



TENTATIVE BUDGET 2013 - 2014



TENTATIVE BUDGET 2013 - 2014

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

TENTATIVE BUDGET

Submitted on June 17, 2013

by

Raúl Rodríguez, Ph.D., Chancellor

to the

BOARD OF TRUSTEES

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Rancho Santiago Community College District
Tentative Budget

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RANCHO SANTIAGO
Community College District

Chancellor's Message
Tentative Budget 2013-14

The Tentative Budget is the result of a process of participatory governance led by the Fiscal Resources Committee (FRC). This group reviewed and endorsed the tentative budget assumptions that were used as the basis for this budget, with some updates made to reflect the Governor's May budget revision.

The national and California economies continue to recover, but at a modest pace. Even with steady job growth and an improving housing market, uncertainty about future growth could cause individuals and businesses to delay spending, creating a lower rate of expansion and a prolonged recovery at a slower rate than originally forecast by the Governor.

Consistent with the May Revise, this budget assumes a 1.57% Cost of Living Adjustment (COLA) and 1.5% growth/restoration funding totaling an estimated \$4.42 million in increased revenue, and includes a 5% contingency reserve per Board of Trustees approved budget assumptions. Depending on the outcome of the enacted state budget in June, the district will make any necessary changes to its proposed Adopted Budget.

This budget continues to transition, for a second year, to our new Budget Allocation Model (BAM) moving our district to a revenue allocation system. In this model, the colleges are credited for earned revenue and pay for the cost of the district operations and district-wide expenses based on their proportionate share of the funded Full Time Equivalent Students (FTES). This model will continue in transition until ongoing revenues and expenses are balanced without the need of the Budget Stabilization Fund.

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 the 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. 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
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List of Funds Budgeted

General Fund

Expenditures	\$ 174,660,184
Board Policy Contingency (5%)	7,203,117
Restricted Reserves	5,069,108
Budget Stabilization	26,758,913
Unrestricted Contingency	1,060,922

Total General Fund	\$ 214,752,244
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Bond Interest and Redemption Funds	29,050,290
Bookstore Fund	10,539,315
Child Development Fund	5,844,023
Capital Outlay Projects Fund	27,287,070
General Obligation Bond Funds - Measure E	49,624,800
Self-Insurance Fund - Property and Liability	3,620,181
Self-Insurance Fund - Workers' Compensation	8,825,244
Retiree Benefits Fund	(7,310,763)
Associated Students Fund	391,998
Representation Fee Trust Fund	56,847
Student Financial Aid Fund	27,752,702
Community Education Fund	1,022,092
Diversified Trust Fund	1,932,718

Total All Funds	\$ 373,388,761
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Rancho Santiago Community College District
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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
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General Fund Revenue Budget - Combined - Restricted and Unrestricted - Fund 11, 12, 13

<u>Revenues by Source</u>	2011-12 Actual Revenue	2012-13 Revised Budget	2012-13 Estimated Revenue	2013-14 Tentative Budget	% change 13/14 Tent/ 12/13 Est
8100 Federal Revenues					
8110 Forest Reserve	\$9,215	\$0	\$0	\$0	-
8120 Higher Education Act	2,388,177	5,055,493	2,300,000	4,899,093	113.00
8130 Workforce Investment Act (JTPA)	411,696	998,944	400,000	784,450	96.11
8140 Temporary Assistance for Needy Families (TANF)	107,115	105,798	105,798	105,798	-
8150 Student Financial Aid	12,535	64,359	62,782	64,049	2.02
8160 Veterans Education	0	0	0	0	-
8170 Vocational Technical Education Act (VTEA)	1,386,343	1,589,015	1,589,015	1,589,015	-
8199 Other Federal Revenues (ABE, CAMP, SBA, Gear Up, NSF)	7,675,245	7,488,606	7,400,000	6,817,788	(7.87)
Total Federal Revenues	<u>11,990,326</u>	<u>15,302,215</u>	<u>11,857,595</u>	<u>14,260,193</u>	20.26
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	55,744,465	55,744,465	59,510,048	6.76
8612 State General Apportionment-prior year adjustment	1,620,985	0	0	0	-
8619 Other General Apportionments-Enrollment Fee Admin-2%	84,026	240,102	240,102	100,000	(58.35)
8619 Other General Apportionments-Part-Time Faculty Compensation	691,647	691,647	691,647	691,661	0.00
8622 Extended Opportunity Programs & Services (EOPS)	1,301,244	1,257,850	1,257,850	1,257,850	-
8623 Disabled Students Programs & Services (DSPS)	1,524,642	1,332,262	1,332,262	1,332,262	-
8625 CalWORKS	270,760	324,246	324,246	324,246	-
8626 Telecomm./Technology Infrastructure Prog. (TTIP)	49,098	71,317	71,317	71,317	-
8629 Other Gen Categorical Apport-BSI	678,905	1,833,999	650,000	1,302,310	100.36
8629 Other Gen Categorical Apport-CARE	77,824	85,202	85,202	85,202	-
8629 Other Gen Categorical Apport-Equal Employment Opportunity	1,659	23,908	23,908	23,908	-
8629 Other Gen Categorical Apport-Matriculation-Credit	1,273,163	1,331,008	1,331,008	1,331,008	-
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	987,383	987,383	987,383	-
8630 Education Protection Account	0	21,147,689	21,147,689	21,147,689	-
8659 Other Reimb Categorical Allow-Career Tech Education	548,409	1,565,108	1,565,108	1,565,108	-

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

<u>Revenues by Source</u>	2011-12 Actual Revenue	2012-13 Revised Budget	2012-13 Estimated Revenue	2013-14 Tentative Budget	% change 13/14 Tent/ 12/13 Est
8659 Other Reimb Categorical Allow-Economic Development	1,570,446	2,732,766	1,500,000	2,314,837	54.32
8659 Other Reimb Categorical Allow-Other	372,989	745,791	300,000	713,291	137.76
8672 Homeowners' Property Tax Relief	319,546	319,546	319,546	319,546	-
8681 State Lottery Proceeds	4,732,850	4,218,528	4,218,528	4,461,218	5.75
8682 State Mandated Costs	157,777	782,028	782,028	750,000	(4.10)
8699 Other Misc State Revenue	(828)	0	0	0	-
Total State Revenues	99,089,876	98,152,072	95,289,516	101,006,111	6.00
8800 Local Revenues					
8810 Tax Allocation, Redevelopment	1,429,768	5,660,871	5,660,871	5,660,871	-
8811 Tax Allocation, Secured Roll	35,897,784	37,077,730	37,077,730	36,045,761	(2.78)
8812 Tax Allocation, Supplement Roll	229,754	442,560	442,560	442,560	-
8813 Tax Allocation, Unsecured Roll	1,471,379	1,396,649	1,396,649	1,396,649	-
8816 Prior Years' Taxes	851,293	905,430	905,430	905,430	-
8817 Education Revenue Augmentation Fund (ERAF)	(2,511,684)	(1,031,969)	(1,625,945)	0	(100.00)
8820 Contrib, Gifts, Grants & Endowment	(74)	17,662	16,612	16,612	-
8831 Contract Instructional Service	56,598	169,861	123,269	169,861	37.80
8850 Rents and Leases	347,800	310,202	303,675	308,890	1.72
8860 Interest & Investment Income	315,940	261,000	164,220	150,000	(8.66)
8867 Gain(Loss)on Invest-Unrealized	2,413	0	0	0	-
8874 CCC Enrollment Fees	7,588,394	8,146,704	8,788,217	8,146,704	(7.30)
8876 Health Services Fees	961,766	1,011,833	1,067,520	1,011,833	(5.22)
8880 Nonresident Tuition	1,616,463	1,650,000	1,479,654	1,600,000	8.13
8882 Parking Fees & Bus Passes	859,906	860,000	816,512	860,000	5.33
8885 Student ID & ASB Fees	52,778	0	53,562	0	(100.00)
8890 Other Local Revenues (Student Transcript/Representation/ Discounts/Fines/Instr. Mat./Health Serv. Use Fees, etc.)	536,004	520,790	456,660	232,651	(49.05)
8891 Other Local Rev - Special Proj	(93,602)	722,333	855,833	591,162	(30.93)
Total Local Revenues	49,612,680	58,121,656	57,983,029	57,538,984	(0.77)

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

<u>Revenues by Source</u>	2011-12 Actual Revenue	2012-13 Revised Budget	2012-13 Estimated Revenue	2013-14 Tentative Budget	% change 13/14 Tent/ 12/13 Est
8900 Other Financing Sources					
8910 Proceeds-Sale of Equip & Suppl	41,176	5,000	20,007	5,000	(75.01)
8981 Interfund Transfer In	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	-
Total Other Sources	<u>41,176</u>	<u>5,000</u>	<u>20,007</u>	<u>5,000</u>	(75.01)
Total Revenues	<u>160,734,058</u>	<u>171,580,943</u>	<u>165,150,147</u>	<u>172,810,288</u>	4.64
Net Beginning Balance	47,079,378	44,752,635	44,752,635	41,941,956	(6.28)
Adjustments to Beginning Balance	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	-
Adjusted Beginning Fund Balance	<u>47,079,378</u>	<u>44,752,635</u>	<u>44,752,635</u>	<u>41,941,956</u>	(6.28)
Total Revenues, Other Financing Sources and Beginning Fund Balance	<u><u>\$207,813,436</u></u>	<u><u>\$216,333,578</u></u>	<u><u>\$209,902,782</u></u>	<u><u>\$214,752,244</u></u>	2.31

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

<u>Expenditures by Object</u>	2011-12 Actual Expenses	2012-13 Revised Budget	2012-13 Estimated Expenses	2013-14 Tentative Budget	% change 13/14 Tent/ 12/13 Est
1000 Academic Salaries					
1100 Instructional Salaries, Regular Contract	\$23,189,065	\$23,315,376	\$23,263,204	\$23,981,815	3.09
1200 Non-Instructional Salaries, Regular Contract	14,451,136	14,755,394	14,530,055	14,886,787	2.46
1300 Instructional Salaries, Other Non-Regular	18,848,361	17,123,728	18,937,165	17,008,069	(10.19)
1400 Non-Instructional Salaries, Other Non-Regular	3,734,717	4,553,393	4,198,234	4,120,432	(1.85)
Subtotal	<u>60,223,279</u>	<u>59,747,891</u>	<u>60,928,658</u>	<u>59,997,103</u>	(1.53)
2000 Classified Salaries					
2100 Non-Instructional Salaries, Regular Full Time	28,722,000	31,488,085	28,810,025	31,692,886	10.01
2200 Instructional Aides, Regular Full Time	871,035	914,947	911,408	928,102	1.83
2300 Non-Instructional Salaries, Other	4,413,985	5,699,752	4,371,478	5,160,897	18.06
2400 Instructional Aides, Other	2,194,030	2,567,906	2,670,416	2,702,634	1.21
Subtotal	<u>36,201,050</u>	<u>40,670,690</u>	<u>36,763,327</u>	<u>40,484,519</u>	10.12
3000 Employee Benefits					
3100 State Teachers' Retirement System Fund	4,717,125	4,725,853	4,764,440	4,864,215	2.09
3200 Public Employees' Retirement System Fund	3,707,322	4,312,508	3,897,877	4,230,921	8.54
3300 Old Age, Survivors, Disability, and Health Ins.	3,558,175	3,952,200	3,615,372	3,819,907	5.66
3400 Health and Welfare Benefits	22,204,270	21,829,371	23,536,246	22,195,939	(5.69)
3500 State Unemployment Insurance	1,719,726	1,335,846	1,296,332	1,359,556	4.88
3600 Workers' Compensation Insurance	2,423,298	2,375,585	2,451,592	2,416,059	(1.45)
3900 Other Benefits	1,248,559	1,300,104	1,224,473	1,306,208	6.68
Subtotal	<u>39,578,475</u>	<u>39,831,467</u>	<u>40,786,332</u>	<u>40,192,805</u>	(1.46)
TOTAL SALARIES/BENEFITS	136,002,804	140,250,048	138,478,317	140,674,427	1.59
Salaries/Benefits Cost % of Total Expenditures	85%	80%	84%	82%	

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

Expenditures by Object	2011-12 Actual Expenses	2012-13 Revised Budget	2012-13 Estimated Expenses	2013-14 Tentative Budget	% change 13/14 Tent/ 12/13 Est
4000 Books and Supplies					
4100 Textbooks	0	650	650	0	(100.00)
4200 Other Books	100,701	148,821	78,319	133,062	69.90
4300 Instructional Supplies	791,075	1,582,799	938,693	1,154,901	23.03
4400 Media Supplies	0	0	0	0	-
4500 Maintenance Supplies	231,033	288,106	234,717	282,729	20.46
4600 Non-Instructional Supplies	894,195	1,123,534	819,581	1,034,313	26.20
4700 Food Supplies	99,040	158,699	98,466	145,944	48.22
Subtotal	<u>2,116,044</u>	<u>3,302,609</u>	<u>2,170,426</u>	<u>2,750,949</u>	26.75
5000 Services and Other Operating Expenses					
5100 Personal & Consultant Svcs	3,224,484	4,584,185	3,944,678	3,982,921	0.97
5200 Travel & Conference Expenses	450,697	774,399	571,565	618,621	8.23
5300 Dues & Memberships	166,141	195,338	142,828	181,044	26.76
5400 Insurance	1,440,580	1,896,220	1,896,220	1,972,599	4.03
5500 Utilities & Housekeeping Svcs	3,814,079	4,712,607	4,128,832	4,515,430	9.36
5600 Rents, Leases & Repairs	3,385,507	4,075,034	3,370,269	4,124,914	22.39
5700 Legal, Election & Audit Exp	709,480	918,330	814,570	510,305	(37.35)
5800 Other Operating Exp & Services	4,872,974	6,468,344	5,384,832	6,089,618	13.09
5900 Other (Transp., Postage, Reproduction, Special Proj., etc.)	1,219,725	5,481,774	615,863	4,294,213	597.27
Subtotal	<u>19,283,667</u>	<u>29,106,231</u>	<u>20,869,657</u>	<u>26,289,665</u>	25.97
6000 Sites, Buildings, Books, and Equipment					
6100 Sites & Site Improvements	0	0	0	0	-
6200 Buildings	2,989	115,000	0	115,000	-
6300 Library Books	73,971	70,892	61,973	58,642	(5.37)
6400 Equipment	2,823,482	2,734,594	2,444,420	2,659,347	8.79
Subtotal	<u>2,900,442</u>	<u>2,920,486</u>	<u>2,506,393</u>	<u>2,832,989</u>	13.03
Subtotal, Expenditures (1000 - 6000)	<u>160,302,957</u>	<u>175,579,374</u>	<u>164,024,793</u>	<u>172,548,030</u>	5.20

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

<u>Expenditures by Object</u>	2011-12 Actual Expenses	2012-13 Revised Budget	2012-13 Estimated Expenses	2013-14 Tentative Budget	% change 13/14 Tent/ 12/13 Est
7000 Other Outgo					
7200 Intrafund Transfers Out	0	0	60	0	(100.00)
7300 Interfund Transfers Out	2,109,019	3,313,574	3,313,573	1,500,000	(54.73)
7600 Other Student Aid	648,825	665,192	622,400	612,154	(1.65)
Subtotal	<u>2,757,844</u>	<u>3,978,766</u>	<u>3,936,033</u>	<u>2,112,154</u>	(46.34)
Subtotal, Expenditures (1000 - 7000)	<u>163,060,801</u>	<u>179,558,140</u>	<u>167,960,826</u>	<u>174,660,184</u>	3.99
7900 Reserve for Contingencies					
7910 Estimated COLA	0	0	0	2,185,000	-
7910 Estimated Restoration/Access/Growth	0	0	0	2,235,000	-
7920 Restricted Contingency-Safety & Parking-3610	0	242,411	0	192,427	-
7920 Restricted Contingency-Campus Health Services-3250	0	190,438	0	190,438	-
7920 Restricted Contingency-Health Services-3450	0	166,243	0	166,243	-
7930 Board Policy Contingency (5%)	0	7,190,256	0	7,203,117	-
7940 Reserved for Special Purposes-Student ID Card Fees	0	0	0	0	-
7940 Revolving Cash Accounts	0	100,000	0	100,000	-
7950 Budget Stabilization	0	26,168,429	0	26,758,913	-
Total Designated	<u>0</u>	<u>34,057,777</u>	<u>0</u>	<u>39,031,138</u>	-
7910 Unrestricted Contingency	44,752,635	2,717,661	41,941,956	1,060,922	(97.47)
Subtotal Expenditures (7900)	<u>44,752,635</u>	<u>36,775,438</u>	<u>41,941,956</u>	<u>40,092,060</u>	(4.41)
Total Expenditures, Other Outgo and Ending Fund Balance	<u>\$207,813,436</u>	<u>\$216,333,578</u>	<u>\$209,902,782</u>	<u>\$214,752,244</u>	2.31

Rancho Santiago Community College District
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General Fund Revenue Budget - Combined - Unrestricted - Fund 11, 13						
<u>Revenues by Source</u>	2012-13 Adopted Budget	2012-13 Allocated Budget	2012-13 Estimated Revenue	% change 12/13 Est/ 12/13 Budget	2013-14 Tentative Budget	% change 13/14 Tent/ 12/13 Est
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	55,744,465	-	59,510,048	6.76
8619 Other General Apportionments-Enroll Fee Admin-2%	86,730	240,102	240,102	-	100,000	(58.35)
8619 Other General Apportionments-Part-Time Fac Comp	691,661	691,647	691,647	-	691,661	0.00
8630 Education Protection Account	0	21,147,689	21,147,689	-	21,147,689	-
8672 Homeowners' Property Tax Relief	364,243	319,546	319,546	-	319,546	-
8681 State Lottery Proceeds	3,515,440	3,431,069	3,431,069	-	3,593,558	4.74
8682 State Mandated Costs	782,028	782,028	782,028	-	750,000	(4.10)
Total State Revenues	<u>84,269,217</u>	<u>83,746,519</u>	<u>83,746,519</u>	-	<u>87,502,475</u>	4.48
8800 Local Revenues						
8810 Tax Allocation, Redevelopment	1,629,760	5,660,871	5,660,871	-	5,660,871	-
8811 Tax Allocation, Secured Roll	38,056,069	37,077,730	37,077,730	-	36,045,761	(2.78)
8812 Tax Allocation, Supplement Roll	261,891	442,560	442,560	-	442,560	-
8813 Tax Allocation, Unsecured Roll	1,677,192	1,396,649	1,396,649	-	1,396,649	-
8816 Prior Years' Taxes	970,370	905,430	905,430	-	905,430	-
8817 Education Revenue Augmentation Fund (ERAF)	0	(1,031,969)	(1,625,945)	57.56	0	(100.00)
8820 Contrib, Gifts, Grants & Endowment	1,050	1,050	0	(100.00)	0	-
8850 Rents and Leases	310,202	310,202	303,675	(2.10)	308,890	1.72
8860 Interest & Investment Income	261,000	261,000	164,220	(37.08)	150,000	(8.66)
8874 CCC Enrollment Fees	7,419,246	8,146,704	8,788,217	7.87	8,146,704	(7.30)
8880 Nonresident Tuition	1,650,000	1,650,000	1,479,654	(10.32)	1,600,000	8.13
8885 Student ID & ASB Fees	0	0	53,562	-	0	(100.00)
8890 Transcript/Representation/ Discounts/Fines/Instr. Mat./Health Serv. Use Fees,	63,265	293,183	254,156	(13.31)	84,200	(66.87)

Rancho Santiago Community College District
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General Fund Revenue Budget - Combined - Unrestricted - Fund 11, 13						
Revenues by Source	2012-13 Adopted Budget	2012-13 Allocated Budget	2012-13 Estimated Revenue	% change 12/13 Est/ 12/13 Budget	2013-14 Tentative Budget	% change 13/14 Tent/ 12/13 Est
8891 Other Local Rev - Special Proj	0	125,000	563,290	350.63	0	(100.00)
Total Local Revenues	52,300,045	55,238,410	55,464,069	0.41	54,741,065	(1.30)
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	-	0	-
Total Other Sources	5,000	5,000	20,007	300.14	5,000	(75.01)
Total Revenues	136,574,262	138,989,929	139,230,595	0.17	142,248,540	2.17
Net Beginning Balance	43,608,426	43,608,426	43,608,426	-	41,356,750	(5.16)
Adjustments to Beginning Balance	0	0	0	-	0	-
Adjusted Beginning Fund Balance	43,608,426	43,608,426	43,608,426	-	41,356,750	(5.16)
Total Revenues, Other Financing Sources and Beginning Fund Balance	<u>\$180,182,688</u>	<u>\$182,598,355</u>	<u>\$182,839,021</u>	0.13	<u>\$183,605,290</u>	0.42

Rancho Santiago Community College District
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General Fund Expenditure Budget - Combined - Unrestricted - Fund 11, 13

<u>Expenditures by Object</u>	2012-13 Adopted Budget	2012-13 Allocated Budget	2012-13 Estimated Expenses	% change 12/13 Est/ 12/13 Budget	2013-14 Tentative Budget	% change 13/14 Tent/ 12/13 Est
1000 Academic Salaries						
1100 Instructional Salaries, Regular Contract	\$23,262,109	\$23,114,341	\$23,099,410	(0.06)	\$23,780,780	2.95
1200 Non-Instructional Salaries, Regular Contract	12,765,283	12,965,419	12,854,694	(0.85)	13,148,210	2.28
1300 Instructional Salaries, Other Non-Regular	16,521,572	16,504,932	18,522,181	12.22	16,457,233	(11.15)
1400 Non-Instructional Salaries, Other Non-Regular	1,045,037	1,004,207	1,102,536	9.79	963,037	(12.65)
Subtotal	<u>53,594,001</u>	<u>53,588,899</u>	<u>55,578,821</u>	3.71	<u>54,349,260</u>	(2.21)
2000 Classified Salaries						
2100 Non-Instructional Salaries, Regular Full Time	26,070,318	25,905,983	23,617,359	(8.83)	26,160,474	10.77
2200 Instructional Aides, Regular Full Time	903,689	914,947	911,408	(0.39)	928,102	1.83
2300 Non-Instructional Salaries, Other	1,710,650	1,846,563	1,469,189	(20.44)	1,675,103	14.02
2400 Instructional Aides, Other	1,431,086	1,422,130	1,846,956	29.87	1,591,904	(13.81)
Subtotal	<u>30,115,743</u>	<u>30,089,623</u>	<u>27,844,912</u>	(7.46)	<u>30,355,583</u>	9.02
3000 Employee Benefits						
3100 State Teachers' Retirement System Fund	4,237,792	4,254,401	4,390,353	3.20	4,434,690	1.01
3200 Public Employees' Retirement System Fund	3,304,817	3,359,935	3,079,960	(8.33)	3,305,159	7.31
3300 Old Age, Survivors, Disability, and Health Ins.	3,110,657	3,151,696	2,942,882	(6.63)	3,055,450	3.83
3400 Health and Welfare Benefits	20,017,980	19,925,520	21,806,633	9.44	20,295,873	(6.93)
3500 State Unemployment Insurance	1,136,811	1,142,138	1,144,199	0.18	1,177,249	2.89
3600 Workers' Compensation Insurance	1,952,958	1,970,984	2,108,026	6.95	2,037,919	(3.33)
3900 Other Benefits	1,130,038	1,133,547	1,073,171	(5.33)	1,141,843	6.40
Subtotal	<u>34,891,053</u>	<u>34,938,221</u>	<u>36,545,224</u>	4.60	<u>35,448,183</u>	(3.00)
TOTAL SALARIES/BENEFITS	118,600,797	118,616,743	119,968,957	0.85	120,153,026	0.15

Rancho Santiago Community College District
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General Fund Expenditure Budget - Combined - Unrestricted - Fund 11, 13

Expenditures by Object	2012-13 Adopted Budget	2012-13 Allocated Budget	2012-13 Estimated Expenses	% change 12/13 Est/ 12/13 Budget	2013-14 Tentative Budget	% change 13/14 Tent/ 12/13 Est
4000 Books and Supplies						
4100 Textbooks	0	650	650	-	0	(100.00)
4200 Other Books	6,500	7,670	3,590	(53.19)	6,670	85.79
4300 Instructional Supplies	146,624	120,251	56,205	(53.26)	153,302	172.76
4400 Media Supplies	0	0	0	-	0	-
4500 Maintenance Supplies	273,977	276,081	222,711	(19.33)	270,704	21.55
4600 Non-Instructional Supplies	622,239	616,277	488,102	(20.80)	607,787	24.52
4700 Food Supplies	11,441	9,691	4,782	(50.66)	13,114	174.24
Subtotal	<u>1,060,781</u>	<u>1,030,620</u>	<u>776,040</u>	(24.70)	<u>1,051,577</u>	35.51
5000 Services and Other Operating Expenses						
5100 Personal & Consultant Svcs	830,682	1,026,957	794,069	(22.68)	868,378	9.36
5200 Travel & Conference Expenses	155,081	290,357	245,803	(15.34)	171,077	(30.40)
5300 Dues & Memberships	157,419	170,524	124,164	(27.19)	156,480	26.03
5400 Insurance	1,826,654	1,826,654	1,826,654	-	1,903,033	4.18
5500 Utilities & Housekeeping Svcs	4,380,535	4,704,248	4,124,374	(12.33)	4,507,776	9.30
5600 Rents, Leases & Repairs	3,686,164	3,791,566	3,148,105	(16.97)	3,823,009	21.44
5700 Legal, Election & Audit Exp	915,780	916,865	814,570	(11.16)	508,840	(37.53)
5800 Other Operating Exp & Services	5,651,125	5,666,498	4,949,315	(12.66)	5,454,511	10.21
5900 Other (Transp., Postge, Reprod., Spec. Proj., etc.)	3,676,451	3,734,168	312,711	(91.63)	2,608,333	734.10
Subtotal	<u>21,279,891</u>	<u>22,127,837</u>	<u>16,339,765</u>	(26.16)	<u>20,001,437</u>	22.41
6000 Sites, Buildings, Books, and Equipment						
6100 Sites & Site Improvements	0	0	0	-	0	-
6200 Buildings	117,989	115,000	0	(100.00)	115,000	-
6300 Library Books	39,196	38,285	37,281	(2.62)	34,801	(6.65)
6400 Equipment	1,206,463	1,179,950	1,046,595	(11.30)	1,206,497	15.28
Subtotal	<u>1,363,648</u>	<u>1,333,235</u>	<u>1,083,876</u>	(18.70)	<u>1,356,298</u>	25.13
Subtotal, Expenditures (1000 - 6000)	<u>142,305,117</u>	<u>143,108,435</u>	<u>138,168,638</u>	(3.45)	<u>142,562,338</u>	3.18

Rancho Santiago Community College District
Tentative Budget
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General Fund Expenditure Budget - Combined - Unrestricted - Fund 11, 13

<u>Expenditures by Object</u>	2012-13 Adopted Budget	2012-13 Allocated Budget	2012-13 Estimated Expenses	% change 12/13 Est/ 12/13 Budget	2013-14 Tentative Budget	% change 13/14 Tent/ 12/13 Est
7000 Other Outgo						
7200 Intrafund Transfers Out	0	0	60	-	0	(100.00)
7300 Interfund Transfers Out	1,500,000	3,313,574	3,313,573	(0.00)	1,500,000	(54.73)
7600 Other Student Aid	0	0	0	-	0	-
Subtotal	<u>1,500,000</u>	<u>3,313,574</u>	<u>3,313,633</u>	0.00	<u>1,500,000</u>	(54.73)
Subtotal, Expenditures (1000 - 7000)	<u>143,805,117</u>	<u>146,422,009</u>	<u>141,482,271</u>	(3.37)	<u>144,062,338</u>	1.82
7900 Reserve for Contingencies						
7910 Estimated COLA	0	0	0	-	2,185,000	-
7910 Estimated Restoration/Access/Growth	0	0	0	-	2,235,000	-
7930 Board Policy Contingency (5%)	7,190,256	7,190,256	0	(100.00)	7,203,117	-
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	26,168,429	0	(100.00)	26,758,913	-
Total Designated	<u>34,733,239</u>	<u>33,458,685</u>	<u>0</u>	(100.00)	<u>38,482,030</u>	-
7910 Unrestricted Contingency	1,644,332	2,717,661	41,356,750	1,421.78	1,060,922	(97.43)
Subtotal Expenditures (7900)	<u>36,377,571</u>	<u>36,176,346</u>	<u>41,356,750</u>	14.32	<u>39,542,952</u>	(4.39)
Total Expenditures, Other Outgo and Ending Fund Balance	<u>\$180,182,688</u>	<u>\$182,598,355</u>	<u>\$182,839,021</u>	0.13	<u>\$183,605,290</u>	0.42

Rancho Santiago Community College District
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Santa Ana College	Fund 11 Unrestricted	%	Fund 13 One-Time	%	Fund 11/13 Unrestricted	%	Fund 12 Restricted	%	Fund 11/12/13 Combined	%
Academic Salaries	37,534,813		0		37,534,813		3,892,287		41,427,100	
Classified Salaries	11,851,448		722,339		12,573,787		5,791,315		18,365,102	
Employee Benefits	15,601,430		35,391		15,636,821		2,869,368		18,506,189	
Supplies & Materials	630,531		8,438		638,969		1,014,266		1,653,235	
Other Operating Exp & Services	1,157,282		6,257,933		7,415,215		3,660,959		11,076,174	
Capital Outlay	77,160		75,000		152,160		967,665		1,119,825	
Other Outgo	0		600,000		600,000		766,863		1,366,863	
Grand Total	\$66,852,664	54.79%	\$7,699,101	59.47%	\$74,551,765	55.24%	\$18,962,723	60.88%	\$93,514,488	56.30%

Santiago Canyon College	Fund 11 Unrestricted	%	Fund 13 One-Time	%	Fund 11/13 Unrestricted	%	Fund 12 Restricted	%	Fund 11/12/13 Combined	%
Academic Salaries	15,991,645		0		15,991,645		1,733,443		17,725,088	
Classified Salaries	5,917,880		97,700		6,015,580		2,311,246		8,326,826	
Employee Benefits	7,202,605		41,694		7,244,299		1,134,534		8,378,833	
Supplies & Materials	156,697		500		157,197		553,977		711,174	
Other Operating Exp & Services	879,984		3,055,806		3,935,790		964,937		4,900,727	
Capital Outlay	16,409		0		16,409		414,449		430,858	
Other Outgo	0		345,000		345,000		201,972		546,972	
Grand Total	\$30,165,220	24.72%	\$3,540,700	27.35%	\$33,705,920	24.98%	\$7,314,558	23.48%	\$41,020,478	24.70%

District Office	Fund 11 Unrestricted	%	Fund 13 One-Time	%	Fund 11/13 Unrestricted	%	Fund 12 Restricted	%	Fund 11/12/13 Combined	%
Academic Salaries	822,802		0		822,802		22,113		844,915	
Classified Salaries	11,766,216		0		11,766,216		2,026,375		13,792,591	
Employee Benefits	5,801,856		0		5,801,856		740,720		6,542,576	
Supplies & Materials	255,411		0		255,411		131,129		386,540	
Other Operating Exp & Services	5,156,748		1,590,651		6,747,399		1,662,332		8,409,731	
Capital Outlay	1,187,729		0		1,187,729		94,577		1,282,306	
Other Outgo	0		115,922		115,922		192,427		308,349	
Grand Total	\$24,990,762	20.48%	\$1,706,573	13.18%	\$26,697,335	19.78%	\$4,869,673	15.63%	\$31,567,008	19.00%

Total Expenditures-excludes Districtwide	\$122,008,646	100.00%	\$12,946,374	100.00%	\$134,955,020	100.00%	\$31,146,954	100.00%	\$166,101,974	100.00%
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Districtwide	Fund 11 Unrestricted	%	Fund 13 One-Time	%	Fund 11/13 Unrestricted	%	Fund 12 Restricted	%	Fund 11/12/13 Combined	%
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		1,500,000		1,500,000		0		1,500,000	
Other Outgo-Board Policy Contingency	0		7,203,117		7,203,117		0		7,203,117	
Other Outgo-Reserves	19,763,540		11,515,373		31,278,913		0		31,278,913	
Grand Total	\$28,431,780	18.90%	\$20,218,490	60.96%	\$48,650,270	26.50%	\$0	0.00%	\$48,650,270	22.65%

Total Expenditures-includes Districtwide	\$150,440,426		\$33,164,864		\$183,605,290		\$31,146,954		\$214,752,244	
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Rancho Santiago Community College District
Tentative Budget
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Unrestricted General Fund Revenue Budget - Fund 11					
<u>Revenues by Source</u>	2011-12 Actual Revenue	2012-13 Revised Budget	2012-13 Estimated Revenue	2013-14 Tentative Budget	% change 13/14 Tent/ 12/13 Est
8100 Federal Revenues					
8110 Forest Reserve	\$9,215	\$0	\$0	\$0	-
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 (ABE, CAMP, SBA, Gear Up, NSF)	0	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	55,744,465	55,744,465	59,510,048	6.76
8612 State General Apportionment-prior year adjustment	1,620,985	0	0	0	-
8619 Other General Apportionments-Enrollment Fee Admin-2%	84,026	240,102	240,102	100,000	(58.35)
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-BSI	0	0	0	0	-
8629 Other Gen Categorical Apport-CARE	0	0	0	0	-
8629 Other Gen Categorical Apport-Equal Employment Opportunity	0	0	0	0	-
8629 Other Gen Categorical Apport-Matriculation-Credit	0	0	0	0	-
8629 Other Gen Categorical Apport-Matriculation-Non-Credit	0	0	0	0	-
8629 Other Gen Categorical Apport-Student Financial Aid Admin	0	0	0	0	-
8630 Education Protection Account	0	21,147,689	21,147,689	21,147,689	-

Rancho Santiago Community College District
Tentative Budget
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Unrestricted General Fund Revenue Budget - Fund 11					
Revenues by Source	2011-12 Actual Revenue	2012-13 Revised Budget	2012-13 Estimated Revenue	2013-14 Tentative Budget	% change 13/14 Tent/ 12/13 Est
8659 Other Reimb Categorical Allow-Career Tech Education	0	0	0	0	-
8659 Other Reimb Categorical Allow-Economic Development	0	0	0	0	-
8659 Other Reimb Categorical Allow-Other	0	0	0	0	-
8672 Homeowners' Property Tax Relief	319,546	319,546	319,546	319,546	-
8681 State Lottery Proceeds	3,833,379	3,431,069	3,431,069	3,593,558	4.74
8682 State Mandated Costs	157,777	0	0	0	-
8699 Other Misc State Revenue	(828)	0	0	0	-
Total State Revenues	88,073,089	82,964,491	82,964,491	86,752,475	4.57
8800 Local Revenues					
8810 Tax Allocation, Redevelopment	1,429,768	5,660,871	5,660,871	5,660,871	-
8811 Tax Allocation, Secured Roll	35,897,784	37,077,730	37,077,730	36,045,761	(2.78)
8812 Tax Allocation, Supplement Roll	229,754	442,560	442,560	442,560	-
8813 Tax Allocation, Unsecured Roll	1,471,379	1,396,649	1,396,649	1,396,649	-
Property Tax Deficit Estimate	0	0	0	0	-
8816 Prior Years' Taxes	851,293	905,430	905,430	905,430	-
8817 Education Revenue Augmentation Fund (ERAF)	(2,511,684)	(1,031,969)	(1,625,945)	0	(100.00)
8820 Contrib, Gifts, Grants & Endowment	5	1,050	0	0	-
8831 Contract Instructional Service	0	0	0	0	-
8850 Rents and Leases	347,800	310,202	295,737	300,952	1.76
8860 Interest & Investment Income	315,940	261,000	164,220	150,000	(8.66)
8867 Gain(Loss)on Invest-Unrealized	2,413	0	0	0	-
8874 CCC Enrollment Fees	7,588,394	8,146,704	8,788,217	8,146,704	(7.30)
CCC Enrollment Fees (Deficit Factor)	0	0	0	0	-
8876 Health Services Fees	0	0	0	0	-
8880 Nonresident Tuition	1,616,463	1,650,000	1,479,654	1,600,000	8.13
8882 Parking Fees & Bus Passes	0	0	0	0	-
8885 Student ID & ASB Fees	52,778	0	53,562	0	(100.00)
8890 Other Local Revenues (Student Transcript/Representation/ Discounts/Fines/Instr. Mat./Health Serv. Use Fees, etc.)	404,644	55,851	109,741	24,200	(77.95)

Rancho Santiago Community College District
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2013-14

Unrestricted General Fund Revenue Budget - Fund 11

<u>Revenues by Source</u>	2011-12 Actual Revenue	2012-13 Revised Budget	2012-13 Estimated Revenue	2013-14 Tentative Budget	% change 13/14 Tent/ 12/13 Est
8891 Other Local Rev - Special Proj	(313,290)	0	438,290	0	(100.00)
Total Local Revenues	<u>47,383,441</u>	<u>54,876,078</u>	<u>55,186,716</u>	<u>54,673,127</u>	(0.93)
8900 Other Financing Sources					
8910 Proceeds-Sale of Equip & Suppl	41,176	5,000	20,007	5,000	(75.01)
8981 Interfund Transfer In	0	0	0	0	-
Total Other Sources	<u>41,176</u>	<u>5,000</u>	<u>20,007</u>	<u>5,000</u>	(75.01)
Total Revenues	<u>135,506,921</u>	<u>137,845,569</u>	<u>138,171,214</u>	<u>141,430,602</u>	2.36
Net Beginning Balance	46,173,393	0	0	9,009,824	-
Adjustments to Beginning Balance	77,904 *	0 *	0	0	-
Adjusted Beginning Fund Balance	<u>46,251,297</u>	<u>0</u>	<u>0</u>	<u>9,009,824</u>	-
Total Revenues, Other Financing Sources and Beginning Fund Balance	<u>\$181,758,218</u>	<u>\$137,845,569</u>	<u>\$138,171,214</u>	<u>\$150,440,426</u>	8.88

* 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
2013-14

Unrestricted General Fund Expenditure Budget - Fund 11

<u>Expenditures by Object</u>	2011-12 Actual Expenses	2012-13 Revised Budget	2012-13 Estimated Expenses	2013-14 Tentative Budget	% change 13/14 Tent/ 12/13 Est
1000 Academic Salaries					
1100 Instructional Salaries, Regular Contract	\$23,042,653	\$23,114,341	\$23,099,410	\$23,780,780	2.95
1200 Non-Instructional Salaries, Regular Contract	12,769,424	12,965,419	12,854,694	13,148,210	2.28
1300 Instructional Salaries, Other Non-Regular	18,397,589	16,496,415	18,513,665	16,457,233	(11.11)
1400 Non-Instructional Salaries, Other Non-Regular	864,390	955,199	1,062,411	963,037	(9.35)
Subtotal	<u>55,074,056</u>	<u>53,531,374</u>	<u>55,530,180</u>	<u>54,349,260</u>	(2.13)
2000 Classified Salaries					
2100 Non-Instructional Salaries, Regular Full Time	24,149,438	25,784,304	23,571,758	26,104,474	10.74
2200 Instructional Aides, Regular Full Time	871,035	914,947	911,408	928,102	1.83
2300 Non-Instructional Salaries, Other	1,238,645	1,501,164	1,419,748	1,367,103	(3.71)
2400 Instructional Aides, Other	1,372,832	963,027	1,424,496	1,135,865	(20.26)
Subtotal	<u>27,631,950</u>	<u>29,163,442</u>	<u>27,327,410</u>	<u>29,535,544</u>	8.08
3000 Employee Benefits					
3100 State Teachers' Retirement System Fund	4,362,624	4,250,488	4,386,908	4,434,690	1.09
3200 Public Employees' Retirement System Fund	2,997,997	3,345,096	3,071,832	3,297,959	7.36
3300 Old Age, Survivors, Disability, and Health Ins.	2,932,456	3,126,345	2,923,657	3,036,659	3.87
3400 Health and Welfare Benefits	20,708,086	19,884,739	21,792,967	20,267,828	(7.00)
3500 State Unemployment Insurance	1,508,160	1,132,223	1,137,519	1,168,834	2.75
3600 Workers' Compensation Insurance	2,091,083	1,954,475	2,093,404	2,024,635	(3.29)
3900 Other Benefits	1,112,486	1,131,519	1,072,721	1,140,493	6.32
Subtotal	<u>35,712,892</u>	<u>34,824,885</u>	<u>36,479,008</u>	<u>35,371,098</u>	(3.04)
TOTAL SALARIES/BENEFITS	118,418,898	117,519,701	119,336,598	119,255,902	(0.07)

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

Expenditures by Object	2011-12 Actual Expenses	2012-13 Revised Budget	2012-13 Estimated Expenses	2013-14 Tentative Budget	% change 13/14 Tent/ 12/13 Est
4000 Books and Supplies					
4100 Textbooks	0	650	650	0	(100.00)
4200 Other Books	2,864	7,670	3,590	6,670	85.79
4300 Instructional Supplies	102,629	120,251	56,205	153,302	172.76
4400 Media Supplies	0	0	0	0	-
4500 Maintenance Supplies	231,033	262,731	216,649	270,704	24.95
4600 Non-Instructional Supplies	576,712	600,628	482,504	598,849	24.11
4700 Food Supplies	6,236	9,364	4,782	13,114	174.24
Subtotal	919,474	1,001,294	764,380	1,042,639	36.40
5000 Services and Other Operating Expenses					
5100 Personal & Consultant Svcs	798,888	862,368	742,345	800,997	7.90
5200 Travel & Conference Expenses	68,010	195,694	157,769	158,177	0.26
5300 Dues & Memberships	137,979	154,755	124,164	156,480	26.03
5400 Insurance	1,375,425	1,826,654	1,826,654	1,903,033	4.18
5500 Utilities & Housekeeping Svcs	3,809,314	611,976	611,976	597,357	(2.39)
5600 Rents, Leases & Repairs	3,127,936	3,376,975	3,043,889	3,573,009	17.38
5700 Legal, Election & Audit Exp	709,480	548,780	548,780	508,840	(7.28)
5800 Other Operating Exp & Services	4,425,756	373,872	373,872	388,950	4.03
5900 Other (Transp., Postage, Reproduction, Special Proj., etc.)	877,810	1,082,037	266,143	1,010,204	279.57
Subtotal	15,330,598	9,033,111	7,695,592	9,097,047	18.21
6000 Sites, Buildings, Books, and Equipment					
6100 Sites & Site Improvements	0	0	0	0	-
6200 Buildings	2,989	115,000	0	115,000	-
6300 Library Books	33,112	38,285	37,281	34,801	(6.65)
6400 Equipment	1,401,836	1,156,791	1,037,479	1,131,497	9.06
Subtotal	1,437,937	1,310,076	1,074,760	1,281,298	19.22
Subtotal, Expenditures (1000 - 6000)	136,106,907	128,864,182	128,871,330	130,676,886	1.40

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Unrestricted General Fund Expenditure Budget - Fund 11

<u>Expenditures by Object</u>	2011-12 Actual Expenses	2012-13 Revised Budget	2012-13 Estimated Expenses	2013-14 Tentative Budget	% change 13/14 Tent/ 12/13 Est
7000 Other Outgo					
7200 Intrafund Transfers Out	(66,322)	0	60	0	(100.00)
7300 Interfund Transfers Out	2,109,019	290,000	290,000	0	(100.00)
7600 Other Student Aid	188	0	0	0	-
Subtotal	<u>2,042,885</u>	<u>290,000</u>	<u>290,060</u>	<u>0</u>	(100.00)
Subtotal, Expenditures (1000 - 7000)	<u>138,149,792</u>	<u>129,154,182</u>	<u>129,161,390</u>	<u>130,676,886</u>	1.17
7900 Reserve for Contingencies					
7910 Estimated COLA	0	0	0	2,185,000	-
7910 Estimated Restoration/Access/Growth	0	0	0	2,235,000	-
7950 Budget Stabilization	0	6,655,073	0	15,343,540	-
Total Designated	<u>0</u>	<u>6,655,073</u>	<u>0</u>	<u>19,763,540</u>	-
7910 Unrestricted Contingency	43,608,426	2,036,314	9,009,824	0	(100.00)
Subtotal Expenditures (7900)	<u>43,608,426</u>	<u>8,691,387</u>	<u>9,009,824</u>	<u>19,763,540</u>	119.36
Total Expenditures, Other Outgo and Ending Fund Balance	<u><u>\$181,758,218</u></u>	<u><u>\$137,845,569</u></u>	<u><u>\$138,171,214</u></u>	<u><u>\$150,440,426</u></u>	8.88

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Restricted General Fund Revenue Budget - Fund 12					
<u>Revenues by Source</u>	2011-12 Actual Revenue	2012-13 Revised Budget	2012-13 Estimated Revenue	2013-14 Tentative Budget	% change 13/14 Tent/ 12/13 Est
8100 Federal Revenues					
8110 Forest Reserve	\$0	\$0	\$0	\$0	-
8120 Higher Education Act	2,388,177	5,055,493	2,300,000	4,899,093	113.00
8130 Workforce Investment Act (JTPA)	411,696	998,944	400,000	784,450	96.11
8140 Temporary Assistance for Needy Families (TANF)	107,115	105,798	105,798	105,798	-
8150 Student Financial Aid	12,535	64,359	62,782	64,049	2.02
8160 Veterans Education	0	0	0	0	-
8170 Vocational Technical Education Act (VTEA)	1,386,343	1,589,015	1,589,015	1,589,015	-
8199 Other Federal Revenues (ABE, CAMP, SBA, Gear Up, NSF)	7,675,245	7,488,606	7,400,000	6,817,788	(7.87)
Total Federal Revenues	<u>11,981,111</u>	<u>15,302,215</u>	<u>11,857,595</u>	<u>14,260,193</u>	20.26
8600 State Revenues					
8611 Apprenticeship Allowance	0	0	0	0	-
8612 State General Apportionment	0	0	0	0	-
8612 State General Apportionment-prior year adjustment	0	0	0	0	-
8619 Other General Apportionments-Enrollment Fee Admin-2%	0	0	0	0	-
8619 Other General Apportionments-Part-Time Faculty Compensation	0	0	0	0	-
8622 Extended Opportunity Programs & Services (EOPS)	1,301,244	1,257,850	1,257,850	1,257,850	-
8623 Disabled Students Programs & Services (DSPS)	1,524,642	1,332,262	1,332,262	1,332,262	-
8625 CalWORKS	270,760	324,246	324,246	324,246	-
8626 Telecomm./Technology Infrastructure Prog. (TTIP)	49,098	71,317	71,317	71,317	-
8629 Other Gen Categorical Apport-BSI	678,905	1,833,999	650,000	1,302,310	100.36
8629 Other Gen Categorical Apport-CARE	77,824	85,202	85,202	85,202	-
8629 Other Gen Categorical Apport-Equal Employment Opportunity	1,659	23,908	23,908	23,908	-
8629 Other Gen Categorical Apport-Matriculation-Credit	1,273,163	1,331,008	1,331,008	1,331,008	-
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	987,383	987,383	987,383	-
8659 Other Reimb Categorical Allow-Career Tech Education	548,409	1,565,108	1,565,108	1,565,108	-
8659 Other Reimb Categorical Allow-Economic Development	1,570,446	2,732,766	1,500,000	2,314,837	54.32

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Restricted General Fund Revenue Budget - Fund 12					
Revenues by Source	2011-12 Actual Revenue	2012-13 Revised Budget	2012-13 Estimated Revenue	2013-14 Tentative Budget	% change 13/14 Tent/ 12/13 Est
8659 Other Reimb Categorical Allow-Other	372,989	745,791	300,000	713,291	137.76
8672 Homeowners' Property Tax Relief	0	0	0	0	-
8681 State Lottery Proceeds	899,471	787,459	787,459	867,660	10.18
8682 State Mandated Costs	0	0	0	0	-
8699 Other Misc State Revenue	0	0	0	0	-
Total State Revenues	<u>11,016,787</u>	<u>14,405,553</u>	<u>11,542,997</u>	<u>13,503,636</u>	16.99
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	-
Property Tax Deficit Estimate	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	(79)	16,612	16,612	16,612	-
8831 Contract Instructional Service	56,598	169,861	123,269	169,861	37.80
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	-
CCC Enrollment Fees (Deficit Factor)	0	0	0	0	-
8876 Health Services Fees	961,766	1,011,833	1,067,520	1,011,833	(5.22)
8880 Nonresident Tuition	0	0	0	0	-
8882 Parking Fees & Bus Passes	859,906	860,000	816,512	860,000	5.33
8885 Student ID & ASB Fees	0	0	0	0	-
8890 Other Local Revenues (Instr. Mat./Health Serv. Use Fees, etc.)	131,361	227,607	202,504	148,451	(26.69)
8891 Other Local Rev - Special Proj	219,688	597,333	292,543	591,162	102.08
Total Local Revenues	<u>2,229,240</u>	<u>2,883,246</u>	<u>2,518,960</u>	<u>2,797,919</u>	11.07

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Restricted General Fund Revenue Budget - Fund 12

<u>Revenues by Source</u>	2011-12 Actual Revenue	2012-13 Revised Budget	2012-13 Estimated Revenue	2013-14 Tentative Budget	% change 13/14 Tent/ 12/13 Est
8900 Other Financing Sources					
8910 Proceeds-Sale of Equip & Suppl	0	0	0	0	-
8981 Interfund Transfer In	0	0	0	0	-
Total Other Sources	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	-
Total Revenues	<u>25,227,138</u>	<u>32,591,014</u>	<u>25,919,552</u>	<u>30,561,748</u>	17.91
Net Beginning Balance	905,985	1,144,209	1,144,209	585,206	(48.85)
Adjustments to Beginning Balance	(77,904) *	0	0	0	-
Adjusted Beginning Fund Balance	<u>828,081</u>	<u>1,144,209</u>	<u>1,144,209</u>	<u>585,206</u>	(48.85)
Total Revenues, Other Financing Sources and Beginning Fund Balance	<u><u>\$26,055,219</u></u>	<u><u>\$33,735,223</u></u>	<u><u>\$27,063,761</u></u>	<u><u>\$31,146,954</u></u>	15.09

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

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Restricted General Fund Expenditure Budget - Fund 12

<u>Expenditures by Object</u>	2011-12 Actual Expenses	2012-13 Revised Budget	2012-13 Estimated Expenses	2013-14 Tentative Budget	% change 13/14 Tent/ 12/13 Est
1000 Academic Salaries					
1100 Instructional Salaries, Regular Contract	\$146,412	\$201,035	\$163,794	\$201,035	22.74
1200 Non-Instructional Salaries, Regular Contract	1,681,712	1,789,975	1,675,361	1,738,577	3.77
1300 Instructional Salaries, Other Non-Regular	450,772	618,796	414,984	550,836	32.74
1400 Non-Instructional Salaries, Other Non-Regular	2,870,327	3,549,186	3,095,698	3,157,395	1.99
Subtotal	<u>5,149,223</u>	<u>6,158,992</u>	<u>5,349,837</u>	<u>5,647,843</u>	5.57
2000 Classified Salaries					
2100 Non-Instructional Salaries, Regular Full Time	4,572,562	5,590,670	5,192,666	5,532,412	6.54
2200 Instructional Aides, Regular Full Time	0	0	0	0	-
2300 Non-Instructional Salaries, Other	3,175,340	3,844,621	2,902,289	3,485,794	20.10
2400 Instructional Aides, Other	821,197	1,145,776	823,460	1,110,730	34.89
Subtotal	<u>8,569,099</u>	<u>10,581,067</u>	<u>8,918,415</u>	<u>10,128,936</u>	13.57
3000 Employee Benefits					
3100 State Teachers' Retirement System Fund	354,501	471,452	374,087	429,525	14.82
3200 Public Employees' Retirement System Fund	709,325	952,573	817,917	925,762	13.19
3300 Old Age, Survivors, Disability, and Health Ins.	625,719	800,504	672,490	764,457	13.68
3400 Health and Welfare Benefits	1,496,184	1,903,851	1,729,613	1,900,066	9.85
3500 State Unemployment Insurance	211,567	193,708	152,133	182,307	19.83
3600 Workers' Compensation Insurance	332,215	404,601	343,566	378,140	10.06
3900 Other Benefits	136,073	166,557	151,302	164,365	8.63
Subtotal	<u>3,865,584</u>	<u>4,893,246</u>	<u>4,241,108</u>	<u>4,744,622</u>	11.87
TOTAL SALARIES/BENEFITS	17,583,906	21,633,305	18,509,360	20,521,401	10.87

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Restricted General Fund Expenditure Budget - Fund 12

Expenditures by Object	2011-12 Actual Expenses	2012-13 Revised Budget	2012-13 Estimated Expenses	2013-14 Tentative Budget	% change 13/14 Tent/ 12/13 Est
4000 Books and Supplies					
4100 Textbooks	0	0	0	0	-
4200 Other Books	97,837	141,151	74,729	126,392	69.13
4300 Instructional Supplies	688,446	1,462,548	882,488	1,001,599	13.50
4400 Media Supplies	0	0	0	0	-
4500 Maintenance Supplies	0	12,025	12,006	12,025	0.16
4600 Non-Instructional Supplies	317,483	507,257	331,479	426,526	28.67
4700 Food Supplies	92,804	149,008	93,684	132,830	41.79
Subtotal	<u>1,196,570</u>	<u>2,271,989</u>	<u>1,394,386</u>	<u>1,699,372</u>	21.87
5000 Services and Other Operating Expenses					
5100 Personal & Consultant Svcs	2,425,596	3,557,228	3,150,609	3,114,543	(1.14)
5200 Travel & Conference Expenses	382,687	484,042	325,762	447,544	37.38
5300 Dues & Memberships	28,162	24,814	18,664	24,564	31.61
5400 Insurance	65,155	69,566	69,566	69,566	-
5500 Utilities & Housekeeping Svcs	4,765	8,359	4,458	7,654	71.69
5600 Rents, Leases & Repairs	257,571	283,468	222,164	301,905	35.89
5700 Legal, Election & Audit Exp	0	1,465	0	1,465	-
5800 Other Operating Exp & Services	447,219	801,846	435,517	635,107	45.83
5900 Other (Transp., Postage, Reproduction, Special Proj., etc.)	341,915	1,747,606	303,152	1,685,880	456.12
Subtotal	<u>3,953,070</u>	<u>6,978,394</u>	<u>4,529,892</u>	<u>6,288,228</u>	38.82
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	32,607	24,692	23,841	(3.45)
6400 Equipment	1,421,646	1,554,644	1,397,825	1,452,850	3.94
Subtotal	<u>1,462,505</u>	<u>1,587,251</u>	<u>1,422,517</u>	<u>1,476,691</u>	3.81
Subtotal, Expenditures (1000 - 6000)	<u>24,196,051</u>	<u>32,470,939</u>	<u>25,856,155</u>	<u>29,985,692</u>	15.97

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

Expenditures by Object	2011-12 Actual Expenses	2012-13 Revised Budget	2012-13 Estimated Expenses	2013-14 Tentative Budget	% change 13/14 Tent/ 12/13 Est
7000 Other Outgo					
7200 Intrafund Transfers Out	66,322	0	0	0	-
7300 Interfund Transfers Out	0	0	0	0	-
7600 Other Student Aid	648,637	665,192	622,400	612,154	(1.65)
Subtotal	<u>714,959</u>	<u>665,192</u>	<u>622,400</u>	<u>612,154</u>	(1.65)
Subtotal, Expenditures (1000 - 7000)	<u>24,911,010</u>	<u>33,136,131</u>	<u>26,478,555</u>	<u>30,597,846</u>	15.56
7900 Reserve for Contingencies					
7920 Restricted Contingency-Safety & Parking-3610	0	242,411	0	192,427	-
7920 Restricted Contingency-Campus Health Services-3250	0	190,438	0	190,438	-
7920 Restricted Contingency-Health Services-3450	0	166,243	0	166,243	-
Total Designated	<u>0</u>	<u>599,092</u>	<u>0</u>	<u>549,108</u>	-
7910 Unrestricted Contingency	1,144,209	0	585,206	0	(100.00)
Subtotal Expenditures (7900)	<u>1,144,209</u>	<u>599,092</u>	<u>585,206</u>	<u>549,108</u>	(6.17)
Total Expenditures, Other Outgo and Ending Fund Balance	<u><u>\$26,055,219</u></u>	<u><u>\$33,735,223</u></u>	<u><u>\$27,063,761</u></u>	<u><u>\$31,146,954</u></u>	15.09

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

<u>Revenues by Source</u>		2011-12 Actual Revenue	2012-13 Revised Budget	2012-13 Estimated Revenue	2013-14 Tentative Budget	% change 13/14 Tent/ 12/13 Est
8100	Federal Revenues					
	Total Federal Revenues	\$0	\$0	\$0	\$0	-
8600	State Revenues					
8682	State Mandated Costs	0	782,028	782,028	750,000	(4.10)
	Total State Revenues	0	782,028	782,028	750,000	(4.10)
8800	Local Revenues					
8850	Rentals Short-term	0	0	7,938	7,938	-
8890	Other Local Revenues (Student Transcript/Representation/ Discounts/Fines/Instr. Mat./Health Serv. Use Fees, etc.)	0	237,332	144,415	60,000	(58.45)
8891	Other Local Rev - Special Proj	0	125,000	125,000	0	(100.00)
	Total Local Revenues	0	362,332	277,353	67,938	(75.50)
8900	Other Financing Sources					
	Total Other Sources	0	0	0	0	-
	Total Revenues	0	1,144,360	1,059,381	817,938	(22.79)
	Net Beginning Balance	0	43,608,426	43,608,426	32,346,926	(25.82)
	Adjustments to Beginning Balance	0	0	0	0	-
	Adjusted Beginning Fund Balance	0	43,608,426	43,608,426	32,346,926	(25.82)
	Total Revenues, Other Financing Sources and Beginning Fund Balance	\$0	\$44,752,786	\$44,667,807	\$33,164,864	(25.75)

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 Revised Budget	2012-13 Estimated Expenses	2013-14 Tentative Budget	% change 13/14 Tent/ 12/13 Est
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	8,517	8,516	0	(100.00)
1400 Non-Instructional Salaries, Other Non-Regular	0	49,008	40,125	0	(100.00)
Subtotal	<u>0</u>	<u>57,525</u>	<u>48,641</u>	<u>0</u>	(100.00)
2000 Classified Salaries					
2100 Non-Instructional Salaries, Regular Full Time	0	113,111	45,601	56,000	22.80
2200 Instructional Aides, Regular Full Time	0	0	0	0	-
2300 Non-Instructional Salaries, Other	0	353,967	49,441	308,000	522.96
2400 Instructional Aides, Other	0	459,103	422,460	456,039	7.95
Subtotal	<u>0</u>	<u>926,181</u>	<u>517,502</u>	<u>820,039</u>	58.46
3000 Employee Benefits					
3100 State Teachers' Retirement System Fund	0	3,913	3,445	0	(100.00)
3200 Public Employees' Retirement System Fund	0	14,839	8,128	7,200	(11.42)
3300 Old Age, Survivors, Disability, and Health Ins.	0	25,351	19,225	18,791	(2.26)
3400 Health and Welfare Benefits	0	40,781	13,666	28,045	105.22
3500 State Unemployment Insurance	0	9,915	6,680	8,415	25.97
3600 Workers' Compensation Insurance	0	16,509	14,622	13,284	(9.15)
3900 Other Benefits	0	2,028	450	1,350	200.00
Subtotal	<u>0</u>	<u>113,336</u>	<u>66,216</u>	<u>77,085</u>	16.41
TOTAL SALARIES/BENEFITS	0	1,097,042	632,359	897,124	41.87

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

Expenditures by Object	2011-12 Actual Expenses	2012-13 Revised Budget	2012-13 Estimated Expenses	2013-14 Tentative Budget	% change 13/14 Tent/ 12/13 Est
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	13,350	6,062	0	(100.00)
4600 Non-Instructional Supplies	0	15,649	5,598	8,938	59.66
4700 Food Supplies	0	327	0	0	-
Subtotal	0	29,326	11,660	8,938	(23.34)
5000 Services and Other Operating Expenses					
5100 Personal & Consultant Svcs	0	164,589	51,724	67,381	30.27
5200 Travel & Conference Expenses	0	94,663	88,034	12,900	(85.35)
5300 Dues & Memberships	0	15,769	0	0	-
5400 Insurance	0	0	0	0	-
5500 Utilities & Housekeeping Svcs	0	4,092,272	3,512,398	3,910,419	11.33
5600 Rents, Leases & Repairs	0	414,591	104,216	250,000	139.89
5700 Legal, Election & Audit Exp	0	368,085	265,790	0	(100.00)
5800 Other Operating Exp & Services	0	5,292,626	4,575,443	5,065,561	10.71
5900 Other (Transp., Postage, Reproduction, Special Proj., etc.)	0	2,652,131	46,568	1,598,129	3,331.82
Subtotal	0	13,094,726	8,644,173	10,904,390	26.15
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	23,159	9,116	75,000	722.73
Subtotal	0	23,159	9,116	75,000	722.73
Subtotal, Expenditures (1000 - 6000)	0	14,244,253	9,297,308	11,885,452	27.84

Rancho Santiago Community College District
Tentative Budget
2013-14

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

<u>Expenditures by Object</u>	2011-12 Actual Expenses	2012-13 Revised Budget	2012-13 Estimated Expenses	2013-14 Tentative Budget	% change 13/14 Tent/ 12/13 Est
7000 Other Outgo					
7200 Intrafund Transfers Out	0	0	0	0	-
7300 Interfund Transfers Out	0	3,023,574	3,023,573	1,500,000	(50.39)
7600 Other Student Aid	0	0	0	0	-
Subtotal	<u>0</u>	<u>3,023,574</u>	<u>3,023,573</u>	<u>1,500,000</u>	<u>(50.39)</u>
Subtotal, Expenditures (1000 - 7000)	<u>0</u>	<u>17,267,827</u>	<u>12,320,881</u>	<u>13,385,452</u>	<u>8.64</u>
7900 Reserve for Contingencies					
7930 Board Policy Contingency (5%)	0	7,190,256	0	7,203,117	-
7940 Reserved for Special Purposes-Student ID Card Fees	0	0	0	0	-
7940 Revolving Cash Accounts	0	100,000	0	100,000	-
7950 Budget Stabilization	0	19,513,356	0	11,415,373	-
Total Designated	<u>0</u>	<u>26,803,612</u>	<u>0</u>	<u>18,718,490</u>	<u>-</u>
7910 Unrestricted Contingency	0	681,347	32,346,926	1,060,922	(96.72)
Subtotal Expenditures (7900)	<u>0</u>	<u>27,484,959</u>	<u>32,346,926</u>	<u>19,779,412</u>	<u>(38.85)</u>
Total Expenditures, Other Outgo and Ending Fund Balance	<u>\$0</u>	<u>\$44,752,786</u>	<u>\$44,667,807</u>	<u>\$33,164,864</u>	<u>(25.75)</u>

Rancho Santiago Community College District
Tentative 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	%	
2012/13 Estimated Annual @ P2					
Credit	15,417	70.83%	6,351	29.17%	21,768
Non-Credit	4,540	70.67%	1,884	29.33%	6,424
Total	<u>19,957</u>	<u>70.79%</u>	<u>8,235</u>	<u>29.21%</u>	<u>28,192</u>
2013/14 Projected					
Credit	15,315	70.84%	6,305	29.16%	21,620
Non-Credit	4,509	70.67%	1,871	29.33%	6,380
Total	<u>19,824</u>	<u>70.80%</u>	<u>8,176</u>	<u>29.20%</u>	<u>28,000</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	\$41,427,100	70.03%	\$17,725,088	29.97%	\$59,152,188
2000 Classified Salaries	\$18,365,102	68.80%	\$8,326,826	31.20%	26,691,928
3000 Employee Benefits	\$18,506,189	68.83%	\$8,378,833	31.17%	26,885,022
4000 Books and Supplies	\$1,653,235	69.92%	\$711,174	30.08%	2,364,409
5000 Services and Other Operating Expenses	\$11,076,174	69.33%	\$4,900,727	30.67%	15,976,901
6000 Sites, Buildings, Books, and Equipment	\$1,119,825	72.21%	\$430,858	27.79%	1,550,683
7000 Other Outgo and Contingencies	\$1,366,863	71.42%	\$546,972	28.58%	1,913,835
Total Expenditures	<u>\$93,514,488</u>	<u>69.51%</u>	<u>\$41,020,478</u>	<u>30.49%</u>	<u>\$134,534,966</u>

Rancho Santiago Community College District
Tentative Budget
2013-14

FY 2012-13 Estimate Ending Balance and Carryover

BREAKDOWN OF UNRESTRICTED FUND BALANCE

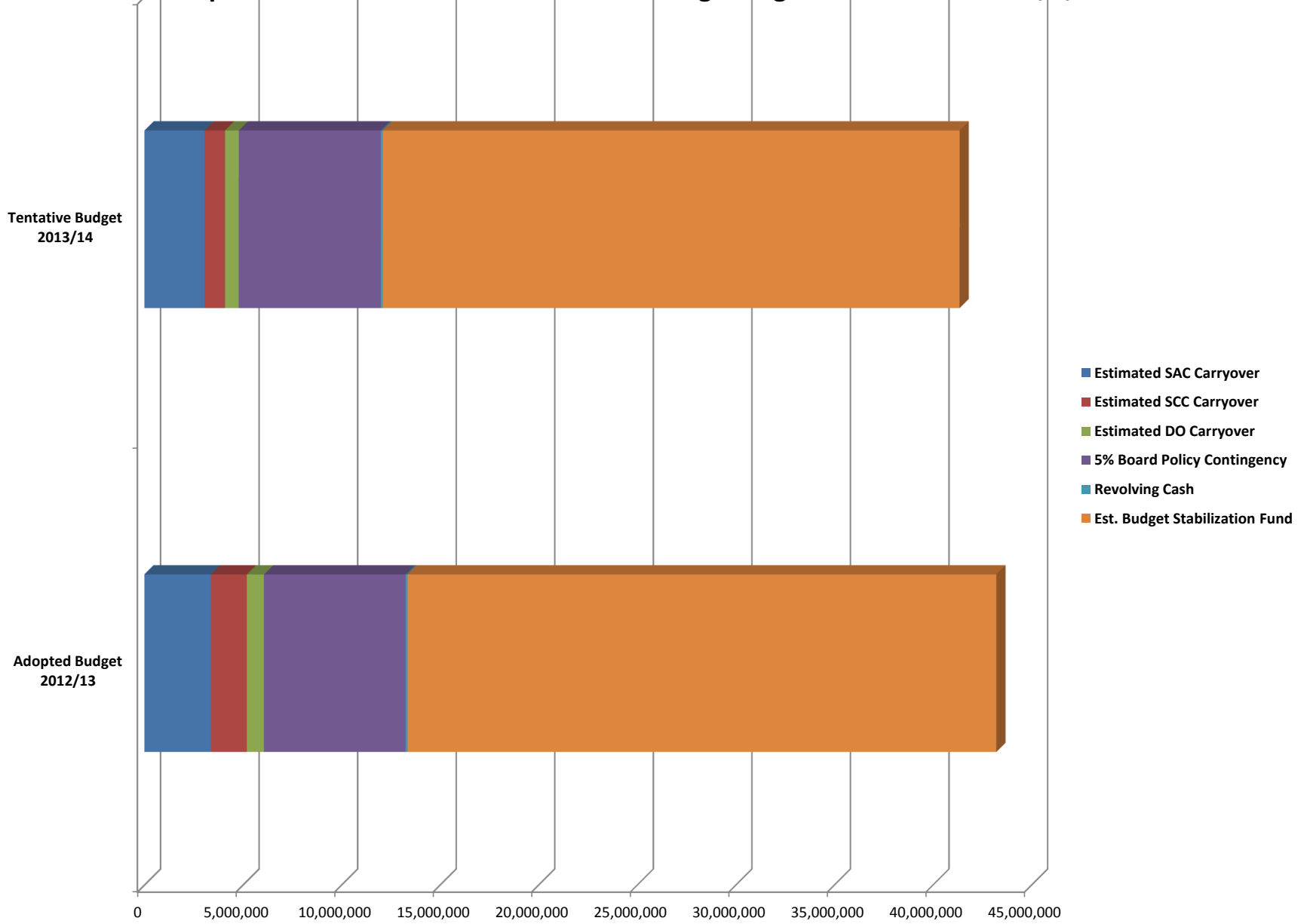
2012/13 Beginning Fund Balance		\$ 43,608,426
2012/13 Change in Fund Balance		(2,251,676)
Ending Balance FY 2012/13 / Beginning Balance FY 2013-14		<u>41,356,750</u>
Estimate Carryover for Santa Ana College	\$ 3,051,256	
Estimate Carryover for Santiago Canyon College	1,037,567	
Estimate Carryover for District Office	<u>697,204</u>	
Total Budget Center Carryovers		4,786,027
5% Board Policy Contingency		7,203,117
Revolving Cash		<u>100,000</u>
Beginning Budget Stabilization Fund		29,267,606
Budgeted Spenddown		<u>(2,508,693)</u>
Ending Budget Stabilization Fund		<u><u>\$ 26,758,913</u></u>

RECONCILIATION OF USE OF BUDGET STABILIZATION FUND

Total Budgeted Expenditures - Fund 13		\$ 13,385,452
+ Unrestricted Contingency		1,060,922
- Expenditures from One-Time Revenue		<u>(817,938)</u>
Net Fund 13 Expenditure Budget		13,628,436
+ Fund 11 FY 12/13 Estimated Unspent Balance		9,009,824
- Fund 11 Budget Stabilization Fund		<u>(15,343,540)</u>
Total Unrestricted General Fund Expenditures Over Revenue		7,294,720
- One-Time Carryovers		<u>(4,786,027)</u>
Budgeted Spenddown of Budget Stabilization Fund		<u><u>\$ 2,508,693</u></u>

Rancho Santiago Community College District
Tentative Budget
2013-14

Components of Unrestricted General Fund Beginning Fund Balance as of 7/1/13



RSCCD - 2013-14 Tentative Budget SB 361 Revenue Allocation Simulation for Unrestricted General Fund -- FD 11 & 13
Based on 12-13 Second Period Reported FTES - scaled down to 28,000 FTES and split 70.8% - SAC/29.2% - SCC

Part 1 - SB 361 Simulation

	SAC/CEC	SAC	CEC	SCC/OEC	SCC	OEC	DO	DW	TOTAL
APPORTIONMENT REVENUE									
Base Allocation	\$ 4,428,727	\$ 4,428,727		\$ 3,321,545	\$ 3,321,545				\$ 7,750,272
Grandfathered or Approved Center	\$ 1,107,182		\$ 1,107,182	\$ 1,107,182		\$ 1,107,182			\$ 2,214,364
FTES Base	\$ 84,412,886	\$ 69,908,199	\$ 14,504,687	\$ 34,777,736	\$ 28,782,914	\$ 5,994,821			\$ 119,190,622
Subtotal	\$ 89,948,795	\$ 74,336,926	\$ 15,611,869	\$ 39,206,463	\$ 32,104,459	\$ 7,102,003	\$ -	\$ -	\$ 129,155,258
Projected COLA -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			\$ -
Estimated Restoration/Access/Growth	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			\$ -
Deficit Coefficient -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			\$ -
One-time apportionment adjustment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			\$ -
Property Tax Deficit Factor (ERAF)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			\$ -
Enrollment Fee Deficit Factor	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			\$ -
TOTAL ESTIMATED APPORTIONMENT REVENUE	\$ 89,948,795	\$ 74,336,926	\$ 15,611,869	\$ 39,206,463	\$ 32,104,459	\$ 7,102,003	\$ -	\$ -	\$ 129,155,258
<i>Percentages</i>	69.64%	57.56%	12.09%	30.36%	24.86%	5.50%			
OTHER STATE REVENUE									
Lottery, Unrestricted	\$ 2,553,670	\$ 1,983,645	\$ 570,025	\$ 1,039,888	\$ 803,322	\$ 236,566			\$ 3,593,558
Return to Title IV	\$ -		\$ -	\$ -					\$ -
Part-Time Faculty Compensation	\$ 489,632	\$ 378,253	\$ 111,379	\$ 202,029	\$ 155,806	\$ 46,223			\$ 691,661
Subtotal, Other State Revenue	\$ 3,043,302	\$ 2,361,898	\$ 681,404	\$ 1,241,917	\$ 959,128	\$ 282,789	\$ -	\$ -	\$ 4,285,219
TOTAL ESTIMATED REVENUE	\$ 92,992,097	\$ 76,698,825	\$ 16,293,272	\$ 40,448,380	\$ 33,063,587	\$ 7,384,793	\$ -	\$ -	\$ 133,440,477
Excludes District-wide Expenditures									\$ 10,168,240
									\$ 123,272,237
ESTIMATED REVENUE WITH 19.49% FOR DO	\$ 69,119,146	\$ 57,122,553	\$ 11,996,592	\$ 30,127,332	\$ 24,669,956	\$ 5,457,376	\$ 24,025,759		\$ 123,272,237
	56.07%	46.34%	9.73%	24.44%	20.01%	4.43%	19.49%		
BUDGET EXPENDITURES FOR FY 2013-14									
SAC/CEC Expenses	\$ 74,551,765	\$ 64,547,134	\$ 10,004,631						\$ 74,551,765
SCC/OEC Expenses				\$ 33,705,920	\$ 29,147,785	\$ 4,558,135			\$ 33,705,920
DO Expenses							\$ 26,697,335		\$ 26,697,335
District-wide Services									
Retirees Instructional								\$ 3,563,038	\$ 3,563,038
Retirees Non-Instructional								\$ 3,202,169	\$ 3,202,169
All Risks Insurance								\$ 203,033	\$ 203,033
Property & Liability								\$ 1,700,000	\$ 1,700,000
Election								\$ -	\$ -
Interfund Transfer								\$ 1,500,000	\$ 1,500,000
Projected COLA - (Est.)								\$ -	\$ -
Restoration/Growth - (Est.)								\$ -	\$ -
TOTAL ESTIMATED EXPENDITURES	\$ 74,551,765	\$ 64,547,134	\$ 10,004,631	\$ 33,705,920	\$ 29,147,785	\$ 4,558,135	\$ 26,697,335	\$ 10,168,240	\$ 145,123,260
Percent of Total Estimated Expenditures	51.37%	44.48%	6.89%	23.23%	20.08%	3.14%	18.40%	7.01%	
ESTIMATED EXPENSES UNDER/(OVER) REVENUE	\$ (5,432,619)	\$ (7,424,581)	\$ 1,991,961	\$ (3,578,588)	\$ (4,477,829)	\$ 899,241	\$ (2,671,576)		\$ (11,682,783)
OTHER STATE REVENUE									
Projected COLA - (Est.)								\$ -	\$ -
Estimated Restoration/Access/Growth								\$ -	\$ -
Apprenticeship				\$ 1,389,973	\$ 1,389,973				\$ 1,389,973
Enrollment Fees 2%								\$ 100,000	\$ 100,000
State Mandated Cost								\$ 750,000	\$ 750,000
LOCAL REVENUE									
Non Resident Tuition	\$ 1,358,770	\$ 1,358,770		\$ 241,230	\$ 241,230				\$ 1,600,000
Interest/Investments	\$ -	\$ -		\$ -	\$ -			\$ 150,000	\$ 150,000
Rents/Leases	\$ 56,418	\$ 56,418		\$ 22,472	\$ 22,472		\$ 230,000		\$ 308,890
Proceeds-Sale of Equipment	\$ -	\$ -		\$ -	\$ -			\$ 5,000	\$ 5,000
Other Local	\$ 60,000	\$ 60,000		\$ -	\$ -			\$ 24,200	\$ 84,200
Subtotal, Other Local Revenue	\$ 1,475,188	\$ 1,475,188	\$ -	\$ 1,653,675	\$ 1,653,675	\$ -	\$ 230,000	\$ 1,029,200	\$ 4,388,063
ESTIMATED ENDING BALANCE FOR 6/30/14	\$ (3,957,431)	\$ (5,949,393)	\$ 1,991,961	\$ (1,924,913)	\$ (2,824,154)	\$ 899,241	\$ (1,412,376)	\$ -	\$ (7,294,720)

NOTE: Excludes reserves (79XX) of \$38,482,030

RSCCD - 2013-14 Tentative Budget SB 361 Revenue Allocation Simulation for Unrestricted General Fund -- FD 11 & 13

Based on 12-13 Second Period Reported FTES - scaled down to 28,000 FTES and split 70.8% - SAC/29.2% - SCC - excluding budget center carryovers (assumes carryovers not spent)

Part 1 - SB 361 Simulation

	SAC/CEC	SAC	CEC	SCC/OEC	SCC	OEC	DO	DW	TOTAL
APPORTIONMENT REVENUE									
Base Allocation	\$ 4,428,727	\$ 4,428,727		\$ 3,321,545	\$ 3,321,545				\$ 7,750,272
Grandfathered or Approved Center	\$ 1,107,182		\$ 1,107,182	\$ 1,107,182		\$ 1,107,182			\$ 2,214,364
FTES Base	\$ 84,412,886	\$ 69,908,199	\$ 14,504,687	\$ 34,777,736	\$ 28,782,914	\$ 5,994,821			\$ 119,190,622
Subtotal	\$ 89,948,795	\$ 74,336,926	\$ 15,611,869	\$ 39,206,463	\$ 32,104,459	\$ 7,102,003	\$ -	\$ -	\$ 129,155,258
Projected COLA -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			\$ -
Estimated Restoration/Access/Growth	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			\$ -
Deficit Coefficient -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			\$ -
One-time apportionment adjustment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			\$ -
Property Tax Deficit Factor (ERAF)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			\$ -
Enrollment Fee Deficit Factor	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			\$ -
TOTAL ESTIMATED APPORTIONMENT REVENUE	\$ 89,948,795	\$ 74,336,926	\$ 15,611,869	\$ 39,206,463	\$ 32,104,459	\$ 7,102,003	\$ -	\$ -	\$ 129,155,258
Percentages	69.64%	57.56%	12.09%	30.36%	24.86%	5.50%			
OTHER STATE REVENUE									
Lottery, Unrestricted	\$ 2,553,670	\$ 1,983,645	\$ 570,025	\$ 1,039,888	\$ 803,322	\$ 236,566			\$ 3,593,558
Return to Title IV	\$ -								\$ -
Part-Time Faculty Compensation	\$ 489,632	\$ 378,253	\$ 111,379	\$ 202,029	\$ 155,806	\$ 46,223			\$ 691,661
Subtotal, Other State Revenue	\$ 3,043,302	\$ 2,361,898	\$ 681,404	\$ 1,241,917	\$ 959,128	\$ 282,789	\$ -	\$ -	\$ 4,285,219
TOTAL ESTIMATED REVENUE	\$ 92,992,097	\$ 76,698,825	\$ 16,293,272	\$ 40,448,380	\$ 33,063,587	\$ 7,384,793	\$ -	\$ -	\$ 133,440,477
Excludes District-wide Expenditures									\$ 10,168,240
									\$ 123,272,237
ESTIMATED REVENUE WITH 19.49% FOR DO	\$ 69,119,146	\$ 57,122,553	\$ 11,996,592	\$ 30,127,332	\$ 24,669,956	\$ 5,457,376	\$ 24,025,759	\$ -	\$ 123,272,237
	56.07%	46.34%	9.73%	24.44%	20.01%	4.43%	19.49%		
BUDGET EXPENDITURES FOR FY 2013-14									
SAC/CEC Expenses	\$ 71,500,509	\$ 61,495,878	\$ 10,004,631						\$ 71,500,509
SCC/OEC Expenses				\$ 32,668,353	\$ 28,110,218	\$ 4,558,135			\$ 32,668,353
DO Expenses							\$ 26,000,131		\$ 26,000,131
District-wide Services									
Retirees Instructional								\$ 3,563,038	\$ 3,563,038
Retirees Non-Instructional								\$ 3,202,169	\$ 3,202,169
All Risks Insurance								\$ 203,033	\$ 203,033
Property & Liability								\$ 1,700,000	\$ 1,700,000
Election								\$ -	\$ -
Interfund Transfer								\$ 1,500,000	\$ 1,500,000
Projected COLA - (Est.)								\$ -	\$ -
Restoration/Growth - (Est.)								\$ -	\$ -
TOTAL ESTIMATED EXPENDITURES	\$ 71,500,509	\$ 61,495,878	\$ 10,004,631	\$ 32,668,353	\$ 28,110,218	\$ 4,558,135	\$ 26,000,131	\$ 10,168,240	\$ 140,337,233
Percent of Total Estimated Expenditures	50.95%	43.82%	7.13%	23.28%	20.03%	3.25%	18.53%	7.25%	
ESTIMATED EXPENSES UNDER/(OVER) REVENUE	\$ (2,381,363)	\$ (4,373,325)	\$ 1,991,961	\$ (2,541,021)	\$ (3,440,262)	\$ 899,241	\$ (1,974,372)	\$ -	\$ (6,896,756)
OTHER STATE REVENUE									
Projected COLA - (Est.)								\$ -	\$ -
Estimated Restoration/Access/Growth								\$ -	\$ -
Apprenticeship				\$ 1,389,973	\$ 1,389,973				\$ 1,389,973
Enrollment Fees 2%								\$ 100,000	\$ 100,000
State Mandated Cost								\$ 750,000	\$ 750,000
LOCAL REVENUE									
Non Resident Tuition	\$ 1,358,770	\$ 1,358,770		\$ 241,230	\$ 241,230				\$ 1,600,000
Interest/Investments	\$ -	\$ -		\$ -	\$ -			\$ 150,000	\$ 150,000
Rents/Leases	\$ 56,418	\$ 56,418		\$ 22,472	\$ 22,472		\$ 230,000		\$ 308,890
Proceeds-Sale of Equipment	\$ -	\$ -		\$ -	\$ -			\$ 5,000	\$ 5,000
Other Local	\$ 60,000	\$ 60,000		\$ -	\$ -			\$ 24,200	\$ 84,200
Subtotal, Other Local Revenue	\$ 1,475,188	\$ 1,475,188	\$ -	\$ 1,653,675	\$ 1,653,675	\$ -	\$ 230,000	\$ 1,029,200	\$ 4,388,063
ESTIMATED ENDING BALANCE FOR 6/30/14	\$ (906,175)	\$ (2,898,137)	\$ 1,991,961	\$ (887,346)	\$ (1,786,587)	\$ 899,241	\$ (715,172)	\$ -	\$ (2,508,693)

NOTE: Excludes reserves (79XX) of \$38,482,030

Rancho Santiago Community College District
Tentative Budget
2013-14

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
2013-14

Bond Interest and Redemption Funds - Combined - Fund 21, 22, 23
Revenue Budget

<u>Revenue by Source</u>	2011-12 Actual Revenue	2012-13 Revised Budget	2012-13 Estimated Revenue	2013-14 Tentative Budget	% change 13/14 Tent/ 12/13 Est
8600 State Revenues					
8671 Voted Indebtedness Levies-HOPTR	\$144,204	\$144,000	\$144,000	\$144,000	-
8800 Local Revenues					
8814 Voted Indebtedness Levies-Secured	16,511,503	13,891,999	13,891,999	13,891,999	-
8815 Voted Indebtedness Levies-Unsecured	1,281,407	1,282,000	1,282,000	1,282,000	-
8818 Voted Indebtedness Levies-Prior Years	360,485	366,044	366,044	366,044	-
8819 Voted Indebtedness Levies-Supplemental	81,668	75,862	75,862	75,862	-
8860 Interest & Investment Income	54,958	48,269	48,269	48,269	-
Total Local Revenues	<u>18,290,021</u>	<u>15,664,174</u>	<u>15,664,174</u>	<u>15,664,174</u>	-
8900 Other Financing Sources					
8945 Premium From Sale of Bonds	0	0	0	0	-
8949 Proceeds From Bond Debt	6,059	0	0	0	-
8981 Interfund Transfers In	0	0	0	0	-
Total Revenues and Other Financing Sources	<u>18,440,284</u>	<u>15,808,174</u>	<u>15,808,174</u>	<u>15,808,174</u>	-
Beginning Fund Balance	<u>7,344,224</u>	<u>12,705,429</u>	<u>12,705,429</u>	<u>13,242,116</u>	4.22
Adjustment to Beginning Fund Balance	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	-
Adjusted Beginning Fund Balance	<u>7,344,224</u>	<u>12,705,429</u>	<u>12,705,429</u>	<u>13,242,116</u>	4.22
Total Revenues, Other Financing Sources and Beginning Fund Balance	<u><u>\$25,784,508</u></u>	<u><u>\$28,513,603</u></u>	<u><u>\$28,513,603</u></u>	<u><u>\$29,050,290</u></u>	1.88

Rancho Santiago Community College District
Tentative Budget
2013-14

Bond Interest and Redemption Funds - Combined - Fund 21, 22, 23
Expenditure Budget

<u>Expenditures by Object</u>	2011-12 Actual Expenses	2012-13 Revised Budget	2012-13 Estimated Revenue	2013-14 Tentative Budget	% change 13/14 Tent/ 12/13 Est
5000 Other Operating Expenses					
5885 Investment & Interest Expense	\$3,599	\$3,694	\$3,694	\$3,694	-
7000 Other Outgo					
7110 Debt Payment - Principal	4,787,365	5,741,878	5,741,878	6,551,742	14.10
7120 Debt Payment - Interest	8,288,115	9,525,915	9,525,915	12,521,641	31.45
7300 Interfund Transfers Out	0	0	0	0	-
Subtotal	13,075,480	15,267,793	15,267,793	19,073,383	24.93
Subtotal, Expenditures (1000 - 7000)	13,079,079	15,271,487	15,271,487	19,077,077	24.92
7900 Reserve for Contingencies					
7920 Restricted Contingency	12,705,429	13,242,116	13,242,116	9,973,213	(24.69)
Total Fund Balance	12,705,429	13,242,116	13,242,116	9,973,213	(24.69)
Total Expenditures, Other Outgo and Ending Fund Balance	\$25,784,508	\$28,513,603	\$28,513,603	\$29,050,290	1.88

Rancho Santiago Community College District
Tentative Budget
2013-14

	<u>Series A</u>	<u>Series B</u>	<u>Series C</u>	<u>Total</u>
	2011-12 Actual Revenue	2011-12 Actual Revenue	2011-12 Actual Revenue	2011-12 Actual Revenue
<u>Revenue by Source</u>				
8600 State Revenues				
8671 Voted Indebtedness Levies-HOPTR	\$52,993	\$56,150	\$35,061	\$144,204
8800 Local Revenues				
8814 Voted Indebtedness Levies-Secured	6,137,178	6,387,236	3,987,089	16,511,503
8815 Voted Indebtedness Levies-Unsecured	483,843	500,568	296,996	1,281,407
8818 Voted Indebtedness Levies-Prior Years	136,036	140,993	83,456	360,485
8819 Voted Indebtedness Levies-Supplemental	30,009	31,800	19,859	81,668
8860 Interest & Investment Income	22,630	20,602	11,726	54,958
Total Local Revenues	6,809,696	7,081,199	4,399,126	18,290,021
8900 Other Financing Sources				
8945 Premium From Sale of Bonds	0	0	0	0
8949 Proceeds from Bond Debt	852	5,207	0	6,059
8981 Interfund Transfers In	0	0	0	0
Total Revenues and Other Financing Sources	6,863,541	7,142,556	4,434,187	18,440,284
Beginning Fund Balance	3,825,439	2,555,837	962,948	7,344,224
Adjustment to Beginning Balance	0	0	0	0
Adjusted Beginning Fund Balance	3,825,439	2,555,837	962,948	7,344,224
Total Revenues, Other Financing Sources and Beginning Fund Balance	\$10,688,980	\$9,698,393	\$5,397,135	\$25,784,508

Rancho Santiago Community College District
Tentative Budget
2013-14

<u>Revenue by Source</u>	<u>Series A</u>	<u>Series B</u>	<u>Series C</u>	<u>Total</u>
	2012-13	2012-13	2012-13	2012-13
	Revised Budget	Revised Budget	Revised Budget	Revised Budget
8600 State Revenues				
8671 Voted Indebtedness Levies-HOPTR	\$53,000	\$56,000	\$35,000	\$144,000
8800 Local Revenues				
8814 Voted Indebtedness Levies-Secured	6,763,010	2,818,320	4,310,669	13,891,999
8815 Voted Indebtedness Levies-Unsecured	484,000	501,000	297,000	1,282,000
8818 Voted Indebtedness Levies-Prior Years	134,643	142,548	88,853	366,044
8819 Voted Indebtedness Levies-Supplemental	27,477	28,526	19,859	75,862
8860 Interest & Investment Income	20,086	18,154	10,029	48,269
Total Local Revenues	7,429,216	3,508,548	4,726,410	15,664,174
8900 Other Financing Sources				
8945 Premium From Sale of Bonds	0	0	0	0
8949 Proceeds from Bond Debt	0	0	0	0
8981 Interfund Transfers In	0	0	0	0
Total Revenues and Other Financing Sources	7,482,216	3,564,548	4,761,410	15,808,174
Beginning Fund Balance	5,435,573	4,661,715	2,608,141	12,705,429
Adjustment to Beginning Balance	0	0	0	0
Adjusted Beginning Fund Balance	5,435,573	4,661,715	2,608,141	12,705,429
Total Revenues, Other Financing Sources and Beginning Fund Balance	\$12,917,789	\$8,226,263	\$7,369,551	\$28,513,603

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	<u>Series A</u>	<u>Series B</u>	<u>Series C</u>	<u>Total</u>
	2012-13 Estimated Revenue	2012-13 Estimated Revenue	2012-13 Estimated Revenue	2012-13 Estimated Revenue
<u>Revenue by Source</u>				
8600 State Revenues				
8671 Voted Indebtedness Levies-HOPTR	\$53,000	\$56,000	\$35,000	\$144,000
8800 Local Revenues				
8814 Voted Indebtedness Levies-Secured	6,763,010	2,818,320	4,310,669	13,891,999
8815 Voted Indebtedness Levies-Unsecured	484,000	501,000	297,000	1,282,000
8818 Voted Indebtedness Levies-Prior Years	134,643	142,548	88,853	366,044
8819 Voted Indebtedness Levies-Supplemental	27,477	28,526	19,859	75,862
8860 Interest & Investment Income	20,086	18,154	10,029	48,269
Total Local Revenues	<u>7,429,216</u>	<u>3,508,548</u>	<u>4,726,410</u>	<u>15,664,174</u>
8900 Other Financing Sources				
8945 Premium From Sale of Bonds	0	0	0	0
8949 Proceeds from Bond Debt	0	0	0	0
8981 Interfund Transfers In	0	0	0	0
Total Revenues and Other Financing Sources	<u>7,482,216</u>	<u>3,564,548</u>	<u>4,761,410</u>	<u>15,808,174</u>
Beginning Fund Balance	<u>5,435,573</u>	<u>4,661,715</u>	<u>2,608,141</u>	<u>12,705,429</u>
Adjustment to Beginning Balance	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Adjusted Beginning Fund Balance	<u>5,435,573</u>	<u>4,661,715</u>	<u>2,608,141</u>	<u>12,705,429</u>
Total Revenues, Other Financing Sources and Beginning Fund Balance	<u><u>\$12,917,789</u></u>	<u><u>\$8,226,263</u></u>	<u><u>\$7,369,551</u></u>	<u><u>\$28,513,603</u></u>

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	<u>Series A</u>	<u>Series B</u>	<u>Series C</u>	<u>Total</u>	
	2013-14 Tentative Budget	2013-14 Tentative Budget	2013-14 Tentative Budget	2013-14 Tentative Budget	% change 13/14 Tent/ 12/13 Est
<u>Revenue by Source</u>					
8600 State Revenues					
8671 Voted Indebtedness Levies-HOPTR	\$53,000	\$56,000	\$35,000	\$144,000	-
8800 Local Revenues					
8814 Voted Indebtedness Levies-Secured	6,763,010	2,818,320	4,310,669	13,891,999	-
8815 Voted Indebtedness Levies-Unsecured	484,000	501,000	297,000	1,282,000	-
8818 Voted Indebtedness Levies-Prior Years	134,643	142,548	88,853	366,044	-
8819 Voted Indebtedness Levies-Supplemental	27,477	28,526	19,859	75,862	-
8860 Interest & Investment Income	20,086	18,154	10,029	48,269	-
Total Local Revenues	<u>7,429,216</u>	<u>3,508,548</u>	<u>4,726,410</u>	<u>15,664,174</u>	-
8900 Other Financing Sources					
8945 Premium From Sale of Bonds	0	0	0	0	-
8949 Proceeds from Bond Debt	0	0	0	0	-
8981 Interfund Transfers In	0	0	0	0	-
Total Revenues and Other Financing Sources	<u>7,482,216</u>	<u>3,564,548</u>	<u>4,761,410</u>	<u>15,808,174</u>	-
Beginning Fund Balance	<u>6,307,624</u>	<u>4,011,885</u>	<u>2,922,607</u>	<u>13,242,116</u>	4.22
Adjustment to Beginning Balance	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	-
Adjusted Beginning Fund Balance	<u>6,307,624</u>	<u>4,011,885</u>	<u>2,922,607</u>	<u>13,242,116</u>	4.22
Total Revenues, Other Financing Sources and Beginning Fund Balance	<u><u>\$13,789,840</u></u>	<u><u>\$7,576,433</u></u>	<u><u>\$7,684,017</u></u>	<u><u>\$29,050,290</u></u>	1.88

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<u>Expenditures by Object</u>	<u>Series A</u>	<u>Series B</u>	<u>Series C</u>	<u>Total</u>
	2011-12 Actual Expenses	2011-12 Actual Expenses	2011-12 Actual Expenses	2011-12 Actual Expenses
5000 Other Operating Expenses				
5885 Investment & Interest Expense	\$1,630	\$1,330	\$639	\$3,599
7000 Other Outgo				
7110 Debt Payment - Principal	3,028,458	1,503,907	255,000	4,787,365
7120 Debt Payment - Interest	2,223,319	3,531,441	2,533,355	8,288,115
7300 Interfund Transfers Out	0	0	0	0
Subtotal	<u>5,251,777</u>	<u>5,035,348</u>	<u>2,788,355</u>	<u>13,075,480</u>
Subtotal, Expenditures (1000 - 7000)	<u>5,253,407</u>	<u>5,036,678</u>	<u>2,788,994</u>	<u>13,079,079</u>
7900 Reserve for Contingencies				
7920 Restricted Contingency	5,435,573	4,661,715	2,608,141	12,705,429
Total Fund Balance	<u>5,435,573</u>	<u>4,661,715</u>	<u>2,608,141</u>	<u>12,705,429</u>
Total Expenditures, Other Outgo and Ending Fund Balance	<u>\$10,688,980</u>	<u>\$9,698,393</u>	<u>\$5,397,135</u>	<u>\$25,784,508</u>

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<u>Expenditures by Object</u>	<u>Series A</u>	<u>Series B</u>	<u>Series C</u>	<u>Total</u>
	2012-13 Revised Budget	2012-13 Revised Budget	2012-13 Revised Budget	2012-13 Revised Budget
5000 Other Operating Expenses				
5885 Investment & Interest Expense	\$1,728	\$1,353	\$613	\$3,694
7000 Other Outgo				
7110 Debt Payment - Principal	3,231,911	1,849,967	660,000	5,741,878
7120 Debt Payment - Interest	3,376,526	2,363,058	3,786,331	9,525,915
7300 Interfund Transfers Out	0	0	0	0
Subtotal	<u>6,608,437</u>	<u>4,213,025</u>	<u>4,446,331</u>	<u>15,267,793</u>
Subtotal, Expenditures (1000 - 7000)	<u>6,610,165</u>	<u>4,214,378</u>	<u>4,446,944</u>	<u>15,271,487</u>
7900 Reserve for Contingencies				
7920 Restricted Contingency	6,307,624	4,011,885	2,922,607	13,242,116
Total Fund Balance	<u>6,307,624</u>	<u>4,011,885</u>	<u>2,922,607</u>	<u>13,242,116</u>
Total Expenditures, Other Outgo and Ending Fund Balance	<u><u>\$12,917,789</u></u>	<u><u>\$8,226,263</u></u>	<u><u>\$7,369,551</u></u>	<u><u>\$28,513,603</u></u>

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<u>Expenditures by Object</u>	<u>Series A</u>	<u>Series B</u>	<u>Series C</u>	<u>Total</u>
	2012-13 Estimated Expenses	2012-13 Estimated Expenses	2012-13 Estimated Expenses	2012-13 Estimated Expenses
5000 Other Operating Expenses				
5885 Investment & Interest Expense	\$1,728	\$1,353	\$613	\$3,694
7000 Other Outgo				
7110 Debt Payment - Principal	3,231,911	1,849,967	660,000	5,741,878
7120 Debt Payment - Interest	3,376,526	2,363,058	3,786,331	9,525,915
7300 Interfund Transfers Out	0	0	0	0
Subtotal	<u>6,608,437</u>	<u>4,213,025</u>	<u>4,446,331</u>	<u>15,267,793</u>
Subtotal, Expenditures (1000 - 7000)	<u>6,610,165</u>	<u>4,214,378</u>	<u>4,446,944</u>	<u>15,271,487</u>
7900 Reserve for Contingencies				
7920 Restricted Contingency	6,307,624	4,011,885	2,922,607	13,242,116
Total Fund Balance	<u>6,307,624</u>	<u>4,011,885</u>	<u>2,922,607</u>	<u>13,242,116</u>
Total Expenditures, Other Outgo and Ending Fund Balance	<u><u>\$12,917,789</u></u>	<u><u>\$8,226,263</u></u>	<u><u>\$7,369,551</u></u>	<u><u>\$28,513,603</u></u>

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<u>Expenditures by Object</u>	<u>Series A</u>	<u>Series B</u>	<u>Series C</u>	<u>Total</u>	% change 13/14 Tent/ 12/13 Est
	2013-14 Tentative Budget	2013-14 Tentative Budget	2013-14 Tentative Budget	2013-14 Tentative Budget	
5000 Other Operating Expenses					
5885 Investment & Interest Expense	\$1,728	\$1,353	\$613	\$3,694	-
7000 Other Outgo					
7110 Debt Payment - Principal	3,739,647	2,112,095	700,000	6,551,742	14.10
7120 Debt Payment - Interest	3,399,734	5,376,292	3,745,615	12,521,641	31.45
7300 Interfund Transfers Out	0	0	0	0	-
Subtotal	<u>7,139,381</u>	<u>7,488,387</u>	<u>4,445,615</u>	<u>19,073,383</u>	24.93
Subtotal, Expenditures (1000 - 7000)	<u>7,141,109</u>	<u>7,489,740</u>	<u>4,446,228</u>	<u>19,077,077</u>	24.92
7900 Reserve for Contingencies					
7920 Restricted Contingency	6,648,731	86,693	3,237,789	9,973,213	(24.69)
Total Fund Balance	<u>6,648,731</u>	<u>86,693</u>	<u>3,237,789</u>	<u>9,973,213</u>	(24.69)
Total Expenditures, Other Outgo and Ending Fund Balance	<u>\$13,789,840</u>	<u>\$7,576,433</u>	<u>\$7,684,017</u>	<u>\$29,050,290</u>	1.88

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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.

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Bookstore Fund - Fund 31					
Revenue Budget					
<u>Revenues by Source</u>	2011-12 Actual Revenue	2012-13 Revised Budget	2012-13 Estimated Revenue	2013-14 Tentative Budget	% change 13/14 Tent/ 12/13 Est
8800 Local Revenues					
8843 Sales-Miscellaneous	\$6,121,385	\$6,580,000	\$6,351,600	\$6,580,000	3.60
8850 Rentals Short-Term	96,412	162,700	162,700	162,700	-
8860 Interest & Investment Income	467	2,000	212	0	(100.00)
8890 Other Local Revenues	61,068	70,000	70,000	49,000	(30.00)
Total Revenues	<u>6,279,332</u>	<u>6,814,700</u>	<u>6,584,512</u>	<u>6,791,700</u>	3.15
 Beginning Fund Balance	 3,700,373	 3,573,416	 3,573,416	 3,747,615	 4.87
 Total Revenues and Beginning Fund Balance	 <u><u>\$9,979,705</u></u>	 <u><u>\$10,388,116</u></u>	 <u><u>\$10,157,928</u></u>	 <u><u>\$10,539,315</u></u>	 3.75

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Bookstore Fund - Fund 31 Expenditure Budget					
<u>Expenditures by Object</u>	2011-12 Actual Expenses	2012-13 Revised Budget	2012-13 Estimated Expenses	2013-14 Tentative Budget	% change 13/14 Tent/ 12/13 Est
2000 Classified Salaries	\$888,036	\$884,364	\$874,000	\$884,364	1.19
3000 Employee Benefits	350,970	370,472	370,472	370,472	-
4000 Books and Supplies	4,735,608	5,067,500	4,835,600	5,067,500	4.80
5000 Services and Other Operating Expenses	267,008	294,000	268,000	294,000	9.70
6000 Sites, Buildings, Books, and Equipment	13,973	43,750	1,441	43,750	2,936.09
Subtotal, Expenditures (1000 - 6000)	6,255,595	6,660,086	6,349,513	6,660,086	4.89
7300 Interfund Transfers Out	150,694	60,800	60,800	39,000	(35.86)
Subtotal, Expenditures (1000 - 7000)	6,406,289	6,720,886	6,410,313	6,699,086	4.50
7900 Reserve for Contingencies					
7910 Unrestricted Contingency	3,573,416	3,667,230	3,747,615	3,840,229	2.47
Total Expenditures and Ending Fund Balance	\$9,979,705	\$10,388,116	\$10,157,928	\$10,539,315	3.75

Total of \$1,178,147 of inventory is budgeted in the Reserve for Contingency Account

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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.

In addition, with the approval of this budget, authorization is given for an amount not to exceed \$200,000 as a contribution from the Unrestricted General Fund to the Child Development Fund if needed.

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Child Development Fund - Fund 33					
Revenue Budget					
<u>Revenues by Source</u>	2011-12	2012-13	2012-13	2013-14	% change
	Actual	Revised	Estimated	Tentative	13/14 Tent/
	Revenue	Budget	Revenue	Budget	12/13 Est
8100 Federal Revenues					
8199 Other Federal Revenue	\$2,417,875	\$2,855,602	\$2,052,669	\$1,861,711	(9.30)
8600 State Revenues					
8621 Child Development Apportionment	3,112,295	2,847,129	2,847,129	2,847,129	-
8625 CalWORKS	41,233	0	1,201	0	(100.00)
8629 Other Categorical Apportionment	231,076	231,076	231,076	231,076	-
8659 Other Reimb Categorical	0	100,000	33,000	100,000	203.03
8699 Other Miscellaneous State Revenue	37,468	114,841	42,025	114,841	173.27
Total State Revenues	<u>3,422,072</u>	<u>3,293,046</u>	<u>3,154,431</u>	<u>3,293,046</u>	4.39
8800 Local Revenues					
8860 Interest & Investment Income	2,311	2,300	675	1,000	48.15
8867 Gain (Loss) on Invest-Unrealized	60	0	0	0	-
8871 Child Development Services	237,896	788,316	434,147	542,334	24.92
8890 Other Local Rev	24,756	0	8,000	0	(100.00)
8891 Other Local Rev - Special Proj	0	5,932	0	5,932	-
8893 Outlawed Checks	0	0	12	0	(100.00)
Total Local Revenues	<u>265,023</u>	<u>796,548</u>	<u>442,834</u>	<u>549,266</u>	24.03
8900 Other Financing Sources					
8981 Interfund Transfers In	0	0	328,573	140,000	(57.39)
Total Other Financing Sources	<u>0</u>	<u>0</u>	<u>328,573</u>	<u>140,000</u>	(57.39)
Total Revenues	<u>6,104,970</u>	<u>6,945,196</u>	<u>5,978,507</u>	<u>5,844,023</u>	(2.25)
Beginning Fund Balance	<u>423,871</u>	<u>172,411</u>	<u>172,411</u>	<u>0</u>	(100.00)
Total Revenues, Other Financing Sources and Beginning Fund Balance	<u><u>\$6,528,841</u></u>	<u><u>\$7,117,607</u></u>	<u><u>\$6,150,918</u></u>	<u><u>\$5,844,023</u></u>	(4.99)

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Child Development Fund - Fund 33					
Expenditure Budget					
<u>Expenditures by Object</u>	2011-12 Actual Expenses	2012-13 Revised Budget	2012-13 Estimated Expenses	2013-14 Tentative Budget	% change 13/14 Tent/ 12/13 Est
1000 Academic Salaries					
1200 Non-instructional Salaries, Regular Contract	2,149,518	2,412,127	2,223,585	2,093,837	(5.84)
1400 Non-instructional Salaries, Other Non-Regular	163,702	116,716	90,264	107,324	18.90
Subtotal	2,313,220	2,528,843	2,313,849	2,201,161	(4.87)
2000 Classified Salaries					
2100 Non-instructional Salaries, Regular Full Time	626,058	731,018	664,598	595,229	(10.44)
2300 Non-instructional Salaries, Other	734,173	764,500	677,223	643,566	(4.97)
Subtotal	1,360,231	1,495,518	1,341,821	1,238,795	(7.68)
3000 Employee Benefits					
3100 State Teachers' Retirement System Fund	190,416	208,412	185,943	180,134	(3.12)
3200 Public Employees' Retirement System Fund	99,963	111,782	122,339	92,332	(24.53)
3300 Old Age, Survivors, Disability, and Health Ins.	120,783	123,772	139,066	103,611	(25.50)
3400 Health and Welfare Benefits	844,490	1,008,508	891,098	818,901	(8.10)
3500 State Unemployment Insurance	55,765	56,131	41,651	36,978	(11.22)
3600 Workers' Compensation Insurance	91,356	99,970	93,070	85,234	(8.42)
3900 Other Benefits	121,008	127,419	128,519	115,367	(10.23)
Subtotal	1,523,781	1,735,994	1,601,686	1,432,557	(10.56)
4000 Books and Supplies					
4300 Instructional Supplies	23,433	31,269	16,729	21,650	29.42
4600 Non-Instructional Supplies	50,995	49,256	26,370	42,704	61.94
4700 Food Supplies	161,866	219,477	186,018	185,947	(0.04)
Subtotal	236,294	300,002	229,117	250,301	9.25

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Child Development Fund - Fund 33					
Expenditure Budget					
<u>Expenditures by Object</u>	2011-12 Actual Expenses	2012-13 Revised Budget	2012-13 Estimated Expenses	2013-14 Tentative Budget	% change 13/14 Tent/ 12/13 Est
5000 Services and Other Operating Expenses					
5100 Personal & Consultant Svcs	578,325	673,128	467,134	425,492	(8.91)
5200 Travel & Conference Expenses	38,755	39,096	26,490	24,528	(7.41)
5300 Dues & Memberships	3,400	4,000	2,600	1,400	(46.15)
5500 Utilities & Housekeeping Svcs	10,680	10,680	10,680	11,400	6.74
5600 Rents, Leases & Repairs	59,808	62,774	62,073	91,738	47.79
5800 Other Operating Exp & Services	99,712	121,547	74,860	79,245	5.86
5900 Other	13,093	22,954	3,938	24,876	531.69
Subtotal	803,773	934,179	647,775	658,679	1.68
6000 Sites, Buildings, Books, and Equipment					
6100 Sites and Site Improvements	32,914	36,520	0	36,520	-
6200 Buildings	14,966	0	0	0	-
6400 Equipment	20,594	16,670	16,670	0	(100.00)
Subtotal	68,474	53,190	16,670	36,520	119.08
7000 Other Outgo					
7110 Debt Payment - Principal	15,000	0	0	0	-
7670 Other Exp Paid for Students	35,657	0	0	0	-
Subtotal	50,657	0	0	0	-
Subtotal, Expenditures (1000 - 7000)	6,356,430	7,047,726	6,150,918	5,818,013	(5.41)
7900 Reserve for Contingencies					
7920 Restricted Contingency	172,411	69,881	0	26,010	-
Total Expenditures, Other Outgo and Ending Fund Balance	\$6,528,841	\$7,117,607	\$6,150,918	\$5,844,023	(4.99)

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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.

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Capital Outlay Projects Fund - Fund 41					
Revenue Budget					
<u>Revenue by Source</u>	2011-12 Actual Revenue	2012-13 Revised Budget	2012-13 Estimated Revenue	2013-14 Tentative Budget	% change 13/14 Tent/ 12/13 Est
8600 State Revenues					
8651 Community College Const. Act	\$0	\$867,000	\$596,826	\$0	(100.00)
8652 Scheduled Maintenance & Special Rep. Prog.	40,968	1,103,775	1,103,772	0	(100.00)
8659 Other Reimb Categorical Allow	0	65,000	65,000	0	(100.00)
State Revenues	<u>40,968</u>	<u>2,035,775</u>	<u>1,765,598</u>	<u>0</u>	<u>(100.00)</u>
8800 Local Revenues					
8810 Tax Allocation, Redevelopment Rev	272,791	272,555	81,325	272,315	234.85
8851 Leases-Facilities/Land/Bldg	91,762	91,667	91,666	0	(100.00)
8860 Interest & Investment Income	105,431	84,319	84,619	75,000	(11.37)
8867 Gain (Loss) on Invest-Unrealized	899	0	0	0	-
8881 Nonresident Tuition-Capital	236,140	243,755	209,391	208,000	(0.66)
8890 Other Local Revenue	59,407	107,228	47,947	12,418	(74.10)
8894 Discounts Taken	0	72	71	72	1.41
8897 Redevelopmnt Rev/Health&Safety	1,832,912	2,489,595	2,149,138	1,832,913	(14.71)
Local Revenues	<u>2,599,342</u>	<u>3,289,191</u>	<u>2,664,157</u>	<u>2,400,718</u>	<u>(9.89)</u>
8900 Other Financing Sources					
8981 Interfund Transfers - In	2,109,019	3,290,000	3,290,000	1,500,000	(54.41)
Total Other Financing Sources	<u>2,109,019</u>	<u>3,290,000</u>	<u>3,290,000</u>	<u>1,500,000</u>	<u>(54.41)</u>
Total Revenues and Other Financing Sources	4,749,329	8,614,966	7,719,755	3,900,718	(49.47)
Beginning Fund Balance	18,127,152	19,851,476	19,851,476	23,386,352	17.81
Total Revenues, Other Financing Sources and Beginning Fund Balance	<u><u>\$22,876,481</u></u>	<u><u>\$28,466,442</u></u>	<u><u>\$27,571,231</u></u>	<u><u>\$27,287,070</u></u>	<u>(1.03)</u>

Rancho Santiago Community College District
Tentative Budget
2013-14

Capital Outlay Projects Fund - Fund 41					
Expenditure Budget					
Expenditures by Object	2011-12 Actual Expenses	2012-13 Revised Budget	2012-13 Estimated Expenses	2013-14 Tentative Budget	% change 13/14 Tent/ 12/13 Est
1000 Academic Salaries					
1400 Non-instructional Salaries, Other Non-Reg	\$0	\$3,353	\$3,353	\$0	(100.00)
Subtotal	<u>0</u>	<u>3,353</u>	<u>3,353</u>	<u>0</u>	(100.00)
2000 Classified Salaries					
2300 Non-instructional Salaries, Other	0	545	545	0	(100.00)
Subtotal	<u>0</u>	<u>545</u>	<u>545</u>	<u>0</u>	(100.00)
3000 Employee Benefits					
3100 State Teachers' Retirement System Fund	0	237	237	0	(100.00)
3200 Public Employees' Retirement System Fund	0	94	93	0	(100.00)
3300 Old Age, Survivors, Disability, and Health	0	115	114	0	(100.00)
3400 Health and Welfare Benefits	0	39	39	0	(100.00)
3500 State Unemployment Insurance	0	43	43	0	(100.00)
3600 Workers' Compensation Insurance	0	94	94	0	(100.00)
Subtotal	<u>0</u>	<u>622</u>	<u>620</u>	<u>0</u>	(100.00)
4000 Supplies					
4600 Non-Instructional Supplies	1,297	8,000	0	8,000	-
Subtotal	<u>1,297</u>	<u>8,000</u>	<u>0</u>	<u>8,000</u>	-
5000 Services and Other Operating Expenses					
5100 Personal & Consultant Svcs	134,666	107,740	40,710	110,000	170.20
5200 Travel & Conference Exp	0	2,250	0	2,250	-
5500 Utilities & Housekeeping	0	5,550	947	3,421	261.25

Rancho Santiago Community College District
Tentative Budget
2013-14

Capital Outlay Projects Fund - Fund 41					
Expenditure Budget					
Expenditures by Object	2011-12 Actual Expenses	2012-13 Revised Budget	2012-13 Estimated Expenses	2013-14 Tentative Budget	% change 13/14 Tent/ 12/13 Est
5600 Rents, Leases & Repairs	176,064	69,808	49,994	77,066	54.15
5800 Other Operating Exp & Services	17,775	115,509	17,690	115,750	554.32
Subtotal	328,505	300,857	109,341	308,487	182.13
6000 Sites, Buildings, Books, and Equipment					
6115 Sites - Contracted Services	44,789	15,000	10,692	4,308	(59.71)
6116 Sites - Licenses, Fees & Taxes	67,555	94,875	0	94,875	-
6120 Site Improvements	13,223	106,624	31,824	88,570	178.31
6121 Site Improv - Legal	0	1,614	1,614	1,614	
6122 Site Improv - Contract	0	460,410	17,000	10,000	(41.18)
6123 Site Improv - Archit	0	15,000	0	0	-
6124 Site Improv - Blueprint/Reproduction	0	2,000	0	2,000	-
6125 Site Improv - Construct	0	8,000	0	0	-
6127 Site Improv - Demoli	0	15,000	0	0	-
6129 Site Improv - Engineer	0	25,000	0	0	-
6201 Buildings - Architects Fee	263,711	926,709	249,988	676,721	170.70
6202 Buildings - Blueprint/Reprod	6,064	15,214	5,424	7,790	43.62
6203 Buildings - Construction Mgmt	141,456	384,332	259,847	124,485	(52.09)
6204 Buildings - Construction Tests	0	17,241	3,365	13,876	312.36
6205 Buildings - Contracted Svcs	13,369	1,544,725	905,741	606,291	(33.06)
6207 Buildings - DSA Fees	5,422	24,890	17,892	6,998	(60.89)
6208 Buildings - Engineering Costs	46,131	397,380	4,258	393,492	9,141.24
6211 Buildings - Facilities	0	52,738	52,729	9	(99.98)
6214 Buildings - Legal Expenses	5,662	1,590	(120)	120	(200.00)

Rancho Santiago Community College District
Tentative Budget
2013-14

Capital Outlay Projects Fund - Fund 41					
Expenditure Budget					
Expenditures by Object	2011-12 Actual Expenses	2012-13 Revised Budget	2012-13 Estimated Expenses	2013-14 Tentative Budget	% change 13/14 Tent/ 12/13 Est
6215 Buildings - Licenses, Taxes	20,955	17,500	17,355	145	(99.16)
6217 Buildings - Relocation	0	1,432,742	158,020	1,274,722	706.68
6220 Building Improvements	303,693	2,801,008	125,838	2,667,770	2,020.00
6400 Equipment	1,763,173	3,260,148	2,209,553	799,332	(63.82)
Subtotal	<u>2,695,203</u>	<u>11,619,740</u>	<u>4,071,020</u>	<u>6,773,118</u>	66.37
Subtotal, Expenditures (1000 - 6000)	<u>3,025,005</u>	<u>11,933,117</u>	<u>4,184,879</u>	<u>7,089,605</u>	69.41
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)	3,025,005	11,933,117	4,184,879	7,089,605	69.41
7900 Reserve for Contingencies					
7910 Unrestricted Contingency	19,851,476	15,753,249	15,753,249	15,679,670	(0.47)
7920 Restricted Contingency	0	780,076	7,633,103	4,517,795	(40.81)
Subtotal	<u>19,851,476</u>	<u>16,533,325</u>	<u>23,386,352</u>	<u>20,197,465</u>	(13.64)
Total Expenditures, Other Outgo and Ending Fund Balance	<u><u>\$22,876,481</u></u>	<u><u>\$28,466,442</u></u>	<u><u>\$27,571,231</u></u>	<u><u>\$27,287,070</u></u>	(1.03)

Rancho Santiago Community College District
Tentative Budget
2013-14

General Obligation Bond Fund
Measure E

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
2013-14

General Obligation Bond Fund - Measure E - Fund 42
Revenue Budget

<u>Revenue by Source</u>	2011-12 Actual Revenue	2012-13 Revised Budget	2012-13 Estimated Revenue	2013-14 Tentative Budget	% change 13/14 Tent/ 12/13 Est
8800 Local Revenues					
8860 Interest & Investment Income	\$492,017	\$360,000	\$228,091	\$220,000	(3.55)
8866 Gain (Loss) on Invest-Realized	0	0	0	0	-
8867 Gain (Loss) on Invest-Unrealized	16,539	0	0	0	-
8890 Other Local Revenues	0	31,779	31,779	1,929	(93.93)
8893 Outlawed Checks	500	0	0	0	-
8894 Discounts Taken	0	26	26	26	-
Total Local Revenues	509,056	391,805	259,896	221,955	(14.60)
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	509,056	391,805	259,896	221,955	(14.60)
Beginning Fund Balance	97,984,146	69,469,313	69,469,313	49,402,845	(28.89)
Adjustments to Beginning Fund Balance	0	0	0	0	-
Adjusted Beginning Fund Balance	97,984,146	69,469,313	69,469,313	49,402,845	(28.89)
Total Revenues, Other Financing Sources and Beginning Fund Balance	\$98,493,202	\$69,861,118	\$69,729,209	\$49,624,800	(28.83)

Rancho Santiago Community College District
Tentative Budget
2013-14

General Obligation Bond Fund - Measure E - Fund 42
Expenditure Budget

<u>Expenditures by Object</u>	2011-12 Actual Expenses	2012-13 Revised Budget	2012-13 Estimated Expenses	2013-14 Tentative Budget	% change 13/14 Tent/ 12/13 Est
5000 Other Operating Expenses					
5885 Investment & Interest Expense	\$78,608	\$60,000	\$47,452	\$46,200	(2.64)
Subtotal	<u>78,608</u>	<u>60,000</u>	<u>47,452</u>	<u>46,200</u>	(2.64)
6100 Sites and Site Improvements					
6114 Sites - Legal Expenses	0	230	230	0	(100.00)
6115 Sites - Contracted Services	0	80,000	80,000	0	(100.00)
6116 Sites - Licenses, Fees & Taxes	81,923	101,753	40,757	60,247	47.82
6120 Site Improvements	(13,881)	590,977	3,734	174,613	4,576.30
6121 Site Improv - Legal Expenses	720	4,696	1,962	2,734	39.35
6122 Site Improv - Contracted Svcs	47	5,886,969	910,978	5,016,083	450.63
6124 Site Improv - Blueprint	0	10,000	1,091	9,409	762.42
6126 Site Improv - Construct	0	345,274	53,962	300,512	456.90
6127 Site Improv - Demolition	0	13,600	13,527	73	(99.46)
6128 Site Improv - DSA Fees	0	116,400	0	70,700	-
6129 Site Improv - Engineer	0	318,252	34,212	327,040	855.92
6135 Site Improv - License	0	7,045	7,045	0	(100.00)
Subtotal	<u>68,809</u>	<u>7,475,196</u>	<u>1,147,498</u>	<u>5,961,411</u>	419.51
6200 Buildings					
6200 Buildings	0	0	0	0	-
6201 Buildings - Architects Fee	1,989,805	3,491,918	1,370,749	2,428,130	77.14
6202 Buildings - Blueprint/Reprod	14,600	60,332	12,483	52,410	319.85
6203 Buildings - Construction Mgmt	2,200,652	3,273,905	1,841,034	1,733,081	(5.86)

Rancho Santiago Community College District
Tentative Budget
2013-14

General Obligation Bond Fund - Measure E - Fund 42
Expenditure Budget

<u>Expenditures by Object</u>	2011-12 Actual Expenses	2012-13 Revised Budget	2012-13 Estimated Expenses	2013-14 Tentative Budget	% change 13/14 Tent/ 12/13 Est
6204 Buildings - Construction Tests	1,097,533	2,053,707	815,665	1,199,665	47.08
6205 Buildings - Contracted Svcs	22,976,527	36,381,800	14,206,211	22,141,116	55.86
6206 Buildings - Demolition Costs	0	0	0	0	-
6207 Buildings - DSA Fees	41,439	82,907	48,044	27,629	(42.49)
6208 Buildings - Engineering Costs	213,302	1,437,430	172,773	1,289,778	646.52
6210 Buildings - Equipment Rental	0	1,663	0	1,663	-
6212 Buildings - Facility Rental	0	16,321	0	16,321	-
6214 Buildings - Legal Expenses	204,230	16,739	11,552	5,187	(55.10)
6215 Buildings - Licenses, Taxes	0	1,120	0	1,120	-
6216 Buildings - Modular, Lease Pur	0	40,000	0	40,000	-
6217 Buildings - Relocation/Moving	0	8,030	0	8,030	-
6220 Building Improvements	17,353	204,154	7,936	62,287	684.87
6221 Leasehold Improvements	0	0	0	0	-
Subtotal	<u>28,755,441</u>	<u>47,070,026</u>	<u>18,486,447</u>	<u>29,006,417</u>	56.91
6400 Equipment	121,031	973,641	644,967	271,933	(57.84)
Subtotal (6000)	<u>28,945,281</u>	<u>55,518,863</u>	<u>20,278,912</u>	<u>35,239,761</u>	73.78
7000 Other Outgo					
7100 Debt Payment Principal and Interest	0	0	0	0	-
Subtotal (7000)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	-
Subtotal Expenditures (1000 - 7000)	29,023,889	55,578,863	20,326,364	35,285,961	73.60

Rancho Santiago Community College District
Tentative Budget
2013-14

General Obligation Bond Fund - Measure E - Fund 42
Expenditure Budget

<u>Expenditures by Object</u>	2011-12 Actual Expenses	2012-13 Revised Budget	2012-13 Estimated Expenses	2013-14 Tentative Budget	% change 13/14 Tent/ 12/13 Est
7900 Reserve for Contingencies					
7920 Restricted Contingency	69,469,313	14,282,255	49,402,845	14,338,839	(70.98)
Total Expenditures, Other Outgo and Ending Fund Balance	\$98,493,202	\$69,861,118	\$69,729,209	\$49,624,800	(28.83)

Rancho Santiago Community College District
Tentative Budget
2013-14

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.

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2013-14

Self-Insurance Fund - Property and Liability - Fund 61
Revenue Budget

<u>Revenue by Source</u>	2011-12 Actual Revenue	2012-13 Revised Budget	2012-13 Estimated Revenue	2013-14 Tentative Budget	% change 13/14 Tent/ 12/13 Est
8800 Local Revenues					
8839 All Other Contract Services	\$1,440,580	\$1,623,621	\$1,623,621	\$1,700,000	4.70
8860 Interest & Investment Income	3,040	3,000	3,000	3,000	-
8866 Gain (Loss) on Invest-Realized	0	0	0	0	-
8867 Gain (Loss) on Invest-Unrealized	8	0	0	0	-
8890 Other Local Revenues	0	32,296	0	0	-
Total Local Revenues	<u>1,443,628</u>	<u>1,658,917</u>	<u>1,626,621</u>	<u>1,703,000</u>	4.70
8900 Other Financing Sources					
8981 Interfund Transfers In	<u>0</u>	<u>23,574</u>	<u>23,573</u>	<u>0</u>	(100.00)
Total Revenues and Other Financing Sources	1,443,628	1,682,491	1,650,194	1,703,000	3.20
Beginning Fund Balance	1,261,529	1,558,670	1,558,670	1,917,181	23.00
Total Revenues and Beginning Fund Balance	<u><u>\$2,705,157</u></u>	<u><u>\$3,241,161</u></u>	<u><u>\$3,208,864</u></u>	<u><u>\$3,620,181</u></u>	12.82

Rancho Santiago Community College District
Tentative Budget
2013-14

Self-Insurance Fund - Property and Liability - Fund 61
Expenditure Budget

<u>Expenditures by Object</u>	2011-12 Actual Expenses	2012-13 Revised Budget	2012-13 Estimated Expenses	2013-14 Tentative Budget	% change 13/14 Tent/ 12/13 Est
4000 Supplies					
4610 Non-instructional Supplies	\$0	\$4,515	\$0	\$4,515	-
5000 Services and Other Operating Expenses					
5100 Personal & Consultant Svcs	30,000	60,000	28,424	60,000	111.09
5400 Insurance	729,294	1,106,306	834,393	1,106,306	32.59
5700 Legal, Election & Audit Exp	377,154	588,500	398,581	588,500	47.65
5800 Other Operating Exp & Services	3,499	39,300	3,270	39,300	1,101.83
5900 Other	0	10,500	0	10,500	-
Subtotal	<u>1,139,947</u>	<u>1,804,606</u>	<u>1,264,668</u>	<u>1,804,606</u>	42.69
6000 Capital Outlay					
6400 Equipment	6,540	67,046	27,015	34,750	28.63
7000 Other Outgo					
7300 Interfund Transfer Out	0	0	0	0	-
Subtotal, Expenditures (1000 - 7000)	<u>1,146,487</u>	<u>1,876,167</u>	<u>1,291,683</u>	<u>1,843,871</u>	42.75
7900 Reserve for Contingencies					
7940 Reserved for Special Purposes	1,558,670	1,364,994	1,917,181	1,776,310	(7.35)
Total Expenditures and Ending Fund Balance	<u><u>\$2,705,157</u></u>	<u><u>\$3,241,161</u></u>	<u><u>\$3,208,864</u></u>	<u><u>\$3,620,181</u></u>	12.82

Rancho Santiago Community College District
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Self-Insurance Fund - Workers' Compensation - Fund 62
Revenue Budget

<u>Revenue by Source</u>	2011-12 Actual Revenue	2012-13 Revised Budget	2012-13 Estimated Revenue	2013-14 Tentative Budget	% change 13/14 Tent/ 12/13 Est
8800 Local Revenues					
8839 All Other Contract Services	\$2,479,733	\$2,634,570	\$2,634,570	\$2,643,725	0.35
8860 Interest & Investment Income	22,429	23,049	18,700	23,049	23.26
8866 Gain (Loss) on Invest-Realized	0	0	0	0	-
8867 Gain (Loss) on Invest-Unrealized	264	0	0	0	-
8890 Other Local Revenues	0	0	0	0	-
 Total Revenues	2,502,426	2,657,619	2,653,270	2,666,774	0.51
 Beginning Fund Balance	5,082,657	5,671,658	5,671,658	6,158,470	8.58
 Total Revenues and Beginning Fund Balance	\$7,585,083	\$8,329,277	\$8,324,928	\$8,825,244	6.01

Rancho Santiago Community College District
Tentative Budget
2013-14

Self-Insurance Fund - Workers' Compensation - Fund 62
Expenditure Budget

<u>Expenditures by Object</u>	2011-12 Actual Expenses	2012-13 Revised Budget	2012-13 Estimated Expenses	2013-14 Tentative Budget	% change 13/14 Tent/ 12/13 Est
2000 Classified Salaries					
2100 Non-instructional Salaries, Regular Full Time	\$139,732	\$148,173	\$148,171	\$155,582	5.00
3000 Employee Benefits					
3200 Public Employees' Retirement System Fund	15,263	16,917	16,916	17,763	5.00
3300 Old Age, Survivors, Disability, and Health Ins.	10,870	11,628	11,525	12,194	5.81
3400 Health and Welfare Benefits	39,471	42,035	40,966	42,109	2.79
3500 State Unemployment Insurance	2,311	1,672	1,672	1,754	4.93
3600 Workers' Compensation Insurance	3,445	3,648	3,648	3,826	4.88
3900 Other Benefits	3,825	3,825	3,826	3,825	(0.02)
Subtotal	<u>75,185</u>	<u>79,725</u>	<u>78,552</u>	<u>81,471</u>	3.72
4000 Supplies					
4600 Non-Instructional Supplies	796	3,374	2,199	3,374	53.43
5000 Services and Other Operating Expenses					
5100 Consultants and Contracted Services	7,350	13,750	7,350	13,750	87.07
5200 Conference Expenses	0	600	0	600	-
5400 Insurance	1,686,554	2,161,006	1,926,573	2,161,006	12.17
5800 Other Operating Exp & Services	3,808	2,500	2,981	2,500	(16.14)
Subtotal	<u>1,697,712</u>	<u>2,177,856</u>	<u>1,936,904</u>	<u>2,177,856</u>	12.44

Rancho Santiago Community College District
Tentative Budget
2013-14

Self-Insurance Fund - Workers' Compensation - Fund 62
Expenditure Budget

<u>Expenditures by Object</u>		2011-12	2012-13	2012-13	2013-14	% change
		Actual	Revised	Estimated	Tentative	13/14 Tent/ 12/13 Est
		Expenses	Budget	Expenses	Budget	
6000	Capital Outlay	0	10,000	632	10,000	1,482.28
	Subtotal, Expenditures (1000 - 6000)	1,913,425	2,419,128	2,166,458	2,428,283	12.09
7900	Reserve for Contingencies					
7940	Reserved for Special Purposes	5,671,658	5,910,149	6,158,470	6,396,961	3.87
	Total Expenditures and Ending Fund Balance	\$7,585,083	\$8,329,277	\$8,324,928	\$8,825,244	6.01

Rancho Santiago Community College District
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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.

Estimated cash balance as of June 30, 2013 is \$32,934,862.

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Tentative Budget
2013-14

Retiree Benefits Fund - Fund 63
Revenue Budget

<u>Revenue by Source</u>	2011-12 Actual Revenue	2012-13 Revised Budget	2012-13 Estimated Revenue	2013-14 Tentative Budget	% change 13/14 Tent/ 12/13 Est
8800 Local Revenues					
8839 All Other Contract Services	\$9,243,001	\$8,019,428	\$8,019,428	\$8,019,428	-
8860 Interest & Investment Income	149,642	150,000	127,713	100,000	(21.70)
8866 Gain (Loss) on Invest-Realized	0	0	0	0	-
8867 Gain (Loss) on Invest-Unrealized	1,901	0	0	0	-
8890 Other Local Revenues	316,663	100,000	69,530	100,000	43.82
Total Revenues	<u>9,711,207</u>	<u>8,269,428</u>	<u>8,216,671</u>	<u>8,219,428</u>	0.03
Beginning Fund Balance	(15,692,458)	(14,983,769)	(14,983,769)	(15,530,191)	3.65
Total Revenues and Beginning Fund Balance	<u><u>(\$5,981,251)</u></u>	<u><u>(\$6,714,341)</u></u>	<u><u>(\$6,767,098)</u></u>	<u><u>(\$7,310,763)</u></u>	8.03

Rancho Santiago Community College District
Tentative Budget
2013-14

		Retiree Benefits Fund - Fund 63				
		Expenditure Budget				
<u>Expenditures by Object</u>		2011-12 Actual Expenses	2012-13 Revised Budget	2012-13 Estimated Expenses	2013-14 Tentative Budget	% change 13/14 Tent/ 12/13 Est
3000	Employee Benefits					
3400	Net Post-Retirement Benefits	\$8,977,687	\$8,743,003	\$8,743,003	\$8,743,003	-
5000	Other Operating Exp & Services					
5885	Investment & Interest Expense	24,831	30,000	20,090	30,000	49.33
	Subtotal, Expenditures (1000 - 5000)	<u>9,002,518</u>	<u>8,773,003</u>	<u>8,763,093</u>	<u>8,773,003</u>	0.11
7900	Reserve for Contingencies					
7940	Reserved for Special Purposes	(14,983,769)	(15,487,344)	(15,530,191)	(16,083,766)	3.56
	Total Expenditures and Ending Fund Balance	<u><u>(\$5,981,251)</u></u>	<u><u>(\$6,714,341)</u></u>	<u><u>(\$6,767,098)</u></u>	<u><u>(\$7,310,763)</u></u>	8.03

Rancho Santiago Community College District
Tentative Budget
2013-14

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
2013-14

Associated Students Fund - Fund 71
Revenue Budget

<u>Revenue by Source</u>	2011-12 Actual Revenue	2012-13 Revised Budget	2012-13 Estimated Revenue	2013-14 Tentative Budget	% change 13/14 Tent/ 12/13 Est
8800 Local Revenues					
8860 Interest & Investment Income	\$141	\$120	\$22	\$0	(100.00)
8870 Other Student Fees and Charges	59,623	66,840	66,840	66,840	-
8890 Other Local Revenues	7,610	10,000	9,000	10,000	11.11
Total Local Revenues	67,374	76,960	75,862	76,840	1.29
8900 Other Financing Sources					
8981 Interfund Transfers In	0	0	0	0	-
Total Revenues and Other Financing Sources	67,374	76,960	75,862	76,840	1.29
Beginning Fund Balance	330,434	297,641	297,641	315,158	5.89
Total Revenues, Other Financing Sources and Beginning Fund Balance	\$397,808	\$374,601	\$373,503	\$391,998	4.95

Rancho Santiago Community College District
Tentative Budget
2013-14

		Associated Students Fund - Fund 71				
		Expenditure Budget				
<u>Expenditures by Object</u>		2011-12 Actual Expenses	2012-13 Revised Budget	2012-13 Estimated Expenses	2013-14 Tentative Budget	% change 13/14 Tent/ 12/13 Est
2000	Classified Salaries	\$10,299	\$12,000	\$11,000	\$12,000	9.09
3000	Employee Benefits	350	500	345	500	44.93
5000	Other Operating Exp & Services	89,518	69,390	47,000	69,390	47.64
6000	Capital Outlay	0	0	0	0	-
	Subtotal, Expenditures (1000 - 6000)	100,167	81,890	58,345	81,890	40.35
7300	Interfund Transfers Out	0	0	0	0	-
	Subtotal Expenditures (1000 - 7000)	100,167	81,890	58,345	81,890	40.35
7900	Reserve for Contingencies					
7910	Unrestricted Contingency	297,641	292,711	315,158	310,108	(1.60)
	Subtotal	297,641	292,711	315,158	310,108	(1.60)
	Total Expenditures and Ending Fund Balance	\$397,808	\$374,601	\$373,503	\$391,998	4.95

Rancho Santiago Community College District
Tentative Budget
2013-14

Representation Fee Trust Fund

The Student Representation Fee Trust Fund is used to account for moneys collected pursuant to *EC § 76060.5* that provides for a student representation fee of one dollar per semester if approved by two-thirds of the students voting in the election. The election shall not be sufficient to establish the fee unless the number of students who vote in the election equals or exceeds the average of the number of students who voted in the previous three student body association elections. The fee is to be expended to provide for the support of governmental affairs representatives who may be stating their positions and viewpoints before city, county, and district governments and before offices and agencies of the State government. Student Representation Fee Trust Fund moneys shall be expended in accordance with procedures established by the student body organization consistent with the requirements of *EC § 76063*.

Rancho Santiago Community College District
Tentative Budget
2013-14

Representation Fee Trust Fund - Fund 72
Revenue Budget

<u>Revenues by Source</u>	2011-12 Actual Revenue	2012-13 Revised Budget	2012-13 Estimated Revenue	2013-14 Tentative Budget	% change 13/14 Tent/ 12/13 Est
8800 Local Revenues					
8877 Student Representation	\$18,754	\$18,524	\$18,586	\$18,524	(0.33)
Total Revenues	18,754	18,524	18,586	18,524	(0.33)
Beginning Fund Balance	14,380	28,509	28,509	38,323	34.42
Total Revenues and Beginning Fund Balance	\$33,134	\$47,033	\$47,095	\$56,847	20.71

Rancho Santiago Community College District
Tentative Budget
2013-14

		Representation Fee Trust Fund - Fund 72				
		Expenditure Budget				
<u>Expenditures by Object</u>		2011-12	2012-13	2012-13	2013-14	% change
		Actual	Revised	Estimated	Tentative	13/14 Tent/
		Expenses	Budget	Expenses	Budget	12/13 Est
5000	Other Operating Exp & Services	\$4,625	\$18,524	\$8,772	\$18,524	111.17
	Subtotal, Expenditures (1000 - 7000)	4,625	18,524	8,772	18,524	111.17
7900	Reserve for Contingencies					
7910	Unrestricted Contingency	28,509	28,509	38,323	38,323	-
	Total Expenditures and Ending Fund Balance	\$33,134	\$47,033	\$47,095	\$56,847	20.71

Rancho Santiago Community College District
Tentative Budget
2013-14

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
2013-14

Student Financial Aid Fund - Fund 74					
Revenue Budget					
Revenue by Source	2011-12 Actual Revenue	2012-13 Revised Budget	2012-13 Estimated Revenue	2013-14 Tentative Budget	% change 13/14 Tent/ 12/13 Est
8100 Federal Revenues					
8120 Higher Education Act	\$37,500	\$44,000	\$30,000	\$44,000	46.67
8150 Student Financial Aid	21,954,420	24,594,948	20,340,364	24,662,566	21.25
8199 Other Federal Revenue	12,500	42,000	0	42,000	-
Total Federal Revenue	<u>22,004,420</u>	<u>24,680,948</u>	<u>20,370,364</u>	<u>24,748,566</u>	21.49
8600 State Revenues					
8622 Extended Opportunity Programs & Services	0	0	0	0	-
8629 Other Categorical Apportionment-CARE	3,804	2,500	0	0	-
8659 Cal Grant & Other Reimb Categorical Allow	1,124,383	1,206,092	1,187,425	1,390,000	17.06
Total State Revenues	<u>1,128,187</u>	<u>1,208,592</u>	<u>1,187,425</u>	<u>1,390,000</u>	17.06
8800 Local Revenues					
8860 Interest & Investment Income	8,150	10,682	10,657	9,622	(9.71)
8865 Interest Income - Perkins Loan	3,055	6,500	2,246	6,500	189.40
8866 Gain (Loss) on Invest-Realized	142	0	0	0	-
8868 Int Adj-Perkins/Nursing Loans	0	100	0	100	-
8869 Int-Loans Assigned to DOE	1,522	2,000	195	2,000	925.64
8891 Other Local Rev - Special Proj	0	0	0	0	-
8893 Outlawed Checks	0	0	0	0	-
8896 Penalties/Late Fees/Returned	113	600	100	600	500.00
Total Local Revenues	<u>12,982</u>	<u>19,882</u>	<u>13,198</u>	<u>18,822</u>	42.61
Total Revenues	23,145,589	25,909,422	21,570,987	26,157,388	21.26
Beginning Fund Balance	<u>1,302,331</u>	<u>1,239,272</u>	<u>1,239,272</u>	<u>1,595,314</u>	28.73
Total Revenues and Beginning Fund Balance	<u>\$24,447,920</u>	<u>\$27,148,694</u>	<u>\$22,810,259</u>	<u>\$27,752,702</u>	21.67

Rancho Santiago Community College District
Tentative Budget
2013-14

Student Financial Aid Fund - Fund 74					
Expenditure Budget					
<u>Expenditures by Object</u>	2011-12 Actual Expenses	2012-13 Revised Budget	2012-13 Estimated Expenses	2013-14 Tentative Budget	% change 13/14 Tent/ 12/13 Est
5000 Services and Other Operating Expenses					
5810 Bank/Credit Card Use	\$25	\$25	\$21	\$25	19.05
5885 Investment & Interest Expense	1,367	2,532	1,781	2,532	42.17
5900 Other	63,566	113,076	13,658	92,675	578.54
Subtotal	64,958	115,633	15,460	95,232	515.99
7500 Student Financial Aid					
7500 Academic Competitiveness Grant	4,306	0	0	0	-
7502 Cal Grant B	1,124,383	1,206,092	1,183,011	1,390,000	17.50
7503 Cal Grant C	0	0	0	0	-
7504 CARE Grant	3,804	2,500	2,275	0	(100.00)
7505 E O P S Grant	0	0	0	0	-
7506 F S E O G	322,000	345,518	332,500	354,066	6.49
7507 Nursing Scholarship	0	0	0	0	-
7508 Pell Grant	19,060,009	21,399,241	17,314,875	21,659,529	25.09
7509 SSS Grant	37,500	44,000	30,000	44,000	46.67
7520 Cal Grants B Overawards	0	0	0	0	-
7542 Federal Direct Loan	2,579,188	2,825,000	2,336,824	3,000,000	28.38
7570 Pre-Nursing Stipend	0	0	0	0	-
7580 Pell Grant-Tuition Payments	0	0	0	0	-
7590 Student Scholarships	12,500	40,000	0	40,000	-
Subtotal	23,143,690	25,862,351	21,199,485	26,487,595	24.94
Subtotal, Expenditures (1000 - 7000)	23,208,648	25,977,984	21,214,945	26,582,827	25.30

Rancho Santiago Community College District
Tentative Budget
2013-14

Student Financial Aid Fund - Fund 74					
Expenditure Budget					
<u>Expenditures by Object</u>	2011-12 Actual Expenses	2012-13 Revised Budget	2012-13 Estimated Expenses	2013-14 Tentative Budget	% change 13/14 Tent/ 12/13 Est
7900 Reserve for Contingencies					
9755 Federal Capital Contribution	553,806	533,806	533,806	513,806	(3.75)
9760 Institutional Capital Contrib	297,610	297,610	297,610	297,610	-
Subtotal	851,416	831,416	831,416	811,416	(2.41)
7900 Reserve for Contingencies					
7910 Unrestricted Contingency	387,856	339,294	763,898	358,459	(53.08)
Total Fund Balance	1,239,272	1,170,710	1,595,314	1,169,875	(26.67)
Total Expenditures and Ending Fund Balance	\$24,447,920	\$27,148,694	\$22,810,259	\$27,752,702	21.67

Rancho Santiago Community College District
Tentative Budget
2013-14

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
2013-14

Community Education Fund - Fund 76
Revenue Budget

<u>Revenues by Source</u>	2011-12 Actual Revenue	2012-13 Revised Budget	2012-13 Estimated Revenue	2013-14 Tentative Budget	% change 13/14 Tent/ 12/13 Est
8800 Local Revenues					
8860 Interest & Investment Income	\$262	\$150	\$51	\$0	(100.00)
8872 Community Education Classes Fees	793,382	800,100	800,100	800,100	-
Total Revenues	<u>793,644</u>	<u>800,250</u>	<u>800,151</u>	<u>800,100</u>	(0.01)
Beginning Fund Balance	<u>63,549</u>	<u>149,284</u>	<u>149,284</u>	<u>221,992</u>	48.70
Total Revenues and Beginning Fund Balance	<u><u>\$857,193</u></u>	<u><u>\$949,534</u></u>	<u><u>\$949,435</u></u>	<u><u>\$1,022,092</u></u>	7.65

Rancho Santiago Community College District
Tentative Budget
2013-14

		Community Education Fund - Fund 76				
		Expenditure Budget				
<u>Expenditures by Object</u>		2011-12	2012-13	2012-13	2013-14	% change
		Actual	Revised	Estimated	Tentative	13/14 Tent/
		Expenses	Budget	Expenses	Budget	12/13 Est
2000	Classified Salaries	\$303,785	\$306,844	\$300,000	\$309,890	3.30
3000	Employee Benefits	83,392	86,443	86,443	88,890	2.83
4000	Supplies & Materials	0	500	0	500	-
5000	Other Operating Exp & Services	320,732	341,000	341,000	341,000	-
6000	Capital Outlay	0	0	0	0	-
	Subtotal, Expenditures (1000 - 6000)	<u>707,909</u>	<u>734,787</u>	<u>727,443</u>	<u>740,280</u>	1.76
7300	Interfund Transfers Out	0	0	0	0	-
	Subtotal, Expenditures (1000 - 7000)	<u>707,909</u>	<u>734,787</u>	<u>727,443</u>	<u>740,280</u>	1.76
7900	Reserve for Contingencies					
7910	Unrestricted Contingency	149,284	214,747	221,992	281,812	26.95
	Total Expenditures and Ending Fund Balance	<u><u>\$857,193</u></u>	<u><u>\$949,534</u></u>	<u><u>\$949,435</u></u>	<u><u>\$1,022,092</u></u>	7.65

Rancho Santiago Community College District
Tentative Budget
2013-14

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
2013-14

Diversified Trust Fund - Fund 79
Revenue Budget

<u>Revenue by Source</u>		2011-12 Actual Revenue	2012-13 Revised Budget	2012-13 Estimated Revenue	2013-14 Tentative Budget	% change 13/14 Tent/ 12/13 Est
8800	Local Revenues	\$1,108,124	\$1,060,459	\$1,060,459	\$1,060,459	-
8900	Other Financing Sources					
8981/8983	Interfund/Intrafund Transfers In	150,694	60,800	60,800	39,000	(35.86)
	Total Revenue and Other Financing Sources	1,258,818	1,121,259	1,121,259	1,099,459	(1.94)
	Beginning Fund Balance	751,110	984,095	984,095	833,259	(15.33)
	Total Revenues, Other Financing Sources and Beginning Fund Balance	\$2,009,928	\$2,105,354	\$2,105,354	\$1,932,718	(8.20)

Rancho Santiago Community College District
Tentative Budget
2013-14

		Diversified Trust Fund - Fund 79				
		Expenditure Budget				
<u>Expenditures by Object</u>		2011-12	2012-13	2012-13	2013-14	% change
		Actual	Revised	Estimated	Tentative	13/14 Tent/ 12/13 Est
		Expenses	Budget	Expenses	Budget	
2000	Classified Salaries	\$206,185	\$240,000	\$240,000	\$243,979	1.66
3000	Employee Benefits	62,955	74,400	74,400	74,943	0.73
4000	Supplies & Materials	0	34,200	28,695	34,200	19.18
5000	Services and Other Operating Expenses	540,128	793,000	793,000	615,152	(22.43)
6000	Sites, Buildings, Books, and Equipment	216,565	136,000	136,000	136,000	-
	Subtotal Expenditures (1000 - 6000)	<u>1,025,833</u>	<u>1,277,600</u>	<u>1,272,095</u>	<u>1,104,274</u>	(13.19)
7300	Interfund Transfers Out	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	-
	Subtotal Expenditures (1000 - 7000)	1,025,833	1,277,600	1,272,095	1,104,274	(13.19)
7900	Reserve for Contingencies					
	7910 Unrestricted Contingency	984,095	805,430	833,259	806,120	(3.26)
	7940 Reserved for Special Purposes	0	22,324	0	22,324	-
	Total Expenditures and Ending Fund Balance	<u><u>\$2,009,928</u></u>	<u><u>\$2,105,354</u></u>	<u><u>\$2,105,354</u></u>	<u><u>\$1,932,718</u></u>	(8.20)

Rancho Santiago Community College District
Tentative Budget
2013-14

SUPPLEMENTAL DATA

**RANCHO SANTIAGO COMMUNITY COLLEGE DISTRICT
UNRESTRICTED GENERAL FUND
2013-14 Tentative Budget Assumptions
2/14/2013 (Updated 5/14/2013)**

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 Measure Assumptions:

Year	Base	Actual	Funded	Actual Growth
2010/11	29,961.80	30,515.15	30,515.15	1.85%
2011/12	28,585.12	a 27,711.41	27,711.41	-9.81%
2012/13	28,000.00	(Est.) 28,169.40	b TBD	

a - based on Chancellor's Office 2011-12 "Blue Book" (August 2011)

b - based on RSCCD reporting at P2 on 3/8/2013

Estimated funded FTES in 2012/13 of 28,000.

The Governor's May Revise includes funding for Cost of Living Adjustment (COLA) at 1.57% or \$87,500,000 systemwide and Restoration/Growth at 1.5% or \$89,400,000 systemwide

Projected COLA (Est.)	2,185,000
Projected Restoration/Growth (Est.)	2,235,000
Projected Deficit	-
Base for 2013/14	<u>4,420,000</u>

2013/14 Est. 1.5% Restoration/Growth for target FTES: 28,420

D. Unrestricted lottery is projected at \$124.25 per FTES (\$3,593,558). Restricted lottery at \$30 per FTES (\$867,660). (2012/13 P1 of resident & nonresident factored FTES, 28,922 x 124.25 = \$3,593,558 unrestricted lottery; 28,922 x 30 = \$867,660)

E. Estimated reimbursement for part-time faculty compensation is estimated at \$691,661 (2012/13 budgeted amount).

F. Categorical programs will continue to be budgeted separately; self-supporting, matching revenues and expenditures. No COLA has been proposed by the Governor for categorical programs. However, if the district were to settle with employees for a COLA, this will increase expenditures without increased revenues for these programs. Other categorical reductions would therefore be required to remain in balance with state funding.

G. BOG fee waivers administration total funding estimated at \$100,000.

II. Local Revenue

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

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

J. Other miscellaneous income is estimated at \$581,499 (2012/13 budgeted amount).

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

L. Apprenticeship revenue estimated at \$1,389,973 (2012/13 budgeted amount).

**RANCHO SANTIAGO COMMUNITY COLLEGE DISTRICT
UNRESTRICTED GENERAL FUND
2013-14 Tentative Budget Assumptions
2/14/2013 (Updated 5/14/2013)**

III. Appropriations and Expenditures

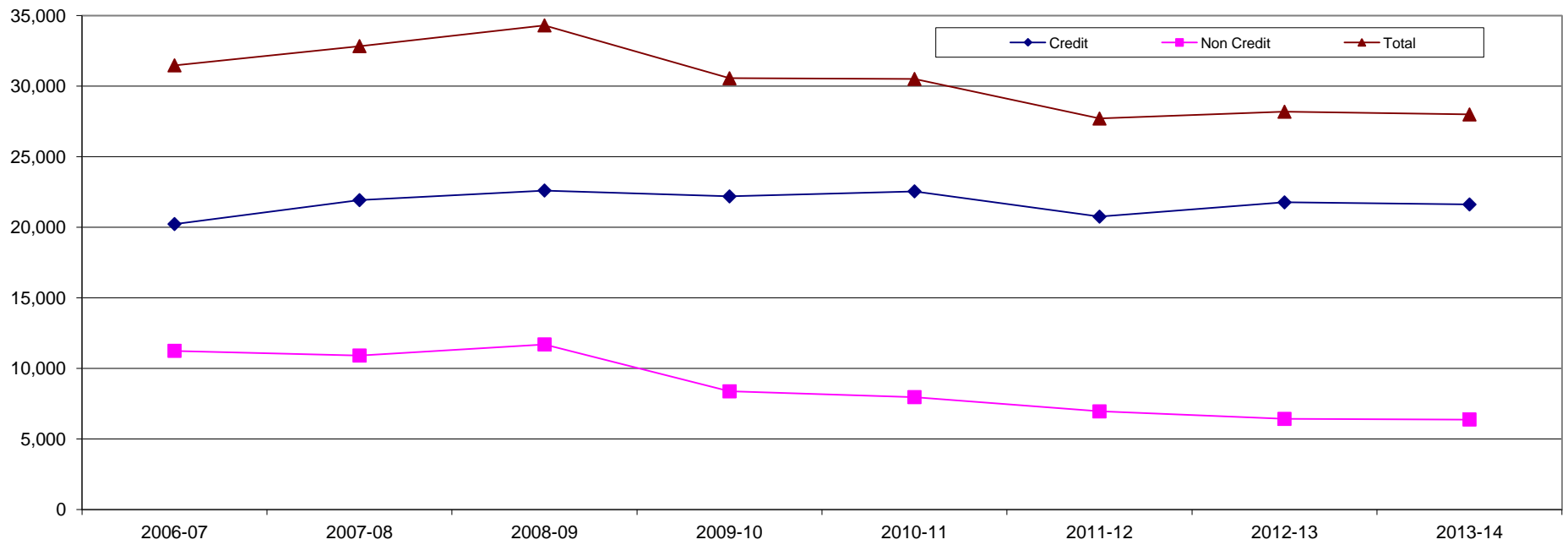
- A. The Tentative Base Budget for 2013/14 will begin with a rollover in total budget by site from 2012/13. The 2013/14 Tentative Budget will be balanced by using a material portion of the 2012/13 unrestricted ending balance in excess of the 5% Restricted Reserve (Budget Stabilization Fund).
- B. The COLA revenue (estimated at \$2.185 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 \$1.1 million and benefits of approximately \$220,000.
- D. Health and Welfare benefit premium cost increase estimated at 5% is an additional cost of approximately \$700,000 for active employees and an additional cost 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 11.417%.
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 329.80 but district 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 recruiting 13 faculty positions (two of which do not count toward the FON) for an estimated total of 11 positions counting toward the obligation. Therefore, the District expects to be 14.80 positions below the obligation in 2014-15 if additional hiring does not occur prior to July 1, 2014. This could result in a penalty of approximately \$904k if they aren't filled. ($15 \times 60,289 = \$904,335$)

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 two 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.
- 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.

Rancho Santiago Community College District
Tentative Budget
2013-14

Recap of Full-Time Equivalent Students

	2006-07 Actual		2007-08 Actual		2008-09 Actual		2009-10 Actual		2010-11 Actual		2011-12 Actual		2012-13 Estimate Actual		2013-14 Targets	
SAC																
Credit	14,510															
Non-Credit	8,304															
Total	22,814	72.47%	23,640	71.99%	24,470	71.32%	21,689	70.96%	21,717	71.17%	19,420	70.08%	19,957	70.79%	19,824	70.80%
SCC																
Credit	5,722															
Non-Credit	2,943															
Total	8,665	27.53%	9,200	28.01%	9,840	28.68%	8,875	29.04%	8,798	28.83%	8,291	29.92%	8,235	29.21%	8,176	29.20%
Total																
Credit	20,232															
Non-Credit	11,247															
Total	31,479	100.00%	32,840	100.00%	34,310	100.00%	30,564	100.00%	30,515	100.00%	27,711	100.00%	28,192	100.00%	28,000	100.00%





Rancho Santiago Community College District

Budget Allocation Model

Based on SB 361

- The “*Rancho Santiago Community College District Budget Allocation Model Based on SB361, February 8, 2012*” was approved at the February 22, 2012 Budget Allocation and Planning Review Committee Meeting

Introduction

In 2008, both colleges were visited by ACCJC Accreditation Teams in the normal accreditation cycle. The Teams noticed that the district’s budget allocation model that was in place for approximately ten years had not been annually reviewed as to its effectiveness as stated in the model documents. The existing revenue allocation model was developed when the district transformed into a multi college district. The visiting Team recommended a review of the existing budget allocation model and recommended changes as necessary.

The Budget Allocation and Planning Review Committee (BAPR) charged the BAPR Workgroup, a technical subgroup of BAPR, with the task of reviewing the ten year old model. In the process, the Workgroup requested to evaluate other California Community College multi-campus budget allocation models. Approximately twenty models were reviewed. Ultimately, the Workgroup focused on a revenue allocation model as opposed to an expenditure allocation model. A revenue allocation model allocates revenues (state and local) generated in a budget year to the college campuses in the district based on the state funding model that allocates state apportionment revenues to districts. An expenditure allocation model allocates, by agreed upon formulas, expenditure appropriations for full-time faculty staffing, adjunct faculty staffing, classified and administrative staffing, associated health and welfare benefit costs, supply and equipment budgets, utility costs, legal and other services. The BAPR Workgroup ultimately decided on a revenue allocation formula in order to provide the greatest amount of flexibility for the campuses.

Senate Bill 361, passed in 2006, changed the formula of earned state apportionment revenues to essentially two elements, 1) Basic Allocations for college/center base funding rates based on FTES size of the college and center and 2) Full Time Equivalent Students (FTES) based on earned and funded FTES. The BAPR Workgroup determined that since this is how our primary funding comes from the state this model should be used for distribution on earned revenues to the colleges. The colleges and centers are the only entities in the district that generates this type of funding. Revenue earned and funded by the state will be earned and funded at the colleges. The Budget Allocation Model (BAM) described in this document provides the guidelines, formulas, and basic steps for the development of an annual district-wide budget including the allocation of budget expenditure responsibilities for Santa Ana College, Santiago Canyon College and District Operations referred to as the three district Budget Centers. The budget is the financial plan for the district, and application of this model should be utilized to implement the district’s vision, mission statement, district strategic plan and the technology strategic plan as well as the colleges’ mission statements, educational master plans, facilities master plans and other planning resources. The annual implementation of the budget allocation model is to be aligned with all of these plans. To ensure that budget allocation is tied to planning, it is the responsibility of District Council to review budget and planning during the fiscal year and, if necessary, recommend adjustments to the budget allocation model to keep the two aligned for the coming year. The Chancellor and the Board of Trustees are ultimately responsible for the annual budget and the expenditures associated with the budget. In February of 2013, the Board of Trustees adopted a new planning design manual. This document eliminated BAPR and created the Fiscal Resources Committee (FRC). FRC is responsible for recommending

the annual budget to the District Council for its recommendation to the Chancellor and Board of Trustees. FRC is also responsible for annual review of the model for accreditation and can recommend any modifications to the guidelines.

The goal of the BAM is to create a documented revenue allocation process that provides financial stability and encourages fiscal accountability at all levels in times of either increasing or decreasing revenue streams. It is also intended to be simple, transparent, easy to understand, fair, predictable and consistent, using quantitative, verifiable factors with performance incentives. FRC should conduct a review(s) during each fiscal year to assess if the operation of the budget allocation model is meeting the goal.

Under state law, the District is the legal entity and is ultimately responsible for actions, decisions and legal obligations of the entire organization. The Board of Trustees of the Rancho Santiago Community College District has clear statutory authority and responsibility and, ultimately, makes all final decisions. Likewise, the Chancellor, under the direction of the Board of Trustees, is responsible for the successful operation, reputation, and fiscal integrity of the entire District. The funding model does not supplant the Chancellor's role, nor does it reduce the responsibility of the District Operations staff to fulfill their fiduciary role of providing appropriate oversight of the operations of the entire District. It is important that guidelines, procedures and responsibility be clear with regard to District compliance with any and all laws and regulations such as the 50% Law, full-time/part-time faculty requirements, Faculty Obligation Number (FON), attendance accounting, audit requirements, fiscal and related accounting standards, procurement and contract law, employment relations and collective bargaining, payroll processing and related reporting requirements, etc. The oversight of these requirements are to be maintained by District Operations, which has a responsibility to provide direction and data to the colleges to assure they have appropriate information for decision making with regard to resource allocation at the local level, thus, assuring District compliance with legal and regulatory requirements.

All revenue is considered District revenue because the district is the legal entity authorized by the State of California to receive and expend income and to incur expenses. However, the majority of revenue is provided by the taxpayers of California for the sole purpose of providing educational services to the communities and students served by the District. Services such as classes, programs, and student services are, with few exceptions, the responsibility of the colleges. It is the intent of the Revenue Allocation Model to allocate the majority of funds to the colleges in order to provide those educational services. The model intends to provide an opportunity to maximize resource allocation decisions at the local college level. Each college president is responsible for the successful operation and performance of his/her college as it relates to resource allocation and utilization. The purpose and function of the District Operations in this structure is to maintain the fiscal and operational integrity of the District and its individual colleges and centers and to facilitate college operations so that their needs are met and fiscal stability is assured. District Operations has responsibility for providing certain centralized functions, both to provide efficient operations as well as to assist in coordination between District Operations and the colleges. Examples of these services include human resources, business operations, fiscal and budgetary oversight, procurement, construction and capital outlay, and information technology. On the broadest level, the goal of this partnership is to encourage and support collaboration between the colleges and District Operations.

Implementation

A detailed transition plan for the implementation of the new BAM should include:

- Standards and milestones for the initial year
- An evaluation process to determine if the standards and milestones have been achieved or if there is adequate progress
- A process to ensure planning is driving the budget

The 2012-2013 fiscal year is the transitional year from the old budget allocation model to the new SB 361 model. Essentially, the first year (2012-2013) of the new model is a rollover of expenditure appropriations from the prior year 2011-2012. Therefore the 2011/12 ending balance funds are used on a one time basis to cover the structural deficit spending in the 2012/13 fiscal year.

An SB 361 Budget Allocation Model Implementation Technical Committee (BAMIT) was established by the Budget Allocation and Planning Review Committee (BAPR) and began meeting in April 2012. The team included:

District Office:	
Peter Hardash	Vice Chancellor, Business Operations/Fiscal Services
John Didion	Executive Vice Chancellor
Adam O'Connor	Assistant Vice Chancellor, Fiscal Services
Gina Huegli	Budget Analyst
Thao Nguyen	Budget Analyst
Santa Ana College:	
Linda Rose	Vice President, Academic Affairs
Jim Kennedy	Interim Vice President, Administrative Services
Michael Collins	Vice President, Administrative Services
Santiago Canyon College:	
Aracely Mora	Vice President, Academic Affairs
Steve Kawa	Vice President, Administrative Services

BAMIT was tasked with evaluating any foreseeable implementation issues transitioning from the old model and to make recommendations on possible solutions.

The team spent the next five months meeting to discuss and agree on recommendations for implementing the transition to new model using a series of discussion topics. These agreements are either documented directly in this model narrative or included in an appendix if the topic was related solely to the transition year.

It was also agreed by BAMIT that any unforeseen issue that would arise should be brought back to FRC for review and recommendation.

Revenue Allocation

The SB 361 funding model essentially allocates revenues to the colleges in the same manner as received by the District from the State of California. This method allocates all earned revenues to the colleges.

College and District Operations Budgets and Expenditure Responsibilities

Since the BAM is a revenue allocation model, all expenditures and allocation of revenues under the model are the responsibilities of the colleges and centers. Expenditure responsibilities for the colleges, District Operations and district-wide services are summarized in Table 1.

Revenue and budget responsibilities are summarized on Table 2. The total annual revenue to each college will be the sum of base funding for each college and center as defined by SB 361 and applying the current FTES rates for credit base, noncredit base, career development and college preparation noncredit base revenues as well as any local unrestricted or restricted revenues earned by the college.

The revenue allocations will be regularly reviewed by FRC. In reviewing the allocation of general funds, FRC

should take into consideration all revenues, including restricted revenues, available to each of the Budget Centers less any apportionment deficits, property tax shortfalls or uncollected student fees or shortfalls. If necessary, FRC will recommend adjustments to District Council for submission to the Chancellor.

The revenue allocated to District Operations and for district-wide services will be based on a budget prepared by the District Office, reviewed by FRC and the District Council and approved by the Chancellor and the Board of Trustees. This funding method is essentially a chargeback to the colleges.

DISTRICT OPERATIONS – Examples are those expenses associated with the operations of the Chancellor’s Office, Board of Trustees, Public Affairs, Human Resources, Risk Management, Educational Services, Institutional Research, Business Operations, Internal Auditing, Fiscal Services, Payroll, Purchasing, Facilities Planning, ITS and Safety Services. Economic Development expenditures are to be included in the District Operations budget but clearly delineated from other District Operations’ expenditures.

DISTRICT-WIDE SERVICES – Examples are those expenses associated with State and Federal regulatory issues, insurances, legal costs, Independent Audit Expenses and Retiree Health Benefit Costs.

Annual expenditure budgets for the District Operations and district-wide services will be developed based on the projected levels of expenditure for the prior fiscal year, taking into account unusual or one-time anomalies.

An annual review of District Operations and district-wide services will be conducted by FRC each fall in order to give time to complete the evaluation in time to prepare for the following fiscal year budget cycle and implement any suggestions. The review will include an evaluation of the effectiveness of the services provided to assure the District is appropriately funded. If FRC believes a change to the allocation is necessary, it will submit a recommendation to District Council for review and recommendation to the Chancellor.

District Reserves and Deficits

The Board of Trustees will establish a reserve through board policy, state guidelines and budget assumptions.

The Chancellor reserves the right to adjust allocations as necessary.

The Board of Trustees is solely responsible for labor negotiations with employee groups. Nothing in this budget model shall be interpreted to infringe upon the Board’s ability to collectively bargain and negotiate in good faith with employee organizations and meet and confer with unrepresented employees.

College Budget and Expenditure Responsibilities

Colleges will be responsible for funding the current programs and services that they operate as part of their budget plans. There are some basic guidelines the colleges must follow:

- Allocating resources to achieve the state funded level of FTES is a primary objective for all colleges.
- Requirements of the collective bargaining agreements apply to college level decisions.
- The FON (Faculty Obligation Number) must be maintained by each college. Full-time faculty hiring recommendations by the colleges are monitored on a district wide basis. Any financial penalties imposed by the state due to FON non-compliance will be borne proportionately by the campus not in compliance.

- In making expenditure decisions, the impact upon the 50% law calculation must be considered and budgeted appropriately. Any financial penalties imposed by the state due to 50% law non-compliance will be borne proportionally (by FTES split) by both campuses.
- With unpredictable state funding, the cost of physical plant maintenance is especially important. Lack of maintenance of the operations and district facilities and grounds will have a significant impact on the campuses and therefore needs to be addressed with a detailed plan and dedicated budget whether or not funds are allocated from the state.

Budget Center Reserves and Deficits

It is strongly recommended that the colleges and District Operations budget centers set aside at least a 1% contingency reserve to handle unplanned and unforeseen expenses. If unspent by year end, this reserve falls into the year-end balance and is included in the Budget Centers' beginning balance for the following fiscal year.

If a Budget Center incurs an overall deficit for any given year, the following sequential steps will be implemented:

The Budget Center reserve shall first be used to cover any deficit. If reserves are not sufficient to cover budget expenses and/or reserves are not able to be replenished the following year, then the Budget Center is to prepare an expenditure reduction plan and/or submit a request for the use of District Reserves to help offset the deficit. The expenditure reduction plan and/or a request to use District Reserves is to be submitted to FRC. If FRC agrees with the expenditure reduction plan and/or the request to use District Reserves, it will forward the recommendation to District Council for review and recommendation to the Chancellor who will make the final determination.

Revenue Modifications

Apportionment Revenue Adjustments

It is very likely each fiscal year that the District's revenues from state apportionment could be adjusted after the close of the fiscal year in the fall, but most likely at the P1 recalculation, which occurs eight months after the close of the fiscal year. This budget model therefore will be fluid, with changes made throughout the fiscal year (P-1, P-2, P-annual) as necessary. Any increase or decrease to prior year revenues is treated as a onetime addition or reduction to the colleges' current budget year and distributed in the model based on the most up to date FTES split reported by the District and funded by the state.

An example of revenue allocation and FTES change:

\$100,000,000 is originally split 70% Santa Ana College (\$70,000,000) and 30% Santiago Canyon College (\$30,000,000) based on FTES split at the time. At the final FTES recalculation for that year, the District earns an additional \$500,000 based on the total funded FTES. In addition, the split of FTES changes to 71%/29%. The total revenue of \$100,500,000 is then redistributed \$71,355,000 to Santa Ana College and \$29,145,000 to Santiago Canyon College which would result in a shift of \$855,000 between the colleges. A reduction in funding will follow the same calculation

It is necessary in this model to set a base level of FTES for each college. Per agreement by the Chancellor and college Presidents, the base FTES split of 70.80% SAC and 29.20% SCC will be utilized for the 2013/14 tentative budget. Similar to how the state sets a base for district FTES, this will be the beginning base level for each college. Each year through the planning process there will be a determination made if the district has growth potential for the coming fiscal year. Each college will determine what level of growth they believe they

can achieve and targets will be discussed and established through Chancellor's Cabinet. For example, if the district believes it has the opportunity for 2% growth, the colleges will determine the level of growth they wish to pursue. If both colleges decide to pursue and earn 2% growth and the district is funded for 2% growth, then each college's base would increase 2% the following year. In this case the split would still remain 70.80%/29.20% as both colleges moved up proportionately (Scenario #1). If instead, one college decides not to pursue growth and the other college pursues and earns the entire district 2% growth, all of these FTES will be added to that college's base and therefore its base will grow more than 2% and the split will then be adjusted (Scenario #2).

Using this same example in which the district believes it has the opportunity for 2% growth, and both colleges decide to pursue 2% growth, however one college generates 3% growth and the other generates 2%, the college generating more FTES would have unfunded over cap FTES. The outcome would be that each college is credited for 2% growth, each base increases 2% and the split remains (Scenario #3). If instead, one college generates 3% and the other college less than 2%, the college generating the additional FTES can earn its 2% target plus up to the difference between the other college's lost FTES opportunity and the total amount funded by the district (Scenario #4).

This model should also include a stability mechanism. In a year in which a college earns less FTES than its base, the base FTES will remain intact following the state method for stabilization. That college is in funding stability for one year, but has up to three years in which to earn back to its base FTES. The funding for this stability will be from available district Budget Stabilization Funds. If this fund has been exhausted, the Chancellor will determine the source of funding. If the college does not earn back to its base during this period, then the new lower FTES base will be established. As an example (Scenario #5), year one there is 2% growth opportunity. One of the colleges earns 2% growth but the other college declines by 1%, going into stability. This year the college that declined is held at their base level of FTES while the other college is credited for their growth. In the second year of the example, there is no growth opportunity, but the college that declined recaptures FTES to the previous year base to emerge from stability. Note that since the other college grew in year one, the percentage split has now changed.

All of these examples exclude the effect of statewide apportionment deficits. In the case of any statewide deficits, the college revenues will be reduced accordingly. In addition, the Chancellor reserves the right to make changes to the base FTES as deemed necessary in the best interest of the district as a whole.

	Base FTES	% split	Scenario #1	New FTES	% split
SAC	19,824	70.80%	2.00%	20,220.48	70.80%
SCC	8,176	29.20%	2.00%	8,339.52	29.20%
	<u>28,000</u>		2.00%	<u>28,560.00</u>	
	Base FTES	% split	Scenario #2	New FTES	% split
SAC	19,824	70.80%	2.82%	20,384.00	71.37%
SCC	8,176	29.20%	0.00%	8,176.00	28.63%
	<u>28,000</u>		2.00%	<u>28,560.00</u>	
	Base FTES	% split	Scenario #3	New FTES	% split
SAC	19,824		3.00%	20,418.72	
unfunded				(198.24)	
SAC	19,824	70.80%	2.00%	20,220.48	70.80%
SCC	8,176	29.20%	2.00%	8,339.52	29.20%
	<u>28,000</u>		2.00%	<u>28,560.00</u>	
	Base FTES	% split	Scenario #4	New FTES	% split
SAC	19,824		3.00%	20,418.72	
unfunded				(136.92)	
SAC	19,824	70.80%	2.31%	20,281.80	71.01%
SCC	8,176	29.20%	1.25%	8,278.20	28.99%
	<u>28,000</u>		2.00%	<u>28,560.00</u>	
YEAR 1	Base FTES	% split	Scenario #5	New FTES	% split
Actual Generated:					
SAC	19,824	70.80%	-1.00%	19,625.76	70.18%
SCC	8,176	29.20%	2.00%	8,339.52	29.82%
	<u>28,000</u>		-0.124%	<u>27,965.28</u>	
Calculated for Stability:					
SAC	19,824		-1.00%	19,625.76	
stabilization				282.24	
SAC	19,824	70.80%	0.42%	19,908.00	70.48%
SCC	8,176	29.20%	2.00%	8,339.52	29.52%
	<u>28,000</u>		0.884%	<u>28,247.52</u>	
YEAR 2					
Actual Generated:					
SAC	19,625.76	70.18%	1.44%	19,908.00	70.48%
SCC	8,339.52	29.82%	0.00%	8,339.52	29.52%
	<u>27,965.28</u>		1.009%	<u>28,247.52</u>	

Allocation of New State Revenues

Growth Funding: Plans from the Planning and Organizational Effectiveness Committee (POE) to seek growth funding requires FRC recommendation and approval by the Chancellor, and the plans should include how growth funds will be distributed if one of the colleges does not reach its growth target. A college seeking the opportunity for growth funding will utilize its own carryover funds to offer a schedule to achieve the desired growth. Once the growth has been confirmed as earned and funded by the state and distributed to the district, the appropriate allocation will be made to the college(s) generating the funded growth back through the model. Growth/Restoration Funds will be allocated to the colleges when they are actually earned.

Revenues which are not college specific (for example, student fees that cannot be identified by college), will be allocated based on total funded FTES percentage split between the campuses.

After consultation with district's independent audit firm, the implementation team agreed that any unpaid uncollected student fees will be written off as uncollectible at each year end. This way, only actual collected revenues are distributed in this model. At P-1, P-2 and P-annual, uncollected fee revenues will be adjusted.

Due to the instability of revenues, such as interest income, discounts earned, auction proceeds, vendor rebates (not including utility rebates which are budgeted in Fund 41 for the particular budget center) and mandated cost reimbursements, revenues from these sources will **not** be part of the revenue allocation formula. Income derived from these sources will be deposited to the district wide reserves. If an allocation is made to the colleges from mandated cost reimbursements and the claims are later challenged and require repayment, the colleges receiving the funds will be responsible for repayment at the time of repayment or withholding of funds from the state.

Cost of Living Adjustments: COLAs included in the tentative and adopted budgets shall be sequestered and not allocated for expenditure until after collective bargaining for all groups have been finalized.

Lottery Revenue: Income for current year lottery income is received based on the prior fiscal year's FTES split. At Tentative Budget, the allocation will be made based on projected FTES without carryover. At Adopted Budget, final FTES will be used and carryovers will be included.

Other Modifications

Salary and Benefits Cost

All authorized full time and ongoing part time positions shall be budgeted with corresponding and appropriate fixed cost and health and welfare benefits. Vacant positions will be budgeted at the previous employee's exit level, new vacancies at the ninth place ranking level (Class VI, Step 10) for full-time faculty and at the mid-level for other positions (ex. Step 3 for CSEA, Step 4 for Management), with the district's contractual cap for the health and welfare benefits. The full cost of all positions, regardless of the budgeted amount, including step and column movement costs, longevity increment costs and any additional collective bargaining agreement costs, will be charged to the particular Budget Center. The colleges are responsible for this entire cost, including any increases or adjustments to salary or benefits throughout the year. If a position becomes vacant during a fiscal year, the Budget Center has the discretion to move budget for other one-time needs. Any payoffs of accrued vacation, or any additional costs incurred at separation from employment with the district, will be borne by the particular Budget Center. When there is a vacancy that won't be filled immediately, Human Resources should be consulted as to how long it can remain vacant. The colleges should also consult Human Resources regarding the FON when recommending to defund faculty positions.

Grants/Special Projects

Due to the timeliness issues related to grants, approvals rest with the respective Chancellor's Cabinet member, through established processes, in all cases except for Economic Development grants in which a new grant opportunity presents itself which requires an increase to the District Office budget due to match or other

unrestricted general fund cost. In these cases, the grant will be reviewed by Chancellor's Cabinet with final approval made by the Chancellor.

Some grants allow for charges of indirect costs. These charges will accumulate by Budget Center during each fiscal year. At fiscal year end, once earned, each college will be allocated 100% of the total indirect earned by that college and transferred into Fund 13 the following year to be used for one-time expenses. The indirect earned by district projects will roll into the ending fund balance districtwide.

It is the district's goal to fully expend grants and other special project allocations by the end of the term, however sometimes projects end with a small overage or can be under spent. For any overage or allowable amount remaining, these amounts will close into the respective Budget Center's Fund 13 using 7200 transfers.

Banked LHE Load Liability

Beginning in 2012/13, the liability for banked LHE will be accounted for in separate college accounts. The cost of faculty banking load will be charged to the college during the semester the course is taught and added to the liability. When an instructor takes banked leave, they will be paid their regular salary and district office will make a transfer from the liability to the college 1300 account to pay the backfill cost of teaching the load. A college cannot permanently fill a faculty position at the time someone takes their final year or semester off before retirement. Filling a vacancy cannot occur until the position is actually vacant. In consultation with Human Resources and Fiscal Services, a college can request to swap another faculty vacancy they may have in another discipline or pay the cost differential if they determine programmatically it needs to be filled sooner.

This method will appropriately account for the costs of each semester offerings and ensure an appropriate liability. Although the liability amounts will be accounted for by college, only District Fiscal Services will be able to make transfers from these accounts. Each year end a report will be run to reconcile the total cost of the liability and if any additional transfers are required, the colleges will be charged for the differences.

Other Possible Strategic Modifications

Summer FTES

There may be times when it is in the best financial interest of the District to shift summer FTES between fiscal years. When this occurs, the first goal will be to shift FTES from both colleges in the same proportion as the total funded FTES for each of the colleges. If this is not possible, then care needs to be exercised to ensure that any such shift does not create a disadvantage to either college. If a disadvantage is apparent, then steps to mitigate this occurrence will be addressed by FRC.

Borrowing of summer FTES is not a college-level decision, but rather it is a District-level determination. It is not a mechanism available to individual colleges to sustain their internal FTES levels.

Long-Term Plans

Colleges: Each college has a long-term plan for facilities and programs. The Chancellor, in consultation with the Presidents, will evaluate additional funding that may accrue to the colleges beyond what the model provides. The source of this funding will also have to be identified.

Santa Ana College links planning to budget through the use of the Cyclical Academic Program Review Planning Calendar which is linked to the District Budget Planning Calendar. Action Plans that identify fiscal resources, during the Program Review Process, will be integrated with the college Budget Plans. The College Planning and Budget and Committee will monitor the integration of Program Review, and other planning with budget planning activities.

Planning at Santiago Canyon College exists in a variety of interconnected processes and documents. Accreditation Self Evaluations, campus-wide plans, program reviews, and department and unit plans work

together to inform and guide the work carried out by the college. Annual Department Planning Portfolios are created and updated along with outcomes assessment informed program reviews, which are carried out every three years. These serve as the central link that aligns planning with resource allocation. Through these processes, departments set goals, review progress, and determine priorities. The college's budget committee reviews requests for new and additional funding to ensure that said requests are supported by evidence from the outcomes assessment process, documented in Department Planning Portfolios and Program Reviews, and carried forward by means of Program Review Summary Reports. Based on this information, the budget committee recommends priorities for the annual budget to the College Council, which ultimately determines the college's funding priorities.

District Operations: District Operations and district wide services may also require additional funding to implement new initiatives in support of the colleges and the district as a whole. FRC will evaluate requests for such funds on a case-by-case basis and submit a recommendation to the Chancellor.

Full-Time Faculty Obligation Number (FON)

To ensure that the District complies with the State required full-time Faculty Obligation Number (FON), the Chancellor will establish a FON for each college. Each college shall be required to fund at least that number of full-time faculty positions. If the District falls below the FON and is penalized, the amount of the penalty will be deducted from the revenues of the college(s) causing the penalty. FRC, along with the District Enrollment Management Committee, should regularly review the FON targets and actuals and determine if any budget adjustment is necessary. If an adjustment is needed, FRC should develop a proposal and forward it to POE Committee for review and recommendation to the Chancellor.

Budget Input

Using a system for Position Control, Fiscal Services will budget 100% of all regular personnel cost of salary and benefits, and notify the Budget Centers of the difference between the computational total budget from the Budget Allocation Model and the cost of regular personnel. The remaining line item budgets will roll over from one year to the next so the Budget Centers are not required to input every line item. The Budget Centers can make any allowable budget changes at their discretion and will also be required to make changes to reconcile to the total allowable budget per the model.

Appendices Attached

- A. Definition of Terms**
- B. Transition Plan**
- C. 2012-13 Budget Allocation Model**

TABLE 1 Expenditure and Budget Responsibilities		Santa Ana College & CEC <input checked="" type="checkbox"/>	Santiago Canyon College & OEC <input checked="" type="checkbox"/>	District Office <input checked="" type="checkbox"/>	Districtwide <input checked="" type="checkbox"/>
Academic Salaries- (1XXX)					
1	State required full-time Faculty Obligation Number (FON)	✓	✓	✓	✓
2	Bank Leave	✓	✓		
3	Impact upon the 50% law calculation	✓	✓	✓	✓
4	Faculty Release Time	✓	✓		✓
5	Faculty Vacancy, Temporary or Permanent	✓	✓		
6	Faculty Load Banking Liability	✓	✓		
7	Adjunct Faculty Cost/Production	✓	✓		
8	Department Chair Reassigned Time	✓	✓		✓
9	Management of Sabbaticals (Budgeted at colleges)	✓	✓		✓
10	Sick Leave Accrual Cost	✓	✓		✓
11	AB1725	✓	✓		
12	Administrator Vacation	✓	✓	✓	
Classified Salaries- (2XXX)					
1	Classified Vacancy, Temporary or Permanent	✓	✓	✓	
2	Working Out of Class	✓	✓	✓	
3	Vacation Accrual Cost	✓	✓	✓	
4	Overtime	✓	✓	✓	
5	Sick Leave Accrual Cost	✓	✓	✓	
6	Compensation Time taken	✓	✓	✓	
Employee Benefits-(3XXX)					
1	STRS Employer Contribution Rates, Increase/(Decrease)	✓	✓	✓	
2	PERS Employer Contribution Rates, Increase/(Decrease)	✓	✓	✓	
3	OASDI Employer Rates, Increase/(Decrease)	✓	✓	✓	
4	Medicare Employer Rates, Increase/(Decrease)	✓	✓	✓	
5	Health and Welfare Benefits, Increases/(Decrease)	✓	✓	✓	
6	SUI Rates, Increase/(Decrease)	✓	✓	✓	
7	Workers' Comp. Rates, Increase/(Decrease)	✓	✓	✓	
8	Retiree Health Benefit Cost				
	-OPEB Liability vs. "Pay-as-you-go"				✓
9	Cash Benefit Fluctuation, Increase/(Decrease)	✓	✓	✓	
Other Operating Exp & Services-(5XXX)					
1	Property and Liability Insurance Cost				✓
2	Waiver of Cash Benefits	✓	✓	✓	
3	Utilities				
	-Gas	✓	✓	✓	

	-Water	✓	✓	✓	
	-Electricity	✓	✓	✓	
	-Waste Management	✓	✓	✓	
	-Water District, Sewer Fees	✓	✓	✓	
4	Audit				✓
5	Board of Trustee Elections				✓
6	Scheduled Maintenance	✓	✓		✓
7	Copyrights/Royalties Expenses	✓	✓		
Capital Outlay-(6XXX)					
1	Equipment Budget				
	-Instructional	✓	✓	✓	✓
	-Non-Instructional	✓	✓	✓	✓
2	Improvement to Buildings	✓	✓	✓	✓
3	Improvement to Sites	✓	✓	✓	✓

TABLE 2 Revenue and Budget Responsibilities		Santa Ana College & CEC ✓	Santiago Canyon College & OEC ✓	District Office ✓	Districtwide ✓
Federal Revenue- (81XX)					
1	Grants Agreements	✓	✓	✓	
2	General Fund Matching Requirement	✓	✓	✓	
3	In-Kind Contribution (no additional cost to general fund)	✓	✓	✓	
4	Indirect Cost (overhead)	✓	✓		✓
State Revenue- (86XX)					
1	Base Funding	✓	✓		
2	Apportionment	✓	✓		
3	COLA or Negative COLA	✓	✓	✓	✓ subject to collective bargaining
4	Growth, Work Load Measure Reduction, Negative Growth	✓	✓	✓	✓
5	Categorical Augmentation/Reduction	✓	✓	✓	
6	General Fund Matching Requirement	✓	✓	✓	
7	Apprenticeship	✓	✓		
8	In-Kind Contribution	✓	✓	✓	
9	Indirect Cost	✓	✓		✓
10	Lottery				
	- Unrestricted (abate cost of utilities)	✓	✓	✓	
	- Restricted-Proposition 20	✓	✓		

11	Instructional Equipment Matches (3:1)	✓	✓		✓ and will have chargeback to site proportionally
12	Scheduled Maintenance Matches (1:1)	✓	✓	✓	✓ and will have chargeback to site proportionally
13	Part time Faculty Compensation Funding	✓	✓		✓ subject to collective bargaining
14	State Mandated Cost				✓
Local Revenue- (88XX)					
1	Contributions	✓	✓	✓	
2	Fundraising	✓	✓	✓	
3	Proceed of Sales	✓	✓	✓	
4	Health Services Fees	✓	✓		
5	Rents and Leases	✓	✓	✓	
6	Enrollment Fees	✓	✓		
7	Non-Resident Tuition	✓	✓		
8	Student ID and ASB Fees	✓	✓		
9	Parking Fees				✓

Rancho Santiago Community College District

Budget Allocation Model Based on SB 361

Appendix A – Definition of Terms

AB 1725 – Comprehensive California community college reform legislation passed in 1988, that covers community college mission, governance, finance, employment, accountability, staff diversity and staff development.

Accreditation – The review of the quality of higher education institutions and programs by an association comprised of institutional representatives. The Accrediting Commission for Community and Junior Colleges (ACCJC) of the Western Association of Schools and Colleges (WASC) accredits California's community colleges.

Apportionments – Allocations of state or federal aid, local taxes, or other monies among school districts or other governmental units. The district's base revenue provides most of the district's revenue. The state general apportionment is equal to the base revenue less budgeted property taxes and student fees. There are other smaller apportionments for programs such as apprenticeship and EOPS.

Bank Leave – Faculty have the option to “bank” their beyond contract teaching load instead of getting paid during that semester. They can later request a leave of absence using the banked LHE.

BAM – Budget Allocation Model.

BAPR – Budget and Planning Review Committee.

Base FTES – The amount of funded actual FTES from the prior year becomes the base FTES for the following year. For the tentative budget preparation, the prior year P1 will be used. For the proposed adopted budget, the prior year P2 will be used. At the annual certification at the end of February, an adjustment to actual will be made.

Budget Center – The three Budget Centers of the district are Santa Ana College, Santiago Canyon College and the District Operations.

Budget Stabilization Fund – The portion of the district's ending fund balance, in excess of the 5% reserve, budget center carryovers and any restricted balances, used for one-time needs in the subsequent year.

Cap – An enrollment limit beyond which districts do not receive funds for additional students.

Capital Outlay – Capital outlay expenditures are those that result in the acquisition of, or addition to, fixed assets. They are expenditures for land or existing buildings, improvement of sites, construction of buildings, additions to buildings, remodeling of buildings, or initial or additional equipment. Construction-related salaries and expenses are included.

Categorical Funds – Money from the state or federal government granted to qualifying districts for special programs, such as Matriculation or Vocational Education. Expenditure of categorical funds is restricted to the fund's particular purpose. The funds are granted to districts in addition to their general apportionment.

Center – An off-campus site administered by a parent college that offers programs leading to certificates or degrees that are conferred by the parent institution. The district centers are Centennial Education Center and Orange Education Center.

COLA – Cost of Living Adjustment allocated from the state calculated by a change in the Consumer Price Index (CPI).

Fifty Percent Law (50% Law) – Section 84362 of the Education Code, commonly known as the Fifty Percent Law, requires each community college district to spend at least half of its “current expense of education” each fiscal year on the “salaries of classroom instructors.” Salaries include benefits and the salaries of instructional aides.

Fiscal Year – Twelve calendar months; in California, it is the period beginning July 1 and ending June 30. Some special projects use a fiscal year beginning October 1 and ending September 30, which is consistent with the federal government’s fiscal year.

FON – Faculty Obligation Number, the number of full time faculty the district is required to employ as set forth in title 5, section 53308.

FRC – Fiscal Resources Committee.

FTEs – Full Time Equivalent Students. The number of students in attendance as determined by actual count for each class hour of attendance or by prescribed census periods. Every 525 hours of actual attendance counts as one FTEs. The number 525 is derived from the fact that 175 days of instruction are required each year, and students attending classes three hours per day for 175 days will be in attendance for 525 hours. That is, three times 175 equals 525.

Fund 11 – The unrestricted general fund used to account for ongoing revenue and expenditures.

Fund 12 – The restricted general fund used to account for categorical and special projects.

Fund 13 – The unrestricted general fund used to account for unrestricted carryovers and one-time revenues and expenses.

Growth – Funds provided in the state budget to support the enrollment of additional FTE students.

In-Kind Contributions – Project-specific contributions of a service or a product provided by the organization or a third-party where the cost cannot be tracked back to a cash transaction which, if allowable by a particular grant, can be used to meet matching requirements if properly documented. In-kind expenses generally involve donated labor or other expense.

Indirect Cost – Indirect costs are district-wide, general management costs (i.e., activities for the direction and control of the district as a whole) which would be very difficult to be charged directly to a particular project. General management costs consist of administrative activities necessary for the general operation of the agency, such as accounting, budgeting, payroll preparation, personnel services, purchasing, and centralized data processing. An indirect cost rate is the percentage of an district’s indirect costs to its direct costs and is a standardized method of charging individual programs for their share of indirect costs.

LHE – Lecture Hour Equivalent. The standard instructional work week for faculty is fifteen (15) LHE of classroom assignments, fifteen (15) hours of preparation, five (5) office hours, and five (5) hours of institutional service. The normal teaching load for faculty is thirty (30) LHE per school year.

Mandated Costs – District expenses which occur because of federal or state laws, decisions of federal or state courts, federal or state administrative regulations, or initiative measures.

POE – Planning and Organizational Effectiveness Committee.

Proposition 98 – Proposition 98 refers to an initiative constitutional amendment adopted by California’s voters at the November 1988 general election which created a minimum funding guarantee for K-14 education and also required that schools receive a portion of state revenues that exceed the state’s appropriations limit.

Reserves – Funds set aside to provide for estimated future expenditures or deficits, for working capital, economic uncertainty, or for other purposes. Districts that have less than a 5% reserve are subject to a fiscal ‘watch’ to monitor their financial condition.

SB 361 – The New Community College Funding Model (Senate Bill 361), effective October 1, 2006, includes funding base allocations depending on the number of FTES served, credit FTES funded at an equalized rate, noncredit FTES funded at an equalized rate, and enhanced noncredit FTES funded at an equalized rate. The intent of the formula is to provide a more equitable allocation of system wide resources, and to eliminate the complexities of the previous Program Based Funding model while still retaining focus on the primary component of that model, instruction. In addition, the formula provides base operational allocations for colleges and centers scaled for size.

Seventy-five/twenty-five (75/25) – Refers to policy enacted as part of AB 1725 that sets 75 percent of the hours of credit instruction as a goal for classes to be taught by full-time faculty.

Target FTES – The estimated amount of agreed upon FTES the district or college anticipates the opportunity to earn growth/restoration funding during a fiscal year.

Title 5 – The portion of the California Code of Regulations containing regulations adopted by the Board of Governors which are applicable to community college districts.

1300 accounts – Object Codes 13XX designated to account for part time teaching and beyond contract salary cost.

7200 Transfers – Intrafund transfers made between the restricted and unrestricted general fund to close a categorical or other special project at the end of the fiscal year or term of the project.

Rancho Santiago Community College District

Budget Allocation Model Based on SB 361

Appendix B – Transition Plan

Rancho Santiago Community College District is transitioning to this new Budget Allocation Model in 2012/13. As the district is currently budgeting expenses in excess of revenues due to the prolonged state funding decline, it is acknowledged that the district will use some of its newly created “Budget Stabilization Fund” to balance its budget. As this is the case, during this transition Budget Centers are held accountable to the total expense allocation given in 2012/13, rather than the actual revenue received. It was agreed that the 2011/12 adopted budget would be rolled over as the starting place for 2012/13 before making cuts of \$5 million. All personnel cost was manually calculated to estimate actual cost of salaries and benefits and updated. In addition, the college Vice Presidents of Administrative Services and district office of Fiscal Services agreed to reductions in the budgeted cost for utilities and the amounts to budget for part-time ongoing positions to more closely match expected expenses as well.

The district created a new unrestricted general fund (Fund 13) to account for one-time and carryover funds separately from the ongoing unrestricted general fund (Fund 11). During the transition and in order to attempt to balance Fund 11 revenues and expenses, a number of “ongoing” costs were moved from Fund 11 to Fund 13. The intention through transition is to eventually have all ongoing costs in Fund 11 and all one-time costs in Fund 13.

The Budget Stabilization Fund was created from the overall ending fund balance after clearing out various designated contingency accounts such as child development, bank leave and vacation payout, etc., and deducting the board established 5% reserve and the Budget Center carryovers. The chancellor decided to allow the Budget Centers to carry over any remaining funds from 2011/12 into the transition year 2012/13, but if overspent, allow the Budget Center to begin 2012/13 with no penalty. In fact, the three Budget Centers each carried over funds to begin the new fiscal year (SAC - \$3,385,208; SCC - \$1,811,931; DO \$866,623).

The 2012/13 State Budget included language to allow for a mandated cost block grant at \$28 per FTES. The district decided to budget this revenue in Fund 13 and set aside those funds in a holding account to potentially use to offset the cost of the trigger language in the FARSCCD settlement if the governor’s tax measure passes in November 2012.

Other transitional agreements that were made include:

- It was agreed to clean up the previously budgeted project in Fund 11 for Datatel Implementation as there was no need to continue such a project. The budget was moved from project 3325 to 0000 and the colleges initiated status change forms for the individuals charged there.
- Rather than continuing to budget for an interfund transfer from Fund 11 to the Child Development Fund 33, beginning in 2012/13, 100% of the cost of the program will be charged to Fund 33. If the program has costs overruns, a transfer from reserves will need to be requested with an explanation for the need.
- Copyrights/Royalties to ASCAP, BMI, and SESAC were previously paid by the District Office on behalf of the colleges. As this cost is technically a site specific cost, it was agreed to budget and pay for this cost at the two colleges.
- It was agreed to keep the parking permit revenue and related costs centralized. The majority of these funds are allocated for safety personnel, however there could potentially be some funds available for lot maintenance. If/when spent on lot maintenance, it will be authorized and managed through the safety department. It was also pointed out that the full cost of lot maintenance cannot be covered by these funds. The Budget Centers will need to budget operational parking lot and access road maintenance along with all other maintenance costs.

- It was agreed to eliminate the budget in Human Resources for the cost of FARSCCD LHE released time and allocate the budget to the two colleges based on the final 2011/12 FTES split. The college that has faculty reassigned for FARSCCD duties will bear the cost to backfill their load. If FARSCCD reimburses for the cost of reassignment over the contract maximum, the college with the excess reassignment will receive the reimbursement. It was noted that although there is technically a related benefit cost, only the salary portion is invoiced to FARSCCD. It was agreed that this will be reviewed a fiscal year end 2012/13 to determine how this worked.
- Given the importance of the fall review of the allocation of resources in the adopted budget, which includes the District Operations, FRC suggests that the Planning and Organizational Effectiveness Committee create a process and a review instrument to evaluate the effectiveness of these allocations of resources to support planning.

RSCCD - 2012-13 Adopted Budget SB 361 Revenue Allocation Simulation for Unrestricted General Fund -- FD 11 & 13
Based on 11-12 Annual Reported FTES APPENDIX C

Part 1 - SB 361 Simulation									
	SAC/CEC	SAC	CEC	SCC/OEC	SCC	OEC	DO	DW	TOTAL
APPORTIONMENT REVENUE									
Base Allocation	\$ 4,428,727	\$ 4,428,727		\$ 3,321,545	\$ 3,321,545				\$ 7,750,272
Grandfathered or Approved Center	\$ 1,107,182		\$ 1,107,182	\$ 1,107,182		\$ 1,107,182			\$ 2,214,364
FTES Base	\$ 82,005,274	\$ 66,191,473	\$ 15,813,801	\$ 35,032,479	\$ 28,554,627	\$ 6,477,852			\$ 117,037,753
Subtotal	\$ 87,541,183	\$ 70,620,200	\$ 16,920,983	\$ 39,461,206	\$ 31,876,172	\$ 7,585,034	\$ -	\$ -	\$ 127,002,389
Restoration/Stability Adjustment	\$ 571,663	\$ 426,788	\$ 144,875	\$ 243,861	\$ 184,114	\$ 59,747			\$ 815,524
Growth	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			\$ -
Deficit Coefficient - .9765055922	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			\$ -
One-time apportionment adjustment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			\$ -
Property Tax Deficit Factor (ERAF)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			\$ -
Enrollment Fee Deficit Factor	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			\$ -
TOTAL ESTIMATED APPORTIONMENT REVENUE	\$ 88,112,847	\$ 71,046,988	\$ 17,065,858	\$ 39,705,067	\$ 32,060,286	\$ 7,644,780	\$ -	\$ -	\$ 127,817,913
<i>Percentages</i>	68.94%	55.58%	13.35%	31.06%	25.08%	5.98%			
OTHER STATE REVENUE									
Lottery, Unrestricted	\$ 2,472,101	\$ 1,856,826	\$ 615,275	\$ 1,043,339	\$ 789,599	\$ 253,740			\$ 3,515,440
Return to Title IV	\$ -			\$ -					\$ -
Part-Time Faculty Compensation	\$ 484,838	\$ 361,967	\$ 122,871	\$ 206,823	\$ 156,151	\$ 50,672			\$ 691,661
Subtotal, Other State Revenue	\$ 2,956,940	\$ 2,218,793	\$ 738,146	\$ 1,250,161	\$ 945,749	\$ 304,412	\$ -	\$ -	\$ 4,207,101
TOTAL ESTIMATED REVENUE	\$ 91,069,786	\$ 73,265,782	\$ 17,804,005	\$ 40,955,228	\$ 33,006,036	\$ 7,949,193	\$ -	\$ -	\$ 132,025,014
Excludes District-wide Expenditures									* \$ 10,491,861
									\$ 121,533,153
ESTIMATED REVENUE WITH 19.49% FOR DO	\$ 67,451,576	\$ 54,387,431	\$ 13,064,145	\$ 30,394,766	\$ 24,542,583	\$ 5,852,183	\$ 23,686,812		\$ 121,533,153
	55.50%	44.75%	10.75%	25.01%	20.19%	4.82%	19.49%		
BUDGET EXPENDITURES FOR FY 2012-13									
SAC/CEC Expenses	\$ 74,031,140	\$ 64,179,689	\$ 9,851,451						\$ 74,031,140
SCC/OEC Expenses				\$ 33,698,194	\$ 29,350,942	\$ 4,347,252			\$ 33,698,194
DO Expenses							\$ 26,841,443		\$ 26,841,443
District-wide Services									
Retirees Instructional								\$ 3,563,038	\$ 3,563,038
Retirees Non-Instructional								\$ 3,202,169	\$ 3,202,169
All Risks Insurance								\$ 203,033	\$ 203,033
Property & Liability								\$ 1,623,621	\$ 1,623,621
Election								\$ 400,000	\$ 400,000
Interfund Transfer								\$ 1,500,000	\$ 1,500,000
TOTAL ESTIMATED EXPENDITURES	\$ 74,031,140	\$ 64,179,689	\$ 9,851,451	\$ 33,698,194	\$ 29,350,942	\$ 4,347,252	\$ 26,841,443	\$ 10,491,861	\$ 145,062,638
Percent of Total Estimated Expenditures	51.03%	44.24%	6.79%	23.23%	20.23%	3.00%	18.50%	7.23%	
ESTIMATED EXPENSES UNDER/(OVER) REVENUE	\$ (6,579,564)	\$ (9,792,258)	\$ 3,212,694	\$ (3,303,428)	\$ (4,808,359)	\$ 1,504,931	\$ (3,154,631)		\$ (13,037,624)
OTHER STATE REVENUE									
Apprenticeship				\$ 1,389,973	\$ 1,389,973				\$ 1,389,973
Enrollment Fees 2%								\$ 86,730	\$ 86,730
State Mandated Cost								\$ 782,028	\$ 782,028
LOCAL REVENUE									
Non Resident Tuition	\$ 1,407,385	\$ 1,407,385		\$ 242,615	\$ 242,615				\$ 1,650,000
Student Representation Fee	\$ -	\$ -		\$ 11,416	\$ 11,416				\$ 11,416
Library Fines	\$ 2,000	\$ 2,000		\$ 2,000	\$ 2,000				\$ 4,000
Interest/Investments	\$ -	\$ -		\$ -	\$ -			\$ 261,000	\$ 261,000
Rents/Leases	\$ 48,480	\$ 48,480		\$ 22,472	\$ 22,472		\$ 239,250		\$ 310,202
Proceeds-Sale of Equipment	\$ -	\$ -		\$ -	\$ -			\$ 5,000	\$ 5,000
Other Local	\$ 15,149	\$ 15,149		\$ -	\$ -			\$ 33,750	\$ 48,899
Subtotal, Other Local Revenue	\$ 1,473,014	\$ 1,473,014	\$ -	\$ 1,668,476	\$ 1,668,476	\$ -	\$ 239,250	\$ 1,168,508	\$ 4,549,248
ESTIMATED ENDING BALANCE FOR 6/30/13	\$ (5,106,550)	\$ (8,319,244)	\$ 3,212,694	\$ (1,634,952)	\$ (3,139,883)	\$ 1,504,931	\$ (1,746,873)	\$ -	\$ (8,488,376)
NOTE: Excludes reserves (79XX) of \$34,733,239									

Rancho Santiago Community College District

Sound Fiscal Management Self-Assessment Checklist 2013/2014

1. Deficit Spending - Is this area acceptable? **YES**

Is the district spending within their revenue budget in the current year? **No**

The district had budgeted deficit spending (current year expenditures exceeding current year revenue) of its Budget Stabilization Fund in 2011/12 of \$8.3 million (with an actual spend down of \$3 million) and has planned for deficit spending in the adopted budget for 2012/13 of \$7.2 million. The expected spend down is anticipated to be less than this amount and the tentative budget for 2013/14 again will utilize the Budget Stabilization Fund. Although the district at this time is not spending within the earned revenues, with a beginning reserve in 2011/12 and 2012/13 of over \$43 million, these were conscious decisions to utilize these funds for stabilization purposes.

Has the district controlled deficit spending over multiple years? **Yes**

Is deficit spending addressed by fund balance, ongoing revenue increases, or expenditure reductions? **Currently addressed using one-time funding through the Budget Stabilization Fund.**

Are district revenue estimates based upon past history? **Reserve estimates are based on a number of factors including State Chancellor's Office and Department of Finance estimates and local revenue estimates which are evaluated each year.**

Does the district automatically build in growth revenue estimates? **No, FTES growth must be earned before the revenue is budgeted.**

2. Fund Balance – Is this area acceptable? **YES**

Is the district's fund balance stable or consistently increasing? **Yes, other than the planned deficit spending in 2011/12 through 2013/14.**

Is the fund balance increasing due to on-going revenue increases and/or expenditure reductions? **The fund balance had grown in the previous years mainly due to conservative revenue estimates and anticipated state budget reductions that did not materialize within that fiscal year.**

3. Enrollment - Is this area acceptable? **NO**

Has the district's enrollment been increasing or stable for multiple years? **Enrollment has been declining due to state cutbacks.**

Are the district's enrollment projections updated at least semiannually? **No.**

Are staffing adjustments consistent with the enrollment trends? **Campuses and centers manage enrollment trends and staffing.**

Does the district analyze enrollment and full time equivalent students (FTES) data? **The district office prepares 320 reports to the State Chancellor's Office. The campuses analyze enrollment and FTES data.**

Does the district track historical data to establish future trends between P-1 and annual for projection purposes? **The district prepares FTES information in spreadsheets for the colleges to utilize.**

Has the district avoided stabilization funding? **No, the district did not earn maximum funded FTES in 2011/12 and was in stabilization and therefore is in restoration in 2012/13. The district does not expect to fully restore the FTES in 2012/13 unless it borrows from summer 2013.**

4. Unrestricted General Fund Balance – Is this area acceptable? **YES**

Is the district's unrestricted general fund balance consistently maintained at or above the recommended minimum prudent level (5% of the total unrestricted general fund expenditures)? **Yes, the unrestricted ending fund balance has not been below 8% since 2006/07.**

Is the district's unrestricted fund balance maintained throughout the year? **Yes, although Budget Stabilization Funds are temporarily being used to offset the current year budgeted deficit spending.**

5. Cash Flow Borrowing - Is this area acceptable? YES

Can the district manage its cash flow without interfund borrowing? **Yes. Currently the district is managing its cash flow without the need for interfund borrowing.**

Is the district repaying TRANS and/or borrowed funds within the required statutory period? **N/A**

6. Bargaining Agreements - Is this area acceptable? NO/YES

Has the district settled bargaining agreements within new revenue sources during the past three years? **No, salary and benefit increases have been negotiated even though revenues are declining. The Faculty collective bargaining agreement includes a 9th place ranking formula. This formula requires salary increases even without additional sources of ongoing funds.**

Did the district conduct a pre-settlement analysis identifying an ongoing revenue source to support the agreement? **Fiscal Services prepared a total compensation cost analysis after the negotiated settlement; however no ongoing revenue source could be identified to cover the additional ongoing salary and benefits costs. One-time Budget Stabilization Funds are being utilized to offset this ongoing cost increase.**

Did the district correctly identify the related costs? **Both the salary and related benefits costs were identified after the settlement.**

Did the district address budget reductions necessary to sustain the total compensation increase? **One-time Budget Stabilization Funds are being utilized to offset this ongoing cost increase. Future reductions will be necessary without additional revenue sources.**

7. Unrestricted General Fund Staffing - Is this area acceptable? NO/YES

Is the district ensuring it is not using one-time funds to pay for permanent staff or other ongoing expenses? **No, however the district continues to transition to a new budget model. In 2012/13 the district established a new fund (Fund 13) to account for one-time, and carryover unrestricted general funds separately from Fund 11. Fund 11 will account for ongoing unrestricted general funds to balance current year revenues with current year expenses. As the 2013/14 tentative budget calls for deficit spending at this time, one-time funds are being used for ongoing costs.**

Is the percentage of district general fund budget allocated to salaries and benefits at or less than the statewide average (i.e. the statewide average for 2003-04 is 85%)? **Yes. The 2013/14 tentative budget shows 84.3%.**

8. Internal Controls - Is this area acceptable? YES

Does the district have adequate internal controls to insure the integrity of the general ledger? **Yes.**

Does the district have adequate internal controls to safeguard the district's assets? **Yes.**

Both of these are evidenced by unqualified audit opinions with no material weaknesses or significant deficiencies noted recently, with only minor federal and state compliance issues noted.

9. Management Information Systems - Is this area acceptable? YES

Is the district data accurate and timely? **Yes.**

Are the county and state reports filed in a timely manner? **Yes.**

Are key fiscal reports readily available and understandable? **Yes.**

10. Position Control – Is this area acceptable? NO

Is position control integrated with payroll? **No. The district is currently in process of creating and programming a position control system. Phase I went live in 2012/13 and includes only a salary encumbrance system for full- and part-time staff salaries. Phase II will include encumbrances for benefits costs. A future phase will directly tie total compensation of positions to budget.**

Does the district control unauthorized hiring? **Human Resources processes all hiring in accordance with board policies and procedures.**

Does the district have controls over part-time academic staff hiring? **Human Resources processes all hiring in accordance with board policies and procedures.**

11. Budget Monitoring - Is this area acceptable? YES

Is there sufficient consideration to the budget, related to long-term bargaining agreements? **The district is implementing Multi-Year Projection models (MYP) for use in collective bargaining and budget preparation.**

Are budget revisions completed in a timely manner? **Yes, monthly.**

Does the district openly discuss the impact of budget revisions at the board level? **Budget updates are presented to and discussed with the Board of Trustees at regularly scheduled public meetings.**

Are budget revisions made or confirmed by the board in a timely manner after the collective bargaining agreements are ratified? **Yes.**

Has the district's long-term debt decreased from the prior fiscal year? **Yes.**

Has the district identified the repayment sources for the long-term debt? **The district's budget assumptions include funding the OPEB liability at 1% of salaries plus \$500,000 each year. In 2011/12, the district contributed the full Annual Required Contribution (ARC).**

Does the district compile annualized revenue and expenditure projections throughout the year? **Yes, district Fiscal Services does make projections throughout the year. In the new revenue allocation budget model, it will be important for the colleges to do their own frequent projections as well.**

12. Retiree Health Benefits - Is this area acceptable? YES

Has the district completed an actuarial calculation to determine the unfunded liability? **Yes, the district contracts for a new actuarial study every other year.**

Does the district have a plan for addressing the retiree benefits liabilities? **Although the district's budget assumptions call for funding the OPEB liability at 1% of salaries plus \$500,000 each year, this does not fund the full Annual Required Contribution (ARC). The district has taken significant steps toward funding this long-term liability by contributing additional funds to the Retiree Benefits Fund, although this still poses a large burden on future budgets, primarily the annual premium cost increases for lifetime health benefits.**

13. Leadership/Stability - Is this area acceptable? YES

Has the district experienced recent turnover in its management team (including the Chief Executive Officer, Chief Business Officer, and Board of Trustees)? **No.**

14. District Liability – Is this area acceptable? YES

Has the district performed the proper legal analysis regarding potential lawsuits that may require the district to maintain increased reserve levels? **Yes.** The district belongs to Joint Powers Authority (JPA) for property and liability insurance, which helps analyze and monitor liability.

Has the district set up contingent liabilities for anticipated settlements, legal fees, etc? **Yes.**

15. Reporting – Is this area acceptable? YES

Has the district filed the annual audit report with the System Office on a timely basis? **Yes.**

Has the district taken appropriate actions to address material findings cited in their annual audit report? **Yes, the district takes audit findings seriously and promptly corrects any issues.**

Has the district met the requirements of the 50 percent law? **Yes, to date the district is slightly above 50%.**

Have the Quarterly Financial Status Reports (CCFS-311Q), Annual Financial and Budget Reports (CCFS-311), and Apportionment Attendance Reports (CCFS-320) been submitted to the System Office on or before the stated deadlines? **Yes.**

Rancho Santiago Community College District
Tentative Budget
2013-14

Compliance with the 50% Law

Education Code Section 84362 requires community college districts to expend 50% of the district’s Current Expense of Education (CEE) on the salaries and fringe benefits of classroom instructors.

The “Current Expense of Education” (CEE) includes the General Fund operating expenditures excluding expenditures for food services, community services, capital (except equipment replacement), auxiliary services and other costs specifically excluded by law.

The “Salaries for Classroom Instructors” includes the salaries and fringe benefits for classroom instructors and instructional aides (full-time and part-time).

This table recaps the district’s 50% computation for the fiscal years 1991-92 through 2011-12 (expressed as a percentage).

<u>Fiscal Year</u>	<u>50% Computation</u>
1991-92	51.57
1992-93	52.08
1993-94	54.69
1994-95	55.58
1995-96	53.95
1996-97	53.70
1997-98	53.85
1998-99	52.89
1999-00	52.47
2000-01	52.03
2001-02	50.35
2002-03	57.51
2003-04	55.20
2004-05	50.12
2005-06	50.28
2006-07	50.24
2007-08	51.16
2008-09	50.89
2009-10	50.46
2010-11	50.54
2011-12	50.18

Rancho Santiago Community College District
Tentative Budget
2013-14

Cost-of-Living Adjustment

The Cost-of-Living Adjustment (COLA) is a reflection of the percentage change of the Implicit Price Deflator for state and local government purchases of goods and services for the United States, as published by the United States Department of Commerce. Although a COLA is specified in statute for the system, the recent history of the community colleges clearly demonstrates that during the recession of the early 1990's no COLA was received for three consecutive years, and in the most recent recession, 2012-13 represents the fifth year in a row without an allocation for COLA.

California Community Colleges COLA History Since 1992-93

<u>Fiscal Year</u>	<u>Statutory</u>	<u>Funded COLA</u>	<u>Negotiated COLA</u>	
1992-93	2.18	0.00	0.000	
1993-94	2.05	0.00	2.530	
1994-95	1.99	0.00	0.000	
1995-96	3.07	3.07	3.070	
1996-97	3.06	3.06	5.750	
1997-98	2.97	2.97	2.790	
1998-99	2.26	2.26	3.000	
1999-00	1.41	1.41	1.520	
2000-01	3.17	4.17	0.000	
2001-02	3.87	3.87	4.260	
2002-03	1.66	2.00	0.788	
2003-04	1.86	0.00	3.350	
2004-05	2.41	2.41	0.000	
2005-06	4.23	4.23	4.000	
2006-07	5.92	5.92	4.000	
2007-08	4.53	4.53	5.000	
2008-09	5.66	0.00	0.000	
2009-10	5.02	0.00	0.000	
2010-11	(0.38)	0.00	0.000	
2011-12	2.24	0.00	1.053	
2012-13	3.24	0.00	1.000	
* Estimated	2013-14	1.57%*	1.57%*	unknown

Rancho Santiago Community College District
Tentative Budget
2013-14

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

The table of multi-year financial information allows a comparison of prior fiscal years to projections for the current fiscal year. The table covers the following periods: fiscal years 2006-07 through 2013-14

	Actual 06-07	Actual 07-08	% Change	Actual 08-09	% Change	Actual 09-10	% Change	Actual 10-11	% Change	Actual 11-12	% Change	Estimate Actual 12-13	% Change	Tentative Budget 13-14	% 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%	44,752,635	-4.94%	41,941,956	-6.28%
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%	11,990,326	-3.37%	11,857,595	-1.11%	14,260,193	20.26%
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%	81,597,569	-8.49%	55,744,465	-31.68%	59,510,048	6.76%
Lottery	4,729,379	4,323,575	-8.58%	4,258,436	-1.51%	4,639,793	8.96%	3,610,301	-22.19%	4,732,850	31.09%	4,218,528	-10.87%	4,461,218	5.75%
EPA												21,147,689	0.00%	21,147,689	0.00%
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%	12,759,457	2.01%	14,178,834	11.12%	15,887,156	12.05%
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%	99,089,876	-5.89%	95,289,516	-3.84%	101,006,111	6.00%
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%	39,879,978	1.34%	45,483,240	14.05%	44,451,271	-2.27%
ERAF	-	23,974	-	459,606	1817.13%	4,616,440	904.43%	2,600,754	-43.66%	(2,511,684)	-196.58%	(1,625,945)	-35.26%	-	-100.00%
Interest	1,648,239	2,251,689	36.61%	493,561	-78.08%	934,152	89.27%	353,849	-62.12%	315,940	-10.71%	164,220	-48.02%	150,000	-8.66%
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%	7,588,394	21.44%	8,788,217	15.81%	8,146,704	-7.30%
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%	1,616,463	-17.99%	1,479,654	-8.46%	1,600,000	8.13%
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%	2,723,589	-5.11%	3,693,643	35.62%	3,191,009	-13.61%
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%	49,612,680	-7.09%	57,983,029	16.87%	57,538,984	-0.77%
Transfers/Others	166,506	24,803	-85.10%	16,237	-34.53%	18,428	13.49%	17,279	-6.24%	41,176	138.30%	20,007	-51.41%	5,000	-75.01%
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%	160,734,058	-6.06%	165,150,147	2.75%	172,810,288	4.64%
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%	207,813,436	2.22%	209,902,782	1.01%	214,752,244	2.31%
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%	60,223,279	-1.00%	60,928,658	1.17%	59,997,103	-1.53%
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%	36,201,050	2.80%	36,763,327	1.55%	40,484,519	10.12%
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%	39,578,475	15.30%	40,786,332	3.05%	40,192,805	-1.46%
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%	2,116,044	-13.69%	2,170,426	2.57%	2,750,949	26.75%
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%	19,283,667	4.51%	20,869,657	8.22%	26,289,665	25.97%
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%	2,900,442	0.53%	2,506,393	-13.59%	2,832,989	13.03%
Transfers	2,788,259	3,791,484	35.98%	2,197,472	-42.04%	2,245,924	2.20%	2,057,832	-8.37%	2,757,844	34.02%	3,936,033	42.72%	2,112,154	-46.34%
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%	163,060,801	4.38%	167,960,826	3.01%	174,660,184	3.99%
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%	44,752,635	-4.94%	41,941,956	-6.28%	40,092,060	-4.41%
Ending Balance (% of Exp)	14.31%	8.44%		9.62%		20.39%		30.14%		27.45%		24.97%		22.95%	

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

Rancho Santiago Community College District
Tentative Budget
2013-14

Recap of Revenues and Expenditures
 General Fund (Combined Fund 11, 12 & 13)
 2006-07 to 2013-14

