

Rancho Santiago Community College District
Tentative Budget
2014-15

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.

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

<u>Revenues by Source</u>	2012-13 Actual Revenue	2013-14 Revised Budget	2013-14 Estimated Revenue	2014-15 Tentative Budget	% change 14/15 Tent/ 13/14 Est
8100 Federal Revenues					
8110 Forest Reserve	\$0	\$0	\$9,429	\$0	(100.00)
8120 Higher Education Act	3,416,715	5,155,682	3,557,552	4,590,593	29.04
8130 Workforce Investment Act (JTPA)	284,002	743,224	300,000	753,224	151.07
8140 Temporary Assistance for Needy Families (TANF)	99,290	105,008	105,008	105,008	-
8150 Student Financial Aid	2,145	93,422	93,422	90,167	(3.48)
8160 Veterans Education	0	0	0	0	-
8170 Vocational Technical Education Act (VTEA)	1,541,783	1,961,663	1,716,327	1,961,663	14.29
8199 Other Federal Revenues (ABE, CAMP, SBA, Gear Up, NSF)	6,639,005	6,601,952	6,243,397	5,608,249	(10.17)
Total Federal Revenues	11,982,940	14,660,951	12,025,135	13,108,904	9.01
8600 State Revenues					
8611 Apprenticeship Allowance	1,389,973	1,389,973	1,389,973	1,389,973	-
8612 State General Apportionment	52,343,543	56,105,259	59,584,481	64,344,481	7.99
8612 State General Apportionment-Deficit	(2,595,974)	(1,346,356)	0	(1,300,000)	
8612 State General Apportionment-prior year adjustment	971,751	0	2,257,600	0	(100.00)
8619 Other General Apportionments-Enrollment Fee Admin-2%	240,102	238,965	238,965	238,965	-
8619 Other General Apportionments-Part-Time Faculty Compensation	691,647	691,648	691,648	691,647	(0.00)
8622 Extended Opportunity Programs & Services (EOPS)	1,256,640	1,548,766	1,548,766	1,543,040	(0.37)
8623 Disabled Students Programs & Services (DSPS)	1,352,275	1,399,132	1,399,132	1,529,751	9.34
8625 CalWORKS	324,806	408,384	408,384	408,384	-
8626 Telecomm./Technology Infrastructure Prog. (TTIP)	17,554	53,542	53,762	53,542	(0.41)
8629 Other Gen Categorical Apport-BSI	622,836	1,875,385	675,385	1,342,646	98.80
8629 Other Gen Categorical Apport-CARE	85,201	85,352	85,352	75,909	(11.06)
8629 Other Gen Categorical Apport-Equal Employment Opportunity	14,524	22,164	22,164	22,165	0.00
8629 Other Gen Categorical Apport-Instructional Equipment	0	381,216	381,216	381,216	-
8629 Other Gen Categorical Apport-Matriculation-Credit	1,295,798	2,119,259	1,560,240	2,116,746	35.67
8629 Other Gen Categorical Apport-Matriculation-Non-Credit	1,327,254	1,785,302	1,585,302	1,785,302	12.62
8629 Other Gen Categorical Apport-Student Financial Aid Admin	992,346	1,075,368	1,075,368	1,075,368	-

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<u>Revenues by Source</u>	2012-13 Actual Revenue	2013-14 Revised Budget	2013-14 Estimated Revenue	2014-15 Tentative Budget	% change 14/15 Tent/ 13/14 Est
8630 Education Protection Account	20,761,952	17,945,839	17,848,841	17,848,841	-
8659 Other Reimb Categorical Allow-Career Tech Education	867,490	697,619	697,619	384,813	(44.84)
8659 Other Reimb Categorical Allow-Economic Development	1,740,232	2,160,952	1,900,000	846,838	(55.43)
8659 Other Reimb Categorical Allow-Other	486,778	1,061,525	600,000	904,416	50.74
8672 Homeowners' Property Tax Relief	311,188	320,000	305,551	293,601	(3.91)
8681 State Lottery Proceeds	3,958,881	4,464,281	4,464,281	4,559,490	2.13
8682 State Mandated Costs	782,028	750,000	788,436	740,000	(6.14)
8699 Other Misc State Revenue	0	0	0	0	-
Total State Revenues	89,238,825	95,233,575	99,562,466	101,277,134	1.72
8800 Local Revenues					
8809 RDA Funds - Other	5,185,837	5,200,000	647,888	746,176	15.17
8810 Tax Allocation, Redevelopment	0	0	0	0	-
8811 Tax Allocation, Secured Roll	36,690,489	39,222,934	37,346,890	41,774,349	11.85
8812 Tax Allocation, Supplement Roll	545,034	550,000	904,065	1,003,165	10.96
8813 Tax Allocation, Unsecured Roll	1,360,274	1,400,000	1,373,149	1,344,392	(2.09)
8816 Prior Years' Taxes	900,619	1,000,000	752,807	844,529	12.18
8817 Education Revenue Augmentation Fund (ERAF)	(346,907)	0	(820,767)	0	(100.00)
8818 RDA Funds - Pass Thru AB	139,027	200,000	107,103	123,351	15.17
8819 RDA Funds - Residuals	3,458,143	3,500,000	2,233,293	2,572,096	15.17
8820 Contrib, Gifts, Grants & Endowment	11,937	4,990	4,675	3,069	(34.35)
8831 Contract Instructional Service	25,728	169,861	101,011	169,861	68.16
8850 Rents and Leases	347,181	308,890	320,278	315,952	(1.35)
8860 Interest & Investment Income	188,517	150,000	123,446	120,000	(2.79)
8867 Gain(Loss)on Invest-Unrealized	0	0	0	0	-
8874 CCC Enrollment Fees	8,621,927	8,541,432	8,063,103	8,063,103	-
8876 Health Services Fees	1,069,999	1,062,263	1,067,929	1,062,263	(0.53)
8880 Nonresident Tuition	1,495,417	1,600,000	1,494,878	1,500,000	0.34
8882 Parking Fees & Bus Passes	875,085	875,000	865,989	875,000	1.04
8885 Student ID & ASB Fees	58,440	32,080	115,772	0	(100.00)

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

<u>Revenues by Source</u>	2012-13 Actual Revenue	2013-14 Revised Budget	2013-14 Estimated Revenue	2014-15 Tentative Budget	% change 14/15 Tent/ 13/14 Est
8890 Other Local Revenues (Student Transcript/Representation/ Discounts/Fines/Instr. Mat./Health Serv. Use Fees, etc.)	466,252	461,321	550,737	236,221	(57.11)
8891 Other Local Rev - Special Proj	439,023	673,002	434,166	563,002	29.67
Total Local Revenues	<u>61,532,022</u>	<u>64,951,773</u>	<u>55,686,412</u>	<u>61,316,529</u>	10.11
8900 Other Financing Sources					
8910 Proceeds-Sale of Equip & Suppl	20,007	5,000	6,089	5,000	(17.88)
8981 Interfund Transfer In	6,180	89,765	89,765	0	(100.00)
Total Other Sources	<u>26,187</u>	<u>94,765</u>	<u>95,854</u>	<u>5,000</u>	(94.78)
Total Revenues	<u>162,779,974</u>	<u>174,941,064</u>	<u>167,369,867</u>	<u>175,707,567</u>	4.98
Net Beginning Balance	44,752,635	39,069,034	39,069,034	29,639,930	(24.13)
Adjustments to Beginning Balance	(212,572)	0	0	0	-
Adjusted Beginning Fund Balance	<u>44,540,063</u>	<u>39,069,034</u>	<u>39,069,034</u>	<u>29,639,930</u>	(24.13)
Total Revenues, Other Financing Sources and Beginning Fund Balance	<u>\$207,320,037</u>	<u>\$214,010,098</u>	<u>\$206,438,901</u>	<u>\$205,347,497</u>	(0.53)

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

<u>Expenditures by Object</u>	2012-13 Actual Expenses	2013-14 Revised Budget	2013-14 Estimated Expenses	2014-15 Tentative Budget	% change 14/15 Tent/ 13/14 Est
1000 Academic Salaries					
1100 Instructional Salaries, Regular Contract	\$22,705,597	\$24,753,043	\$23,508,374	\$26,291,868	11.84
1200 Non-Instructional Salaries, Regular Contract	14,403,447	15,222,922	15,243,876	15,696,068	2.97
1300 Instructional Salaries, Other Non-Regular	19,580,605	18,675,263	22,074,448	16,648,333	(24.58)
1400 Non-Instructional Salaries, Other Non-Regular	4,186,591	4,994,847	4,594,842	4,582,310	(0.27)
Subtotal	<u>60,876,240</u>	<u>63,646,075</u>	<u>65,421,540</u>	<u>63,218,579</u>	(3.37)
2000 Classified Salaries					
2100 Non-Instructional Salaries, Regular Full Time	28,732,469	32,519,911	30,668,177	32,528,797	6.07
2200 Instructional Aides, Regular Full Time	922,886	883,346	946,493	957,583	1.17
2300 Non-Instructional Salaries, Other	4,405,559	5,689,933	4,528,761	4,803,135	6.06
2400 Instructional Aides, Other	2,337,377	2,701,744	2,320,491	2,897,792	24.88
Subtotal	<u>36,398,291</u>	<u>41,794,934</u>	<u>38,463,922</u>	<u>41,187,307</u>	7.08
3000 Employee Benefits					
3100 State Teachers' Retirement System Fund	4,470,505	4,964,650	4,782,151	5,800,871	21.30
3200 Public Employees' Retirement System Fund	3,916,257	4,386,271	4,065,768	4,394,900	8.10
3300 Old Age, Survivors, Disability, and Health Ins.	3,557,806	3,953,918	3,713,346	3,928,399	5.79
3400 Health and Welfare Benefits	23,770,567	22,928,444	20,787,554	25,437,308	22.37
3500 State Unemployment Insurance	1,161,406	392,688	122,758	392,730	219.92
3600 Workers' Compensation Insurance	2,363,583	2,486,302	2,497,881	2,514,510	0.67
3900 Other Benefits	1,222,553	1,346,261	1,265,249	1,367,709	8.10
Subtotal	<u>40,462,677</u>	<u>40,458,534</u>	<u>37,234,708</u>	<u>43,836,427</u>	17.73
TOTAL SALARIES/BENEFITS	137,737,208	145,899,543	141,120,170	148,242,313	5.05
Salaries/Benefits Cost % of Total Expenditures	84%	82%	85%	82%	

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<u>Expenditures by Object</u>	2012-13 Actual Expenses	2013-14 Revised Budget	2013-14 Estimated Expenses	2014-15 Tentative Budget	% change 14/15 Tent/ 13/14 Est
4000 Books and Supplies					
4100 Textbooks	650	0	0	0	-
4200 Other Books	81,294	206,661	123,888	170,015	37.23
4300 Instructional Supplies	1,027,359	1,529,124	932,076	1,473,386	58.08
4400 Media Supplies	0	0	0	0	-
4500 Maintenance Supplies	217,591	267,427	224,634	290,541	29.34
4600 Non-Instructional Supplies	804,045	1,231,767	943,887	1,090,319	15.51
4700 Food Supplies	95,138	177,560	103,397	141,359	36.71
Subtotal	<u>2,226,077</u>	<u>3,412,539</u>	<u>2,327,882</u>	<u>3,165,620</u>	35.99
5000 Services and Other Operating Expenses					
5100 Personal & Consultant Svcs	2,899,882	4,695,326	3,486,299	3,484,222	(0.06)
5200 Travel & Conference Expenses	466,992	843,580	475,690	714,821	50.27
5300 Dues & Memberships	141,457	233,302	183,327	218,012	18.92
5400 Insurance	1,465,343	1,969,431	1,203,545	2,064,626	71.55
5500 Utilities & Housekeeping Svcs	4,216,677	4,390,609	4,263,089	4,395,323	3.10
5600 Rents, Leases & Repairs	3,310,621	3,655,310	3,342,401	4,252,685	27.23
5700 Legal, Election & Audit Exp	670,533	1,042,167	821,223	1,170,490	42.53
5800 Other Operating Exp & Services	4,920,408	6,433,647	5,244,161	6,341,831	20.93
5900 Other (Transp., Postage, Reproduction, Special Proj., etc.)	650,015	2,546,369	1,447,521	2,923,396	101.96
Subtotal	<u>18,741,928</u>	<u>25,809,741</u>	<u>20,467,256</u>	<u>25,565,406</u>	24.91
6000 Sites, Buildings, Books, and Equipment					
6100 Sites & Site Improvements	10,692	80,740	80,740	0	(100.00)
6200 Buildings	1,126,831	2,750	2,725	27,750	918.35
6300 Library Books	69,745	71,720	70,296	62,032	(11.76)
6400 Equipment	4,233,194	3,650,408	2,842,506	2,678,719	(5.76)
Subtotal	<u>5,440,462</u>	<u>3,805,618</u>	<u>2,996,267</u>	<u>2,768,501</u>	(7.60)
Subtotal, Expenditures (1000 - 6000)	<u>164,145,675</u>	<u>178,927,441</u>	<u>166,911,575</u>	<u>179,741,840</u>	7.69

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<u>Expenditures by Object</u>	2012-13 Actual Expenses	2013-14 Revised Budget	2013-14 Estimated Expenses	2014-15 Tentative Budget	% change 14/15 Tent/ 13/14 Est
7000 Other Outgo					
7200 Intrafund Transfers Out	60	0	3,031	0	(100.00)
7300 Interfund Transfers Out	3,505,016	9,060,000	9,120,000	890,000	(90.24)
7600 Other Student Aid	600,252	942,001	764,365	795,815	4.11
Subtotal	<u>4,105,328</u>	<u>10,002,001</u>	<u>9,887,396</u>	<u>1,685,815</u>	(82.95)
Subtotal, Expenditures (1000 - 7000)	<u>168,251,003</u>	<u>188,929,442</u>	<u>176,798,971</u>	<u>181,427,655</u>	2.62
7900 Reserve for Contingencies					
7910 Estimated COLA	0	0	0	1,185,000	-
7910 Estimated Restoration/Access/Growth	0	0	0	3,575,000	-
7920 Restricted Contingency-Campus Health Services-3250	0	170,132	0	170,132	-
7920 Restricted Contingency-Health Services-3450	0	420,850	0	158,983	-
7920 Restricted Contingency-Safety & Parking-3610	0	172,621	0	204,541	-
7920 Restricted Contingency-Veterans Affairs-3749	0	6,180	0	6,180	-
7930 Board Policy Contingency (5%)	0	7,209,150	0	7,566,597	-
7940 Reserved for Special Purposes-Student ID Card Fees	0	0	0	0	-
7940 Revolving Cash Accounts	0	100,000	0	100,000	-
7940 Employee Emergency Vacation Payout	0	0	0	50,000	-
7950 Budget Stabilization	0	16,251,528	0	9,670,430	-
Total Designated	<u>0</u>	<u>24,330,461</u>	<u>0</u>	<u>22,686,863</u>	-
7910 Unrestricted Contingency	39,069,034	750,195	29,639,930	1,232,979	(95.84)
Subtotal Expenditures (7900)	<u>39,069,034</u>	<u>25,080,656</u>	<u>29,639,930</u>	<u>23,919,842</u>	(19.30)
Total Expenditures, Other Outgo and Ending Fund Balance	<u>\$207,320,037</u>	<u>\$214,010,098</u>	<u>\$206,438,901</u>	<u>\$205,347,497</u>	(0.53)

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<u>Revenues by Source</u>	2013-14 Adopted Budget	2013-14 Allocated Budget	2013-14 Estimated Revenue	% change 13/14 Est/ 13/14 Budget	2014-15 Tentative Budget	% change 14/15 Tent/ 13/14 Est
8100 Federal Revenues						
8110 Forest Reserve	\$0	\$0	\$9,429	-	\$0	(100.00)
Total Federal Revenues	<u>0</u>	<u>0</u>	<u>9,429</u>	-	<u>0</u>	(100.00)
8600 State Revenues						
8611 Apprenticeship Allowance	1,389,973	1,389,973	1,389,973	-	1,389,973	-
8612 State General Apportionment	56,105,259	56,105,259	59,584,481	6.20	64,344,481	7.99
8612 State General Apportionment-Deficit	(1,346,356)	(1,346,356)	0	(100.00)	(1,300,000)	-
8612 State General Apportionment-prior year adjustment	0	0	2,257,600	-	0	(100.00)
8619 Other General Apportionments-Enroll Fee Admin-2%	238,965	238,965	238,965	-	238,965	-
8619 Other General Apportionments-Part-Time Fac Comp	691,647	691,648	691,648	-	691,647	(0.00)
8630 Education Protection Account	17,945,839	17,945,839	17,848,841	(0.54)	17,848,841	-
8672 Homeowners' Property Tax Relief	320,000	320,000	305,551	(4.52)	293,601	(3.91)
8681 State Lottery Proceeds	3,605,765	3,605,765	3,605,765	-	3,677,193	1.98
8682 State Mandated Costs	750,000	750,000	788,436	5.12	740,000	(6.14)
Total State Revenues	<u>79,701,092</u>	<u>79,701,093</u>	<u>86,711,260</u>	8.80	<u>87,924,701</u>	1.40
8800 Local Revenues						
8809 RDA Funds - Other	5,200,000	5,200,000	647,888	(87.54)	746,176	15.17
8810 Tax Allocation, Redevelopment	0	0	0	-	0	-
8811 Tax Allocation, Secured Roll	39,222,934	39,222,934	37,346,890	(4.78)	41,774,349	11.85
8812 Tax Allocation, Supplement Roll	550,000	550,000	904,065	64.38	1,003,165	10.96
8813 Tax Allocation, Unsecured Roll	1,400,000	1,400,000	1,373,149	(1.92)	1,344,392	(2.09)
8816 Prior Years' Taxes	1,000,000	1,000,000	752,807	(24.72)	844,529	12.18
8817 Education Revenue Augmentation Fund (ERAF)	0	0	(820,767)	-	0	(100.00)
8818 RDA Funds - Pass Thru AB	200,000	200,000	107,103	(46.45)	123,351	15.17
8819 RDA Funds - Residuals	3,500,000	3,500,000	2,233,293	(36.19)	2,572,096	15.17
8820 Contrib, Gifts, Grants & Endowment	0	0	0	-	0	-
8850 Rents and Leases	308,890	308,890	320,278	3.69	315,952	(1.35)

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<u>Revenues by Source</u>	2013-14 Adopted Budget	2013-14 Allocated Budget	2013-14 Estimated Revenue	% change 13/14 Est/ 13/14 Budget	2014-15 Tentative Budget	% change 14/15 Tent/ 13/14 Est
8860 Interest & Investment Income	150,000	150,000	123,446	(17.70)	120,000	(2.79)
8874 CCC Enrollment Fees	8,541,432	8,541,432	8,063,103	(5.60)	8,063,103	-
8880 Nonresident Tuition	1,600,000	1,600,000	1,494,878	(6.57)	1,500,000	0.34
8885 Student ID & ASB Fees	0	32,080	115,772	260.89	0	(100.00)
8890 Transcript/Representation/ Discounts/Fines/Instr. Mat./Health Serv. Use Fees,	94,371	249,300	387,799	55.56	24,200	(93.76)
8891 Other Local Rev - Special Proj	0	0	230,737	-	0	(100.00)
Total Local Revenues	<u>61,767,627</u>	<u>61,954,636</u>	<u>53,280,441</u>	(14.00)	<u>58,431,313</u>	9.67
8900 Other Financing Sources						
8910 Proceeds-Sale of Equip & Suppl	5,000	5,000	6,089	21.78	5,000	(17.88)
8981 Interfund Transfer In	0	89,765	89,765	-	0	(100.00)
Total Other Sources	<u>5,000</u>	<u>94,765</u>	<u>95,854</u>	1.15	<u>5,000</u>	(94.78)
Total Revenues	<u>141,473,719</u>	<u>141,750,494</u>	<u>140,096,984</u>	(1.17)	<u>146,361,014</u>	4.47
Net Beginning Balance	37,633,190	37,633,190	37,633,190	-	28,350,921	(24.67)
Adjustments to Beginning Balance	0	0	0	-	0	-
Adjusted Beginning Fund Balance	<u>37,633,190</u>	<u>37,633,190</u>	<u>37,633,190</u>	-	<u>28,350,921</u>	(24.67)
Total Revenues, Other Financing Sources and Beginning Fund Balance	<u>\$179,106,909</u>	<u>\$179,383,684</u>	<u>\$177,730,174</u>	(0.92)	<u>\$174,711,935</u>	(1.70)

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

<u>Expenditures by Object</u>	2013-14 Adopted Budget	2013-14 Allocated Budget	2013-14 Estimated Expenses	% change 13/14 Est/ 13/14 Budget	2014-15 Tentative Budget	% change 14/15 Tent/ 13/14 Est
1000 Academic Salaries						
1100 Instructional Salaries, Regular Contract	\$23,511,982	\$24,572,070	\$23,342,007	(5.01)	\$26,116,620	11.89
1200 Non-Instructional Salaries, Regular Contract	13,339,353	13,399,808	13,568,761	1.26	13,788,995	1.62
1300 Instructional Salaries, Other Non-Regular	17,659,438	18,113,951	21,621,656	19.36	16,181,721	(25.16)
1400 Non-Instructional Salaries, Other Non-Regular	994,289	1,030,361	1,109,866	7.72	990,464	(10.76)
Subtotal	<u>55,505,062</u>	<u>57,116,190</u>	<u>59,642,290</u>	4.42	<u>57,077,800</u>	(4.30)
2000 Classified Salaries						
2100 Non-Instructional Salaries, Regular Full Time	26,175,503	26,654,502	25,004,795	(6.19)	27,254,640	9.00
2200 Instructional Aides, Regular Full Time	883,346	883,346	946,493	7.15	957,583	1.17
2300 Non-Instructional Salaries, Other	1,703,098	1,845,845	1,636,152	(11.36)	1,651,749	0.95
2400 Instructional Aides, Other	1,636,142	1,662,443	1,485,122	(10.67)	1,823,275	22.77
Subtotal	<u>30,398,089</u>	<u>31,046,136</u>	<u>29,072,562</u>	(6.36)	<u>31,687,247</u>	8.99
3000 Employee Benefits						
3100 State Teachers' Retirement System Fund	4,460,095	4,472,309	4,398,450	(1.65)	5,337,761	21.36
3200 Public Employees' Retirement System Fund	3,349,074	3,399,223	3,249,820	(4.40)	3,506,056	7.88
3300 Old Age, Survivors, Disability, and Health Ins.	3,089,805	3,129,145	3,053,617	(2.41)	3,184,796	4.30
3400 Health and Welfare Benefits	21,043,109	20,969,066	19,085,087	(8.98)	23,511,509	23.19
3500 State Unemployment Insurance	351,507	341,481	115,649	(66.13)	348,938	201.72
3600 Workers' Compensation Insurance	2,056,768	2,073,540	2,144,990	3.45	2,137,891	(0.33)
3900 Other Benefits	1,165,791	1,171,590	1,106,205	(5.58)	1,203,259	8.77
Subtotal	<u>35,516,149</u>	<u>35,556,354</u>	<u>33,153,819</u>	(6.76)	<u>39,230,210</u>	18.33
TOTAL SALARIES/BENEFITS	121,419,300	123,718,680	121,868,671	(8.69)	127,995,257	5.03
Salaries/Benefits Cost % of Total Expenditures	85%	85%	87%		85%	

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

Expenditures by Object	2013-14 Adopted Budget	2013-14 Allocated Budget	2013-14 Estimated Expenses	% change 13/14 Est/ 13/14 Budget	2014-15 Tentative Budget	% change 14/15 Tent/ 13/14 Est
4000 Books and Supplies						
4100 Textbooks	0	0	0	-	0	-
4200 Other Books	6,370	9,857	5,827	(40.88)	5,903	1.30
4300 Instructional Supplies	151,197	96,099	72,209	(24.86)	146,447	102.81
4400 Media Supplies	0	0	0	-	0	-
4500 Maintenance Supplies	270,704	244,100	209,627	(14.12)	270,704	29.14
4600 Non-Instructional Supplies	608,280	687,885	556,261	(19.13)	656,808	18.08
4700 Food Supplies	13,114	14,777	7,590	(48.64)	14,614	92.54
Subtotal	<u>1,049,665</u>	<u>1,052,718</u>	<u>851,514</u>	(19.11)	<u>1,094,476</u>	28.53
5000 Services and Other Operating Expenses						
5100 Personal & Consultant Svcs	920,583	1,169,458	646,105	(44.75)	801,986	24.13
5200 Travel & Conference Expenses	183,077	240,413	116,249	(51.65)	223,127	91.94
5300 Dues & Memberships	175,330	179,091	147,072	(17.88)	195,330	32.81
5400 Insurance	1,903,033	1,903,033	1,137,172	(40.24)	2,003,033	76.14
5500 Utilities & Housekeeping Svcs	4,522,141	4,386,748	4,260,204	(2.88)	4,393,388	3.13
5600 Rents, Leases & Repairs	3,848,140	3,366,904	3,135,109	(6.88)	3,984,232	27.08
5700 Legal, Election & Audit Exp	542,490	1,040,702	821,223	(21.09)	1,170,490	42.53
5800 Other Operating Exp & Services	5,525,085	5,730,240	4,705,308	(17.89)	5,785,476	22.96
5900 Other (Transp., Postge, Reprod., Spec. Proj., etc.)	1,029,009	1,125,147	1,028,628	(8.58)	1,476,206	43.51
Subtotal	<u>18,648,888</u>	<u>19,141,736</u>	<u>15,997,070</u>	(16.43)	<u>20,033,268</u>	25.23
6000 Sites, Buildings, Books, and Equipment						
6100 Sites & Site Improvements	0	80,740	80,740	-	0	(100.00)
6200 Buildings	115,000	0	0	-	25,000	-
6300 Library Books	34,801	39,436	38,810	(1.59)	34,801	(10.33)
6400 Equipment	1,275,347	1,889,736	1,377,417	(27.11)	1,259,127	(8.59)
Subtotal	<u>1,425,148</u>	<u>2,009,912</u>	<u>1,496,967</u>	(25.52)	<u>1,318,928</u>	(11.89)
Subtotal, Expenditures (1000 - 6000)	<u>142,543,001</u>	<u>145,923,046</u>	<u>140,214,222</u>	(3.91)	<u>150,441,929</u>	7.29

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

<u>Expenditures by Object</u>	2013-14 Adopted Budget	2013-14 Allocated Budget	2013-14 Estimated Expenses	% change 13/14 Est/ 13/14 Budget	2014-15 Tentative Budget	% change 14/15 Tent/ 13/14 Est
7000 Other Outgo						
7200 Intrafund Transfers Out	0	0	3,031	-	0	(100.00)
7300 Interfund Transfers Out	1,640,000	9,060,000	9,120,000	0.66	890,000	(90.24)
7600 Other Student Aid	0	89,765	42,000	(53.21)	0	(100.00)
Subtotal	<u>1,640,000</u>	<u>9,149,765</u>	<u>9,165,031</u>	0.17	<u>890,000</u>	(90.29)
Subtotal, Expenditures (1000 - 7000)	<u>144,183,001</u>	<u>155,072,811</u>	<u>149,379,253</u>	(3.67)	<u>151,331,929</u>	1.31
7900 Reserve for Contingencies						
7910 Estimated COLA	2,037,839	0	0	-	1,185,000	-
7910 Estimated Restoration/Access/Growth	2,148,935	0	0	-	3,575,000	-
7930 Board Policy Contingency (5%)	7,209,150	7,209,150	0	(100.00)	7,566,597	-
7940 Reserved for Special Purposes	0	0	0	-	0	-
7940 Revolving Cash Accounts	100,000	100,000	0	(100.00)	100,000	-
7940 Vacation Payout	0	0	0	-	50,000	-
7950 Budget Stabilization	22,165,719	16,251,528	0	(100.00)	9,670,430	-
Total Designated	<u>33,661,643</u>	<u>23,560,678</u>	<u>0</u>	(100.00)	<u>22,147,027</u>	-
7910 Unrestricted Contingency	1,262,265	750,195	28,350,921	3,679.14	1,232,979	(95.65)
Subtotal Expenditures (7900)	<u>34,923,908</u>	<u>24,310,873</u>	<u>28,350,921</u>	16.62	<u>23,380,006</u>	(17.53)
Total Expenditures, Other Outgo and Ending Fund Balance	<u>\$179,106,909</u>	<u>\$179,383,684</u>	<u>\$177,730,174</u>	(0.92)	<u>\$174,711,935</u>	(1.70)

Rancho Santiago Community College District
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Santa Ana College	Fund 11 Unrestricted	%	Fund 13 One-Time	%	Fund 11/13 Unrestricted	%	Fund 12 Restricted	%	Fund 11/12/13 Combined	%
Academic Salaries	39,252,980		377,676		39,630,656		4,324,100		43,954,756	
Classified Salaries	12,065,417		624,352		12,689,769		5,590,588		18,280,357	
Employee Benefits	17,641,473		61,884		17,703,357		2,922,419		20,625,776	
Supplies & Materials	630,277		15,000		645,277		1,090,369		1,735,646	
Other Operating Exp & Services	1,179,012		6,212,251		7,391,263		3,337,559		10,728,822	
Capital Outlay	79,390		75,000		154,390		1,025,092		1,179,482	
Other Outgo	0		680,000		680,000		866,699		1,546,699	
Grand Total	\$70,848,549	54.79%	\$8,046,163	63.13%	\$78,894,712	55.54%	\$19,156,826	62.53%	\$98,051,538	56.78%

Santiago Canyon College	Fund 11 Unrestricted	%	Fund 13 One-Time	%	Fund 11/13 Unrestricted	%	Fund 12 Restricted	%	Fund 11/12/13 Combined	%
Academic Salaries	16,600,840		0		16,600,840		1,805,165		18,406,005	
Classified Salaries	6,106,743		93,230		6,199,973		2,611,938		8,811,911	
Employee Benefits	7,919,278		41,694		7,960,972		1,189,973		9,150,945	
Supplies & Materials	155,508		500		156,008		816,028		972,036	
Other Operating Exp & Services	843,901		3,115,276		3,959,177		1,253,522		5,212,699	
Capital Outlay	57,688		0		57,688		280,376		338,064	
Other Outgo	0		236,858		236,858		264,411		501,269	
Grand Total	\$31,683,958	24.50%	\$3,487,558	27.36%	\$35,171,516	24.76%	\$8,221,413	26.84%	\$43,392,929	25.13%

District Office	Fund 11 Unrestricted	%	Fund 13 One-Time	%	Fund 11/13 Unrestricted	%	Fund 12 Restricted	%	Fund 11/12/13 Combined	%
Academic Salaries	846,304		0		846,304		11,514		857,818	
Classified Salaries	12,797,505		0		12,797,505		1,297,534		14,095,039	
Employee Benefits	6,350,674		0		6,350,674		493,825		6,844,499	
Supplies & Materials	282,609		10,582		293,191		164,747		457,938	
Other Operating Exp & Services	5,394,471		885,324		6,279,795		941,057		7,220,852	
Capital Outlay	1,106,850		0		1,106,850		144,105		1,250,955	
Other Outgo	0		316,121		316,121		204,541		520,662	
Grand Total	\$26,778,413	20.71%	\$1,212,027	9.51%	\$27,990,440	19.70%	\$3,257,323	10.63%	\$31,247,763	18.09%

Total Expenditures-excludes Districtwide	\$129,310,920	100.00%	\$12,745,748	100.00%	\$142,056,668	100.00%	\$30,635,562	100.00%	\$172,692,230	100.00%
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Districtwide	Fund 11 Unrestricted	%	Fund 13 One-Time	%	Fund 11/13 Unrestricted	%	Fund 12 Restricted	%	Fund 11/12/13 Combined	%
Employee Benefits-retiree benefits	7,215,207		0		7,215,207		0		7,215,207	
Election	400,000		0		400,000		0		400,000	
Other Operating Exp & Services-prop&liability ins	2,003,033		0		2,003,033		0		2,003,033	
Other Outgo-Interfund Transfers	0		890,000		890,000		0		890,000	
Other Outgo-Board Policy Contingency	0		7,566,597		7,566,597		0		7,566,597	
Other Outgo-Reserves	6,676,854		7,903,576		14,580,430		0		14,580,430	
Grand Total	\$16,295,094		\$16,360,173		\$32,655,267		\$0		\$32,655,267	

Total Expenditures-includes Districtwide	\$145,606,014		\$29,105,921		\$174,711,935		\$30,635,562		\$205,347,497	
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Rancho Santiago Community College District
Tentative Budget
2014-15

Unrestricted General Fund Revenue Budget - Fund 11

<u>Revenues by Source</u>	2012-13 Actual Revenue	2013-14 Revised Budget	2013-14 Estimated Revenue	2014-15 Tentative Budget	% change 14/15 Tent/ 13/14 Est
8100 Federal Revenues					
8110 Forest Reserve	\$0	\$0	\$9,429	\$0	(100.00)
Total Federal Revenues	<u>0</u>	<u>0</u>	<u>9,429</u>	<u>0</u>	(100.00)
8600 State Revenues					
8611 Apprenticeship Allowance	1,389,973	1,389,973	1,389,973	1,389,973	-
8612 State General Apportionment	52,343,543	56,105,259	59,584,481	64,344,481	7.99
8612 State General Apportionment-Deficit	(2,595,974)	(1,346,356)	0	(1,300,000)	
8612 State General Apportionment-prior year adjustment	971,751	0	2,257,600	0	(100.00)
8619 Other General Apportionments-Enrollment Fee Admin-2%	240,102	238,965	238,965	238,965	-
8619 Other General Apportionments-Part-Time Faculty Compensation	691,647	691,648	691,648	691,647	(0.00)
8630 Education Protection Account	20,761,952	17,945,839	17,848,841	17,848,841	-
8672 Homeowners' Property Tax Relief	311,188	320,000	305,551	293,601	(3.91)
8681 State Lottery Proceeds	3,164,887	3,605,765	3,605,765	3,677,193	1.98
Total State Revenues	<u>77,279,069</u>	<u>78,951,093</u>	<u>85,922,824</u>	<u>87,184,701</u>	1.47
8800 Local Revenues					
8809 RDA Funds - Other	5,185,837	5,200,000	647,888	746,176	15.17
8810 Tax Allocation, Redevelopment	0	0	0	0	-
8811 Tax Allocation, Secured Roll	36,690,489	39,222,934	37,346,890	41,774,349	11.85
8812 Tax Allocation, Supplement Roll	545,034	550,000	904,065	1,003,165	10.96
8813 Tax Allocation, Unsecured Roll	1,360,274	1,400,000	1,373,149	1,344,392	(2.09)
8816 Prior Years' Taxes	900,619	1,000,000	752,807	844,529	12.18
8817 Education Revenue Augmentation Fund (ERAF)	(346,907)	0	(820,767)	0	(100.00)
8818 RDA Funds - Pass Thru AB	139,027	200,000	107,103	123,351	15.17
8819 RDA Funds - Residuals	3,458,143	3,500,000	2,233,293	2,572,096	15.17
8820 Contrib, Gifts, Grants & Endowment	0	0	0	0	-
8850 Rents and Leases	339,243	300,952	300,952	300,952	-
8860 Interest & Investment Income	188,517	150,000	123,446	120,000	(2.79)

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

<u>Revenues by Source</u>	2012-13 Actual Revenue	2013-14 Revised Budget	2013-14 Estimated Revenue	2014-15 Tentative Budget	% change 14/15 Tent/ 13/14 Est
8867 Gain(Loss)on Invest-Unrealized	0	0	0	0	-
8874 CCC Enrollment Fees	8,621,927	8,541,432	8,063,103	8,063,103	-
8880 Nonresident Tuition	1,495,417	1,600,000	1,494,878	1,500,000	0.34
8885 Student ID & ASB Fees	58,440	32,080	115,772	0	(100.00)
8890 Other Local Revenues (Student Transcript/Representation/ Discounts/Fines/Instr. Mat./Health Serv. Use Fees, etc.)	60,154	31,578	31,578	24,200	(23.36)
8891 Other Local Rev - Special Proj	139,238	0	230,737	0	(100.00)
Total Local Revenues	<u>58,835,452</u>	<u>61,728,976</u>	<u>52,904,894</u>	<u>58,416,313</u>	10.42
8900 Other Financing Sources					
8910 Proceeds-Sale of Equip & Suppl	20,007	5,000	6,089	5,000	(17.88)
8981 Interfund Transfer In	0	0	0	0	-
Total Other Sources	<u>20,007</u>	<u>5,000</u>	<u>6,089</u>	<u>5,000</u>	(17.88)
Total Revenues	<u>136,134,528</u>	<u>140,685,069</u>	<u>138,843,236</u>	<u>145,606,014</u>	4.87
Net Beginning Balance	0	0	0	0	-
Adjustments to Beginning Balance	0	0	0	0	-
Adjusted Beginning Fund Balance	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	-
Total Revenues, Other Financing Sources and Beginning Fund Balance	<u>\$136,134,528</u>	<u>\$140,685,069</u>	<u>\$138,843,236</u>	<u>\$145,606,014</u>	4.87

Rancho Santiago Community College District
Tentative Budget
2014-15

Unrestricted General Fund Expenditure Budget - Fund 11

<u>Expenditures by Object</u>	2012-13 Actual Expenses	2013-14 Revised Budget	2013-14 Estimated Expenses	2014-15 Tentative Budget	% change 14/15 Tent/ 13/14 Est
1000 Academic Salaries					
1100 Instructional Salaries, Regular Contract	\$22,542,762	\$24,572,070	\$23,342,007	\$26,116,620	11.89
1200 Non-Instructional Salaries, Regular Contract	12,735,234	13,399,808	13,568,761	13,788,995	1.62
1300 Instructional Salaries, Other Non-Regular	19,168,620	17,106,741	21,615,128	15,804,045	(26.88)
1400 Non-Instructional Salaries, Other Non-Regular	1,063,063	1,014,857	1,069,070	990,464	(7.35)
Subtotal	55,509,679	56,093,476	59,594,966	56,700,124	(4.86)
2000 Classified Salaries					
2100 Non-Instructional Salaries, Regular Full Time	23,655,375	26,448,452	24,843,809	27,198,640	9.48
2200 Instructional Aides, Regular Full Time	922,886	883,346	946,493	957,583	1.17
2300 Non-Instructional Salaries, Other	1,372,078	1,634,325	1,584,627	1,614,519	1.89
2400 Instructional Aides, Other	953,180	1,128,012	1,015,517	1,198,923	18.06
Subtotal	26,903,519	30,094,135	28,390,446	30,969,665	9.08
3000 Employee Benefits					
3100 State Teachers' Retirement System Fund	4,107,654	4,470,703	4,395,784	5,337,761	21.43
3200 Public Employees' Retirement System Fund	3,095,836	3,370,642	3,230,451	3,488,444	7.99
3300 Old Age, Survivors, Disability, and Health Ins.	2,870,032	3,092,173	3,024,106	3,155,733	4.35
3400 Health and Welfare Benefits	22,103,682	20,869,661	19,040,416	23,481,780	23.33
3500 State Unemployment Insurance	1,008,283	333,241	115,237	340,437	195.42
3600 Workers' Compensation Insurance	2,003,451	2,052,840	2,125,154	2,120,568	(0.22)
3900 Other Benefits	1,073,473	1,165,916	1,103,280	1,201,909	8.94
Subtotal	36,262,411	35,355,176	33,034,428	39,126,632	18.44
TOTAL SALARIES/BENEFITS	118,675,609	121,542,787	121,019,840	126,796,421	4.77

Rancho Santiago Community College District
Tentative Budget
2014-15

Unrestricted General Fund Expenditure Budget - Fund 11

<u>Expenditures by Object</u>	2012-13 Actual Expenses	2013-14 Revised Budget	2013-14 Estimated Expenses	2014-15 Tentative Budget	% change 14/15 Tent/ 13/14 Est
4000 Books and Supplies					
4100 Textbooks	650	0	0	0	-
4200 Other Books	4,265	9,857	5,827	5,903	1.30
4300 Instructional Supplies	39,613	96,099	72,209	146,447	102.81
4400 Media Supplies	0	0	0	0	-
4500 Maintenance Supplies	195,128	244,100	209,627	270,704	29.14
4600 Non-Instructional Supplies	438,182	654,157	551,692	630,726	14.33
4700 Food Supplies	4,482	14,777	7,590	14,614	92.54
Subtotal	682,320	1,018,990	846,945	1,068,394	26.15
5000 Services and Other Operating Expenses					
5100 Personal & Consultant Svcs	549,376	975,327	492,154	736,435	49.64
5200 Travel & Conference Expenses	81,866	198,663	111,355	209,927	88.52
5300 Dues & Memberships	108,585	163,692	131,673	180,330	36.95
5400 Insurance	1,395,777	1,903,033	1,137,172	2,003,033	76.14
5500 Utilities & Housekeeping Svcs	234,233	469,473	409,003	424,212	3.72
5600 Rents, Leases & Repairs	2,800,523	3,030,680	2,819,845	3,593,502	27.44
5700 Legal, Election & Audit Exp	345,060	557,305	439,827	1,130,490	157.03
5800 Other Operating Exp & Services	(286,870)	387,088	43,803	585,115	1,235.79
5900 Other (Transp., Postage, Reproduction, Special Proj., etc.)	309,322	1,005,397	940,967	957,373	1.74
Subtotal	5,537,872	8,690,658	6,525,799	9,820,417	50.49
6000 Sites, Buildings, Books, and Equipment					
6100 Sites & Site Improvements	10,692	0	0	0	-
6200 Buildings	1,126,831	0	0	25,000	-
6300 Library Books	37,677	39,436	38,810	34,801	(10.33)
6400 Equipment	2,970,055	1,753,578	1,294,127	1,184,127	(8.50)
Subtotal	4,145,255	1,793,014	1,332,937	1,243,928	(6.68)
Subtotal, Expenditures (1000 - 6000)	129,041,056	133,045,449	129,725,521	138,929,160	7.09

Rancho Santiago Community College District
Tentative Budget
2014-15

Unrestricted General Fund Expenditure Budget - Fund 11

<u>Expenditures by Object</u>	2012-13 Actual Expenses	2013-14 Revised Budget	2013-14 Estimated Expenses	2014-15 Tentative Budget	% change 14/15 Tent/ 13/14 Est
7000 Other Outgo					
7200 Intrafund Transfers Out	3,091	0	3,031	0	(100.00)
7300 Interfund Transfers Out	481,443	20,000	20,000	0	(100.00)
7600 Other Student Aid	0	0	0	0	-
Subtotal	<u>484,534</u>	<u>20,000</u>	<u>23,031</u>	<u>0</u>	(100.00)
Subtotal, Expenditures (1000 - 7000)	<u>129,525,590</u>	<u>133,065,449</u>	<u>129,748,552</u>	<u>138,929,160</u>	7.08
7900 Reserve for Contingencies					
7910 Estimated COLA	0	0	0	1,185,000	-
7910 Estimated Restoration/Access/Growth	0	0	0	3,575,000	-
7950 Budget Stabilization	0	7,619,620	0	1,916,854	-
Total Designated	<u>0</u>	<u>7,619,620</u>	<u>0</u>	<u>6,676,854</u>	-
7910 Unrestricted Contingency	6,608,938	0	9,094,684	0	(100.00)
Subtotal Expenditures (7900)	<u>6,608,938</u>	<u>7,619,620</u>	<u>9,094,684</u>	<u>6,676,854</u>	(26.59)
Total Expenditures, Other Outgo and Ending Fund Balance	<u>\$136,134,528</u>	<u>\$140,685,069</u>	<u>\$138,843,236</u>	<u>\$145,606,014</u>	4.87

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

<u>Revenues by Source</u>	2012-13 Actual Revenue	2013-14 Revised Budget	2013-14 Estimated Revenue	2014-15 Tentative Budget	% change 14/15 Tent/ 13/14 Est
8100 Federal Revenues					
8120 Higher Education Act	\$3,416,715	\$5,155,682	\$3,557,552	\$4,590,593	29.04
8130 Workforce Investment Act (JTPA)	284,002	743,224	300,000	753,224	151.07
8140 Temporary Assistance for Needy Families (TANF)	99,290	105,008	105,008	105,008	-
8150 Student Financial Aid	2,145	93,422	93,422	90,167	(3.48)
8160 Veterans Education	0	0	0	0	-
8170 Vocational Technical Education Act (VTEA)	1,541,783	1,961,663	1,716,327	1,961,663	14.29
8199 Other Federal Revenues (ABE, CAMP, SBA, Gear Up, NSF)	6,639,005	6,601,952	6,243,397	5,608,249	(10.17)
Total Federal Revenues	<u>11,982,940</u>	<u>14,660,951</u>	<u>12,015,706</u>	<u>13,108,904</u>	9.10
8600 State Revenues					
8622 Extended Opportunity Programs & Services (EOPS)	1,256,640	1,548,766	1,548,766	1,543,040	(0.37)
8623 Disabled Students Programs & Services (DSPS)	1,352,275	1,399,132	1,399,132	1,529,751	9.34
8625 CalWORKS	324,806	408,384	408,384	408,384	-
8626 Telecomm./Technology Infrastructure Prog. (TTIP)	17,554	53,542	53,762	53,542	(0.41)
8629 Other Gen Categorical Apport-BSI	622,836	1,875,385	675,385	1,342,646	98.80
8629 Other Gen Categorical Apport-CARE	85,201	85,352	85,352	75,909	(11.06)
8629 Other Gen Categorical Apport-Equal Employment Opportunity	14,524	22,164	22,164	22,165	0.00
8629 Other Gen Categorical Apport-Instructional Equipment	0	381,216	381,216	381,216	-
8629 Other Gen Categorical Apport-Matriculation-Credit	1,295,798	2,119,259	1,560,240	2,116,746	35.67
8629 Other Gen Categorical Apport-Matriculation-Non-Credit	1,327,254	1,785,302	1,585,302	1,785,302	12.62
8629 Other Gen Categorical Apport-Student Financial Aid Admin	992,346	1,075,368	1,075,368	1,075,368	-
8659 Other Reimb Categorical Allow-Career Tech Education	867,490	697,619	697,619	384,813	(44.84)
8659 Other Reimb Categorical Allow-Economic Development	1,740,232	2,160,952	1,900,000	846,838	(55.43)
8659 Other Reimb Categorical Allow-Other	486,778	1,061,525	600,000	904,416	50.74
8681 State Lottery Proceeds	793,994	858,516	858,516	882,297	2.77
Total State Revenues	<u>11,177,728</u>	<u>15,532,482</u>	<u>12,851,206</u>	<u>13,352,433</u>	3.90

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

<u>Revenues by Source</u>	2012-13 Actual Revenue	2013-14 Revised Budget	2013-14 Estimated Revenue	2014-15 Tentative Budget	% change 14/15 Tent/ 13/14 Est
8800 Local Revenues					
8820 Contrib, Gifts, Grants & Endowment	11,937	4,990	4,675	3,069	(34.35)
8831 Contract Instructional Service	25,728	169,861	101,011	169,861	68.16
8876 Health Services Fees	1,069,999	1,062,263	1,067,929	1,062,263	(0.53)
8882 Parking Fees & Bus Passes	875,085	875,000	865,989	875,000	1.04
8890 Other Local Revenues (Instr. Mat./Health Serv. Use Fees, etc.)	210,520	212,021	162,938	212,021	30.12
8891 Other Local Rev - Special Proj	174,785	673,002	203,429	563,002	176.76
Total Local Revenues	<u>2,368,054</u>	<u>2,997,137</u>	<u>2,405,971</u>	<u>2,885,216</u>	19.92
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	<u>6,180</u>	<u>0</u>	<u>0</u>	<u>0</u>	-
Total Revenues	<u>25,534,902</u>	<u>33,190,570</u>	<u>27,272,883</u>	<u>29,346,553</u>	7.60
Net Beginning Balance	1,144,209	1,435,844	1,435,844	1,289,009	(10.23)
Adjustments to Beginning Balance	0	0	0	0	-
Adjusted Beginning Fund Balance	<u>1,144,209</u>	<u>1,435,844</u>	<u>1,435,844</u>	<u>1,289,009</u>	(10.23)
Total Revenues, Other Financing Sources and Beginning Fund Balance	<u>\$26,679,111</u>	<u>\$34,626,414</u>	<u>\$28,708,727</u>	<u>\$30,635,562</u>	6.71

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

<u>Expenditures by Object</u>	2012-13 Actual Expenses	2013-14 Revised Budget	2013-14 Estimated Expenses	2014-15 Tentative Budget	% change 14/15 Tent/ 13/14 Est
1000 Academic Salaries					
1100 Instructional Salaries, Regular Contract	\$162,835	\$180,973	\$166,367	\$175,248	5.34
1200 Non-Instructional Salaries, Regular Contract	1,668,213	1,823,114	1,675,115	1,907,073	13.85
1300 Instructional Salaries, Other Non-Regular	403,469	561,312	452,792	466,612	3.05
1400 Non-Instructional Salaries, Other Non-Regular	3,076,434	3,964,486	3,484,976	3,591,846	3.07
Subtotal	<u>5,310,951</u>	<u>6,529,885</u>	<u>5,779,250</u>	<u>6,140,779</u>	6.26
2000 Classified Salaries					
2100 Non-Instructional Salaries, Regular Full Time	5,019,604	5,865,409	5,663,382	5,274,157	(6.87)
2200 Instructional Aides, Regular Full Time	0	0	0	0	-
2300 Non-Instructional Salaries, Other	2,863,911	3,844,088	2,892,609	3,151,386	8.95
2400 Instructional Aides, Other	851,207	1,039,301	835,369	1,074,517	28.63
Subtotal	<u>8,734,722</u>	<u>10,748,798</u>	<u>9,391,360</u>	<u>9,500,060</u>	1.16
3000 Employee Benefits					
3100 State Teachers' Retirement System Fund	358,862	492,341	383,701	463,110	20.70
3200 Public Employees' Retirement System Fund	797,024	987,048	815,948	888,844	8.93
3300 Old Age, Survivors, Disability, and Health Ins.	654,952	824,773	659,729	743,603	12.71
3400 Health and Welfare Benefits	1,646,995	1,959,378	1,702,467	1,925,799	13.12
3500 State Unemployment Insurance	144,138	51,207	7,109	43,792	516.01
3600 Workers' Compensation Insurance	339,663	412,762	352,891	376,619	6.72
3900 Other Benefits	148,405	174,671	159,044	164,450	3.40
Subtotal	<u>4,090,039</u>	<u>4,902,180</u>	<u>4,080,889</u>	<u>4,606,217</u>	12.87
TOTAL SALARIES/BENEFITS	18,135,712	22,180,863	19,251,499	20,247,056	5.17

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

Expenditures by Object	2012-13 Actual Expenses	2013-14 Revised Budget	2013-14 Estimated Expenses	2014-15 Tentative Budget	% change 14/15 Tent/ 13/14 Est
4000 Books and Supplies					
4100 Textbooks	0	0	0	0	-
4200 Other Books	77,029	196,804	118,061	164,112	39.01
4300 Instructional Supplies	987,746	1,433,025	859,867	1,326,939	54.32
4400 Media Supplies	0	0	0	0	-
4500 Maintenance Supplies	12,006	23,327	15,007	19,837	32.18
4600 Non-Instructional Supplies	324,187	543,882	387,626	433,511	11.84
4700 Food Supplies	90,656	162,783	95,807	126,745	32.29
Subtotal	<u>1,491,624</u>	<u>2,359,821</u>	<u>1,476,368</u>	<u>2,071,144</u>	40.29
5000 Services and Other Operating Expenses					
5100 Personal & Consultant Svcs	2,302,638	3,525,868	2,840,194	2,682,236	(5.56)
5200 Travel & Conference Expenses	296,872	603,167	359,441	491,694	36.79
5300 Dues & Memberships	17,293	54,211	36,255	22,682	(37.44)
5400 Insurance	69,566	66,398	66,373	61,593	(7.20)
5500 Utilities & Housekeeping Svcs	3,748	3,861	2,885	1,935	(32.93)
5600 Rents, Leases & Repairs	225,993	288,406	207,292	268,453	29.50
5700 Legal, Election & Audit Exp	0	1,465	0	0	-
5800 Other Operating Exp & Services	524,424	703,407	538,853	556,355	3.25
5900 Other (Transp., Postage, Reproduction, Special Proj., etc.)	300,936	1,421,222	418,893	1,447,190	245.48
Subtotal	<u>3,741,470</u>	<u>6,668,005</u>	<u>4,470,186</u>	<u>5,532,138</u>	23.76
6000 Sites, Buildings, Books, and Equipment					
6100 Sites & Site Improvements	0	0	0	0	-
6200 Buildings	0	2,750	2,725	2,750	0.92
6300 Library Books	32,068	32,284	31,486	27,231	(13.51)
6400 Equipment	1,245,172	1,760,672	1,465,089	1,419,592	(3.11)
Subtotal	<u>1,277,240</u>	<u>1,795,706</u>	<u>1,499,300</u>	<u>1,449,573</u>	(3.32)
Subtotal, Expenditures (1000 - 6000)	<u>24,646,046</u>	<u>33,004,395</u>	<u>26,697,353</u>	<u>29,299,911</u>	9.75

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

<u>Expenditures by Object</u>	2012-13 Actual Expenses	2013-14 Revised Budget	2013-14 Estimated Expenses	2014-15 Tentative Budget	% change 14/15 Tent/ 13/14 Est
7000 Other Outgo					
7200 Intrafund Transfers Out	(3,031)	0	0	0	-
7300 Interfund Transfers Out	0	0	0	0	-
7600 Other Student Aid	600,252	852,236	722,365	795,815	10.17
Subtotal	<u>597,221</u>	<u>852,236</u>	<u>722,365</u>	<u>795,815</u>	10.17
Subtotal, Expenditures (1000 - 7000)	<u>25,243,267</u>	<u>33,856,631</u>	<u>27,419,718</u>	<u>30,095,726</u>	9.76
7900 Reserve for Contingencies					
7920 Restricted Contingency-Campus Health Services-3250	0	170,132	0	170,132	
7920 Restricted Contingency-Health Services-3450	0	420,850	0	158,983	-
7920 Restricted Contingency-Safety & Parking-3610	0	172,621	0	204,541	-
7920 Restricted Contingency-Veterans Affairs-3749	0	6,180	0	6,180	-
Total Designated	<u>0</u>	<u>769,783</u>	<u>0</u>	<u>539,836</u>	-
7910 Unrestricted Contingency	1,435,844	0	1,289,009	0	(100.00)
Subtotal Expenditures (7900)	<u>1,435,844</u>	<u>769,783</u>	<u>1,289,009</u>	<u>539,836</u>	(58.12)
Total Expenditures, Other Outgo and Ending Fund Balance	<u>\$26,679,111</u>	<u>\$34,626,414</u>	<u>\$28,708,727</u>	<u>\$30,635,562</u>	6.71

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

<u>Revenues by Source</u>		2012-13 Actual Revenue	2013-14 Revised Budget	2013-14 Estimated Revenue	2014-15 Tentative Budget	% change 14/15 Tent/ 13/14 Est
8100	Federal Revenues					
	Total Federal Revenues	\$0	\$0	\$0	\$0	-
8600	State Revenues					
8682	State Mandated Costs	782,028	750,000	788,436	740,000	(6.14)
	Total State Revenues	782,028	750,000	788,436	740,000	(6.14)
8800	Local Revenues					
8850	Rentals Short-term	7,938	7,938	19,326	15,000	(22.38)
8890	Other Local Revenues (Student Transcript/Representation/ Discounts/Fines/Instr. Mat./Health Serv. Use Fees, etc.)	195,578	217,722	356,221	0	(100.00)
8891	Other Local Rev - Special Proj	125,000	0	0	0	-
	Total Local Revenues	328,516	225,660	375,547	15,000	(96.01)
8900	Other Financing Sources					
8981	Interfund Transfer In	0	89,765	89,765	0	(100.00)
	Total Revenues	1,110,544	1,065,425	1,253,748	755,000	(39.78)
	Net Beginning Balance	43,608,426	37,633,190	37,633,190	28,350,921	(24.67)
	Adjustments to Beginning Balance	(212,572)	0	0	0	-
	Adjusted Beginning Fund Balance	43,395,854	37,633,190	37,633,190	28,350,921	(24.67)
	Total Revenues, Other Financing Sources and Beginning Fund Balance	\$44,506,398	\$38,698,615	\$38,886,938	\$29,105,921	(25.15)

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

<u>Expenditures by Object</u>	2012-13 Actual Expenses	2013-14 Revised Budget	2013-14 Estimated Expenses	2014-15 Tentative Budget	% change 14/15 Tent/ 13/14 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	8,516	1,007,210	6,528	377,676	5,685.48
1400 Non-Instructional Salaries, Other Non-Regular	47,094	15,504	40,796	0	(100.00)
Subtotal	<u>55,610</u>	<u>1,022,714</u>	<u>47,324</u>	<u>377,676</u>	698.06
2000 Classified Salaries					
2100 Non-Instructional Salaries, Regular Full Time	57,490	206,050	160,986	56,000	(65.21)
2200 Instructional Aides, Regular Full Time	0	0	0	0	-
2300 Non-Instructional Salaries, Other	169,570	211,520	51,525	37,230	(27.74)
2400 Instructional Aides, Other	532,990	534,431	469,605	624,352	32.95
Subtotal	<u>760,050</u>	<u>952,001</u>	<u>682,116</u>	<u>717,582</u>	5.20
3000 Employee Benefits					
3100 State Teachers' Retirement System Fund	3,989	1,606	2,666	0	(100.00)
3200 Public Employees' Retirement System Fund	23,397	28,581	19,369	17,612	(9.07)
3300 Old Age, Survivors, Disability, and Health Ins.	32,822	36,972	29,512	29,063	(1.52)
3400 Health and Welfare Benefits	19,890	99,405	44,671	29,729	(33.45)
3500 State Unemployment Insurance	8,985	8,240	413	8,501	1,959.35
3600 Workers' Compensation Insurance	20,469	20,700	19,836	17,323	(12.67)
3900 Other Benefits	675	5,674	2,925	1,350	(53.85)
Subtotal	<u>110,227</u>	<u>201,178</u>	<u>119,391</u>	<u>103,578</u>	(13.24)
TOTAL SALARIES/BENEFITS	925,887	2,175,893	848,831	1,198,836	41.23

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

Expenditures by Object	2012-13 Actual Expenses	2013-14 Revised Budget	2013-14 Estimated Expenses	2014-15 Tentative Budget	% change 14/15 Tent/ 13/14 Est
4000 Books and Supplies					
4100 Textbooks	0	0	0	0	-
4200 Other Books	0	0	0	0	-
4300 Instructional Supplies	0	0	0	0	-
4400 Media Supplies	0	0	0	0	-
4500 Maintenance Supplies	10,457	0	0	0	-
4600 Non-Instructional Supplies	41,676	33,728	4,569	26,082	470.85
4700 Food Supplies	0	0	0	0	-
Subtotal	52,133	33,728	4,569	26,082	470.85
5000 Services and Other Operating Expenses					
5100 Personal & Consultant Svcs	47,868	194,131	153,951	65,551	(57.42)
5200 Travel & Conference Expenses	88,254	41,750	4,894	13,200	169.72
5300 Dues & Memberships	15,579	15,399	15,399	15,000	(2.59)
5400 Insurance	0	0	0	0	-
5500 Utilities & Housekeeping Svcs	3,978,696	3,917,275	3,851,201	3,969,176	3.06
5600 Rents, Leases & Repairs	284,105	336,224	315,264	390,730	23.94
5700 Legal, Election & Audit Exp	325,473	483,397	381,396	40,000	(89.51)
5800 Other Operating Exp & Services	4,682,854	5,343,152	4,661,505	5,200,361	11.56
5900 Other (Transp., Postage, Reproduction, Special Proj., etc.)	39,757	119,750	87,661	518,833	491.86
Subtotal	9,462,586	10,451,078	9,471,271	10,212,851	7.83
6000 Sites, Buildings, Books, and Equipment					
6100 Sites & Site Improvements	0	80,740	80,740	0	(100.00)
6200 Buildings	0	0	0	0	-
6300 Library Books	0	0	0	0	-
6400 Equipment	17,967	136,158	83,290	75,000	(9.95)
Subtotal	17,967	216,898	164,030	75,000	(54.28)
Subtotal, Expenditures (1000 - 6000)	10,458,573	12,877,597	10,488,701	11,512,769	9.76

Rancho Santiago Community College District
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2014-15

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

<u>Expenditures by Object</u>	2012-13 Actual Expenses	2013-14 Revised Budget	2013-14 Estimated Expenses	2014-15 Tentative Budget	% change 14/15 Tent/ 13/14 Est
7000 Other Outgo					
7200 Intrafund Transfers Out	0	0	0	0	-
7300 Interfund Transfers Out	3,023,573	9,040,000	9,100,000	890,000	(90.22)
7600 Other Student Aid	0	89,765	42,000	0	(100.00)
Subtotal	<u>3,023,573</u>	<u>9,129,765</u>	<u>9,142,000</u>	<u>890,000</u>	<u>(90.26)</u>
Subtotal, Expenditures (1000 - 7000)	<u>13,482,146</u>	<u>22,007,362</u>	<u>19,630,701</u>	<u>12,402,769</u>	<u>(36.82)</u>
7900 Reserve for Contingencies					
7910 Estimated COLA	0	0	0	0	-
7910 Estimated Restoration/Access/Growth	0	0	0	0	-
7930 Board Policy Contingency (5%)	0	7,209,150	0	7,566,597	-
7940 Reserved for Special Purposes-Student ID Card Fees	0	0	0	0	-
7940 Revolving Cash Accounts	0	100,000	0	100,000	-
7940 Employee Emergency Vacation Payout	0	0	0	50,000	-
7950 Budget Stabilization	0	8,631,908	0	7,753,576	-
Total Designated	<u>0</u>	<u>15,941,058</u>	<u>0</u>	<u>15,470,173</u>	<u>-</u>
7910 Unrestricted Contingency	31,024,252	750,195	19,256,237	1,232,979	(93.60)
Subtotal Expenditures (7900)	<u>31,024,252</u>	<u>16,691,253</u>	<u>19,256,237</u>	<u>16,703,152</u>	<u>(13.26)</u>
Total Expenditures, Other Outgo and Ending Fund Balance	<u>\$44,506,398</u>	<u>\$38,698,615</u>	<u>\$38,886,938</u>	<u>\$29,105,921</u>	<u>(25.15)</u>

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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	%	
2013/14 Estimated Annual @ P2					
Credit	15,687	69.76%	6,801	30.24%	22,488
Non-Credit	4,633	71.67%	1,831	28.33%	6,464
Total	<u>20,320</u>	<u>70.19%</u>	<u>8,632</u>	<u>29.81%</u>	<u>28,952</u>
2014/15 Projected					
Credit	16,015	69.76%	6,943	30.24%	22,958
Non-Credit	4,730	71.68%	1,869	28.32%	6,599
Total	<u>20,745</u>	<u>70.19%</u>	<u>8,812</u>	<u>29.81%</u>	<u>29,557</u>

Expenditures by Major Object (2 Colleges Only) (Fund 11, 12, 13)

<u>Expenditures by Object</u>	Santa Ana College		Santiago Canyon College		Adopted Budget
	\$	%	\$	%	
1000 Academic Salaries	\$43,954,756	70.48%	\$18,406,005	29.52%	\$62,360,761
2000 Classified Salaries	\$18,280,357	67.47%	\$8,811,911	32.53%	27,092,268
3000 Employee Benefits	\$20,625,776	69.27%	\$9,150,945	30.73%	29,776,721
4000 Books and Supplies	\$1,735,646	64.10%	\$972,036	35.90%	2,707,682
5000 Services and Other Operating Expenses	\$10,728,822	67.30%	\$5,212,699	32.70%	15,941,521
6000 Sites, Buildings, Books, and Equipment	\$1,179,482	77.72%	\$338,064	22.28%	1,517,546
7000 Other Outgo and Contingencies	\$1,546,699	75.52%	\$501,269	24.48%	2,047,968
Total Expenditures	<u>\$98,051,538</u>	<u>69.32%</u>	<u>\$43,392,929</u>	<u>30.68%</u>	<u>\$141,444,467</u>

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FY 2013-14 Estimate Ending Balance and Carryover

BREAKDOWN OF UNRESTRICTED FUND BALANCE

2013/14 Beginning Fund Balance		\$ 37,633,190
2013/14 Change in Fund Balance		(9,282,269)
Ending Balance FY 2013/14 / Beginning Balance FY 2014-15		<u>28,350,921</u>
Estimate Carryover for Santa Ana College	\$ 3,451,256	
Estimate Carryover for Santiago Canyon College	984,425	
Estimate Carryover for District Office	<u>897,403</u>	
Total Budget Center Carryovers		5,333,084
5% Board Policy Contingency		7,566,597
Revolving Cash/Vacation Payout		<u>150,000</u>
Beginning Budget Stabilization Fund		15,301,240
Budgeted Spenddown		<u>(5,630,810)</u>
Ending Budget Stabilization Fund		<u><u>\$ 9,670,430</u></u>

RECONCILIATION OF USE OF BUDGET STABILIZATION FUND

Total Budgeted Expenditures - Fund 13		\$ 12,402,769
+ Unrestricted Contingency		1,232,979
- Expenditures from One-Time Revenue		<u>(755,000)</u>
Net Fund 13 Expenditure Budget		12,880,748
- Fund 11 Budget Stabilization Fund		<u>(1,916,854)</u>
Total Unrestricted General Fund Expenditures Over Revenue		10,963,894
- One-Time Carryovers		<u>(5,333,084)</u>
Budgeted Spenddown of Budget Stabilization Fund		<u><u>\$ 5,630,810</u></u>

RSCCD - 2014-15 Tentative Budget SB 361 Revenue Allocation Simulation for Unrestricted General Fund -- FD 11 & 13
Based on 13-14 Second Period Reported FTES

Part 1 - SB 361 Simulation

	SAC/CEC	SAC	CEC	SCC/OEC	SCC	OEC	DO	DW	TOTAL
APPORTIONMENT REVENUE									
Base Allocation	\$ 4,428,727	\$ 4,428,727		\$ 3,321,545	\$ 3,321,545				\$ 7,750,272
Grandfathered or Approved Center	\$ 1,107,182		\$ 1,107,182	\$ 1,107,182		\$ 1,107,182			\$ 2,214,364
FTES Base	\$ 87,061,463	\$ 72,044,787	\$ 15,016,676	\$ 37,171,986	\$ 31,234,887	\$ 5,937,099			\$ 124,233,449
Subtotal	\$ 92,597,372	\$ 76,473,514	\$ 16,123,858	\$ 41,600,713	\$ 34,556,432	\$ 7,044,281	\$ -	\$ -	\$ 134,198,085
Projected COLA - .85%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			\$ -
Estimated Restoration/Access/Growth - 2.75%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			\$ -
Deficit Coefficient -	\$ (912,387)	\$ (704,356)	\$ (208,030)	\$ (387,613)	\$ (305,372)	\$ (82,241)			\$ (1,300,000)
One-time apportionment adjustment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			\$ -
Property Tax Deficit Factor (ERAF)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			\$ -
Enrollment Fee Deficit Factor	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			\$ -
TOTAL ESTIMATED APPORTIONMENT REVENUE	\$ 91,684,985	\$ 75,769,158	\$ 15,915,828	\$ 41,213,099	\$ 34,251,059	\$ 6,962,040	\$ -	\$ -	\$ 132,898,085
<i>Percentages</i>	<i>68.99%</i>	<i>57.01%</i>	<i>11.98%</i>	<i>31.01%</i>	<i>25.77%</i>	<i>5.24%</i>			
OTHER STATE REVENUE									
Lottery, Unrestricted	\$ 2,589,274	\$ 2,009,596	\$ 579,678	\$ 1,087,919	\$ 858,754	\$ 229,165			\$ 3,677,193
State Mandate Cost	\$ 523,920	\$ 523,920		\$ 216,080	\$ 216,080				\$ 740,000
Part-Time Faculty Compensation	\$ 485,423	\$ 374,743	\$ 110,680	\$ 206,224	\$ 162,469	\$ 43,755			\$ 691,647
Subtotal, Other State Revenue	\$ 3,598,617	\$ 2,908,259	\$ 690,357	\$ 1,510,223	\$ 1,237,303	\$ 272,920	\$ -	\$ -	\$ 5,108,840
TOTAL ESTIMATED REVENUE	\$ 95,283,602	\$ 78,677,417	\$ 16,606,185	\$ 42,723,323	\$ 35,488,362	\$ 7,234,960	\$ -	\$ -	\$ 138,006,925
Less District-wide Expenditures									\$ 10,508,240
Less Net District Office Expenditure									\$ 27,372,275
									\$ 100,126,409
ESTIMATED REVENUE	\$ 69,076,152	\$ 57,085,049	\$ 11,991,103	\$ 31,050,257	\$ 25,805,004	\$ 5,245,253			\$ 100,126,409
	<i>68.99%</i>	<i>57.01%</i>	<i>11.98%</i>	<i>31.01%</i>	<i>25.77%</i>	<i>5.24%</i>			
BUDGET EXPENDITURES FOR FY 2014-15									
SAC/CEC Expenses	\$ 78,894,712	\$ 68,955,056	\$ 9,939,656						\$ 78,894,712
SCC/OEC Expenses				\$ 35,171,516	\$ 30,466,470	\$ 4,705,046			\$ 35,171,516
DO Expenses							\$ 27,990,440		\$ 27,990,440
District-wide Services									
Retirees Instructional								\$ 3,520,586	\$ 3,520,586
Retirees Non-Instructional								\$ 3,694,621	\$ 3,694,621
All Risks Insurance								\$ 203,033	\$ 203,033
Property & Liability								\$ 1,800,000	\$ 1,800,000
Election								\$ 400,000	\$ 400,000
Interfund Transfer								\$ 890,000	\$ 890,000
TOTAL ESTIMATED EXPENDITURES	\$ 78,894,712	\$ 68,955,056	\$ 9,939,656	\$ 35,171,516	\$ 30,466,470	\$ 4,705,046	\$ 27,990,440	\$ 10,508,240	\$ 152,564,908
Percent of Total Estimated Expenditures	<i>51.71%</i>	<i>45.20%</i>	<i>6.52%</i>	<i>23.05%</i>	<i>19.97%</i>	<i>3.08%</i>	<i>18.35%</i>	<i>6.89%</i>	
ESTIMATED EXPENSES UNDER/(OVER) REVENUE	\$ (9,818,560)	\$ (11,870,007)	\$ 2,051,447	\$ (4,121,259)	\$ (4,661,466)	\$ 540,207			\$ (13,939,819)

OTHER STATE REVENUE

Apprenticeship				\$ 1,389,973	\$ 1,389,973				\$ 1,389,973
Enrollment Fees 2%							\$ 238,965	\$ 238,965	\$ 238,965

LOCAL REVENUE

Non Resident Tuition	\$ 1,258,770	\$ 1,258,770		\$ 241,230	\$ 241,230				\$ 1,500,000
Interest/Investments	\$ -	\$ -		\$ -	\$ -			\$ 120,000	\$ 120,000
Rents/Leases	\$ 63,480	\$ 63,480		\$ 22,472	\$ 22,472		\$ 230,000		\$ 315,952
Proceeds-Sale of Equipment	\$ -	\$ -		\$ -	\$ -			\$ 5,000	\$ 5,000
Other Local	\$ -	\$ -		\$ -	\$ -			\$ 24,200	\$ 24,200
Subtotal, Other Local Revenue	\$ 1,322,250	\$ 1,322,250	\$ -	\$ 1,653,675	\$ 1,653,675	\$ -	\$ 230,000	\$ 388,165	\$ 3,594,090

ESTIMATED ENDING BALANCE FOR 6/30/14	\$ (8,496,310)	\$ (10,547,757)	\$ 2,051,447	\$ (2,467,584)	\$ (3,007,791)	\$ 540,207			\$ (10,963,894)
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RSCCD - 2014-15 Tentative Budget SB 361 Revenue Allocation Simulation for Unrestricted General Fund -- FD 11 & 13
Based on 13-14 Second Period Reported FTES - excluding budget center carryovers (assumes carryovers not spent)

Part 1 - SB 361 Simulation

	SAC/CEC	SAC	CEC	SCC/OEC	SCC	OEC	DO	DW	TOTAL
APPORTIONMENT REVENUE									
Base Allocation	\$ 4,428,727	\$ 4,428,727		\$ 3,321,545	\$ 3,321,545				\$ 7,750,272
Grandfathered or Approved Center	\$ 1,107,182		\$ 1,107,182	\$ 1,107,182		\$ 1,107,182			\$ 2,214,364
FTES Base	\$ 87,061,463	\$ 72,044,787	\$ 15,016,676	\$ 37,171,986	\$ 31,234,887	\$ 5,937,099			\$ 124,233,449
Subtotal	\$ 92,597,372	\$ 76,473,514	\$ 16,123,858	\$ 41,600,713	\$ 34,556,432	\$ 7,044,281	\$ -	\$ -	\$ 134,198,085
Projected COLA - .85%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			\$ -
Estimated Restoration/Access/Growth - 2.75%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			\$ -
Deficit Coefficient -	\$ (912,387)	\$ (704,356)	\$ (208,030)	\$ (387,613)	\$ (305,372)	\$ (82,241)			\$ (1,300,000)
One-time apportionment adjustment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			\$ -
Property Tax Deficit Factor (ERAF)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			\$ -
Enrollment Fee Deficit Factor	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			\$ -
TOTAL ESTIMATED APPORTIONMENT REVENUE	\$ 91,684,985	\$ 75,769,158	\$ 15,915,828	\$ 41,213,099	\$ 34,251,059	\$ 6,962,040	\$ -	\$ -	\$ 132,898,085
<i>Percentages</i>	<i>68.99%</i>	<i>57.01%</i>	<i>11.98%</i>	<i>31.01%</i>	<i>25.77%</i>	<i>5.24%</i>			
OTHER STATE REVENUE									
Lottery, Unrestricted	\$ 2,589,274	\$ 2,009,596	\$ 579,678	\$ 1,087,919	\$ 858,754	\$ 229,165			\$ 3,677,193
State Mandate Cost	\$ 523,920	\$ 523,920		\$ 216,080	\$ 216,080				\$ 740,000
Part-Time Faculty Compensation	\$ 485,423	\$ 374,743	\$ 110,680	\$ 206,224	\$ 162,469	\$ 43,755			\$ 691,647
Subtotal, Other State Revenue	\$ 3,598,617	\$ 2,908,259	\$ 690,357	\$ 1,510,223	\$ 1,237,303	\$ 272,920	\$ -	\$ -	\$ 5,108,840
TOTAL ESTIMATED REVENUE	\$ 95,283,602	\$ 78,677,417	\$ 16,606,185	\$ 42,723,323	\$ 35,488,362	\$ 7,234,960	\$ -	\$ -	\$ 138,006,925
Less District-wide Expenditures									\$ 10,508,240
Less Net District Office Expenditure									\$ 26,474,872
									\$ 101,023,812
ESTIMATED REVENUE	\$ 69,695,261	\$ 57,596,685	\$ 12,098,576	\$ 31,328,551	\$ 26,036,286	\$ 5,292,264			\$ 101,023,812
	<i>68.99%</i>	<i>57.01%</i>	<i>11.98%</i>	<i>31.01%</i>	<i>25.77%</i>	<i>5.24%</i>			
BUDGET EXPENDITURES FOR FY 2014-15									
SAC/CEC Expenses	\$ 75,443,456	\$ 65,503,800	\$ 9,939,656						\$ 75,443,456
SCC/OEC Expenses				\$ 34,187,091	\$ 29,482,045	\$ 4,705,046			\$ 34,187,091
DO Expenses							\$ 27,093,037		\$ 27,093,037
District-wide Services									
Retirees Instructional								\$ 3,520,586	\$ 3,520,586
Retirees Non-Instructional								\$ 3,694,621	\$ 3,694,621
All Risks Insurance								\$ 203,033	\$ 203,033
Property & Liability								\$ 1,800,000	\$ 1,800,000
Election								\$ 400,000	\$ 400,000
Interfund Transfer								\$ 890,000	\$ 890,000
TOTAL ESTIMATED EXPENDITURES	\$ 75,443,456	\$ 65,503,800	\$ 9,939,656	\$ 34,187,091	\$ 29,482,045	\$ 4,705,046	\$ 27,093,037	\$ 10,508,240	\$ 147,231,824
Percent of Total Estimated Expenditures	51.24%	44.49%	6.75%	23.22%	20.02%	3.20%	18.40%	7.14%	
ESTIMATED EXPENSES UNDER/(OVER) REVENUE	\$ (5,748,195)	\$ (7,907,115)	\$ 2,158,920	\$ (2,858,540)	\$ (3,445,759)	\$ 587,218			\$ (8,606,735)
OTHER STATE REVENUE									
Apprenticeship				\$ 1,389,973	\$ 1,389,973				\$ 1,389,973
Enrollment Fees 2%								\$ 238,965	\$ 238,965
LOCAL REVENUE									
Non Resident Tuition	\$ 1,258,770	\$ 1,258,770		\$ 241,230	\$ 241,230				\$ 1,500,000
Interest/Investments	\$ -	\$ -		\$ -	\$ -			\$ 120,000	\$ 120,000
Rents/Leases	\$ 63,480	\$ 63,480		\$ 22,472	\$ 22,472		\$ 230,000		\$ 315,952
Proceeds-Sale of Equipment	\$ -	\$ -		\$ -	\$ -			\$ 5,000	\$ 5,000
Other Local	\$ -	\$ -		\$ -	\$ -			\$ 24,200	\$ 24,200
Subtotal, Other Local Revenue	\$ 1,322,250	\$ 1,322,250	\$ -	\$ 1,653,675	\$ 1,653,675	\$ -	\$ 230,000	\$ 388,165	\$ 3,594,090
ESTIMATED ENDING BALANCE FOR 6/30/14	\$ (4,425,945)	\$ (6,584,865)	\$ 2,158,920	\$ (1,204,865)	\$ (1,792,084)	\$ 587,218			\$ (5,630,810)