	3,953,070	3,741,470	6,288,228	6,536,058	74.69
6000 Sites, Buildings, Books, and Equipment					
6100 Sites & Site Improvements	0	0	0	0	-
6200 Buildings	0	0	0	0	-
6300 Library Books	40,859	32,068	23,841	32,284	0.67
6400 Equipment	1,421,646	1,245,172	1,452,850	938,183	(24.65)
Subtotal	1,462,505	1,277,240	1,476,691	970,467	(24.02)
Subtotal, Expenditures (1000 - 6000)	24,196,051	24,646,046	29,985,692	28,792,030	16.82

**Rancho Santiago Community College District**  
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**Restricted General Fund Expenditure Budget - Fund 12**

<b>Expenditures by Object</b>	<b>2011-12 Actual Expenses</b>	<b>2012-13 Actual Expenses</b>	<b>2013-14 Tentative Budget</b>	<b>2013-14 Adopted Budget</b>	<b>% change 13/14 Adpt/ 12/13 Actual</b>
7000 Other Outgo					
7200 Intrafund Transfers Out	66,322	(3,031)	0	0	(100.00)
7300 Interfund Transfers Out	0	0	0	0	-
7600 Other Student Aid	648,637	600,252	612,154	520,279	(13.32)
Subtotal	<u>714,959</u>	<u>597,221</u>	<u>612,154</u>	<u>520,279</u>	(12.88)
Subtotal, Expenditures (1000 - 7000)	<u>24,911,010</u>	<u>25,243,267</u>	<u>30,597,846</u>	<u>29,312,309</u>	16.12
7900 Reserve for Contingencies					
7920 Restricted Contingency-Safety & Parking-3610	0	0	192,427	359,931	-
7920 Restricted Contingency-Campus Health Services-3250	0	0	190,438	172,132	-
7920 Restricted Contingency-Health Services Fees-3450	0	0	166,243	388,305	-
7920 Restricted Contingency-Veterans Affair Ed Rep-3749	0	0	0	6,180	-
Total Designated	<u>0</u>	<u>0</u>	<u>549,108</u>	<u>926,548</u>	-
7910 Unrestricted Contingency	1,144,209	1,435,844	0	0	(100.00)
Subtotal Expenditures (7900)	<u>1,144,209</u>	<u>1,435,844</u>	<u>549,108</u>	<u>926,548</u>	(35.47)
Total Expenditures, Other Outgo and Ending Fund Balance	<u>\$26,055,219</u>	<u>\$26,679,111</u>	<u>\$31,146,954</u>	<u>\$30,238,857</u>	13.34

**Rancho Santiago Community College District**  
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**2013-14**

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

<u>Revenues by Source</u>		2011-12 Actual Revenue	2012-13 Actual Revenue	2013-14 Tentative Budget	2013-14 Adopted Budget	% change 13/14 Adpt/ 12/13 Actual
8100	Federal Revenues					
	Total Federal Revenues	\$0	\$0	\$0	\$0	-
8600	State Revenues					
8682	State Mandated Costs	0	782,028	750,000	750,000	(4.10)
	Total State Revenues	0	782,028	750,000	750,000	(4.10)
8800	Local Revenues					
8850	Rentals Short-term	0	7,938	7,938	7,938	-
8890	Other Local Revenues (Student Transcript/Representation/ Discounts/Fines/Instr. Mat./Health Serv. Use Fees, etc.)	0	195,578	60,000	70,171	(64.12)
8891	Other Local Rev - Special Proj	0	125,000	0	0	(100.00)
	Total Local Revenues	0	328,516	67,938	78,109	(76.22)
8900	Other Financing Sources					
	Total Other Sources	0	0	0	0	-
	Total Revenues	0	1,110,544	817,938	828,109	(25.43)
	Net Beginning Balance	0	43,608,426	32,346,926	37,846,688	(13.21)
	Adjustments to Beginning Balance	0	0	0	0	-
	Adjusted Beginning Fund Balance	0	43,608,426	32,346,926	37,846,688	(13.21)
	Total Revenues, Other Financing Sources and Beginning Fund Balance	\$0	\$44,718,970	\$33,164,864	\$38,674,797	(13.52)

**Rancho Santiago Community College District**  
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**Unrestricted - One-Time - General Fund Expenditure Budget - Fund 13**

<u>Expenditures by Object</u>	2011-12 Actual Expenses	2012-13 Actual Expenses	2013-14 Tentative Budget	2013-14 Adopted Budget	% change 13/14 Adpt/ 12/13 Actual
1000 Academic Salaries					
1100 Instructional Salaries, Regular Contract	\$0	\$0	\$0	\$0	-
1200 Non-Instructional Salaries, Regular Contract	0	0	0	0	-
1300 Instructional Salaries, Other Non-Regular	0	8,516	0	1,106,560	12,893.89
1400 Non-Instructional Salaries, Other Non-Regular	0	47,094	0	0	(100.00)
Subtotal	<u>0</u>	<u>55,610</u>	<u>0</u>	<u>1,106,560</u>	1,889.86
2000 Classified Salaries					
2100 Non-Instructional Salaries, Regular Full Time	0	57,490	56,000	56,000	(2.59)
2200 Instructional Aides, Regular Full Time	0	0	0	0	-
2300 Non-Instructional Salaries, Other	0	169,570	308,000	167,230	(1.38)
2400 Instructional Aides, Other	0	532,990	456,039	533,349	0.07
Subtotal	<u>0</u>	<u>760,050</u>	<u>820,039</u>	<u>756,579</u>	(0.46)
3000 Employee Benefits					
3100 State Teachers' Retirement System Fund	0	3,989	0	539	(86.49)
3200 Public Employees' Retirement System Fund	0	23,397	7,200	7,200	(69.23)
3300 Old Age, Survivors, Disability, and Health Ins.	0	32,822	18,791	21,013	(35.98)
3400 Health and Welfare Benefits	0	19,890	28,045	28,894	45.27
3500 State Unemployment Insurance	0	8,985	8,415	8,527	(5.10)
3600 Workers' Compensation Insurance	0	20,469	13,284	15,320	(25.16)
3900 Other Benefits	0	675	1,350	1,350	100.00
Subtotal	<u>0</u>	<u>110,227</u>	<u>77,085</u>	<u>82,843</u>	(24.84)
<b>TOTAL SALARIES/BENEFITS</b>	<b>0</b>	<b>925,887</b>	<b>897,124</b>	<b>1,945,982</b>	<b>110.17</b>



**Rancho Santiago Community College District**  
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**Unrestricted - One-Time - General Fund Expenditure Budget - Fund 13**

<b>Expenditures by Object</b>	<b>2011-12 Actual Expenses</b>	<b>2012-13 Actual Expenses</b>	<b>2013-14 Tentative Budget</b>	<b>2013-14 Adopted Budget</b>	<b>% change 13/14 Adpt/ 12/13 Actual</b>
4000 Books and Supplies					
4100 Textbooks	0	0	0	0	-
4200 Other Books	0	0	0	0	-
4300 Instructional Supplies	0	0	0	0	-
4400 Media Supplies	0	0	0	0	-
4500 Maintenance Supplies	0	10,457	0	0	(100.00)
4600 Non-Instructional Supplies	0	41,676	8,938	24,020	(42.36)
4700 Food Supplies	0	0	0	0	-
Subtotal	0	52,133	8,938	24,020	(53.93)
5000 Services and Other Operating Expenses					
5100 Personal & Consultant Svcs	0	47,868	67,381	99,700	108.28
5200 Travel & Conference Expenses	0	88,254	12,900	12,900	(85.38)
5300 Dues & Memberships	0	15,579	0	15,000	(3.72)
5400 Insurance	0	0	0	0	-
5500 Utilities & Housekeeping Svcs	0	3,978,696	3,910,419	3,910,419	(1.72)
5600 Rents, Leases & Repairs	0	284,105	250,000	340,730	19.93
5700 Legal, Election & Audit Exp	0	325,473	0	40,000	(87.71)
5800 Other Operating Exp & Services	0	4,682,854	5,065,561	5,125,561	9.45
5900 Other (Transp., Postage, Reproduction, Special Proj., etc.)	0	39,757	1,598,129	99,969	151.45
Subtotal	0	9,462,586	10,904,390	9,644,279	1.92
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	17,967	75,000	90,500	403.70
Subtotal	0	17,967	75,000	90,500	403.70
Subtotal, Expenditures (1000 - 6000)	0	10,458,573	11,885,452	11,704,781	11.92

**Rancho Santiago Community College District**  
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**Unrestricted - One-Time - General Fund Expenditure Budget - Fund 13**

<u>Expenditures by Object</u>	2011-12 Actual Expenses	2012-13 Actual Expenses	2013-14 Tentative Budget	2013-14 Adopted Budget	% change 13/14 Adpt/ 12/13 Actual
7000 Other Outgo					
7200 Intrafund Transfers Out	0	0	0	0	-
7300 Interfund Transfers Out	0	3,023,573	1,500,000	1,640,000	(45.76)
7600 Other Student Aid	0	0	0	0	-
Subtotal	<u>0</u>	<u>3,023,573</u>	<u>1,500,000</u>	<u>1,640,000</u>	(45.76)
Subtotal, Expenditures (1000 - 7000)	<u>0</u>	<u>13,482,146</u>	<u>13,385,452</u>	<u>13,344,781</u>	(1.02)
7900 Reserve for Contingencies					
7930 Board Policy Contingency (5%)	0	0	7,203,117	7,209,150	-
7940 Reserved for Special Purposes-Student ID Card Fees	0	0	0	0	-
7940 Revolving Cash Accounts	0	0	100,000	100,000	-
7950 Budget Stabilization	0	0	11,415,373	16,758,601	-
Total Designated	<u>0</u>	<u>0</u>	<u>18,718,490</u>	<u>24,067,751</u>	-
7910 Unrestricted Contingency	0	31,236,824	1,060,922	1,262,265	(95.96)
Subtotal Expenditures (7900)	<u>0</u>	<u>31,236,824</u>	<u>19,779,412</u>	<u>25,330,016</u>	(18.91)
Total Expenditures, Other Outgo and Ending Fund Balance	<u>\$0</u>	<u>\$44,718,970</u>	<u>\$33,164,864</u>	<u>\$38,674,797</u>	(13.52)

**Rancho Santiago Community College District**  
*Adopted Budget*  
**2013-14**

**Budget Allocation Model**  
**FTES Credit vs. Non-Credit Breakdown**

<u>Full-Time Equivalent Students</u>	Santa Ana College		Santiago Canyon College		Total FTES
	FTES	%	FTES	%	
<b>2012/13 Annual</b>					
Credit	15,375	70.74%	6,359	29.26%	21,734
Non-Credit	4,558	70.66%	1,893	29.34%	6,451
Total	<u>19,933</u>	70.72%	<u>8,252</u>	29.28%	<u>28,185</u>
<b>2013/14 Projected</b>					
Credit	15,799	70.82%	6,509	29.18%	22,308
Non-Credit	4,682	70.75%	1,936	29.25%	6,618
Total	<u>20,481</u>	70.80%	<u>8,445</u>	29.20%	<u>28,926</u>

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

<u>Expenditures by Object</u>	Santa Ana College		Santiago Canyon College		Adopted Budget
	\$	%	\$	%	
1000 Academic Salaries	\$42,407,366	70.70%	\$17,572,165	29.30%	\$59,979,531
2000 Classified Salaries	\$17,763,567	67.83%	\$8,422,921	32.17%	26,186,488
3000 Employee Benefits	\$18,329,131	68.68%	\$8,359,398	31.32%	26,688,529
4000 Books and Supplies	\$1,696,439	61.41%	\$1,066,190	38.59%	2,762,629
5000 Services and Other Operating Expenses	\$10,424,426	66.27%	\$5,306,207	33.73%	15,730,633
6000 Sites, Buildings, Books, and Equipment	\$878,995	78.78%	\$236,712	21.22%	1,115,707
7000 Other Outgo and Contingencies	\$1,596,139	78.51%	\$436,901	21.49%	2,033,040
Total Expenditures	<u>\$93,096,063</u>	69.22%	<u>\$41,400,494</u>	30.78%	<u>\$134,496,557</u>

**RANCHO SANTIAGO COMMUNITY COLLEGE DISTRICT  
UNRESTRICTED GENERAL FUND  
2013-14 Proposed Adopted Budget Assumptions  
August 21, 2013**

I. State Revenue

A. Budgeting will continue to utilize the District's Budget Allocation Model based on SB 361, modified using carryover resources to balance the budget.

B. FTES Workload Measures Assumptions:

Year	Base	Actual	Funded	Actual Growth
2010/11	29,961.80	30,515.15	30,515.15	1.85%
2011/12	a 28,182.19	27,711.41	27,711.41	-9.19%
2012/13	27,711.41 b	28,185.04 c	28,158.42 EST.	1.61%

a - based on 2011/12 Recalculation received 2/21/2013

b - based on 2012/13 P1 (March Revision) received 3/8/2013

c - based on 2012/13 annual 320 certified 7/18/2013

The 2013-14 system budget includes funding for Cost of Living Adjustment (COLA) at 1.57% or \$87,500,000 systemwide and Restoration/Access/Growth at 1.63% or \$89,400,000 systemwide.

Projected COLA (Est.)	<b>2,037,839</b>
Projected Restoration/Access/Growth (Est. at 1.63%)	<b>2,148,935</b>
Est. additional opportunity for R/A/G (Est. at .49%)	- (\$650,147 not budgeted at this time)
Projected Systemwide Structural Deficit (Est. at 1%)	<b>(1,346,356)</b>
Base Increase for 2013/14	<b><u>2,840,418</u></b>

2013/14 Est. 2.12% Restr./Access/Growth

28,783

2013/14 2.63% Restr./Access/Growth for FTES Planning

28,926

Though not budgeting revenue for additional growth, the Budget Stabilization Fund will be used to fund an additional 1% growth for the 2013/14 allocation. The total FTES of 28,926 will be split based on 70.8% SAC/29.2% SCC.

C. Education Protection Account (EPA) funding estimated at \$17,945,839. These are not additional funds, rather the EPA is only a portion of general purpose funds that offsets what would otherwise be state aid in the apportionments. Our intention is to charge a portion of faculty salaries against this funding source in compliance with EPA requirements.

D. Unrestricted lottery is projected at \$126 per FTES (\$3,605,765). Restricted lottery at \$30 per FTES (\$858,515). (2012/13 P-annual resident & nonresident factored FTES, 28,617.18 x 126 = \$3,605,765 unrestricted lottery; 28,617.18 x 30 = \$858,515)

E. Estimated reimbursement for part-time faculty compensation is estimated at \$691,647 at Advance Apportionment.

F. Categorical programs will continue to be budgeted separately; self-supporting, matching revenues and expenditures. Additional allocations for EOPS, DSPS, CalWORKs, and Student Success (Matriculation) are included in the final state budget act. These new revenues and corresponding expenditures have been included in the proposed adopted budget. In addition, the colleges must make any adjustments to matching requirements in their unrestricted general fund expenditure budgets.

G. BOG fee waivers administration total funding estimated at \$238,965 at the Advance Apportionment.

II. Other Revenue

H. Non-Resident Tuition budgeted at \$1,600,000.

I. Interest earnings estimated at \$150,000.

J. Other miscellaneous income is estimated at \$408,261 (includes fines, fees, rents, sale of equipment)

K. Mandated Block Grant reduced based on systemwide FTES growth, estimated at a total budget of \$750,000.

L. Apprenticeship revenue as of Advance Apportionment at \$1,389,973.

M. Scheduled Maintenance Allocation of \$381,223 and Instructional Equipment Allocation of \$381,216 allocated to the colleges split by the current FTES allocation of 70.8% SAC/29.2% SCC.

N. Energy Efficiency/Prop 39 revenue is estimated at \$1M pending regulations on use of the funds.

O. New Adult Ed/Apprenticeship Program is not included in the budget as the effects are still to be determined.

**RANCHO SANTIAGO COMMUNITY COLLEGE DISTRICT**  
**UNRESTRICTED GENERAL FUND**  
**2013-14 Proposed Adopted Budget Assumptions**  
**August 21, 2013**

III. Appropriations and Expenditures

- A. The Base Budget for 2013/14 will begin with a rollover in total budget by site from 2012/13. The 2013/14 budget will be balanced by using a portion of the 2012/13 unrestricted ending balance in excess of the 5% Restricted Reserve (Budget Stabilization Fund).
- B. The COLA revenue (estimated at \$2.04 million) will be set aside in districtwide expenditure accounts subject to collective bargaining.
- C. Step and column movement is budgeted at an additional cost of approximately \$1.2 million including benefits.
- D. Health and Welfare benefit premium cost decrease estimated at -3.1% for a potential savings pending plan changes for active employees from open enrollment period, and an additional savings of \$300,000 for retirees. State Unemployment Insurance local experience charges are estimated at \$250,000 (2012/13 budgeted amount). CalPERS employer contribution rate estimated to remain the same in 2013/14 at 11.442%. The cost of each 1% increase in the PERS rate is approximately \$300,000. There is currently no proposed increase in the STRS rate although projections indicate large increases beginning 2014/15. The cost of each 1% increase in the STRS rate is approximately \$550,000.
- E. The full-time faculty obligation (FON) for Fall 2013 is estimated at 328.80 but districts have not been required to comply with this requirement for several years due to the budget crisis. It is expected that the requirement to comply with the FON will be reinstated in 2014-15. The District is currently filling 14 faculty positions (one of which does not count toward the FON) for an estimated total of 13 positions counting toward the obligation. Therefore, with six additional retirements that have been submitted to date, the District is currently 17.80 positions below the obligation. In 2014-15 the obligation is estimated to increase to 334.80 and without additional hiring prior to July 1, 2014, the District would be 23.80 positions below the obligation. This could result in a penalty of approximately \$1.7 million if they aren't filled. (24 x 69,128 = \$1,659,072)
- The additional cost of new faculty being hired for Fall 2013 is estimated at \$847,381. SAC is filling four vacancies and adding seven new positions. SCC is filling three vacancies. (The cost of the seven new positions is budgeted at Class VI, Step 10  $\$84,041.19 \times 7 = \$588,288.33 + \$37,013.3 \times 7 = \$259,093.10$ , for a total of \$847,381.43).
- F. The current rate per Lecture Hour Equivalent (LHE) for hourly faculty is \$1,100 effective Spring 2013. This represents a 2% increase from 2012.
- G. Retiree Health Benefit Fund - The District will continue to contribute 1% of total salaries plus an additional \$500,000 toward the Annual Required Contribution (ARC).
- H. Capital Outlay Fund - The District will continue to contribute \$1,500,000 for various Scheduled Maintenance and Capital Projects (in addition to the \$381,223 allocated from the State).
- I. Other Districtwide expenses:  
Property and Liability Insurance cost, estimated at \$1,700,000  
Trustee Election Expense -0- in 2013/14 as there is no election.
- J. Utilities cost increases including 5% overall estimated at \$200,000 plus \$250,000 due to opening of SCC Humanities, Pool and Gym complex, should be budgeted.
- K. Information Technology licensing contract escalation of 7%, estimated at \$125,000.
- L. In allocating the Instructional Equipment allocations as noted in II-M above, the colleges will need to budget the appropriate match requirements in unrestricted funds (1:3 for Instructional Equipment). Funds allocated by the 70.8%/29.2% split.