



# TENTATIVE BUDGET 2022 - 2023



**Rancho Santiago Community College District  
2022-23**

**TENTATIVE BUDGET**

**Submitted on June 13, 2022**

**by**

**Marvin Martinez, Chancellor**

**to the**

**BOARD OF TRUSTEES**

**Tina Arias Miller, Ed.D., President**

**David Crockett, Vice President**

**Sal Tinajero, Clerk**

**John R. Hanna**

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**Lawrence "Larry" R. Labrado**

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**Rancho Santiago Community College District**  
*Tentative Budget*  
**2022-23**

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**Chancellor's Message  
Tentative Budget 2022-23**

The proposed 2022-23 Tentative Budget is the result of a process of participatory governance led by the Planning and Organizational Effectiveness (POE) Committee for general planning related to the budget, the Fiscal Resources Committee (FRC), and District Council for reviewing and endorsing the assumptions that were used as the basis for this budget.

The Tentative Budget is considered a placeholder spending plan for operational purposes and was prepared based on the best available information including proposals included in the governor's May Revise and is balanced using the increased Cost of Living Adjustment (COLA) of 6.56% as well as the Supplementary Retirement Plan (SRP)/Rightsizing Contingency Fund. The Tentative Budget was reviewed and recommended to District Council by the Fiscal Resources Committee (FRC), as well as reviewed and recommended to the Chancellor by District Council.

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 June 30. The main purpose of the Tentative Budget is to have an approved budget in place to allow the district to continue to meet our financial obligations and expend funds effective after July 1. The proposed final Adopted Budget, which will include updated information known at that point, is scheduled to be presented for approval at the September 12, 2022 Board meeting.

Having reviewed and approved this Tentative Budget, I recommend your review and adoption.

Sincerely,

Marvin Martinez, Chancellor

**Rancho Santiago Community College District**  
*Tentative Budget*  
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**List of Funds Budgeted**

General Fund

Expenditures	\$ 356,528,179
Board Policy Contingency (12.5%)	26,820,528
Restricted Reserves	16,969,752
Budget Stabilization	1,540,583
Unrestricted Contingency	6,956,407

Total General Fund		\$ 408,815,449
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Bond Interest and Redemption Funds	62,698,008
Bookstore Fund	10,507,960
Child Development Fund	12,159,376
Capital Outlay Projects Fund	149,026,428
General Obligation Bond Fund - Measure Q	0
Self-Insurance Fund - Property and Liability	7,907,676
Self-Insurance Fund - Workers' Compensation	6,923,257
Retiree Benefits Fund	(33,885,380)
Associated Students Fund	1,702,617
Representation Fee Trust Fund	315,773
Student Financial Aid Fund	53,664,637
Community Education Fund	975,460
Retiree Benefits-Irrevocable Trust Fund	65,459,907
Diversified Trust Fund	3,614,248

Total All Funds		\$ 749,885,416
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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 sub-funds: 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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**2022-23**

<b>Unrestricted General Fund Revenue Budget - Fund 11</b>						
<b><u>Revenues by Source</u></b>		<b>2020-21 Actual Revenue</b>	<b>2021-22 Revised Budget</b>	<b>2021-22 Estimated Revenue</b>	<b>2022-23 Tentative Budget</b>	<b>% change 22/23 Tent/ 21/22 Est</b>
8100	Federal Revenues					
8110	Forest Reserve	\$8,943	\$0	\$4,338	\$0	(100.00)
	Total Federal Revenues	8,943	0	4,338	0	(100.00)
8600	State Revenues					
8611	Apprenticeship Allowance	3,901,642	3,951,786	3,951,786	3,951,786	-
8612	State General Apportionment	30,417,162	41,268,442	51,487,746	41,268,442	* (19.85)
8612	State General Apportionment-estimated COLA	0	0	0	12,050,879	* -
8612	Base Allocation Increase	0	0	0	0	* -
8612	Estimated Restoration/Access/Growth	0	0	0	0	* -
8612	State General Apportionment-Deficit	(1,335,989)	(3,674,048)	(3,674,048)	(3,915,066)	* 6.56
8612-8630	State General Apportionment&EPA-prior year adjustment	(1,604,230)	0	0	0	-
8619	Other General Apportionments-Full-time Faculty Allocation	1,304,941	1,304,941	2,305,149	2,367,141	2.69
8619	Other General Apportionments-Enrollment Fee Admin-2%	279,888	275,040	275,040	275,040	-
8619	Other General Apportionments-PT Faculty Comp & Office Hr	649,853	607,563	607,563	607,563	-
8629	Other General Categorical-Return to Title IV	0	0	0	0	-
8630	Education Protection Account	44,529,069	36,656,734	26,437,430	36,656,734	* 38.65
8672-8673	Homeowners' Property Tax Relief/Timber Yield Tax	260,951	278,767	278,767	278,767	* -
8681	State Lottery Proceeds	4,985,883	4,143,784	4,143,784	4,202,316	1.41
8682	State Mandated Costs	809,978	779,692	847,080	779,692	(7.96)
8699	Other Misc State Revenue - STRS on-behalf entry	0	0	0	0	-
	Total State Revenues	84,199,148	85,592,701	86,660,297	98,523,294	13.69
8800	Local Revenues					
8811	Tax Allocation, Secured Roll	54,438,308	58,154,978	58,154,978	58,154,978	* -
8812	Tax Allocation, Supplement Roll	1,102,157	1,177,404	1,177,404	1,177,404	* -
8813	Tax Allocation, Unsecured Roll	1,599,178	1,708,359	1,708,359	1,708,359	* -
8816	Prior Years' Taxes	386,086	412,445	412,445	412,445	* -
8817	Education Revenue Augmentation Fund (ERAF)	25,332,588	27,062,121	27,062,121	27,062,121	* -
8818	RDA Funds - Pass Thru AB	574,739	613,978	613,978	613,978	* -

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

<u>Revenues by Source</u>	2020-21 Actual Revenue	2021-22 Revised Budget	2021-22 Estimated Revenue	2022-23 Tentative Budget	% change 22/23 Tent/ 21/22 Est
8819 RDA Funds - Residuals	7,552,267	8,067,883	8,067,883	8,067,883 *	-
8850 Rents and Leases	84,048	338,480	218,446	338,480	54.95
8860 Interest & Investment Income	1,307,061	1,000,000	643,887	800,000	24.25
8866/8867 Gain(Loss)on Invest-Realized/Unrealized	166,141	0	0	0	-
8874 CCC Enrollment Fees	8,645,622	8,301,307	8,301,307	8,301,307 *	-
8875 Bachelor's Program Fee	47,964	40,000	40,000	40,000	-
8880 Nonresident Tuition	2,600,988	2,700,000	2,500,000	2,500,000	-
8890 Other Local Revenues (Student Transcript/Representation/ Discounts/Fines/Instr. Mat./Health Serv. Use Fees, etc.)	3,115,905	524,200	524,200	524,200	-
8891 Other Local Rev - Special Proj	0	0	0	0	-
Total Local Revenues	<u>106,953,052</u>	<u>110,101,155</u>	<u>109,425,008</u>	<u>109,701,155</u>	0.25
8900 Other Financing Sources					
8910 Proceeds-Sale of Equip & Suppl	32,615	5,000	22,080	5,000	(77.36)
8981/8983 Interfund/Intrafund Transfer In	<u>1,770,376</u>	<u>2,361,566</u>	<u>2,361,566</u>	<u>0</u>	(100.00)
Total Other Sources	<u>1,802,991</u>	<u>2,366,566</u>	<u>2,383,646</u>	<u>5,000</u>	(99.79)
Total Revenues	<u>192,964,134</u>	<u>198,060,422</u>	<u>198,473,289</u>	<u>208,229,449</u>	4.92
Net Beginning Balance	0	0	0	0	-
Adjustments to Beginning Balance	0	0	0	0	-
Adjusted Beginning Fund Balance	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	-
Total Revenues, Other Financing Sources and Beginning Fund Balance	<u>\$192,964,134</u>	<u>\$198,060,422</u>	<u>\$198,473,289</u>	<u>\$208,229,449</u>	4.92

\* Component of Apportionment

\$191,838,231

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

<u>Expenditures by Object</u>	2020-21 Actual Expenses	2021-22 Revised Budget	2021-22 Estimated Expenses	2022-23 Tentative Budget	% change 22/23 Tent/ 21/22 Est
1000 Academic Salaries					
1100 Instructional Salaries, Regular Contract	\$30,094,025	\$31,566,239	\$30,355,768	\$31,844,525	4.90
1200 Non-Instructional Salaries, Regular Contract	13,325,498	13,893,373	13,087,937	15,141,129	15.69
1300 Instructional Salaries, Other Non-Regular	26,698,780	26,562,504	27,514,598	26,667,194	(3.08)
1400 Non-Instructional Salaries, Other Non-Regular	1,860,402	1,664,868	1,822,759	1,658,237	(9.03)
Subtotal	<u>71,978,705</u>	<u>73,686,984</u>	<u>72,781,062</u>	<u>75,311,085</u>	3.48
2000 Classified Salaries					
2100 Non-Instructional Salaries, Regular Full Time	30,799,310	31,683,862	31,619,241	33,724,897	6.66
2200 Instructional Aides, Regular Full Time	497,852	501,554	489,057	454,001	(7.17)
2300 Non-Instructional Salaries, Other	1,258,594	1,443,125	1,413,672	1,346,790	(4.73)
2400 Instructional Aides, Other	1,533,516	1,855,276	1,763,588	1,865,104	5.76
Subtotal	<u>34,089,272</u>	<u>35,483,817</u>	<u>35,285,558</u>	<u>37,390,792</u>	5.97
3000 Employee Benefits					
3100 State Teachers' Retirement System Fund	10,943,927	11,933,576	11,630,136	13,685,970	17.68
3200 Public Employees' Retirement System Fund	7,022,014	8,370,745	8,071,293	9,796,765	21.38
3300 Old Age, Survivors, Disability, and Health Ins.	3,841,630	3,940,633	3,887,337	4,119,269	5.97
3400 Health and Welfare Benefits	25,690,768	27,160,527	27,199,866	27,046,397	(0.56)
3500 State Unemployment Insurance	74,669	313,455	206,717	823,696	298.47
3600 Workers' Compensation Insurance	1,667,465	1,659,649	1,672,498	1,706,870	2.06
3900 Other Benefits	2,446,261	3,119,190	3,043,515	3,243,490	6.57
Subtotal	<u>51,686,734</u>	<u>56,497,775</u>	<u>55,711,362</u>	<u>60,422,457</u>	8.46
<b>TOTAL SALARIES/BENEFITS</b>	<b>157,754,711</b>	<b>165,668,576</b>	<b>163,777,982</b>	<b>173,124,334</b>	5.71
<b>Salaries/Benefits Cost % of Total Expenditures</b>	<b>90.38%</b>	<b>89.00%</b>	<b>88.56%</b>	<b>89.41%</b>	

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

<b>Expenditures by Object</b>	<b>2020-21 Actual Expenses</b>	<b>2021-22 Revised Budget</b>	<b>2021-22 Estimated Expenses</b>	<b>2022-23 Tentative Budget</b>	<b>% change 22/23 Tent/ 21/22 Est</b>
4000 Books and Supplies					
4100 Textbooks	0	0	0	0	-
4200 Other Books	593	4,118	734	1,268	72.75
4300 Instructional Supplies	6,553	7,395	7,103	8,322	17.16
4400 Media Supplies	0	0	0	0	-
4500 Maintenance Supplies	58,278	126,928	109,352	111,928	2.36
4600 Non-Instructional Supplies	267,446	763,133	655,388	580,988	(11.35)
4700 Food Supplies	2,990	10,885	7,936	11,806	48.77
Subtotal	335,860	912,459	780,513	714,312	(8.48)
5000 Services and Other Operating Expenses					
5100 Personal & Consultant Svcs	1,159,149	2,180,193	2,111,494	2,116,891	0.26
5200 Travel & Conference Expenses	10,946	173,377	113,585	210,026	84.91
5300 Dues & Memberships	115,115	123,313	116,538	124,728	7.03
5400 Insurance	1,970,090	1,970,090	1,970,090	1,970,090	-
5500 Utilities & Housekeeping Svcs	3,099,537	3,312,262	3,283,998	3,155,650	(3.91)
5600 Rents, Leases & Repairs	3,527,110	3,993,039	3,859,168	4,181,038	8.34
5700 Legal, Election & Audit Exp	658,213	1,242,431	1,276,808	1,089,366	(14.68)
5800 Other Operating Exp & Services	3,591,876	5,288,684	5,127,435	5,338,431	4.12
5900 Other (Transp., Postage, Reproduction, Special Proj., etc.)	734,049	999,308	808,254	1,231,044	52.31
Subtotal	14,866,085	19,282,697	18,667,370	19,417,264	4.02
6000 Sites, Buildings, Books, and Equipment					
6100 Sites & Site Improvements	0	0	0	0	-
6200 Buildings	1,333,594	49,600	1,538,600	0	(100.00)
6300 Library Books	964	1,621	949	1,070	12.75
6400 Equipment	247,928	233,159	166,825	377,421	126.24
Subtotal	1,582,486	284,380	1,706,374	378,491	(77.82)
Subtotal, Expenditures (1000 - 6000)	174,539,142	186,148,112	184,932,239	193,634,401	4.71

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

<u>Expenditures by Object</u>	2020-21 Actual Expenses	2021-22 Revised Budget	2021-22 Estimated Expenses	2022-23 Tentative Budget	% change 22/23 Tent/ 21/22 Est
7000 Other Outgo					
7200 Intrafund Transfers Out	(5,911)	0	0	0	-
7300 Interfund Transfers Out	4,000,000	2,500,000	2,500,000	1,500,000	(40.00)
7600 Other Student Aid	0	90,000	50,647	120,000	136.93
Subtotal	<u>3,994,089</u>	<u>2,590,000</u>	<u>2,550,647</u>	<u>1,620,000</u>	(36.49)
Subtotal, Expenditures (1000 - 7000)	<u>178,533,231</u>	<u>188,738,112</u>	<u>187,482,886</u>	<u>195,254,401</u>	4.15
7900 Reserve for Contingencies					
7910 Estimated COLA	0	0	0	8,079,036	-
7910 SRP Savings Holding Account (exc SRP exp)	0	9,322,310	0	7,810,314	-
7910 Estimated Restoration/Access/Growth	0	0	0	0	-
7950 Budget Stabilization	0	0	0	0	-
Total Designated	<u>0</u>	<u>9,322,310</u>	<u>0</u>	<u>15,889,350</u>	-
7910 Unrestricted Contingency	14,430,903	0	10,990,403	(2,914,302)	(126.52)
Subtotal Expenditures (7900)	<u>14,430,903</u>	<u>9,322,310</u>	<u>10,990,403</u>	<u>12,975,048</u>	18.06
Total Expenditures, Other Outgo and Ending Fund Balance	<u>\$192,964,134</u>	<u>\$198,060,422</u>	<u>\$198,473,289</u>	<u>\$208,229,449</u>	4.92

**Rancho Santiago Community College District**  
**Tentative Budget**  
**2022-23**

<b>Unrestricted - One-Time - General Fund Revenue Budget - Fund 13</b>						
<b><u>Revenues by Source</u></b>		<b>2020-21 Actual Revenue</b>	<b>2021-22 Revised Budget</b>	<b>2021-22 Estimated Revenue</b>	<b>2022-23 Tentative Budget</b>	<b>% change 22/23 Tent/ 21/22 Est</b>
8100	Federal Revenues					
	Total Federal Revenues	\$0	\$0	\$0	\$0	-
8600	State Revenues					
8611	Apprenticeship Allowance	0	0	0	0	-
8682	State Mandated Costs	0	0	0	0	-
8699	Other Misc State Revenue	6,337,820	7,584,025	7,584,025	7,584,025	-
	Total State Revenues	<u>6,337,820</u>	<u>7,584,025</u>	<u>7,584,025</u>	<u>7,584,025</u>	-
8800	Local Revenues					
8850	Rentals Short-term/Lease Facilities	396	45,000	45,000	25,000	(44.44)
8890	Other Local Revenues (Student Transcript/Representation/ Discounts/Fines/Instr. Mat./Health Serv. Use Fees, etc.)	173,550	307,735	541,702	127,228	(76.51)
8891	Other Local Rev - Special Proj	0	0	0	0	-
	Total Local Revenues	<u>173,946</u>	<u>352,735</u>	<u>586,702</u>	<u>152,228</u>	(74.05)
8900	Other Financing Sources					
8981/8983	Interfund/Intrafund Transfer In	51,803	0	34,343	0	(100.00)
	Total Revenues	<u>6,563,569</u>	<u>7,936,760</u>	<u>8,205,070</u>	<u>7,736,253</u>	(5.71)
	Net Beginning Balance	38,043,630	46,370,068	46,370,068	49,770,999	7.33
	Adjustments to Beginning Balance	0	0	0	0	-
	Adjusted Beginning Fund Balance	<u>38,043,630</u>	<u>46,370,068</u>	<u>46,370,068</u>	<u>49,770,999</u>	7.33
	Total Revenues, Other Financing Sources and Beginning Fund Balance	<u>\$44,607,199</u>	<u>\$54,306,828</u>	<u>\$54,575,138</u>	<u>\$57,507,252</u>	5.37

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

<u>Expenditures by Object</u>	2020-21 Actual Expenses	2021-22 Revised Budget	2021-22 Estimated Expenses	2022-23 Tentative Budget	% change 22/23 Tent/ 21/22 Est
1000 Academic Salaries					
1100 Instructional Salaries, Regular Contract	\$0	\$0	\$0	\$0	-
1200 Non-Instructional Salaries, Regular Contract	305,271	131,726	138,715	99,069	(28.58)
1300 Instructional Salaries, Other Non-Regular	0	728,931	0	330,000	-
1400 Non-Instructional Salaries, Other Non-Regular	376,633	544,722	502,728	46,750	(90.70)
Subtotal	<u>681,904</u>	<u>1,405,379</u>	<u>641,443</u>	<u>475,819</u>	(25.82)
2000 Classified Salaries					
2100 Non-Instructional Salaries, Regular Full Time	82,414	209,567	73,316	58,841	(19.74)
2200 Instructional Aides, Regular Full Time	0	0	0	0	-
2300 Non-Instructional Salaries, Other	199,751	283,283	193,258	42,071	(78.23)
2400 Instructional Aides, Other	0	0	0	0	-
Subtotal	<u>282,165</u>	<u>492,850</u>	<u>266,574</u>	<u>100,912</u>	(62.14)
3000 Employee Benefits					
3100 State Teachers' Retirement System Fund	6,432,959	7,806,998	7,679,171	7,668,705	(0.14)
3200 Public Employees' Retirement System Fund	29,452	64,710	28,286	25,757	(8.94)
3300 Old Age, Survivors, Disability, and Health Ins.	29,985	44,182	26,904	14,267	(46.97)
3400 Health and Welfare Benefits	78,982	104,864	59,072	79,786	35.06
3500 State Unemployment Insurance	553	6,813	1,573	1,082	(31.22)
3600 Workers' Compensation Insurance	14,932	28,238	14,184	8,358	(41.07)
3900 Other Benefits	4,202	5,658	2,530	1,815	(28.25)
Subtotal	<u>6,591,065</u>	<u>8,061,463</u>	<u>7,811,720</u>	<u>7,799,770</u>	(0.15)
<b>TOTAL SALARIES/BENEFITS</b>	<b>7,555,134</b>	<b>9,959,692</b>	<b>8,719,737</b>	<b>8,376,501</b>	(3.94)

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

<b>Expenditures by Object</b>	<b>2020-21 Actual Expenses</b>	<b>2021-22 Revised Budget</b>	<b>2021-22 Estimated Expenses</b>	<b>2022-23 Tentative Budget</b>	<b>% change 22/23 Tent/ 21/22 Est</b>
4000 Books and Supplies					
4100 Textbooks	0	0	0	0	-
4200 Other Books	3,726	11,465	10,262	4,800	(53.23)
4300 Instructional Supplies	29,350	303,059	215,210	6,960	(96.77)
4400 Media Supplies	0	0	0	0	-
4500 Maintenance Supplies	63,475	124,506	68,377	110,759	61.98
4600 Non-Instructional Supplies	196,745	614,457	422,163	361,209	(14.44)
4700 Food Supplies	0	5,500	2,066	3,000	45.21
Subtotal	293,296	1,058,987	718,078	486,728	(32.22)
5000 Services and Other Operating Expenses					
5100 Personal & Consultant Svcs	781,603	2,093,695	1,206,199	2,081,823	72.59
5200 Travel & Conference Expenses	13,260	202,690	91,773	84,329	(8.11)
5300 Dues & Memberships	34,023	79,172	55,902	62,140	11.16
5400 Insurance	0	0	0	0	-
5500 Utilities & Housekeeping Svcs	112,857	569,696	290,078	440,600	51.89
5600 Rents, Leases & Repairs	640,904	1,050,249	932,318	915,978	(1.75)
5700 Legal, Election & Audit Exp	172,926	602,350	311,172	216,000	(30.59)
5800 Other Operating Exp & Services	475,833	1,851,746	660,805	1,657,354	150.81
5900 Other (Transp., Postage, Reproduction, Special Proj., etc.)	110,219	969,362	143,418	2,921,145	1,936.81
Subtotal	2,341,625	7,418,960	3,691,665	8,379,369	126.98
6000 Sites, Buildings, Books, and Equipment					
6100 Sites & Site Improvements	0	0	0	0	-
6200 Buildings	0	12,432	4,193	0	(100.00)
6300 Library Books	0	0	0	0	-
6400 Equipment	224,090	616,080	609,769	67,222	(88.98)
Subtotal	224,090	628,512	613,962	67,222	(89.05)
Subtotal, Expenditures (1000 - 6000)	10,414,145	19,066,151	13,743,442	17,309,820	25.95

**Rancho Santiago Community College District**  
**Tentative Budget**  
**2022-23**

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

<u>Expenditures by Object</u>	2020-21 Actual Expenses	2021-22 Revised Budget	2021-22 Estimated Expenses	2022-23 Tentative Budget	% change 22/23 Tent/ 21/22 Est
7000 Other Outgo					
7200 Intrafund Transfers Out	0	0	0	0	-
7300 Interfund Transfers Out	2,242,900	2,050,000	2,050,000	2,000,000	(2.44)
7600 Other Student Aid	10,989	1,100	1,100	0	(100.00)
Subtotal	<u>2,253,889</u>	<u>2,051,100</u>	<u>2,051,100</u>	<u>2,000,000</u>	(2.49)
Subtotal, Expenditures (1000 - 7000)	<u>12,668,034</u>	<u>21,117,251</u>	<u>15,794,542</u>	<u>19,309,820</u>	22.26
7900 Reserve for Contingencies					
7930 Board Policy Contingency (12.5%)	0	26,537,726	0	26,820,528	-
7940 Revolving Cash Accounts	0	100,000	0	100,000	-
7940 Employee Vacation Payout	0	50,000	0	50,000	-
7950 Budget Stabilization	0	1,540,583	0	1,540,583	-
Total Designated	<u>0</u>	<u>28,228,309</u>	<u>0</u>	<u>28,511,111</u>	-
7910 Unrestricted Contingency (SAC=103,307, SCC=0, DS=0, SRP=9,583,014)	31,939,165	4,961,268	38,780,596	9,686,321	(75.02)
Subtotal Expenditures (7900)	<u>31,939,165</u>	<u>33,189,577</u>	<u>38,780,596</u>	<u>38,197,432</u>	(1.50)
Total Expenditures, Other Outgo and Ending Fund Balance	<u>\$44,607,199</u>	<u>\$54,306,828</u>	<u>\$54,575,138</u>	<u>\$57,507,252</u>	5.37

**Rancho Santiago Community College District**  
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**2022-23**

<b>General Fund Revenue Budget - Combined - Unrestricted - Fund 11, 13</b>							
<b>Revenues by Source</b>		<b>2021-22 Adopted Budget</b>	<b>2021-22 Allocated Budget</b>	<b>2021-22 Estimated Revenue</b>	<b>% change 21/22 Est/ 21/22 Budget</b>	<b>2022-23 Tentative Budget</b>	<b>% change 22/23 Tent/ 21/22 Est</b>
8100	Federal Revenues						
8110	Forest Reserve	\$0	\$0	\$4,338	-	\$0	(100.00)
	Total Federal Revenues	0	0	4,338	-	0	(100.00)
8600	State Revenues						
8611	Apprenticeship Allowance	3,951,786	3,951,786	3,951,786	-	3,951,786	-
8612	State General Apportionment	32,404,149	41,268,442	51,487,746	24.76	41,268,442	(19.85)
8612	State General Apportionment-estimated COLA	8,864,293	0	0	-	12,050,879	-
8612	Base Allocation Increase	0	0	0	-	0	-
8612	Estimated Restoration/Access/Growth	0	0	0	-	0	-
8612	State General Apportionment-Deficit	(3,674,048)	(3,674,048)	(3,674,048)	-	(3,915,066)	6.56
8612	State General Apportionment-prior year adjustment	0	0	0	-	0	-
8619	Other General Apportionments-Full-time Faculty Alloc	1,304,941	1,304,941	2,305,149	76.65	2,367,141	2.69
8619	Other General Apportionments-Enroll Fee Admin-2%	275,040	275,040	275,040	-	275,040	-
8619	Other General Apportionments-Part-Time Fac Comp	607,563	607,563	607,563	-	607,563	-
8630	Education Protection Account	36,656,734	36,656,734	26,437,430	(27.88)	36,656,734	38.65
8672	Homeowners' Property Tax Relief	278,767	278,767	278,767	-	278,767	-
8681	State Lottery Proceeds	4,143,784	4,143,784	4,143,784	-	4,202,316	1.41
8682	State Mandated Costs	779,692	779,692	847,080	8.64	779,692	(7.96)
8699	Other Misc State Revenue	7,584,025	7,584,025	7,584,025	-	7,584,025	-
	Total State Revenues	93,176,726	93,176,726	94,244,322	1.15	106,107,319	12.59
8800	Local Revenues						
8811	Tax Allocation, Secured Roll	58,154,978	58,154,978	58,154,978	-	58,154,978	-
8812	Tax Allocation, Supplement Roll	1,177,404	1,177,404	1,177,404	-	1,177,404	-
8813	Tax Allocation, Unsecured Roll	1,708,359	1,708,359	1,708,359	-	1,708,359	-
8816	Prior Years' Taxes	412,445	412,445	412,445	-	412,445	-
8817	Education Revenue Augmentation Fund (ERAF)	27,062,121	27,062,121	27,062,121	-	27,062,121	-
8818	RDA Funds - Pass Thru AB	613,978	613,978	613,978	-	613,978	-
8819	RDA Funds - Residuals	8,067,883	8,067,883	8,067,883	-	8,067,883	-

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

<u>Revenues by Source</u>	<b>2021-22 Adopted Budget</b>	<b>2021-22 Allocated Budget</b>	<b>2021-22 Estimated Revenue</b>	<b>% change 21/22 Est/ 21/22 Budget</b>	<b>2022-23 Tentative Budget</b>	<b>% change 22/23 Tent/ 21/22 Est</b>
8850 Rents and Leases	383,480	383,480	263,446	(31.30)	363,480	37.97
8860 Interest & Investment Income	1,000,000	1,000,000	643,887	(35.61)	800,000	24.25
8874 CCC Enrollment Fees	8,301,307	8,301,307	8,301,307	-	8,301,307	-
8875 Bachelor's Program Fee	40,000	40,000	40,000	-	40,000	-
8880 Nonresident Tuition	2,700,000	2,700,000	2,500,000	(7.41)	2,500,000	-
8885 Student ID & ASB Fees	0	0	0	-	0	-
8890 Transcript/Representation/ Discounts/Fines/Instr. Mat./Health Serv. Use Fees,	625,691	831,935	1,065,902	28.12	651,428	(38.88)
8891 Other Local Rev - Special Proj	0	0	0	-	0	-
Total Local Revenues	<u>110,247,646</u>	<u>110,453,890</u>	<u>110,011,710</u>	(0.40)	<u>109,853,383</u>	(0.14)
8900 Other Financing Sources						
8910 Proceeds-Sale of Equip & Suppl	5,000	5,000	22,080	341.60	5,000	(77.36)
8981/8983 Interfund/Intrafund Transfer In	2,361,566	2,361,566	2,395,909	1.45	0	(100.00)
Total Other Sources	<u>2,366,566</u>	<u>2,366,566</u>	<u>2,417,989</u>	2.17	<u>5,000</u>	(99.79)
Total Revenues	<u>205,790,938</u>	<u>205,997,182</u>	<u>206,678,359</u>	0.33	<u>215,965,702</u>	4.49
Net Beginning Balance	46,370,068	46,370,068	46,370,068	-	49,770,999	7.33
Adjustments to Beginning Balance	0	0	0	-	0	-
Adjusted Beginning Fund Balance	<u>46,370,068</u>	<u>46,370,068</u>	<u>46,370,068</u>	-	<u>49,770,999</u>	7.33
Total Revenues, Other Financing Sources and Beginning Fund Balance	<u>\$252,161,006</u>	<u>\$252,367,250</u>	<u>\$253,048,427</u>	0.27	<u>\$265,736,701</u>	5.01

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

<u>Expenditures by Object</u>	<b>2021-22 Adopted Budget</b>	<b>2021-22 Allocated Budget</b>	<b>2021-22 Estimated Expenses</b>	<b>% change 21/22 Est/ 21/22 Budget</b>	<b>2022-23 Tentative Budget</b>	<b>% change 22/23 Tent/ 21/22 Est</b>
1000 Academic Salaries						
1100 Instructional Salaries, Regular Contract	\$34,558,062	\$31,566,239	\$30,355,768	(3.83)	\$31,844,525	4.90
1200 Non-Instructional Salaries, Regular Contract	15,620,668	14,025,099	13,226,652	(5.69)	15,240,198	15.22
1300 Instructional Salaries, Other Non-Regular	27,331,982	27,291,435	27,514,598	0.82	26,997,194	(1.88)
1400 Non-Instructional Salaries, Other Non-Regular	2,049,704	2,209,590	2,325,487	5.25	1,704,987	(26.68)
Subtotal	<u>79,560,416</u>	<u>75,092,363</u>	<u>73,422,505</u>	(2.22)	<u>75,786,904</u>	3.22
2000 Classified Salaries						
2100 Non-Instructional Salaries, Regular Full Time	35,557,772	31,893,429	31,692,557	(0.63)	33,783,738	6.60
2200 Instructional Aides, Regular Full Time	596,439	501,554	489,057	(2.49)	454,001	(7.17)
2300 Non-Instructional Salaries, Other	1,587,915	1,726,408	1,606,930	(6.92)	1,388,861	(13.57)
2400 Instructional Aides, Other	1,861,674	1,855,276	1,763,588	(4.94)	1,865,104	5.76
Subtotal	<u>39,603,800</u>	<u>35,976,667</u>	<u>35,552,132</u>	(1.18)	<u>37,491,704</u>	5.46
3000 Employee Benefits						
3100 State Teachers' Retirement System Fund	20,416,949	19,740,574	19,309,306	(2.18)	21,354,675	10.59
3200 Public Employees' Retirement System Fund	9,275,727	8,435,455	8,099,580	(3.98)	9,822,522	21.27
3300 Old Age, Survivors, Disability, and Health Ins.	4,324,818	3,984,815	3,914,241	(1.77)	4,133,536	5.60
3400 Health and Welfare Benefits	28,965,996	27,265,391	27,258,939	(0.02)	27,126,183	(0.49)
3500 State Unemployment Insurance	316,284	320,268	208,290	(34.96)	824,778	295.98
3600 Workers' Compensation Insurance	1,806,245	1,687,887	1,686,682	(0.07)	1,715,228	1.69
3900 Other Benefits	1,452,998	3,124,848	3,046,045	(2.52)	3,245,305	6.54
Subtotal	<u>66,559,017</u>	<u>64,559,238</u>	<u>63,523,082</u>	(1.60)	<u>68,222,227</u>	7.40
<b>TOTAL SALARIES/BENEFITS</b>	<b>185,723,233</b>	<b>175,628,268</b>	<b>172,497,719</b>	<b>(5.01)</b>	<b>181,500,835</b>	<b>5.22</b>
<b>Salaries/Benefits Cost % of Total Expenditures</b>	<b>85.88%</b>	<b>85.58%</b>	<b>86.82%</b>		<b>86.04%</b>	

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

<u>Expenditures by Object</u>	<b>2021-22 Adopted Budget</b>	<b>2021-22 Allocated Budget</b>	<b>2021-22 Estimated Expenses</b>	<b>% change 21/22 Est/ 21/22 Budget</b>	<b>2022-23 Tentative Budget</b>	<b>% change 22/23 Tent/ 21/22 Est</b>
4000 Books and Supplies						
4100 Textbooks	0	0	0	-	0	-
4200 Other Books	1,268	15,583	10,996	(29.44)	6,068	(44.82)
4300 Instructional Supplies	15,282	310,454	222,313	(28.39)	15,282	(93.13)
4400 Media Supplies	0	0	0	-	0	-
4500 Maintenance Supplies	246,489	251,434	177,729	(29.31)	222,687	25.30
4600 Non-Instructional Supplies	914,777	1,377,590	1,077,551	(21.78)	942,197	(12.56)
4700 Food Supplies	11,806	16,385	10,002	(38.96)	14,806	48.03
Subtotal	<u>1,189,622</u>	<u>1,971,446</u>	<u>1,498,591</u>	(23.99)	<u>1,201,040</u>	(19.86)
5000 Services and Other Operating Expenses						
5100 Personal & Consultant Svcs	4,102,481	4,273,888	3,317,693	(22.37)	4,198,714	26.56
5200 Travel & Conference Expenses	270,178	376,067	205,358	(45.39)	294,355	43.34
5300 Dues & Memberships	193,348	202,485	172,440	(14.84)	186,868	8.37
5400 Insurance	1,970,090	1,970,090	1,970,090	-	1,970,090	-
5500 Utilities & Housekeeping Svcs	3,345,647	3,881,958	3,574,076	(7.93)	3,596,250	0.62
5600 Rents, Leases & Repairs	4,985,198	5,043,288	4,791,486	(4.99)	5,097,016	6.38
5700 Legal, Election & Audit Exp	1,172,804	1,844,781	1,587,980	(13.92)	1,305,366	(17.80)
5800 Other Operating Exp & Services	7,515,344	7,140,430	5,788,240	(18.94)	6,995,785	20.86
5900 Other (Transp., Postge, Reprod., Spec. Proj., etc.)	5,378,565	1,968,670	951,672	(51.66)	4,152,189	336.30
Subtotal	<u>28,933,655</u>	<u>26,701,657</u>	<u>22,359,035</u>	(16.26)	<u>27,796,633</u>	24.32
6000 Sites, Buildings, Books, and Equipment						
6100 Sites & Site Improvements	0	0	0	-	0	-
6200 Buildings	8,239	62,032	1,542,793	2,387.09	0	(100.00)
6300 Library Books	1,070	1,621	949	(41.46)	1,070	12.75
6400 Equipment	410,012	849,239	776,594	(8.55)	444,643	(42.74)
Subtotal	<u>419,321</u>	<u>912,892</u>	<u>2,320,336</u>	154.17	<u>445,713</u>	(80.79)
Subtotal, Expenditures (1000 - 6000)	<u>216,265,831</u>	<u>205,214,263</u>	<u>198,675,681</u>	(3.19)	<u>210,944,221</u>	6.18

**Rancho Santiago Community College District**  
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**2022-23**

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

<u>Expenditures by Object</u>	<b>2021-22 Adopted Budget</b>	<b>2021-22 Allocated Budget</b>	<b>2021-22 Estimated Expenses</b>	<b>% change 21/22 Est/ 21/22 Budget</b>	<b>2022-23 Tentative Budget</b>	<b>% change 22/23 Tent/ 21/22 Est</b>
7000 Other Outgo						
7200 Intrafund Transfers Out	0	0	0	-	0	-
7300 Interfund Transfers Out	3,500,000	4,550,000	4,550,000	-	3,500,000	(23.08)
7600 Other Student Aid	120,000	91,100	51,747	(43.20)	120,000	131.90
Subtotal	<u>3,620,000</u>	<u>4,641,100</u>	<u>4,601,747</u>	(0.85)	<u>3,620,000</u>	(21.33)
Subtotal, Expenditures (1000 - 7000)	<u>219,885,831</u>	<u>209,855,363</u>	<u>203,277,428</u>	(3.13)	<u>214,564,221</u>	5.55
7900 Reserve for Contingencies						
7910 Estimated COLA	0	0	0	-	8,079,036	-
7910 SRP Savings Holding Account (exc SRP exp)	0	9,322,310	0	(100.00)	7,810,314	-
7930 Board Policy Contingency (12.5%)	26,537,726	26,537,726	0	(100.00)	26,820,528	-
7940 Revolving Cash Accounts	100,000	100,000	0	(100.00)	100,000	-
7940 Employee Vacation Payout	50,000	50,000	0	(100.00)	50,000	-
7950 Budget Stabilization	1,970,583	1,540,583	0	(100.00)	1,540,583	-
Total Designated	<u>28,658,309</u>	<u>37,550,619</u>	<u>0</u>	(100.00)	<u>44,400,461</u>	-
7910 Unrestricted Contingency	3,616,866	4,961,268	49,770,999	903.19	6,772,019	(86.39)
Subtotal Expenditures (7900)	<u>32,275,175</u>	<u>42,511,887</u>	<u>49,770,999</u>	17.08	<u>51,172,480</u>	2.82
Total Expenditures, Other Outgo and Ending Fund Balance	<u>\$252,161,006</u>	<u>\$252,367,250</u>	<u>\$253,048,427</u>	0.27	<u>\$265,736,701</u>	5.01

**Rancho Santiago Community College District**  
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**2022-23**

<b>Restricted General Fund Revenue Budget - Fund 12</b>						
<b><u>Revenues by Source</u></b>		<b>2020-21 Actual Revenue</b>	<b>2021-22 Revised Budget</b>	<b>2021-22 Estimated Revenue</b>	<b>2022-23 Tentative Budget</b>	<b>% change 22/23 Tent/ 21/22 Est</b>
8100	Federal Revenues					
8120	Higher Education Act	\$2,375,782	\$4,681,267	\$2,130,463	\$4,602,303	116.02
8140	Temporary Assistance for Needy Families (TANF)	75,074	81,824	81,824	81,838	0.02
8150	Student Financial Aid	27,756	242,770	260,216	242,770	(6.70)
8170	Vocational Technical Education Act (VTEA)	1,415,973	2,211,274	1,473,189	2,105,940	42.95
8199	Other Federal Revenues (ABE, CAMP, SBA, Gear Up, NSF)	16,312,196	37,389,742	14,749,186	33,908,947	129.90
	Total Federal Revenues	<u>20,206,781</u>	<u>44,606,877</u>	<u>18,694,878</u>	<u>40,941,798</u>	119.00
8600	State Revenues					
8622	Extended Opportunity Programs & Services (EOPS)	2,017,009	2,426,527	2,426,527	2,457,982	1.30
8623	Disabled Students Programs & Services (DSPS)	1,756,926	1,875,464	1,875,464	1,875,464	-
8625	CalWORKS	572,410	668,338	668,338	668,338	-
8626	Telecomm./Technology Infrastructure Prog. (TTIP)	1,075	2,599	2,599	2,599	-
8629	Other Gen Categorical Apport-BSI	564,802	996,669	996,669	529,314	(46.89)
8629	Other Gen Categorical Apport-CARE	121,431	144,679	144,679	174,139	20.36
8629	Other Gen Categorical Apport-Adult Ed Block/CTE SWP	83,867,490	111,544,616	64,261,954	57,724,673	-
8629	Other Gen Categorical Apport-Equal Employment Opportunity	22,302	117,329	275,662	117,329	(57.44)
8629	Other Gen Categorical Apport-Guided Pathways	427,595	948,437	891,207	948,437	6.42
8629	Other Gen Categorical Apport-Instructional Equipment	0	1,125,978	1,125,978	1,125,978	-
8629	Other Gen Categorical Apport-Matriculation-Credit	3,954,306	5,386,060	5,386,060	5,347,910	(0.71)
8629	Other Gen Categorical Apport-Matriculation-Non-Credit	1,696,152	1,588,360	1,588,360	1,588,360	-
8629	Other Gen Categorical Apport-SEAP	4,961,005	4,464,055	4,464,055	4,464,055	-
8629	Other Gen Categorical Apport-Student Equity	1,996,724	2,832,480	2,832,480	2,871,196	1.37
8629	Other Gen Categorical Apport-Student Financial Aid Admin	1,037,558	1,074,911	1,074,911	1,074,911	-
8629	Other Gen Categorical Apport-Other	1,844,588	6,779,022	6,779,503	5,897,666	(13.01)
8659	Other Reimb Categorical Allow-Career Tech/Econ Dev	15,125,757	10,194,020	9,371,307	5,987,421	-
8659	Other Reimb Categorical Allow-Other	189,223	153,511	153,511	178,996	16.60

**Rancho Santiago Community College District**  
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**2022-23**

<b>Restricted General Fund Revenue Budget - Fund 12</b>					
<b>Revenues by Source</b>	<b>2020-21 Actual Revenue</b>	<b>2021-22 Revised Budget</b>	<b>2021-22 Estimated Revenue</b>	<b>2022-23 Tentative Budget</b>	<b>% change 22/23 Tent/ 21/22 Est</b>
8681 State Lottery Proceeds	2,023,357	1,652,430	1,652,430	1,675,770	1.41
8699 Other Misc State	1,068,040	3,145,204	1,168,204	1,214,512	3.96
Total State Revenues	<u>123,247,750</u>	<u>157,120,689</u>	<u>107,139,898</u>	<u>95,925,050</u>	(10.47)
8800 Local Revenues					
8820 Contrib, Gifts, Grants & Endowment	0	561	0	561	-
8831 Contract Instructional Service	44,133	35,632	38,131	35,632	(6.55)
8867 Gain (Loss) on Invest	184,388	0	(184,388)	0	(100.00)
8876 Health Services Fees	1,035,808	972,300	930,099	972,300	4.54
8882 Parking Fees & Bus Passes	43,714	1,405,631	286,101	1,405,631	391.31
8890 Other Local Revenues (Instr. Mat./Health Serv. Use Fees, etc.)	166,262	1,412,755	2,734,302	1,412,755	(48.33)
8891 Other Local Rev - Special Proj	489,098	519,832	504,042	388,362	(22.95)
Total Local Revenues	<u>1,963,403</u>	<u>4,346,711</u>	<u>4,308,287</u>	<u>4,215,241</u>	(2.16)
8900 Other Financing Sources					
8910 Proceeds-Sale of Equip & Suppl	0	0	0	0	-
8981/8983 Interfund/Intrafund Transfer In	798,264	0	373,178	0	(100.00)
8999 Revenue - Clearing	0	0	0	0	-
Total Other Sources	<u>798,264</u>	<u>0</u>	<u>373,178</u>	<u>0</u>	(100.00)
Total Revenues	<u>146,216,198</u>	<u>206,074,277</u>	<u>130,516,241</u>	<u>141,082,089</u>	8.10
Net Beginning Balance	3,368,721	4,433,337	4,433,337	1,996,659	(54.96)
Adjustments to Beginning Balance	0	0	0	0	-
Adjusted Beginning Fund Balance	<u>3,368,721</u>	<u>4,433,337</u>	<u>4,433,337</u>	<u>1,996,659</u>	(54.96)
Total Revenues, Other Financing Sources and Beginning Fund Balance	<u>\$149,584,919</u>	<u>\$210,507,614</u>	<u>\$134,949,578</u>	<u>\$143,078,748</u>	6.02

**Rancho Santiago Community College District**  
**Tentative Budget**  
**2022-23**

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

<u>Expenditures by Object</u>	2020-21 Actual Expenses	2021-22 Revised Budget	2021-22 Estimated Expenses	2022-23 Tentative Budget	% change 22/23 Tent/ 21/22 Est
1000 Academic Salaries					
1100 Instructional Salaries, Regular Contract	\$243,265	\$295,612	\$282,700	\$248,027	(12.26)
1200 Non-Instructional Salaries, Regular Contract	5,309,226	5,533,249	4,860,864	5,891,370	21.20
1300 Instructional Salaries, Other Non-Regular	208,191	232,416	1,554,344	352,771	(77.30)
1400 Non-Instructional Salaries, Other Non-Regular	4,566,732	5,241,601	5,378,382	4,085,267	(24.04)
Subtotal	<u>10,327,414</u>	<u>11,302,878</u>	<u>12,076,290</u>	<u>10,577,435</u>	(12.41)
2000 Classified Salaries					
2100 Non-Instructional Salaries, Regular Full Time	10,713,624	16,184,505	10,165,551	14,482,569	42.47
2200 Instructional Aides, Regular Full Time	77,199	54,419	67,733	85,607	26.39
2300 Non-Instructional Salaries, Other	3,362,688	5,551,160	4,564,854	4,678,309	2.49
2400 Instructional Aides, Other	1,028,485	1,214,242	1,051,473	774,246	(26.37)
Subtotal	<u>15,181,996</u>	<u>23,004,326</u>	<u>15,849,611</u>	<u>20,020,731</u>	26.32
3000 Employee Benefits					
3100 State Teachers' Retirement System Fund	2,165,246	2,901,480	1,425,934	2,901,880	103.51
3200 Public Employees' Retirement System Fund	2,826,224	5,375,743	2,982,612	4,538,120	52.15
3300 Old Age, Survivors, Disability, and Health Ins.	1,261,379	1,797,344	1,365,808	1,581,750	15.81
3400 Health and Welfare Benefits	3,917,824	6,017,951	4,131,748	5,393,968	30.55
3500 State Unemployment Insurance	13,196	157,073	515,774	99,290	(80.75)
3600 Workers' Compensation Insurance	384,911	530,935	439,812	462,076	5.06
3900 Other Benefits	298,594	432,061	261,743	383,897	46.67
Subtotal	<u>10,867,374</u>	<u>17,212,587</u>	<u>11,123,431</u>	<u>15,360,981</u>	38.10
<b>TOTAL SALARIES/BENEFITS</b>	<b>36,376,784</b>	<b>51,519,791</b>	<b>39,049,332</b>	<b>45,959,147</b>	17.70

**Rancho Santiago Community College District**  
**Tentative Budget**  
**2022-23**

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

<b>Expenditures by Object</b>	<b>2020-21 Actual Expenses</b>	<b>2021-22 Revised Budget</b>	<b>2021-22 Estimated Expenses</b>	<b>2022-23 Tentative Budget</b>	<b>% change 22/23 Tent/ 21/22 Est</b>
4000 Books and Supplies					
4100 Textbooks	0	0	0	0	-
4200 Other Books	66,233	272,829	177,418	212,656	19.86
4300 Instructional Supplies	2,406,598	5,527,525	2,411,645	2,345,006	(2.76)
4400 Media Supplies	0	0	0	0	-
4500 Maintenance Supplies	9,594	17,950	13,606	17,950	31.93
4600 Non-Instructional Supplies	616,453	1,295,092	753,057	961,934	27.74
4700 Food Supplies	119,240	242,586	87,776	157,404	79.32
Subtotal	<u>3,218,118</u>	<u>7,355,982</u>	<u>3,443,502</u>	<u>3,694,950</u>	7.30
5000 Services and Other Operating Expenses					
5100 Personal & Consultant Svcs	88,512,148	101,489,650	74,795,332	52,558,180	(29.73)
5200 Travel & Conference Expenses	94,846	940,461	232,577	589,190	153.33
5300 Dues & Memberships	53,916	129,940	26,690	39,124	46.59
5400 Insurance	56,697	59,995	55,131	59,995	8.82
5500 Utilities & Housekeeping Svcs	66,771	128,880	93,070	125,131	34.45
5600 Rents, Leases & Repairs	493,406	439,445	254,101	244,235	(3.88)
5700 Legal, Election & Audit Exp	0	0	0	0	-
5800 Other Operating Exp & Services	2,133,089	8,548,707	1,358,274	7,944,772	484.92
5900 Other (Transp., Postage, Reproduction, Special Proj., etc.)	923,054	23,072,643	1,851,875	23,200,295	1,152.80
Subtotal	<u>92,333,927</u>	<u>134,809,721</u>	<u>78,667,050</u>	<u>84,760,922</u>	7.75
6000 Sites, Buildings, Books, and Equipment					
6100 Sites & Site Improvements	12,531	102,902	8,015	25,000	211.92
6200 Buildings	181,949	737,939	221,280	273,394	23.55
6300 Library Books	246,727	324,755	319,934	263,324	(17.69)
6400 Equipment	3,048,673	6,427,889	4,616,859	3,309,639	(28.31)
6900 Project Contingencies	0	34,500	0	0	-
Subtotal	<u>3,489,880</u>	<u>7,627,985</u>	<u>5,166,088</u>	<u>3,871,357</u>	(25.06)
Subtotal, Expenditures (1000 - 6000)	<u>135,418,709</u>	<u>201,313,479</u>	<u>126,325,972</u>	<u>138,286,376</u>	9.47

**Rancho Santiago Community College District**  
**Tentative Budget**  
**2022-23**

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

<b>Expenditures by Object</b>	<b>2020-21 Actual Expenses</b>	<b>2021-22 Revised Budget</b>	<b>2021-22 Estimated Expenses</b>	<b>2022-23 Tentative Budget</b>	<b>% change 22/23 Tent/ 21/22 Est</b>
7000 Other Outgo					
7200 Intrafund Transfers Out	2,626,353	1,033,729	1,255,615	0	(100.00)
7300 Interfund Transfers Out	5,682,728	2,038,049	2,358,571	0	(100.00)
7600 Other Student Aid	1,423,792	4,991,542	3,012,761	3,677,582	22.07
Subtotal	<u>9,732,873</u>	<u>8,063,320</u>	<u>6,626,947</u>	<u>3,677,582</u>	(44.51)
Subtotal, Expenditures (1000 - 7000)	<u>145,151,582</u>	<u>209,376,799</u>	<u>132,952,919</u>	<u>141,963,958</u>	6.78
7900 Reserve for Contingencies					
7910 Unrestricted Contingencies	0	184,388	0	184,388	-
7920 Restricted Contingency-Family Pact 2339 & 2340	0	132,864	0	132,864	-
7920 Restricted Contingency-Campus Health Services-3250	0	130,153	0	130,153	-
7920 Restricted Contingency-Health Services-3450	0	683,410	0	667,385	-
7920 Restricted Contingency-Safety & Parking-3610	0	0	0	0	-
Total Designated	<u>0</u>	<u>1,130,815</u>	<u>0</u>	<u>1,114,790</u>	-
7910 Unrestricted Contingency	4,433,337	0	1,996,659	0	(100.00)
Subtotal Expenditures (7900)	<u>4,433,337</u>	<u>1,130,815</u>	<u>1,996,659</u>	<u>1,114,790</u>	(44.17)
Total Expenditures, Other Outgo and Ending Fund Balance	<u>\$149,584,919</u>	<u>\$210,507,614</u>	<u>\$134,949,578</u>	<u>\$143,078,748</u>	6.02

**Rancho Santiago Community College District**  
**Tentative Budget**  
**2022-23**

<b>Santa Ana College</b>	<b>Fund 11 Unrestricted</b>	<b>%</b>	<b>Fund 13 One-Time</b>	<b>%</b>	<b>Fund 11/13 Unrestricted</b>	<b>%</b>	<b>Fund 12 Restricted</b>	<b>%</b>	<b>Fund 11/12/13 Combined</b>	<b>%</b>
Academic Salaries	51,238,860		145,819		51,384,679		6,831,954		58,216,633	
Classified Salaries	13,638,012		61,080		13,699,092		10,467,326		24,166,418	
Employee Benefits	26,498,777		83,714		26,582,491		7,782,221		34,364,712	
Supplies & Materials	423,276		273,202		696,478		2,028,887		2,725,365	
Other Operating Exp & Services	4,458,804		6,137,887		10,596,691		22,806,680		33,403,371	
Capital Outlay	16,312		2,000		18,312		2,475,332		2,493,644	
Other Outgo	0		103,307		103,307		3,984,015		4,087,322	
<b>Grand Total</b>	<b>\$96,274,041</b>	<b>53.33%</b>	<b>\$6,807,009</b>	<b>70.15%</b>	<b>\$103,081,050</b>	<b>54.19%</b>	<b>\$56,376,415</b>	<b>39.79%</b>	<b>\$159,457,465</b>	<b>48.04%</b>

<b>Santiago Canyon College</b>	<b>Fund 11 Unrestricted</b>	<b>%</b>	<b>Fund 13 One-Time</b>	<b>%</b>	<b>Fund 11/13 Unrestricted</b>	<b>%</b>	<b>Fund 12 Restricted</b>	<b>%</b>	<b>Fund 11/12/13 Combined</b>	<b>%</b>
Academic Salaries	23,554,426		330,000		23,884,426		3,745,481		27,629,907	
Classified Salaries	7,457,577		39,832		7,497,409		5,490,220		12,987,629	
Employee Benefits	13,098,577		132,031		13,230,608		4,172,909		17,403,517	
Supplies & Materials	0		213,200		213,200		1,595,635		1,808,835	
Other Operating Exp & Services	4,257,449		1,068,934		5,326,383		9,929,713		15,256,096	
Capital Outlay	2,674		65,222		67,896		1,350,484		1,418,380	
Other Outgo	0		0		0		623,969		623,969	
<b>Grand Total</b>	<b>\$48,370,703</b>	<b>26.80%</b>	<b>\$1,849,219</b>	<b>19.06%</b>	<b>\$50,219,922</b>	<b>26.40%</b>	<b>\$26,908,411</b>	<b>18.99%</b>	<b>\$77,128,333</b>	<b>23.24%</b>

<b>District Services</b>	<b>Fund 11 Unrestricted</b>	<b>%</b>	<b>Fund 13 One-Time</b>	<b>%</b>	<b>Fund 11/13 Unrestricted</b>	<b>%</b>	<b>Fund 12 Restricted</b>	<b>%</b>	<b>Fund 11/12/13 Combined</b>	<b>%</b>
Academic Salaries	517,799		0		517,799		0		517,799	
Classified Salaries	16,295,203		0		16,295,203		4,063,185		20,358,388	
Employee Benefits	9,784,554		0		9,784,554		2,195,851		11,980,405	
Supplies & Materials	291,036		326		291,362		70,428		361,790	
Other Operating Exp & Services	8,502,806		1,047,548		9,550,354		52,024,529		61,574,883	
Capital Outlay	359,505		0		359,505		45,541		405,046	
Other Outgo	120,000		0		120,000		0		120,000	
<b>Grand Total</b>	<b>\$35,870,903</b>	<b>19.87%</b>	<b>\$1,047,874</b>	<b>10.80%</b>	<b>\$36,918,777</b>	<b>19.41%</b>	<b>\$58,399,534</b>	<b>41.22%</b>	<b>\$95,318,311</b>	<b>28.72%</b>

<b>Total Expenditures-excludes Institutional Costs</b>	<b>\$180,515,647</b>	<b>100.00%</b>	<b>\$9,704,102</b>	<b>100.00%</b>	<b>\$190,219,749</b>	<b>100.00%</b>	<b>\$141,684,360</b>	<b>100.00%</b>	<b>\$331,904,109</b>	<b>100.00%</b>
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<b>Institutional Costs</b>	<b>Fund 11 Unrestricted</b>	<b>Fund 13 One-Time</b>	<b>Fund 11/13 Unrestricted</b>	<b>Fund 12 Restricted</b>	<b>Fund 11/12/13 Combined</b>
Employee Benefits-retiree benefits/ local experience charge/STRS & PERS on behalf	9,164,129	7,584,025	16,748,154	1,210,000	17,958,154
Election	125,000	125,000	250,000	0	250,000
Other Operating Exp & Services-prop&liability ins	1,970,000	0	1,970,000	0	1,970,000
Other Operating - SCC-ADA settlement expense	0	2,000,000	2,000,000	0	2,000,000
Other Outgo-Interfund Transfers	1,500,000	0	1,500,000	0	1,500,000
Other Outgo-Board Policy Contingency	0	26,820,528	26,820,528	0	26,820,528
Other Outgo-Reserves SRP savings/exp	9,789,939	9,583,014	19,372,953	0	19,372,953
Other Outgo-Reserves	8,079,036	1,690,583	9,769,619	184,388	9,954,007
Deficit	(2,914,302)	0	(2,914,302)	0	(2,914,302)
<b>Grand Total</b>	<b>\$27,713,802</b>	<b>\$47,803,150</b>	<b>\$75,516,952</b>	<b>\$1,394,388</b>	<b>\$76,911,340</b>

<b>Total Expenditures-includes Institutional Costs</b>	<b>\$208,229,449</b>	<b>\$57,507,252</b>	<b>\$265,736,701</b>	<b>\$143,078,748</b>	<b>\$408,815,449</b>
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**RSCCD - Estimate 2022/23 Revenue Allocation Simulation for Unrestricted General Fund -- FD 11  
Based on Student Centered Funding Formula - Hold Harmless Calculation 2021/22 TCR + COLA**

	SAC/CEC	SAC	CEC	SCC/OEC	SCC	OEC	District Services	Institutional Cost	TOTAL
<b>APPORTIONMENT REVENUE</b>									
Basic Allocation	\$ 6,375,916	\$ 4,959,046	\$ 1,416,870	\$ 5,667,479	\$ 4,250,609	\$ 1,416,870		\$	\$ 12,043,395
FTES - based on 21/22 @ P2	\$ 84,021,126	\$ 59,142,613	\$ 24,878,513	\$ 39,523,427	\$ 25,605,385	\$ 13,918,042		\$	\$ 123,544,553
SCFF - Supplemental Allocation	\$ 15,906,176	\$ 15,906,176	\$ -	\$ 5,587,881	\$ 5,587,881	\$ -		\$	\$ 21,494,057
SCFF - Student Success Allocation	\$ 12,540,216	\$ 12,540,216	\$ -	\$ 6,099,571	\$ 6,099,571	\$ -		\$	\$ 18,639,787
Stabilization	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$	\$ -
Subtotal	\$ 118,843,434	\$ 92,548,051	\$ 26,295,383	\$ 56,878,358	\$ 41,543,446	\$ 15,334,912		\$	\$ 175,721,792
21/22 Hold Harmless Protection Adjustment	\$ 5,397,424	\$ 4,203,186	\$ 1,194,238	\$ 2,583,202	\$ 1,886,748	\$ 696,454		\$	\$ 7,980,626
22/23 COLA - 6.56%	\$ 8,150,201	\$ 6,346,881	\$ 1,803,319	\$ 3,900,678	\$ 2,849,021	\$ 1,051,658		\$	\$ 12,050,879
Deficit Coefficient	\$ (2,647,821)	\$ (2,061,962)	\$ (585,859)	\$ (1,267,245)	\$ (925,584)	\$ (341,660)		\$	\$ (3,915,066)
Additional Student Centered Funding Formula	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$	\$ -
<b>TOTAL ESTIMATED APPORTIONMENT REVENUE</b>	<b>\$ 129,743,237</b>	<b>\$ 101,036,156</b>	<b>\$ 28,707,081</b>	<b>\$ 62,094,994</b>	<b>\$ 45,353,630</b>	<b>\$ 16,741,363</b>		<b>\$</b>	<b>\$ 191,838,231</b>
<i>Percentages</i>	<i>67.63%</i>	<i>52.67%</i>	<i>14.96%</i>	<i>32.37%</i>	<i>23.64%</i>	<i>8.73%</i>			
<b>OTHER STATE REVENUE</b>									
Lottery, Unrestricted	\$ 2,874,984	\$ 2,130,633	\$ 744,350	\$ 1,327,332	\$ 890,381	\$ 436,951		\$	\$ 4,202,316
State Mandate	\$ 533,027	\$ 533,027	\$ -	\$ 246,665	\$ 246,665	\$ -		\$	\$ 779,692
Full-Time Faculty Hiring Allocation	\$ 1,578,173	\$ 1,578,173	\$ -	\$ 788,968	\$ 788,968	\$ -		\$	\$ 2,367,141
Part-Time Faculty Compensation	\$ 415,353	\$ 305,794	\$ 109,559	\$ 192,210	\$ 127,897	\$ 64,314		\$	\$ 607,563
Subtotal, Other State Revenue	\$ 5,401,536	\$ 4,547,627	\$ 853,909	\$ 2,555,176	\$ 2,053,911	\$ 501,265		\$	\$ 7,956,712
<b>TOTAL ESTIMATED REVENUE</b>	<b>\$ 135,144,773</b>	<b>\$ 105,583,783</b>	<b>\$ 29,560,990</b>	<b>\$ 64,650,170</b>	<b>\$ 47,407,541</b>	<b>\$ 17,242,628</b>		<b>\$</b>	<b>\$ 199,794,943</b>
<i>Percentages</i>	<i>67.64%</i>	<i>52.85%</i>	<i>14.80%</i>	<i>32.36%</i>	<i>23.73%</i>	<i>8.63%</i>			
Less Institutional Cost Expenditures								\$	\$ 9,844,827
Less Net District Services Expenditures								\$	\$ 36,724,834
								\$	\$ 153,225,282
<b>ESTIMATED REVENUE</b>	<b>\$ 103,644,245</b>	<b>\$ 80,973,545</b>	<b>\$ 22,670,699</b>	<b>\$ 49,581,037</b>	<b>\$ 36,357,446</b>	<b>\$ 13,223,591</b>		<b>\$</b>	<b>\$ 153,225,282</b>
<b>BUDGET EXPENDITURES FOR FY 2022/23</b>									
SAC/CEC Expenses - F/T & Ongoing	\$ 96,274,041	\$ 85,046,227	\$ 11,227,814					\$	\$ 96,274,041
SCC/OEC Expenses - F/T & Ongoing				\$ 48,370,703	\$ 41,378,044	\$ 6,992,659		\$	\$ 48,370,703
District Services Expenses - F/T & Ongoing							\$ 35,870,903	\$	\$ 35,870,903
Set Aside COLA	\$ 4,650,700	\$ 4,047,599	\$ 603,100	\$ 2,223,096	\$ 1,860,227	\$ 362,869	\$ 1,205,240	\$	\$ 8,079,036
SRP Expenses	\$ 921,384	\$ 921,384	\$ -	\$ 582,065	\$ 582,065	\$ -	\$ 476,174	\$	\$ 1,979,623
Est SRP Savings	\$ 3,898,129	\$ 3,898,129	\$ -	\$ 2,930,431	\$ 2,930,431	\$ -	\$ 981,757	\$	\$ 7,810,316
Institutional Cost								\$	\$ -
Retirees Instructional-local experience charge								\$ 3,977,620	\$ 3,977,620
Retirees Non-Instructional-local experience charge								\$ 5,186,509	\$ 5,186,509
Use SRP Savings to balance Structural Deficit								\$ (2,914,302)	\$ (2,914,302)
Property & Liability								\$ 1,970,000	\$ 1,970,000
Election								\$ 125,000	\$ 125,000
Interfund Transfer								\$ 1,500,000	\$ 1,500,000
<b>TOTAL ESTIMATED EXPENDITURES</b>	<b>\$ 105,744,253</b>	<b>\$ 93,913,339</b>	<b>\$ 11,830,914</b>	<b>\$ 54,106,295</b>	<b>\$ 46,750,767</b>	<b>\$ 7,355,528</b>	<b>\$ 38,534,074</b>	<b>\$ 9,844,827</b>	<b>\$ 208,229,449</b>
Percent of Total Estimated Expenditures	50.78%	45.10%	5.68%	25.98%	22.45%	3.53%	18.51%	4.73%	
<b>ESTIMATED EXPENSES UNDER/(OVER) REVENUE</b>	<b>\$ (2,100,009)</b>	<b>\$ (12,939,794)</b>	<b>\$ 10,839,785</b>	<b>\$ (4,525,257)</b>	<b>\$ (10,393,321)</b>	<b>\$ 5,868,063</b>		<b>\$</b>	<b>\$ (6,625,266)</b>

**OTHER STATE REVENUE**

Apprenticeship				\$ 3,951,786	\$ 3,951,786			\$	\$ 3,951,786
Enrollment Fees 2%								\$ 275,040	\$ 275,040

**LOCAL REVENUE**

Non Resident Tuition	\$ 1,800,000	\$ 1,800,000		\$ 700,000	\$ 700,000			\$	\$ 2,500,000
Interest/Investments								\$ 800,000	\$ 800,000
Rents/Leases	\$ 8,480	\$ 8,480		\$ 125,000	\$ 125,000		\$ 205,000	\$	\$ 338,480
Proceeds-Sale of Equipment								\$ 5,000	\$ 5,000
Other Local	\$ 40,000	\$ 40,000						\$ 524,200	\$ 564,200
Subtotal, Other Local Revenue	\$ 1,848,480	\$ 1,848,480	\$ -	\$ 4,776,786	\$ 4,776,786	\$ -	\$ 205,000	\$ 1,604,240	\$ 8,434,506

<b>ESTIMATED ENDING BALANCE FOR 6/30/23</b>	<b>(251,529)</b>	<b>(11,091,314)</b>	<b>10,839,785</b>	<b>251,529</b>	<b>(5,616,535)</b>	<b>5,868,063</b>		<b>\$</b>	<b>0</b>
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**Rancho Santiago Community College District**  
*Tentative Budget*  
**2022-23**

Bond Interest and Redemption Funds

The Bond Interest and Redemption Fund is the designated fund referred to as the interest and sinking fund. 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 project code. For budgeting and reporting purposes, we have combined all issuances into one fund for presentation only.

**Rancho Santiago Community College District**  
*Tentative Budget*  
**2022-23**

<b>Bond Interest and Redemption Funds - Combined - Fund 24</b>					
<b>Revenue Budget</b>					
<u>Revenue by Source</u>	<b>2020-21 Actual Revenue</b>	<b>2021-22 Revised Budget</b>	<b>2021-22 Estimated Revenue</b>	<b>2022-23 Tentative Budget</b>	<b>% change 22/23 Tent/ 21/22 Est</b>
8600 State Revenues					
8671 Voted Indebtedness Levies-HOPTR	\$140,196	\$0	\$0	\$0	-
8800 Local Revenues					
8814 Voted Indebtedness Levies-Secured	30,363,606	31,243,227	31,243,227	31,243,227	-
8815 Voted Indebtedness Levies-Unsecured	3,244,667	610,796	610,796	610,796	-
8860 Interest & Investment Income	204,688	254,913	254,913	254,913	-
8890 Other Local Revenue	0	0	0	0	-
Total Local Revenues	<u>33,812,961</u>	<u>32,108,936</u>	<u>32,108,936</u>	<u>32,108,936</u>	-
8900 Other Financing Sources					
8945 Premium From Sale of Bonds	29,655	0	0	0	-
8981/8983 Interfund/Intrafund Transfers In	248,000	0	0	0	-
Total Revenues and Other Financing Sources	<u>34,230,812</u>	<u>32,108,936</u>	<u>32,108,936</u>	<u>32,108,936</u>	-
Beginning Fund Balance	<u>33,490,114</u>	<u>32,979,294</u>	<u>32,979,294</u>	<u>30,589,072</u>	(7.25)
Adjustment to Beginning Fund Balance	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	-
Adjusted Beginning Fund Balance	<u>33,490,114</u>	<u>32,979,294</u>	<u>32,979,294</u>	<u>30,589,072</u>	(7.25)
Total Revenues, Other Financing Sources and Beginning Fund Balance	<u><u>\$67,720,926</u></u>	<u><u>\$65,088,230</u></u>	<u><u>\$65,088,230</u></u>	<u><u>\$62,698,008</u></u>	(3.67)

**Rancho Santiago Community College District**  
*Tentative Budget*  
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<b>Bond Interest and Redemption Funds - Combined - Fund 24</b>					
<b>Expenditure Budget</b>					
<u><b>Expenditures by Object</b></u>	<b>2020-21 Actual Expenses</b>	<b>2021-22 Revised Budget</b>	<b>2021-22 Estimated Expenses</b>	<b>2022-23 Tentative Budget</b>	<b>% change 22/23 Tent/ 21/22 Est</b>
5000 Other Operating Expenses					
5885 Investment & Interest Expense	\$12,040	\$11,563	\$11,563	\$11,563	-
5900 Other Operating Exp & Services	0	0	0	0	-
Subtotal	12,040	11,563	11,563	11,563	-
7000 Other Outgo					
7110 Debt Payment - Principal	21,292,919	24,353,392	24,353,392	24,353,392	-
7120 Debt Payment - Interest	13,188,673	10,134,203	10,134,203	10,134,203	-
7200/7300 Intrafund/Interfund Transfer Out	248,000	0	0	0	-
Subtotal	34,729,592	34,487,595	34,487,595	34,487,595	-
Subtotal, Expenditures (1000 - 7000)	34,741,632	34,499,158	34,499,158	34,499,158	-
7900 Reserve for Contingencies					
7920 Restricted Contingency	32,979,294	30,589,072	30,589,072	28,198,850	(7.81)
Total Fund Balance	32,979,294	30,589,072	30,589,072	28,198,850	(7.81)
Total Expenditures, Other Outgo and Ending Fund Balance	\$67,720,926	\$65,088,230	\$65,088,230	\$62,698,008	(3.67)

**Rancho Santiago Community College District**  
*Tentative Budget*  
**2022-23**

Bookstore Fund

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

**Rancho Santiago Community College District**  
*Tentative Budget*  
**2022-23**

<b>Bookstore Fund - Fund 31</b>					
<b>Revenue Budget</b>					
<u>Revenues by Source</u>	<b>2020-21 Actual Revenue</b>	<b>2021-22 Revised Budget</b>	<b>2021-22 Estimated Revenue</b>	<b>2022-23 Tentative Budget</b>	<b>% change 22/23 Tent/ 21/22 Est</b>
8600 State Revenues					
8699 Other Misc State Revenue	\$0	\$70,000	\$0	\$0	-
8800 Local Revenues					
8843 Sales-Miscellaneous	1,330,798	3,603,692	2,445,335	2,935,376	20.04
8850 Rentals Short-Term	1,478	1,268	516	1,268	145.74
8860 Interest & Investment Income	1,526	117	17,952	117	(99.35)
8890 Other Local Revenues	4,673	189,996	15,500	19,500	25.81
8900 Other Financing					
8981 Interfund Transfers	4,326,221	385,000	1,986,004	0	(100.00)
Total Revenues	5,664,696	4,250,073	4,465,307	2,956,261	(33.79)
Beginning Fund Balance	3,811,296	6,631,029	6,631,029	7,551,699	13.88
Prior Year Adj	3,551	0	0	0	-
Total Revenues and Beginning Fund Balance	\$9,479,543	\$10,881,102	\$11,096,336	\$10,507,960	(5.30)

**Rancho Santiago Community College District**  
**Tentative Budget**  
**2022-23**

<b>Bookstore Fund - Fund 31</b>					
<b>Expenditure Budget</b>					
<b><u>Expenditures by Object</u></b>	<b>2020-21</b>	<b>2021-22</b>	<b>2021-22</b>	<b>2022-23</b>	<b>% change</b>
	<b>Actual</b>	<b>Revised</b>	<b>Estimated</b>	<b>Tentative</b>	<b>22/23 Tent/</b>
	<b>Expenses</b>	<b>Budget</b>	<b>Expenses</b>	<b>Budget</b>	<b>21/22 Est</b>
2000 Classified Salaries	\$670,089	\$900,754	\$744,104	\$901,428	21.14
3000 Employee Benefits	428,460	560,013	394,633	528,951	34.04
4000 Books and Supplies	1,659,243	2,517,294	2,021,382	2,270,319	12.32
5000 Services and Other Operating Expenses	90,891	215,675	206,722	240,264	16.23
6000 Sites, Buildings, Books, and Equipment	(169)	0	0	45,000	-
Subtotal, Expenditures (1000 - 6000)	2,848,514	4,193,736	3,366,841	3,985,962	18.39
7300 Interfund Transfers Out	0	114,205	177,796	114,205	(35.77)
Subtotal, Expenditures (1000 - 7000)	2,848,514	4,307,941	3,544,637	4,100,167	15.67
7900 Reserve for Contingencies					
7910 Unrestricted Contingency	6,631,029	6,573,161	7,551,699	6,407,793	(15.15)
Total Expenditures and Ending Fund Balance	\$9,479,543	\$10,881,102	\$11,096,336	\$10,507,960	(5.30)

*Total of \$1,205,726 of inventory is designated in the Reserve for Contingency Account (SAC=\$496,262 and SCC=\$709,464)*

**Rancho Santiago Community College District**  
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**2022-23**

Child Development Fund

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

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

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

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

**Rancho Santiago Community College District**  
**Tentative Budget**  
**2022-23**

<b>Child Development Fund - Fund 33</b>					
<b>Revenue Budget</b>					
<b><u>Revenues by Source</u></b>	<b>2020-21</b>	<b>2021-22</b>	<b>2021-22</b>	<b>2022-23</b>	<b>% change</b>
	<b>Actual</b>	<b>Revised</b>	<b>Estimated</b>	<b>Tentative</b>	<b>22/23 Tent/</b>
	<b>Revenue</b>	<b>Budget</b>	<b>Revenue</b>	<b>Budget</b>	<b>21/22 Est</b>
8100 Federal Revenues					
8191 Child Dev Apport - Fe	\$0	\$284,335	\$284,335	\$313,195	10.15
8199 Other Federal Revenue	2,336,061	4,721,414	2,709,691	3,029,904	11.82
Total Federal Revenues	<u>2,336,061</u>	<u>5,005,749</u>	<u>2,994,026</u>	<u>3,343,099</u>	11.66
8600 State Revenues					
8621 Child Development Apportionment	4,613,012	5,273,449	4,948,292	5,796,486	17.14
8629 Other Categorical Apportionment	262,059	253,791	253,791	253,791	-
8699 Other Miscellaneous State Revenue	263,264	951,818	506,446	922,286	82.11
Total State Revenues	<u>5,138,335</u>	<u>6,479,058</u>	<u>5,708,529</u>	<u>6,972,563</u>	22.14
8800 Local Revenues					
8820 Contrib, Gifts, Grants	100	0	0	0	-
8860 Interest & Investment Income	8,823	0	7,965	8,000	0.44
8866 Gain(Loss)on Invest-Realized	4,924	0	4,924	0	(100.00)
8871 Child Development Services	37,129	377,235	144,950	378,400	161.06
8890 Other Local Rev	49,669	8,000	400	0	(100.00)
8893 Outlawed Checks	81	0	163	0	(100.00)
Total Local Revenues	<u>100,726</u>	<u>385,235</u>	<u>158,402</u>	<u>386,400</u>	143.94
8900 Other Financing Sources					
8981 Interfund Transfers In	0	0	0	0	-
Total Other Financing Sources	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	-
Total Revenues	<u>7,575,122</u>	<u>11,870,042</u>	<u>8,860,957</u>	<u>10,702,062</u>	20.78
Beginning Fund Balance	1,109,892	1,374,884	1,374,884	1,457,314	6.00
Total Revenues, Other Financing Sources and Beginning Fund Balance	<u>\$8,685,014</u>	<u>\$13,244,926</u>	<u>\$10,235,841</u>	<u>\$12,159,376</u>	18.79

**Rancho Santiago Community College District**  
**Tentative Budget**  
**2022-23**

<b>Child Development Fund - Fund 33</b>					
<b>Expenditure Budget</b>					
<u>Expenditures by Object</u>	<b>2020-21</b>	<b>2021-22</b>	<b>2021-22</b>	<b>2022-23</b>	<b>% change</b>
	<b>Actual</b>	<b>Revised</b>	<b>Estimated</b>	<b>Tentative</b>	<b>22/23 Tent/</b>
	<b>Expenses</b>	<b>Budget</b>	<b>Expenses</b>	<b>Budget</b>	<b>21/22 Est</b>
1000 Academic Salaries					
1200 Non-instructional Salaries, Regular Contract	\$2,735,168	\$3,248,506	\$2,762,097	\$2,905,357	5.19
1400 Non-instructional Salaries, Other Non-Regular	3,963	57,720	35,449	70,120	97.81
Subtotal	<u>2,739,131</u>	<u>3,306,226</u>	<u>2,797,546</u>	<u>2,975,477</u>	6.36
2000 Classified Salaries					
2100 Non-instructional Salaries, Regular Full Time	795,518	1,000,672	790,608	824,995	4.35
2300 Non-instructional Salaries, Other	581,189	1,785,055	1,304,065	1,551,964	19.01
Subtotal	<u>1,376,707</u>	<u>2,785,727</u>	<u>2,094,673</u>	<u>2,376,959</u>	13.48
3000 Employee Benefits					
3100 State Teachers' Retirement System Fund	688,006	904,671	822,814	916,323	11.36
3200 Public Employees' Retirement System Fund	247,262	471,130	368,985	359,302	(2.62)
3300 Old Age, Survivors, Disability, and Health Ins.	135,852	260,932	163,857	216,185	31.94
3400 Health and Welfare Benefits	1,144,290	1,593,693	1,287,574	1,400,799	8.79
3500 State Unemployment Insurance	2,249	25,253	22,950	27,201	18.52
3600 Workers' Compensation Insurance	63,112	95,115	75,097	81,720	8.82
3900 Other Benefits	91,367	110,773	91,269	93,208	2.12
Subtotal	<u>2,372,138</u>	<u>3,461,567</u>	<u>2,832,546</u>	<u>3,094,738</u>	9.26
4000 Books and Supplies					
4200 Books, Mags & Ref Mat	0	5,645	0	5,645	-
4300 Instructional Supplies	231,018	575,256	155,410	544,213	250.18
4500 Maintenance Supplies	0	0	0	0	-
4600 Non-Instructional Supplies	77,348	679,400	277,750	547,004	96.94
4700 Food Supplies	38,157	259,132	176,460	277,699	57.37
Subtotal	<u>346,523</u>	<u>1,519,433</u>	<u>609,620</u>	<u>1,374,561</u>	125.48

**Rancho Santiago Community College District**  
*Tentative Budget*  
**2022-23**

<b>Child Development Fund - Fund 33</b>					
<b>Expenditure Budget</b>					
<u>Expenditures by Object</u>	<b>2020-21 Actual Expenses</b>	<b>2021-22 Revised Budget</b>	<b>2021-22 Estimated Expenses</b>	<b>2022-23 Tentative Budget</b>	<b>% change 22/23 Tent/ 21/22 Est</b>
5000 Services and Other Operating Expenses					
5100 Personal & Consultant Svcs	101,587	360,896	120,715	307,001	154.32
5200 Travel & Conference Expenses	12,356	62,249	13,325	47,706	258.02
5300 Dues & Memberships	3,940	7,670	3,100	5,780	86.45
5500 Utilities & Housekeeping Svcs	0	576	0	0	-
5600 Rents, Leases & Repairs	106,326	125,704	99,780	29,035	(70.90)
5800 Other Operating Exp & Services	86,496	210,839	92,970	157,022	68.90
5900 Other	5,306	371,406	13,815	343,100	2,383.53
Subtotal	316,011	1,139,340	343,705	889,644	158.84
6000 Sites, Buildings, Books, and Equipment					
6100 Sites and Site Improvements	0	0	14,430	0	(100.00)
6200 Buildings	0	0	0	0	-
6400 Equipment	159,620	395,399	86,007	426,377	395.75
Subtotal	159,620	395,399	100,437	426,377	324.52
7000 Other Outgo					
7670 Other Exp Paid for Students	0	299,115	0	230,635	-
Subtotal	0	299,115	0	230,635	-
Subtotal, Expenditures (1000 - 7000)	7,310,130	12,906,807	8,778,527	11,368,391	29.50
7900 Reserve for Contingencies					
7920 Restricted Contingency	1,374,884	338,119	1,457,314	790,985	(45.72)
<b>Total Expenditures, Other Outgo &amp; Ending Fund Balance</b>	<b>\$8,685,014</b>	<b>\$13,244,926</b>	<b>\$10,235,841</b>	<b>\$12,159,376</b>	18.79

**Rancho Santiago Community College District**  
*Tentative Budget*  
**2022-23**

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 Deferred Maintenance and Special Repairs (DMSR) projects as defined in *EC § 84660* through interfund transfers of general purpose monies to the Capital Outlay Projects Fund. State monies for DMSR projects are recorded directly into this fund. DMSR is defined in *EC § 84660* as "unusual, nonrecurring work to restore a facility to a safe and continually usable condition for which it was intended." These items are divided into five funding categories: roofs, utilities, mechanical, exterior, and other.

**Rancho Santiago Community College District**  
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**2022-23**

<b>Capital Outlay Projects Fund - Fund 41</b>					
<b>Revenue Budget</b>					
<b>Revenue by Source</b>	<b>2020-21 Actual Revenue</b>	<b>2021-22 Revised Budget</b>	<b>2021-22 Estimated Revenue</b>	<b>2022-23 Tentative Budget</b>	<b>% change 22/23 Tent/ 21/22 Est</b>
8600 State Revenues					
8651 Community College Const. Act	\$45,000	\$19,192,000	\$6,090,012	\$13,101,988	115.14
8652 Scheduled Maintenance & Special Rep. Prog	0	11,386,817	11,386,817	33,000,000	189.81
State Revenues	<u>45,000</u>	<u>30,578,817</u>	<u>17,476,829</u>	<u>46,101,988</u>	163.79
8800 Local Revenues					
8851 Leases-Facilities/Land/Bldg	63,504	0	52,920	0	(100.00)
8860 Interest & Investment Income	776,857	900,000	478,828	600,000	25.31
8866 Gain(Loss)on Invest-Realized	192,498	0	(192,498)	0	(100.00)
8881 Nonresident Tuition-Capital	101,322	436,199	87,756	436,199	397.06
8890 Other Local Revenue	1,633	12,418	947	12,418	1,211.30
8894 Discounts Taken	0	72	0	72	-
8897 Redevelopment Rev/Health&Safety	3,712,210	3,712,208	3,712,208	3,712,208	-
Local Revenues	<u>4,848,024</u>	<u>5,060,897</u>	<u>4,140,161</u>	<u>4,760,897</u>	14.99
8900 Other Financing Sources					
8981 Interfund Transfers - In	6,291,793	3,550,000	3,577,626	3,500,000	(2.17)
Total Other Financing Sources	<u>6,291,793</u>	<u>3,550,000</u>	<u>3,577,626</u>	<u>3,500,000</u>	(2.17)
Total Revenues and Other Financing Sources	<u>11,184,817</u>	<u>39,189,714</u>	<u>25,194,616</u>	<u>54,362,885</u>	115.77
Beginning Fund Balance	93,329,778	96,940,834	96,940,834	94,663,543	(2.35)
Total Revenues, Other Financing Sources and Beginning Fund Balance	<u><u>\$104,514,595</u></u>	<u><u>\$136,130,548</u></u>	<u><u>\$122,135,450</u></u>	<u><u>\$149,026,428</u></u>	22.02

**Rancho Santiago Community College District**  
**Tentative Budget**  
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<b>Capital Outlay Projects Fund - Fund 41</b>					
<b>Expenditure Budget</b>					
<b>Expenditures by Object</b>	<b>2020-21 Actual Expenses</b>	<b>2021-22 Revised Budget</b>	<b>2021-22 Estimated Expenses</b>	<b>2022-23 Tentative Budget</b>	<b>% change 22/23 Tent/ 21/22 Est</b>
4000 Supplies					
4600 Non-Instructional Supplies	\$24,525	\$21,935	\$10,387	\$11,549	11.19
Subtotal	24,525	21,935	10,387	11,549	11.19
5000 Services and Other Operating Expenses					
5100 Personal & Consultant Svcs	56,997	195,895	1,195	194,700	16,192.89
5500 Utilities & Housekeeping	10,664	16,095	16,168	83	(99.49)
5600 Rents, Leases & Repairs	0	146,542	9,189	137,353	1,394.75
5800 Other Operating Exp & Services	55,232	40,388	46,196	40,022	(13.36)
5900 Other	9,165	17,672	5,921	11,751	98.46
Subtotal	132,058	416,592	78,669	383,909	388.01
6000 Sites, Buildings, Books, and Equipment					
6115 Sites - Contracted Services	12,615	179,147	0	179,147	-
6121 Site Improv - Legal	0	14,200	0	14,200	-
6122 Site Improv - Contract	1,257,140	2,743,064	564,260	2,185,336	287.29
6123 Site Improv - Archit	241,838	2,253,307	433,299	1,830,759	322.52
6124 Site Improv - Blueprint/Reproduction	11,377	45,490	18,487	16,252	(12.09)
6125 Site Improv - Construction Mgmt	0	46,512	0	46,512	-
6127 Site Improv - Demoli	0	1,115	0	1,115	-
6128 Site Improv - DSA Fees	2,599	77,350	32,394	44,956	38.78
6131 Site Improv - Equipment	1,689	5,100	3,963	1,137	(71.31)
6136 Site Improv - Modular, Lease	42,192	102,204	102,204	0	(100.00)
6141 Site Improv - Spcl Ins/Mat Tes	18,042	131,808	4,962	126,846	2,456.35
6142 Site Improv - DSA Project Insp	19,687	180,343	5,600	174,743	3,020.41
6143 Site Improv - Cost E	3,840	73,160	10,560	62,600	492.80
6144 Site Improv - Haz Ma	0	5,000	0	5,000	-
6145 Site Improv - Geotech/Geohaz	18,690	23,600	0	23,600	-

**Rancho Santiago Community College District**  
*Tentative Budget*  
**2022-23**

**Capital Outlay Projects Fund - Fund 41**  
**Expenditure Budget**

<b>Expenditures by Object</b>	<b>2020-21 Actual Expenses</b>	<b>2021-22 Revised Budget</b>	<b>2021-22 Estimated Expenses</b>	<b>2022-23 Tentative Budget</b>	<b>% change 22/23 Tent/ 21/22 Est</b>
6148 Site Improv - Utility Locating	14,400	25,500	0	25,500	-
6149 Site Improv - Land Sur	13,822	181,255	34,026	147,229	332.70
6150 Site Improv - CEQA	1,575	26,216	9,931	16,285	63.98
6151 Site Improv - Environ	0	20,000	0	20,000	-
6152 Site Improv - Utility Fees	0	15,000	0	15,000	-
6153 Site Improv - City Permit/Fees	0	21,640	0	21,640	-
6154 Site Improv - Other Services	382,885	1,391,100	463,401	927,699	100.19
6155 Site Improv - Materials OFIBO	0	1,524	0	1,524	-
6156 Site Improv - Constructability	10,860	88,295	8,575	79,720	829.68
6157 Site Improv - Planning & Proje	0	79,000	0	79,000	-
Subtotal	2,053,251	7,730,930	1,691,662	6,045,800	257.39
6201 Buildings - Architects Fee	208,464	1,007,441	380,361	627,080	64.86
6202 Buildings - Blueprint/Reprod	13,282	15,174	226	14,948	6,514.16
6203 Buildings - Construction Mgmt	166,300	1,874,700	633,259	1,241,441	96.04
6204 Buildings - Construction Tests	0	10,724	0	10,724	-
6205 Buildings - Contracted Svcs	2,557,834	38,921,440	15,794,719	23,126,721	46.42
6206 Buildings - Demolition Costs	0	6,495	0	6,495	-
6207 Buildings - DSA Fees	0	51,440	0	51,440	-
6208 Buildings - Engineering Costs	0	7,570	0	7,570	-
6211 Buildings - Facilities	336,268	0	369,749	0	(100.00)
6213 Buildings - Labor Compliance	13,828	135,100	66,468	68,632	3.26
6215 Buildings - Licenses, Taxes	0	515	0	515	-
6217 Buildings - Relocation	0	222,435	0	222,435	-
6220 Building Improvements	0	28,381	0	28,381	-
6223 Buildings - Commissio	2,965	208,025	28,324	179,701	534.45
6224 Buildings - Splc Ins	3,845	687,965	426,062	261,903	(38.53)

**Rancho Santiago Community College District**  
**Tentative Budget**  
**2022-23**

**Capital Outlay Projects Fund - Fund 41**  
**Expenditure Budget**

<b>Expenditures by Object</b>	<b>2020-21 Actual Expenses</b>	<b>2021-22 Revised Budget</b>	<b>2021-22 Estimated Expenses</b>	<b>2022-23 Tentative Budget</b>	<b>% change 22/23 Tent/ 21/22 Est</b>
6225 Buildings - DSA Proj	7,840	1,520,048	281,056	1,238,992	340.83
6227 Buildings - Haz Mat	0	68,700	0	68,700	-
6228 Buildings - Geotech	14,309	172,106	61,549	110,557	79.62
6230 Buildings - OCIP	204,568	1,354,778	517,265	837,513	61.91
6231 Buildings - SWPPP	509	1,991	0	1,991	-
6233 Buildings - Land Sur	0	9,561	0	9,561	-
6234 Buidlings - CEQA	6,009	8,491	0	8,491	-
6235 Buildings - Environmental	23,084	88,116	22,400	65,716	193.38
6238 Buildings - Other Ser	58,751	210,569	11,451	199,118	1,638.87
6239 Bldgs - Constructabili	0	43,015	0	43,015	-
6240 Bldgs - Planning & Pr	0	13,560	0	13,560	-
6250 Bldg Impr - AE Fee	187,585	6,369,085	392,322	6,001,961	1,429.86
6251 Bldg Impr - Blueprint/Repro	52,640	38,773	8,680	30,090	246.66
6252 Bldg Impr - Construction	0	242,000	0	242,000	-
6253 Bldg Impr - Contracted Svcs	329,436	25,527,296	3,414,527	22,112,770	547.61
6254 Bldg Impr - Demolition	0	3,070,099	0	3,070,099	-
6255 Bldg Impr - DSA Fees	0	103,967	13,734	99,717	626.06
6256 Bldg Impr - Engineering Costs	9,387	148,578	6,100	142,478	2,235.70
6258 Bldg Impr - Equipment	0	37	0	37	-
6259 Bldg Impr - Facility	0	0	0	331,671	-
6262 Bldg Impr - Legal Expenses	0	30,000	0	30,000	-
6265 Bldg Impr - Relocation/Moving	732	149,681	4,770	144,911	2,937.97
6268 Bldg Impr - Precon Services	14,000	56,714	0	56,714	-
6269 Bldg Impr - Commissioning	2,700	91,040	5,275	85,765	1,525.88
6270 Bldg Impr - Spcl Ins/Mat Tes	578	149,127	10,259	138,868	1,253.62
6271 Bldg Impr - DSA Project Insp	144,146	454,176	82,375	371,801	351.35

**Rancho Santiago Community College District**  
**Tentative Budget**  
**2022-23**

<b>Capital Outlay Projects Fund - Fund 41</b>					
<b>Expenditure Budget</b>					
<b>Expenditures by Object</b>	<b>2020-21 Actual Expenses</b>	<b>2021-22 Revised Budget</b>	<b>2021-22 Estimated Expenses</b>	<b>2022-23 Tentative Budget</b>	<b>% change 22/23 Tent/ 21/22 Est</b>
6272 Bldg Impr - Cost Estimating	18,000	287,657	27,980	265,022	847.18
6273 Bldg Impr - Haz Mat	3,376	96,016	6,850	89,166	1,201.69
6274 Bldg Impr - Geotech/G	18,370	8,020	0	8,020	-
6277 Bldg Impr - Utility L	0	25,000	0	25,000	-
6278 Bldg Impr - Land Survey	14,774	226	0	226	-
6279 Bldg Impr - CEQA	0	74,912	0	74,912	-
6280 Bldg Impr - Environmental	28,878	981,649	41,452	940,197	2,168.16
6281 Bldg Impr - Utility F	848	55,152	0	55,152	-
6282 Bldg Impr - City Perm	0	60,000	0	60,000	-
6283 Bldg Impr - Other Services	86,920	645,205	293,870	351,334	19.55
6284 Bldg Impr - Materials	0	1,770,782	0	1,770,782	-
6285 Bldg Impr - Constructab	0	40,000	0	40,000	-
6286 Bldg Impr - Planning & Project	617,816	4,546,246	2,768,468	1,777,778	(35.78)
Subtotal	5,148,042	91,689,778	25,669,551	66,761,671	160.08
6400 Equipment	215,885	1,393,700	21,638	1,372,640	6,243.65
6900 Project Contingencies	0	18,788,260	0	18,788,263	-
Subtotal, Expenditures (1000 - 6000)	7,573,761	120,041,195	27,471,907	93,363,832	239.85
7900 Reserve for Contingencies					
7910 Unrestricted Contingency	96,940,834	13,656,671	94,663,543	13,656,671	(85.57)
7920 Restricted Contingency	0	2,432,682	0	42,005,925	-
	96,940,834	16,089,353	94,663,543	55,662,596	(41.20)
<b>Total Expenditures, Other Outgo and Ending Fund Balance</b>	<b>\$104,514,595</b>	<b>\$136,130,548</b>	<b>\$122,135,450</b>	<b>\$149,026,428</b>	<b>22.02</b>

**Rancho Santiago Community College District**  
*Tentative Budget*  
**2022-23**

General Obligation Bond Fund  
Measure Q

This General Obligation Bond Fund is used exclusively to account for activity associated with Measure Q, an initiative approved by the electorate of the Santa Ana College Facilities Improvement District No. 1 in November 2012. This measure authorizes the District to issue up to \$198 million in general obligation bonds to finance renovation, repair and construction at Santa Ana College. The first issuance of \$70,585,000 was issued October of 2014. A second issuance of \$70,600,000 was issued December of 2017. A third and final issuance of \$56,815,000 was issued September of 2019. 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 measure.

This fund is expected to be fully spent down by June 30, 2022.

**Rancho Santiago Community College District**  
**Tentative Budget**  
**2022-23**

**General Obligation Bond Fund - Measure Q - Fund 43**  
**Revenue Budget**

<u>Revenue by Source</u>	2020-21 Actual Revenue	2021-22 Revised Budget	2021-22 Estimated Revenue	2022-23 Tentative Budget	% change 22/23 Tent/ 21/22 Est
8800 Local Revenues					
8860 Interest & Investment Income	\$261,857	\$270,552	\$46,866	\$0	(100.00)
8867 Gain (Loss) on Invest-Unrealized	0	0	(28,591)	0	(100.00)
Total Local Revenues	<u>261,857</u>	<u>270,552</u>	<u>18,275</u>	<u>0</u>	(100.00)
8900 Other Financing Sources					
8940 Proceeds-Sale of Bonds	0	0	0	0	-
Total Other Financing Sources	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	-
Total Revenues and Other Financing Sources	<u>261,857</u>	<u>270,552</u>	<u>18,275</u>	<u>0</u>	(100.00)
Beginning Fund Balance	36,491,527	13,743,792	13,743,792	0	(100.00)
Adjustments to Beginning Fund Balance	0	0	0	0	-
Adjusted Beginning Fund Balance	<u>36,491,527</u>	<u>13,743,792</u>	<u>13,743,792</u>	<u>0</u>	(100.00)
Total Revenues, Other Financing Sources and Beginning Fund Balance	<u><u>\$36,753,384</u></u>	<u><u>\$14,014,344</u></u>	<u><u>\$13,762,067</u></u>	<u><u>\$0</u></u>	(100.00)

**Rancho Santiago Community College District**  
**Tentative Budget**  
**2022-23**

**General Obligation Bond Fund - Measure Q - Fund 43**  
**Expenditure Budget**

<b><u>Expenditures by Object</u></b>		<b>2020-21 Actual Expenses</b>	<b>2021-22 Revised Budget</b>	<b>2021-22 Estimated Expenses</b>	<b>2022-23 Tentative Budget</b>	<b>% change 22/23 Tent/ 21/22 Est</b>
4000	Books and Supplies					
4610	Non-Instructional Supplies	\$112,640	\$129,228	\$116,169	\$0	(100.00)
	Subtotal	112,640	129,228	116,169	0	(100.00)
5000	Other Operating Expenses					
5885	Investment & Interest Expense	15,915	65,000	5,895	0	(100.00)
	Subtotal	15,915	65,000	5,895	0	(100.00)
6200	Buildings					
6201	Buildings - Architects Fee	30,475	387,146	0	0	-
6202	Buildings - Blueprint/Reprod	10,260	16,897	0	0	-
6203	Buildings - Construction Mgmt	555,906	19,736	0	0	-
6205	Buildings - Contracted Svcs	552,622	3,268,987	10,892,615	0	(100.00)
6207	Buildings - DSA Fees	0	50,000	17,727	0	(100.00)
6213	Buildings - Labor Compliance	36,500	64,639	6,000	0	(100.00)
6214	Buildings - Legal Expenses	370,893	129,107	0	0	-
6215	Buildings - Licenses, Taxes	0	11,367	0	0	-
6217	Buildings - Relocation/Moving	1,300	123,168	59,105	0	(100.00)
6223	Buildings - Commissioning	110,709	188,458	710	0	(100.00)
6224	Buildings - Spcl Ins/Mat Tes	1,206	230,072	0	0	-
6225	Buildings - DSA Project Insp	26,574	1,064	0	0	-
6226	Buildings - Cost Estimating	0	7,431	0	0	-
6227	Buildings - Haz Mat	0	2,878	0	0	-
6228	Buildings - Geotech/Geohaz	1,786	16,144	0	0	-
6230	Buildings - OCIP	34,118	174,385	0	0	-
6231	Buildings - SWPPP	553	22,869	0	0	-
6233	Buildings - Land Survey	0	25,449	0	0	-

**Rancho Santiago Community College District**  
**Tentative Budget**  
**2022-23**

**General Obligation Bond Fund - Measure Q - Fund 43**  
**Expenditure Budget**

<u>Expenditures by Object</u>	2020-21 Actual Expenses	2021-22 Revised Budget	2021-22 Estimated Expenses	2022-23 Tentative Budget	% change 22/23 Tent/ 21/22 Est
6234 Buildings - CEQA	0	3,200	0	0	-
6237 Buildings - City Permit/Fees	0	20,000	0	0	-
6238 Buildings - Other Ser	20,332	33,241	12,952	0	(100.00)
6250 Bldg Impr - AE Fee	306,098	276,713	184,191	0	(100.00)
6251 Bldg Impr - Blueprint/Repro	0	1,892	0	0	-
6252 Bldg Impr - Construction Mgmt	508,570	129,001	118,454	0	(100.00)
6253 Bldg Impr - Contractor Svcs	16,689,127	1,186,184	665,756	0	(100.00)
6255 Bldg Impr - DSA Fees	0	144,063	144,062	0	(100.00)
6259 Bldg Impr - Facility	(1)	0	0	0	-
6261 Bldg Impr - Labor Comp/CSWPA	54,856	0	0	0	-
6263 Bldg Impr - Lic/Tax/Agcy Fees	0	1,552	0	0	-
6265 Bldg Impr - Relocation/Moving	19,259	20,741	6,324	0	(100.00)
6269 Bldg Impr - Commissioning	53,269	22,502	1,000	0	(100.00)
6270 Bldg Impr - Spl Ins/Mat Tes	25,487	57,580	0	0	-
6271 Bldg Impr - DSA Project Insp	164,836	79,548	0	0	-
6273 Bldg Impr - Haz Mat	0	19,908	0	0	-
6274 Bldg Impr - Geotech/Geohaz	36,110	13,800	0	0	-
6275 Bldg Impr - OCIP	317,808	13,372	13,248	0	(100.00)
6276 Bldg Impr - SWPPP	553	0	0	0	-
6283 Bldg Impr - Other Ser	17,761	2,230	0	0	-
Subtotal	19,946,967	6,765,324	12,122,144	0	(100.00)
6400 Equipment	2,934,070	6,824,291	1,517,859	0	(100.00)
6900 Project Contingency	0	158,682	0	0	-
Subtotal (6000)	22,881,037	13,748,297	13,640,003	0	(100.00)

**Rancho Santiago Community College District**  
*Tentative Budget*  
**2022-23**

**General Obligation Bond Fund - Measure Q - Fund 43**  
**Expenditure Budget**

<u>Expenditures by Object</u>	2020-21 Actual Expenses	2021-22 Revised Budget	2021-22 Estimated Expenses	2022-23 Tentative Budget	% change 22/23 Tent/ 21/22 Est
7000 Other Outgo					
7100 Debt Payment Principal and Interest	0	0	0	0	-
Subtotal (7000)	0	0	0	0	-
Subtotal Expenditures (1000 - 7000)	23,009,592	13,942,525	13,762,067	0	(100.00)
7900 Reserve for Contingencies					
7920 Restricted Contingency	13,743,792	71,819	0	0	-
Total Expenditures, Other Outgo and Ending Fund Balance	\$36,753,384	\$14,014,344	\$13,762,067	\$0	(100.00)

**Rancho Santiago Community College District**  
*Tentative Budget*  
**2022-23**

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: property and liability insurance (Fund 61) and worker's compensation (Fund 62). All losses or claims covered by the Self-Insurance Funds are paid directly from the respective Self-Insurance Fund. If all funds of a district are combined to reflect total district revenues and expenditures, the Self-Insurance Funds revenues and expenditures are excluded since inclusion would overstate the totals, however, aggregate balance sheets would include the Self-Insurance Funds.

**Rancho Santiago Community College District**  
*Tentative Budget*  
**2022-23**

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

<u>Revenue by Source</u>	<b>2020-21 Actual Revenue</b>	<b>2021-22 Revised Budget</b>	<b>2021-22 Estimated Revenue</b>	<b>2022-23 Tentative Budget</b>	<b>% change 22/23 Tent/ 21/22 Est</b>
8800 Local Revenues					
8839 All Other Contract Services	\$1,970,000	\$1,970,000	\$1,970,000	\$1,970,000	-
8860 Interest & Investment Income	41,825	30,000	25,045	30,000	19.78
8866 Gain (Loss) on Invest-Realized	11,777	0	(11,777)	0	(100.00)
Total Local Revenues	<u>2,023,602</u>	<u>2,000,000</u>	<u>1,983,268</u>	<u>2,000,000</u>	0.84
8900 Other Financing Sources					
8981 Interfund Transfers In	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	-
Total Revenues and Other Financing Sources	2,023,602	2,000,000	1,983,268	2,000,000	0.84
Beginning Fund Balance	5,499,721	5,907,676	5,907,676	5,907,676	0.00
<b>Total Revenues and Beginning Fund Balance</b>	<u><u>\$7,523,323</u></u>	<u><u>\$7,907,676</u></u>	<u><u>\$7,890,944</u></u>	<u><u>\$7,907,676</u></u>	0.21

**Rancho Santiago Community College District**  
**Tentative Budget**  
**2022-23**

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

<b><u>Expenditures by Object</u></b>	<b>2020-21 Actual Expenses</b>	<b>2021-22 Revised Budget</b>	<b>2021-22 Estimated Expenses</b>	<b>2022-23 Tentative Budget</b>	<b>% change 22/23 Tent/ 21/22 Est</b>
4000 Supplies					
4310 Instructional Supplies	\$0	\$40,000	\$4,657	\$40,000	758.92
4610 Non-instructional Supplies	532	5,515	0	5,515	-
Subtotal	<u>532</u>	<u>45,515</u>	<u>4,657</u>	<u>45,515</u>	877.35
5000 Services and Other Operating Expenses					
5100 Personal & Consultant Svcs	39,602	77,491	85,655	77,491	(9.53)
5400 Insurance	1,465,600	1,913,756	1,600,357	1,913,756	19.58
5500 Utilities & Housekeeping	18,453	30,000	26,372	30,000	13.76
5700 Legal, Election & Audit Exp	93,868	588,500	262,658	588,500	124.06
5800 Other Operating Exp & Services	2,962	45,500	2,912	45,500	1,462.50
5900 Other	(5,370)	78,200	657	78,200	11,802.59
Subtotal	<u>1,615,115</u>	<u>2,733,447</u>	<u>1,978,611</u>	<u>2,733,447</u>	38.15
6000 Capital Outlay					
6100 Sites & Sites Improvement	0	0	0	0	-
6400 Equipment	0	34,750	0	34,750	-
Subtotal	<u>0</u>	<u>34,750</u>	<u>0</u>	<u>34,750</u>	-
7000 Other Outgo					
7300 Interfund Transfer Out	0	0	0	0	-
Subtotal, Expenditures (1000 - 7000)	<u>1,615,647</u>	<u>2,813,712</u>	<u>1,983,268</u>	<u>2,813,712</u>	41.87
7900 Reserve for Contingencies					
7940 Reserved for Special Purposes	5,907,676	5,093,964	5,907,676	5,093,964	(13.77)
Total Expenditures and Ending Fund Balance	<u><u>\$7,523,323</u></u>	<u><u>\$7,907,676</u></u>	<u><u>\$7,890,944</u></u>	<u><u>\$7,907,676</u></u>	0.21

**Rancho Santiago Community College District**  
*Tentative Budget*  
**2022-23**

**Self-Insurance Fund - Workers' Compensation - Fund 62**  
**Revenue Budget**

<u>Revenue by Source</u>	2020-21 Actual Revenue	2021-22 Revised Budget	2021-22 Estimated Revenue	2022-23 Tentative Budget	% change 22/23 Tent/ 21/22 Est
8600 State Revenues					
8699 Other Misc State Revenue	\$3,018	\$14,100	\$0	\$0	-
8800 Local Revenues					
8839 All Other Contract Services	2,155,372	3,053,193	2,214,015	3,053,193	37.90
8860 Interest & Investment Income	27,035	20,000	13,941	20,000	43.46
8866 Gain (Loss) on Invest-Realized	8,068	0	(8,068)	0	(100.00)
Total Revenues	2,193,493	3,087,293	2,219,888	3,073,193	38.44
Beginning Fund Balance	3,028,874	3,850,064	3,850,064	3,850,064	-
Total Revenues and Beginning Fund Balance	\$5,222,367	\$6,937,357	\$6,069,952	\$6,923,257	14.06

**Rancho Santiago Community College District**  
**Tentative Budget**  
**2022-23**

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

<u>Expenditures by Object</u>	2020-21 Actual Expenses	2021-22 Revised Budget	2021-22 Estimated Expenses	2022-23 Tentative Budget	% change 22/23 Tent/ 21/22 Est
1000    Certificated Salaries					
1200 Non-Instructional Salaries, Regular Contract	\$40,300	\$34,253	\$0	\$0	-
2000    Classified Salaries					
2100 Non-instructional Salaries, Regular Full Time	248,413	262,544	300,350	317,783	5.80
3000    Employee Benefits					
3100 State Teachers' Retirement System Fund	8,341	5,454	0	0	-
3200 Public Employees' Retirement System Fund	50,968	72,123	67,709	80,260	18.54
3300 Old Age, Survivors, Disability, and Health Ins.	19,863	20,337	23,855	23,957	0.43
3400 Health and Welfare Benefits	48,964	55,055	49,811	49,979	0.34
3500 State Unemployment Insurance	142	154	1,548	630	(59.30)
3600 Workers' Compensation Insurance	4,407	4,530	4,816	4,699	(2.42)
3900 Other Benefits	6,110	6,655	6,714	6,655	(0.88)
Subtotal	138,795	164,308	154,452	166,180	7.59
4000    Supplies					
4600 Non-Instructional Supplies	1,546	8,374	1,104	8,374	658.51

**Rancho Santiago Community College District**  
*Tentative Budget*  
**2022-23**

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

<u>Expenditures by Object</u>	<b>2020-21 Actual Expenses</b>	<b>2021-22 Revised Budget</b>	<b>2021-22 Estimated Expenses</b>	<b>2022-23 Tentative Budget</b>	<b>% change 22/23 Tent/ 21/22 Est</b>
5000 Services and Other Operating Expenses					
5100 Consultants and Contracted Services	7,743	13,750	7,350	13,750	87.07
5200 Conference Expenses	0	600	0	600	-
5400 Insurance	933,601	2,073,613	1,755,021	2,073,613	18.15
5800 Other Operating Exp & Services	1,905	6,050	1,343	6,050	350.48
Subtotal	943,249	2,094,013	1,763,714	2,094,013	18.73
6000 Capital Outlay	0	6,200	268	6,200	2,213.43
Subtotal, Expenditures (1000 - 6000)	1,372,303	2,569,692	2,219,888	2,592,550	16.79
7900 Reserve for Contingencies					
7940 Reserved for Special Purposes	3,850,064	4,367,665	3,850,064	4,330,707	12.48
<b>Total Expenditures and Ending Fund Balance</b>	<b>\$5,222,367</b>	<b>\$6,937,357</b>	<b>\$6,069,952</b>	<b>\$6,923,257</b>	<b>14.06</b>

**Rancho Santiago Community College District**  
*Tentative Budget*  
**2022-23**

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. Each year, the District is required to calculate this cost, through an independent 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.

This fund is used to account for a portion of the monies accumulated to pay the district's future obligation for retirees' benefits as determined by the actuarial assessments performed. Accounting principles provide that the cost of retiree benefits should be "accrued" over employees' working lifetime. The Governmental Accounting Standards Board (GASB) issued in 2015 Accounting Statements 74 and 75 for retiree health benefits. These standards apply to all public employers that pay any part of the cost of retiree health benefits for current or future retirees, and the district complies with these standards.

At the end of fiscal year 2018/19, the District opened an irrevocable trust (Fund 78) with \$40 million of the accumulated funds. Rather than sequestering all of the funds in an irrevocable trust, the District accounts for a portion of the deposits within this separate fund (Fund 63) of the District.

Estimated cash balance as of June 30, 2022 is \$42,888,908.

**Rancho Santiago Community College District**  
*Tentative Budget*  
**2022-23**

<b>Retiree Benefits Fund - Fund 63</b>					
<b>Revenue Budget</b>					
<u>Revenue by Source</u>	<b>2020-21</b>	<b>2021-22</b>	<b>2021-22</b>	<b>2022-23</b>	<b>% change</b>
	<b>Actual</b>	<b>Revised</b>	<b>Estimated</b>	<b>Tentative</b>	<b>22/23 Tent/</b>
	<b>Revenue</b>	<b>Budget</b>	<b>Revenue</b>	<b>Budget</b>	<b>21/22 Est</b>
8800 Local Revenues					
8839 All Other Contract Services	\$10,224,861	\$10,478,640	\$10,478,640	\$6,465,026	(38.30)
8860 Interest & Investment Income	339,135	550,000	203,960	250,000	22.57
8866 Gain (Loss) on Invest-Realized	83,962	0	(83,962)	0	(100.00)
8890 Other Local Revenues	252,624	100,000	239,681	100,000	(58.28)
Total Revenues	<u>10,900,582</u>	<u>11,128,640</u>	<u>10,838,319</u>	<u>6,815,026</u>	<u>(37.12)</u>
8900 Other Financing Sources					
8981 Interfund Transfers In	0	0	0	0	-
Beginning Fund Balance	(35,701,564)	(39,040,199)	(39,040,199)	(40,700,406)	4.25
<b>Total Revenues and Beginning Fund Balance</b>	<u><u>(\$24,800,982)</u></u>	<u><u>(\$27,911,559)</u></u>	<u><u>(\$28,201,880)</u></u>	<u><u>(\$33,885,380)</u></u>	<u>20.15</u>

**Rancho Santiago Community College District**  
**Tentative Budget**  
**2022-23**

		<b>Retiree Benefits Fund - Fund 63</b>				
		<b>Expenditure Budget</b>				
<u><b>Expenditures by Object</b></u>		<b>2020-21</b>	<b>2021-22</b>	<b>2021-22</b>	<b>2022-23</b>	<b>% change</b>
		<b>Actual</b>	<b>Revised</b>	<b>Estimated</b>	<b>Tentative</b>	<b>22/23 Tent/</b>
		<b>Expenses</b>	<b>Budget</b>	<b>Expenses</b>	<b>Budget</b>	<b>21/22 Est</b>
3000	Employee Benefits					
3400	Net Post-Retirement Benefits	\$10,224,861	\$10,478,640	\$10,478,640	\$6,465,026	(38.30)
5000	Other Operating Exp & Services					
5885	Investment & Interest Expense	23,835	35,000	27,040	35,000	29.44
7000	Other Outgo					
7300	Interfund Transfers Out	3,990,521	1,992,846	1,992,846	1,992,846	-
	Subtotal, Expenditures (1000 - 7000)	<u>14,239,217</u>	<u>12,506,486</u>	<u>12,498,526</u>	<u>8,492,872</u>	(32.05)
7900	Reserve for Contingencies					
7940	Reserved for Special Purposes	(39,040,199)	(40,418,045)	(40,700,406)	(42,378,252)	4.12
	Total Expenditures and Ending Fund Balance	<u><u>(\$24,800,982)</u></u>	<u><u>(\$27,911,559)</u></u>	<u><u>(\$28,201,880)</u></u>	<u><u>(\$33,885,380)</u></u>	20.15

**Rancho Santiago Community College District**  
*Tentative Budget*  
**2022-23**

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*  
**2022-23**

<b>Associated Students Fund - Fund 71</b>					
<b>Revenue Budget</b>					
<b><u>Revenue by Source</u></b>	<b>2020-21 Actual Revenue</b>	<b>2021-22 Revised Budget</b>	<b>2021-22 Estimated Revenue</b>	<b>2022-23 Tentative Budget</b>	<b>% change 22/23 Tent/ 21/22 Est</b>
8600 State Revenues					
8699 Other Misc State Revenue	\$0	\$1,200	\$0	\$0	-
8800 Local Revenues					
8860 Interest & Investment Income	5,910	1,000	3,652	3,000	(17.85)
8870 Other Student Fees and Charges	(97,605)	180,000	196,428	200,000	1.82
8885 Student ID & ASB Fees	405,693	155,431	156,526	164,680	5.21
8890 Other Local Revenues	0	7,000	0	7,000	-
Total Local Revenues	<u>313,998</u>	<u>343,431</u>	<u>356,606</u>	<u>374,680</u>	5.07
8900 Other Financing Sources					
8981/8983 Interfund/Intrafund Transfers In	0	37,304	0	0	-
Total Revenues and Other Financing Sources	<u>313,998</u>	<u>381,935</u>	<u>356,606</u>	<u>374,680</u>	5.07
Beginning Fund Balance	<u>1,316,667</u>	<u>1,312,937</u>	<u>1,312,937</u>	<u>1,327,937</u>	1.14
<b>Total Revenues, Other Financing Sources and Beginning Fund Balance</b>	<u><u>\$1,630,665</u></u>	<u><u>\$1,694,872</u></u>	<u><u>\$1,669,543</u></u>	<u><u>\$1,702,617</u></u>	1.98

**Rancho Santiago Community College District**  
**Tentative Budget**  
**2022-23**

		<b>Associated Students Fund - Fund 71</b>				
		<b>Expenditure Budget</b>				
<b><u>Expenditures by Object</u></b>		<b>2020-21 Actual Expenses</b>	<b>2021-22 Revised Budget</b>	<b>2021-22 Estimated Expenses</b>	<b>2022-23 Tentative Budget</b>	<b>% change 22/23 Tent/ 21/22 Est</b>
2000	Classified Salaries	\$147,879	\$149,281	\$149,292	\$265,672	77.95
3000	Employee Benefits	56,495	48,818	48,267	50,957	5.57
4000	Supplies & Materials	0	33,000	0	33,000	-
5000	Other Operating Exp & Services	113,354	367,850	144,047	307,850	113.71
6000	Capital Outlay	0	30,000	0	30,000	-
	Subtotal, Expenditures (1000 - 6000)	<u>317,728</u>	<u>628,949</u>	<u>341,606</u>	<u>687,479</u>	101.25
7200	Intrafund Transfers Out	0	0	0	0	-
	Subtotal Expenditures (1000 - 7000)	<u>317,728</u>	<u>628,949</u>	<u>341,606</u>	<u>687,479</u>	101.25
7900	Reserve for Contingencies					
	7910 Unrestricted Contingency	1,312,937	1,065,923	1,327,937	1,015,138	(23.56)
	Total Expenditures and Ending Fund Balance	<u><u>\$1,630,665</u></u>	<u><u>\$1,694,872</u></u>	<u><u>\$1,669,543</u></u>	<u><u>\$1,702,617</u></u>	1.98

**Rancho Santiago Community College District**  
*Tentative Budget*  
**2022-23**

Representation Fee Trust Fund

The Student Representation Fee Trust Fund is used to account for moneys collected pursuant to *EC § 76060.5*. The fee amount is set at \$2 per semester. Half of 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. The second half of the fee is remitted to the State Chancellor's office to be expended in support of the operation of the statewide community college student organization.

Student Representation Fee Trust Fund moneys shall be expended in accordance with procedures established by the student body with the requirements of *EC § 76063*.

**Rancho Santiago Community College District**  
*Tentative Budget*  
**2022-23**

**Representation Fee Trust Fund - Fund 72**  
**Revenue Budget**

<u>Revenues by Source</u>	2020-21 Actual Revenue	2021-22 Revised Budget	2021-22 Estimated Revenue	2022-23 Tentative Budget	% change 22/23 Tent/ 21/22 Est
8800 Local Revenues					
8861 Interest Income - Bank Account	\$831	\$120	\$402	\$400	(0.50)
8877 Student Representation	70,811	74,162	85,560	85,562	0.00
Total Revenues	71,642	74,282	85,962	85,962	-
Beginning Fund Balance	164,642	226,641	226,641	229,811	1.40
Total Revenues and Beginning Fund Balance	\$236,284	\$300,923	\$312,603	\$315,773	1.01

**Rancho Santiago Community College District**  
*Tentative Budget*  
**2022-23**

		<b>Representation Fee Trust Fund - Fund 72</b>				
		<b>Expenditure Budget</b>				
<b><u>Expenditures by Object</u></b>		<b>2020-21</b>	<b>2021-22</b>	<b>2021-22</b>	<b>2022-23</b>	<b>% change</b>
		<b>Actual</b>	<b>Revised</b>	<b>Estimated</b>	<b>Tentative</b>	<b>22/23 Tent/</b>
		<b>Expenses</b>	<b>Budget</b>	<b>Expenses</b>	<b>Budget</b>	<b>21/22 Est</b>
5000	Other Operating Exp & Services	\$9,643	\$94,081	\$82,792	\$102,531	23.84
	Subtotal, Expenditures (1000 - 6000)	9,643	94,081	82,792	102,531	23.84
7900	Reserve for Contingencies					
7910	Unrestricted Contingency	226,641	206,842	229,811	213,242	(7.21)
	Total Expenditures and Ending Fund Balance	\$236,284	\$300,923	\$312,603	\$315,773	1.01

**Rancho Santiago Community College District**  
*Tentative Budget*  
**2022-23**

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**  
**2022-23**

**Student Financial Aid Fund - Fund 74**  
**Revenue Budget**

<u>Revenue by Source</u>	2020-21 Actual Revenue	2021-22 Revised Budget	2021-22 Estimated Revenue	2022-23 Tentative Budget	% change 22/23 Tent/ 21/22 Est
8100 Federal Revenues					
8120 Higher Education Act	\$40,825	\$58,450	\$58,450	\$15,950	(72.71)
8140 TANF	27,315	30,835	30,835	30,821	(0.05)
8150 Student Financial Aid	27,526,884	45,689,699	39,512,133	45,688,799	15.63
8199 Other Federal Revenue	82,100	36,000	0	0	-
Total Federal Revenue	<u>27,677,124</u>	<u>45,814,984</u>	<u>39,601,418</u>	<u>45,735,570</u>	15.49
8600 State Revenues					
8622 Extended Opportunity Programs & Services	445,260	551,929	551,929	520,474	(5.70)
8625 CalWORKs	524	0	0	0	-
8629 Other Categorical Apportionment-CARE	5,848,767	4,845,601	4,845,601	4,371,499	(9.78)
8659 Cal Grant & Other Reimb Categorical Allow	3,293,438	1,903,442	3,055,374	1,894,000	(38.01)
8699 Other Misc State Revenue	0	156,302	156,302	156,302	-
Total State Revenues	<u>9,587,989</u>	<u>7,457,274</u>	<u>8,609,206</u>	<u>6,942,275</u>	(19.36)
8800 Local Revenues					
8860 Interest & Investment Income	23,229	6,000	11,581	10,000	(13.65)
8866 Gain (Loss) on Invest-Realized	2,817	0	(2,817)	0	(100.00)
8890 Other Local Rev	10,665	0	0	0	-
8893 Outlawed Checks	3,801	0	3,900	0	(100.00)
Total Local Revenues	<u>40,512</u>	<u>6,000</u>	<u>12,664</u>	<u>10,000</u>	(21.04)
Total Revenues	<u>37,305,625</u>	<u>53,278,258</u>	<u>48,223,288</u>	<u>52,687,845</u>	9.26
Beginning Fund Balance	<u>1,037,111</u>	<u>976,792</u>	<u>976,792</u>	<u>976,792</u>	(0.00)
Total Revenues and Beginning Fund Balance	<u><u>\$38,342,736</u></u>	<u><u>\$54,255,050</u></u>	<u><u>\$49,200,080</u></u>	<u><u>\$53,664,637</u></u>	9.07

**Rancho Santiago Community College District**  
**Tentative Budget**  
**2022-23**

<b>Student Financial Aid Fund - Fund 74</b>					
<b>Expenditure Budget</b>					
<b>Expenditures by Object</b>	<b>2020-21 Actual Expenses</b>	<b>2021-22 Revised Budget</b>	<b>2021-22 Estimated Expenses</b>	<b>2022-23 Tentative Budget</b>	<b>% change 22/23 Tent/ 21/22 Est</b>
5000 Services and Other Operating Expenses					
5810 Bank/Credit Card Use	\$0	\$2,025	\$0	\$2,025	-
5885 Investment & Interest Expense	1,022	2,532	665	2,532	280.56
5900 Other	0	1,075	0	1,075	-
Subtotal	<u>1,022</u>	<u>5,632</u>	<u>665</u>	<u>5,632</u>	746.49
7000 Other Outgo					
7502 Cal Grant B	3,259,538	1,894,000	3,352,640	1,894,000	(43.51)
7504 CARE Grant	30,253	76,181	45,801	46,721	2.01
7505 EOPS Grant	445,260	551,929	417,350	520,474	24.71
7506 F S E O G	874,005	681,900	753,400	681,900	(9.49)
7508 Pell Grant	19,243,134	23,501,154	19,556,576	23,501,154	20.17
7509 SSS Grant	28,000	57,500	36,750	15,000	(59.18)
7523 Pell Grant Overawards	0	8,500	0	8,500	-
7525 CA College Promise Grant	49,480	80,000	80,500	80,000	(0.62)
7526 Student Success Completion Grant	2,721,588	2,973,956	2,164,181	2,973,956	37.42
7542 Federal Direct Loan	1,118,582	1,639,900	1,227,049	1,639,900	33.65
7590 Student Scholarships	8,648,325	20,656,466	19,842,214	20,165,468	1.63
7610 Books Paid for Student	0	140,850	35,700	0	(100.00)
7630 Supplies Paid for Student	340,831	198,431	160,921	198,431	23.31
7640 Tuition Paid for Student	575,200	700,391	420,391	700,391	66.60
7675 Student Gift Cards	30,726	130,100	129,150	270,950	109.79
Subtotal	<u>37,364,922</u>	<u>53,291,258</u>	<u>48,222,623</u>	<u>52,696,845</u>	9.28
Subtotal, Expenditures (1000 - 7000)	<u>37,365,944</u>	<u>53,296,890</u>	<u>48,223,288</u>	<u>52,702,477</u>	9.29
7900 Reserve for Contingencies					
7910 Unrestricted Contingency	976,792	958,160	976,792	962,160	(1.50)
<b>Total Expenditures and Ending Fund Balance</b>	<u><u>\$38,342,736</u></u>	<u><u>\$54,255,050</u></u>	<u><u>\$49,200,080</u></u>	<u><u>\$53,664,637</u></u>	9.07

**Rancho Santiago Community College District**  
*Tentative Budget*  
**2022-23**

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*  
**2022-23**

<b>Community Education Fund - Fund 76</b>					
<b>Revenue Budget</b>					
<u>Revenues by Source</u>	<b>2020-21 Actual Revenue</b>	<b>2021-22 Revised Budget</b>	<b>2021-22 Estimated Revenue</b>	<b>2022-23 Tentative Budget</b>	<b>% change 22/23 Tent/ 21/22 Est</b>
8600 State Revenues					
8699 Other Misc State Revenue	\$0	\$12,600	\$0	\$0	-
8800 Local Revenues					
8861 Interest Income - Bank Account	506	1,000	1,262	1,400	10.94
8872 Community Education Classes Fees	313,876	623,111	626,404	740,090	18.15
8890 Other Local Income	0	90,000	0	0	-
8900 Other Financing					
8981 Interfund Transfers In	362,060	43,165	68,091	0	(100.00)
Total Revenues	676,442	769,876	695,757	741,490	6.57
Beginning Fund Balance	112,829	313,092	313,092	233,970	(25.27)
<b>Total Revenues and Beginning Fund Balance</b>	<b>\$789,271</b>	<b>\$1,082,968</b>	<b>\$1,008,849</b>	<b>\$975,460</b>	<b>(3.31)</b>

**Rancho Santiago Community College District**  
*Tentative Budget*  
**2022-23**

		<b>Community Education Fund - Fund 76</b>				
		<b>Expenditure Budget</b>				
<b><u>Expenditures by Object</u></b>		<b>2020-21</b>	<b>2021-22</b>	<b>2021-22</b>	<b>2022-23</b>	<b>% change</b>
		<b>Actual</b>	<b>Revised</b>	<b>Estimated</b>	<b>Tentative</b>	<b>22/23 Tent/</b>
		<b>Expenses</b>	<b>Budget</b>	<b>Expenses</b>	<b>Budget</b>	<b>21/22 Est</b>
2000	Classified Salaries	\$210,548	\$261,063	\$240,574	\$313,673	30.39
3000	Employee Benefits	108,184	168,693	118,201	172,047	45.56
4000	Supplies & Materials	0	500	450	500	11.11
5000	Other Operating Exp & Services	157,447	416,371	415,654	356,914	(14.13)
6000	Capital Outlay	0	0	0	0	-
	Subtotal, Expenditures (1000 - 6000)	<u>476,179</u>	<u>846,627</u>	<u>774,879</u>	<u>843,134</u>	8.81
7300	Interfund Transfers Out	0	0	0	0	-
	Subtotal, Expenditures (1000 - 7000)	<u>476,179</u>	<u>846,627</u>	<u>774,879</u>	<u>843,134</u>	8.81
7900	Reserve for Contingencies					
7910	Unrestricted Contingency	313,092	236,341	233,970	132,326	(43.44)
	Total Expenditures and Ending Fund Balance	<u><u>\$789,271</u></u>	<u><u>\$1,082,968</u></u>	<u><u>\$1,008,849</u></u>	<u><u>\$975,460</u></u>	(3.31)

**Rancho Santiago Community College District**  
*Tentative Budget*  
**2022-23**

Retiree Benefits - Irrevocable Trust Fund

As part of the collective bargaining agreements and Board policies, the District offers benefits to eligible employees for their post-employment healthcare benefits. Each year, the District is required to calculate this cost, through an independent 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.

This fund is used to account for a portion of the monies accumulated to pay the district's future obligation for retirees' benefits as determined by the actuarial assessments performed. Accounting principles provide that the cost of retiree benefits should be "accrued" over employees' working lifetime. The Governmental Accounting Standards Board (GASB) issued in 2015 Accounting Statements 74 and 75 for retiree health benefits. These standards apply to all public employers that pay any part of the cost of retiree health benefits for current or future retirees, and the district complies with these standards.

At the end of fiscal year 2018/19, the District opened this irrevocable trust (Fund 78) with \$40 million of the accumulated funds. Rather than sequestering all of the funds in an irrevocable trust, the District accounts for a portion of the deposits within a separate fund (Fund 63) of the District.

**Rancho Santiago Community College District**  
*Tentative Budget*  
**2022-23**

**Retiree Benefits - Irrevocable Trust - Fund 78**  
**Revenue Budget**

<u>Revenue by Source</u>	2020-21 Actual Revenue	2021-22 Revised Budget	2021-22 Estimated Revenue	2022-23 Tentative Budget	% change 22/23 Tent/ 21/22 Est
8900 Other Financing Sources					
8860 Interest & Investment Income	\$10,854,240	\$3,000,000	\$1,717,787	\$3,000,000	74.64
8981 Interfund Transfers In	3,990,521	1,992,846	1,992,846	1,992,846	-
Total Revenues	<u>14,844,761</u>	<u>4,992,846</u>	<u>3,710,633</u>	<u>4,992,846</u>	34.56
Beginning Fund Balance	42,151,138	56,882,719	56,882,719	60,467,061	6.30
Total Revenues and Beginning Fund Balance	<u><u>\$56,995,899</u></u>	<u><u>\$61,875,565</u></u>	<u><u>\$60,593,352</u></u>	<u><u>\$65,459,907</u></u>	8.03

**Rancho Santiago Community College District**  
*Tentative Budget*  
**2022-23**

**Retiree Benefits - Irrevocable Trust - Fund 78**  
**Expenditure Budget**

<u>Expenditures by Object</u>	2020-21 Actual Expenses	2021-22 Revised Budget	2021-22 Estimated Expenses	2022-23 Tentative Budget	% change 22/23 Tent/ 21/22 Est
5000 Other Operating Exp & Services					
5885 Investment & Interest Expense	\$113,180	\$100,000	\$126,291	\$150,000	18.77
Subtotal, Expenditures (1000 - 6000)	113,180	100,000	126,291	150,000	18.77
7900 Reserve for Contingencies					
7940 Reserved for Special Purposes	56,882,719	61,775,565	60,467,061	65,309,907	8.01
Total Expenditures and Ending Fund Balance	\$56,995,899	\$61,875,565	\$60,593,352	\$65,459,907	8.03

**Rancho Santiago Community College District**  
*Tentative Budget*  
**2022-23**

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**  
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**2022-23**

**Diversified Trust Fund - Fund 79**  
**Revenue Budget**

<u>Revenue by Source</u>		2020-21 Actual Revenue	2021-22 Revised Budget	2021-22 Estimated Revenue	2022-23 Tentative Budget	% change 22/23 Tent/ 21/22 Est
8600	State Revenues	\$1,488	\$11,100	\$0	\$4,300	-
8800	Local Revenues	405,417	810,471	203,791	361,568	77.42
8900	Other Financing Sources					
8981/8983	Interfund/Intrafund Transfers In	890,920	103,700	688,863	194,205	(71.81)
	Total Revenue and Other Financing Sources	1,297,825	925,271	892,654	560,073	(37.26)
	Beginning Fund Balance	3,541,046	3,292,594	3,292,594	3,054,175	(7.24)
	Total Revenues, Other Financing Sources and Beginning Fund Balance	\$4,838,871	\$4,217,865	\$4,185,248	\$3,614,248	(13.64)

**Rancho Santiago Community College District**  
**Tentative Budget**  
**2022-23**

<b><u>Expenditures by Object</u></b>		<b>Diversified Trust Fund - Fund 79 Expenditure Budget</b>				
		<b>2020-21 Actual Expenses</b>	<b>2021-22 Revised Budget</b>	<b>2021-22 Estimated Expenses</b>	<b>2022-23 Tentative Budget</b>	<b>% change 22/23 Tent/ 21/22 Est</b>
1000	Academic Salaries	\$16,423	\$20,023	\$18,161	\$3,600	(80.18)
2000	Classified Salaries	303,906	31,000	4,012	21,000	423.43
3000	Employee Benefits	185,647	31,484	7,608	7,944	4.42
4000	Supplies & Materials	79,795	127,048	47,029	109,835	133.55
5000	Services and Other Operating Expenses	750,893	1,528,891	1,023,841	1,434,698	40.13
6000	Sites, Buildings, Books, and Equipment	209,613	167,001	30,422	159,400	423.96
	Subtotal Expenditures (1000 - 6000)	<u>1,546,277</u>	<u>1,905,447</u>	<u>1,131,073</u>	<u>1,736,477</u>	53.52
7200/7300	Intrafund/Interfund Transfers Out	0	21,600	0	4,750	-
	Subtotal Expenditures (1000 - 7000)	<u>1,546,277</u>	<u>1,927,047</u>	<u>1,131,073</u>	<u>1,741,227</u>	53.94
7900	Reserve for Contingencies					
	7910 Unrestricted Contingency	3,292,594	2,289,181	3,054,175	1,871,384	(38.73)
	7940 Reserved for Special Purposes	0	1,637	0	1,637	-
	Total Expenditures and Ending Fund Balance	<u><u>\$4,838,871</u></u>	<u><u>\$4,217,865</u></u>	<u><u>\$4,185,248</u></u>	<u><u>\$3,614,248</u></u>	(13.64)

**Rancho Santiago Community College District**  
*Tentative Budget*  
**2022-23**

**SUPPLEMENTAL DATA**

**RANCHO SANTIAGO COMMUNITY COLLEGE DISTRICT  
UNRESTRICTED GENERAL FUND  
2022/23 Tentative Budget Assumptions  
May 19, 2022**

I. State Revenue

A. Budgeting will begin using the new Student Centered Funding Formula (SCFF) at the hold harmless provision for the 2017/18 Total Computational Revenue plus outyear cost of living adjustments (COLA) as we are a hold harmless district less estimated deficit factor.

B. FTES Workload Measure Assumptions:

Year	Base	Actual	Funded	Actual Growth
2016/17	28,901.64	27,517.31	28,901.64	a -4.79%
2017/18	28,901.64	29,378.53	29,375.93	b 1.65%
2018/19	Recal	25,925.52	28,068.86	c -11.75%
2019/20	Recal	27,028.98	26,889.30	4.26%
2020/21	Recal	25,333.74	26,993.32	-6.27%
2021/22	P2	24,804.51		-2.09%

a - based on submitted P3, District went into Stabilization in FY 2016/17

b - based on submitted P3, the district shifted 1,392.91 FTES from summer 2018

c - To maintain the 2015/16 funding level and produce growth FTES in 2017/18, the district borrowed from summer 2018 which reduced FTES in 2018/19.

The governor's state budget proposal includes .5% systemwide growth funding and 6.56% COLA. The components now remain at 70/20/10 split with funded COLA added to all metrics each year. Any changes to our funding related to the SCFF will be incorporated when known.

Projected COLA of 6.56%	\$12,050,879
Projected SCFF Base Increase	\$0
Projected Growth/Access	\$0
Deficit Factor (2%)	(\$3,915,066)

2022/23 Potential Growth at 0.5% 25,460

C. Education Protection Account (EPA) funding estimated at \$36,656,734 based on 2021/22 @ Advance. These are not additional funds. The EPA is only a portion of general purpose funds that offsets what would otherwise be state aid in the apportionments. We intend to charge a portion of faculty salaries to this funding source in compliance with EPA requirements.

D. Unrestricted lottery is projected at \$163 per FTES (\$4,202,316). Restricted lottery at \$65 per FTES (\$1,675,770). (2021/22 @ P1 of resident & nonresident factored FTES, 25,781.08 x \$163 = \$4,202,316 unrestricted lottery; 25,781.08 x \$65 = \$1,675,770 restricted lottery)

E. Estimated reimbursement for part-time faculty compensation is estimated at \$607,563 (2021/22 @ Advance).

F. Categorical programs will continue to be budgeted separately; self-supporting, matching revenues and expenditures. COLA is being proposed on certain categorical programs. Without COLA, other categorical reductions would be required to remain in balance if settlements are reached with bargaining groups. The colleges will need to budget for any program match requirements using unrestricted funds.

G. College Promise Grants (BOG fee waivers 2% administration) funding estimated at 2021/22 @ Advance of \$275,040.

H. Mandates Block Grant estimated at a total budget of \$779,692 (\$30.67 x 25,421.99). No additional one-time allocation proposed.

II. Other Revenue

I. Non-Resident Tuition budgeted at \$2,500,000. (SAC \$1,800,000, SCC \$700,000). Decrease of \$200,000.

J. Interest earnings estimated at \$800,000. Decrease of \$200,000.

K. Other miscellaneous income (includes fines, fees, rents, etc.) is estimated at approximately \$404,737.

L. Apprenticeship revenue estimated at \$3,951,786. Unchanged. (Corresponding expenses are also budgeted for apprenticeship course offerings.)

M. Scheduled Maintenance/Instructional Equipment allocation. \$33 million estimated in the state budget.

N. Full-time Faculty Hiring Allocation (\$3,325,444 - \$1,304,941 = \$2,020,503)

**RANCHO SANTIAGO COMMUNITY COLLEGE DISTRICT  
UNRESTRICTED GENERAL FUND  
2022/23 Tentative Budget Assumptions  
May 19, 2022**

III. Appropriations and Expenditures

- A. As the District's budget model is a revenue allocation model, revenues flow through the model to the colleges as earned. The colleges have the responsibility, within their earned revenue, to budget for ALL necessary expenditures including but not limited to all full time and part time employees, utilities, instructional services agreements, multi-year maintenance and other contracts, supplies, equipment and other operating costs.
- B. The state is providing 6.56% Cost of Living Allowance (COLA). Estimated 5% set aside for unrestricted general fund = \$8,079,036 (FARSCCD approximate cost \$4,178,759 CSEA approximate cost \$2,172,845, Management/Other approximate cost \$1,727,432) The colleges will need to budget for bargained increased costs in Salaries and Benefits for part-time employees. The estimated cost of a 1% salary increase is \$1.89 million for all funds. The estimated cost of a 1% salary increase is \$1.51 million for the unrestricted general fund.
- C. Step and column movement is budgeted at an additional cost of approximately \$1.82 million including benefits for FD 11 & 13 (FARSCCD approximate cost \$940,809 CSEA approximate cost \$489,196, Management/Other approximate cost \$388,914) For all funds, it is estimated to = \$2.27 million (FARSCCD = \$1,059,302, CSEA = \$725,959, Management/Others = \$582,165) In addition, the colleges would need to budget for step/column increases for P/T faculty.
- D. Health and Welfare benefit premium cost increase as of 1/1/2023 is estimated at 3.5% for an additional cost of approximately \$572,100 for active employees and \$0 for retirees, for a combined increase of \$572,100 for unrestricted general fund. The additional cost increase for all funds is estimated to = \$747,106  
State Unemployment Insurance (.05% to .50%)  
CalSTRS employer contribution rate will increase in 2022/23 from 16.92% to 19.10% for an increase of \$1,657,561.  
(Note: The cost of each 1% increase in the STRS rate is approximately \$760,000.)  
CalPERS employer contribution rate will increase in 2022/23 from 22.91% to 25.37% for an increase of \$1,010,356  
(Note: The cost of each 1% increase in the PERS rate is approximately \$411,000.)
- E. The full-time faculty obligation (FON) for Fall 2022 has not been calculated at this time. The Fall 2021 report indicated the District was 17.5 faculty over its FON. This number will be reduced based on faculty taking the SRP. The current cost for a new position is budgeted at Class VI, Step 12 at approximately \$161,765. Penalties for not meeting the obligation amount to approximately \$86,771 per FTE not filled. Each faculty hired over the FON adds cost of (\$161,765 - \$55,635) = \$106,130.  
SAC hiring 7 = \$1,132,355 unrestricted general fund and hiring 1 = \$161,765 in restricted general fund (categorical program)  
SCC hiring 3 = \$485,295 unrestricted general fund and hiring 1 = \$161,765 in restricted general fund (categorical program)
- F. The current rate per Lecture Hour Equivalent (LHE) effective 7/1/22 for hourly faculty is \$84.07 x 18 hrs/LHE = \$1,513 (FY 2021/22) (Total cost of salary and benefits of part-time faculty to teach 30 LHE = \$55,635)
- G. Retiree Health Benefit Fund (OPEB/GASB 75 Obligation) - The calculated Employer Contribution Target is \$6,465,026 which is less than our current pay as you go. The District will therefore decrease the employer payroll contribution from 2% to 0% of total salaries. This provides savings of \$2,375,792 to the unrestricted general fund and \$3,046,465 for all funds.
- H. Capital Outlay Fund - The District will continue to budget \$1.5 million for capital outlay needs.
- I. Utilities cost increases of 2.5%, estimated at \$100,000.
- J. Information Technology licensing contract escalation cost of 7%, estimated at \$125,000.
- K. Property and Liability Insurance transfer estimated at \$1,970,000. Unchanged.
- L. Other additional DS/Institutional Cost expenses:
- |   | Ongoing Cost | One-time Cost |
|---|--------------|---------------|
| Trustee Travel  | \$ 25,000    |               |
| Chancellor's Travel   | \$ 25,000    |               |
| Legal Fees  | \$ 127,938   |               |
| Human Resources - 2 new positions<br>(Principal, People & Culture Business Partner) | \$ 334,165   |               |
- M. Sixth contribution of Santiago Canyon College ADA Settlement expenses of \$2 million from available one-time funds.

**Rancho Santiago Community College District**  
**Unrestricted General Fund Summary**  
**2022/23 Tentative Budget Assumptions**  
**May 19, 2022**

*	<u>New Revenues</u>	Ongoing Only	One-Time
A	Student Centered Funding Formula		
B	Projected COLA of 6.56%	\$12,050,879	
B	Projected SCFF Base Increase	\$0	
B	Growth	\$0	
B	Deficit Factor (2%) - additional	(\$241,018)	
D	Unrestricted Lottery	\$58,532	
H	Mandates Block Grant	\$0	
I	Non-Resident Tuition	(\$200,000)	
J	Interest Earnings	(\$200,000)	
L	Apprenticeship - SCC	\$0	
EGK	Misc Income	\$0	
N	Full-time Faculty Allocation	\$1,061,300	\$959,203 <sup>2</sup>
	<b>Total</b>	<b>\$12,529,693</b>	<b>\$959,203</b>

**New Expenditures**

B	Salary Schedule Increases/Collective Bargaining **	\$8,079,036	
C	Step/Column	\$1,818,921	
D	Health and Welfare/Benefits Increase (3.5%) - Active	\$572,100	
D	Health and Welfare/Benefits - Retirees	\$0	
D	CalSTRS Increase	\$1,657,561	
D	CalPERS Increase	\$1,010,356	
D	State Unemployment (.05% to .50%)	\$521,844	
E	Full Time Faculty Obligation Hires	\$1,617,650	
E/F	Hourly Faculty Budgets (Match Budget to Actual Expense)	(\$556,350)	
G	Decreased Cost of Retiree Health Benefit	(\$2,375,792)	
H	Capital Outlay/Scheduled Maintenance Contribution	\$0	
I	Utilities Increase	\$100,000	
J	ITS Licensing/Contract Escalation Cost	\$125,000	
K	Property, Liability and All Risks Insurance	\$0	
II.L	Apprenticeship - SCC	\$0	
L	Other Additional DS/Institutional Costs	\$512,103	
M	SCC ADA Settlement Costs	\$0	\$2,000,000
	<b>Total</b>	<b>\$13,082,429</b>	<b>\$2,000,000</b>
	2022/23 Budget Year Unallocated (Deficit)	(\$552,736)	
	2021/22 Structural Unallocated (Deficit)	(\$2,361,566)	
	Total Est. Unallocated (Deficit)	(\$2,914,302) <sup>1</sup>	

**SRP Savings/Rightsizing Recap**

Beginning Balance 7/1/21 SRP Savings	\$3,433,866
Estimate SRP Savings FY 2021/22	\$4,128,645
One-time Faculty Hiring	\$2,020,503
<b>Estimate Ending Balance 6/30/22</b>	<b>\$9,583,014</b>
Total Est. Unallocated (Deficit) FY 2022/23	(\$2,914,302) <sup>1</sup>
SRP Estimated Savings FY 2022/23	\$5,509,375
FON Penalty (18 x \$86,771)	(\$1,561,878)
FY 2022/23 One-time Full-time Faculty Allocation	\$959,203 <sup>2</sup>
<b>Estimate Ending Balance 6/30/23</b>	<b>\$11,575,412</b>

\* Reference to budget assumption number

\*\* 5.00% for FARSCCD/CSEA/CEFA/Management set aside

**Rancho Santiago Community College District**  
**Tentative Budget**  
**2022-23**

<b>Budget Allocation Model</b>						
<b>FTES Credit vs. Non-Credit Breakdown</b>						
<b><u>Full-Time Equivalent Students</u></b>	<b>Santa Ana College</b>		<b>Santiago Canyon College</b>		<b>Total FTES</b>	
	<b>FTES</b>	<b>%</b>	<b>FTES</b>	<b>%</b>		
<b>2021/22 Estimated Annual @ P2</b>						
Credit	12,484	70.51%	5,221	29.49%	17,705	
CDCP	3,818	66.19%	1,950	33.81%	5,768	
Non-Credit	655	49.21%	676	50.79%	1,331	
Total	16,957	68.36%	7,847	31.64%	24,804	
<b>2022/23 Projected</b>						
	<b>target at 6.31%</b>		<b>target at 3.32%</b>			
Credit	13,272	71.10%	5,394	28.90%	18,666	
CDCP	4,059	66.83%	2,015	33.17%	6,074	
Non-Credit	696	49.92%	698	50.08%	1,395	
Total	18,027	68.98%	8,108	31.02%	26,135	

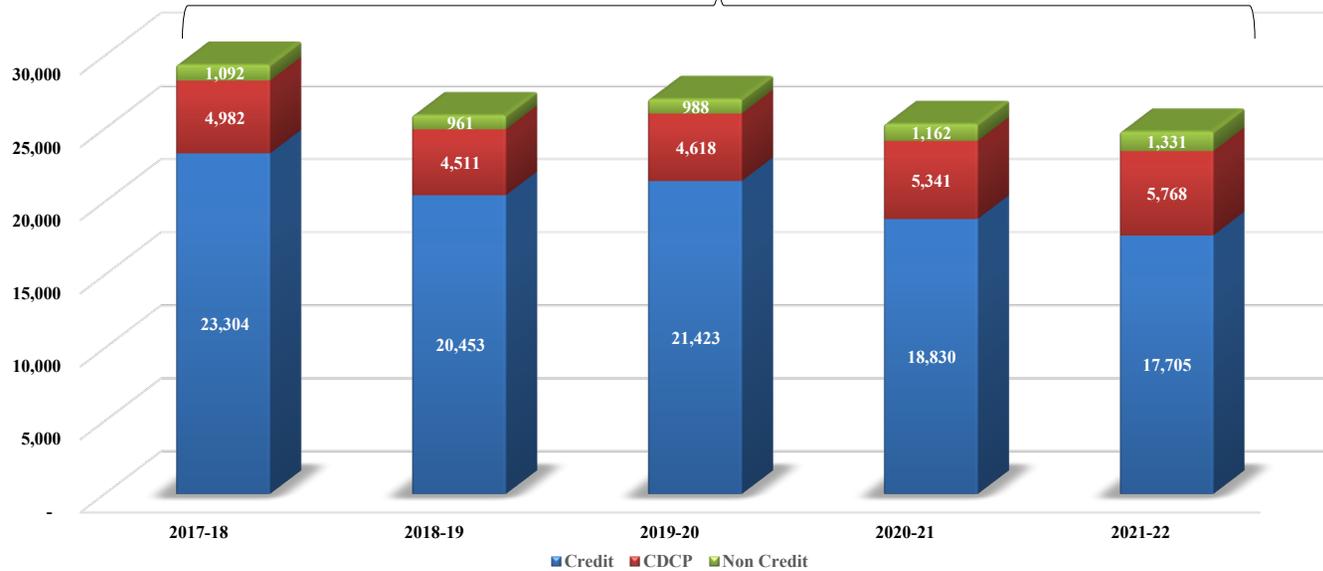
<b>Expenditures by Major Object (2 Colleges Only) (Fund 11)</b>						
<b><u>Expenditures by Object</u></b>	<b>Santa Ana College</b>		<b>Santiago Canyon College</b>		<b>Tentative Budget</b>	
	<b>\$</b>	<b>%</b>	<b>\$</b>	<b>%</b>		
1000 Academic Salaries	\$51,238,860	68.51%	\$23,554,426	31.49%	\$74,793,286	
2000 Classified Salaries	13,638,012	64.65%	7,457,577	35.35%	21,095,589	
3000 Employee Benefits	26,498,777	66.92%	13,098,577	33.08%	39,597,354	
4000 Books and Supplies	423,276	100.00%	-	0.00%	423,276	
5000 Services and Other Operating Expenses	4,458,804	51.16%	4,257,449	48.84%	8,716,253	
6000 Sites, Buildings, Books, and Equipment	16,312	85.92%	2,674	14.08%	18,986	
7000 Other Outgo and Contingencies	-	0.00%	-	0.00%	-	
Total Expenditures	\$96,274,041	66.56%	\$48,370,703	33.44%	\$144,644,744	

**Rancho Santiago Community College District**  
*Tentative Budget*  
**2022-23**

**Recap of Full-Time Equivalent Students**

	2017-18		change	2018-19		change	2019-20		change	2020-21		change	2021-22		change
	Actual w/ borrowing		FTES	Actual		FTES	Actual		FTES	Actual		FTES	Est. Actual		FTES
<b>SAC</b>															
Credit	16,238			14,247			14,779			12,864			12,484		
CDCP	3,538			3,183			3,161			3,580			3,818		
Non-Credit	666			594			578			558			655		
<b>Total</b>	20,442	69.58%	6.99%	18,024	69.52%	-11.83%	18,518	68.51%	2.74%	17,002	67.11%	-8.19%	16,957	68.36%	-0.26%
<b>SCC</b>															
Credit	7,066			6,206			6,644			5,966			5,221		
CDCP	1,444			1,328			1,457			1,761			1,950		
Non-Credit	426			367			410			604			676		
<b>Total</b>	8,936	30.42%	6.25%	7,901	30.48%	-11.58%	8,511	31.49%	7.72%	8,331	32.89%	-2.11%	7,847	31.64%	-5.81%
<b>Total</b>															
Credit	23,304			20,453			21,423			18,830			17,705		
CDCP	4,982			4,511			4,618			5,341			5,768		
Non-Credit	1,092			961			988			1,162			1,331		
<b>Total</b>	29,378	100.00%	6.76%	25,925	100.00%	-11.75%	27,029	100.00%	4.26%	25,333	100.00%	-6.27%	24,804	100.00%	-2.09%

**15.57% ESTIMATED OVERALL DECREASE**



**Rancho Santiago Community College District**  
**Tentative Budget**  
**2022-23**

**STRS & PERS - Future Employer Rates and Additional Ongoing Unrestricted General Fund Costs**

	STRS				PERS				Total Annual Impact	Combined Cumulative Impact
	Annual Change	Rate	Annual Impact <sup>1</sup>	Cumulative Impact	Annual Change	Rate	Annual Impact <sup>2</sup>	Cumulative Impact		
2013-14		8.250%				11.442%				
2014-15	0.630	8.880%	\$493,129	\$493,129	0.329	11.771%	\$173,291	\$173,291	\$666,420	\$666,420
2015-16	1.850	10.730%	\$1,248,486	\$1,741,615	0.076	11.847%	\$12,188	\$185,479	\$1,260,674	\$1,927,094
2016-17	1.850	12.580%	\$1,148,294	\$2,889,909	2.041	13.888%	\$749,510	\$934,989	\$1,897,804	\$3,824,898
2017-18	1.850	14.430%	\$1,318,567	\$4,208,476	1.643	15.531%	\$615,944	\$1,550,933	\$1,934,511	\$5,759,409
2018-19	1.850	16.280%	\$1,752,070	\$5,960,546	2.531	18.062%	\$1,325,675	\$2,876,608	\$3,077,745	\$8,837,154
2019-20	0.820	17.100%	\$1,675,035	\$7,635,581	1.659	19.721%	\$761,820	\$3,638,428	\$2,436,855	\$11,274,009
2020-21	-0.950	16.150%	-\$613,281	\$7,022,300	0.979	20.700%	\$350,052	\$3,988,480	-\$263,229	\$11,010,780
2021-22	0.770	16.920% *	\$573,989	\$7,596,289	2.210	22.910%	\$877,511	\$4,865,991	\$1,451,500	\$12,462,280
2022-23	2.180	19.100% *	\$1,657,561	\$9,253,850	2.460	25.370%	\$1,010,356	\$5,876,347	\$2,667,917	\$15,130,197
2023-24	0.000	19.100% *	\$0	\$9,253,850	-0.170	25.200%	-\$71,218	\$5,805,130	-\$71,218	\$15,058,980
2024-25	0.000	19.100% *	\$0	\$9,253,850	-0.600	24.600%	-\$256,384	\$5,548,746	-\$256,384	\$14,802,596
2025-26	0.000	19.100% *	\$0	\$9,253,850	-0.900	23.700%	-\$392,268	\$5,156,478	-\$392,268	\$14,410,328
2026-27	0.000	19.100% *	\$0	\$9,253,850	-1.100	22.600%	-\$489,027	\$4,667,451	-\$489,027	\$13,921,301

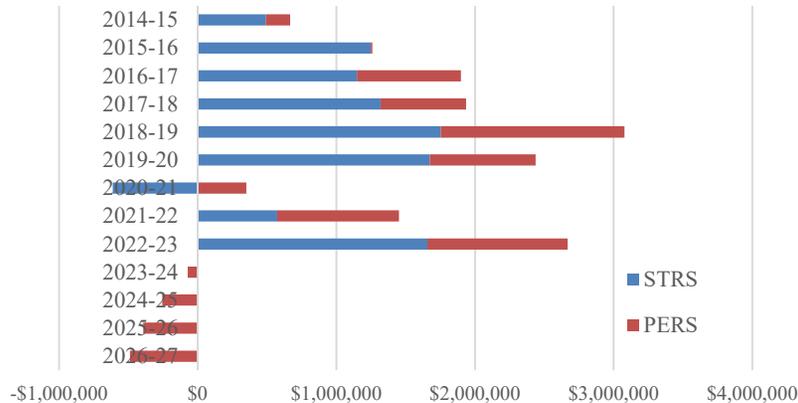
<sup>1</sup> Each 1% increase in STRS rate is approximately \$760,000

<sup>2</sup> Each 1% increase in PERS rate is approximately \$411,000

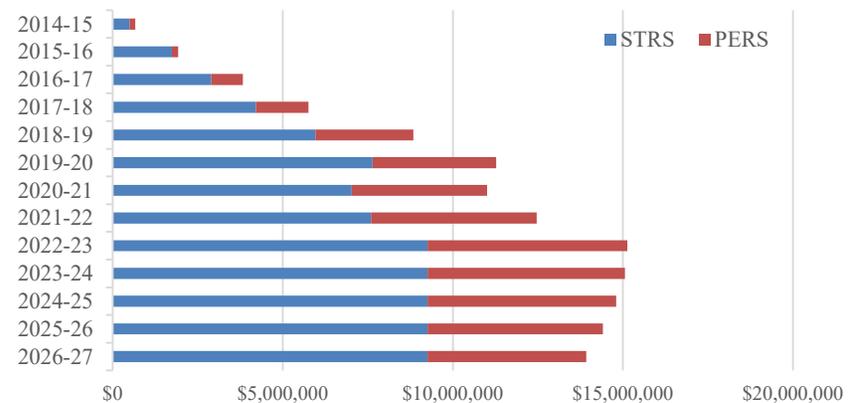
Employee Contribution % for STRS = 10.25%/10.205%

Employee Contribution % for PERS = 7.00%/8.00%

**STRS & PERS Annual Increases**



**STRS & PERS Cumulative Impact**



\* Beginning in 2021-22, the CalSTRS Board has authority to increase and decrease employer contribution rates within certain boundaries in order to fully exhaust the CalSTRS unfunded liability by 2045-46. These percentages reflect CalSTRS current estimates.

**Rancho Santiago Community College District**  
**Tentative Budget**  
**2022-23**

**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 four consecutive years, and in the recession beginning in late 2007, no COLA was funded for five consecutive years. For the first time in recent history statutory COLA was computed at zero for 2016-17. In 38% of the last 32 years the State has provided no COLA.

**California Community Colleges COLA History Since 1991-92**

<u>Fiscal Year</u>	<u>Statutory COLA</u>	<u>Funded CCC COLA</u>	<u>Negotiated COLA</u>	<u>Fiscal Year</u>	<u>Statutory COLA</u>	<u>Funded CCC COLA</u>	<u>Negotiated COLA</u>
1991-92	5.11%	0.00%	4.460%	2007-08	4.53%	4.53%	5.000%
1992-93	2.18%	0.00%	0.000%	2008-09	4.94%	0.00%	0.000%
1993-94	2.05%	0.00%	2.530%	2009-10	4.25%	0.00%	0.000%
1994-95	1.99%	0.00%	0.000%	2010-11	-0.39%	0.00%	0.000%
1995-96	3.07%	3.00%	3.070%	2011-12	2.24%	0.00%	1.053%
1996-97	3.06%	3.06%	5.750%	2012-13	3.24%	0.00%	1.000%
1997-98	2.97%	2.97%	2.790%	2013-14	1.57%	1.57%	1.570%
1998-99	2.26%	2.26%	3.260%	2014-15	0.85%	0.85%	0.850%
1999-00	1.41%	1.41%	1.520%	2015-16	1.02%	1.02%	1.550%
2000-01	3.17%	4.17%	6.900%	2016-17	0.00%	0.00%	1.060%
2001-02	3.87%	3.87%	4.260%	2017-18	1.56%	1.56%	3.546%
2002-03	1.66%	2.00%	3.750%	2018-19	2.71%	2.71%	1.894%/FARSCCD 2.71% CSEA/Mgmt
2003-04	1.80%	0.00%	0.000%	2019-20	3.26%	3.26%	4% FARSCCD/CSEA
2004-05	2.41%	2.41%	0.000%	2020-21	0.00%	0.00%	4% FARSCCD/CSEA
2005-06	4.23%	4.23%	4.000%	2021-22	1.70%	5.07%	4% FARSCCD/CSEA 3% Management
2006-07	5.92%	5.92%	4.000%	2022-23	6.56%*	6.56%*	5% CSEA

**TOTALS**                      85.20%                      62.43%                      72.63% - 81.63%

\* Estimated

**Rancho Santiago Community College District**  
*Tentative Budget*  
**2022-23**

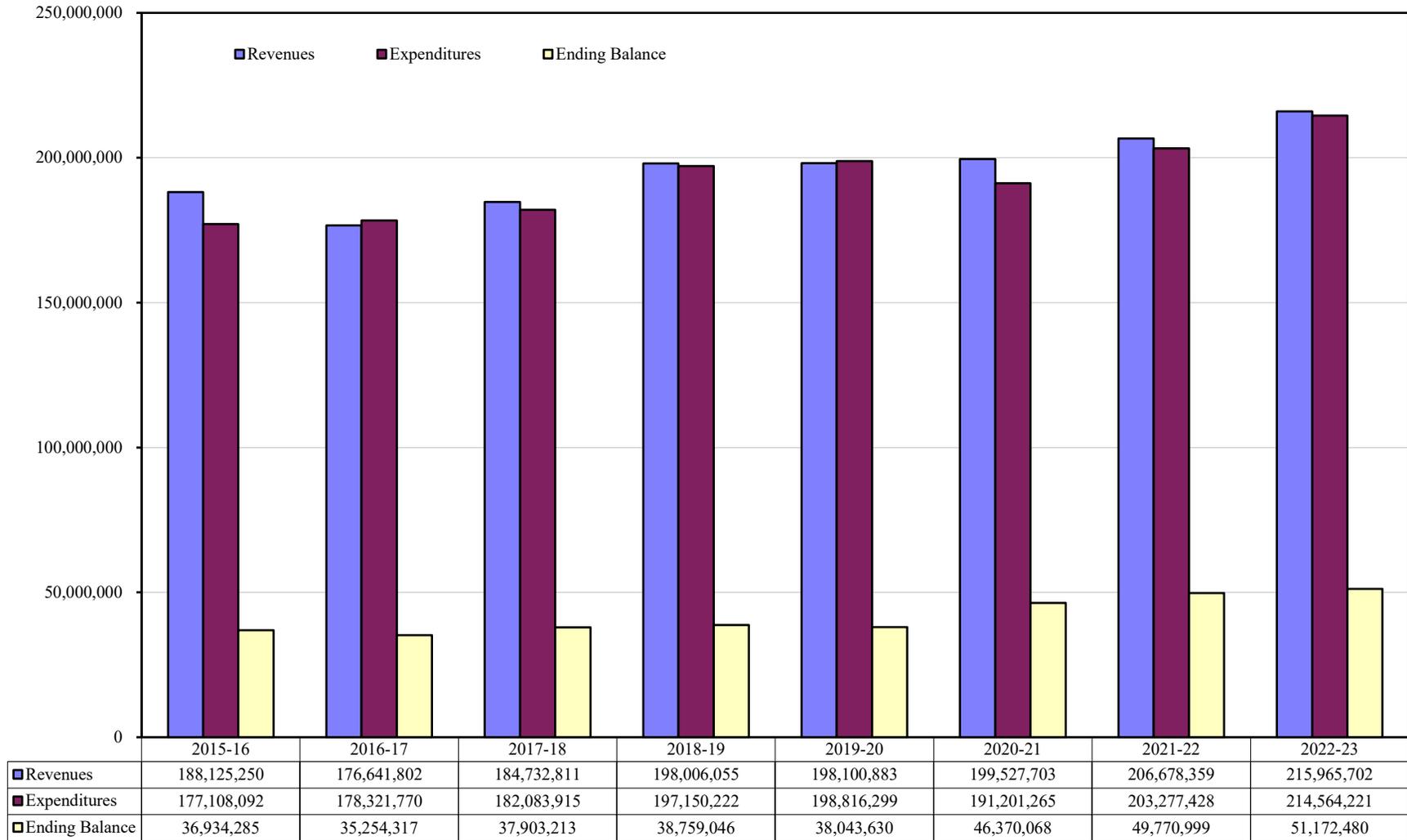
Recap of Revenue and Expenses - General Fund 11 and 13

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 2015-16 through 2022-23

	Actual 2015-16	Actual 2016-17	% Change	Actual 2017-18	% Change	Actual 2018-19	% Change	Actual 2019-20	% Change	Actual 2020-21	% Change	Est. Actual 2021-22	% Change	Tentative Budget 2022-23	% Change
Adj. Beg. Balance	25,917,127	36,934,285	42.51%	35,254,317	-4.55%	37,903,213	7.51%	38,759,046	2.26%	38,043,630	-1.85%	46,370,068	21.89%	49,770,999	7.33%
<b>Revenues:</b>															
Federal Income	-	9,909	0.00%	18,675	88.47%	-	0.00%	666	0.00%	8,943	1242.79%	4,338	-51.49%	-	-100.00%
<b>State Income:</b>															
General Apportionment	57,785,815	52,117,505	-9.81%	48,353,198	-7.22%	52,656,233	8.90%	57,780,065	9.73%	27,476,943	-52.45%	50,118,847	82.40%	51,771,396	3.30%
Lottery	4,421,852	4,324,568	-2.20%	4,218,563	-2.45%	5,277,791	25.11%	3,549,384	-32.75%	4,985,883	40.47%	4,143,784	-16.89%	4,202,316	1.41%
EPA	23,577,290	22,186,845	-5.90%	22,927,757	3.34%	25,493,388	11.19%	19,755,427	-22.51%	44,529,069	125.40%	26,437,430	-40.63%	36,656,734	38.65%
Other State	26,283,934	12,436,759	-52.68%	11,544,612	-7.17%	17,456,392	51.21%	14,717,082	-15.69%	13,545,073	-7.96%	13,544,261	-0.01%	13,476,873	-0.50%
<b>Total State</b>	<b>112,068,891</b>	<b>91,065,677</b>	<b>-18.74%</b>	<b>87,044,130</b>	<b>-4.42%</b>	<b>100,883,804</b>	<b>15.90%</b>	<b>95,801,958</b>	<b>-5.04%</b>	<b>90,536,968</b>	<b>-5.50%</b>	<b>94,244,322</b>	<b>4.09%</b>	<b>106,107,319</b>	<b>12.59%</b>
<b>Local Income:</b>															
Property Taxes	50,448,132	52,992,580	5.04%	56,450,938	6.53%	60,025,533	6.33%	61,989,928	3.27%	65,652,735	5.91%	70,135,047	6.83%	70,135,047	0.00%
ERAF	12,590,255	18,917,141	50.25%	26,389,168	39.50%	21,394,784	-18.93%	23,482,497	9.76%	25,332,588	7.88%	27,062,121	6.83%	27,062,121	0.00%
Interest	543,831	808,845	48.73%	1,418,945	75.43%	2,765,823	94.92%	3,292,512	19.04%	1,307,061	-60.30%	643,887	-50.74%	800,000	24.25%
Enrollment Fees	8,677,600	8,850,604	1.99%	8,578,846	-3.07%	8,343,536	-2.74%	8,690,034	4.15%	8,645,622	-0.51%	8,301,307	-3.98%	8,301,307	0.00%
Non-resident Tuition	2,875,471	3,247,985	12.95%	3,687,654	13.54%	3,391,208	-8.04%	3,166,363	-6.63%	2,600,988	-17.86%	2,500,000	-3.88%	2,500,000	0.00%
Other Local	912,621	600,579	-34.19%	1,135,312	89.04%	1,181,547	4.07%	1,637,736	38.61%	3,588,004	119.08%	1,369,348	-61.84%	1,054,908	-22.96%
<b>Total Local</b>	<b>76,047,910</b>	<b>85,417,734</b>	<b>12.32%</b>	<b>97,660,863</b>	<b>14.33%</b>	<b>97,102,431</b>	<b>-0.57%</b>	<b>102,259,070</b>	<b>5.31%</b>	<b>107,126,998</b>	<b>4.76%</b>	<b>110,011,710</b>	<b>2.69%</b>	<b>109,853,383</b>	<b>-0.14%</b>
Transfers/Others	8,449	148,482	1657.39%	9,143	-93.84%	19,820	116.78%	39,189	97.72%	1,854,794	4632.95%	2,417,989	30.36%	5,000	-99.79%
<b>Total Revenues</b>	<b>188,125,250</b>	<b>176,641,802</b>	<b>-6.10%</b>	<b>184,732,811</b>	<b>4.58%</b>	<b>198,006,055</b>	<b>7.19%</b>	<b>198,100,883</b>	<b>0.05%</b>	<b>199,527,703</b>	<b>0.72%</b>	<b>206,678,359</b>	<b>3.58%</b>	<b>215,965,702</b>	<b>4.49%</b>
<b>Total Available</b>	<b>214,042,377</b>	<b>213,576,087</b>	<b>-0.22%</b>	<b>219,987,128</b>	<b>3.00%</b>	<b>235,909,268</b>	<b>7.24%</b>	<b>236,859,929</b>	<b>0.40%</b>	<b>237,571,333</b>	<b>0.30%</b>	<b>253,048,427</b>	<b>6.51%</b>	<b>265,736,701</b>	<b>5.01%</b>
<b>Expenditures:</b>															
Academic Salaries	63,842,107	67,519,283	5.76%	69,495,581	2.93%	74,139,232	6.68%	74,815,429	0.91%	72,660,609	-2.88%	73,422,505	1.05%	75,786,904	3.22%
Classified Salaries	29,063,337	30,660,767	5.50%	31,246,558	1.91%	33,240,377	6.38%	34,295,780	3.18%	34,371,437	0.22%	35,552,132	3.44%	37,491,704	5.46%
Employee Benefits	44,977,079	47,089,952	4.70%	52,733,788	11.99%	61,203,730	16.06%	60,945,781	-0.42%	58,277,799	-4.38%	63,523,082	9.00%	68,222,227	7.40%
Supplies & Materials	761,759	1,058,740	38.99%	1,091,765	3.12%	1,512,714	38.56%	1,396,400	-7.69%	629,156	-54.94%	1,498,591	138.19%	1,201,040	-19.86%
Other Operating	18,416,657	16,616,262	-9.78%	16,837,354	1.33%	16,972,159	0.80%	18,437,112	8.63%	17,207,710	-6.67%	22,359,035	29.94%	27,796,633	24.32%
Capital Outlay	3,302,600	5,977,215	80.99%	5,268,000	-11.87%	3,671,109	-30.31%	2,281,923	-37.84%	1,806,576	-20.83%	2,320,336	28.44%	445,713	-80.79%
Transfers	16,744,553	9,399,551	-43.87%	5,410,869	-42.43%	6,410,901	18.48%	6,643,874	3.63%	6,247,978	-5.96%	4,601,747	-26.35%	3,620,000	-21.33%
<b>Total Expenditures</b>	<b>177,108,092</b>	<b>178,321,770</b>	<b>0.69%</b>	<b>182,083,915</b>	<b>2.11%</b>	<b>197,150,222</b>	<b>8.27%</b>	<b>198,816,299</b>	<b>0.85%</b>	<b>191,201,265</b>	<b>-3.83%</b>	<b>203,277,428</b>	<b>6.32%</b>	<b>214,564,221</b>	<b>5.55%</b>
Ending Balance	36,934,285	35,254,317	-4.55%	37,903,213	7.51%	38,759,046	2.26%	38,043,630	-1.85%	46,370,068	21.89%	49,770,999	7.33%	51,172,480	2.82%
Adjustment to Beginning Balance	-	-		-		-		-		-		-	-	-	
Adjusted Beginning Fund Balance	36,934,285	35,254,317		37,903,213		38,759,046		38,043,630		46,370,068		49,770,999		51,172,480	
Ending Balance (% of Exp)	20.85%	19.77%		20.82%		19.66%		19.14%		24.25%		24.48%		23.85%	

**Rancho Santiago Community College District**  
***Tentative Budget***  
**2021-22**

Recap of Revenues and Expenditures  
 General Fund 11 and 13  
 2015-16 to 2022-23



**Rancho Santiago Community College District**  
*Tentative Budget*  
 2021-22

Recap of Revenue and Expenses - General Fund 12

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 2015-16 through 2022-23

	Actual 2015-16	Actual 2016-17	% Change	Actual 2017-18	% Change	Actual 2018-19	% Change	Actual 2019-20	% Change	Actual 2020-21	% Change	Est. Actual 2021-22	% Change	Tentative Budget 2022-23	% Change
Adj. Beg. Balance	2,784,818	3,606,735	29.51%	3,630,182	0.65%	3,368,580	-7.21%	3,581,339	6.32%	3,368,721	-5.94%	4,433,337	31.60%	1,996,659	-54.96%
<b>Revenues:</b>															
Federal Income	10,011,533	9,652,027	-3.59%	8,495,780	-11.98%	9,495,922	11.77%	9,477,974	-0.19%	20,206,781	113.20%	18,694,878	-7.48%	40,941,798	119.00%
State Income:															
Lottery	1,525,122	1,437,686	-5.73%	1,637,596	13.90%	2,222,329	35.71%	1,259,930	-43.31%	2,023,357	60.59%	1,652,430	-18.33%	1,675,770	1.41%
Other State	31,633,314	47,449,282	50.00%	51,002,415	7.49%	77,256,386	51.48%	122,470,804	58.53%	121,224,393	-1.02%	105,487,468	-12.98%	94,249,280	-10.65%
Total State	33,158,436	48,886,968	47.43%	52,640,011	7.68%	79,478,715	50.99%	123,730,734	55.68%	123,247,750	-0.39%	107,139,898	-13.07%	95,925,050	-10.47%
Local Income:															
Other Local	2,340,770	2,286,150	-2.33%	2,288,279	0.09%	2,562,796	12.00%	2,361,123	-7.87%	1,963,403	-16.84%	4,308,287	119.43%	4,215,241	-2.16%
Total Local	2,340,770	2,286,150	-2.33%	2,288,279	0.09%	2,562,796	12.00%	2,361,123	-7.87%	1,963,403	-16.84%	4,308,287	119.43%	4,215,241	-2.16%
Transfers/Others	-	-	0.00%	-	0.00%	-	0.00%	26,137	0.00%	798,264	2954.15%	373,178	-53.25%	-	-100.00%
Total Revenues	45,510,739	60,825,145	33.65%	63,424,070	4.27%	91,537,433	44.33%	135,595,968	48.13%	146,216,198	7.83%	130,516,241	-10.74%	141,082,089	8.10%
Total Available	48,295,557	64,431,880	33.41%	67,054,252	4.07%	94,906,013	41.54%	139,177,307	46.65%	149,584,919	7.48%	134,949,578	-9.78%	143,078,748	6.02%
<b>Expenditures:</b>															
Academic Salaries	8,388,502	10,423,306	24.26%	9,864,269	-5.36%	9,809,173	-0.56%	9,331,718	-4.87%	10,327,414	10.67%	12,076,290	16.93%	10,577,435	-12.41%
Classified Salaries	11,868,603	12,882,796	8.55%	13,305,439	3.28%	15,276,311	14.81%	15,673,098	2.60%	15,181,996	-3.13%	15,849,611	4.40%	20,020,731	26.32%
Employee Benefits	6,306,769	7,842,052	24.34%	9,339,580	19.10%	11,904,399	27.46%	10,892,048	-8.50%	10,867,374	-0.23%	11,123,431	2.36%	15,360,981	38.10%
Supplies & Materials	1,983,824	2,721,167	37.17%	2,153,441	-20.86%	2,560,649	18.91%	2,467,487	-3.64%	3,218,118	30.42%	3,443,502	7.00%	3,694,950	7.30%
Other Operating	10,909,044	21,501,755	97.10%	25,497,199	18.58%	48,134,434	88.78%	92,860,004	92.92%	92,333,927	-0.57%	78,667,050	-14.80%	84,760,922	7.75%
Capital Outlay	4,004,708	4,299,964	7.37%	2,451,092	-43.00%	2,102,656	-14.22%	3,260,667	55.07%	3,489,880	7.03%	5,166,088	48.03%	3,871,357	-25.06%
Transfers	1,227,372	1,130,658	-7.88%	1,074,652	-4.95%	1,537,052	43.03%	1,323,564	-13.89%	9,732,873	635.35%	6,626,947	-31.91%	3,677,582	-44.51%
Total Expenditures	44,688,822	60,801,698	36.06%	63,685,672	4.74%	91,324,674	43.40%	135,808,586	48.71%	145,151,582	6.88%	132,952,919	-8.40%	141,963,958	6.78%
Ending Balance	3,606,735	3,630,182	0.65%	3,368,580	-7.21%	3,581,339	6.32%	3,368,721	-5.94%	4,433,337	31.60%	1,996,659	-54.96%	1,114,790	-44.17%
Adjustment to Beginning Balance	-	-		-		-		-		-		-		-	
Adjusted Beginning Fund Balance	3,606,735	3,630,182		3,368,580		3,581,339		3,368,721		4,433,337		1,996,659		1,114,790	
Ending Balance (% of Exp)	8.07%	5.97%		5.29%		3.92%		2.48%		3.05%		1.50%		0.79%	

# Rancho Santiago Community College District

## *Tentative Budget*

### 2021-22

Recap of Revenues and Expenditures  
General Fund 12  
2015-16 to 2022-23

