



**Rancho Santiago Community College District**  
**District Council Meeting**  
**June 1, 2015**  
**Executive Conference Room**  
**3:00 – 5:00 p.m.**

**Agenda**

1. Approval of Minutes of May 18, 2015 Meeting
2. Proposed 2015-2016 Tentative Budget Hardash
3. Committee Reports
  - a. Planning & Organizational Effectiveness Committee Didion
  - b. Human Resources Committee Didion
  - c. Fiscal Resources Committee Hardash
  - d. Physical Resources Committee Hardash
  - e. Technology Advisory Group Krichmar
4. Constituent Representative Reports
  - a. Academic Senate - SAC Zarske
  - b. Academic Senate – SCC Evet
  - c. Classified Staff Andrews
  - d. Student Government – SAC Cortes
  - e. Student Government – SCC Pham
5. Next meeting – June 8 Rodríguez
6. Other

**Next Meeting: June 8, 2015**

**Mission Statement**

The mission of the Rancho Santiago Community College District is to provide quality educational programs and services that address the needs of our diverse students and communities.

The mission of Santa Ana College is to be a leader and partner in meeting the intellectual, cultural, technological, and workforce development needs of our diverse community. Santa Ana College provides access and equity in a dynamic learning environment that prepares students for transfer, careers and lifelong intellectual pursuits in a global community.

Santiago Canyon College is an innovative learning community dedicated to intellectual and personal growth. Our purpose is to foster student success and to help students achieve these core outcomes: to learn, to act, to communicate and to think critically. We are committed to maintaining standards of excellence and providing accessible, transferable, and engaging education to a diverse community.



## Rancho Santiago Community College District District Council Meeting

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### MINUTES

May 18, 2015

Members:	Raúl Rodríguez	Present
	John Didion	Present
	Peter Hardash	Absent
	Erlinda Martinez	Present
	John Weispfenning	Present
	John Zarske	Present
	Corinna Evett	Present
	Diane Hill for Tom Andrews	Present
	Oscar Cortes for Raquel Manriquez	Present
	Hector Soberano	Absent
	Lee Krichmar	Absent
	Raymond Hicks	Absent
	Bonnie Jaros	Present
	John Smith	Absent
	Jim Granitto	Absent
	Victoria Williams	Present

1. Approval of Minutes of April 20, 2015

It was moved by Dr. Jaros, seconded by Ms. Evett and carried unanimously to approve the minutes of the April 20, 2015 meeting.

2. Board Policies and Administrative Regulations

Executive Vice Chancellor Didion presented the following updates:

- AR 3225 – Institutional Effectiveness: this is a new regulation created to align with accreditation standards.
- AR 6610 – Opportunities for Local Hires & Local Businesses on District Capital Improvement and Construction Projects: this administrative regulation was reviewed at the April 20, 2015 meeting and the Board Policy Committee and supports BP 6610 which was approved by the Board in November 2014.
- AR 6700 – Civic Center and Other Facilities Use: there was a minor revision to this policy.
- Various BPs and ARs – technical revisions (most in Ed Code citations) were made to a number of board policies and administrative regulations.

It was moved by Dr. Martinez, seconded by Dr. Jaros and carried unanimously to approve the updates presented.

3. Reorganizations

Executive Vice Chancellor Didion presented two reorganizations in the Child Development area, one reorganization in the SCC security area and one reorganization in the district office fiscal services area. It was noted that the savings in the fiscal services reorganization, coupled with savings in the human resources area, would cover the expenses of the Campus Safety personnel to be hired as part of the implementation of the Safety Recommendations approved by the Board.

4. Committee Reports

A. Planning and Organizational Effectiveness Committee (POE)

Mr. Didion reported that POE will review an evaluation survey regarding budget and planning at their next meeting on May 27, 2015.

B. Human Resources Committee (HRC)

Mr. Didion reported that HRC is working on updates to the classified staff hiring regulation and will then review the administrative management regulation.

C. Fiscal Resources Committee (FRC)

No report.

D. Physical Resources Committee (PRC)

No report.

E. Technology Advisory Group (TAG)

No report.

5. Constituent Representative Reports

- a. Academic Senate/SAC: Academic Senate President Zarske provided an update on the May 12, 2015 SAC Academic Senate meeting and senate activities.
- b. Academic Senate/SCC: Academic Senate President Evett provided an update on senate activities and reported that the next SCC Academic Senate meeting is scheduled for May 19, 2015.
- c. CSEA: On behalf of CSEA President Tom Andrews, Diane Hill reported that site celebrations for Classified Employees Appreciation Week were to take place this week.
- d. Student Government/SAC: ASG President-Elect Oscar Cortes reported on the ASG activities at SAC.
- e. Student Government/SCC: No report.

6. 2015-2016 Meeting Schedule

Chancellor Rodríguez presented the District Council 2015-2016 meeting schedule. Note that 2016 meetings may be adjusted when the 2016 Board meeting calendar is confirmed.

7. Next Meeting: The next District Council meeting will be held on Monday, June 1, 2015 in the Executive Conference Room (#114).

Meeting Adjournment: 3:30 p.m.

Approved:

**RANCHO SANTIAGO COMMUNITY COLLEGE DISTRICT  
UNRESTRICTED GENERAL FUND  
2015-16 Tentative Budget Assumptions  
May 27, 2015**

I. State Revenue

A. Budgeting will continue to utilize the District's Budget Allocation Model 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	P1 28,688.93	28,975.82 b	28,975.82 b	1.00%

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

b - based on College Presidents' estimate as of 2/17/2015

The Governor's May Revision 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	<b>\$6,000,000</b>
CDCP Funding Enhancement	<b>\$7,000,000</b>
Projected COLA of 1.02%	<b>\$1,450,000</b>
Projected Restoration/Access/Growth -0-	<b>\$0</b>
Allocation for Full-time Faculty	<b>\$1,875,000</b>
Projected Deficit (Estimated at 1.72%)	<b>(\$2,400,000)</b>
Base Increase for 2015/16	<b>\$13,925,000</b>

2015/16 Potential Growth at 1.57% based on 3% system 29,431

C. Education Protection Account (EPA) funding estimated at \$21,341,471 based actual on 2014/15 P1. These are not additional funds, rather the EPA is only a portion of general purpose funds that offsets what would otherwise be state aid in the apportionments. Our intention is to charge a portion of faculty salaries against this funding source in compliance with EPA requirements.

D. Unrestricted lottery is projected at \$128 per FTES (\$3,807,597). Restricted lottery at \$34 per FTES (\$1,011,393). (2014/15 P1 of resident & nonresident factored FTES, 29,746.85 x 128 = \$3,807,597 unrestricted lottery; 29,746.85 x 34 = \$1,011,393. These rates are increased and with an increase in FTES there is a slight increase in revenue.

E. Estimated reimbursement for part-time faculty compensation is estimated at \$691,647 (2014/15 P1). Unchanged.

F. Categorical programs will continue to be budgeted separately; self-supporting, matching revenues and expenditures. COLA has now been proposed by the Governor to be added 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. There is no increased match requirements for SSSP funds beginning in 2015/16.

G. BOG fee waivers 2% administration funding estimated at 2014/15 P1 of \$250,674. Unchanged

H. Mandates Block Grant estimated at a total budget of \$740,000. Unchanged. In addition, with a one-time \$626 million allocation statewide for past Mandated Cost reimbursement, we expect approximately \$15.5 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 \$1,600,000. Increase of \$100,000.

J. Interest earnings estimated at \$120,000. Unchanged

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

L. Apprenticeship revenue estimated at \$1,389,971 (2014/15 P1). Unchanged. There is a proposal to increase the allocation for Apprenticeship, but at this time it is not known how this might affect our budget.

**RANCHO SANTIAGO COMMUNITY COLLEGE DISTRICT  
UNRESTRICTED GENERAL FUND  
2015-16 Tentative Budget Assumptions  
May 27, 2015**

III. Appropriations and Expenditures

- A. The Tentative Base Budget for 2015/16 will begin with a rollover in total 2014/15 Adopted Budget by site, as allocated by budget center. The 2015/16 Tentative Budget will be balanced if necessary by using a portion of the Budget Stabilization Fund.
- B. The Cost of Living Allowance (COLA) estimated at **1.02%, \$1.45 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 \$74,000 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 are being 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 \$1.875 million revenue to hire 10 - 26 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, there is no specific state allocation for Scheduled Maintenance however 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 cost estimated at \$1,850,000. Slight increase of \$50,000 due to additional FTES.
- 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 will be offset with cuts from other District Services.**
- M. Other additional DS/Institutional Cost expenses:
  - Trustee Election Expense \$-0- for 15/16 (reduction of \$400,000)
  - Legal Expenses of \$250,000 (in addition to \$250k PY)
  - International Student Recruitment China Office \$-0- additional (PY \$24,000 remains)
- N. Child Development Fund - Program staff continues to develop a plan to reduce the budget deficit. At this time a contribution of \$350,000 will continue to be budgeted as an interfund transfer from the unrestricted general fund.

**Rancho Santiago Community College District**  
**Unrestricted General Fund Summary**  
**2015-16 Tentative Budget Assumptions Analysis**  
**May 27, 2015**

*	<u>New Revenues</u>	Ongoing Only	One-Time
B	Base Allocation Increase	1	\$6,000,000
B	CDCP FTES Funding Equalization	1	\$7,000,000
B	COLA 1.02%		\$1,450,000
B	Growth -0-		\$0
B	Allocation for Full-time Faculty		\$1,875,000
D	Unrestricted Lottery		\$87,262
H	Mandates Block Grant (one-time)	2	\$14,600,000
I	Non-Resident Tuition		\$100,000
J	Interest Earnings		
K	Misc Income		
	<b>Total</b>		<u>\$16,512,262</u> <u>\$14,600,000</u>
	<b><u>New Expenditures</u></b>		
B	COLA 1.02%		\$1,450,000
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		\$1,875,000
E/F	Hourly Faculty Budgets (Convert to Full Time)		\$0
I.F	SSSP Match		\$0
H	Capital Outlay/Scheduled Maintenance Match		\$750,000
I	Utilities Increase		\$200,000
J	ITS Licensing/Contract Escalation Cost		\$147,000
K	Property and Liability Insurance		\$50,000
L	Public Safety Task Force Recommendations		\$0
M	Election Expense		(\$400,000)
M	Other Additional DS/Institutional Costs		\$250,000
I.H	Holding for Allocation of One-Time Expense		\$13,500,000
	<b>Total</b>		<u>\$5,740,848</u> <u>\$14,600,000</u>
	2015-16 Budget Year Surplus (Deficit)		\$10,771,414
	2014-15 Ongoing Base Structural Deficit		<u>(\$8,394,806)</u>
	<b>Total 2015-16 Net Revenue (Deficit)</b>		<u><u>\$2,376,608</u></u>

**Note: Budget Stabilization Fund Balance at 6/30/2015 is estimated at \$8,678,885.**

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

*2 Budgeted 100% unrestricted but is not guaranteed. There is concern that this allocation might be reduced significantly if there is an increase in Prop 98 funding in 2014/15.*

**Rancho Santiago Community College District**  
**Tentative Budget**  
**2015-16**

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

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<u>Revenues by Source</u>	2013-14 Actual Revenue	2014-15 Revised Budget	2014-15 Estimated Revenue	2015-16 Tentative Budget	% change 15/16 Tent/ 14/15 Est
8100 Federal Revenues					
8110 Forest Reserve	\$19,017	\$0	\$0	\$0	-
8120 Higher Education Act	3,626,935	5,159,256	3,524,956	3,979,044	12.88
8130 Workforce Investment Act (JTPA)	181,548	581,526	181,548	581,526	220.32
8140 Temporary Assistance for Needy Families (TANF)	97,055	96,904	90,160	96,904	7.48
8150 Student Financial Aid	4,308	90,167	3,280	90,167	2,648.99
8170 Vocational Technical Education Act (VTEA)	1,902,725	1,847,060	1,949,918	1,477,060	(24.25)
8199 Other Federal Revenues (ABE, CAMP, SBA, Gear Up, NSF)	5,598,539	6,640,682	6,056,620	5,864,432	(3.17)
Total Federal Revenues	11,430,127	14,415,595	11,806,482	12,089,133	2.39
8600 State Revenues					
8611 Apprenticeship Allowance	1,389,973	1,389,971	1,389,971	1,389,971	-
8612 State General Apportionment	58,132,381	60,794,918	58,715,622	68,543,969	16.74
8612 State General Apportionment-Deficit	(2,323,893)	(2,385,181)	(2,385,181)	(2,385,181)	-
8612 State General Apportionment-prior year adjustment	2,328,847	0	3,215,276	0	(100.00)
8619 Other General Apportionments-Enrollment Fee Admin-2%	238,965	250,674	250,674	250,674	-
8619 Other General Apportionments-Part-Time Faculty Compensation	691,648	691,647	691,647	691,647	-
8619 Other General Apportionments-Full-time Faculty Allocation	0	0	0	1,875,000	-
8622 Extended Opportunity Programs & Services (EOPS)	1,541,889	1,545,432	1,545,432	1,545,432	-
8623 Disabled Students Programs & Services (DSPS)	1,399,963	2,090,940	1,463,917	2,084,914	42.42
8625 CalWORKS	394,197	415,534	415,534	415,534	-
8626 Telecomm./Technology Infrastructure Prog. (TTIP)	14,517	39,246	39,246	39,246	-
8629 Other Gen Categorical Apport-BSI	841,701	1,924,981	900,000	863,720	(4.03)
8629 Other Gen Categorical Apport-CARE	71,571	77,009	77,009	78,059	1.36
8629 Other Gen Categorical Apport-Equal Employment Opportunity	20,456	12,822	12,822	12,822	-
8629 Other Gen Categorical Apport-Instructional Equipment	381,216	1,146,811	1,146,811	0	(100.00)
8629 Other Gen Categorical Apport-Matriculation-Credit	1,772,481	5,223,464	2,000,000	4,856,165	142.81
8629 Other Gen Categorical Apport-Matriculation-Non-Credit	1,743,003	1,754,804	1,754,804	1,712,506	(2.41)
8629 Other Gen Categorical Apport-Student Equity	0	1,611,247	1,611,247	1,611,247	-
8629 Other Gen Categorical Apport-Student Financial Aid Admin	1,055,049	991,490	991,490	986,490	(0.50)

**Rancho Santiago Community College District**  
**Tentative Budget**  
**2015-16**

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

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<u>Revenues by Source</u>	2013-14 Actual Revenue	2014-15 Revised Budget	2014-15 Estimated Revenue	2015-16 Tentative Budget	% change 15/16 Tent/ 14/15 Est
8630 Education Protection Account	20,419,045	21,783,177	21,783,177	21,341,471	(2.03)
8659 Other Reimb Categorical Allow-Career Tech Education	583,371	16,809,519	1,000,000	16,695,271	1,569.53
8659 Other Reimb Categorical Allow-Economic Development	1,740,284	1,947,109	1,947,109	1,500,959	(22.91)
8659 Other Reimb Categorical Allow-Other	905,314	7,952,823	1,000,000	7,633,610	663.36
8672 Homeowners' Property Tax Relief	299,914	310,913	310,913	309,658	(0.40)
8681 State Lottery Proceeds	4,783,708	4,708,549	4,708,549	4,795,811	1.85
8682 State Mandated Costs	788,436	2,087,869	2,087,869	16,240,000	677.83
Total State Revenues	99,214,036	133,175,768	106,673,938	153,088,995	43.51
8800 Local Revenues					
8809 RDA Funds - Other	1,316,893	1,365,189	1,365,189	1,359,678	(0.40)
8811 Tax Allocation, Secured Roll	38,030,727	39,425,461	39,425,461	39,266,322	(0.40)
8812 Tax Allocation, Supplement Roll	918,574	952,261	952,261	948,417	(0.40)
8813 Tax Allocation, Unsecured Roll	1,393,980	1,445,103	1,445,103	1,439,270	(0.40)
8816 Prior Years' Taxes	760,440	788,329	788,329	785,147	(0.40)
8817 Education Revenue Augmentation Fund (ERAF)	(7,795)	0	0	0	-
8818 RDA Funds - Pass Thru AB	213,891	221,735	221,735	220,840	(0.40)
8819 RDA Funds - Residuals	3,743,150	3,880,426	3,880,426	3,864,763	(0.40)
8820 Contrib, Gifts, Grants & Endowment	4,614	561	561	561	-
8831 Contract Instructional Service	10,420	169,861	0	169,861	-
8850 Rents and Leases	346,267	302,888	260,574	300,385	15.28
8860 Interest & Investment Income	173,852	120,000	163,221	120,000	(26.48)
8874 CCC Enrollment Fees	8,423,979	7,854,253	7,854,253	7,274,636	(7.38)
8876 Health Services Fees	1,128,987	1,139,844	1,139,844	1,139,844	-
8880 Nonresident Tuition	1,520,765	1,500,000	2,056,245	1,600,000	(22.19)
8882 Parking Fees & Bus Passes	930,964	935,000	935,000	935,000	-
8885 Student ID & ASB Fees	123,990	111,916	238,067	0	(100.00)
8890 Other Local Revenues (Student Transcript/Representation/ Discounts/Fines/Instr. Mat./Health Serv. Use Fees, etc.)	544,261	286,923	687,337	223,987	(67.41)

**Rancho Santiago Community College District**  
**Tentative Budget**  
**2015-16**

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

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<u>Revenues by Source</u>	2013-14 Actual Revenue	2014-15 Revised Budget	2014-15 Estimated Revenue	2015-16 Tentative Budget	% change 15/16 Tent/ 14/15 Est
8891 Other Local Rev - Special Proj	438,520	628,292	300,000	630,192	110.06
Total Local Revenues	<u>60,016,479</u>	<u>61,128,042</u>	<u>61,713,606</u>	<u>60,278,903</u>	(2.32)
8900 Other Financing Sources					
8910 Proceeds-Sale of Equip & Suppl	6,102	5,000	8,977	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>5,000</u>	<u>8,977</u>	<u>5,000</u>	(44.30)
Total Revenues	<u>170,755,129</u>	<u>208,724,405</u>	<u>180,203,003</u>	<u>225,462,031</u>	25.12
Net Beginning Balance	39,069,034	29,603,923	29,603,923	24,478,735	(17.31)
Adjustments to Beginning Balance	0	0	0	0	-
Adjusted Beginning Fund Balance	<u>39,069,034</u>	<u>29,603,923</u>	<u>29,603,923</u>	<u>24,478,735</u>	(17.31)
Total Revenues, Other Financing Sources and Beginning Fund Balance	<u><u>\$209,824,163</u></u>	<u><u>\$238,328,328</u></u>	<u><u>\$209,806,926</u></u>	<u><u>\$249,940,766</u></u>	19.13

**Rancho Santiago Community College District**  
**Tentative Budget**  
**2015-16**

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

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<u>Expenditures by Object</u>	2013-14 Actual Expenses	2014-15 Revised Budget	2014-15 Estimated Expenses	2015-16 Tentative Budget	% change 15/16 Tent/ 14/15 Est
1000 Academic Salaries					
1100 Instructional Salaries, Regular Contract	\$23,458,474	\$26,246,112	\$25,342,583	\$28,808,201	13.68
1200 Non-Instructional Salaries, Regular Contract	15,155,391	16,392,516	15,689,865	16,357,367	4.25
1300 Instructional Salaries, Other Non-Regular	22,570,798	18,161,454	22,689,110	21,354,113	(5.88)
1400 Non-Instructional Salaries, Other Non-Regular	4,551,670	6,248,931	5,171,436	4,995,859	(3.40)
Subtotal	65,736,333	67,049,013	68,892,994	71,515,540	3.81
2000 Classified Salaries					
2100 Non-Instructional Salaries, Regular Full Time	30,305,388	34,460,930	31,380,777	33,969,209	8.25
2200 Instructional Aides, Regular Full Time	947,104	955,283	933,584	937,511	0.42
2300 Non-Instructional Salaries, Other	4,441,117	5,707,298	4,061,579	4,566,081	12.42
2400 Instructional Aides, Other	2,454,637	3,265,455	2,834,279	2,381,337	(15.98)
Subtotal	38,148,246	44,388,966	39,210,219	41,854,138	6.74
3000 Employee Benefits					
3100 State Teachers' Retirement System Fund	4,830,859	5,654,676	5,409,065	6,774,732	25.25
3200 Public Employees' Retirement System Fund	4,017,942	4,878,803	4,275,305	4,704,381	10.04
3300 Old Age, Survivors, Disability, and Health Ins.	3,716,852	4,265,071	3,886,409	4,143,033	6.60
3400 Health and Welfare Benefits	21,811,121	25,915,311	24,017,894	27,369,342	13.95
3500 State Unemployment Insurance	114,991	344,432	90,777	324,162	257.10
3600 Workers' Compensation Insurance	2,513,024	2,671,517	2,633,807	2,637,017	0.12
3900 Other Benefits	1,257,472	1,420,498	1,288,590	1,379,885	7.08
Subtotal	38,262,261	45,150,308	41,601,847	47,332,552	13.78
<b>TOTAL SALARIES/BENEFITS</b>	<b>142,146,840</b>	<b>156,588,287</b>	<b>149,705,060</b>	<b>160,702,230</b>	<b>7.35</b>
<b>Salaries/Benefits Cost % of Total Expenditures</b>	<b>84%</b>	<b>74%</b>	<b>82%</b>	<b>73%</b>	

**Rancho Santiago Community College District**  
**Tentative Budget**  
**2015-16**

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

DRAFT

<u>Expenditures by Object</u>	<b>2013-14 Actual Expenses</b>	<b>2014-15 Revised Budget</b>	<b>2014-15 Estimated Expenses</b>	<b>2015-16 Tentative Budget</b>	<b>% change 15/16 Tent/ 14/15 Est</b>
4000 Books and Supplies					
4100 Textbooks	0	61	60	61	1.67
4200 Other Books	124,962	216,707	121,212	131,363	8.37
4300 Instructional Supplies	981,910	1,990,964	1,076,145	1,772,937	64.75
4400 Media Supplies	0	0	0	0	-
4500 Maintenance Supplies	203,185	280,987	186,787	195,010	4.40
4600 Non-Instructional Supplies	913,477	1,242,625	879,632	934,034	6.18
4700 Food Supplies	104,394	221,654	122,229	156,594	28.12
Subtotal	2,327,928	3,952,998	2,386,065	3,189,999	33.69
5000 Services and Other Operating Expenses					
5100 Personal & Consultant Svcs	3,068,900	22,858,482	5,842,408	22,786,858	290.03
5200 Travel & Conference Expenses	476,197	950,742	484,795	715,703	47.63
5300 Dues & Memberships	176,958	235,592	216,038	174,614	(19.17)
5400 Insurance	1,766,373	2,064,626	1,797,166	2,114,626	17.66
5500 Utilities & Housekeeping Svcs	4,339,861	4,304,430	4,661,585	3,181,879	(31.74)
5600 Rents, Leases & Repairs	3,257,502	3,918,695	3,231,397	3,709,249	14.79
5700 Legal, Election & Audit Exp	794,631	1,206,478	761,982	917,962	20.47
5800 Other Operating Exp & Services	5,020,573	6,325,874	5,492,331	3,093,439	(43.68)
5900 Other (Transp., Postage, Reproduction, Special Proj., etc.)	1,430,002	3,420,276	991,019	16,390,109	1,553.86
Subtotal	20,330,997	45,285,195	23,478,721	53,084,439	126.10
6000 Sites, Buildings, Books, and Equipment					
6100 Sites & Site Improvements	45,426	35,315	76,514	0	(100.00)
6200 Buildings	1,763,141	8,100	1,760,017	5,000	(99.72)
6300 Library Books	59,802	148,192	78,271	112,011	43.11
6400 Equipment	3,523,691	5,965,872	4,460,197	3,130,764	(29.81)
Subtotal	5,392,060	6,157,479	6,374,999	3,247,775	(49.05)
Subtotal, Expenditures (1000 - 6000)	170,197,825	211,983,959	181,944,845	220,224,443	21.04

**Rancho Santiago Community College District**  
**Tentative Budget**  
**2015-16**

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

DRAFT

<u>Expenditures by Object</u>	2013-14 Actual Expenses	2014-15 Revised Budget	2014-15 Estimated Expenses	2015-16 Tentative Budget	% change 15/16 Tent/ 14/15 Est
7000 Other Outgo					
7200 Intrafund Transfers Out	0	0	(2,004)	0	(100.00)
7300 Interfund Transfers Out	9,257,238	1,600,000	2,600,000	3,350,000	28.85
7600 Other Student Aid	765,177	958,912	785,350	792,232	0.88
Subtotal	10,022,415	2,558,912	3,383,346	4,142,232	22.43
Subtotal, Expenditures (1000 - 7000)	180,220,240	214,542,871	185,328,191	224,366,675	21.06
7900 Reserve for Contingencies					
7910 Estimated COLA	0	258,876	0	1,450,000	-
7910 Estimated Restoration/Access/Growth	0	3,684,941	0	0	-
7920 Restricted Contingency-Campus Health Services-3250	0	170,132	0	170,132	-
7920 Restricted Contingency-Health Services-3450	0	477,053	0	477,053	-
7920 Restricted Contingency-Safety & Parking-3610	0	63,417	0	63,417	-
7920 Restricted Contingency-Veterans Affairs-3749	0	0	0	0	-
7930 Board Policy Contingency (5%)	0	7,445,802	0	8,339,635	-
7940 Revolving Cash Accounts	0	100,000	0	100,000	-
7940 Employee Emergency Vacation Payout	0	50,000	0	50,000	-
7950 Budget Stabilization	0	11,535,236	0	12,044,703	-
Total Designated	0	23,785,457	0	22,694,940	-
7910 Unrestricted Contingency	29,603,923	0	24,478,735	2,879,151	(88.24)
Subtotal Expenditures (7900)	29,603,923	23,785,457	24,478,735	25,574,091	4.47
Total Expenditures, Other Outgo and Ending Fund Balance	\$209,824,163	\$238,328,328	\$209,806,926	\$249,940,766	19.13

**Rancho Santiago Community College District**  
**Tentative Budget**  
**2015-16**

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

<u>Revenues by Source</u>	<b>2014-15 Adopted Budget</b>	<b>2014-15 Allocated Budget</b>	<b>2014-15 Estimated Revenue</b>	<b>% change 14/15 Est/ 14/15 Budget</b>	<b>2015-16 Tentative Budget</b>	<b>% change 15/16 Tent/ 14/15 Est</b>
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	1,389,971	-	1,389,971	-
8612 State General Apportionment	60,794,918	60,794,918	58,715,622	(3.42)	68,543,969	16.74
8612 State General Apportionment-Deficit	(2,385,181)	(2,385,181)	(2,385,181)	-	(2,385,181)	-
8612 State General Apportionment-prior year adjustment	0	0	3,215,276	-	0	(100.00)
8619 Other General Apportionments-Enroll Fee Admin-2%	250,674	250,674	250,674	-	250,674	-
8619 Other General Apportionments-Part-Time Fac Comp	691,647	691,647	691,647	-	691,647	-
8619 Other General Apportionments-Full-time Faculty Alloc	0	0	0	-	1,875,000	-
8630 Education Protection Account	21,783,177	21,783,177	21,783,177	-	21,341,471	(2.03)
8672 Homeowners' Property Tax Relief	310,913	310,913	310,913	-	309,658	(0.40)
8681 State Lottery Proceeds	3,720,335	3,720,335	3,720,335	-	3,807,597	2.35
8682 State Mandated Costs	1,640,000	2,087,869	2,087,869	-	16,240,000	677.83
Total State Revenues	88,196,454	88,644,323	89,780,303	1.28	112,064,806	24.82
8800 Local Revenues						
8809 RDA Funds - Other	1,365,189	1,365,189	1,365,189	-	1,359,678	(0.40)
8810 Tax Allocation, Redevelopment	0	0	0	-	0	-
8811 Tax Allocation, Secured Roll	39,425,461	39,425,461	39,425,461	-	39,266,322	(0.40)
8812 Tax Allocation, Supplement Roll	952,261	952,261	952,261	-	948,417	(0.40)
8813 Tax Allocation, Unsecured Roll	1,445,103	1,445,103	1,445,103	-	1,439,270	(0.40)
8816 Prior Years' Taxes	788,329	788,329	788,329	-	785,147	(0.40)
8817 Education Revenue Augmentation Fund (ERAF)	0	0	0	-	0	-
8818 RDA Funds - Pass Thru AB	221,735	221,735	221,735	-	220,840	(0.40)
8819 RDA Funds - Residuals	3,880,426	3,880,426	3,880,426	-	3,864,763	(0.40)
8820 Contrib, Gifts, Grants & Endowment	0	0	0	-	0	-
8850 Rents and Leases	290,952	302,888	260,574	(13.97)	300,385	15.28

**Rancho Santiago Community College District**  
**Tentative Budget**  
**2015-16**

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

<u>Revenues by Source</u>	<b>2014-15 Adopted Budget</b>	<b>2014-15 Allocated Budget</b>	<b>2014-15 Estimated Revenue</b>	<b>% change 14/15 Est/ 14/15 Budget</b>	<b>2015-16 Tentative Budget</b>	<b>% change 15/16 Tent/ 14/15 Est</b>
8860 Interest & Investment Income	120,000	120,000	163,221	36.02	120,000	(26.48)
8874 CCC Enrollment Fees	7,854,253	7,854,253	7,854,253	-	7,274,636	(7.38)
8880 Nonresident Tuition	1,500,000	1,500,000	2,056,245	37.08	1,600,000	(22.19)
8885 Student ID & ASB Fees	0	111,916	238,067	112.72	0	(100.00)
8890 Transcript/Representation/ Discounts/Fines/Instr. Mat./Health Serv. Use Fees,	41,195	107,994	508,408	370.77	45,058	(91.14)
8891 Other Local Rev - Special Proj	0	0	0	-	0	-
Total Local Revenues	57,884,904	58,075,555	59,159,272	1.87	57,224,516	(3.27)
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	5,000	5,000	8,977	79.54	5,000	(44.30)
Total Revenues	146,086,358	146,724,878	148,948,552	1.52	169,294,322	13.66
Net Beginning Balance	27,266,692	27,266,692	27,266,692	-	22,361,862	(17.99)
Adjustments to Beginning Balance	0	0	0	-	0	-
Adjusted Beginning Fund Balance	27,266,692	27,266,692	27,266,692	-	22,361,862	(17.99)
Total Revenues, Other Financing Sources and Beginning Fund Balance	\$173,353,050	\$173,991,570	\$176,215,244	1.28	\$191,656,184	8.76

**Rancho Santiago Community College District**  
**Tentative Budget**  
**2015-16**

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

DRAFT

<u>Expenditures by Object</u>	<b>2014-15 Adopted Budget</b>	<b>2014-15 Allocated Budget</b>	<b>2014-15 Estimated Expenses</b>	<b>% change 14/15 Est/ 14/15 Budget</b>	<b>2015-16 Tentative Budget</b>	<b>% change 15/16 Tent/ 14/15 Est</b>
1000 Academic Salaries						
1100 Instructional Salaries, Regular Contract	\$26,011,381	\$25,857,603	\$25,074,453	(3.03)	\$28,419,692	13.34
1200 Non-Instructional Salaries, Regular Contract	13,773,625	13,796,692	13,605,371	(1.39)	13,707,419	0.75
1300 Instructional Salaries, Other Non-Regular	16,099,322	17,576,043	22,311,523	26.94	20,843,782	(6.58)
1400 Non-Instructional Salaries, Other Non-Regular	1,010,725	1,176,324	1,276,150	8.49	706,642	(44.63)
Subtotal	56,895,053	58,406,662	62,267,497	6.61	63,677,535	2.26
2000 Classified Salaries						
2100 Non-Instructional Salaries, Regular Full Time	27,204,024	26,583,662	25,781,780	(3.02)	26,467,621	2.66
2200 Instructional Aides, Regular Full Time	955,083	944,828	933,584	(1.19)	924,201	(1.01)
2300 Non-Instructional Salaries, Other	1,760,721	1,710,586	1,411,133	(17.51)	1,246,623	(11.66)
2400 Instructional Aides, Other	1,726,501	1,723,938	1,880,136	9.06	905,163	(51.86)
Subtotal	31,646,329	30,963,014	30,006,633	(3.09)	29,543,608	(1.54)
3000 Employee Benefits						
3100 State Teachers' Retirement System Fund	5,001,555	4,932,262	4,942,076	0.20	6,113,347	23.70
3200 Public Employees' Retirement System Fund	3,546,879	3,590,440	3,412,743	(4.95)	3,505,799	2.73
3300 Old Age, Survivors, Disability, and Health Ins.	3,205,723	3,210,646	3,175,140	(1.11)	3,170,317	(0.15)
3400 Health and Welfare Benefits	23,291,168	22,835,372	22,138,537	(3.05)	24,377,493	10.11
3500 State Unemployment Insurance	341,527	310,511	83,238	(73.19)	294,628	253.96
3600 Workers' Compensation Insurance	2,142,922	2,131,725	2,250,995	5.59	2,144,306	(4.74)
3900 Other Benefits	1,202,629	1,186,489	1,122,076	(5.43)	1,159,413	3.33
Subtotal	38,732,403	38,197,445	37,124,805	(2.81)	40,765,303	9.81
<b>TOTAL SALARIES/BENEFITS</b>	<b>127,273,785</b>	<b>127,567,121</b>	<b>129,398,935</b>	<b>0.71</b>	<b>133,986,446</b>	<b>3.55</b>
<b>Salaries/Benefits Cost % of Total Expenditures</b>	<b>86%</b>	<b>85%</b>	<b>86%</b>		<b>82%</b>	

**Rancho Santiago Community College District**  
**Tentative Budget**  
**2015-16**

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

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<u>Expenditures by Object</u>	<b>2014-15 Adopted Budget</b>	<b>2014-15 Allocated Budget</b>	<b>2014-15 Estimated Expenses</b>	<b>% change 14/15 Est/ 14/15 Budget</b>	<b>2015-16 Tentative Budget</b>	<b>% change 15/16 Tent/ 14/15 Est</b>
4000 Books and Supplies						
4100 Textbooks	0	0	0	-	0	-
4200 Other Books	5,903	5,916	4,918	(16.87)	5,243	6.61
4300 Instructional Supplies	134,084	19,421	11,132	(42.68)	464	(95.83)
4400 Media Supplies	0	0	0	-	0	-
4500 Maintenance Supplies	270,704	258,783	186,221	(28.04)	172,806	(7.20)
4600 Non-Instructional Supplies	717,594	660,094	514,827	(22.01)	516,723	0.37
4700 Food Supplies	17,514	21,298	11,634	(45.38)	13,637	17.22
Subtotal	1,145,799	965,512	728,732	(24.52)	708,873	(2.73)
5000 Services and Other Operating Expenses						
5100 Personal & Consultant Svcs	788,606	763,107	579,974	(24.00)	702,492	21.12
5200 Travel & Conference Expenses	255,877	241,904	128,190	(47.01)	167,430	30.61
5300 Dues & Memberships	179,630	186,651	167,013	(10.52)	146,217	(12.45)
5400 Insurance	2,003,033	2,003,033	1,735,573	(13.35)	2,053,033	18.29
5500 Utilities & Housekeeping Svcs	4,308,136	4,300,270	4,659,705	8.36	3,178,019	(31.80)
5600 Rents, Leases & Repairs	3,878,100	3,609,095	2,994,702	(17.02)	3,414,222	14.01
5700 Legal, Election & Audit Exp	1,166,490	1,206,478	761,982	(36.84)	917,962	20.47
5800 Other Operating Exp & Services	4,515,744	5,445,922	5,022,474	(7.78)	2,375,924	(52.69)
5900 Other (Transp., Postge, Reprod., Spec. Proj., etc.)	972,048	1,482,340	534,797	(63.92)	14,398,706	2,592.37
Subtotal	18,067,664	19,238,800	16,584,410	(13.80)	27,354,005	64.94
6000 Sites, Buildings, Books, and Equipment						
6100 Sites & Site Improvements	0	35,315	76,514	116.66	0	(100.00)
6200 Buildings	8,100	8,100	1,760,017	21,628.60	5,000	(99.72)
6300 Library Books	34,801	25,962	30,302	16.72	443	(98.54)
6400 Equipment	1,285,890	1,475,905	2,676,476	81.34	1,387,928	(48.14)
Subtotal	1,328,791	1,545,282	4,543,309	194.01	1,393,371	(69.33)
Subtotal, Expenditures (1000 - 6000)	147,816,039	149,316,715	151,255,386	1.30	163,442,695	8.06

**Rancho Santiago Community College District**  
**Tentative Budget**  
**2015-16**

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

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<u>Expenditures by Object</u>	<b>2014-15 Adopted Budget</b>	<b>2014-15 Allocated Budget</b>	<b>2014-15 Estimated Expenses</b>	<b>% change 14/15 Est/ 14/15 Budget</b>	<b>2015-16 Tentative Budget</b>	<b>% change 15/16 Tent/ 14/15 Est</b>
7000 Other Outgo						
7200 Intrafund Transfers Out	0	0	(2,004)	-	0	(100.00)
7300 Interfund Transfers Out	1,100,000	1,600,000	2,600,000	62.50	3,350,000	28.85
7600 Other Student Aid	0	0	0	-	0	-
Subtotal	<u>1,100,000</u>	<u>1,600,000</u>	<u>2,597,996</u>	62.37	<u>3,350,000</u>	28.95
Subtotal, Expenditures (1000 - 7000)	<u>148,916,039</u>	<u>150,916,715</u>	<u>153,853,382</u>	1.95	<u>166,792,695</u>	8.41
7900 Reserve for Contingencies						
7910 Estimated COLA	1,138,982	258,876	0	(100.00)	1,450,000	-
7910 Estimated Restoration/Access/Growth	3,684,941	3,684,941	0	(100.00)	0	-
7930 Board Policy Contingency (5%)	7,445,802	7,445,802	0	(100.00)	8,339,635	-
7940 Revolving Cash Accounts	100,000	100,000	0	(100.00)	100,000	-
7940 Vacation Payout	50,000	50,000	0	(100.00)	50,000	-
7950 Budget Stabilization	10,794,318	11,535,236	0	(100.00)	12,044,703	-
Total Designated	<u>23,214,043</u>	<u>23,074,855</u>	<u>0</u>	(100.00)	<u>21,984,338</u>	-
7910 Unrestricted Contingency	1,222,968	0	22,361,862	-	2,879,151	(87.12)
Subtotal Expenditures (7900)	<u>24,437,011</u>	<u>23,074,855</u>	<u>22,361,862</u>	(3.09)	<u>24,863,489</u>	11.19
Total Expenditures, Other Outgo and Ending Fund Balance	<u>\$173,353,050</u>	<u>\$173,991,570</u>	<u>\$176,215,244</u>	1.28	<u>\$191,656,184</u>	8.76

**Rancho Santiago Community College District**  
**Tentative Budget**  
**2015-16**

<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	42,633,790		317,845		42,951,635		4,828,857		47,780,492	
Classified Salaries	11,003,270		21,947		11,025,217		7,094,787		18,120,004	
Employee Benefits	17,727,993		6,366		17,734,359		3,822,809		21,557,168	
Supplies & Materials	389,024		7,600		396,624		1,431,358		1,827,982	
Other Operating Exp & Services	3,725,164		818,841		4,544,005		3,913,968		8,457,973	
Capital Outlay	0		0		0		1,396,728		1,396,728	
Other Outgo	0		6,878		6,878		1,135,488		1,142,366	
<b>Grand Total</b>	<b>\$75,479,241</b>	<b>54.18%</b>	<b>\$1,179,477</b>	<b>80.08%</b>	<b>\$76,658,718</b>	<b>54.45%</b>	<b>\$23,623,995</b>	<b>40.53%</b>	<b>\$100,282,713</b>	<b>50.37%</b>

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<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	19,872,402		0		19,872,402		3,007,148		22,879,550	
Classified Salaries	5,421,953		0		5,421,953		3,275,738		8,697,691	
Employee Benefits	8,818,924		0		8,818,924		1,985,482		10,804,406	
Supplies & Materials	16,026		0		16,026		902,443		918,469	
Other Operating Exp & Services	1,107,966		0		1,107,966		4,622,715		5,730,681	
Capital Outlay	2,691		0		2,691		310,716		313,407	
Other Outgo	0		0		0		303,929		303,929	
<b>Grand Total</b>	<b>\$35,239,962</b>	<b>25.29%</b>	<b>\$0</b>	<b>0.00%</b>	<b>\$35,239,962</b>	<b>25.03%</b>	<b>\$14,408,171</b>	<b>24.72%</b>	<b>\$49,648,133</b>	<b>24.94%</b>

<b>District Office</b>	<b>Fund 11 Unrestricted</b>	<b>%</b>	<b>Fund 13 One-Time</b>	<b>%</b>	<b>Fund 11/13 Unrestricted</b>	<b>%</b>	<b>Fund 12 Restricted</b>	<b>%</b>	<b>Fund 11/12/13 Combined</b>	<b>%</b>
Academic Salaries	853,498		0		853,498		2,000		855,498	
Classified Salaries	13,096,438		0		13,096,438		1,940,005		15,036,443	
Employee Benefits	6,854,578		0		6,854,578		758,958		7,613,536	
Supplies & Materials	285,641		10,582		296,223		147,325		443,548	
Other Operating Exp & Services	6,116,245		32,756		6,149,001		17,193,751		23,342,752	
Capital Outlay	1,390,680		0		1,390,680		146,960		1,537,640	
Other Outgo	0		250,000		250,000		63,417		313,417	
<b>Grand Total</b>	<b>\$28,597,080</b>	<b>20.53%</b>	<b>\$293,338</b>	<b>19.92%</b>	<b>\$28,890,418</b>	<b>20.52%</b>	<b>\$20,252,416</b>	<b>34.75%</b>	<b>\$49,142,834</b>	<b>24.69%</b>

<b>Total Expenditures-excludes Districtwide</b>	<b>\$139,316,283</b>	<b>100.00%</b>	<b>\$1,472,815</b>	<b>100.00%</b>	<b>\$140,789,098</b>	<b>100.00%</b>	<b>\$58,284,582</b>	<b>100.00%</b>	<b>\$199,073,680</b>	<b>100.00%</b>
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<b>Districtwide</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>
Employee Benefits-retiree benefits	7,357,442		0		7,357,442		0		7,357,442	
Election	0		0		0		0		0	
Other Operating Exp & Services-prop&liability ins	2,053,033		13,500,000		15,553,033		0		15,553,033	
Other Outgo-Interfund Transfers	1,850,000		1,500,000		3,350,000		0		3,350,000	
Other Outgo-Board Policy Contingency	0		8,339,635		8,339,635		0		8,339,635	
Other Outgo-Reserves	4,072,273		12,194,703		16,266,976		0		16,266,976	
<b>Grand Total</b>	<b>\$15,332,748</b>		<b>\$35,534,338</b>		<b>\$50,867,086</b>		<b>\$0</b>		<b>\$50,867,086</b>	

<b>Total Expenditures-includes Districtwide</b>	<b>\$154,649,031</b>		<b>\$37,007,153</b>		<b>\$191,656,184</b>		<b>\$58,284,582</b>		<b>\$249,940,766</b>	
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**Rancho Santiago Community College District**  
**Tentative Budget**  
**2015-16**

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

DRAFT

<u>Revenues by Source</u>	2013-14 Actual Revenue	2014-15 Revised Budget	2014-15 Estimated Revenue	2015-16 Tentative Budget	% change 15/16 Tent/ 14/15 Est
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	1,389,971	1,389,971	1,389,971	-
8612 State General Apportionment	58,132,381	60,794,918	58,715,622	68,543,969	16.74
8612 State General Apportionment-Deficit	(2,323,893)	(2,385,181)	(2,385,181)	(2,385,181)	-
8612 State General Apportionment&EPA-prior year adjustment	2,328,847	0	3,215,276	0	(100.00)
8619 Other General Apportionments-Enrollment Fee Admin-2%	238,965	250,674	250,674	250,674	-
8619 Other General Apportionments-Part-Time Faculty Compensation	691,648	691,647	691,647	691,647	-
8619 Other General Apportionments-Full-time Faculty Allocation	0	0	0	1,875,000	-
8630 Education Protection Account	20,419,045	21,783,177	21,783,177	21,341,471	(2.03)
8672 Homeowners' Property Tax Relief	299,914	310,913	310,913	309,658	(0.40)
8681 State Lottery Proceeds	3,758,209	3,720,335	3,720,335	3,807,597	2.35
8682 State Mandated Costs	0	2,087,869	2,087,869	1,640,000	(21.45)
Total State Revenues	84,935,089	88,644,323	89,780,303	97,464,806	8.56
8800 Local Revenues					
8809 RDA Funds - Other	1,316,893	1,365,189	1,365,189	1,359,678	(0.40)
8811 Tax Allocation, Secured Roll	38,030,727	39,425,461	39,425,461	39,266,322	(0.40)
8812 Tax Allocation, Supplement Roll	918,574	952,261	952,261	948,417	(0.40)
8813 Tax Allocation, Unsecured Roll	1,393,980	1,445,103	1,445,103	1,439,270	(0.40)
8816 Prior Years' Taxes	760,440	788,329	788,329	785,147	(0.40)
8817 Education Revenue Augmentation Fund (ERAF)	(7,795)	0	0	0	-
8818 RDA Funds - Pass Thru AB	213,891	221,735	221,735	220,840	(0.40)
8819 RDA Funds - Residuals	3,743,150	3,880,426	3,880,426	3,864,763	(0.40)
8820 Contrib, Gifts, Grants & Endowment	0	0	0	0	-
8850 Rents and Leases	326,941	275,952	214,255	275,952	28.80
8860 Interest & Investment Income	173,852	120,000	163,221	120,000	(26.48)

**Rancho Santiago Community College District**  
**Tentative Budget**  
**2015-16**

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

DRAFT

<u>Revenues by Source</u>	2013-14 Actual Revenue	2014-15 Revised Budget	2014-15 Estimated Revenue	2015-16 Tentative Budget	% change 15/16 Tent/ 14/15 Est
8867 Gain(Loss)on Invest-Unrealized	0	0	0	0	-
8874 CCC Enrollment Fees	8,423,979	7,854,253	7,854,253	7,274,636	(7.38)
8880 Nonresident Tuition	1,520,765	1,500,000	2,056,245	1,600,000	(22.19)
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	24,200	303,251	24,200	(92.02)
8891 Other Local Rev - Special Proj	230,737	0	0	0	-
Total Local Revenues	57,266,290	57,852,909	58,669,729	57,179,225	(2.54)
8900 Other Financing Sources					
8910 Proceeds-Sale of Equip & Suppl	6,102	5,000	8,977	5,000	(44.30)
8981 Interfund Transfer In	0	0	0	0	-
Total Other Sources	6,102	5,000	8,977	5,000	(44.30)
Total Revenues	142,226,498	146,502,232	148,459,009	154,649,031	4.17
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	\$146,502,232	\$148,459,009	\$154,649,031	4.17

**Rancho Santiago Community College District**  
**Tentative Budget**  
**2015-16**

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

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<u>Expenditures by Object</u>	2013-14 Actual Expenses	2014-15 Revised Budget	2014-15 Estimated Expenses	2015-16 Tentative Budget	% change 15/16 Tent/ 14/15 Est
1000 Academic Salaries					
1100 Instructional Salaries, Regular Contract	\$23,233,447	\$25,857,603	\$25,074,453	\$28,419,692	13.34
1200 Non-Instructional Salaries, Regular Contract	13,490,860	13,796,692	13,605,371	13,707,419	0.75
1300 Instructional Salaries, Other Non-Regular	22,158,558	17,202,091	22,311,523	20,525,937	(8.00)
1400 Non-Instructional Salaries, Other Non-Regular	1,078,781	1,047,602	1,184,238	706,642	(40.33)
Subtotal	59,961,646	57,903,988	62,175,585	63,359,690	1.90
2000 Classified Salaries					
2100 Non-Instructional Salaries, Regular Full Time	24,819,328	26,563,075	25,764,056	26,455,174	2.68
2200 Instructional Aides, Regular Full Time	947,104	944,828	933,584	924,201	(1.01)
2300 Non-Instructional Salaries, Other	1,572,256	1,684,132	1,390,194	1,237,123	(11.01)
2400 Instructional Aides, Other	923,932	1,723,396	1,862,241	905,163	(51.39)
Subtotal	28,262,620	30,915,431	29,950,075	29,521,661	(1.43)
3000 Employee Benefits					
3100 State Teachers' Retirement System Fund	4,448,973	4,921,124	4,934,251	6,113,347	23.90
3200 Public Employees' Retirement System Fund	3,189,009	3,588,016	3,410,587	3,504,324	2.75
3300 Old Age, Survivors, Disability, and Health Ins.	3,006,332	3,205,784	3,170,843	3,168,619	(0.07)
3400 Health and Welfare Benefits	20,091,733	22,831,469	22,135,273	24,375,094	10.12
3500 State Unemployment Insurance	107,479	310,418	83,165	294,617	254.26
3600 Workers' Compensation Insurance	2,134,179	2,127,480	2,247,427	2,143,773	(4.61)
3900 Other Benefits	1,101,670	1,186,239	1,121,888	1,159,163	3.32
Subtotal	34,079,375	38,170,530	37,103,434	40,758,937	9.85
<b>TOTAL SALARIES/BENEFITS</b>	<b>122,303,641</b>	<b>126,989,949</b>	<b>129,229,094</b>	<b>133,640,288</b>	3.41

**Rancho Santiago Community College District**  
**Tentative Budget**  
**2015-16**

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

DRAFT

<u>Expenditures by Object</u>	2013-14 Actual Expenses	2014-15 Revised Budget	2014-15 Estimated Expenses	2015-16 Tentative Budget	% change 15/16 Tent/ 14/15 Est
4000 Books and Supplies					
4100 Textbooks	0	0	0	0	-
4200 Other Books	3,910	5,916	4,918	5,243	6.61
4300 Instructional Supplies	70,795	9,256	10,338	464	(95.51)
4400 Media Supplies	0	0	0	0	-
4500 Maintenance Supplies	189,178	258,227	185,834	172,206	(7.33)
4600 Non-Instructional Supplies	527,867	640,248	510,354	499,141	(2.20)
4700 Food Supplies	7,753	19,633	10,175	13,637	34.02
Subtotal	799,503	933,280	721,619	690,691	(4.29)
5000 Services and Other Operating Expenses					
5100 Personal & Consultant Svcs	541,890	678,378	508,777	702,492	38.07
5200 Travel & Conference Expenses	105,019	189,606	113,279	161,430	42.51
5300 Dues & Memberships	131,973	181,651	163,518	146,217	(10.58)
5400 Insurance	1,700,000	2,003,033	1,735,573	2,053,033	18.29
5500 Utilities & Housekeeping Svcs	410,855	4,300,270	4,659,705	3,178,019	(31.80)
5600 Rents, Leases & Repairs	2,670,199	3,576,339	2,968,810	3,381,466	13.90
5700 Legal, Election & Audit Exp	414,515	1,205,178	760,703	917,962	20.67
5800 Other Operating Exp & Services	(104,656)	3,575,201	3,455,726	1,595,983	(53.82)
5900 Other (Transp., Postage, Reproduction, Special Proj., etc.)	902,547	1,328,649	429,487	865,806	101.59
Subtotal	6,772,342	17,038,305	14,795,578	13,002,408	(12.12)
6000 Sites, Buildings, Books, and Equipment					
6100 Sites & Site Improvements	0	0	58,081	0	(100.00)
6200 Buildings	1,760,016	8,100	1,760,017	5,000	(99.72)
6300 Library Books	38,814	25,962	30,302	443	(98.54)
6400 Equipment	1,785,173	1,395,673	2,666,294	1,387,928	(47.95)
Subtotal	3,584,003	1,429,735	4,514,694	1,393,371	(69.14)
Subtotal, Expenditures (1000 - 6000)	133,459,489	146,391,269	149,260,985	148,726,758	(0.36)

**Rancho Santiago Community College District**  
**Tentative Budget**  
**2015-16**

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

DRAFT

<u>Expenditures by Object</u>	2013-14 Actual Expenses	2014-15 Revised Budget	2014-15 Estimated Expenses	2015-16 Tentative Budget	% change 15/16 Tent/ 14/15 Est
7000 Other Outgo					
7200 Intrafund Transfers Out	(2,004)	0	(2,004)	0	(100.00)
7300 Interfund Transfers Out	20,000	0	0	1,850,000	-
7600 Other Student Aid	(946)	0	0	0	-
Subtotal	17,050	0	(2,004)	1,850,000	(92,415.37)
Subtotal, Expenditures (1000 - 7000)	133,476,539	146,391,269	149,258,981	150,576,758	0.88
7900 Reserve for Contingencies					
7910 Estimated COLA	0	258,876	0	1,450,000	-
7910 Estimated Restoration/Access/Growth	0	3,684,941	0	0	-
7950 Budget Stabilization	0	(3,832,854)	0	0	-
Total Designated	0	110,963	0	1,450,000	-
7910 Unrestricted Contingency	8,749,959	0	(799,972)	2,622,273	(427.80)
Subtotal Expenditures (7900)	8,749,959	110,963	(799,972)	4,072,273	(609.05)
Total Expenditures, Other Outgo and Ending Fund Balance	\$142,226,498	\$146,502,232	\$148,459,009	\$154,649,031	4.17

**Rancho Santiago Community College District**  
**Tentative Budget**  
**2015-16**

**Restricted General Fund Revenue Budget - Fund 12**

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<u>Revenues by Source</u>	2013-14 Actual Revenue	2014-15 Revised Budget	2014-15 Estimated Revenue	2015-16 Tentative Budget	% change 15/16 Tent/ 14/15 Est
8100 Federal Revenues					
8120 Higher Education Act	\$3,626,935	\$5,159,256	\$3,524,956	\$3,979,044	12.88
8130 Workforce Investment Act (JTPA)	181,548	581,526	181,548	581,526	220.32
8140 Temporary Assistance for Needy Families (TANF)	97,055	96,904	90,160	96,904	7.48
8150 Student Financial Aid	4,308	90,167	3,280	90,167	2,648.99
8160 Veterans Education	0	0	0	0	-
8170 Vocational Technical Education Act (VTEA)	1,902,725	1,847,060	1,949,918	1,477,060	(24.25)
8199 Other Federal Revenues (ABE, CAMP, SBA, Gear Up, NSF)	5,598,539	6,640,682	6,056,620	5,864,432	(3.17)
Total Federal Revenues	11,411,110	14,415,595	11,806,482	12,089,133	2.39
8600 State Revenues					
8622 Extended Opportunity Programs & Services (EOPS)	1,541,889	1,545,432	1,545,432	1,545,432	-
8623 Disabled Students Programs & Services (DSPS)	1,399,963	2,090,940	1,463,917	2,084,914	42.42
8625 CalWORKS	394,197	415,534	415,534	415,534	-
8626 Telecomm./Technology Infrastructure Prog. (TTIP)	14,517	39,246	39,246	39,246	-
8629 Other Gen Categorical Apport-BSI	841,701	1,924,981	900,000	863,720	(4.03)
8629 Other Gen Categorical Apport-CARE	71,571	77,009	77,009	78,059	1.36
8629 Other Gen Categorical Apport-Equal Employment Opportunity	20,456	12,822	12,822	12,822	-
8629 Other Gen Categorical Apport-Instructional Equipment	381,216	1,146,811	1,146,811	0	(100.00)
8629 Other Gen Categorical Apport-Matriculation-Credit	1,772,481	5,223,464	2,000,000	4,856,165	142.81
8629 Other Gen Categorical Apport-Matriculation-Non-Credit	1,743,003	1,754,804	1,754,804	1,712,506	(2.41)
8629 Other Gen Categorical Apport-Student Equity	0	1,611,247	1,611,247	1,611,247	-
8629 Other Gen Categorical Apport-Student Financial Aid Admin	1,055,049	991,490	991,490	986,490	(0.50)
8659 Other Reimb Categorical Allow-Career Tech Education	583,371	16,809,519	1,000,000	16,695,271	1,569.53
8659 Other Reimb Categorical Allow-Economic Development	1,740,284	1,947,109	1,947,109	1,500,959	(22.91)
8659 Other Reimb Categorical Allow-Other	905,314	7,952,823	1,000,000	7,633,610	663.36
8681 State Lottery Proceeds	1,025,499	988,214	988,214	988,214	-
Total State Revenues	13,490,511	44,531,445	16,893,635	41,024,189	142.84

**Rancho Santiago Community College District**  
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**2015-16**

**Restricted General Fund Revenue Budget - Fund 12**

DRAFT

<u>Revenues by Source</u>	2013-14 Actual Revenue	2014-15 Revised Budget	2014-15 Estimated Revenue	2015-16 Tentative Budget	% change 15/16 Tent/ 14/15 Est
8800 Local Revenues					
8820 Contrib, Gifts, Grants & Endowment	4,614	561	561	561	-
8831 Contract Instructional Service	10,420	169,861	0	169,861	-
8876 Health Services Fees	1,128,987	1,139,844	1,139,844	1,139,844	-
8882 Parking Fees & Bus Passes	930,964	935,000	935,000	935,000	-
8890 Other Local Revenues (Instr. Mat./Health Serv. Use Fees, etc.)	151,003	178,929	178,929	178,929	-
8891 Other Local Rev - Special Proj	207,783	628,292	300,000	630,192	110.06
Total Local Revenues	2,433,771	3,052,487	2,554,334	3,054,387	19.58
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	61,999,527	31,254,451	56,167,709	79.71
Net Beginning Balance	1,435,844	2,337,231	2,337,231	2,116,873	(9.43)
Adjustments to Beginning Balance	0	0	0	0	-
Adjusted Beginning Fund Balance	1,435,844	2,337,231	2,337,231	2,116,873	(9.43)
Total Revenues, Other Financing Sources and Beginning Fund Balance	\$28,765,056	\$64,336,758	\$33,591,682	\$58,284,582	73.51

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

DRAFT

<u>Expenditures by Object</u>	2013-14 Actual Expenses	2014-15 Revised Budget	2014-15 Estimated Expenses	2015-16 Tentative Budget	% change 15/16 Tent/ 14/15 Est
1000 Academic Salaries					
1100 Instructional Salaries, Regular Contract	\$225,027	\$388,509	\$268,130	\$388,509	44.90
1200 Non-Instructional Salaries, Regular Contract	1,664,531	2,595,824	2,084,494	2,649,948	27.13
1300 Instructional Salaries, Other Non-Regular	405,712	585,411	377,587	510,331	35.16
1400 Non-Instructional Salaries, Other Non-Regular	3,443,192	5,072,607	3,895,286	4,289,217	10.11
Subtotal	5,738,462	8,642,351	6,625,497	7,838,005	18.30
2000 Classified Salaries					
2100 Non-Instructional Salaries, Regular Full Time	5,333,782	7,877,268	5,598,997	7,501,588	33.98
2200 Instructional Aides, Regular Full Time	0	10,455	0	13,310	-
2300 Non-Instructional Salaries, Other	2,830,632	3,996,712	2,650,446	3,319,458	25.24
2400 Instructional Aides, Other	843,811	1,541,517	954,143	1,476,174	54.71
Subtotal	9,008,225	13,425,952	9,203,586	12,310,530	33.76
3000 Employee Benefits					
3100 State Teachers' Retirement System Fund	380,184	722,414	466,989	661,385	41.63
3200 Public Employees' Retirement System Fund	808,131	1,288,363	862,562	1,198,582	38.96
3300 Old Age, Survivors, Disability, and Health Ins.	677,175	1,054,425	711,269	972,716	36.76
3400 Health and Welfare Benefits	1,672,969	3,079,939	1,879,357	2,991,849	59.20
3500 State Unemployment Insurance	7,058	33,921	7,539	29,534	291.75
3600 Workers' Compensation Insurance	356,833	539,792	382,812	492,711	28.71
3900 Other Benefits	152,933	234,009	166,514	220,472	32.40
Subtotal	4,055,283	6,952,863	4,477,042	6,567,249	46.69
<b>TOTAL SALARIES/BENEFITS</b>	<b>18,801,970</b>	<b>29,021,166</b>	<b>20,306,125</b>	<b>26,715,784</b>	31.57

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

DRAFT

<u>Expenditures by Object</u>	2013-14 Actual Expenses	2014-15 Revised Budget	2014-15 Estimated Expenses	2015-16 Tentative Budget	% change 15/16 Tent/ 14/15 Est
4000 Books and Supplies					
4100 Textbooks	0	61	60	61	1.67
4200 Other Books	121,052	210,791	116,294	126,120	8.45
4300 Instructional Supplies	911,115	1,971,543	1,065,013	1,772,473	66.43
4400 Media Supplies	0	0	0	0	-
4500 Maintenance Supplies	14,007	22,204	566	22,204	3,822.97
4600 Non-Instructional Supplies	379,968	582,531	364,805	417,311	14.39
4700 Food Supplies	96,641	200,356	110,595	142,957	29.26
Subtotal	1,522,783	2,987,486	1,657,333	2,481,126	49.71
5000 Services and Other Operating Expenses					
5100 Personal & Consultant Svcs	2,350,508	22,095,375	5,262,434	22,084,366	319.66
5200 Travel & Conference Expenses	369,864	708,838	356,605	548,273	53.75
5300 Dues & Memberships	29,586	48,941	49,025	28,397	(42.08)
5400 Insurance	66,373	61,593	61,593	61,593	-
5500 Utilities & Housekeeping Svcs	3,042	4,160	1,880	3,860	105.32
5600 Rents, Leases & Repairs	246,686	309,600	236,695	295,027	24.64
5700 Legal, Election & Audit Exp	0	0	0	0	-
5800 Other Operating Exp & Services	490,183	879,952	469,857	717,515	52.71
5900 Other (Transp., Postage, Reproduction, Special Proj., etc.)	336,539	1,937,936	456,222	1,991,403	336.50
Subtotal	3,892,781	26,046,395	6,894,311	25,730,434	273.21
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	122,230	47,969	111,568	132.58
6400 Equipment	1,460,451	4,489,967	1,783,721	1,742,836	(2.29)
Subtotal	1,484,164	4,612,197	1,831,690	1,854,404	1.24
Subtotal, Expenditures (1000 - 6000)	25,701,698	62,667,244	30,689,459	56,781,748	85.02

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

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<u>Expenditures by Object</u>	2013-14 Actual Expenses	2014-15 Revised Budget	2014-15 Estimated Expenses	2015-16 Tentative Budget	% change 15/16 Tent/ 14/15 Est
7000 Other Outgo					
7200 Intrafund Transfers Out	2,004	0	0	0	-
7300 Interfund Transfers Out	0	0	0	0	-
7600 Other Student Aid	724,123	958,912	785,350	792,232	0.88
Subtotal	726,127	958,912	785,350	792,232	0.88
Subtotal, Expenditures (1000 - 7000)	26,427,825	63,626,156	31,474,809	57,573,980	82.92
7900 Reserve for Contingencies					
7920 Restricted Contingency-Campus Health Services-3250	0	170,132	0	170,132	-
7920 Restricted Contingency-Health Services-3450	0	477,053	0	477,053	-
7920 Restricted Contingency-Safety & Parking-3610	0	63,417	0	63,417	-
7920 Restricted Contingency-Veterans Affairs-3749	0	0	0	0	-
Total Designated	0	710,602	0	710,602	-
7910 Unrestricted Contingency	2,337,231	0	2,116,873	0	(100.00)
Subtotal Expenditures (7900)	2,337,231	710,602	2,116,873	710,602	(66.43)
Total Expenditures, Other Outgo and Ending Fund Balance	\$28,765,056	\$64,336,758	\$33,591,682	\$58,284,582	73.51

**Rancho Santiago Community College District**  
**Tentative Budget**  
**2015-16**

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

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<u>Revenues by Source</u>	2013-14 Actual Revenue	2014-15 Revised Budget	2014-15 Estimated Revenue	2015-16 Tentative Budget	% change 15/16 Tent/ 14/15 Est
8100 Federal Revenues					
Total Federal Revenues	\$0	\$0	\$0	\$0	-
8600 State Revenues					
8682 State Mandated Costs	788,436	0	0	14,600,000	-
Total State Revenues	788,436	0	0	14,600,000	-
8800 Local Revenues					
8850 Rentals Short-term	19,326	26,936	46,319	24,433	(47.25)
8885 Student ID & ASB Fees	91,910	111,916	238,067	0	(100.00)
8890 Other Local Revenues (Student Transcript/Representation/ Discounts/Fines/Instr. Mat./Health Serv. Use Fees, etc.)	205,182	83,794	205,157	20,858	(89.83)
8891 Other Local Rev - Special Proj	0	0	0	0	-
Total Local Revenues	316,418	222,646	489,543	45,291	(90.75)
8900 Other Financing Sources					
8981 Interfund Transfer In	94,565	0	0	0	-
Total Revenues	1,199,419	222,646	489,543	14,645,291	2,891.63
Net Beginning Balance	37,633,190	27,266,692	27,266,692	22,361,862	(17.99)
Adjustments to Beginning Balance	0	0	0	0	-
Adjusted Beginning Fund Balance	37,633,190	27,266,692	27,266,692	22,361,862	(17.99)
Total Revenues, Other Financing Sources and Beginning Fund Balance	\$38,832,609	\$27,489,338	\$27,756,235	\$37,007,153	33.33

**Rancho Santiago Community College District**  
**Tentative Budget**  
**2015-16**

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

DRAFT

<u>Expenditures by Object</u>	2013-14 Actual Expenses	2014-15 Revised Budget	2014-15 Estimated Expenses	2015-16 Tentative Budget	% change 15/16 Tent/ 14/15 Est
1000 Academic Salaries					
1100 Instructional Salaries, Regular Contract	\$0	\$0	\$0	\$0	-
1200 Non-Instructional Salaries, Regular Contract	0	0	0	0	-
1300 Instructional Salaries, Other Non-Regular	6,528	373,952	0	317,845	-
1400 Non-Instructional Salaries, Other Non-Regular	29,697	128,722	91,912	0	(100.00)
Subtotal	36,225	502,674	91,912	317,845	245.81
2000 Classified Salaries					
2100 Non-Instructional Salaries, Regular Full Time	152,278	20,587	17,724	12,447	(29.77)
2200 Instructional Aides, Regular Full Time	0	0	0	0	-
2300 Non-Instructional Salaries, Other	38,229	26,454	20,939	9,500	(54.63)
2400 Instructional Aides, Other	686,894	542	17,895	0	(100.00)
Subtotal	877,401	47,583	56,558	21,947	(61.20)
3000 Employee Benefits					
3100 State Teachers' Retirement System Fund	1,702	11,138	7,825	0	(100.00)
3200 Public Employees' Retirement System Fund	20,802	2,424	2,156	1,475	(31.59)
3300 Old Age, Survivors, Disability, and Health Ins.	33,345	4,862	4,297	1,698	(60.48)
3400 Health and Welfare Benefits	46,419	3,903	3,264	2,399	(26.50)
3500 State Unemployment Insurance	454	93	73	11	(84.93)
3600 Workers' Compensation Insurance	22,012	4,245	3,568	533	(85.06)
3900 Other Benefits	2,869	250	188	250	32.98
Subtotal	127,603	26,915	21,371	6,366	(70.21)
<b>TOTAL SALARIES/BENEFITS</b>	<b>1,041,229</b>	<b>577,172</b>	<b>169,841</b>	<b>346,158</b>	103.81

**Rancho Santiago Community College District**  
**Tentative Budget**  
**2015-16**

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

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<u>Expenditures by Object</u>	2013-14 Actual Expenses	2014-15 Revised Budget	2014-15 Estimated Expenses	2015-16 Tentative Budget	% change 15/16 Tent/ 14/15 Est
4000 Books and Supplies					
4100 Textbooks	0	0	0	0	-
4200 Other Books	0	0	0	0	-
4300 Instructional Supplies	0	10,165	794	0	(100.00)
4400 Media Supplies	0	0	0	0	-
4500 Maintenance Supplies	0	556	387	600	55.04
4600 Non-Instructional Supplies	5,642	19,846	4,473	17,582	293.07
4700 Food Supplies	0	1,665	1,459	0	(100.00)
Subtotal	5,642	32,232	7,113	18,182	155.62
5000 Services and Other Operating Expenses					
5100 Personal & Consultant Svcs	176,502	84,729	71,197	-	(100.00)
5200 Travel & Conference Expenses	1,314	52,298	14,911	6,000	(59.76)
5300 Dues & Memberships	15,399	5,000	3,495	0	(100.00)
5400 Insurance	0	0	0	0	-
5500 Utilities & Housekeeping Svcs	3,925,964	0	0	0	-
5600 Rents, Leases & Repairs	340,617	32,756	25,892	32,756	26.51
5700 Legal, Election & Audit Exp	380,116	1,300	1,279	0	(100.00)
5800 Other Operating Exp & Services	4,635,046	1,870,721	1,566,748	779,941	(50.22)
5900 Other (Transp., Postage, Reproduction, Special Proj., etc.)	190,916	153,691	105,310	13,532,900	12,750.54
Subtotal	9,665,874	2,200,495	1,788,832	14,351,597	702.29
6000 Sites, Buildings, Books, and Equipment					
6100 Sites & Site Improvements	45,426	35,315	18,433	0	(100.00)
6200 Buildings	400	0	0	0	-
6300 Library Books	0	0	0	0	-
6400 Equipment	278,067	80,232	10,182	0	(100.00)
Subtotal	323,893	115,547	28,615	0	(100.00)
Subtotal, Expenditures (1000 - 6000)	11,036,638	2,925,446	1,994,401	14,715,937	637.86

**Rancho Santiago Community College District**  
**Tentative Budget**  
**2015-16**

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

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<u>Expenditures by Object</u>	2013-14 Actual Expenses	2014-15 Revised Budget	2014-15 Estimated Expenses	2015-16 Tentative Budget	% change 15/16 Tent/ 14/15 Est
7000 Other Outgo					
7200 Intrafund Transfers Out	0	0	0	0	-
7300 Interfund Transfers Out	9,237,238	1,600,000	2,600,000	1,500,000	(42.31)
7600 Other Student Aid	42,000	0	0	0	-
Subtotal	9,279,238	1,600,000	2,600,000	1,500,000	(42.31)
Subtotal, Expenditures (1000 - 7000)	20,315,876	4,525,446	4,594,401	16,215,937	252.95
7900 Reserve for Contingencies					
7930 Board Policy Contingency (5%)	0	7,445,802	0	8,339,635	-
7940 Revolving Cash Accounts	0	100,000	0	100,000	-
7940 Employee Emergency Vacation Payout	0	50,000	0	50,000	-
7950 Budget Stabilization	0	15,368,090	0	12,044,703	-
Total Designated	0	22,963,892	0	20,534,338	-
7910 Unrestricted Contingency	18,516,733	0	23,161,834	256,878	(98.89)
Subtotal Expenditures (7900)	18,516,733	22,963,892	23,161,834	20,791,216	(10.24)
Total Expenditures, Other Outgo and Ending Fund Balance	\$38,832,609	\$27,489,338	\$27,756,235	\$37,007,153	33.33

**Rancho Santiago Community College District**  
*Tentative Budget*  
**2015-16**

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

<u>Full-Time Equivalent Students</u>	Santa Ana College		Santiago Canyon College		Total FTES
	FTES	%	FTES	%	
<b>2014/15 Estimated Annual @ P2</b>					
Credit	15,573	69.49%	6,839	30.51%	22,412
Non-Credit	4,860	73.18%	1,781	26.82%	6,641
Total	20,433	70.33%	8,620	29.67%	29,053
<b>2015/16 Projected</b>					
Credit	15,573	69.49%	6,839	30.51%	22,412
Non-Credit	4,860	73.18%	1,781	26.82%	6,641
Total	20,433	70.33%	8,620	29.67%	29,053

**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	\$42,633,790	68.21%	\$19,872,402	31.79%	\$62,506,192
2000	Classified Salaries	\$11,003,270	66.99%	\$5,421,953	33.01%	16,425,223
3000	Employee Benefits	\$17,727,993	66.78%	\$8,818,924	33.22%	26,546,917
4000	Books and Supplies	\$389,024	96.04%	\$16,026	3.96%	405,050
5000	Services and Other Operating Expenses	\$3,725,164	77.08%	\$1,107,966	22.92%	4,833,130
6000	Sites, Buildings, Books, and Equipment	\$0	0.00%	\$2,691	100.00%	2,691
7000	Other Outgo and Contingencies	\$0	0.00%	\$0	0.00%	-
Total Expenditures		\$75,479,241	68.17%	\$35,239,962	31.83%	\$110,719,203

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

	SAC/CEC	SAC	CEC	SCC/OEC	SCC	OEC	DO	DW	TOTAL
<b>APPORTIONMENT REVENUE</b>									
Base Allocation	\$ 4,755,545	\$ 4,755,545		\$ 3,566,659	\$ 3,566,659				\$ 8,322,204
Grandfathered or Approved Center	\$ 1,188,887		\$ 1,188,887	\$ 1,188,887		\$ 1,188,887			\$ 2,377,774
FTES Base	\$ 93,553,744	\$ 73,242,458	\$ 20,311,286	\$ 39,650,449	\$ 32,165,761	\$ 7,484,689			\$ 133,204,193
Subtotal	\$ 99,498,176	\$ 77,998,003	\$ 21,500,173	\$ 44,405,995	\$ 35,732,420	\$ 8,673,576	\$ -	\$ -	\$ 143,904,171
Projected COLA - 1.02%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			\$ -
Estimated Restoration/Access/Growth - 0%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			\$ -
Deficit Coefficient -	\$ (1,677,463)	\$ (1,278,512)	\$ (398,952)	\$ (707,718)	\$ (561,482)	\$ (146,236)			\$ (2,385,181)
Allocation for Full-time Faculty	\$ 1,312,500	\$ 1,312,500	\$ -	\$ 562,500	\$ 562,500	\$ -			\$ 1,875,000
Property Tax Deficit Factor (ERAF)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			\$ -
Enrollment Fee Deficit Factor	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			\$ -
<b>TOTAL ESTIMATED APPORTIONMENT REVENUE</b>	<b>\$ 99,133,212</b>	<b>\$ 78,031,991</b>	<b>\$ 21,101,221</b>	<b>\$ 44,260,778</b>	<b>\$ 35,733,438</b>	<b>\$ 8,527,340</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 143,393,990</b>
Percentages	69.13%	54.42%	14.72%	30.87%	24.92%	5.95%			
<b>OTHER STATE REVENUE</b>									
Lottery, Unrestricted	\$ 2,686,505	\$ 2,059,084	\$ 627,421	\$ 1,121,092	\$ 891,110	\$ 229,981			\$ 3,807,597
State Mandate Cost	\$ 1,147,494	\$ 1,147,494	\$ -	\$ 492,506	\$ 492,506	\$ -			\$ 1,640,000
Part-Time Faculty Compensation	\$ 486,425	\$ 370,739	\$ 115,687	\$ 205,222	\$ 162,817	\$ 42,405			\$ 691,647
Subtotal, Other State Revenue	\$ 4,320,425	\$ 3,577,317	\$ 743,108	\$ 1,818,819	\$ 1,546,433	\$ 272,386	\$ -	\$ -	\$ 6,139,244
<b>TOTAL ESTIMATED REVENUE</b>	<b>\$ 103,453,637</b>	<b>\$ 81,609,308</b>	<b>\$ 21,844,329</b>	<b>\$ 46,079,597</b>	<b>\$ 37,279,871</b>	<b>\$ 8,799,726</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 149,533,234</b>
Percentages	69.18%	54.58%	14.61%	30.82%	24.93%	5.88%			
Less District-wide Expenditures									\$ 11,260,475
Less Net District Office Expenditure									\$ 27,992,206
									\$ 110,280,553
<b>ESTIMATED REVENUE</b>	<b>\$ 76,296,914</b>	<b>\$ 60,186,751</b>	<b>\$ 16,110,163</b>	<b>\$ 33,983,639</b>	<b>\$ 27,493,853</b>	<b>\$ 6,489,786</b>			<b>\$ 110,280,553</b>
<b>BUDGET EXPENDITURES FOR FY 2015-16</b>									
SAC/CEC Expenses	\$ 75,479,241	\$ 66,207,717	\$ 9,271,524						\$ 75,479,241
SCC/OEC Expenses				\$ 35,239,962	\$ 30,010,482	\$ 5,229,480			\$ 35,239,962
DO Expenses							\$ 28,597,080		\$ 28,597,080
District-wide Services									
Retirees Instructional								\$ 3,586,709	\$ 3,586,709
Retirees Non-Instructional								\$ 3,770,733	\$ 3,770,733
All Risks Insurance								\$ 203,033	\$ 203,033
Property & Liability								\$ 1,850,000	\$ 1,850,000
Election								\$ -	\$ -
Interfund Transfer								\$ 1,850,000	\$ 1,850,000
<b>TOTAL ESTIMATED EXPENDITURES</b>	<b>\$ 75,479,241</b>	<b>\$ 66,207,717</b>	<b>\$ 9,271,524</b>	<b>\$ 35,239,962</b>	<b>\$ 30,010,482</b>	<b>\$ 5,229,480</b>	<b>\$ 28,597,080</b>	<b>\$ 11,260,475</b>	<b>\$ 150,576,758</b>
Percent of Total Estimated Expenditures	50.13%	43.97%	6.16%	23.40%	19.93%	3.47%	18.99%	7.48%	
<b>ESTIMATED EXPENSES UNDER/(OVER) REVENUE</b>	<b>\$ 817,673</b>	<b>\$ (6,020,966)</b>	<b>\$ 6,838,639</b>	<b>\$ (1,256,323)</b>	<b>\$ (2,516,629)</b>	<b>\$ 1,260,306</b>			<b>\$ (438,650)</b>
<b>OTHER STATE REVENUE</b>									
Apprenticeship				\$ 1,389,971	\$ 1,389,971				\$ 1,389,971
Enrollment Fees 2%								\$ 250,674	\$ 250,674
<b>LOCAL REVENUE</b>									
Non Resident Tuition	\$ 1,342,688	\$ 1,342,688		\$ 257,312	\$ 257,312				\$ 1,600,000
Interest/Investments	\$ -	\$ -		\$ -	\$ -			\$ 120,000	\$ 120,000
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	\$ 1,391,168	\$ 1,391,168	\$ -	\$ 1,669,755	\$ 1,669,755	\$ -	\$ 205,000	\$ 399,874	\$ 3,665,797
<b>ESTIMATED ENDING BALANCE FOR 6/30/16</b>	<b>\$ 2,208,841</b>	<b>\$ (4,629,798)</b>	<b>\$ 6,838,639</b>	<b>\$ 413,432</b>	<b>\$ (846,874)</b>	<b>\$ 1,260,306</b>			<b>\$ 2,622,273</b>