

Rancho Santiago Community College District
Adopted Budget
2015-16

FTES Analysis and Targets
As of August 5, 2015

	2012/13		2013/14					2014/15					2015/16	
	P3 Actual	%	Target	Recal Actual	%	Difference Target to Actual	Target	P3 Actual	%	Difference Target to Actual	Target *	%		
SAC/CEC														
Credit	15,375.51	54.55%	15,820.00	15,493.22	54.00%	(326.78)	-2.07%	15,574.00	15,530.31	53.72%	(43.69)	-0.28%	15,665.00	53.53%
CDCP	4,274.98	15.17%	4,370.71	4,289.35	14.95%	(81.36)	-1.86%	4,461.03	4,253.92	14.72%	(207.11)	-4.64%	4,312.00	14.74%
Non-credit	282.95	1.00%	289.29	304.77	1.06%	15.48	5.35%	316.97	566.49	1.96%	249.52	78.72%	588.00	2.01%
	19,933.44	70.72%	20,480.00	20,087.34	70.02%	(392.66)	-1.92%	20,352.00	20,350.72	70.40%	(1.28)	-0.01%	20,565.00	70.28%
SCC/OEC														
Credit	6,359.13	22.56%	6,579.00	6,794.58	23.68%	215.58	3.28%	6,977.00	6,835.47	23.65%	(141.53)	-2.03%	6,908.00	23.61%
CDCP	1,711.68	6.07%	1,688.64	1,720.49	6.00%	31.85	1.89%	1,774.75	1,539.31	5.32%	(235.44)	-13.27%	1,619.00	5.53%
Non-credit	180.79	0.64%	178.36	86.52	0.30%	(91.84)	-51.49%	89.25	182.58	0.63%	93.33	104.57%	171.00	0.58%
	8,251.60	29.28%	8,446.00	8,601.59	29.98%	155.59	1.84%	8,841.00	8,557.36	29.60%	(283.64)	-3.21%	8,698.00	29.72%
District Total														
Credit	21,734.64	77.11%	22,399.00	22,287.80	77.69%	(111.20)	-0.50%	22,551.00	22,365.78	77.37%	(185.22)	-0.82%	22,573.00	77.14%
CDCP	5,986.66	21.24%	6,059.36	6,009.84	20.95%	(49.52)	-0.82%	6,235.78	5,793.23	20.04%	(442.55)	-7.10%	5,931.00	20.27%
Non-credit	463.74	1.65%	467.64	391.29	1.36%	(76.35)	-16.33%	406.22	749.07	2.59%	342.85	84.40%	759.00	2.59%
	28,185.04	100.00%	28,926.00	28,688.93	100.00%	(237.07)	-0.82%	29,193.00	28,908.08	100.00%	(284.92)	-0.98%	29,263.00	100.00%

Growth

2.63% 1.79%

1.76% 0.76%

1.23%

* Campus determined target for 2015/16 growth, however no growth revenue is budgeted at this time.

**RANCHO SANTIAGO COMMUNITY COLLEGE DISTRICT
UNRESTRICTED GENERAL FUND
2015-16 Adopted Budget Assumptions
August 17, 2015**

I. State Revenue

A. Budgeting will continue to utilize the District's Budget Allocation Model (BAM) based on SB 361.

B. FTES Workload Measure Assumptions:

Year	Base	Actual	Funded	Actual Growth
2011/12	28,182.19	27,711.41	27,711.41	-9.95%
2012/13	27,711.41	28,185.04	28,185.04	1.71%
2013/14	28,185.04	28,688.93 a	28,688.93 a	1.79%
2014/15 P3	28,688.93	28,908.08 b	28,908.08 b	0.76%

a - based on 2013/14 Recalculation received 2/19/2015

b - based on 2014/15 P3 submitted 7/15/2015

The state budget includes 3% Restoration/Access/Growth funding, 1.02% COLA, new full time faculty allocation, an unrestricted increase to the Base Allocation and equalizing the CDCP FTES funding rate at the credit FTES rate.

Base Allocation Increase	\$6,763,458
CDCP Funding Enhancement	\$7,908,849
Projected COLA of 1.02%	\$1,468,618
Projected Restoration/Access/Growth -0- Allocation for Full-time Faculty	\$0
Reduced Projected Deficit (Estimated at 1%)	\$847,663
Apportionment Base Increase for 2015/16	\$18,526,209

2015/16 Potential Growth at 1.47% based on 3% system 29,333

C. Education Protection Account (EPA) funding estimated at \$23,946,110 based on 2015/16 Advanced Apportionment. 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 \$140 per FTES (\$4,125,006). Restricted lottery at \$41 per FTES (\$1,208,038). (2014/15 P3 of resident & nonresident factored FTES, 29,464.33 x 140 = \$4,125,006 unrestricted lottery; 29,464.33 x 41 = \$1,208,038. The rates have increased and with a slight increase in FTES there is an increase in revenue.

E. Estimated reimbursement for part-time faculty compensation is estimated at \$601,066 (2015/16 Adv). Slight reduction.

F. Categorical programs will continue to be budgeted separately; self-supporting, matching revenues and expenditures. COLA is included for categorical programs. This hasn't happened in a number of years. Without COLA, other categorical reductions would be required to remain in balance if settlements were reached with bargaining groups. The colleges will need to budget for any program match requirements using unrestricted funds. Match requirements for SSSP funds are moved to 1.3 to 1 beginning in 2015/16.

G. BOG fee waivers 2% administration funding estimated at 2014/15 advance apportionment of \$284,586. Slight increase.

H. Mandates Block Grant estimated at a total budget of \$740,000. Unchanged. In addition, with a one-time \$603.7 million allocation statewide for past Mandated Cost reimbursement, we expect approximately \$15.4 million, an increase from \$900,000. These funds can be used for any one-time purposes and will require additional discussion before allocation.

II. Other Revenue

I. Non-Resident Tuition budgeted at \$2,000,000. Increase of \$500,000.

J. Interest earnings estimated at \$180,000. Increase of \$60,000

K. Other miscellaneous income (includes fines, fees, rents, etc.) is estimated at approximately \$350,000. Unchanged

L. Apprenticeship revenue estimated at \$1,911,000 (2015/16 Advanced Apportionment). This represents an increase of \$521,029 from the previous year.

M. Scheduled Maintenance/Instructional Equipment allocation estimated at \$3.765 million (no match required).

N. Energy Efficiency/Prop 39 revenue estimated at \$831,201. Slight increase from 2014/15.

**RANCHO SANTIAGO COMMUNITY COLLEGE DISTRICT
UNRESTRICTED GENERAL FUND
2015-16 Adopted Budget Assumptions
August 17, 2015**

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 Cost of Living Allowance (COLA) estimated at 1.02%, \$1.468 million.
- C. Step and column movement is budgeted at an additional cost of approximately \$1.4 million including benefits. (FARSCCD approximate cost \$475,000, CSEA approximate cost \$480,000, Management/Other approximate cost \$445,000)
- D. Health and Welfare benefit premium cost increase is estimated at 2.2% for an additional cost of approximately \$332,000 for active employees and an additional cost of \$143,000 for retirees, for a combined increase of \$475,000. State Unemployment Insurance local experience charges are estimated at \$250,000 (2014/15 budgeted amount). Unchanged. CalPERS employer contribution rate will increase in 2015/16 from 11.771% to 11.847% for an increase of \$23,484
(Note: The cost of each 1% increase in the PERS rate is approximately \$300,000.)
CalSTRS employer contribution rate will increase in 2015/16 from 8.88% to 10.73% for an increase of \$1,048,025.
(Note: The cost of each 1% increase in the STRS rate is approximately \$550,000.)
- E. The full-time faculty obligation (FON) for Fall 2015 is estimated at 346.80. The District is currently recruiting 34 faculty positions (two of which do not count toward the FON) for an estimated total of 32 positions counting toward the obligation. The District expects to meet its obligation. Penalties for not meeting the obligation amount to approximately \$73,000 per FTE not filled.

The additional cost of new full-time faculty being hired for Fall 2015 is estimated at \$1.5 million. SAC is filling 16 vacancies and adding six new positions. SCC is filling four vacancies and adding eight new positions. (The cost of the 14 new positions, along with shifts from categorical funding, is budgeted at Class VI, Step 10 at approximately \$125,000 each, including benefits.)

Ongoing cuts have been made by the two colleges to pay for the 2014/15 and 2015/16 full-time faculty hires (SAC reductions total \$2,802,540 and SCC reductions total \$587,621)

In addition, with the state special allocation for full-time faculty, we are budgeting to fully spend this \$1.537 million in revenue to hire approximately 16 additional faculty.

- F. The current rate per Lecture Hour Equivalent (LHE) effective 1/1/15 for hourly faculty is \$1,243. Incr. of 5.88% from 2013/14
- G. Retiree Health Benefit Fund (OPEB/GASB 45 Obligation) - The District will continue to contribute 1% of total salaries plus a minimum of \$500,000 (approx. \$1.5 million) to fund the total actuarially determined Annual Required Contribution (ARC). The actual ARC for 2015/16 is \$8,350,167.
- H. Capital Outlay Fund - As indicated in I.H above, in addition to the state allocation for Scheduled Maintenance/Instructional Equipment, the district will address capital outlay needs using a portion of the one-time mandated cost reimbursement.
- I. Utilities cost increases of 5%, estimated at \$200,000.
- J. Information Technology licensing contract escalation cost of 7%, estimated at \$125,000, plus cost of OneCampus license \$22,000 for at total increase of \$147,000.
- K. Property and Liability Insurance transfer estimated at \$1,940,000, increased for the cost of software license and EAP service.
- L. Partial implementation of the Public Safety Task Force recommendations including increased cost of Chief and Lieutenant positions and three new Sergeant positions, estimated at \$432,137. **These new costs have been offset with cuts from other District Services.**
- M. Other additional DS/Institutional Cost expenses:
 - Trustee Election Expense \$125,000 each year beginning 15/16 (as opposed to \$400,000 every other year)
 - Legal Expenses of \$250,000 (in addition to \$250,000 PY)
- N. Child Development Fund - Program staff has developed a plan to reduce the budget deficit. The District will budget \$250,000 as an interfund transfer from the unrestricted general fund as a contingency plan.

Rancho Santiago Community College District Unrestricted General Fund Summary 2015-16 Adopted Budget Assumptions Analysis August 17, 2015

* <u>New Revenues</u>	Ongoing Only	One-Time
B Base Allocation Increase	1 \$6,763,458	
B CDCP FTES Funding Equalization	1 \$7,908,849	
B COLA 1.02%	\$1,468,618	
B Growth -0-	\$0	
B Allocation for Full-time Faculty	\$1,537,621	
B Deficit Factor 1%	\$847,663	
D Unrestricted Lottery	\$404,671	
H Mandates Block Grant (one-time)	2 (\$900,000)	\$15,400,000
I Non-Resident Tuition	\$500,000	
J Interest Earnings	\$60,000	
J Apprenticeship	1 \$521,029	
EGK Misc Income	(\$56,669)	
Total	\$19,055,240	\$15,400,000

<u>New Expenditures</u>		
B COLA 1.02%	\$1,468,618	
C Step/Column	\$1,400,000	
D Health and Welfare/Benefits at 2.2%	\$475,000	
D CalPERS Increase	\$23,484	
D CalSTRS Increase	\$1,048,025	
E Full Time Faculty Obligation Hires	\$1,462,500	
E College Budget Cuts for Faculty Hires	(\$3,390,161)	
E Allocation for Full-time Faculty	\$1,537,621	
E/F Hourly Faculty Budgets (Convert to Full Time)	\$0	
I.F SSSP Match	\$0	
H Capital Outlay/Scheduled Maintenance Match	\$1,500,000	\$750,000
I Utilities Increase	\$200,000	
J ITS Licensing/Contract Escalation Cost	\$147,000	
K Property and Liability Insurance	\$140,000	
L Public Safety Task Force Recommendations	\$0	
M Election Expense	\$125,000	(\$400,000)
M Other Additional DS/Institutional Costs	\$250,000	
Remaining Revenue Allocated to Colleges	3 \$10,273,347	
I.H Holding for Allocation of One-Time Expense		\$14,300,000
Total	\$16,660,434	\$14,650,000
2015-16 Budget Year Surplus (Deficit)	\$2,394,806	
2014-15 Ongoing Base Structural Deficit	(\$2,394,806)	
Total 2015-16 Net Revenue (Deficit)	\$0	

Note: Budget Stabilization Fund Balance at 6/30/2015 is estimated at \$14.3 million.

1 At this time, these revenues are budgeted 100% unrestricted with NO specifically-related additional expenditures budgeted.

2 These one-time funds will not be allocated from the state prior to December.

3 To be used to properly budget the cost of adjunct faculty, instructional aids, ISAs, and utiliti

** Reference to budget assumption number*

Rancho Santiago Community College District
Adopted Budget
2015-16

DRAFT

To ensure compliance with the California Community Colleges Budget and Accounting Manual, Title 5 of the California Code of Regulations and the California Education Code, the financial resources of the District are divided into separate funds for which separate accounts are maintained for recording cash, other resources, and all related liabilities, obligations and equities.

General Fund

The General Fund is maintained to account for the transactions that cover the full scope of operations for the District (instruction, administration, student services, maintenance and operations, capital improvements and other expenditures). All transactions that are not specifically required to be accounted for in other funds are recorded in the General Fund.

All monies received by or for a community college district from state apportionments or county or local property taxes shall be deposited in the General Fund.

For purposes of flexibility, the District may establish any number of accounts within the General Fund to facilitate reporting, management, and control.

The General Fund is divided into three subfunds: the Unrestricted Ongoing General Fund, Unrestricted One-time Funds, and the Restricted General Fund. This reflects the need to differentiate truly discretionary revenue from restricted revenue, while preserving a complete accounting of the financial operation and support of educational programs. Restricted monies such as those for categorically-funded programs are accounted for separately from other general purpose monies, but classified as a component of the total general fund that provides instructional and support services.

The ongoing unrestricted subfund shall be used to account for the ongoing resources that are available for the general purposes of each district's operation and support of its educational program. The governing board of the district may elect to set aside unrestricted monies for specific future operating purposes. The governing board may elect to transfer unrestricted monies to other funds. Similarly, the governing board may elect to return any balance of designated monies appearing in other fund groups to the General Fund. The unrestricted one-time funds subfund shall be used to account for one-time and carryover funds.

The restricted subfund shall be used to account for resources that are available for the operation and support of the educational programs that are specifically restricted by law, regulations, donors, or other outside agencies as to their expenditure. Such externally imposed restrictions are to be contrasted with internally created designations imposed by the governing board on unrestricted monies. Restricted monies are from a specific source that require monies to be used for specific purposes.

Rancho Santiago Community College District
Adopted Budget
2015-16

DRAFT

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

<u>Revenues by Source</u>	2013-14 Actual Revenue	2014-15 Actual Revenue	2015-16 Tentative Budget	2015-16 Adopted Budget	% change 15/16 Adpt/ 14/15 Actual
8100 Federal Revenues					
8110 Forest Reserve	\$19,017	\$0	\$0	\$0	-
8120 Higher Education Act	3,626,935	3,511,881	3,979,044	2,240,245	(36.21)
8130 Workforce Investment Act (JTPA)	181,548	152,286	581,526	449,091	194.90
8140 Temporary Assistance for Needy Families (TANF)	97,055	96,817	96,904	96,904	0.09
8150 Student Financial Aid	4,308	16,044	90,167	90,167	462.00
8170 Vocational Technical Education Act (VTEA)	1,902,725	1,813,232	1,477,060	1,847,060	1.87
8199 Other Federal Revenues (ABE, CAMP, SBA, Gear Up, NSF)	5,598,539	5,535,453	5,864,432	5,445,147	(1.63)
Total Federal Revenues	11,430,127	11,125,713	12,089,133	10,168,614	(8.60)
8600 State Revenues					
8611 Apprenticeship Allowance	1,389,973	1,494,100	1,389,971	1,911,000	27.90
8612 State General Apportionment	58,132,381	53,104,352	68,543,969	53,042,488	(0.12)
8612 Base Allocation Increase	0	0	0	6,763,458	-
8612 State General Apportionment-Deficit	(2,323,893)	(434,275)	(2,385,181)	(1,537,518)	254.04
8612 State General Apportionment-Prior year adjustment	2,328,847	3,071,377	0	0	(100.00)
8619 Other General Apportionments-Enrollment Fee Admin-2%	238,965	250,674	250,674	284,586	13.53
8619 Other General Apportionments-Part-Time Faculty Compensation	691,648	691,647	691,647	601,066	(13.10)
8619 Other General Apportionments-Full-Time Faculty Allocation	0	0	1,875,000	1,537,621	-
8622 Extended Opportunity Programs & Services (EOPS)	1,541,889	1,530,510	1,545,432	1,555,050	1.60
8623 Disabled Students Programs & Services (DSPS)	1,399,963	1,935,163	2,084,914	2,251,320	16.34
8625 CalWORKS	394,197	391,181	415,534	415,534	6.23
8626 Telecomm./Technology Infrastructure Prog. (TTIP)	14,517	14,452	39,246	24,794	71.56
8629 Other Gen Categorical Apport-BSI	841,701	1,233,051	863,720	728,221	(40.94)
8629 Other Gen Categorical Apport-CARE	71,571	73,605	78,059	78,059	6.05
8629 Other Gen Categorical Apport-Equal Employment Opportunity	20,456	9,263	12,822	3,559	(61.58)
8629 Other Gen Categorical Apport-Instructional Equipment	381,216	1,146,811	0	1,140,000	(0.59)
8629 Other Gen Categorical Apport-Matriculation-Credit	1,772,481	3,594,514	4,856,165	6,485,235	80.42
8629 Other Gen Categorical Apport-Matriculation-Non-Credit	1,743,003	1,594,346	1,712,506	1,872,965	17.48

Rancho Santiago Community College District
Adopted Budget
2015-16

DRAFT

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

<u>Revenues by Source</u>	2013-14 Actual Revenue	2014-15 Actual Revenue	2015-16 Tentative Budget	2015-16 Adopted Budget	% change 15/16 Adpt/ 14/15 Actual
8629 Other Gen Categorical Apport-Student Equity	0	574,034	1,611,247	2,748,460	378.80
8629 Other Gen Categorical Apport-Student Financial Aid Admin	1,055,049	991,490	986,490	986,490	(0.50)
8630 Education Protection Account	20,419,045	24,593,717	21,341,471	23,946,110	(2.63)
8659 Other Reimb Categorical Allow-Career Tech Education	583,371	4,673,988	16,695,271	11,501,053	146.07
8659 Other Reimb Categorical Allow-Economic Development	1,740,284	1,392,520	1,500,959	1,995,430	43.30
8659 Other Reimb Categorical Allow-Other	905,314	2,055,871	7,633,610	7,750,385	276.99
8672 Homeowners' Property Tax Relief	299,914	295,246	309,658	360,129	21.98
8681 State Lottery Proceeds	4,783,708	4,948,474	4,795,811	5,333,044	7.77
8682 State Mandated Costs	788,436	2,087,869	16,240,000	16,140,000	673.04
Total State Revenues	99,214,036	111,313,980	153,088,995	147,918,539	32.88
8800 Local Revenues					
8809 RDA Funds - Other	1,316,893	2,111,500	1,359,678	2,575,574	21.98
8811 Tax Allocation, Secured Roll	38,030,727	39,961,546	39,266,322	48,744,446	21.98
8812 Tax Allocation, Supplement Roll	918,574	1,144,948	948,417	1,396,589	21.98
8813 Tax Allocation, Unsecured Roll	1,393,980	1,529,150	1,439,270	1,865,232	21.98
8816 Prior Years' Taxes	760,440	662,064	785,147	807,575	21.98
8817 Education Revenue Augmentation Fund (ERAF)	(7,795)	281,777	0	0	(100.00)
8818 RDA Funds - Pass Thru AB	213,891	147,273	220,840	179,641	21.98
8819 RDA Funds - Residuals	3,743,150	3,673,735	3,864,763	4,481,163	21.98
8820 Contrib, Gifts, Grants & Endowment	4,614	61	561	561	819.67
8831 Contract Instructional Service	10,420	55,972	169,861	66,559	18.91
8850 Rents and Leases	346,267	350,740	300,385	300,385	(14.36)
8860 Interest & Investment Income	173,852	271,538	120,000	180,000	(33.71)
8874 CCC Enrollment Fees	8,423,979	8,744,537	7,274,636	8,051,780	(7.92)
8876 Health Services Fees	1,128,987	1,231,808	1,139,844	1,205,754	(2.12)
8880 Nonresident Tuition	1,520,765	2,100,223	1,600,000	2,000,000	(4.77)
8882 Parking Fees & Bus Passes	930,964	936,649	935,000	937,000	0.04
8885 Student ID & ASB Fees	123,990	252,863	0	0	(100.00)

Rancho Santiago Community College District
Adopted Budget
2015-16

DRAFT

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

<u>Revenues by Source</u>	2013-14 Actual Revenue	2014-15 Actual Revenue	2015-16 Tentative Budget	2015-16 Adopted Budget	% change 15/16 Adpt/ 14/15 Actual
8890 Other Local Revenues (Student Transcript/Representation/ Discounts/Fines/Instr. Mat./Health Serv. Use Fees, etc.)	544,261	732,775	223,987	271,586	(62.94)
8891 Other Local Rev - Special Proj	438,520	184,570	630,192	414,004	124.31
Total Local Revenues	<u>60,016,479</u>	<u>64,373,729</u>	<u>60,278,903</u>	<u>73,477,849</u>	14.14
8900 Other Financing Sources					
8910 Proceeds-Sale of Equip & Suppl	6,102	8,977	5,000	5,000	(44.30)
8981 Interfund Transfer In	94,565	0	0	0	-
8999 Revenue - Clearing	(6,180)	0	0	0	-
Total Other Sources	<u>94,487</u>	<u>8,977</u>	<u>5,000</u>	<u>5,000</u>	(44.30)
Total Revenues	<u>170,755,129</u>	<u>186,822,399</u>	<u>225,462,031</u>	<u>231,570,002</u>	23.95
Net Beginning Balance	39,069,034	29,603,923	24,478,735	29,871,791	0.90
Adjustments to Beginning Balance	0	0	0	0	-
Adjusted Beginning Fund Balance	<u>39,069,034</u>	<u>29,603,923</u>	<u>24,478,735</u>	<u>29,871,791</u>	0.90
Total Revenues, Other Financing Sources and Beginning Fund Balance	<u>\$209,824,163</u>	<u>\$216,426,322</u>	<u>\$249,940,766</u>	<u>\$261,441,793</u>	20.80

Rancho Santiago Community College District
Adopted Budget
2015-16

DRAFT

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

<u>Expenditures by Object</u>	2013-14 Actual Expenses	2014-15 Actual Expenses	2015-16 Tentative Budget	2015-16 Adopted Budget	% change 15/16 Adpt/ 14/15 Actual
1000 Academic Salaries					
1100 Instructional Salaries, Regular Contract	\$23,458,474	\$25,071,630	\$28,808,201	\$28,582,167	14.00
1200 Non-Instructional Salaries, Regular Contract	15,155,391	15,624,094	16,357,367	16,285,187	4.23
1300 Instructional Salaries, Other Non-Regular	22,570,798	22,994,159	21,354,113	22,709,878	(1.24)
1400 Non-Instructional Salaries, Other Non-Regular	4,551,670	5,137,315	4,995,859	5,567,417	8.37
Subtotal	65,736,333	68,827,198	71,515,540	73,144,649	6.27
2000 Classified Salaries					
2100 Non-Instructional Salaries, Regular Full Time	30,305,388	31,273,061	33,969,209	33,682,799	7.71
2200 Instructional Aides, Regular Full Time	947,104	928,732	937,511	939,052	1.11
2300 Non-Instructional Salaries, Other	4,441,117	4,239,262	4,566,081	4,994,729	17.82
2400 Instructional Aides, Other	2,454,637	2,816,579	2,381,337	2,938,119	4.32
Subtotal	38,148,246	39,257,634	41,854,138	42,554,699	8.40
3000 Employee Benefits					
3100 State Teachers' Retirement System Fund	4,830,859	5,476,471	6,774,732	7,337,872	33.99
3200 Public Employees' Retirement System Fund	4,017,942	4,274,089	4,704,381	4,677,990	9.45
3300 Old Age, Survivors, Disability, and Health Ins.	3,716,852	3,879,583	4,143,033	4,218,084	8.73
3400 Health and Welfare Benefits	21,811,121	23,365,432	27,369,342	27,323,775	16.94
3500 State Unemployment Insurance	114,991	91,073	324,162	312,599	243.24
3600 Workers' Compensation Insurance	2,513,024	2,637,734	2,637,017	2,765,726	4.85
3900 Other Benefits	1,257,472	1,289,359	1,379,885	1,380,872	7.10
Subtotal	38,262,261	41,013,741	47,332,552	48,016,918	17.08
TOTAL SALARIES/BENEFITS	142,146,840	149,098,573	160,702,230	163,716,266	9.80
Salaries/Benefits Cost % of Total Expenditures	84%	81%	73%	71%	

Rancho Santiago Community College District
Adopted Budget
2015-16

DRAFT

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

<u>Expenditures by Object</u>	2013-14 Actual Expenses	2014-15 Actual Expenses	2015-16 Tentative Budget	2015-16 Adopted Budget	% change 15/16 Adpt/ 14/15 Actual
4000 Books and Supplies					
4100 Textbooks	0	60	61	4,061	6,668.33
4200 Other Books	124,962	122,847	131,363	190,779	55.30
4300 Instructional Supplies	981,910	1,151,770	1,772,937	2,128,773	84.83
4400 Media Supplies	0	0	0	0	-
4500 Maintenance Supplies	203,185	161,598	194,260	210,785	30.44
4600 Non-Instructional Supplies	913,477	810,950	934,784	1,213,346	49.62
4700 Food Supplies	104,394	138,788	156,594	214,073	54.24
Subtotal	2,327,928	2,386,013	3,189,999	3,961,817	66.04
5000 Services and Other Operating Expenses					
5100 Personal & Consultant Svcs	3,068,900	7,838,875	22,806,858	17,338,787	121.19
5200 Travel & Conference Expenses	476,197	532,011	705,703	929,786	74.77
5300 Dues & Memberships	176,958	194,031	179,614	182,900	(5.74)
5400 Insurance	1,766,373	1,861,593	2,114,626	2,204,626	18.43
5500 Utilities & Housekeeping Svcs	4,339,861	4,171,931	3,181,879	4,800,424	15.06
5600 Rents, Leases & Repairs	3,257,502	3,399,217	3,709,249	4,061,260	19.48
5700 Legal, Election & Audit Exp	794,631	827,315	902,962	1,041,368	25.87
5800 Other Operating Exp & Services	5,020,573	5,031,434	3,093,439	6,588,733	30.95
5900 Other (Transp., Postage, Reproduction, Special Proj., etc.)	1,430,002	1,627,355	16,390,109	19,778,487	1,115.38
Subtotal	20,330,997	25,483,762	53,084,439	56,926,371	123.38
6000 Sites, Buildings, Books, and Equipment					
6100 Sites & Site Improvements	45,426	340,361	0	0	(100.00)
6200 Buildings	1,763,141	2,266,239	5,000	5,000	(99.78)
6300 Library Books	59,802	88,663	112,011	167,521	88.94
6400 Equipment	3,523,691	3,740,314	3,130,764	5,328,956	42.47
Subtotal	5,392,060	6,435,577	3,247,775	5,501,477	(14.51)
Subtotal, Expenditures (1000 - 6000)	170,197,825	183,403,925	220,224,443	230,105,931	25.46

Rancho Santiago Community College District
Adopted Budget
2015-16

DRAFT

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

<u>Expenditures by Object</u>	2013-14 Actual Expenses	2014-15 Actual Expenses	2015-16 Tentative Budget	2015-16 Adopted Budget	% change 15/16 Adpt/ 14/15 Actual
7000 Other Outgo					
7200 Intrafund Transfers Out	0	(52)	0	0	(100.00)
7300 Interfund Transfers Out	9,257,238	2,390,000	3,350,000	3,250,000	35.98
7600 Other Student Aid	765,177	760,658	792,232	862,433	13.38
Subtotal	10,022,415	3,150,606	4,142,232	4,112,433	30.53
Subtotal, Expenditures (1000 - 7000)	180,220,240	186,554,531	224,366,675	234,218,364	25.55
7900 Reserve for Contingencies					
7910 Estimated COLA	0	0	1,450,000	1,468,618	-
7910 Estimated Restoration/Access/Growth	0	0	0	0	-
7920 Restricted Contingency-Campus Health Services-3250	0	0	170,132	163,153	-
7920 Restricted Contingency-Health Services Fees-3450	0	0	477,053	492,988	-
7920 Restricted Contingency-Safety & Parking-3610	0	0	63,417	527,202	-
7920 Restricted Contingency-Veterans Affairs Ed Rep-3749	0	0	0	0	-
7930 Board Policy Contingency (5%)	0	0	8,339,635	8,944,553	-
7940 Revolving Cash Accounts	0	0	100,000	100,000	-
7940 Employee Emergency Vacation Payout	0	0	50,000	50,000	-
7950 Budget Stabilization	0	0	12,044,703	14,860,331	-
Total Designated	0	0	22,694,940	26,606,845	-
7910 Unrestricted Contingency	29,603,923	29,871,791	2,879,151	616,584	(97.94)
Subtotal Expenditures (7900)	29,603,923	29,871,791	25,574,091	27,223,429	(8.87)
Total Expenditures, Other Outgo and Ending Fund Balance	\$209,824,163	\$216,426,322	\$249,940,766	\$261,441,793	20.80

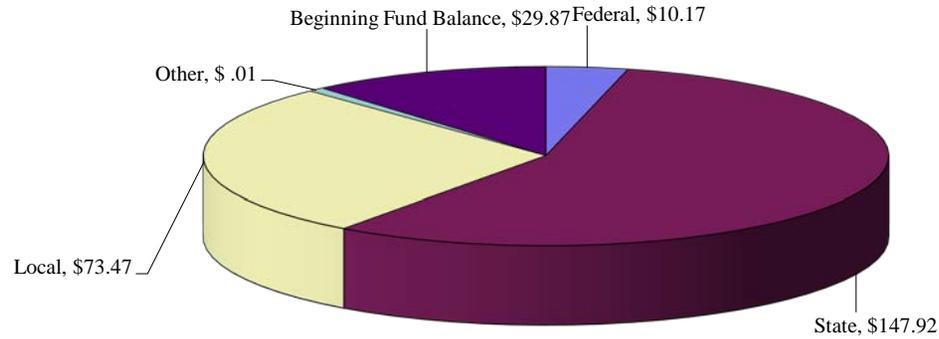
Rancho Santiago Community College District

Adopted Budget 2015-16

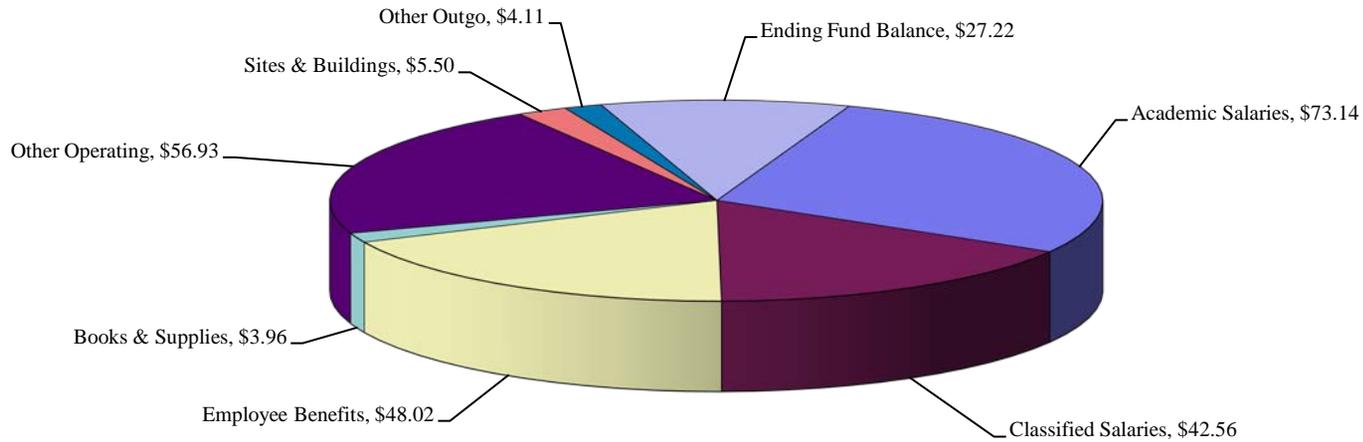
DRAFT

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

Revenue in Millions



Expenditures in Millions



Rancho Santiago Community College District
Adopted Budget
2015-16

DRAFT

General Fund Revenue Budget - Combined - Unrestricted - Fund 11, 13						
<u>Revenues by Source</u>	2014-15 Adopted Budget	2014-15 Allocated Budget	2014-15 Actual Revenue	% change 14/15 Actual/ 14/15 Budget	2015-16 Adopted Budget	% change 15/16 Adpt/ 14/15 Actual
8100 Federal Revenues						
8110 Forest Reserve	\$0	\$0	\$0	-	\$0	-
Total Federal Revenues	0	0	0	-	0	-
8600 State Revenues						
8611 Apprenticeship Allowance	1,389,971	1,389,971	1,494,100	7.49	1,911,000	27.90
8612 State General Apportionment	60,794,918	60,794,918	53,104,352	(12.65)	53,042,488	(0.12)
8612 Base Allocation Increase	0	0	0	-	6,763,458	-
8612 State General Apportionment-Deficit	(2,385,181)	(2,385,181)	(434,275)	(81.79)	(1,537,518)	254.04
8612-8630 State General Apportionment-Prior year adjustment	0	0	3,071,377	-	0	(100.00)
8619 Other General Apportionments-Enroll Fee Admin-2%	250,674	250,674	250,674	-	284,586	13.53
8619 Other General Apportionments-Part-Time Fac Comp	691,647	691,647	691,647	-	601,066	(13.10)
8619 Other General Apportionments-Full-Time Faculty Allo	0	0	0	-	1,537,621	-
8630 Education Protection Account	21,783,177	21,783,177	24,593,717	12.90	23,946,110	(2.63)
8672/8673 Homeowners' Property Tax Relief/Timber Yield Tax	310,913	310,913	295,246	(5.04)	360,129	21.98
8681 State Lottery Proceeds	3,720,335	3,720,335	3,844,324	3.33	4,125,006	7.30
8682 State Mandated Costs	1,640,000	2,087,869	2,087,869	-	16,140,000	673.04
Total State Revenues	88,196,454	88,644,323	88,999,031	0.40	107,173,946	20.42
8800 Local Revenues						
8809 RDA Funds - Other	1,365,189	1,365,189	2,111,500	54.67	2,575,574	21.98
8811 Tax Allocation, Secured Roll	39,425,461	39,425,461	39,961,546	1.36	48,744,446	21.98
8812 Tax Allocation, Supplement Roll	952,261	952,261	1,144,948	20.23	1,396,589	21.98
8813 Tax Allocation, Unsecured Roll	1,445,103	1,445,103	1,529,150	5.82	1,865,232	21.98
8816 Prior Years' Taxes	788,329	788,329	662,064	(16.02)	807,575	21.98
8817 Education Revenue Augmentation Fund (ERAF)	0	0	281,777	-	0	(100.00)
8818 RDA Funds - Pass Thru AB	221,735	221,735	147,273	(33.58)	179,641	21.98
8819 RDA Funds - Residuals	3,880,426	3,880,426	3,673,735	(5.33)	4,481,163	21.98
8850 Rents and Leases	290,952	307,441	350,740	14.08	300,385	(14.36)
8860 Interest & Investment Income	120,000	120,000	271,538	126.28	180,000	(33.71)

Rancho Santiago Community College District
Adopted Budget
2015-16

DRAFT

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

<u>Revenues by Source</u>	2014-15 Adopted Budget	2014-15 Allocated Budget	2014-15 Actual Revenue	% change 14/15 Actual/ 14/15 Budget	2015-16 Adopted Budget	% change 15/16 Adpt/ 14/15 Actual
8874 CCC Enrollment Fees	7,854,253	7,854,253	8,744,537	11.34	8,051,780	(7.92)
8880 Nonresident Tuition	1,500,000	1,500,000	2,100,223	40.01	2,000,000	(4.77)
8885 Student ID & ASB Fees	0	252,866	252,863	(0.00)	0	(100.00)
Other Local Revenues (Student Transcript/ Representation/Discounts/Fines/ Instr. Mat./Health Serv. Use Fees, etc.)	41,195	259,851	574,232	120.99	82,851	(85.57)
8891 Other Local Rev - Special Proj	0	0	0	-	0	-
Total Local Revenues	<u>57,884,904</u>	<u>58,372,915</u>	<u>61,806,126</u>	5.88	<u>70,665,236</u>	14.33
8900 Other Financing Sources						
8910 Proceeds-Sale of Equip & Suppl	5,000	5,000	8,977	79.54	5,000	(44.30)
8981 Interfund Transfer In	0	0	0	-	0	-
Total Other Sources	<u>5,000</u>	<u>5,000</u>	<u>8,977</u>	79.54	<u>5,000</u>	(44.30)
Total Revenues	<u>146,086,358</u>	<u>147,022,238</u>	<u>150,814,134</u>	2.58	<u>177,844,182</u>	17.92
Net Beginning Balance	27,266,692	27,266,692	27,266,692	-	27,086,973	(0.66)
Adjustments to Beginning Balance	0	0	0	-	0	-
Adjusted Beginning Fund Balance	<u>27,266,692</u>	<u>27,266,692</u>	<u>27,266,692</u>	-	<u>27,086,973</u>	(0.66)
Total Revenues, Other Financing Sources and Beginning Fund Balance	<u>\$173,353,050</u>	<u>\$174,288,930</u>	<u>\$178,080,826</u>	2.18	<u>\$204,931,155</u>	15.08

Rancho Santiago Community College District
Adopted Budget
2015-16

DRAFT

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

<u>Expenditures by Object</u>	2014-15 Adopted Budget	2014-15 Allocated Budget	2014-15 Actual Expenses	% change 14/15 Actual/ 14/15 Budget	2015-16 Adopted Budget	% change 15/16 Adpt/ 14/15 Actual
1000 Academic Salaries						
1100 Instructional Salaries, Regular Contract	\$26,011,381	\$25,683,684	\$24,572,146	(4.33)	\$28,205,780	14.79
1200 Non-Instructional Salaries, Regular Contract	13,773,625	13,661,626	13,131,148	(3.88)	13,567,635	3.32
1300 Instructional Salaries, Other Non-Regular	16,099,322	21,390,559	22,662,453	5.95	22,430,353	(1.02)
1400 Non-Instructional Salaries, Other Non-Regular	1,010,725	1,231,821	1,213,415	(1.49)	1,109,416	(8.57)
Subtotal	56,895,053	61,967,690	61,579,162	(0.63)	65,313,184	6.06
2000 Classified Salaries						
2100 Non-Instructional Salaries, Regular Full Time	27,204,024	25,456,328	25,557,700	0.40	26,398,235	3.29
2200 Instructional Aides, Regular Full Time	955,083	944,828	926,184	(1.97)	925,742	(0.05)
2300 Non-Instructional Salaries, Other	1,760,721	1,489,308	1,348,941	(9.42)	1,512,992	12.16
2400 Instructional Aides, Other	1,726,501	1,716,525	1,758,343	2.44	1,615,321	(8.13)
Subtotal	31,646,329	29,606,989	29,591,168	(0.05)	30,452,290	2.91
3000 Employee Benefits						
3100 State Teachers' Retirement System Fund	5,001,555	4,590,714	4,943,804	7.69	6,629,694	34.10
3200 Public Employees' Retirement System Fund	3,546,879	3,471,439	3,383,102	(2.54)	3,544,247	4.76
3300 Old Age, Survivors, Disability, and Health Ins.	3,205,723	3,115,102	3,140,250	0.81	3,289,722	4.76
3400 Health and Welfare Benefits	23,291,168	21,466,059	21,303,330	(0.76)	24,379,910	14.44
3500 State Unemployment Insurance	341,527	304,606	83,470	(72.60)	297,570	256.50
3600 Workers' Compensation Insurance	2,142,922	2,095,742	2,227,992	6.31	2,285,060	2.56
3900 Other Benefits	1,202,629	1,157,568	1,111,868	(3.95)	1,164,619	4.74
Subtotal	38,732,403	36,201,230	36,193,816	(0.02)	41,590,822	14.91
TOTAL SALARIES/BENEFITS	127,273,785	127,775,909	127,364,146	(0.70)	137,356,296	7.85
Salaries/Benefits Cost % of Total Expenditures	86%	85%	86%		78%	

Rancho Santiago Community College District
Adopted Budget
2015-16

DRAFT

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

<u>Expenditures by Object</u>	2014-15 Adopted Budget	2014-15 Allocated Budget	2014-15 Actual Expenses	% change 14/15 Actual/ 14/15 Budget	2015-16 Adopted Budget	% change 15/16 Adpt/ 14/15 Actual
4000 Books and Supplies						
4100 Textbooks	0	0	0	-	0	-
4200 Other Books	5,903	5,791	3,165	(45.35)	5,907	86.64
4300 Instructional Supplies	134,084	20,954	11,498	(45.13)	1,614	(85.96)
4400 Media Supplies	0	0	0	-	0	-
4500 Maintenance Supplies	270,704	238,063	161,032	(32.36)	188,581	17.11
4600 Non-Instructional Supplies	717,594	613,778	498,996	(18.70)	675,145	35.30
4700 Food Supplies	17,514	20,687	11,883	(42.56)	13,637	14.76
Subtotal	1,145,799	899,273	686,574	(23.65)	884,884	28.88
5000 Services and Other Operating Expenses						
5100 Personal & Consultant Svcs	788,606	554,803	628,259	13.24	926,973	47.55
5200 Travel & Conference Expenses	255,877	219,920	151,656	(31.04)	196,644	29.66
5300 Dues & Memberships	179,630	182,065	163,352	(10.28)	153,455	(6.06)
5400 Insurance	2,003,033	2,003,033	1,800,000	(10.14)	2,143,033	19.06
5500 Utilities & Housekeeping Svcs	4,308,136	4,199,019	4,170,584	(0.68)	4,797,107	15.02
5600 Rents, Leases & Repairs	3,878,100	3,378,953	3,140,674	(7.05)	3,762,647	19.80
5700 Legal, Election & Audit Exp	1,166,490	956,585	827,315	(13.51)	1,041,368	25.87
5800 Other Operating Exp & Services	4,515,744	4,261,044	4,518,331	6.04	5,818,610	28.78
5900 Other (Transp., Postge, Reprod., Spec. Proj., etc.)	972,048	1,313,127	1,217,491	(7.28)	16,869,094	1,285.56
Subtotal	18,067,664	17,068,549	16,617,662	(2.64)	35,708,931	114.89
6000 Sites, Buildings, Books, and Equipment						
6100 Sites & Site Improvements	0	339,843	340,361	0.15	0	(100.00)
6200 Buildings	8,100	2,126,912	2,266,239	6.55	5,000	(99.78)
6300 Library Books	34,801	25,962	22,932	(11.67)	3,043	(86.73)
6400 Equipment	1,285,890	1,480,417	1,316,636	(11.06)	1,682,915	27.82
Subtotal	1,328,791	3,973,134	3,946,168	(0.68)	1,690,958	(57.15)
Subtotal, Expenditures (1000 - 6000)	147,816,039	149,716,865	148,614,550	(0.74)	175,641,069	18.19

Rancho Santiago Community College District
Adopted Budget
2015-16

DRAFT

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

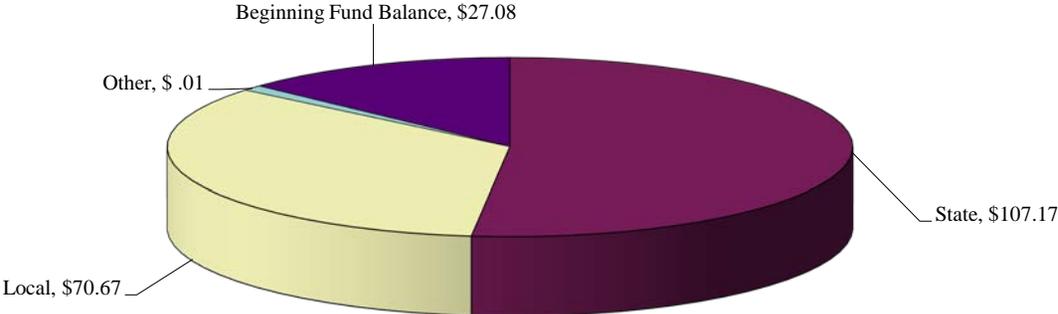
<u>Expenditures by Object</u>	2014-15 Adopted Budget	2014-15 Allocated Budget	2014-15 Actual Expenses	% change 14/15 Actual/ 14/15 Budget	2015-16 Adopted Budget	% change 15/16 Adpt/ 14/15 Actual
7000 Other Outgo						
7200 Intrafund Transfers Out	0	0	(10,697)	-	0	(100.00)
7300 Interfund Transfers Out	1,100,000	2,600,000	2,390,000	(8.08)	3,250,000	35.98
7600 Other Student Aid	0	0	0	-	0	-
Subtotal	1,100,000	2,600,000	2,379,303	(8.49)	3,250,000	36.59
Subtotal, Expenditures (1000 - 7000)	148,916,039	152,316,865	150,993,853	(0.87)	178,891,069	18.48
7900 Reserve for Contingencies						
7910 Estimated COLA	1,138,982	0	0	-	1,468,618	-
7910 Estimated Restoration/Access/Growth	3,684,941	0	0	-	0	-
7930 Board Policy Contingency (5%)	7,445,802	7,445,802	0	(100.00)	8,944,553	-
7940 Revolving Cash Accounts	100,000	100,000	0	(100.00)	100,000	-
7940 Employee Emergency Vacation Payout	50,000	50,000	0	(100.00)	50,000	-
7950 Budget Stabilization	10,794,318	14,067,793	0	(100.00)	14,860,331	-
Total Designated	23,214,043	21,663,595	0	(100.00)	25,423,502	-
7910 Unrestricted Contingency	1,222,968	308,470	27,086,973	8,681.07	616,584	(97.72)
Subtotal Expenditures (7900)	24,437,011	21,972,065	27,086,973	23.28	26,040,086	(3.86)
Total Expenditures, Other Outgo and Ending Fund Balance	\$173,353,050	\$174,288,930	\$178,080,826	2.18	\$204,931,155	15.08

Rancho Santiago Community College District
Adopted Budget 2015-16

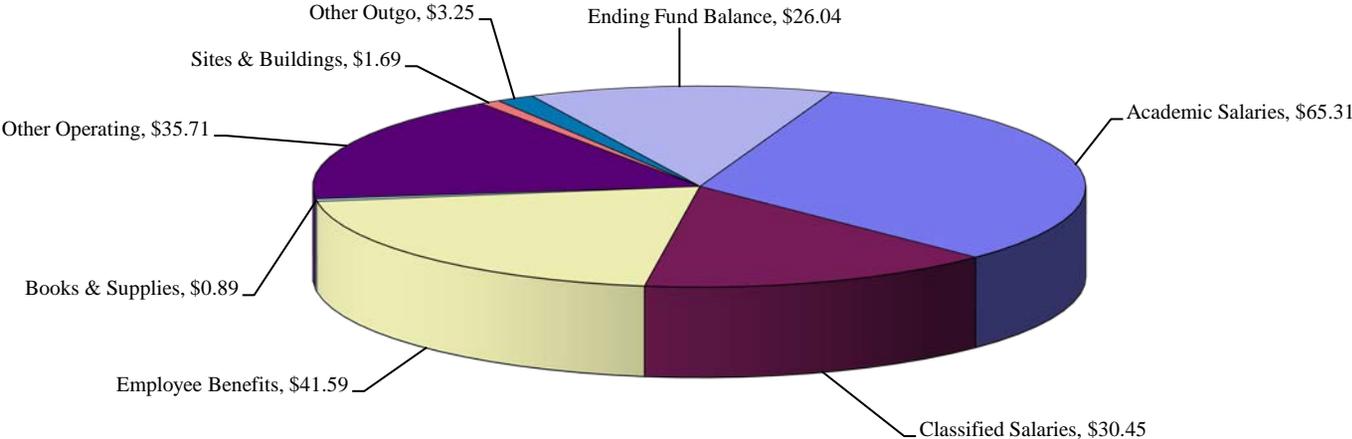
DRAFT

General Fund - Combined - Unrestricted - Fund 11, 13

Revenue in Millions



Expenditures in Millions



Rancho Santiago Community College District
Adopted Budget
2015-16

DRAFT

Santa Ana College	Fund 11 Unrestricted	%	Fund 13 One-Time	%	Fund 11/13 Unrestricted	%	Fund 12 Restricted	%	Fund 11/12/13 Combined	%
Academic Salaries	44,665,674		31,175		44,696,849		5,142,124		49,838,973	
Classified Salaries	11,811,353		35,345		11,846,698		7,239,866		19,086,564	
Employee Benefits	18,546,816		18,036		18,564,852		3,854,148		22,419,000	
Supplies & Materials	453,441		11,570		465,011		1,787,570		2,252,581	
Other Operating Exp & Services	7,138,262		1,867,112		9,005,374		4,457,890		13,463,264	
Capital Outlay	213,000		80,985		293,985		2,891,090		3,185,075	
Other Outgo	0		496,810		496,810		1,051,988		1,548,798	
Grand Total	\$82,828,546	55.40%	\$2,541,033	90.26%	\$85,369,579	56.04%	\$26,424,676	46.76%	\$111,794,255	53.53%

Santiago Canyon College	Fund 11 Unrestricted	%	Fund 13 One-Time	%	Fund 11/13 Unrestricted	%	Fund 12 Restricted	%	Fund 11/12/13 Combined	%
Academic Salaries	19,754,691		0		19,754,691		2,687,341		22,442,032	
Classified Salaries	5,492,433		0		5,492,433		3,176,798		8,669,231	
Employee Benefits	8,852,770		0		8,852,770		1,904,461		10,757,231	
Supplies & Materials	112,848		0		112,848		1,108,849		1,221,697	
Other Operating Exp & Services	3,894,094		0		3,894,094		4,657,800		8,551,894	
Capital Outlay	6,043		0		6,043		765,303		771,346	
Other Outgo	0		0		0		466,586		466,586	
Grand Total	\$38,112,879	25.49%	\$0	0.00%	\$38,112,879	25.02%	\$14,767,138	26.13%	\$52,880,017	25.32%

District Services	Fund 11 Unrestricted	%	Fund 13 One-Time	%	Fund 11/13 Unrestricted	%	Fund 12 Restricted	%	Fund 11/12/13 Combined	%
Academic Salaries	861,644		0		861,644		2,000		863,644	
Classified Salaries	13,113,159		0		13,113,159		1,685,745		14,798,904	
Employee Benefits	6,815,758		0		6,815,758		667,487		7,483,245	
Supplies & Materials	285,415		21,610		307,025		180,514		487,539	
Other Operating Exp & Services	6,108,674		132,756		6,241,430		12,101,750		18,343,180	
Capital Outlay	1,390,930		0		1,390,930		154,126		1,545,056	
Other Outgo	0		119,774		119,774		527,202		646,976	
Grand Total	\$28,575,580	19.11%	\$274,140	9.74%	\$28,849,720	18.94%	\$15,318,824	27.11%	\$44,168,544	21.15%

Total Expenditures-excludes Institutional Costs	\$149,517,005	100.00%	\$2,815,173	100.00%	\$152,332,178	100.00%	\$56,510,638	100.00%	\$208,842,816	100.00%
--	----------------------	----------------	--------------------	----------------	----------------------	----------------	---------------------	----------------	----------------------	----------------

Institutional Costs	Fund 11 Unrestricted	%	Fund 13 One-Time	%	Fund 11/13 Unrestricted	%	Fund 12 Restricted	%	Fund 11/12/13 Combined	%
Employee Benefits-retiree benefits/local experience charge	7,357,442		0		7,357,442		0		7,357,442	
Election	125,000		0		125,000		0		125,000	
Other Operating Exp & Services-prop&liability ins	2,143,033		0		2,143,033		0		2,143,033	
Other Operating Exp - holding for One-Time expense	0		14,300,000		14,300,000		0		14,300,000	
Other Outgo-Interfund Transfers	1,750,000		1,500,000		3,250,000		0		3,250,000	
Other Outgo-Board Policy Contingency	0		8,944,553		8,944,553		0		8,944,553	
Other Outgo-Reserves	1,468,618		15,010,331		16,478,949		0		16,478,949	
Grand Total	\$12,844,093		\$39,754,884		\$52,598,977		\$0		\$52,598,977	

Total Expenditures-includes Institutional Costs	\$162,361,098		\$42,570,057		\$204,931,155		\$56,510,638		\$261,441,793	
--	----------------------	--	---------------------	--	----------------------	--	---------------------	--	----------------------	--

Rancho Santiago Community College District
Adopted Budget
2015-16

DRAFT

Unrestricted General Fund Revenue Budget - Fund 11					
<u>Revenues by Source</u>	2013-14 Actual Revenue	2014-15 Actual Revenue	2015-16 Tentative Budget	2015-16 Adopted Budget	% change 15/16 Adpt/ 14/15 Actual
8100 Federal Revenues					
8110 Forest Reserve	\$19,017	\$0	\$0	\$0	-
Total Federal Revenues	19,017	0	0	0	-
8600 State Revenues					
8611 Apprenticeship Allowance	1,389,973	1,494,100	1,389,971	1,911,000	27.90
8612 State General Apportionment	58,132,381	53,104,352	68,543,969	53,042,488	* (0.12)
8612 Base Allocation Increase	0	0	0	6,763,458	*
8612 State General Apportionment-Deficit	(2,323,893)	(434,275)	(2,385,181)	(1,537,518)	* 254.04
8612-8630 State General Apportionment&EPA-prior year adjustment	2,328,847	3,071,377	0	0	(100.00)
8619 Other General Apportionments-Enrollment Fee Admin-2%	238,965	250,674	250,674	284,586	13.53
8619 Other General Apportionments-Part-time Faculty Compensation	691,648	691,647	691,647	601,066	(13.10)
8619 Other General Apportionments-Full-time Faculty Allocation	0	0	1,875,000	1,537,621	*
8630 Education Protection Account	20,419,045	24,593,717	21,341,471	23,946,110	* (2.63)
8672-8673 Homeowners' Property Tax Relief/Timber Yield Tax	299,914	295,246	309,658	360,129	* 21.98
8681 State Lottery Proceeds	3,758,209	3,844,324	3,807,597	4,125,006	7.30
8682 State Mandated Costs	0	2,087,869	1,640,000	740,000	(64.56)
8699 Other Misc State Revenue	0	0	0	0	-
Total State Revenues	84,935,089	88,999,031	97,464,806	91,773,946	3.12
8800 Local Revenues					
8809 RDA Funds - Other	1,316,893	2,111,500	1,359,678	2,575,574	* 21.98
8811 Tax Allocation, Secured Roll	38,030,727	39,961,546	39,266,322	48,744,446	* 21.98
8812 Tax Allocation, Supplement Roll	918,574	1,144,948	948,417	1,396,589	* 21.98
8813 Tax Allocation, Unsecured Roll	1,393,980	1,529,150	1,439,270	1,865,232	* 21.98
8816 Prior Years' Taxes	760,440	662,064	785,147	807,575	* 21.98
8817 Education Revenue Augmentation Fund (ERAF)	(7,795)	281,777	0	0	* (100.00)
8818 RDA Funds - Pass Thru AB	213,891	147,273	220,840	179,641	* 21.98
8819 RDA Funds - Residuals	3,743,150	3,673,735	3,864,763	4,481,163	* 21.98
8820 Contrib, Gifts, Grants & Endowment	0	0	0	0	-

Rancho Santiago Community College District
Adopted Budget
2015-16

DRAFT

Unrestricted General Fund Revenue Budget - Fund 11

<u>Revenues by Source</u>	2013-14 Actual Revenue	2014-15 Actual Revenue	2015-16 Tentative Budget	2015-16 Adopted Budget	% change 15/16 Adpt/ 14/15 Actual
8850 Rents and Leases	326,941	306,795	275,952	275,952	(10.05)
8860 Interest & Investment Income	173,852	271,538	120,000	180,000	(33.71)
8867 Gain(Loss)on Invest-Unrealized	0	0	0	0	-
8874 CCC Enrollment Fees	8,423,979	8,744,537	7,274,636	8,051,780 *	(7.92)
8880 Nonresident Tuition	1,520,765	2,100,223	1,600,000	2,000,000	(4.77)
8885 Student ID & ASB Fees	32,080	0	0	0	-
8890 Other Local Revenues (Student Transcript/Representation/ Discounts/Fines/Instr. Mat./Health Serv. Use Fees, etc.)	188,076	318,605	24,200	24,200	(92.40)
8891 Other Local Rev - Special Proj	230,737	0	0	0	-
Total Local Revenues	57,266,290	61,253,691	57,179,225	70,582,152	15.23
8900 Other Financing Sources					
8910 Proceeds-Sale of Equip & Suppl	6,102	8,977	5,000	5,000	(44.30)
8981 Interfund Transfer In	0	0	0	0	-
Total Other Sources	6,102	8,977	5,000	5,000	(44.30)
Total Revenues	142,226,498	150,261,699	154,649,031	162,361,098	8.05
Net Beginning Balance	0	0	0	0	-
Adjustments to Beginning Balance	0	0	0	0	-
Adjusted Beginning Fund Balance	0	0	0	0	-
Total Revenues, Other Financing Sources and Beginning Fund Balance	\$142,226,498	\$150,261,699	\$154,649,031	\$162,361,098	8.05

* Component of Apportionment

\$152,214,288

Rancho Santiago Community College District
Adopted Budget
2015-16

DRAFT

Unrestricted General Fund Expenditure Budget - Fund 11

<u>Expenditures by Object</u>	2013-14 Actual Expenses	2014-15 Actual Expenses	2015-16 Tentative Budget	2015-16 Adopted Budget	% change 15/16 Adpt/ 14/15 Actual
1000 Academic Salaries					
1100 Instructional Salaries, Regular Contract	\$23,233,447	\$24,572,146	\$28,419,692	\$28,205,780	14.79
1200 Non-Instructional Salaries, Regular Contract	13,490,860	13,107,642	13,707,419	13,544,031	3.33
1300 Instructional Salaries, Other Non-Regular	22,158,558	22,662,453	20,525,937	22,430,353	(1.02)
1400 Non-Instructional Salaries, Other Non-Regular	1,078,781	1,094,530	706,642	1,101,845	0.67
Subtotal	59,961,646	61,436,771	63,359,690	65,282,009	6.26
2000 Classified Salaries					
2100 Non-Instructional Salaries, Regular Full Time	24,819,328	25,537,190	26,455,174	26,385,788	3.32
2200 Instructional Aides, Regular Full Time	947,104	926,184	924,201	925,742	(0.05)
2300 Non-Instructional Salaries, Other	1,572,256	1,319,172	1,237,123	1,490,094	12.96
2400 Instructional Aides, Other	923,932	1,739,760	905,163	1,615,321	(7.15)
Subtotal	28,262,620	29,522,306	29,521,661	30,416,945	3.03
3000 Employee Benefits					
3100 State Teachers' Retirement System Fund	4,448,973	4,931,599	6,113,347	6,626,349	34.37
3200 Public Employees' Retirement System Fund	3,189,009	3,380,628	3,504,324	3,542,772	4.80
3300 Old Age, Survivors, Disability, and Health Ins.	3,006,332	3,134,793	3,168,619	3,287,116	4.86
3400 Health and Welfare Benefits	20,091,733	21,293,207	24,375,094	24,371,494	14.46
3500 State Unemployment Insurance	107,479	83,366	294,617	297,536	256.90
3600 Workers' Compensation Insurance	2,134,179	2,222,909	2,143,773	2,283,450	2.72
3900 Other Benefits	1,101,670	1,111,263	1,159,163	1,164,069	4.75
Subtotal	34,079,375	36,157,765	40,758,937	41,572,786	14.98
TOTAL SALARIES/BENEFITS	122,303,641	127,116,842	133,640,288	137,271,740	7.99
Salaries/Benefits Cost % of Total Expenditures	92%	87%	90%	86%	

Rancho Santiago Community College District
Adopted Budget
2015-16

DRAFT

Unrestricted General Fund Expenditure Budget - Fund 11

Expenditures by Object	2013-14 Actual Expenses	2014-15 Actual Expenses	2015-16 Tentative Budget	2015-16 Adopted Budget	% change 15/16 Adpt/ 14/15 Actual
4000 Books and Supplies					
4100 Textbooks	0	0	0	0	-
4200 Other Books	3,910	3,165	5,243	5,907	86.64
4300 Instructional Supplies	70,795	4,793	464	1,614	(66.33)
4400 Media Supplies	0	0	0	0	-
4500 Maintenance Supplies	189,178	160,168	171,456	187,081	16.80
4600 Non-Instructional Supplies	527,867	491,121	499,891	643,465	31.02
4700 Food Supplies	7,753	10,424	13,637	13,637	30.82
Subtotal	799,503	669,671	690,691	851,704	27.18
5000 Services and Other Operating Expenses					
5100 Personal & Consultant Svcs	541,890	552,354	722,492	926,973	67.82
5200 Travel & Conference Expenses	105,019	129,556	151,430	180,608	39.41
5300 Dues & Memberships	131,973	159,857	151,217	153,455	(4.00)
5400 Insurance	1,700,000	1,800,000	2,053,033	2,143,033	19.06
5500 Utilities & Housekeeping Svcs	410,855	4,103,786	3,178,019	4,797,107	16.89
5600 Rents, Leases & Repairs	2,670,199	3,108,267	3,381,466	3,729,891	20.00
5700 Legal, Election & Audit Exp	414,515	819,098	902,962	1,041,368	27.14
5800 Other Operating Exp & Services	(104,656)	2,811,407	1,595,983	5,491,610	95.33
5900 Other (Transp., Postage, Reproduction, Special Proj., etc.)	902,547	858,979	865,806	945,018	10.02
Subtotal	6,772,342	14,343,304	13,002,408	19,409,063	35.32
6000 Sites, Buildings, Books, and Equipment					
6100 Sites & Site Improvements	0	321,928	0	0	(100.00)
6200 Buildings	1,760,016	2,266,239	5,000	5,000	(99.78)
6300 Library Books	38,814	22,932	443	3,043	(86.73)
6400 Equipment	1,785,173	1,297,378	1,387,928	1,601,930	23.47
Subtotal	3,584,003	3,908,477	1,393,371	1,609,973	(58.81)
Subtotal, Expenditures (1000 - 6000)	133,459,489	146,038,294	148,726,758	159,142,480	8.97

Rancho Santiago Community College District
Adopted Budget
2015-16

DRAFT

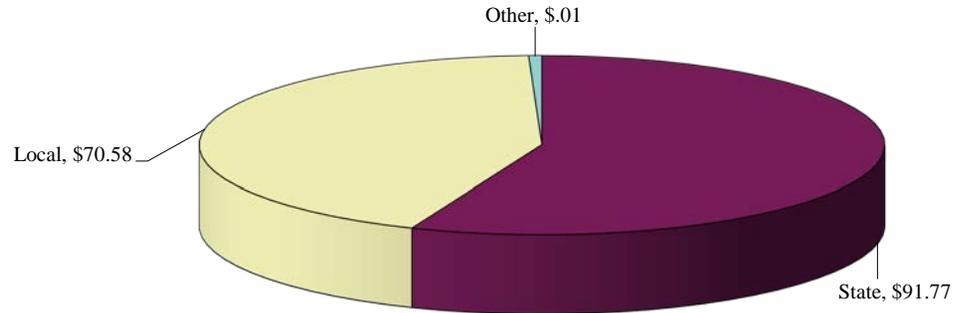
Unrestricted General Fund Expenditure Budget - Fund 11

<u>Expenditures by Object</u>	2013-14 Actual Expenses	2014-15 Actual Expenses	2015-16 Tentative Budget	2015-16 Adopted Budget	% change 15/16 Adpt/ 14/15 Actual
7000 Other Outgo					
7200 Intrafund Transfers Out	(2,004)	(10,697)	0	0	(100.00)
7300 Interfund Transfers Out	20,000	0	1,850,000	1,750,000	-
7600 Other Student Aid	(946)	0	0	0	-
Subtotal	17,050	(10,697)	1,850,000	1,750,000	(16,459.73)
Subtotal, Expenditures (1000 - 7000)	133,476,539	146,027,597	150,576,758	160,892,480	10.18
7900 Reserve for Contingencies					
7910 Estimated COLA	0	0	1,450,000	1,468,618	-
7910 Estimated Restoration/Access/Growth	0	0	0	0	-
7950 Budget Stabilization	0	0	0	0	-
Total Designated	0	0	1,450,000	1,468,618	-
7910 Unrestricted Contingency	8,749,959	4,234,102	2,622,273	0	(100.00)
Subtotal Expenditures (7900)	8,749,959	4,234,102	4,072,273	1,468,618	(65.31)
Total Expenditures, Other Outgo and Ending Fund Balance	\$142,226,498	\$150,261,699	\$154,649,031	\$162,361,098	8.05

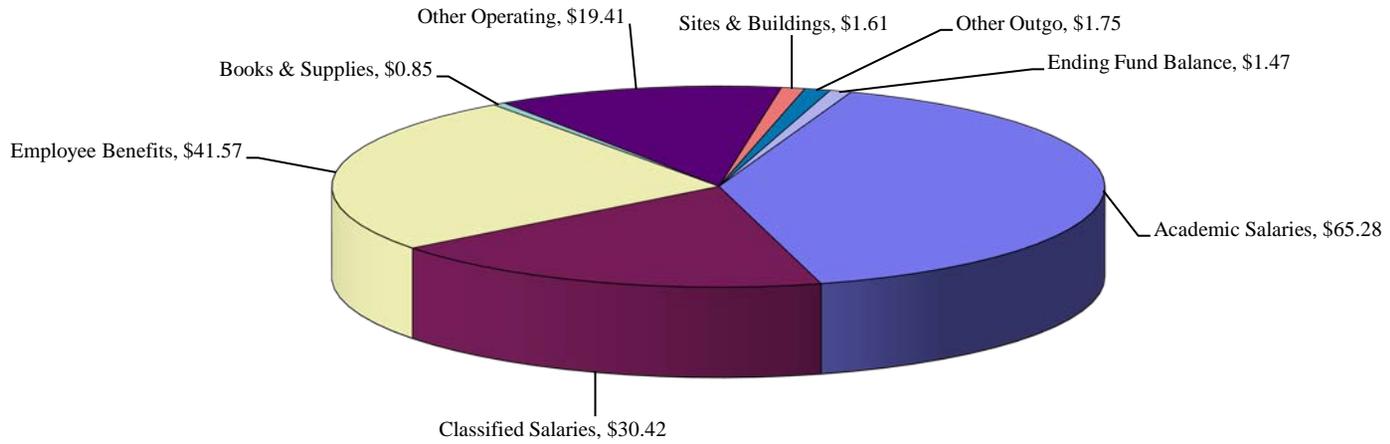
Rancho Santiago Community College District
Adopted Budget 2015-16
General Fund - Unrestricted - Fund 11

DRAFT

Revenue in Millions



Expenditures in Millions



Rancho Santiago Community College District
Adopted Budget
2015-16

DRAFT

Restricted General Fund Revenue Budget - Fund 12					
<u>Revenues by Source</u>	2013-14 Actual Revenue	2014-15 Actual Revenue	2015-16 Tentative Budget	2015-16 Adopted Budget	% change 15/16 Adpt/ 14/15 Actual
8100 Federal Revenues					
8120 Higher Education Act	\$3,626,935	\$3,511,881	\$3,979,044	\$2,240,245	(36.21)
8130 Workforce Investment Act (JTPA)	181,548	152,286	581,526	449,091	194.90
8140 Temporary Assistance for Needy Families (TANF)	97,055	96,817	96,904	96,904	0.09
8150 Student Financial Aid	4,308	16,044	90,167	90,167	462.00
8160 Veterans Education	0	0	0	0	-
8170 Vocational Technical Education Act (VTEA)	1,902,725	1,813,232	1,477,060	1,847,060	1.87
8199 Other Federal Revenues (ABE, CAMP, SBA, Gear Up, NSF)	5,598,539	5,535,453	5,864,432	5,445,147	(1.63)
Total Federal Revenues	11,411,110	11,125,713	12,089,133	10,168,614	(8.60)
8600 State Revenues					
8622 Extended Opportunity Programs & Services (EOPS)	1,541,889	1,530,510	1,545,432	1,555,050	1.60
8623 Disabled Students Programs & Services (DSPS)	1,399,963	1,935,163	2,084,914	2,251,320	16.34
8625 CalWORKS	394,197	391,181	415,534	415,534	6.23
8626 Telecomm./Technology Infrastructure Prog. (TTIP)	14,517	14,452	39,246	24,794	71.56
8629 Other Gen Categorical Apport-BSI	841,701	1,233,051	863,720	728,221	(40.94)
8629 Other Gen Categorical Apport-CARE	71,571	73,605	78,059	78,059	6.05
8629 Other Gen Categorical Apport-Equal Employment Opportunity	20,456	9,263	12,822	3,559	(61.58)
8629 Other Gen Categorical Apport-Instructional Equipment	381,216	1,146,811	0	1,140,000	(0.59)
8629 Other Gen Categorical Apport-Matriculation-Credit	1,772,481	3,594,514	4,856,165	6,485,235	80.42
8629 Other Gen Categorical Apport-Matriculation-Non-Credit	1,743,003	1,594,346	1,712,506	1,872,965	17.48
8629 Other Gen Categorical Apport-Student Equity	0	574,034	1,611,247	2,748,460	378.80
8629 Other Gen Categorical Apport-Student Financial Aid Admin	1,055,049	991,490	986,490	986,490	(0.50)
8659 Other Reimb Categorical Allow-Career Tech Education	583,371	4,673,988	16,695,271	11,501,053	146.07
8659 Other Reimb Categorical Allow-Economic Development	1,740,284	1,392,520	1,500,959	1,995,430	43.30
8659 Other Reimb Categorical Allow-Other	905,314	2,055,871	7,633,610	7,750,385	276.99
8681 State Lottery Proceeds	1,025,499	1,104,150	988,214	1,208,038	9.41
Total State Revenues	13,490,511	22,314,949	41,024,189	40,744,593	82.59

Rancho Santiago Community College District
Adopted Budget
2015-16

DRAFT

Restricted General Fund Revenue Budget - Fund 12

<u>Revenues by Source</u>	2013-14 Actual Revenue	2014-15 Actual Revenue	2015-16 Tentative Budget	2015-16 Adopted Budget	% change 15/16 Adpt/ 14/15 Actual
8800 Local Revenues					
8820 Contrib, Gifts, Grants & Endowment	4,614	61	561	561	819.67
8831 Contract Instructional Service	10,420	55,972	169,861	66,559	18.91
8876 Health Services Fees	1,128,987	1,231,808	1,139,844	1,205,754	(2.12)
8882 Parking Fees & Bus Passes	930,964	936,649	935,000	937,000	0.04
8890 Other Local Revenues (Instr. Mat./Health Serv. Use Fees, etc.)	151,003	158,543	178,929	188,735	19.04
8891 Other Local Rev - Special Proj	207,783	184,570	630,192	414,004	124.31
Total Local Revenues	2,433,771	2,567,603	3,054,387	2,812,613	9.54
8900 Other Financing Sources					
8910 Proceeds-Sale of Equip & Suppl	0	0	0	0	-
8981 Interfund Transfer In	0	0	0	0	-
8999 Revenue - Clearing	(6,180)	0	0	0	-
Total Other Sources	(6,180)	0	0	0	-
Total Revenues	27,329,212	36,008,265	56,167,709	53,725,820	49.20
Net Beginning Balance	1,435,844	2,337,231	2,116,873	2,784,818	19.15
Adjustments to Beginning Balance	0	0	0	0	-
Adjusted Beginning Fund Balance	1,435,844	2,337,231	2,116,873	2,784,818	19.15
Total Revenues, Other Financing Sources and Beginning Fund Balance	\$28,765,056	\$38,345,496	\$58,284,582	\$56,510,638	47.37

Rancho Santiago Community College District
Adopted Budget
2015-16

DRAFT

Restricted General Fund Expenditure Budget - Fund 12

<u>Expenditures by Object</u>	2013-14 Actual Expenses	2014-15 Actual Expenses	2015-16 Tentative Budget	2015-16 Adopted Budget	% change 15/16 Adpt/ 14/15 Actual
1000 Academic Salaries					
1100 Instructional Salaries, Regular Contract	\$225,027	\$499,484	\$388,509	\$376,387	(24.64)
1200 Non-Instructional Salaries, Regular Contract	1,664,531	2,492,946	2,649,948	2,717,552	9.01
1300 Instructional Salaries, Other Non-Regular	405,712	331,706	510,331	279,525	(15.73)
1400 Non-Instructional Salaries, Other Non-Regular	3,443,192	3,923,900	4,289,217	4,458,001	13.61
Subtotal	5,738,462	7,248,036	7,838,005	7,831,465	8.05
2000 Classified Salaries					
2100 Non-Instructional Salaries, Regular Full Time	5,333,782	5,715,361	7,501,588	7,284,564	27.46
2200 Instructional Aides, Regular Full Time	0	2,548	13,310	13,310	422.37
2300 Non-Instructional Salaries, Other	2,830,632	2,890,321	3,319,458	3,481,737	20.46
2400 Instructional Aides, Other	843,811	1,058,236	1,476,174	1,322,798	25.00
Subtotal	9,008,225	9,666,466	12,310,530	12,102,409	25.20
3000 Employee Benefits					
3100 State Teachers' Retirement System Fund	380,184	532,667	661,385	708,178	32.95
3200 Public Employees' Retirement System Fund	808,131	890,987	1,198,582	1,133,743	27.25
3300 Old Age, Survivors, Disability, and Health Ins.	677,175	739,333	972,716	928,362	25.57
3400 Health and Welfare Benefits	1,672,969	2,062,102	2,991,849	2,943,865	42.76
3500 State Unemployment Insurance	7,058	7,603	29,534	15,029	97.67
3600 Workers' Compensation Insurance	356,833	409,742	492,711	480,666	17.31
3900 Other Benefits	152,933	177,491	220,472	216,253	21.84
Subtotal	4,055,283	4,819,925	6,567,249	6,426,096	33.32
TOTAL SALARIES/BENEFITS	18,801,970	21,734,427	26,715,784	26,359,970	21.28

Rancho Santiago Community College District
Adopted Budget
2015-16

DRAFT

Restricted General Fund Expenditure Budget - Fund 12

Expenditures by Object	2013-14 Actual Expenses	2014-15 Actual Expenses	2015-16 Tentative Budget	2015-16 Adopted Budget	% change 15/16 Adpt/ 14/15 Actual
4000 Books and Supplies					
4100 Textbooks	0	60	61	4,061	6,668.33
4200 Other Books	121,052	119,682	126,120	184,872	54.47
4300 Instructional Supplies	911,115	1,140,272	1,772,473	2,127,159	86.55
4400 Media Supplies	0	0	0	0	-
4500 Maintenance Supplies	14,007	566	22,204	22,204	3,822.97
4600 Non-Instructional Supplies	379,968	311,954	417,311	538,201	72.53
4700 Food Supplies	96,641	126,905	142,957	200,436	57.94
Subtotal	1,522,783	1,699,439	2,481,126	3,076,933	81.06
5000 Services and Other Operating Expenses					
5100 Personal & Consultant Svcs	2,350,508	7,210,616	22,084,366	16,411,814	127.61
5200 Travel & Conference Expenses	369,864	380,355	548,273	733,142	92.75
5300 Dues & Memberships	29,586	30,679	28,397	29,445	(4.02)
5400 Insurance	66,373	61,593	61,593	61,593	-
5500 Utilities & Housekeeping Svcs	3,042	1,347	3,860	3,317	146.25
5600 Rents, Leases & Repairs	246,686	258,543	295,027	298,613	15.50
5700 Legal, Election & Audit Exp	0	0	0	0	-
5800 Other Operating Exp & Services	490,183	513,103	717,515	770,123	50.09
5900 Other (Transp., Postage, Reproduction, Special Proj., etc.)	336,539	409,864	1,991,403	2,909,393	609.84
Subtotal	3,892,781	8,866,100	25,730,434	21,217,440	139.31
6000 Sites, Buildings, Books, and Equipment					
6100 Sites & Site Improvements	0	0	0	0	-
6200 Buildings	2,725	0	0	0	-
6300 Library Books	20,988	65,731	111,568	164,478	150.23
6400 Equipment	1,460,451	2,423,678	1,742,836	3,646,041	50.43
Subtotal	1,484,164	2,489,409	1,854,404	3,810,519	53.07
Subtotal, Expenditures (1000 - 6000)	25,701,698	34,789,375	56,781,748	54,464,862	56.56

Rancho Santiago Community College District
Adopted Budget
2015-16

DRAFT

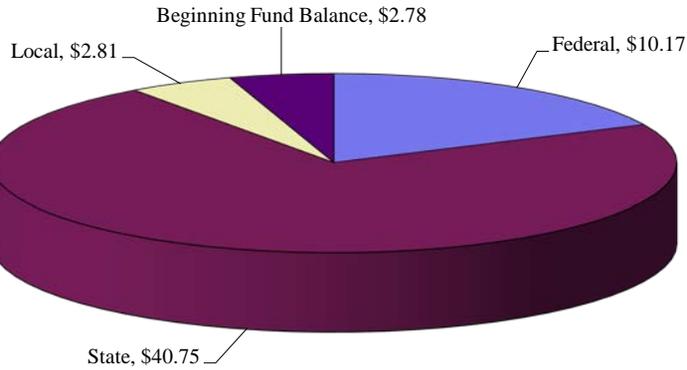
Restricted General Fund Expenditure Budget - Fund 12

<u>Expenditures by Object</u>	2013-14 Actual Expenses	2014-15 Actual Expenses	2015-16 Tentative Budget	2015-16 Adopted Budget	% change 15/16 Adpt/ 14/15 Actual
7000 Other Outgo					
7200 Intrafund Transfers Out	2,004	10,645	0	0	(100.00)
7300 Interfund Transfers Out	0	0	0	0	-
7600 Other Student Aid	724,123	760,658	792,232	862,433	13.38
Subtotal	726,127	771,303	792,232	862,433	11.82
Subtotal, Expenditures (1000 - 7000)	26,427,825	35,560,678	57,573,980	55,327,295	55.59
7900 Reserve for Contingencies					
7920 Restricted Contingency-Campus Health Services-3250	0	0	170,132	163,153	-
7920 Restricted Contingency-Health Services Fees-3450	0	0	477,053	492,988	-
7920 Restricted Contingency-Safety & Parking-3610	0	0	63,417	527,202	-
Total Designated	0	0	710,602	1,183,343	-
7910 Unrestricted Contingency	2,337,231	2,784,818	0	0	(100.00)
Subtotal Expenditures (7900)	2,337,231	2,784,818	710,602	1,183,343	(57.51)
Total Expenditures, Other Outgo and Ending Fund Balance	\$28,765,056	\$38,345,496	\$58,284,582	\$56,510,638	47.37

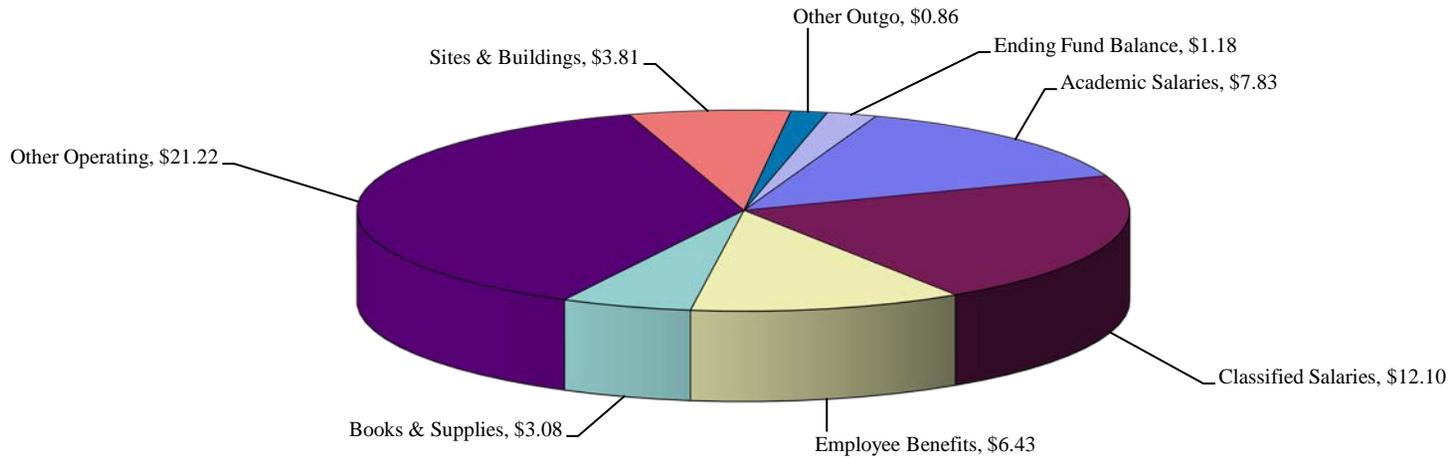
Rancho Santiago Community College District
Adopted Budget 2015-16
General Fund - Restricted - Fund 12

DRAFT

Revenue in Millions



Expenditures in Millions



Rancho Santiago Community College District
Adopted Budget
2015-16

DRAFT

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

<u>Revenues by Source</u>	2013-14 Actual Revenue	2014-15 Actual Revenue	2015-16 Tentative Budget	2015-16 Adopted Budget	% change 15/16 Adpt/ 14/15 Actual
8100 Federal Revenues					
Total Federal Revenues	\$0	\$0	\$0	\$0	-
8600 State Revenues					
8682 State Mandated Costs	788,436	0	14,600,000	15,400,000	-
Total State Revenues	788,436	0	14,600,000	15,400,000	-
8800 Local Revenues					
8850 Rentals Short-term	19,326	43,945	24,433	24,433	(44.40)
8885 Student ID & ASB Fees	91,910	252,863	0	0	(100.00)
8890 Other Local Revenues (Student Transcript/Representation/ Discounts/Fines/Instr. Mat./Health Serv. Use Fees, etc.)	205,182	255,627	20,858	58,651	(77.06)
8891 Other Local Rev - Special Proj	0	0	0	0	-
Total Local Revenues	316,418	552,435	45,291	83,084	(84.96)
8900 Other Financing Sources					
8910 Proceeds-Sale of Equip & Suppl	0	0	0	0	-
8981 Interfund Transfer In	94,565	0	0	0	-
Total Other Sources	94,565	0	0	0	-
Total Revenues	1,199,419	552,435	14,645,291	15,483,084	2,702.70
Net Beginning Balance	37,633,190	27,266,692	22,361,862	27,086,973	(0.66)
Adjustments to Beginning Balance	0	0	0	0	-
Adjusted Beginning Fund Balance	37,633,190	27,266,692	22,361,862	27,086,973	(0.66)
Total Revenues, Other Financing Sources and Beginning Fund Balance	\$38,832,609	\$27,819,127	\$37,007,153	\$42,570,057	53.02

Rancho Santiago Community College District
Adopted Budget
2015-16

DRAFT

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

<u>Expenditures by Object</u>	2013-14 Actual Expenses	2014-15 Actual Expenses	2015-16 Tentative Budget	2015-16 Adopted Budget	% change 15/16 Adpt/ 14/15 Actual
1000 Academic Salaries					
1100 Instructional Salaries, Regular Contract	\$0	\$0	\$0	\$0	-
1200 Non-Instructional Salaries, Regular Contract	0	23,506	0	23,604	0.42
1300 Instructional Salaries, Other Non-Regular	6,528	0	317,845	0	-
1400 Non-Instructional Salaries, Other Non-Regular	29,697	118,885	0	7,571	(93.63)
Subtotal	36,225	142,391	317,845	31,175	(78.11)
2000 Classified Salaries					
2100 Non-Instructional Salaries, Regular Full Time	152,278	20,510	12,447	12,447	(39.31)
2200 Instructional Aides, Regular Full Time	0	0	0	0	-
2300 Non-Instructional Salaries, Other	38,229	29,769	9,500	22,898	(23.08)
2400 Instructional Aides, Other	686,894	18,583	0	0	(100.00)
Subtotal	877,401	68,862	21,947	35,345	(48.67)
3000 Employee Benefits					
3100 State Teachers' Retirement System Fund	1,702	12,205	0	3,345	(72.59)
3200 Public Employees' Retirement System Fund	20,802	2,474	1,475	1,475	(40.38)
3300 Old Age, Survivors, Disability, and Health Ins.	33,345	5,457	1,698	2,606	(52.24)
3400 Health and Welfare Benefits	46,419	10,123	2,399	8,416	(16.86)
3500 State Unemployment Insurance	454	104	11	34	(67.31)
3600 Workers' Compensation Insurance	22,012	5,083	533	1,610	(68.33)
3900 Other Benefits	2,869	605	250	550	(9.09)
Subtotal	127,603	36,051	6,366	18,036	(49.97)
TOTAL SALARIES/BENEFITS	1,041,229	247,304	346,158	84,556	(65.81)

Rancho Santiago Community College District
Adopted Budget
2015-16

DRAFT

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

Expenditures by Object	2013-14 Actual Expenses	2014-15 Actual Expenses	2015-16 Tentative Budget	2015-16 Adopted Budget	% change 15/16 Adpt/ 14/15 Actual
4000 Books and Supplies					
4100 Textbooks	0	0	0	0	-
4200 Other Books	0	0	0	0	-
4300 Instructional Supplies	0	6,705	0	0	(100.00)
4400 Media Supplies	0	0	0	0	-
4500 Maintenance Supplies	0	864	600	1,500	73.61
4600 Non-Instructional Supplies	5,642	7,875	17,582	31,680	302.29
4700 Food Supplies	0	1,459	0	0	(100.00)
Subtotal	5,642	16,903	18,182	33,180	96.30
5000 Services and Other Operating Expenses					
5100 Personal & Consultant Svcs	176,502	75,905	0	0	(100.00)
5200 Travel & Conference Expenses	1,314	22,100	6,000	16,036	(27.44)
5300 Dues & Memberships	15,399	3,495	0	0	(100.00)
5400 Insurance	0	0	0	0	-
5500 Utilities & Housekeeping Svcs	3,925,964	66,798	0	0	(100.00)
5600 Rents, Leases & Repairs	340,617	32,407	32,756	32,756	1.08
5700 Legal, Election & Audit Exp	380,116	8,217	0	0	(100.00)
5800 Other Operating Exp & Services	4,635,046	1,706,924	779,941	327,000	(80.84)
5900 Other (Transp., Postage, Reproduction, Special Proj., etc.)	190,916	358,512	13,532,900	15,924,076	4,341.71
Subtotal	9,665,874	2,274,358	14,351,597	16,299,868	616.68
6000 Sites, Buildings, Books, and Equipment					
6100 Sites & Site Improvements	45,426	18,433	0	0	(100.00)
6200 Buildings	400	0	0	0	-
6300 Library Books	0	0	0	0	-
6400 Equipment	278,067	19,258	0	80,985	320.53
Subtotal	323,893	37,691	0	80,985	114.87
Subtotal, Expenditures (1000 - 6000)	11,036,638	2,576,256	14,715,937	16,498,589	540.41

Rancho Santiago Community College District
Adopted Budget
2015-16

DRAFT

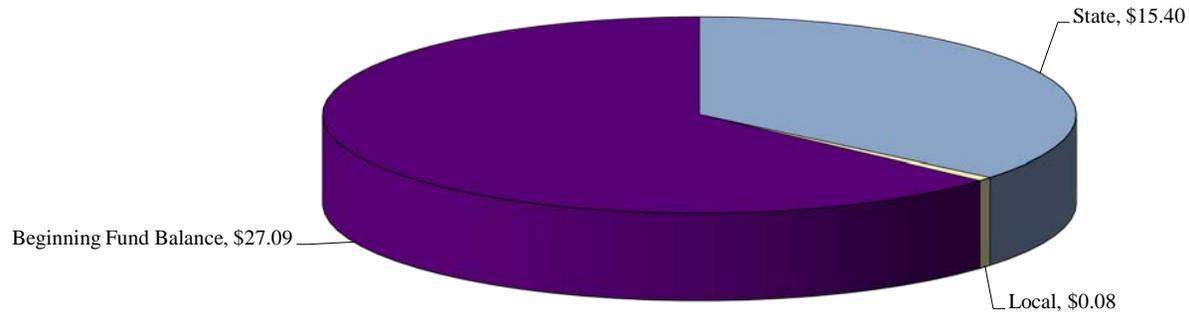
Unrestricted - One-Time - General Fund Expenditure Budget - Fund 13

Expenditures by Object	2013-14 Actual Expenses	2014-15 Actual Expenses	2015-16 Tentative Budget	2015-16 Adopted Budget	% change 15/16 Adpt/ 14/15 Actual
7000 Other Outgo					
7200 Intrafund Transfers Out	0	0	0	0	-
7300 Interfund Transfers Out	9,237,238	2,390,000	1,500,000	1,500,000	(37.24)
7600 Other Student Aid	42,000	0	0	0	-
Subtotal	9,279,238	2,390,000	1,500,000	1,500,000	(37.24)
Subtotal, Expenditures (1000 - 7000)	20,315,876	4,966,256	16,215,937	17,998,589	262.42
7900 Reserve for Contingencies					
7930 Board Policy Contingency (5%)	0	0	8,339,635	8,944,553	-
7940 Revolving Cash Accounts	0	0	100,000	100,000	-
7940 Employee Emergency Vacation Payout	0	0	50,000	50,000	-
7950 Budget Stabilization	0	0	12,044,703	14,860,331	-
Total Designated	0	0	20,534,338	23,954,884	-
7910 Unrestricted Contingency	18,516,733	22,852,871	256,878	616,584	(97.30)
Subtotal Expenditures (7900)	18,516,733	22,852,871	20,791,216	24,571,468	7.52
Total Expenditures, Other Outgo and Ending Fund Balance	\$38,832,609	\$27,819,127	\$37,007,153	\$42,570,057	53.02

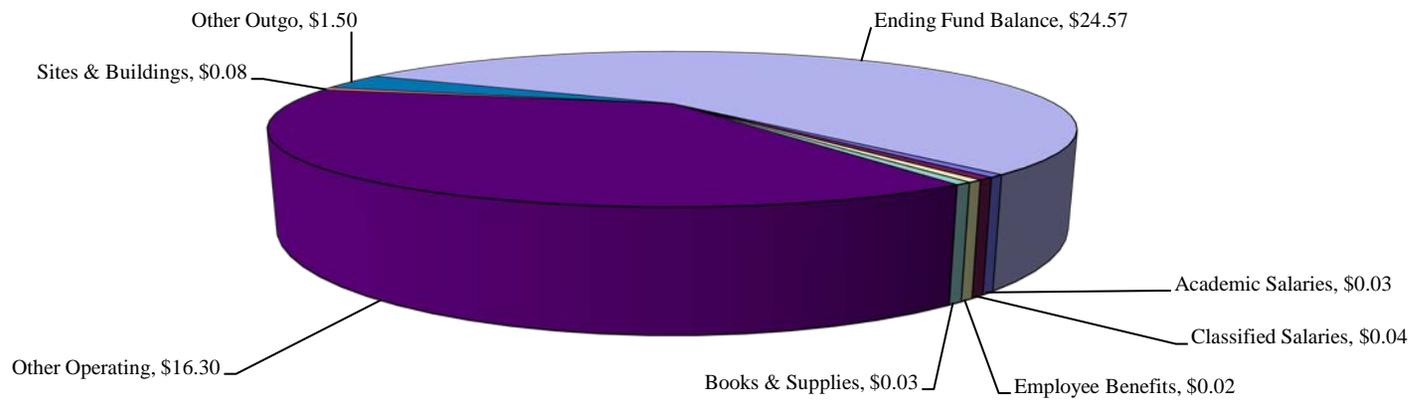
Rancho Santiago Community College District
Adopted Budget 2015-16
Unrestricted - One-Time - General Fund - Fund 13

DRAFT

Revenue in Millions



Expenditures in Millions



Rancho Santiago Community College District
Adopted Budget
2015-16

DRAFT

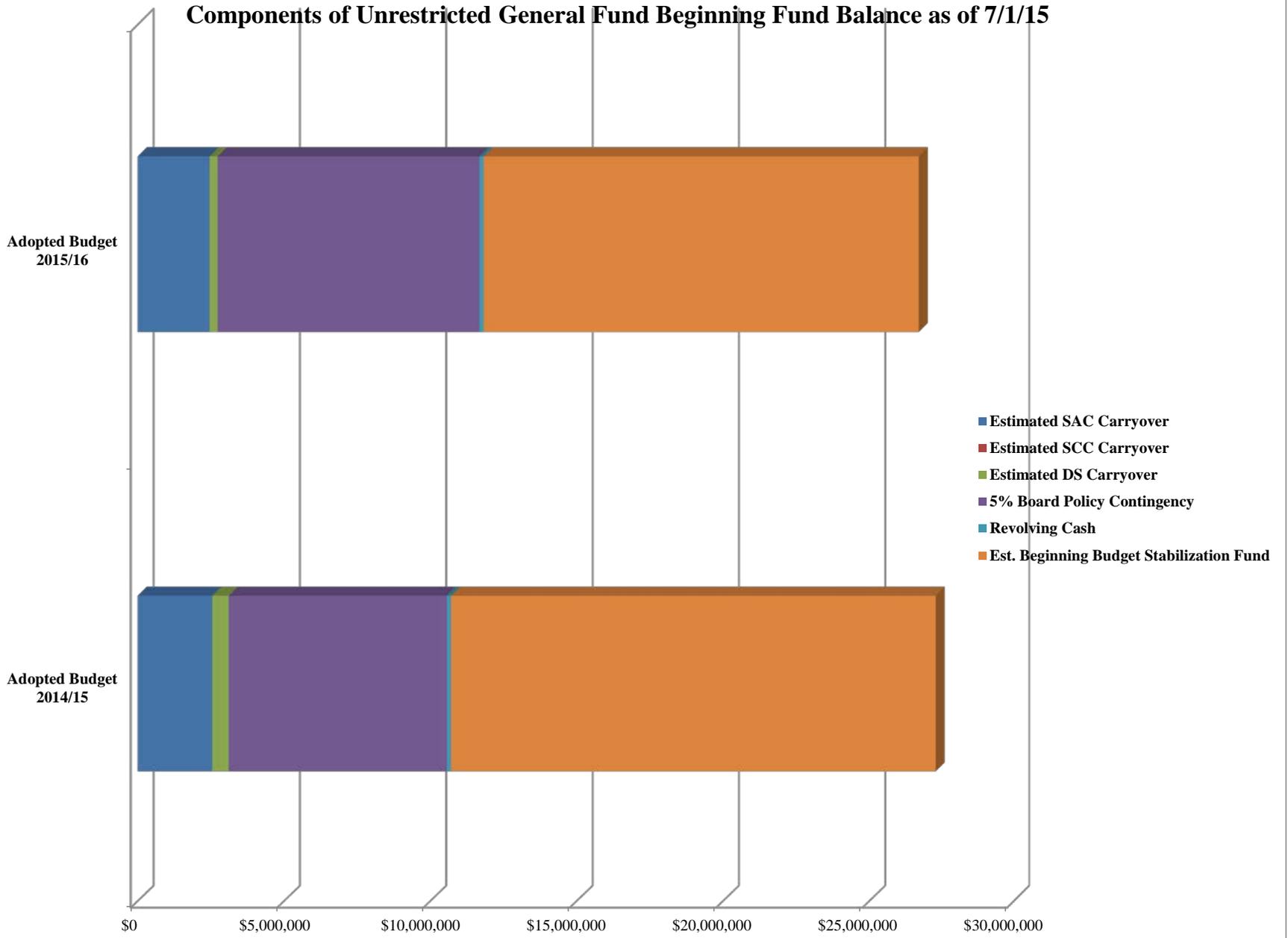
FY 2014-15 Ending Balance and Carryover	
BREAKDOWN OF FUND BALANCE	
2014/15 Beginning Fund Balance	\$ 27,266,692
2014/15 Change in Fund Balance	(179,719)
Ending Balance FY 2014-15 / Beginning Balance FY 2015-16	<u>27,086,973</u>
Carryover for Santa Ana College	\$ 2,457,949
Carryover for Santiago Canyon College	- *
Carryover for District Office	<u>274,140</u>
Total Budget Center Carryovers	2,732,089
5% Board Policy Contingency	8,944,553
Revolving Cash/Vacation Payout	150,000
Election Expense adjustment from FD 11 and FD 13	<u>(400,000)</u>
Beginning Budget Stabilization Fund	14,860,331
Budgeted Spenddown	<u>-</u>
Ending Budget Stabilization Fund	<u><u>\$ 14,860,331</u></u>
RECONCILIATION OF USE OF BUDGET STABILIZATION FUND	
Total Budgeted Expenditures - Fund 13	\$ 17,998,589
+ Unrestricted Contingency	616,584
- Expenditures from One-Time Revenue	<u>(15,483,084)</u>
Net Fund 13 Expenditure Budget	3,132,089
- Fund 11 Budget Stabilization Fund	<u>0</u>
Total Unrestricted General Fund Expenditures Over Revenue	3,132,089
- One-Time Carryovers	(2,732,089)
- Election Expense adjustment from FD 11 and FD 13	<u>(400,000)</u>
Budgeted Spenddown of Budget Stabilization Fund	<u><u>\$ -</u></u>

* SCC overspent budget by \$1,667,083 in FY 2014/15, repayment plan pending

Rancho Santiago Community College District
Adopted Budget
2015-16

DRAFT

Components of Unrestricted General Fund Beginning Fund Balance as of 7/1/15



RSCCD - 2015-16 Adopted Budget SB 361 Revenue Allocation Simulation for Unrestricted General Fund -- FD 11
Based on 14-15 Annual Period Reported FTES

DRAFT

	SAC/CEC	SAC	CEC	SCC/OEC	SCC	OEC	District Services	Institutional Cost	TOTAL
APPORTIONMENT REVENUE									
Base Allocation	\$ 4,536,493	\$ 4,536,493		\$ 3,402,370	\$ 3,402,370				\$ 7,938,863
Grandfathered or Approved Center	\$ 1,134,123		\$ 1,134,123	\$ 1,134,123		\$ 1,134,123			\$ 2,268,246
Base Allocation Increases	\$ 4,761,341	\$ 3,633,538	\$ 1,127,804	\$ 2,002,117	\$ 1,599,256	\$ 402,861			\$ 6,763,458
FTES Base	\$ 94,101,971	\$ 72,618,224	\$ 21,483,747	\$ 39,673,029	\$ 31,961,995	\$ 7,711,034			\$ 133,775,000
Subtotal	\$ 104,533,928	\$ 80,788,255	\$ 23,745,674	\$ 46,211,639	\$ 36,963,621	\$ 9,248,018			\$ 150,745,567
Projected COLA - 1.02%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			\$ -
Estimated Restoration/Access/Growth - 0%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			\$ -
Deficit Coefficient	\$ (1,082,382)	\$ (826,002)	\$ (256,380)	\$ (455,136)	\$ (363,554)	\$ (91,581)			\$ (1,537,518)
Allocation for Full-time Faculty	\$ 1,067,690	\$ 1,067,690	\$ -	\$ 469,931	\$ 469,931	\$ -			\$ 1,537,621
Property Tax Deficit Factor (ERAF)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			\$ -
Enrollment Fee Deficit Factor	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			\$ -
TOTAL ESTIMATED APPORTIONMENT REVENUE	\$ 104,519,236	\$ 81,029,943	\$ 23,489,293	\$ 46,226,433	\$ 37,069,997	\$ 9,156,437			\$ 150,745,670
Percentages	69.33%	53.75%	15.58%	30.67%	24.59%	6.07%			
OTHER STATE REVENUE									
Lottery, Unrestricted	\$ 2,914,922	\$ 2,240,064	\$ 674,857	\$ 1,210,084	\$ 969,020	\$ 241,065			\$ 4,125,006
State Mandate	\$ 513,840	\$ 513,840	\$ -	\$ 226,160	\$ 226,160	\$ -			\$ 740,000
Part-Time Faculty Compensation	\$ 423,139	\$ 322,911	\$ 100,227	\$ 177,927	\$ 142,125	\$ 35,802			\$ 601,066
Subtotal, Other State Revenue	\$ 3,851,900	\$ 3,076,815	\$ 775,085	\$ 1,614,172	\$ 1,337,305	\$ 276,867			\$ 5,466,072
TOTAL ESTIMATED REVENUE	\$ 108,371,136	\$ 84,106,758	\$ 24,264,378	\$ 47,840,605	\$ 38,407,302	\$ 9,433,303			\$ 156,211,742
Percentages	69.37%	53.84%	15.53%	30.63%	24.59%	6.04%			
Less Institutional Cost Expenditures									\$ 11,375,475
Less Net District Services Expenditures									\$ 27,876,794
									\$ 116,959,473
ESTIMATED REVENUE	\$ 81,140,066	\$ 62,972,745	\$ 18,167,321	\$ 35,819,407	\$ 28,756,467	\$ 7,062,940			\$ 116,959,473
BUDGET EXPENDITURES FOR FY 2015-16									
SAC/CEC Expenses	\$ 82,828,546	\$ 72,538,238	\$ 10,290,308						\$ 82,828,546
SCC/OEC Expenses				\$ 38,112,879	\$ 32,812,832	\$ 5,300,047			\$ 38,112,879
District Services Expenses							\$ 28,575,580		\$ 28,575,580
Institutional Cost									
Retirees Instructional-local experience charge								\$ 3,586,709	\$ 3,586,709
Retirees Non-Instructional-local experience charge								\$ 3,770,733	\$ 3,770,733
All Risks Insurance								\$ 203,033	\$ 203,033
Property & Liability								\$ 1,940,000	\$ 1,940,000
Election								\$ 125,000	\$ 125,000
Interfund Transfer								\$ 1,750,000	\$ 1,750,000
TOTAL ESTIMATED EXPENDITURES	\$ 82,828,546	\$ 72,538,238	\$ 10,290,308	\$ 38,112,879	\$ 32,812,832	\$ 5,300,047	\$ 28,575,580	\$ 11,375,475	\$ 160,892,480
Percent of Total Estimated Expenditures	51.48%	45.08%	6.40%	23.69%	20.39%	3.29%	17.76%	7.07%	
ESTIMATED EXPENSES UNDER/(OVER) REVENUE	\$ (1,688,480)	\$ (9,565,493)	\$ 7,877,013	\$ (2,293,472)	\$ (4,056,365)	\$ 1,762,893			\$ (3,981,952)
OTHER STATE REVENUE									
Apprenticeship				\$ 1,911,000	\$ 1,911,000				\$ 1,911,000
Enrollment Fees 2%								\$ 284,586	\$ 284,586
LOCAL REVENUE									
Non Resident Tuition	\$ 1,640,000	\$ 1,640,000		\$ 360,000	\$ 360,000				\$ 2,000,000
Interest/Investments								\$ 180,000	\$ 180,000
Rents/Leases	\$ 48,480	\$ 48,480		\$ 22,472	\$ 22,472		\$ 205,000		\$ 275,952
Proceeds-Sale of Equipment								\$ 5,000	\$ 5,000
Other Local								\$ 24,200	\$ 24,200
Subtotal, Other Local Revenue	\$ 1,688,480	\$ 1,688,480	\$ -	\$ 2,293,472	\$ 2,293,472	\$ -	\$ 205,000	\$ 493,786	\$ 4,680,738
ESTIMATED ENDING BALANCE FOR 6/30/16	\$ (0)	\$ (7,877,013)	\$ 7,877,013	\$ 0	\$ (1,762,893)	\$ 1,762,893			\$ (0)

Rancho Santiago Community College District
Adopted Budget
2015-16

DRAFT

Budget Allocation Model						
FTES Credit vs. Non-Credit Breakdown						
<u>Full-Time Equivalent Students</u>	Santa Ana College		Santiago Canyon College		Total FTES	
	FTES	%	FTES	%		
2014/15 Annual						
Credit	15,530	69.44%	6,835	30.56%	22,365	
CDCP	4,254	73.43%	1,539	26.57%	5,793	
Non-Credit	567	75.60%	183	24.40%	750	
Total	20,351	70.40%	8,557	29.60%	28,908	
2015/16 Projected *						
Credit	15,665	69.40%	6,908	30.60%	22,573	
CDCP	4,312	72.70%	1,619	27.30%	5,931	
Non-Credit	588	77.47%	171	22.53%	759	
Total	20,565	70.28%	8,698	29.72%	29,263	

Expenditures by Major Object (2 Colleges Only) (Fund 11)						
<u>Expenditures by Object</u>	Santa Ana College		Santiago Canyon College		Adopted Budget	
	\$	%	\$	%		
1000 Academic Salaries	\$44,665,674	69.33%	\$19,754,691	30.67%	\$64,420,365	
2000 Classified Salaries	11,811,353	68.26%	5,492,433	31.74%	17,303,786	
3000 Employee Benefits	18,546,816	67.69%	8,852,770	32.31%	27,399,586	
4000 Books and Supplies	453,441	80.07%	112,848	19.93%	566,289	
5000 Services and Other Operating Expenses	7,138,262	64.70%	3,894,094	35.30%	11,032,356	
6000 Sites, Buildings, Books, and Equipment	213,000	97.24%	6,043	2.76%	219,043	
7000 Other Outgo and Contingencies	-	0.00%	-	0.00%	-	
Total Expenditures	\$82,828,546	68.49%	\$38,112,879	31.51%	\$120,941,425	

* Campus determined target for 2015/16 growth, however no growth revenue is budgeted in the Adopted Budget.

Rancho Santiago Community College District
Adopted Budget
2015-16

DRAFT

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

The table of multi-year financial information allows a comparison of prior fiscal years to projections for the current fiscal year. The table covers the following periods: fiscal years 2008-09 through 2015-16

	Actual 08-09	Actual 09-10	% Change	Actual 10-11	% Change	Actual 11-12	% Change	Actual 12-13	% Change	Actual 13-14	% Change	Actual 14-15	% Change	Adopted Budget 15-16	% Change
Adj. Beg. Balance	15,687,397	16,867,113	7.52%	32,190,876	90.85%	47,079,378	46.25%	44,540,063	-5.39%	39,069,034	-12.28%	29,603,923	-24.23%	29,871,791	0.90%
Revenues:															
Federal Income	10,575,709	12,374,630	17.01%	12,408,972	0.28%	11,990,326	-3.37%	11,982,940	-0.06%	11,430,127	-4.61%	11,125,713	-2.66%	10,168,614	-8.60%
State Income:															
General Apportionment	88,971,056	84,219,852	-5.34%	89,269,090	6.00%	81,681,595	-8.50%	50,719,320	-37.91%	58,137,335	14.63%	55,741,454	-4.12%	51,504,970	-7.60%
Lottery	4,258,436	4,639,793	8.96%	3,610,301	-22.19%	4,732,850	31.09%	3,958,881	-16.35%	4,783,708	20.83%	4,948,474	3.44%	5,333,044	7.77%
EPA								20,761,952	0.00%	20,419,045	-1.65%	24,593,717	20.44%	23,946,110	-2.63%
Other State	18,448,073	12,865,904	-30.26%	12,406,717	-3.57%	12,675,431	2.17%	13,798,672	8.86%	15,873,948	15.04%	26,030,335	63.98%	67,134,415	157.91%
Total State	111,677,565	101,725,549	-8.91%	105,286,108	3.50%	99,089,876	-5.89%	89,238,825	-9.94%	99,214,036	11.18%	111,313,980	12.20%	147,918,539	32.88%
Local Income:															
Property Taxes	42,297,526	40,655,149	-3.88%	39,353,393	-3.20%	39,879,978	1.34%	48,279,423	21.06%	46,377,655	-3.94%	49,230,216	6.15%	60,050,220	21.98%
ERAF	459,606	4,616,440	904.43%	2,600,754	-43.66%	(2,511,684)	-196.58%	(346,907)	-86.19%	(7,795)	-97.75%	281,777	-3714.84%	-	-100.00%
Interest	493,561	934,152	89.27%	353,849	-62.12%	315,940	-10.71%	188,517	-40.33%	173,852	-7.78%	271,538	56.19%	180,000	-33.71%
Enrollment Fees	5,210,027	7,043,658	35.19%	6,248,695	-11.29%	7,588,394	21.44%	8,621,927	13.62%	8,423,979	-2.30%	8,744,537	3.81%	8,051,780	-7.92%
Non-resident Tuition	2,686,602	2,576,914	-4.08%	1,971,055	-23.51%	1,616,463	-17.99%	1,495,417	-7.49%	1,520,765	1.70%	2,100,223	38.10%	2,000,000	-4.77%
Other Local	3,100,530	3,251,065	4.86%	2,870,211	-11.71%	2,723,589	-5.11%	3,293,645	20.93%	3,528,023	7.12%	3,745,438	6.16%	3,195,849	-14.67%
Total Local	54,247,852	59,077,378	8.90%	53,397,957	-9.61%	49,612,680	-7.09%	61,532,022	24.02%	60,016,479	-2.46%	64,373,729	7.26%	73,477,849	14.14%
Transfers/Others	16,237	18,428	13.49%	17,279	-6.24%	41,176	138.30%	26,187	-36.40%	94,487	260.82%	8,977	-90.50%	5,000	-44.30%
Total Revenues	176,517,363	173,195,985	-1.88%	171,110,316	-1.20%	160,734,058	-6.06%	162,779,974	1.27%	170,755,129	4.90%	186,822,399	9.41%	231,570,002	23.95%
Total Available	192,204,760	190,063,098	-1.11%	203,301,192	6.97%	207,813,436	2.22%	207,320,037	-0.24%	209,824,163	1.21%	216,426,322	3.15%	261,441,793	20.80%
Expenditures:															
Academic Salaries	68,289,247	61,398,378	-10.09%	60,834,168	-0.92%	60,223,279	-1.00%	60,876,240	1.08%	65,736,333	7.98%	68,827,198	4.70%	73,144,649	6.27%
Classified Salaries	43,352,135	36,992,259	-14.67%	35,215,305	-4.80%	36,201,050	2.80%	36,398,291	0.54%	38,148,246	4.81%	39,257,634	2.91%	42,554,699	8.40%
Employee Benefits	33,833,185	32,190,311	-4.86%	34,326,565	6.64%	39,578,475	15.30%	40,462,677	2.23%	38,262,261	-5.44%	41,013,741	7.19%	48,016,918	17.08%
Supplies & Materials	2,359,885	1,986,601	-15.82%	2,451,654	23.41%	2,116,044	-13.69%	2,226,077	5.20%	2,327,928	4.58%	2,386,013	2.50%	3,961,817	66.04%
Other Operating	23,107,916	20,111,331	-12.97%	18,451,139	-8.26%	19,283,667	4.51%	18,741,928	-2.81%	20,330,997	8.48%	25,483,762	25.34%	56,926,371	123.38%
Capital Outlay	2,197,807	2,947,418	34.11%	2,885,151	-2.11%	2,900,442	0.53%	5,440,462	87.57%	5,392,060	-0.89%	6,435,577	19.35%	5,501,477	-14.51%
Transfers	2,197,472	2,245,924	2.20%	2,057,832	-8.37%	2,757,844	34.02%	4,105,328	48.86%	10,022,415	144.13%	3,150,606	-68.56%	4,112,433	30.53%
Total Expenditures	175,337,647	157,872,222	-9.96%	156,221,814	-1.05%	163,060,801	4.38%	168,251,003	3.18%	180,220,240	7.11%	186,554,531	3.51%	234,218,364	25.55%
Ending Balance	16,867,113	32,190,876	90.85%	47,079,378	46.25%	44,752,635	-4.94%	39,069,034	-12.70%	29,603,923	-24.23%	29,871,791	0.90%	27,223,429	-8.87%
Adjustment to Beginning Balance	-	-		-		(212,572)		-		-		-		-	
Adjusted Beginning Fund Balance	16,867,113	32,190,876		47,079,378		44,540,063		39,069,034		29,603,923		29,871,791		27,223,429	
Ending Balance (% of Exp)	9.62%	20.39%		30.14%		27.32%		23.22%		16.43%		16.01%		11.62%	

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

Rancho Santiago Community College District
Adopted Budget
2015-16

DRAFT

Recap of Revenues and Expenditures
 General Fund (Combined Fund 11, 12 & 13)
 2008-09 to 2015-16

