

**Rancho Santiago Community College District**  
*Adopted Budget*  
**2014-15**

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

| <u>Expenditures by Object</u>                         | <b>2012-13<br/>Actual<br/>Expenses</b> | <b>2013-14<br/>Actual<br/>Expenses</b> | <b>2014-15<br/>Tentative<br/>Budget</b> | <b>2014-15<br/>Adopted<br/>Budget</b> | <b>% change<br/>14/15 Adpt/<br/>13/14 Actual</b> |
|---|--|--|---|---------------------------------------|--|
| 1000 Academic Salaries                                |  |  |   |                                       |  |
| 1100 Instructional Salaries, Regular Contract         | \$22,705,597                           | \$23,458,474                           | \$26,291,868                            | \$26,184,522                          | 11.62  |
| 1200 Non-Instructional Salaries, Regular Contract     | 14,403,447                             | 15,155,391                             | 15,696,068                              | 15,752,550                            | 3.94   |
| 1300 Instructional Salaries, Other Non-Regular        | 19,580,605                             | 22,570,798                             | 16,648,333                              | 16,565,430                            | (26.61)  |
| 1400 Non-Instructional Salaries, Other Non-Regular    | 4,186,591                              | 4,551,670                              | 4,582,310                               | 5,007,835                             | 10.02  |
| Subtotal  | <u>60,876,240</u>                      | <u>65,736,333</u>                      | <u>63,218,579</u>                       | <u>63,510,337</u>                     | (3.39)   |
| 2000 Classified Salaries                              |  |  |   |                                       |  |
| 2100 Non-Instructional Salaries, Regular Full Time    | 28,732,469                             | 30,305,388                             | 32,421,413                              | 33,144,999                            | 9.37   |
| 2200 Instructional Aides, Regular Full Time           | 922,886                                | 947,104                                | 957,583                                 | 955,083                               | 0.84   |
| 2300 Non-Instructional Salaries, Other                | 4,405,559                              | 4,441,117                              | 4,803,135                               | 4,664,758                             | 5.04   |
| 2400 Instructional Aides, Other                       | 2,337,377                              | 2,454,637                              | 2,897,792                               | 2,733,467                             | 11.36  |
| Subtotal  | <u>36,398,291</u>                      | <u>38,148,246</u>                      | <u>41,079,923</u>                       | <u>41,498,307</u>                     | 8.78   |
| 3000 Employee Benefits                                |  |  |   |                                       |  |
| 3100 State Teachers' Retirement System Fund           | 4,470,505                              | 4,830,859                              | 5,800,871                               | 5,513,859                             | 14.14  |
| 3200 Public Employees' Retirement System Fund         | 3,916,257                              | 4,017,942                              | 4,394,446                               | 4,495,121                             | 11.88  |
| 3300 Old Age, Survivors, Disability, and Health Ins.  | 3,557,806                              | 3,716,852                              | 3,927,869                               | 3,997,252                             | 7.54   |
| 3400 Health and Welfare Benefits                      | 23,770,567                             | 21,811,121                             | 25,467,869                              | 25,487,268                            | 16.85  |
| 3500 State Unemployment Insurance                     | 1,161,406                              | 114,991                                | 392,642                                 | 379,746                               | 230.24   |
| 3600 Workers' Compensation Insurance                  | 2,363,583                              | 2,513,024                              | 2,514,381                               | 2,539,400                             | 1.05   |
| 3900 Other Benefits                                   | 1,222,553                              | 1,257,472                              | 1,367,574                               | 1,384,563                             | 10.11  |
| Subtotal  | <u>40,462,677</u>                      | <u>38,262,261</u>                      | <u>43,865,652</u>                       | <u>43,797,209</u>                     | 14.47  |
| <b>TOTAL SALARIES/BENEFITS</b>                        | <b>137,737,208</b>                     | <b>142,146,840</b>                     | <b>148,164,154</b>                      | <b>148,805,853</b>                    | <b>4.68</b>                                      |
| <b>Salaries/Benefits Cost % of Total Expenditures</b> | <b>84%</b>                             | <b>84%</b>                             | <b>82%</b>                              | <b>81%</b>                            |  |

**13XX ADOPTED BUDGET AND ACTUAL BY COLLEGE OF GENERAL FUND (FD 11/12/13)**

9/11/2014

|  | <b>12-13 Adopted Budget</b> | <b>12-13 Actual</b> | <b>Difference B v. A</b> | <b>13-14 Adopted Budget</b> | <b>13-14 Actual</b> | <b>Difference B v. A</b> | <b>14-15 Adopted Budget</b> | <b>Difference 13/14 A v. 14/15 B</b> |
|--|-----------------------------|---------------------|--------------------------|-----------------------------|---------------------|--------------------------|-----------------------------|--------------------------------------|
| OBJECT: 1310 - Part-Time Instructors         | 10,278,317                  | 10,769,143          | (490,826)                | 11,312,802                  | 11,712,307          | (399,505)                | 9,799,197                   | (1,913,110)                          |
| OBJECT: 1311 - Sub Instructors,Short         | 84,093                      | 198,073             | (113,980)                | 151,528                     | 244,735             | (93,207)                 | 151,528                     | (93,207)                             |
| OBJECT: 1313 - Beyond Contract-Instru        | 944,956                     | 1,062,364           | (117,408)                | 836,297                     | 1,138,540           | (302,243)                | 892,813                     | (245,727)                            |
| OBJECT: 1314 - Int/Sum-Beyond Contrac        | 1,063,301                   | 1,018,799           | 44,502                   | 1,030,529                   | 1,578,885           | (548,356)                | 1,021,299                   | (557,586)                            |
| OBJECT: 1315 - Int/Sum-Instructors,Pa        | 1,096,719                   | 996,681             | 100,038                  | 1,087,730                   | 1,530,752           | (443,022)                | 1,094,861                   | (435,891)                            |
| OBJECT: 1390 - Instructional Banked L        | -                           | 301,303             | (301,303)                | -                           | 170,601             | (170,601)                | -                           | (170,601)                            |
| <b>LOCATION: 1 - Santa Ana College</b>       | <b>13,467,386</b>           | <b>14,346,363</b>   | <b>(878,977)</b>         | <b>14,418,886</b>           | <b>16,375,819</b>   | <b>(1,956,933)</b>       | <b>12,959,698</b>           | <b>(3,416,121)</b>                   |
| OBJECT: 1310 - Part-Time Instructors         | 2,361,449                   | 3,763,619           | (1,402,170)              | 2,378,778                   | 4,351,142           | (1,972,364)              | 2,375,504                   | (1,975,638)                          |
| OBJECT: 1311 - Sub Instructors,Short         | 88,633                      | 75,356              | 13,277                   | 88,633                      | 113,579             | (24,946)                 | 88,633                      | (24,946)                             |
| OBJECT: 1313 - Beyond Contract-Instru        | 327,290                     | 488,712             | (161,422)                | 334,474                     | 496,362             | (161,888)                | 333,923                     | (162,439)                            |
| OBJECT: 1314 - Int/Sum-Beyond Contrac        | 489,553                     | 565,045             | (75,492)                 | 489,553                     | 800,513             | (310,960)                | 475,236                     | (325,277)                            |
| OBJECT: 1315 - Int/Sum-Instructors,Pa        | 317,786                     | 252,207             | 65,579                   | 310,349                     | 381,936             | (71,587)                 | 304,236                     | (77,700)                             |
| OBJECT: 1390 - Instructional Banked L        | -                           | 89,302              | (89,302)                 | 28,200                      | 51,447              | (23,247)                 | 28,200                      | (23,247)                             |
| <b>LOCATION: 2 - Santiago Canyon College</b> | <b>3,584,711</b>            | <b>5,234,242</b>    | <b>(1,649,531)</b>       | <b>3,629,987</b>            | <b>6,194,979</b>    | <b>(2,564,992)</b>       | <b>3,605,732</b>            | <b>(2,589,247)</b>                   |
| <b>TOTAL</b>                                 | <b>17,052,097</b>           | <b>19,580,605</b>   | <b>(2,528,508)</b>       | <b>18,048,873</b>           | <b>22,570,798</b>   | <b>(4,521,925)</b>       | <b>16,565,430</b>           | <b>(6,005,368)</b>                   |