



Santa Ana College • Santiago Canyon College

# TENTATIVE BUDGET

## 2011 - 2012

**Rancho Santiago Community College District  
2011-12**

**TENTATIVE BUDGET**

**Submitted on June 20, 2011**

**by**

**Dr. Raúl Rodríguez, Chancellor**

**to the**

**BOARD OF TRUSTEES**

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**Rancho Santiago Community College District**  
*Tentative Budget*  
**2011-12**

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**Chancellor's Message  
Tentative Budget 2011-2012**

The Tentative Budget is the result of a process of participatory governance led by the Budget Allocation and Planning Review Committee (BAPR). This group has reviewed and endorsed the Tentative Budget and sent it forward for my review and approval. As I concur with their review, I now present the Tentative Budget for 2011-2012 to the Board of Trustees for your review, consideration, and adoption.

Due to a prolonged national and state recession, California continues to feel the effects of a number of negative economic indicators. The Governor's January budget proposal, once again, presented the state legislature with the daunting task of having to address a state budget shortfall of \$26.6 billion for the 2010-2011 and the 2011-2012 fiscal years. The Governor's budget proposal does spare higher education (UC, CSU and community colleges) from catastrophic reductions in state funding that earned the nickname of the "all cuts budget." The Governor's May Revision continues to demonstrate a commitment to spare higher education from deeper reductions. The May Revision re-benchmarks the state budget shortfall at \$9.6 billion for the combined 2010-2011 and 2011-2012 fiscal years. The state legislature has begun budget committee hearings and is expected to deliberate state budget balancing options for several months. This in turn will leave in limbo state funding commitments under Proposition 98 for the community colleges for the 2011-2012 fiscal year.

This Rancho Santiago Community College District (RSCCD) 2011-2012 Tentative Budget includes state revenue estimates from the Governor's January Budget Proposal and includes funding reductions by SB70. This Tentative Budget does include a 5% contingency reserve per Board of Trustees approved budget assumptions. The Tentative Budget includes a 6% workload measure reduction (negative growth) approved in the board budget assumptions.

As always, the main purpose of this year's Tentative Budget is to have an approved budget in place, as required by law, by the July 1<sup>st</sup> deadline to allow the district to continue to spend funds to meet our financial obligations. State law requires that districts have an

approved budget in place prior to the start of the July 1<sup>st</sup> fiscal year, regardless of whether or not the state has an approved budget by that date. The state legislature is currently deliberating and crafting a state budget although the final outcome is not yet clear. Once we are notified of any changes or further reductions in funding, we will include those changes in the district's 2011-2012 proposed Adopted Budget scheduled for Board of Trustees adoption on September 12, 2011.

The ongoing financial crisis has put a strain on everyone in our district. At the same time, it has shown the remarkable commitment, resiliency, and fortitude on the part of our faculty, staff, and administrators to do everything possible to keep the district in a fiscally sound position in the face of severe budget challenges. The actions of the employees of this district demonstrate that putting students first is more than just a platitude. I am grateful for the wonderful people in this district who collaborate to make our colleges and our district such an outstanding organization.

Sincerely,

A handwritten signature in black ink, appearing to read "Raúl Rodríguez". The signature is fluid and cursive, with the first name "Raúl" and the last name "Rodríguez" clearly distinguishable.

Raúl Rodríguez, Ph.D.  
Chancellor

**Rancho Santiago Community College District**  
*Tentative Budget*  
**2011-12**

**List of Funds Budgeted**

General Fund

Expenditures	\$ 175,205,151
Board Policy Contingency (5%)	8,760,258
Faculty Leave Bank-Current Year Payout	500,000
Current Year Vacation Payout	500,000
Child Development Cash Flow	1,000,000
Reserved for Restricted Programs	228,490
Restricted Contingency-Campus Health Services	76,807
Revolving Cash Accounts	100,000
Unrestricted Contingency	15,268,787

Total General Fund

\$ 201,639,493

Child Development Fund

6,710,252

General Obligation Bond Funds

102,992,709

Bond Interest and Redemption Funds

25,034,682

Capital Outlay Projects Fund

23,532,050

Self-Insurance Fund - Workers' Compensation

7,172,285

Self-Insurance Fund - Property and Liability

2,507,895

Retiree Benefits Fund

(9,438,624)

Student Financial Aid Fund

23,245,287

Diversified Trust Fund

1,989,043

Associated Students Fund

432,646

Bookstore Fund

10,065,089

Community Education Fund

690,769

Total All Funds

\$ 396,573,576

**Rancho Santiago Community College District**  
*Tentative Budget*  
**2011-12**

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

**Rancho Santiago Community College District**  
**Tentative Budget**  
**2011-12**

		<b>General Fund Revenue Budget</b>				
		<b>2009-10</b>	<b>2010-11</b>	<b>2010-11</b>	<b>2011-12</b>	<b>%</b>
		<b>Actual</b>	<b>Revised</b>	<b>Estimated</b>	<b>Tentative</b>	<b>Tent/Rvs</b>
<b><u>Revenues by Source</u></b>		<b>Revenue</b>	<b>Budget</b>	<b>Revenue</b>	<b>Budget</b>	<b>Change</b>
8100	Federal Revenues					
8110	Forest Reserve	\$3,301	\$0	\$0	\$0	-
8120	Higher Education Act	3,268,109	2,718,143	2,221,390	2,429,622	(10.61)
8130	Workforce Investment Act (JTPA)	396,206	374,576	299,657	0	(100.00)
8140	Temporary Assistance for Needy Families (TANF)	125,577	103,860	103,860	103,860	-
8150	Student Financial Aid	22,230	24,210	24,210	16,455	(32.03)
8160	Veterans Education	0	0	0	0	-
8170	Vocational Technical Education Act (VTEA)	1,547,958	2,015,776	2,015,776	1,915,776	(4.96)
8199	Other Federal Revenues	7,011,249	10,009,140	7,904,870	9,210,504	(7.98)
	Total Federal Revenues	<u>12,374,630</u>	<u>15,245,705</u>	<u>12,569,763</u>	<u>13,676,217</u>	(10.29)
8600	State Revenues					
8611	Apprenticeship Allowance	1,356,805	1,405,553	1,405,553	1,405,553	-
8612	State General Apportionment	83,439,227	81,410,312	89,085,846	81,410,312	-
8612	State General Apportionment (-6%) workload reduction	0	(7,514,795)	0	(7,900,000)	5.13
8619	Other General Apportionments	780,625	778,391	0	778,391	-
8622	Extended Opportunity Programs & Services (EOPS)	1,396,602	1,320,490	1,320,490	1,320,490	-
8623	Disabled Students Programs & Services (DSPS)	1,717,375	1,273,389	1,273,389	1,273,389	-
8625	CalWORKS	196,308	197,006	177,077	197,006	-
8626	Telecomm./Technology Infrastructure Prog. (TTIP)	92,027	146,417	146,416	146,417	-
8629	Other Gen Categorical Apport	5,847,662	6,323,732	1,910,425	5,472,226	(13.47)
8659	Other Reimb Categorical Allow	1,921,908	3,012,942	2,039,659	1,899,641	(36.95)
8672	Homeowners' Property Tax Relief	337,217	337,217	332,744	337,217	-
8681	State Lottery Proceeds	4,639,793	3,721,963	2,874,843	3,471,963	(6.72)
8682	State Mandated Costs	0	544,145	544,145	0	-
8699	Other Misc State Revenue	0	314,454	138,305	314,454	-
	Total State Revenues	<u>101,725,549</u>	<u>93,271,216</u>	<u>101,248,892</u>	<u>90,127,059</u>	(10.98)



**Rancho Santiago Community College District**  
**Tentative Budget**  
**2011-12**

**General Fund Revenue Budget**

		2009-10	2010-11	2010-11	2011-12	%
		Actual	Revised	Estimated	Tentative	Tent/Rvs
<b>Revenues by Source</b>		Revenue	Budget	Revenue	Budget	Change
8800	Local Revenues					
8810	Tax Allocation, Redevelopment	160,644	101,940	101,940	0	(100.00)
8811	Tax Allocation, Secured Roll	37,027,384	38,631,416	36,407,195	38,631,416	-
8812	Tax Allocation, Supplement Roll	525,884	525,883	518,205	525,883	-
8813	Tax Allocation, Unsecured Roll	598,133	598,133	1,506,942	598,133	-
8814	Voted Indebt Levies-Secured	0	0	0	0	-
8816	Prior Years' Taxes	2,343,104	2,343,104	1,183,825	2,343,104	-
8817	Education Revenue Augmentation Fund (ERAF)	4,616,440	2,953,292	2,297,031	2,953,292	-
8820	Contrib, Gifts, Grants & Endowment	1,752	10,050	10,050	4,153	(58.68)
8831	Contract Instructional Service	68,884	142,932	128,705	140,268	(1.86)
8850	Rents and Leases	304,358	134,327	317,165	134,327	-
8860	Interest & Investment Income	934,152	455,059	275,000	251,000	(44.84)
8867	Gain (Loss) on Invest-Unrealized	0	0	(30,886)	0	-
8874	CCC Enrollment Fees	7,043,658	6,910,365	6,219,748	6,910,365	-
8876	Health Services Fees	943,276	792,248	959,372	792,248	-
8880	Nonresident Tuition	2,576,914	2,647,791	1,983,131	2,000,000	(24.47)
8882	Parking Fees & Bus Passes	908,285	908,284	911,042	900,000	(0.91)
8885	Student ID & ASB Fees	57,301	64,652	64,652	64,652	-
8890	Other Local Revenues	444,792	375,814	309,426	373,657	(0.57)
8891	Other Local Rev - Special Proj	522,417	354,380	387,254	327,033	(7.72)
	Total Local Revenues	59,077,378	57,949,670	53,549,797	56,949,531	(1.73)

**Rancho Santiago Community College District**  
*Tentative Budget*  
**2011-12**

		<b>General Fund Revenue Budget</b>				
<u>Revenues by Source</u>		<b>2009-10 Actual Revenue</b>	<b>2010-11 Revised Budget</b>	<b>2010-11 Estimated Revenue</b>	<b>2011-12 Tentative Budget</b>	<b>% Tent/Rvs Change</b>
8900	Other Financing Sources					
8910	Proceeds-Sale of Equip & Suppl	6,786	6,000	6,779	6,000	-
8981	Interfund Transfers In	11,642	10,500	10,500	10,500	-
	Total Other Sources	<u>18,428</u>	<u>16,500</u>	<u>17,279</u>	<u>16,500</u>	-
	Total Revenues	<u>173,195,985</u>	<u>166,483,091</u>	<u>167,385,731</u>	<u>160,769,307</u>	(3.43)
	Beginning Fund Balance	16,867,113	32,190,876	32,190,876	40,870,186	26.96
	Adjustments to Beginning Fund Balance	0	0	0	0	-
	Adjusted Beginning Fund Balance	<u>16,867,113</u>	<u>32,190,876</u>	<u>32,190,876</u>	<u>40,870,186</u>	26.96
	Total Revenues, Other Financing Sources and Beginning Fund Balance	<u><u>\$190,063,098</u></u>	<u><u>\$198,673,967</u></u>	<u><u>\$199,576,607</u></u>	<u><u>\$201,639,493</u></u>	1.49

**Rancho Santiago Community College District**  
**Tentative Budget**  
**2011-12**

		<b>General Fund Expenditure Budget</b>				
<b><u>Expenditures by Object</u></b>		<b>2009-10 Actual Expenses</b>	<b>2010-11 Revised Budget</b>	<b>2010-11 Estimated Expenses</b>	<b>2011-12 Tentative Budget</b>	<b>% Tent/Rvs Change</b>
1000	Academic Salaries					
1100	Instructional Salaries, Regular Contract	\$23,041,111	\$24,115,184	\$22,744,385	\$25,393,683	5.30
1200	Non-Instructional Salaries, Regular Contract	14,352,352	14,201,467	14,176,202	14,416,090	1.51
1300	Instructional Salaries, Other Non-Regular	20,514,171	19,666,380	20,257,577	18,929,109	(3.75)
1400	Non-Instructional Salaries, Other Non-Regular	3,490,744	3,501,908	3,497,543	2,930,580	(16.31)
	Subtotal	61,398,378	61,484,939	60,675,707	61,669,462	0.30
2000	Classified Salaries					
2100	Non-Instructional Salaries, Regular Full Time	30,070,586	31,044,581	28,505,103	30,950,261	(0.30)
2200	Instructional Aides, Regular Full Time	916,604	979,270	903,612	887,608	(9.36)
2300	Non-Instructional Salaries, Other	3,960,749	5,200,506	4,069,002	4,800,223	(7.70)
2400	Instructional Aides, Other	2,044,320	2,330,157	2,048,456	2,170,661	(6.84)
	Subtotal	36,992,259	39,554,514	35,526,173	38,808,753	(1.89)
3000	Employee Benefits					
3100	State Teachers' Retirement System Fund	4,573,074	5,524,205	4,631,901	5,400,328	(2.24)
3200	Public Employees' Retirement System Fund	3,381,410	4,911,220	3,572,418	4,910,210	(0.02)
3300	Old Age, Survivors, Disability, and Health Ins.	3,574,767	3,923,671	3,486,434	3,840,619	(2.12)
3400	Health and Welfare Benefits	16,937,399	19,765,246	18,486,758	21,093,469	6.72
3500	State Unemployment Insurance	297,729	777,619	714,298	1,606,333	106.57
3600	Workers' Compensation Insurance	2,192,899	2,367,287	2,373,131	2,307,315	(2.53)
3900	Other Benefits	1,233,033	1,301,396	1,267,607	1,277,457	(1.84)
	Subtotal	32,190,311	38,570,644	34,532,547	40,435,731	4.84

**Rancho Santiago Community College District**  
**Tentative Budget**  
**2011-12**

**General Fund Expenditure Budget**

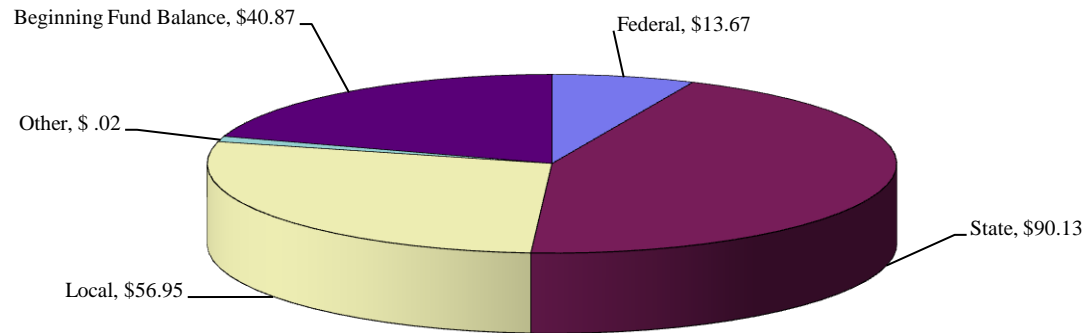
<u>Expenditures by Object</u>	<b>2009-10 Actual Expenses</b>	<b>2010-11 Revised Budget</b>	<b>2010-11 Estimated Expenses</b>	<b>2011-12 Tentative Budget</b>	<b>% Tent/Rvs Change</b>
4000 Books and Supplies					
4100 Textbooks	0	0	0	0	-
4200 Other Books	112,358	215,058	191,964	199,961	(7.02)
4300 Instructional Supplies	774,514	1,325,800	1,320,893	1,259,904	(4.97)
4400 Media Supplies	0	0	0	0	-
4500 Maintenance Supplies	165,098	277,647	269,390	280,147	0.90
4600 Non-Instructional Supplies	854,997	1,331,945	1,024,569	1,180,922	(11.34)
4700 Food Supplies	79,634	139,207	66,163	118,182	(15.10)
Subtotal	<u>1,986,601</u>	<u>3,289,657</u>	<u>2,872,979</u>	<u>3,039,116</u>	(7.62)
5000 Services and Other Operating Expenses					
5100 Personal & Consultant Svcs	3,694,919	4,618,600	2,364,085	4,092,739	(11.39)
5200 Travel & Conference Expenses	256,805	686,307	540,916	607,641	(11.46)
5300 Dues & Memberships	124,475	220,488	137,553	213,418	(3.21)
5400 Insurance	1,183,049	1,325,854	1,325,854	1,325,854	-
5500 Utilities & Housekeeping Svcs	3,770,701	5,902,384	4,021,764	6,022,601	2.04
5600 Rents, Leases & Repairs	3,498,541	4,005,978	3,782,220	3,987,329	(0.47)
5700 Legal, Election & Audit Exp	347,665	527,245	477,500	527,245	-
5800 Other Operating Exp & Services	6,041,969	6,167,698	6,207,623	6,071,930	(1.55)
5900 Other	1,193,207	3,333,264	1,434,465	3,502,801	5.09
Subtotal	<u>20,111,331</u>	<u>26,787,818</u>	<u>20,291,980</u>	<u>26,351,558</u>	(1.63)
6000 Sites, Buildings, Books, and Equipment					
6100 Sites & Site Improvements	0	0	0	0	-
6200 Buildings	399,736	12,950	20,387	126,450	876.45
6300 Library Books	92,869	78,221	68,712	77,966	(0.33)
6400 Equipment	2,454,813	3,413,624	2,409,792	2,477,047	(27.44)
Subtotal	<u>2,947,418</u>	<u>3,504,795</u>	<u>2,498,891</u>	<u>2,681,463</u>	(23.49)
Subtotal, Expenditures (1000-6000)	<u>155,626,298</u>	<u>173,192,367</u>	<u>156,398,277</u>	<u>172,986,083</u>	(0.12)

**Rancho Santiago Community College District**  
**Tentative Budget**  
**2011-12**

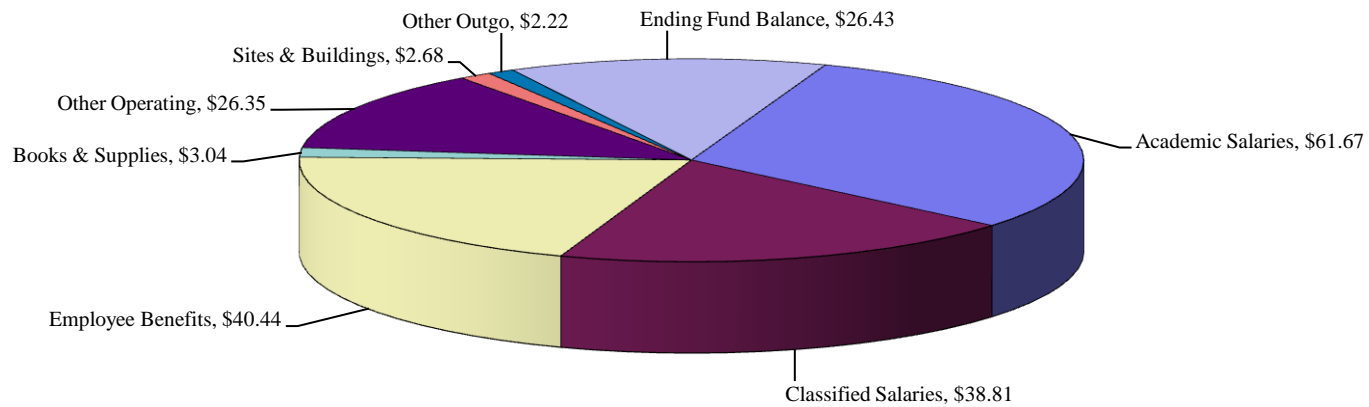
<b>General Fund Expenditure Budget</b>					
<u>Expenditures by Object</u>	<b>2009-10 Actual Expenses</b>	<b>2010-11 Revised Budget</b>	<b>2010-11 Estimated Expenses</b>	<b>2011-12 Tentative Budget</b>	<b>% Tent/Rvs Change</b>
7000 Other Outgo					
7300 Interfund Transfers Out	1,521,041	1,521,041	1,521,041	1,521,041	-
7600 Other Student Aid	724,883	716,970	787,103	698,027	(2.64)
Subtotal	2,245,924	2,238,011	2,308,144	2,219,068	(0.85)
Subtotal, Expenditures (1000-7000)	157,872,222	175,430,378	158,706,421	175,205,151	(0.13)
7900 Reserve for Contingencies					
7930 Board Policy Contingency (5%)	7,893,611	8,367,251	8,367,251	8,760,258	4.70
7940 Faculty Leave Bank-Current Year Payout	500,000	500,000	500,000	500,000	-
7940 Current Year Vacation Payout	250,000	250,000	500,000	500,000	100.00
7940 Child Development Cash Flow	400,000	600,000	1,000,000	1,000,000	66.67
7940 Reserved for Restricted Programs	305,887	228,490	228,490	228,490	-
7940 Restricted Contingency-Campus Health Services	76,807	76,807	76,807	76,807	-
7940 Revolving Cash Accounts	100,000	100,000	100,000	100,000	-
Total Designated	9,526,305	10,122,548	10,772,548	11,165,555	10.30
7910 Unrestricted Contingency	22,664,571	13,121,041	30,097,638	15,268,787	-
Subtotal Expenditures (7900)	32,190,876	23,243,589	40,870,186	26,434,342	13.73
Total Expenditures, Other Outgo and Ending Fund Balance	\$190,063,098	\$198,673,967	\$199,576,607	\$201,639,493	1.49

**Rancho Santiago Community College District**  
**Tentative Budget 2011-12**  
**General Fund**

**Revenue in Millions**



**Expenditures in Millions**



**Rancho Santiago Community College District**  
**Tentative Budget**  
**2011-12**

**General Fund by Site**

<b><u>Expenditures by Object</u></b>	<b>Santa Ana College</b>	<b>Santiago Canyon College</b>	<b>District Operations</b>	<b>Total</b>
1000 Academic Salaries				
1100 Instructional Salaries, Regular Contract	\$17,959,535	\$7,434,148	\$0	\$25,393,683
1200 Non-Instructional Salaries, Regular Contract	8,675,016	4,772,949	968,125	14,416,090
1300 Instructional Salaries, Other Non-Regular	14,389,074	4,540,035	0	18,929,109
1400 Non-Instructional Salaries, Other Non-Regular	1,640,011	1,225,266	65,303	2,930,580
Subtotal	<u>42,663,636</u>	<u>17,972,398</u>	<u>1,033,428</u>	<u>61,669,462</u>
2000 Classified Salaries				
2100 Non-Instructional Salaries, Regular Full Time	14,396,014	\$7,406,354	9,147,893	30,950,261
2200 Instructional Aides, Regular Full Time	671,520	216,088	0	887,608
2300 Non-Instructional Salaries, Other	2,823,658	839,904	1,136,661	4,800,223
2400 Instructional Aides, Other	1,736,361	434,300	0	2,170,661
Subtotal	<u>19,627,553</u>	<u>8,896,646</u>	<u>10,284,554</u>	<u>38,808,753</u>
3000 Employee Benefits	<u>20,442,388</u>	<u>9,316,332</u>	<u>10,677,011</u>	<u>40,435,731</u>
4000 Books and Supplies				
4100 Textbooks	0	0	0	0
4200 Other Books	104,664	64,460	30,837	199,961
4300 Instructional Supplies	918,254	312,956	28,694	1,259,904
4500 Maintenance Supplies	220,821	31,712	27,614	280,147
4600 Non-Instructional Supplies	628,087	254,691	298,144	1,180,922
4700 Food Supplies	62,862	25,420	29,900	118,182
Subtotal	<u>1,934,688</u>	<u>689,239</u>	<u>415,189</u>	<u>3,039,116</u>
5000 Services and Other Operating Expenses				
5100 Personal & Consultant Svcs	2,425,047	125,857	1,541,835	4,092,739
5200 Travel & Conference Expenses	151,652	138,681	317,308	607,641
5300 Dues & Memberships	47,047	31,976	134,395	213,418

**Rancho Santiago Community College District**  
**Tentative Budget**  
**2011-12**

**General Fund by Site**

<b><u>Expenditures by Object</u></b>	<b>Santa Ana College</b>	<b>Santiago Canyon College</b>	<b>District Operations</b>	<b>Total</b>
5400 Insurance	3,978	0	1,321,876	1,325,854
5500 Utilities & Housekeeping Svcs	2,837,732	1,625,476	1,559,393	6,022,601
5600 Rents, Leases & Repairs	1,011,660	559,599	2,416,070	3,987,329
5700 Legal, Election & Audit Exp	0	40,890	486,355	527,245
5800 Other Operating Exp & Services	3,126,671	2,078,321	866,938	6,071,930
5900 Other	1,854,225	386,380	1,262,196	3,502,801
Subtotal	11,458,012	4,987,180	9,906,366	26,351,558
6000 Sites, Buildings, Books, and Equipment				
6100 Sites & Site Improvements	0	0	0	0
6200 Buildings	5,950	0	120,500	126,450
6300 Library Books	64,097	13,869	0	77,966
6400 Equipment	1,403,126	397,212	676,709	2,477,047
Subtotal	1,473,173	411,081	797,209	2,681,463
Subtotal, Expenditures (1000 -6000)	97,599,450	42,272,876	33,113,757	172,986,083
7000 Other Outgo				
7300 Interfund Transfers Out	0	0	1,521,041	1,521,041
7600 Other Student Aid	542,596	155,431	0	698,027
Subtotal	542,596	155,431	1,521,041	2,219,068
Subtotal, Expenditures (1000 -7000)	98,142,046	42,428,307	34,634,798	175,205,151
7900 Reserve for Contingencies	27,385	0	26,406,957	26,434,342
Total Expenditures, Other Outgo and Contingencies	\$98,169,431	\$42,428,307	\$61,041,755	\$201,639,493
	49%	21%	30%	100%



**Rancho Santiago Community College District**  
**Tentative Budget**  
**2011-12**

		<b>Santa Ana College - General Fund</b>				
		<b>Unrestricted</b>		<b>Restricted</b>		<b>Total</b>
<b><u>Expenditures by Object</u></b>		<b>Credit</b>	<b>Non-Credit</b>	<b>Credit</b>	<b>Non-Credit</b>	<b>SAC</b>
						<b>Budget</b>
1000	Academic Salaries					
1100	Instructional Salaries, Regular Contract	\$17,498,243	\$343,080	\$118,212	\$0	\$17,959,535
1200	Non-Instructional Salaries, Regular Contract	6,128,692	1,147,454	1,183,295	215,575	8,675,016
1300	Instructional Salaries, Other Non-Regular	8,635,974	5,538,669	202,011	12,420	14,389,074
1400	Non-Instructional Salaries, Other Non-Regular	230,828	3,205	745,641	660,337	1,640,011
	Subtotal	32,493,737	7,032,408	2,249,159	888,332	42,663,636
2000	Classified Salaries					
2100	Non-Instructional Salaries, Regular Full Time	10,175,942	1,367,501	2,387,859	464,712	14,396,014
2200	Instructional Aides, Regular Full Time	671,520	0	0	0	671,520
2300	Non-Instructional Salaries, Other	855,369	33,052	1,482,666	452,571	2,823,658
2400	Instructional Aides, Other	1,003,665	153,405	220,416	358,875	1,736,361
	Subtotal	12,706,496	1,553,958	4,090,941	1,276,158	19,627,553
3000	Employee Benefits	15,898,059	2,136,488	1,822,527	585,314	20,442,388
4000	Books and Supplies					
4100	Textbooks	0	0	0	0	0
4200	Other Books	1,395	0	62,496	40,773	104,664
4300	Instructional Supplies	266,409	2,596	562,977	86,272	918,254
4500	Maintenance Supplies	219,206	1,615	0	0	220,821
4600	Non-Instructional Supplies	344,375	19,884	202,698	61,130	628,087
4700	Food Supplies	861	0	59,201	2,800	62,862
	Subtotal	832,246	24,095	887,372	190,975	1,934,688
5000	Services and Other Operating Expenses					
5100	Personal & Consultant Svcs	74,402	0	2,316,245	34,400	2,425,047
5200	Travel & Conference Expenses	4,792	0	117,858	29,002	151,652
5300	Dues & Memberships	31,780	0	15,267	0	47,047

**Rancho Santiago Community College District**  
**Tentative Budget**  
**2011-12**

<b>Santa Ana College - General Fund</b>					
<b><u>Expenditures by Object</u></b>	<b>Unrestricted</b>		<b>Restricted</b>		<b>Total SAC Budget</b>
	<b>Credit</b>	<b>Non-Credit</b>	<b>Credit</b>	<b>Non-Credit</b>	
5400 Insurance	3,978	0	0	0	3,978
5500 Utilities & Housekeeping Svcs	2,836,732	0	0	1,000	2,837,732
5600 Rents, Leases & Repairs	755,954	15,494	62,712	177,500	1,011,660
5700 Legal, Election & Audit Exp	0	0	0	0	0
5800 Other Operating Exp & Services	2,648,039	420,969	39,177	18,486	3,126,671
5900 Other	355,137	85	682,606	816,397	1,854,225
Subtotal	6,710,814	436,548	3,233,865	1,076,785	11,458,012
6000 Sites, Buildings, Books, and Equipment					
6100 Sites & Site Improvements	0	0	0	0	0
6200 Buildings	3,000	0	2,950	0	5,950
6300 Library Books	31,256	0	32,841	0	64,097
6400 Equipment	67,837	402	1,133,847	201,040	1,403,126
Subtotal	102,093	402	1,169,638	201,040	1,473,173
Subtotal, Expenditures (1000 -6000)	68,743,445	11,183,899	13,453,502	4,218,604	97,599,450
7000 Other Outgo					
7300 Interfund Transfers Out	0	0	0	0	0
7600 Other Student Aid	0	0	542,596	0	542,596
Subtotal	0	0	542,596	0	542,596
Subtotal, Expenditures (1000 -7000)	68,743,445	11,183,899	13,996,098	4,218,604	98,142,046
7900 Reserve for Contingencies	27,385	0	0	0	27,385
Total Expenditures, Other Outgo and Contingencies	\$68,770,830	\$11,183,899	\$13,996,098	\$4,218,604	\$98,169,431
	70%	12%	14%	4%	100%

**Rancho Santiago Community College District**  
**Tentative Budget**  
**2011-12**

**Santiago Canyon College - General Fund**

<b>Expenditures by Object</b>	<b>Unrestricted</b>		<b>Restricted</b>		<b>Total SCC Budget</b>
	<b>Credit</b>	<b>Non-Credit</b>	<b>Credit</b>	<b>Non-Credit</b>	
1000 Academic Salaries					
1100 Instructional Salaries, Regular Contract	\$7,133,597	\$246,047	\$54,504	\$0	\$7,434,148
1200 Non-Instructional Salaries, Regular Contract	3,715,962	858,109	198,878	0	4,772,949
1300 Instructional Salaries, Other Non-Regular	2,552,269	1,867,905	119,861	0	4,540,035
1400 Non-Instructional Salaries, Other Non-Regular	241,922	5,737	717,861	259,746	1,225,266
Subtotal	<u>13,643,750</u>	<u>2,977,798</u>	<u>1,091,104</u>	<u>259,746</u>	<u>17,972,398</u>
2000 Classified Salaries					
2100 Non-Instructional Salaries, Regular Full Time	5,385,003	786,499	774,622	460,230	7,406,354
2200 Instructional Aides, Regular Full Time	216,088	0	0	0	216,088
2300 Non-Instructional Salaries, Other	298,500	8,811	500,009	32,584	839,904
2400 Instructional Aides, Other	176,110	90,677	65,278	102,235	434,300
Subtotal	<u>6,075,701</u>	<u>885,987</u>	<u>1,339,909</u>	<u>595,049</u>	<u>8,896,646</u>
3000 Employee Benefits	<u>7,343,503</u>	<u>1,086,305</u>	<u>611,905</u>	<u>274,619</u>	<u>9,316,332</u>
4000 Books and Supplies					
4100 Textbooks	0	0	0	0	0
4200 Other Books	0	0	5,671	58,789	64,460
4300 Instructional Supplies	7,235	0	270,743	34,978	312,956
4500 Maintenance Supplies	30,637	1,075	0	0	31,712
4600 Non-Instructional Supplies	99,819	31,277	76,693	46,902	254,691
4700 Food Supplies	1,901	0	23,519	0	25,420
Subtotal	<u>139,592</u>	<u>32,352</u>	<u>376,626</u>	<u>140,669</u>	<u>689,239</u>
5000 Services and Other Operating Expenses					
5100 Personal & Consultant Svcs	23,932	6,350	91,414	4,161	125,857
5200 Travel & Conference Expenses	26,590	1,500	95,449	15,142	138,681
5300 Dues & Memberships	28,909	0	3,067	0	31,976

**Rancho Santiago Community College District**  
**Tentative Budget**  
**2011-12**

**Santiago Canyon College - General Fund**

<b><u>Expenditures by Object</u></b>	<b>Unrestricted</b>		<b>Restricted</b>		<b>Total SCC Budget</b>
	<b>Credit</b>	<b>Non-Credit</b>	<b>Credit</b>	<b>Non-Credit</b>	
5400 Insurance	0	0	0	0	0
5500 Utilities & Housekeeping Svcs	1,618,842	6,634	0	0	1,625,476
5600 Rents, Leases & Repairs	405,978	3,107	44,601	105,913	559,599
5700 Legal, Election & Audit Exp	40,890	0	0	0	40,890
5800 Other Operating Exp & Services	1,669,588	391,849	12,684	4,200	2,078,321
5900 Other	146,625	1,697	231,880	6,178	386,380
Subtotal	<u>3,961,354</u>	<u>411,137</u>	<u>479,095</u>	<u>135,594</u>	<u>4,987,180</u>
6000 Sites, Buildings, Books, and Equipment					
6100 Sites & Site Improvements	0	0	0	0	0
6200 Buildings	0	0	0	0	0
6300 Library Books	8,869	0	5,000	0	13,869
6400 Equipment	16,321	2,314	204,205	174,372	397,212
Subtotal	<u>25,190</u>	<u>2,314</u>	<u>209,205</u>	<u>174,372</u>	<u>411,081</u>
Subtotal, Expenditures (1000 -6000)	<u>31,189,090</u>	<u>5,395,893</u>	<u>4,107,844</u>	<u>1,580,049</u>	<u>42,272,876</u>
7000 Other Outgo					
7300 Interfund Transfers Out	0	0	0	0	0
7600 Other Student Aid	0	0	155,431	0	155,431
Subtotal	<u>0</u>	<u>0</u>	<u>155,431</u>	<u>0</u>	<u>155,431</u>
Subtotal, Expenditures (1000 -7000)	<u>31,189,090</u>	<u>5,395,893</u>	<u>4,263,275</u>	<u>1,580,049</u>	<u>42,428,307</u>
7900 Reserve for Contingencies	0	0	0	0	0
Total Expenditures, Other Outgo and Contingencies	<u>\$31,189,090</u>	<u>\$5,395,893</u>	<u>\$4,263,275</u>	<u>\$1,580,049</u>	<u>\$42,428,307</u>
	73%	13%	10%	4%	100%

**Rancho Santiago Community College District**  
**Tentative Budget**  
**2011-12**

		<b>District Operations - General Fund</b>				
<b><u>Expenditures by Object</u></b>		<b>Unrestricted</b>		<b>Restricted</b>		<b>Total</b>
		<b>District</b>	<b>District</b>	<b>District</b>	<b>District</b>	<b>District</b>
		<b>Operations</b>	<b>Wide</b>	<b>Operations</b>	<b>Wide</b>	<b>Operations</b>
1000	Academic Salaries					
1100	Instructional Salaries, Regular Contract	\$0	\$0	\$0	\$0	\$0
1200	Non-Instructional Salaries, Regular Contract	955,820	0	12,305	0	968,125
1300	Instructional Salaries, Other Non-Regular	0	0	0	0	0
1400	Non-Instructional Salaries, Other Non-Regular	60,000	0	5,303	0	65,303
	Subtotal	1,015,820	0	17,608	0	1,033,428
2000	Classified Salaries					
2100	Non-Instructional Salaries, Regular Full Time	8,417,001	0	730,892	0	9,147,893
2200	Instructional Aides, Regular Full Time	0	0	0	0	0
2300	Non-Instructional Salaries, Other	204,354	0	932,307	0	1,136,661
2400	Instructional Aides, Other	0	0	0	0	0
	Subtotal	8,621,355	0	1,663,199	0	10,284,554
3000	Employee Benefits	5,109,119	5,068,888	499,004	0	10,677,011
4000	Books and Supplies					
4200	Other Books	6,561	0	24,276	0	30,837
4300	Instructional Supplies	0	0	28,694	0	28,694
4500	Maintenance Supplies	27,614	0	0	0	27,614
4600	Non-Instructional Supplies	241,141	0	57,003	0	298,144
4700	Food Supplies	9,600	0	20,300	0	29,900
	Subtotal	284,916	0	130,273	0	415,189
5000	Services and Other Operating Expenses					
5100	Personal & Consultant Svcs	977,210	0	564,625	0	1,541,835
5200	Travel & Conference Expenses	126,685	0	190,623	0	317,308
5300	Dues & Memberships	130,876	0	3,519	0	134,395
5400	Insurance	0	1,321,876	0	0	1,321,876

**Rancho Santiago Community College District**  
**Tentative Budget**  
**2011-12**

**District Operations - General Fund**

<b><u>Expenditures by Object</u></b>	<b>Unrestricted</b>		<b>Restricted</b>		<b>Total District Operations</b>
	<b>District Operations</b>	<b>District Wide</b>	<b>District Operations</b>	<b>District Wide</b>	
5500 Utilities & Housekeeping Svcs	1,555,893	0	3,500	0	1,559,393
5600 Rents, Leases & Repairs	2,395,766	0	20,304	0	2,416,070
5700 Legal, Election & Audit Exp	484,890	0	1,465	0	486,355
5800 Other Operating Exp & Services	374,047	0	492,891	0	866,938
5900 Other	1,203,094	0	59,102	0	1,262,196
Subtotal	<u>7,248,461</u>	<u>1,321,876</u>	<u>1,336,029</u>	<u>0</u>	<u>9,906,366</u>
6000 Sites, Buildings, Books, and Equipment					
6100 Sites & Site Improvements	0	0	0	0	0
6200 Buildings	117,000	0	3,500	0	120,500
6300 Library Books	0	0	0	0	0
6400 Equipment	596,871	0	79,838	0	676,709
Subtotal	<u>713,871</u>	<u>0</u>	<u>83,338</u>	<u>0</u>	<u>797,209</u>
Subtotal, Expenditures (1000 -6000)	<u>22,993,542</u>	<u>6,390,764</u>	<u>3,729,451</u>	<u>0</u>	<u>33,113,757</u>
7000 Other Outgo					
7200 Intrafund Transfers Out	0	0	0	0	0
7300 Interfund Transfers Out	0	1,521,041	0	0	1,521,041
7600 Other Student Aid	0	0	0	0	0
Subtotal	<u>0</u>	<u>1,521,041</u>	<u>0</u>	<u>0</u>	<u>1,521,041</u>
Subtotal, Expenditures (1000 -7000)	<u>22,993,542</u>	<u>7,911,805</u>	<u>3,729,451</u>	<u>0</u>	<u>34,634,798</u>
7900 Reserve for Contingencies	0	26,406,957	0	0	26,406,957
Total Expenditures, Other Outgo and Contingencies	<u>\$22,993,542</u>	<u>\$34,318,762</u>	<u>\$3,729,451</u>	<u>\$0</u>	<u>\$61,041,755</u>
	38%	56%	6%	0%	100%

**Rancho Santiago Community College District**  
**Tentative Budget**  
**2011-12**

<b>Santa Ana College</b>						
	<b>Unrestricted</b>	<b>%</b>	<b>Restricted</b>	<b>%</b>	<b>Combined</b>	<b>%</b>
Academic Salaries	39,526,145		3,137,491		42,663,636	
Classified Salaries	14,260,454		5,367,099		19,627,553	
Employee Benefits	18,034,547		2,407,841		20,442,388	
Supplies & Materials	856,341		1,078,347		1,934,688	
Other Operating Exp & Services	7,147,362		4,310,650		11,458,012	
Capital Outlay	102,495		1,370,678		1,473,173	
Other Outgo	27,385		542,596		569,981	
<b>Grand Total</b>	<b>\$79,954,729</b>	<b>57.30%</b>	<b>\$18,214,702</b>	<b>65.55%</b>	<b>\$98,169,431</b>	<b>58.67%</b>

<b>Santiago Canyon College</b>						
	<b>Unrestricted</b>	<b>%</b>	<b>Restricted</b>	<b>%</b>	<b>Combined</b>	<b>%</b>
Academic Salaries	16,621,548		1,350,850		17,972,398	
Classified Salaries	6,961,688		1,934,958		8,896,646	
Employee Benefits	8,429,808		886,524		9,316,332	
Supplies & Materials	171,944		517,295		689,239	
Other Operating Exp & Services	4,372,491		614,689		4,987,180	
Capital Outlay	27,504		383,577		411,081	
Other Outgo	0		155,431		155,431	
<b>Grand Total</b>	<b>\$36,584,983</b>	<b>26.22%</b>	<b>\$5,843,324</b>	<b>21.03%</b>	<b>\$42,428,307</b>	<b>25.36%</b>

<b>District Office</b>						
	<b>Unrestricted</b>	<b>%</b>	<b>Restricted</b>	<b>%</b>	<b>Combined</b>	<b>%</b>
Academic Salaries	1,015,820		17,608		1,033,428	
Classified Salaries	8,621,355		1,663,199		10,284,554	
Employee Benefits	5,109,119		499,004		5,608,123	
Supplies & Materials	284,916		130,273		415,189	
Other Operating Exp & Services	7,248,461		1,336,029		8,584,490	
Capital Outlay	713,871		83,338		797,209	
Other Outgo	0		0		0	
<b>Grand Total</b>	<b>\$22,993,542</b>	<b>16.48%</b>	<b>\$3,729,451</b>	<b>13.42%</b>	<b>\$26,722,993</b>	<b>15.97%</b>

<b>Total Expenditures-excludes Districtwide</b>	<b>\$139,533,254</b>	<b>100.00%</b>	<b>\$27,787,477</b>	<b>100.00%</b>	<b>\$167,320,731</b>	<b>100.00%</b>
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<b>Districtwide</b>						
	<b>Unrestricted</b>	<b>%</b>	<b>Restricted</b>	<b>%</b>	<b>Combined</b>	<b>%</b>
Faculty Leave Bank-Current Year Payout	500,000		0		500,000	
Current Year Vacation Payout	500,000		0		500,000	
Child Development Cash Flow	1,000,000		0		1,000,000	
Employee Benefits-retiree benefits	5,068,888		0		5,068,888	
Supplies & Materials	0		0		0	
Other Operating Exp & Services-prop&liability ins	1,321,876		0		1,321,876	
Capital Outlay	0		0		0	
Other Outgo-intrafund/interfund transfers	1,521,041		0		1,521,041	
Other Outgo-reserves	24,406,957		0		24,406,957	
<b>Grand Total</b>	<b>\$34,318,762</b>	<b>19.74%</b>	<b>\$0</b>	<b>0.00%</b>	<b>\$34,318,762</b>	<b>17.02%</b>

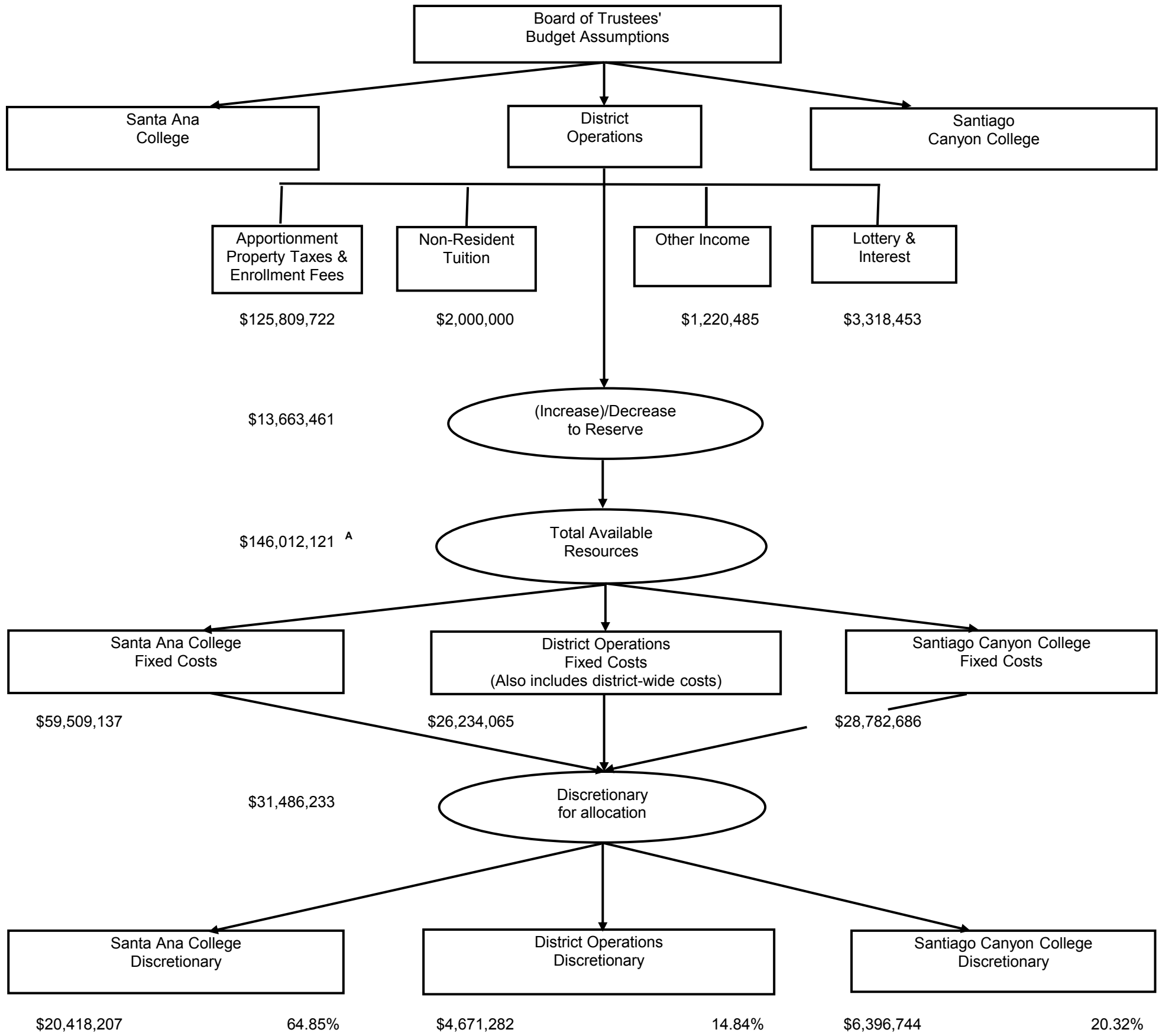
<b>Total Expenditures-includes Districtwide</b>	<b>\$173,852,016</b>		<b>\$27,787,477</b>		<b>\$201,639,493</b>	
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**Rancho Santiago Community College District**  
**Tentative Budget**  
**2011-12**

<b>Budget Allocation Model</b>						
<b><u>Discretionary Expenditures</u></b>	<b>Unrestricted</b>	<b>%</b>	<b>Restricted</b>	<b>%</b>	<b>Combined</b>	<b>%</b>
<b>Santa Ana College</b>						
Hourly, 1300, 1400, 2300, 2400	15,198,461		3,089,483		18,287,944	
Other expenditures, 4000-7000	5,219,746		7,302,271		12,522,017	
Subtotal SAC	<u>20,418,207</u>	64.84	<u>10,391,754</u>	65.31	<u>30,809,961</u>	65.00
<b>Santiago Canyon College</b>						
Hourly, 1300, 1400, 2300, 2400	4,882,927		1,481,292		6,364,219	
Other expenditures, 4000-7000	1,513,817		1,566,599		3,080,416	
Subtotal SCC	<u>6,396,744</u>	20.32	<u>3,047,891</u>	19.15	<u>9,444,635</u>	19.93
<b>District Operations</b>						
ITS, Hourly, 1300, 1400, 2300, 2400	45,000		0		45,000	
ITS, expenditures, 4000-7000	1,880,948		26,947		1,907,895	
ITS, subtotal	<u>1,925,948</u>		<u>26,947</u>		<u>1,952,895</u>	
Other hourly, 1300, 1400, 2300, 2400	119,085		928,267		1,047,352	
Other expenditures, 4000-7000	2,626,249		1,517,728		4,143,977	
Subtotal District Operations	<u>4,671,282</u>	14.84	<u>2,472,942</u>	15.54	<u>7,144,224</u>	15.07
		<u>100.00</u>		<u>100.00</u>		<u>100.00</u>
<b>Total 3 sites</b>	<u>31,486,233</u>		<u>15,912,587</u>		<u>47,398,820</u>	
<b><u>Fixed Expenditures</u></b>						
<b>Santa Ana College</b>						
Payroll/Benefits, 1000-3000	56,622,685		7,822,948		64,445,633	
Utilities, 5500	2,761,770		0		2,761,770	
Facility Leases, 5611	124,682		0		124,682	
Election & Other, 5700, 5930	0		0		0	
Reserves, 7900	27,385		0		27,385	
Subtotal SAC	<u>59,536,522</u>	42.24	<u>7,822,948</u>	65.88	<u>67,359,470</u>	44.07
<b>Santiago Canyon College</b>						
Payroll/Benefits, 1000-3000	27,130,117		2,691,040		29,821,157	
Utilities, 5500	1,608,279		0		1,608,279	
Facility Leases, 5611	3,400		104,393		107,793	
Election & Other, 5700, 5930	40,890		0		40,890	
Reserves, 7900	0		0		0	
Subtotal SCC	<u>28,782,686</u>	20.42	<u>2,795,433</u>	23.54	<u>31,578,119</u>	20.66
<b>District Operations</b>						
<b>ITS:</b>						
Payroll/Benefits, 1000-3000	2,636,521		0		2,636,521	
Utilities, 5500	919,888		0		919,888	
Software Support, 5665	1,830,600		0		1,830,600	
<b>Other:</b>						
Payroll/Benefits, 1000-3000	17,014,576		1,251,544		18,266,120	
Property & Liability Self Ins., 5440	1,321,876		0		1,321,876	
Utilities, 5500	392,981		3,500		396,481	
Facility Leases, 5611	111,692		0		111,692	
Election & Other, 5700, 5930	484,890		1,465		486,355	
Interfund transfers, 7300	1,521,041		0		1,521,041	
Reserves, 7900	26,406,957		0		26,406,957	
Subtotal District Operations	<u>52,641,022</u>	37.34	<u>1,256,509</u>	10.58	<u>53,897,531</u>	35.27
Subtotal Fixed Expenditures	<u>140,960,230</u>	<u>100.00</u>	<u>11,874,890</u>	<u>100.00</u>	<u>152,835,120</u>	<u>100.00</u>
<b>Apprenticeship</b>	<u>1,405,553</u>		<u>0</u>		<u>1,405,553</u>	
<b>Total Expenditures, all sites</b>	<u>173,852,016</u>		<u>27,787,477</u>		<u>201,639,493</u>	



**Rancho Santiago Community College District**  
**Budget Allocation Model Flowchart**  
 General Fund - Unrestricted Only  
 Tentative Budget  
 2011-12



A - Tentative Budget includes a projected -6% Workload Measure Reduction and 0% COLA.

**Rancho Santiago Community College District**  
*Tentative Budget*  
**2011-12**

<b>Budget Allocation Model - FTES Distribution</b>				
	<b>FTES*</b>	<b>%</b>	<b>FTES*</b>	<b>%</b>
	<b>2010-11</b>		<b>2011-12</b>	
	<b>P-2</b>		<b>Annual</b>	
	<b>(Reported)</b>		<b>(Projected)</b>	
<b>Santa Ana College</b>	21,735	71.31%	20,431	71.31%
<b>Santiago Canyon College</b>	8,744	28.69%	8,219	28.69%
	<u>30,479</u>	<u>100.00%</u>	<u>28,650</u>	<u>100.00%</u>

<b>Budget Allocation Model - Discretionary Expenses (2 Colleges Only)</b>						
<b>Discretionary Expenditures</b>	<b>Unrestricted</b>	<b>%</b>	<b>Restricted</b>	<b>%</b>	<b>Combined</b>	<b>%</b>
<b>Santa Ana College</b>						
Hourly, 1300, 1400, 2300, 2400	\$15,198,461		\$3,089,483		\$18,287,944	
Other expenditures, 4000-7000	<u>5,219,746</u>		<u>7,302,271</u>		<u>12,522,017</u>	
Subtotal	<u>20,418,207</u>	76.14%	<u>10,391,754</u>	77.32%	<u>30,809,961</u>	76.54%
<b>Santiago Canyon College</b>						
Hourly, 1300, 1400, 2300, 2400	4,882,927		1,481,292		6,364,219	
Other expenditures, 4000-7000	<u>1,513,817</u>		<u>1,566,599</u>		<u>3,080,416</u>	
Subtotal	<u>6,396,744</u>	23.86%	<u>3,047,891</u>	22.68%	<u>9,444,635</u>	23.46%
<b>Total 2 sites</b>	<u>\$26,814,951</u>	<u>100.00%</u>	<u>\$13,439,645</u>	<u>100.00%</u>	<u>\$40,254,596</u>	<u>100.00%</u>

\* FTES - Full-time Equivalent Students

**Rancho Santiago Community College District**  
*Tentative Budget*  
**2011-12**

**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>2010/11 Estimated Annual</b>					
Credit	15,859	70.81%	6,539	29.19%	22,398
Non-Credit	5,876	72.71%	2,205	27.29%	8,081
Total	21,735	71.31%	8,744	28.69%	30,479
<b>2011/12 Projected</b>					
Credit	14,908	70.81%	6,146	29.19%	21,054
Non-Credit	5,523	72.71%	2,073	27.29%	7,596
Total	20,431	71.31%	8,219	28.69%	28,650

**Expenditures by Object (2 Colleges Only)**

<u>Expenditures by Object</u>	Santa Ana College		Santiago Canyon College		Adopted Budget
	\$	%	\$	%	
1000 Academic Salaries	\$42,663,636	70.36%	\$17,972,398	29.64%	\$60,636,034
2000 Classified Salaries	19,627,553	68.81%	8,896,646	31.19%	28,524,199
3000 Employee Benefits	20,442,388	68.69%	9,316,332	31.31%	29,758,720
4000 Books and Supplies	1,934,688	73.73%	689,239	26.27%	2,623,927
5000 Services and Other Operating Expenses	11,458,012	69.67%	4,987,180	30.33%	16,445,192
6000 Sites, Buildings, Books, and Equipment	1,473,173	78.18%	411,081	21.82%	1,884,254
7000 Other Outgo and Contingencies	569,981	78.57%	155,431	21.43%	725,412
Total Expenditures	\$98,169,431	69.82%	\$42,428,307	30.18%	\$140,597,738

**Rancho Santiago Community College District**  
*Tentative Budget*  
**2011-12**

Child Development Fund

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

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

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

**Rancho Santiago Community College District**  
*Tentative Budget*  
**2011-12**

		<b>Child Development Fund</b>				
		<b>Revenue Budget</b>				
<b><u>Revenues by Source</u></b>		<b>2009-10</b>	<b>2010-11</b>	<b>2010-11</b>	<b>2011-12</b>	<b>%</b>
		<b>Actual</b>	<b>Revised</b>	<b>Estimated</b>	<b>Tentative</b>	<b>Tent/Rvs</b>
		<b>Revenue</b>	<b>Budget</b>	<b>Revenue</b>	<b>Budget</b>	<b>Change</b>
8100	Federal Revenues					
	8199 Other Federal Revenue	\$1,247,908	\$3,338,392	\$2,522,358	\$2,525,896	(24.34)
8600	State Revenues					
	8621 Child Development Apportionment	3,586,336	3,620,736	3,667,383	2,974,952	(17.84)
	8625 CalWORKS	102,403	117,438	117,438	117,438	-
	8629 Other Categorical Apportionment	231,076	289,064	231,076	231,076	(20.06)
	8699 Other Miscellaneous State Revenue	85,957	66,667	65,041	66,667	-
	Total State Revenues	<u>4,005,772</u>	<u>4,093,905</u>	<u>4,080,938</u>	<u>3,390,133</u>	(17.19)
8800	Local Revenues					
	8820 Contrib, Gifts, Grants &	0	8,356	5,095	0	(100.00)
	8843 Sales-Misc	1,875	0	0	0	-
	8860 Interest & Investment Income	5,820	9,000	3,367	5,000	(44.44)
	8867 Gain (Loss) on Invest-Unrealized	0	0	(763)	0	-
	8871 Child Development Services	304,822	154,712	176,581	539,774	248.89
	8890 Other Local Rev	2,164	16,183	16,183	0	(100.00)
	8891 Other Local Rev - Special Proj	15,927	10,396	13,321	0	(100.00)
	8893 Outlawed Checks	1,611	0	0	0	-
	8894 Discounts Taken	0	0	26	0	-
	Total Local Revenues	<u>332,219</u>	<u>198,647</u>	<u>213,810</u>	<u>544,774</u>	174.24
8900	Other Financing Sources					
	8981 Interfund Transfers In	147,022	147,022	147,022	147,022	-
	Total Other Financing Sources	<u>147,022</u>	<u>147,022</u>	<u>147,022</u>	<u>147,022</u>	-
	Total Revenues	5,732,921	7,777,966	6,964,128	6,607,825	(15.04)
	Beginning Fund Balance	69,311	185,213	185,213	102,427	(44.70)
	Total Revenues, Other Financing Sources and Beginning Fund Balance	<u>\$5,802,232</u>	<u>\$7,963,179</u>	<u>\$7,149,341</u>	<u>\$6,710,252</u>	(15.73)

**Rancho Santiago Community College District**  
**Tentative Budget**  
**2011-12**

		<b>Child Development Fund</b>				
		<b>Expenditure Budget</b>				
		<b>2009-10</b>	<b>2010-11</b>	<b>2010-11</b>	<b>2011-12</b>	<b>%</b>
<b><u>Expenditures by Object</u></b>		<b>Actual</b>	<b>Revised</b>	<b>Estimated</b>	<b>Tentative</b>	<b>Tent/Rvs</b>
		<b>Expenses</b>	<b>Budget</b>	<b>Expenses</b>	<b>Budget</b>	<b>Change</b>
1000	Academic Salaries					
1100	Instructional Salaries, Regular Contract	\$0	\$0	\$0	\$0	-
1200	Non-instructional Salaries, Regular Contract	2,066,698	2,262,408	2,479,337	2,004,324	(11.41)
1300	Instructional Salaries, Other Non-Regular	0	0	0	0	-
1400	Non-instructional Salaries, Other Non-Regular	71,443	102,715	78,617	154,210	50.13
	Subtotal	<u>2,138,141</u>	<u>2,365,123</u>	<u>2,557,954</u>	<u>2,158,534</u>	(8.73)
2000	Classified Salaries					
2100	Non-instructional Salaries, Regular Full Time	531,530	744,416	635,632	622,867	(16.33)
2300	Non-instructional Salaries, Other	727,925	768,462	665,466	664,901	(13.48)
2400	Instructional Aides, Other	0	0	0	0	-
	Subtotal	<u>1,259,455</u>	<u>1,512,878</u>	<u>1,301,098</u>	<u>1,287,768</u>	(14.88)
3000	Employee Benefits					
3100	State Teachers' Retirement System Fund	180,919	192,951	187,024	178,559	(7.46)
3200	Public Employees' Retirement System Fund	78,119	102,935	95,759	93,497	(9.17)
3300	Old Age, Survivors, Disability, and Health Ins.	108,597	126,766	111,093	107,221	(15.42)
3400	Health and Welfare Benefits	701,997	874,685	825,427	779,177	(10.92)
3500	State Unemployment Insurance	9,577	30,302	24,138	45,727	50.90
3600	Workers' Compensation Insurance	77,124	95,487	87,602	83,526	(12.53)
3900	Other Benefits	107,938	130,609	119,248	109,642	(16.05)
	Subtotal	<u>1,264,271</u>	<u>1,553,735</u>	<u>1,450,291</u>	<u>1,397,349</u>	(10.07)

**Rancho Santiago Community College District**  
**Tentative Budget**  
**2011-12**

		<b>Child Development Fund</b>				
		<b>Expenditure Budget</b>				
		<b>2009-10</b>	<b>2010-11</b>	<b>2010-11</b>	<b>2011-12</b>	<b>%</b>
<b><u>Expenditures by Object</u></b>		<b>Actual</b>	<b>Revised</b>	<b>Estimated</b>	<b>Tentative</b>	<b>Tent/Rvs</b>
		<b>Expenses</b>	<b>Budget</b>	<b>Expenses</b>	<b>Budget</b>	<b>Change</b>
4000	Books and Supplies					
4200	Other Books	0	0	0	0	-
4300	Instructional Supplies	18,716	101,182	80,531	37,180	(63.25)
4500	Maintenance Supplies	0	0	0	0	-
4600	Non-Instructional Supplies	34,986	90,179	67,515	39,428	(56.28)
4700	Food Supplies	201,697	216,970	201,346	186,230	(14.17)
	Subtotal	<u>255,399</u>	<u>408,331</u>	<u>349,392</u>	<u>262,838</u>	(35.63)
5000	Services and Other Operating Expenses					
5100	Personal & Consultant Svcs	329,079	1,178,795	891,010	833,239	(29.31)
5200	Travel & Conference Expenses	15,923	69,974	39,521	51,968	(25.73)
5300	Dues & Memberships	0	6,850	4,200	3,450	(49.64)
5500	Utilities & Housekeeping Svcs	10,830	10,680	10,680	10,680	-
5600	Rents, Leases & Repairs	64,747	70,365	67,121	56,414	(19.83)
5800	Other Operating Exp & Services	50,022	134,345	71,603	102,948	(23.37)
5900	Other	471	12,770	9,376	6,158	(51.78)
	Subtotal	<u>471,072</u>	<u>1,483,779</u>	<u>1,093,511</u>	<u>1,064,857</u>	(28.23)
6000	Sites, Buildings, Books, and Equipment					
6100	Sites and Site Improvements	32,263	92,304	67,424	67,284	(27.11)
6200	Buildings	42,317	31,962	31,961	0	(100.00)
6400	Equipment	40,213	68,606	65,630	6,568	(90.43)
	Subtotal	<u>114,793</u>	<u>192,872</u>	<u>165,015</u>	<u>73,852</u>	(61.71)

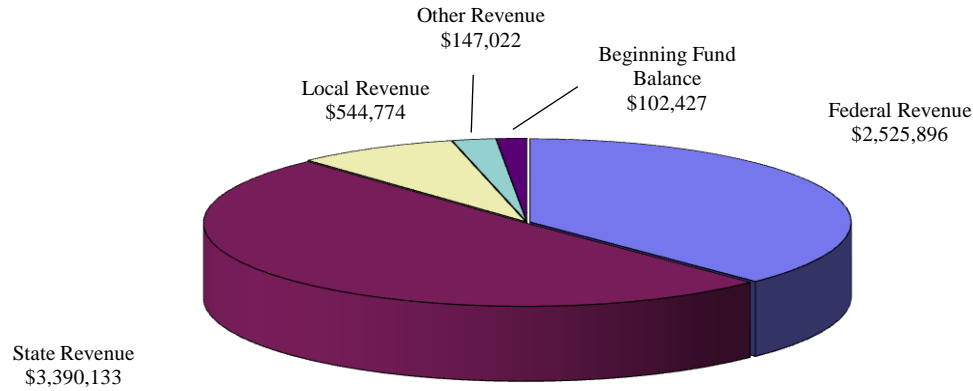
**Rancho Santiago Community College District**  
**Tentative Budget**  
**2011-12**

		<b>Child Development Fund</b>				
		<b>Expenditure Budget</b>				
		<b>2009-10</b>	<b>2010-11</b>	<b>2010-11</b>	<b>2011-12</b>	<b>%</b>
<b><u>Expenditures by Object</u></b>		<b>Actual</b>	<b>Revised</b>	<b>Estimated</b>	<b>Tentative</b>	<b>Tent/Rvs</b>
		<b>Expenses</b>	<b>Budget</b>	<b>Expenses</b>	<b>Budget</b>	<b>Change</b>
7000	Other Outgo					
	7110 Debt Payment - Principal	30,222	30,223	30,222	15,000	(50.37)
	7300 Interfund Transfers Out	0	0	0	0	-
	7670 Other Exp Paid for Students	83,666	102,120	99,431	102,120	-
	Subtotal	<u>113,888</u>	<u>132,343</u>	<u>129,653</u>	<u>117,120</u>	(11.50)
	Subtotal, Expenditures (1000 -7000)	<u>5,617,019</u>	<u>7,649,061</u>	<u>7,046,914</u>	<u>6,362,318</u>	(16.82)
7900	Reserve for Contingencies					
	7920 Restricted Contingency	<u>185,213</u>	<u>314,118</u>	<u>102,427</u>	<u>347,934</u>	10.77
	Total Expenditures, Other Outgo and Ending Fund Balance	<u><u>\$5,802,232</u></u>	<u><u>\$7,963,179</u></u>	<u><u>\$7,149,341</u></u>	<u><u>\$6,710,252</u></u>	(15.73)

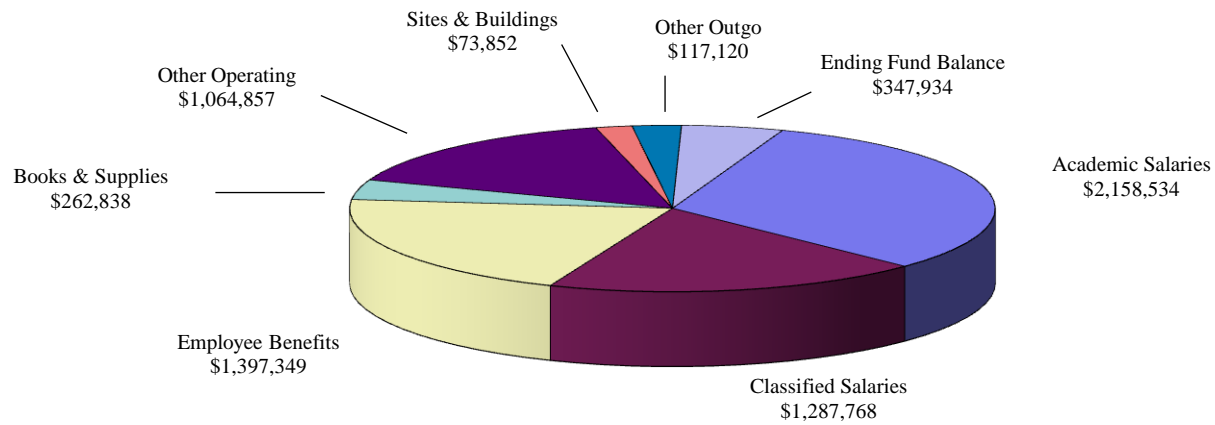


**Rancho Santiago Community College District**  
**Tentative Budget 2011-12**  
**Child Development Fund**

**Revenue by Source**



**Expenditures by Object**



**Rancho Santiago Community College District**  
*Tentative Budget*  
**2011-12**

General Obligation Bond Fund

The General Obligation Bond Fund are used exclusively to account for activity associated with Measure E, an initiative approved by local voters in November 2002. Total bonds issued are \$337,000,000. The first issuance in March 2003 totaling \$96,125,000 has been fully expended.

Activities in this fund reflect the expenditures from the second issuance in March 2005 totaling \$119,999,867, the bond refunding in August 2005 totaling \$5,024,517 and the October 2006 issuance totaling \$120,875,132.75.

These bond funds are used for property acquisitions, planning, infrastructure creation and enhancements, new capital construction projects, equipment acquisitions, and remodeling projects.

Under the requirements of the bond, an oversight committee has been established to ensure the District meets all requirements set forth in the bond.

**Rancho Santiago Community College District**  
*Tentative Budget*  
**2011-12**

<b>General Obligation Bond Fund</b>					
<b>Revenue Budget</b>					
<u>Revenue by Source</u>	<b>2009-10 Actual Revenue</b>	<b>2010-11 Revised Budget</b>	<b>2010-11 Estimated Revenue</b>	<b>2011-12 Tentative Budget</b>	<b>% Tent/Rvs Change</b>
8800 Local Revenues					
8860 Interest & Investment Income	\$1,682,850	\$1,245,988	\$1,245,988	\$1,150,151	(7.69)
8866 Gain (Loss) on Invest-Realized	0	0	(211,700)	0	-
8890 Other Local Revenues	22	0	856	0	-
8893 Outlawed Checks	139	0	50,945	0	-
8894 Discount Taken	19	0	8	0	-
Total Local Revenues	<u>1,683,030</u>	<u>1,245,988</u>	<u>1,086,097</u>	<u>1,150,151</u>	(7.69)
8900 Other Financing Sources					
8940 Proceeds-Sale of Bonds	0	0	0	0	-
Total Other Financing Sources	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	-
Total Revenues and Other Financing Sources	<u>1,683,030</u>	<u>1,245,988</u>	<u>1,086,097</u>	<u>1,150,151</u>	(7.69)
Beginning Fund Balance	142,551,562	119,266,813	119,266,813	101,842,558	(14.61)
Adjustments to Beginning Fund Balance	0	0	0	0	-
Adjusted Beginning Fund Balance	<u>142,551,562</u>	<u>119,266,813</u>	<u>119,266,813</u>	<u>101,842,558</u>	(14.61)
Total Revenues, Other Financing Sources and Beginning Fund Balance	<u><u>\$144,234,592</u></u>	<u><u>\$120,512,801</u></u>	<u><u>\$120,352,910</u></u>	<u><u>\$102,992,709</u></u>	(14.54)

**Rancho Santiago Community College District**  
*Tentative Budget*  
**2011-12**

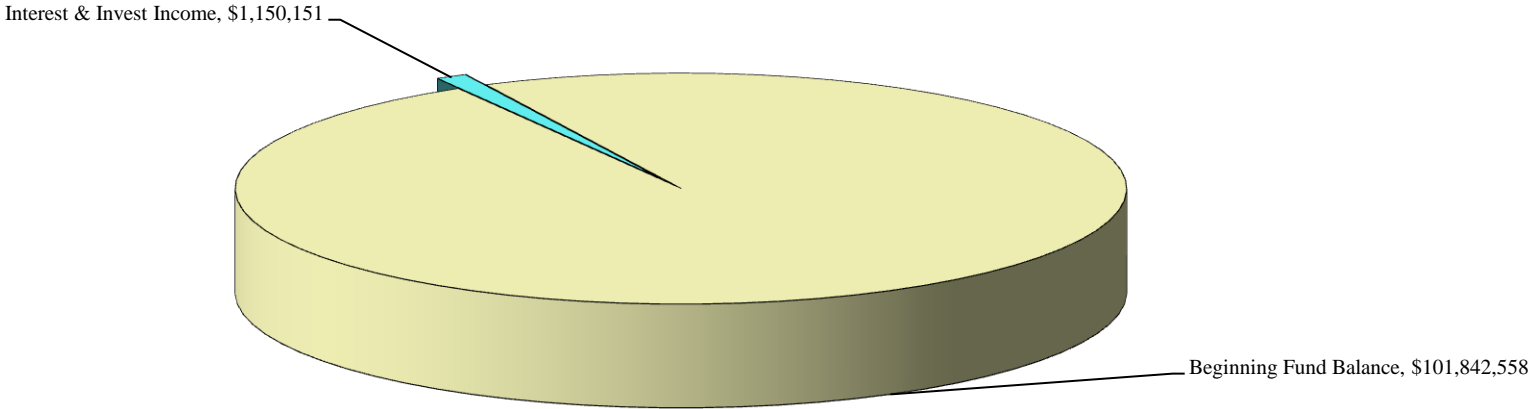
<b>General Obligation Bond Fund</b>					
<b>Expenditure Budget</b>					
<b><u>Expenditures by Object</u></b>	<b>2009-10 Actual Expenses</b>	<b>2010-11 Revised Budget</b>	<b>2010-11 Estimated Expenses</b>	<b>2011-12 Tentative Budget</b>	<b>% Tent/Rvs Change</b>
5000 Other Operating Expenses					
5885 Investment & Interest Expense	\$138,719	\$99,679	\$95,858	\$85,000	(14.73)
6100 Sites and Site Improvements					
6114 Sites - Legal Expenses	0	39	0	39	-
6115 Sites - Contracted Services	0	0	0	0	-
6116 Sites - Licenses, Fees & Taxes	0	328,496	14,128	314,368	(4.30)
6120 Site Improvements	365,153	2,606,263	3,041	2,603,222	(0.12)
6121 Site Improv - Legal Expenses	2,560	4,172	0	4,172	-
6122 Site Improv - Contracted Svcs	0	52,447	0	52,447	-
Subtotal	<u>367,713</u>	<u>2,991,417</u>	<u>17,169</u>	<u>2,974,248</u>	<u>(0.57)</u>
6200 Buildings					
6200 Buildings	0	24,129,126	0	24,129,126	-
6201 Buildings - Architects Fee	1,284,336	6,485,396	979,967	5,505,428	(15.11)
6202 Buildings - Blueprint/Reprod	22,664	193,698	8,518	185,179	(4.40)
6203 Buildings - Construction Mgmt	2,246,558	5,599,251	1,897,363	3,701,888	(33.89)
6204 Buildings - Construction Tests	916,028	3,540,779	655,864	2,884,915	(18.52)
6205 Buildings - Contracted Svcs	17,750,971	54,400,540	12,688,160	41,712,381	(23.32)
6206 Buildings - Demolition Costs	0	1,540	0	1,540	-
6207 Buildings - DSA Fees	75,152	580,250	(2,090)	582,341	0.36
6208 Buildings - Engineering Costs	62,942	516,202	81,634	434,568	(15.81)
6210 Buildings - Equipment Rental	0	1,663	0	1,663	-
6212 Buildings - Facility Rental	23,251	20,089	0	20,089	-
6214 Buildings - Legal Expenses	433,172	1,241,393	719,330	522,063	(57.95)

**Rancho Santiago Community College District**  
*Tentative Budget*  
**2011-12**

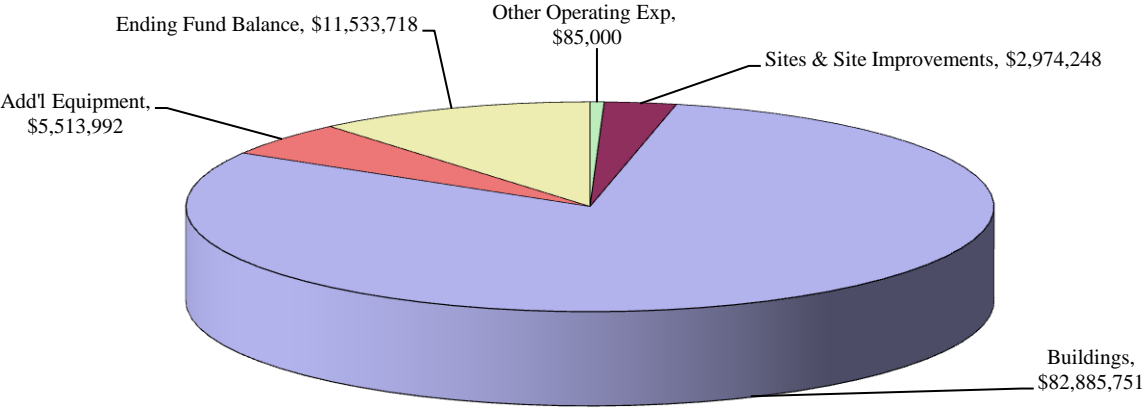
<b>General Obligation Bond Fund</b>					
<b>Expenditure Budget</b>					
<b><u>Expenditures by Object</u></b>	<b>2009-10 Actual Expenses</b>	<b>2010-11 Revised Budget</b>	<b>2010-11 Estimated Expenses</b>	<b>2011-12 Tentative Budget</b>	<b>% Tent/Rvs Change</b>
6215 Buildings - Licenses, Taxes	779	105,929	0	105,929	-
6216 Buildings - Modular, Lease Pur	0	40,000	0	40,000	-
6217 Buildings - Relocation/Moving	29,457	45,246	21,558	23,689	(47.64)
6220 Building Improvements	73,900	3,374,294	339,342	3,034,952	(10.06)
Subtotal	22,919,210	100,275,396	17,389,646	82,885,751	(17.34)
6400 Equipment	1,542,137	6,521,671	1,007,679	5,513,992	(15.45)
Subtotal (6000)	24,829,060	109,788,484	18,414,494	91,373,991	(16.77)
7000 Other Outgo					
7100 Debt Payment Principal and Interest	0	0	0	0	-
Subtotal (7000)	0	0	0	0	-
Subtotal Expenditures (1000 - 7000)	24,967,779	109,888,163	18,510,352	91,458,991	(16.77)
7900 Reserve for Contingencies					
7920 Restricted Contingency	119,266,813	10,624,638	101,842,558	11,533,718	8.56
Total Expenditures, Other Outgo and Ending Fund Balance	\$144,234,592	\$120,512,801	\$120,352,910	\$102,992,709	(14.54)

**Rancho Santiago Community College District**  
*Tentative Budget 2011-12*  
**General Obligation Bond Fund**

**Revenue by Source**



**Expenditures by Object**



**Rancho Santiago Community College District**  
*Tentative Budget*  
**2011-12**

Bond Interest and Redemption Funds - Combined

The Bond Interest and Redemption Funds are the designated funds referred to as the interest and sinking funds. These funds are to be used only for transactions related to the receipt and expenditure of local revenues derived from the property tax levied for the payment of the principal and interest on outstanding bonds of the district. Each separate issuance will be accounted for in its own fund at the County Treasury with responsibility of each fund vested with the County Auditor.

For budgeting and reporting purposes, we have combined all three issuances into one fund for presentation only.

This budget reflects expected activity for the years presented.

**Rancho Santiago Community College District**  
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**2011-12**

<b>Bond Interest and Redemption Funds - Combined</b>					
<b>Revenue Budget</b>					
<u>Revenue by Source</u>	<b>2009-10 Actual Revenue</b>	<b>2010-11 Revised Budget</b>	<b>2010-11 Estimated Revenue</b>	<b>2011-12 Tentative Budget</b>	<b>% Tent/Rvs Change</b>
8600 State Revenues					
8671 Voted Indebtedness Levies-HOPTR	\$127,584	\$0	\$0	\$0	-
8800 Local Revenues					
8814 Voted Indebtedness Levies-Secured	14,530,225	17,497,748	17,497,748	17,497,748	-
8815 Voted Indebtedness Levies-Unsecured	1,033,991	0	0	0	-
8818 Voted Indebtedness Levies-Prior Years	720,486	360,751	360,751	360,751	-
8819 Voted Indebtedness Levies-Supplemental	22,820	18,255	18,255	18,255	-
8860 Interest & Investment Income	81,759	77,004	77,004	77,004	-
Total Local Revenues	<u>16,389,281</u>	<u>17,953,758</u>	<u>17,953,758</u>	<u>17,953,758</u>	-
8900 Other Financing Sources					
8945 Premium From Sale of Bonds	0	0	0	0	-
8981 Interfund Transfers In	0	0	0	0	-
Total Revenues and Other Financing Sources	<u>16,516,865</u>	<u>17,953,758</u>	<u>17,953,758</u>	<u>17,953,758</u>	-
Beginning Fund Balance	4,711,757	5,674,604	5,674,604	7,080,924	24.78
Total Revenues, Other Financing Sources and Beginning Fund Balance	<u><u>\$21,228,622</u></u>	<u><u>\$23,628,362</u></u>	<u><u>\$23,628,362</u></u>	<u><u>\$25,034,682</u></u>	5.95



**Rancho Santiago Community College District**  
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<b>Bond Interest and Redemption Funds - Combined</b>					
<b>Expenditure Budget</b>					
<u><b>Expenditures by Object</b></u>	<b>2009-10 Actual Expenses</b>	<b>2010-11 Revised Budget</b>	<b>2010-11 Estimated Expenses</b>	<b>2011-12 Tentative Budget</b>	<b>% Tent/Rvs Change</b>
5000 Other Operating Expenses					
5885 Investment & Interest Expense	\$6,705	\$11,500	\$11,500	\$11,500	-
7000 Other Outgo					
7110 Debt Payment - Principal	2,749,324	3,747,722	3,747,722	4,787,365	27.74
7120 Debt Payment - Interest	12,797,989	12,788,216	12,788,216	12,869,502	0.64
7300 Interfund Transfers Out	0	0	0	0	-
Subtotal	<u>15,547,313</u>	<u>16,535,938</u>	<u>16,535,938</u>	<u>17,656,867</u>	6.78
Subtotal, Expenditures (1000 -7000)	<u>15,554,018</u>	<u>16,547,438</u>	<u>16,547,438</u>	<u>17,668,367</u>	6.77
9700 Fund Balance					
9730 Fund Balance Reserved	5,674,604	7,080,924	7,080,924	7,366,315	4.03
Total Fund Balance	<u>5,674,604</u>	<u>7,080,924</u>	<u>7,080,924</u>	<u>7,366,315</u>	4.03
Total Expenditures, Other Outgo and Ending Fund Balance	<u><u>\$21,228,622</u></u>	<u><u>\$23,628,362</u></u>	<u><u>\$23,628,362</u></u>	<u><u>\$25,034,682</u></u>	5.95

**Rancho Santiago Community College District**  
**Tentative Budget**  
**2011-12**

		<u>Series A</u>	<u>Series B</u>	<u>Series C</u>	<u>Total</u>
<b><u>Revenue by Source</u></b>		2009-10 Actual Revenue	2009-10 Actual Revenue	2009-10 Actual Revenue	<b>2009-10 Actual Revenue</b>
8600	State Revenues				
8671	Voted Indebtedness Levies-HOPTR	\$47,673	\$50,940	\$28,971	\$127,584
8800	Local Revenues				
8814	Voted Indebtedness Levies-Secured	5,475,750	5,772,618	3,281,857	14,530,225
8815	Voted Indebtedness Levies-Unsecured	362,104	420,388	251,499	1,033,991
8818	Voted Indebtedness Levies-Prior Years	254,983	297,360	168,143	720,486
8819	Voted Indebtedness Levies-Supplemental	9,069	8,943	4,808	22,820
8860	Interest & Investment Income	31,621	32,827	17,311	81,759
	Total Local Revenues	<u>6,133,527</u>	<u>6,532,136</u>	<u>3,723,618</u>	<u>16,389,281</u>
8900	Other Financing Sources				
8945	Premium From Sale of Bonds	0	0	0	0
8981	Interfund Transfers In	0	0	0	0
	Total Revenues and Other Financing Sources	<u>6,181,200</u>	<u>6,583,076</u>	<u>3,752,589</u>	<u>16,516,865</u>
	Beginning Fund Balance	<u>2,311,130</u>	<u>1,778,051</u>	<u>622,576</u>	<u>4,711,757</u>
	Adjustment to Beginning Balance	0	0	0	0
	Adjusted Beginning Fund Balance	<u>2,311,130</u>	<u>1,778,051</u>	<u>622,576</u>	<u>4,711,757</u>
	Total Revenues, Other Financing Sources and Beginning Fund Balance	<u><u>\$8,492,330</u></u>	<u><u>\$8,361,127</u></u>	<u><u>\$4,375,165</u></u>	<u><u>\$21,228,622</u></u>

**Rancho Santiago Community College District**  
**Tentative Budget**  
**2011-12**

		<u>Series A</u>	<u>Series B</u>	<u>Series C</u>	<u>Total</u>
<u>Revenue by Source</u>		2010-11 Revised Budget	2010-11 Revised Budget	2010-11 Revised Budget	2010-11 Revised Budget
8600	State Revenues				
8671	Voted Indebtedness Levies-HOPTR	\$0	\$0	\$0	\$0
8800	Local Revenues				
8814	Voted Indebtedness Levies-Secured	6,646,336	6,818,333	4,033,079	17,497,748
8815	Voted Indebtedness Levies-Unsecured	0	0	0	0
8818	Voted Indebtedness Levies-Prior Years	134,555	144,612	81,584	360,751
8819	Voted Indebtedness Levies-Supplemental	7,255	7,154	3,846	18,255
8860	Interest & Investment Income	32,945	29,281	14,778	77,004
	Total Local Revenues	<u>6,821,091</u>	<u>6,999,380</u>	<u>4,133,287</u>	<u>17,953,758</u>
8900	Other Financing Sources				
8945	Premium From Sale of Bonds	0	0	0	0
8981	Interfund Transfers In	0	0	0	0
	Total Revenues and Other Financing Sources	<u>6,821,091</u>	<u>6,999,380</u>	<u>4,133,287</u>	<u>17,953,758</u>
	Beginning Fund Balance	<u>3,071,861</u>	<u>2,035,507</u>	<u>567,236</u>	<u>5,674,604</u>
	Adjustment to Beginning Balance	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	Adjusted Beginning Fund Balance	<u>3,071,861</u>	<u>2,035,507</u>	<u>567,236</u>	<u>5,674,604</u>
	Total Revenues, Other Financing Sources and Beginning Fund Balance	<u><u>\$9,892,952</u></u>	<u><u>\$9,034,887</u></u>	<u><u>\$4,700,523</u></u>	<u><u>\$23,628,362</u></u>

**Rancho Santiago Community College District**  
**Tentative Budget**  
**2011-12**

		<u>Series A</u>	<u>Series B</u>	<u>Series C</u>	<u>Total</u>
<u>Revenue by Source</u>		2010-11 Estimated Revenue	2010-11 Estimated Revenue	2010-11 Estimated Revenue	2010-11 Estimated Revenue
8600	State Revenues				
8671	Voted Indebtedness Levies-HOPTR	\$0	\$0	\$0	\$0
8800	Local Revenues				
8814	Voted Indebtedness Levies-Secured	6,646,336	6,818,333	4,033,079	17,497,748
8815	Voted Indebtedness Levies-Unsecured	0	0	0	0
8818	Voted Indebtedness Levies-Prior Years	134,555	144,612	81,584	360,751
8819	Voted Indebtedness Levies-Supplemental	7,255	7,154	3,846	18,255
8860	Interest & Investment Income	32,945	29,281	14,778	77,004
	Total Local Revenues	<u>6,821,091</u>	<u>6,999,380</u>	<u>4,133,287</u>	<u>17,953,758</u>
8900	Other Financing Sources				
8945	Premium From Sale of Bonds	0	0	0	0
8981	Interfund Transfers In	0	0	0	0
	Total Revenues and Other Financing Sources	<u>6,821,091</u>	<u>6,999,380</u>	<u>4,133,287</u>	<u>17,953,758</u>
	Beginning Fund Balance	<u>3,071,861</u>	<u>2,035,507</u>	<u>567,236</u>	<u>5,674,604</u>
	Adjustment to Beginning Balance	0	0	0	0
	Adjusted Beginning Fund Balance	<u>3,071,861</u>	<u>2,035,507</u>	<u>567,236</u>	<u>5,674,604</u>
	Total Revenues, Other Financing Sources and Beginning Fund Balance	<u>\$9,892,952</u>	<u>\$9,034,887</u>	<u>\$4,700,523</u>	<u>\$23,628,362</u>

**Rancho Santiago Community College District**  
**Tentative Budget**  
**2011-12**

<b><u>Revenue by Source</u></b>	<b><u>Series A</u></b>	<b><u>Series B</u></b>	<b><u>Series C</u></b>	<b><u>Total</u></b>	<b><u>%</u></b> <b><u>Tent/Rvs</u></b> <b><u>Change</u></b>
	2011-12 Tentative Budget	2011-12 Tentative Budget	2011-12 Tentative Budget	2011-12 Tentative Budget	
8600 State Revenues					
8671 Voted Indebtedness Levies-HOPTR	\$0	\$0	\$0	\$0	0.00
8800 Local Revenues					
8814 Voted Indebtedness Levies-Secured	6,646,336	6,818,333	4,033,079	17,497,748	0.00
8815 Voted Indebtedness Levies-Unsecured	0	0	0	0	0.00
8818 Voted Indebtedness Levies-Prior Years	134,555	144,612	81,584	360,751	0.00
8819 Voted Indebtedness Levies-Supplemental	7,255	7,154	3,846	18,255	0.00
8860 Interest & Investment Income	32,945	29,281	14,778	77,004	0.00
Total Local Revenues	<u>6,821,091</u>	<u>6,999,380</u>	<u>4,133,287</u>	<u>17,953,758</u>	0.00
8900 Other Financing Sources					
8945 Premium From Sale of Bonds	0	0	0	0	0.00
8981 Interfund Transfers In	0	0	0	0	0.00
Total Revenues and Other Financing Sources	<u>6,821,091</u>	<u>6,999,380</u>	<u>4,133,287</u>	<u>17,953,758</u>	0.00
Beginning Fund Balance	<u>3,742,252</u>	<u>2,446,837</u>	<u>891,835</u>	<u>7,080,924</u>	24.78
Adjustment to Beginning Balance	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	0.00
Adjusted Beginning Fund Balance	<u>3,742,252</u>	<u>2,446,837</u>	<u>891,835</u>	<u>7,080,924</u>	24.78
Total Revenues, Other Financing Sources and Beginning Fund Balance	<u><u>\$10,563,343</u></u>	<u><u>\$9,446,217</u></u>	<u><u>\$5,025,122</u></u>	<u><u>\$25,034,682</u></u>	5.95

**Rancho Santiago Community College District**  
*Tentative Budget*  
**2011-12**

<b><u>Expenditures by Object</u></b>	<u>Series A</u>	<u>Series B</u>	<u>Series C</u>	<u>Total</u>
	2009-10	2009-10	2009-10	<b>2009-10</b>
	Actual	Actual	Actual	<b>Actual</b>
	Expenses	Expenses	Expenses	<b>Expenses</b>
5000 Other Operating Expenses				
5885 Investment & Interest Expense	\$2,558	\$2,706	\$1,441	\$6,705
7000 Other Outgo				
7110 Debt Payment - Principal	1,800,000	949,324	0	2,749,324
7120 Debt Payment - Interest	3,617,911	5,373,590	3,806,488	12,797,989
7300 Interfund Transfers Out	0	0	0	0
Subtotal	5,417,911	6,322,914	3,806,488	15,547,313
Subtotal, Expenditures (1000 -7000)	5,420,469	6,325,620	3,807,929	15,554,018
7900 Reserve for Contingencies				
7920 Restricted Contingency	3,071,861	2,035,507	567,236	5,674,604
Total Fund Balance	3,071,861	2,035,507	567,236	5,674,604
Total Expenditures, Other Outgo and Ending Fund Balance	\$8,492,330	\$8,361,127	\$4,375,165	\$21,228,622

**Rancho Santiago Community College District**  
**Tentative Budget**  
**2011-12**

		<u>Series A</u>	<u>Series B</u>	<u>Series C</u>	<u>Total</u>
<b><u>Expenditures by Object</u></b>		2010-11 Revised Budget	2010-11 Revised Budget	2010-11 Revised Budget	<b>2010-11 Revised Budget</b>
5000	Other Operating Expenses				
	5885 Investment & Interest Expense	\$5,000	\$4,300	\$2,200	\$11,500
7000	Other Outgo				
	7110 Debt Payment - Principal	2,529,282	1,218,440	0	3,747,722
	7120 Debt Payment - Interest	3,616,418	5,365,310	3,806,488	12,788,216
	7300 Interfund Transfers Out	0	0	0	0
	Subtotal	6,145,700	6,583,750	3,806,488	16,535,938
	Subtotal, Expenditures (1000 -7000)	6,150,700	6,588,050	3,808,688	16,547,438
7900	Reserve for Contingencies				
	7920 Restricted Contingency	3,742,252	2,446,837	891,835	7,080,924
	Total Fund Balance	3,742,252	2,446,837	891,835	7,080,924
	Total Expenditures, Other Outgo and Ending Fund Balance	\$9,892,952	\$9,034,887	\$4,700,523	\$23,628,362

**Rancho Santiago Community College District**  
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**2011-12**

<b><u>Expenditures by Object</u></b>	<b><u>Series A</u></b>	<b><u>Series B</u></b>	<b><u>Series C</u></b>	<b><u>Total</u></b>
	2010-11	2010-11	2010-11	<b>2010-11</b>
	Estimated Expenses	Estimated Expenses	Estimated Expenses	<b>Estimated Expenses</b>
5000 Other Operating Expenses				
5885 Investment & Interest Expense	\$5,000	\$4,300	\$2,200	\$11,500
7000 Other Outgo				
7110 Debt Payment - Principal	2,529,282	1,218,440	0	3,747,722
7120 Debt Payment - Interest	3,616,418	5,365,310	3,806,488	12,788,216
7300 Interfund Transfers Out	0	0	0	0
Subtotal	6,145,700	6,583,750	3,806,488	16,535,938
Subtotal, Expenditures (1000 -7000)	6,150,700	6,588,050	3,808,688	16,547,438
7900 Reserve for Contingencies				
7920 Restricted Contingency	3,742,252	2,446,837	891,835	7,080,924
Total Fund Balance	3,742,252	2,446,837	891,835	7,080,924
Total Expenditures, Other Outgo and Ending Fund Balance	\$9,892,952	\$9,034,887	\$4,700,523	\$23,628,362

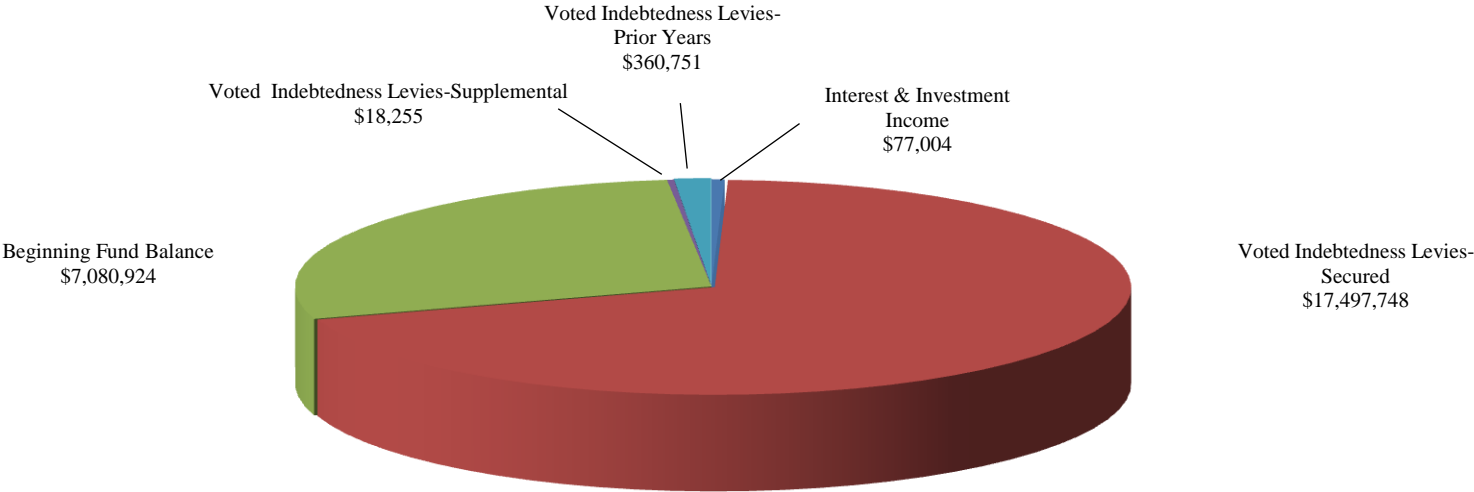


**Rancho Santiago Community College District**  
**Tentative Budget**  
**2011-12**

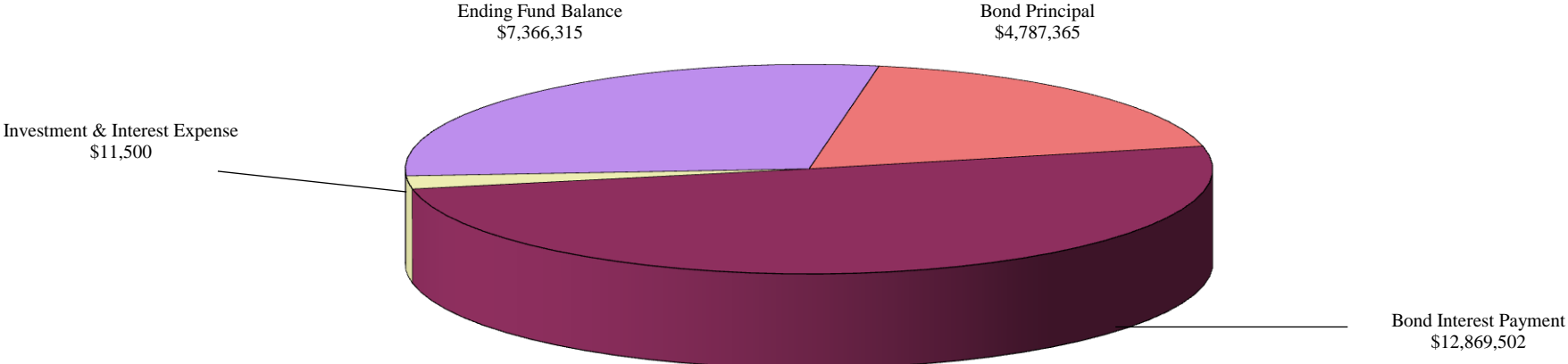
<u>Expenditures by Object</u>	<u>Series A</u>	<u>Series B</u>	<u>Series C</u>	<u>Total</u>	<u>% Tent/Rvs Change</u>
	2011-12 Tentative Budget	2011-12 Tentative Budget	2011-12 Tentative Budget	<b>2011-12</b> <b>Tentative</b> <b>Budget</b>	
5000 Other Operating Expenses					
5885 Investment & Interest Expense	\$5,000	\$4,300	\$2,200	\$11,500	0.00
7000 Other Outgo					
7110 Debt Payment - Principal	3,028,458	1,503,907	255,000	4,787,365	27.74
7120 Debt Payment - Interest	3,681,894	5,388,292	3,799,316	12,869,502	0.64
7300 Interfund Transfers Out	0	0	0	0	0.00
Subtotal	6,710,352	6,892,199	4,054,316	17,656,867	6.78
Subtotal, Expenditures (1000 -7000)	6,715,352	6,896,499	4,056,516	17,668,367	6.77
7900 Reserve for Contingencies					
7920 Restricted Contingency	3,847,991	2,549,718	968,606	7,366,315	4.03
Total Fund Balance	3,847,991	2,549,718	968,606	7,366,315	4.03
Total Expenditures, Other Outgo and Ending Fund Balance	\$10,563,343	\$9,446,217	\$5,025,122	\$25,034,682	5.95

**Rancho Santiago Community College District**  
**Tentative Budget 2011-12**  
**Bond Interest and Redemption Fund**

**Revenue by Source**



**Expenditures by Object**



**Rancho Santiago Community College District**  
*Tentative Budget*  
**2011-12**

Capital Outlay Projects Fund

The Capital Outlay Projects Fund is used to account for the accumulation of moneys for the acquisition or construction of capital outlay items including scheduled maintenance projects exceeding \$5,000, sites, site improvements, buildings, and initial building contents such as library books, furniture, fixtures, equipment, etc.

This fund may provide for the accumulation of monies over a period of years for specific capital outlay purposes (including district match for Scheduled Maintenance and Special Repairs (SMSR) projects as defined in EC 84660 through interfund transfers of general purpose monies to the Capital Outlay Projects Fund. State monies for SMSR projects are recorded directly into this fund. SMSR is defined in EC 84660 as "unusual, nonrecurring work to restore a facility to a safe and continually usable condition for which it was intended." These items are divided into five funding categories: roofs, utilities, mechanical, exterior, and other.

**Rancho Santiago Community College District**  
**Tentative Budget**  
**2011-12**

<b>Capital Outlay Projects Fund</b>					
<b>Revenue Budget</b>					
<u>Revenue by Source</u>	<b>2009-10 Actual Revenue</b>	<b>2010-11 Revised Budget</b>	<b>2010-11 Estimated Revenue</b>	<b>2011-12 Tentative Budget</b>	<b>% Tent/Rvs Change</b>
8100 Federal Revenues					
8199 Other Federal Revenue	\$0	\$0	\$0	\$0	-
8600 State Revenues					
8651 Community College Const. Act	3,932,326	792,076	792,076	792,076	-
8652 Scheduled Maintenance & Special Repair Program	292,807	1,163,471	1,163,169	1,163,471	-
8659 Other Reimb Categorical Allow	0	65,000	65,000	65,000	-
State Revenues	<u>4,225,133</u>	<u>2,020,547</u>	<u>2,020,245</u>	<u>2,020,547</u>	-
8800 Local Revenues					
8810 Tax Allocation, Redevelopment Rev	177,558	112,670	112,670	112,670	-
8851 Leases-Facilities/Land/Bldg	91,667	91,667	91,667	91,667	-
8860 Interest & Investment Income	163,985	133,396	108,428	105,000	(21.29)
8866 Gain (Loss) on Invest-Realized	0	0	(11,505)	0	-
8881 Nonresident Tuition-Capital	167,279	200,000	195,686	196,997	(1.50)
8890 Other Local Revenues	1,059	0	15,421	10,400	-
8897 Redevelopmnt Rev/Health&Safety	3,125,334	2,104,085	540,432	2,104,085	-
Local Revenues	<u>3,726,882</u>	<u>2,641,818</u>	<u>1,052,799</u>	<u>2,620,819</u>	(0.79)
8900 Other Financing Sources					
8981 Interfund Transfers - In	1,374,019	1,374,019	1,374,019	1,374,019	-
Total Other Financing Sources	<u>1,374,019</u>	<u>1,374,019</u>	<u>1,374,019</u>	<u>1,374,019</u>	-
Total Revenues and Other Financing Sources	9,326,034	6,036,384	4,447,063	6,015,385	(0.35)
Beginning Fund Balance	13,063,437	16,303,323	16,303,323	17,516,665	7.44
Total Revenues, Other Financing Sources and Beginning Fund Balance	<u><u>\$22,389,471</u></u>	<u><u>\$22,339,707</u></u>	<u><u>\$20,750,386</u></u>	<u><u>\$23,532,050</u></u>	5.34

**Rancho Santiago Community College District**  
**Tentative Budget**  
**2011-12**

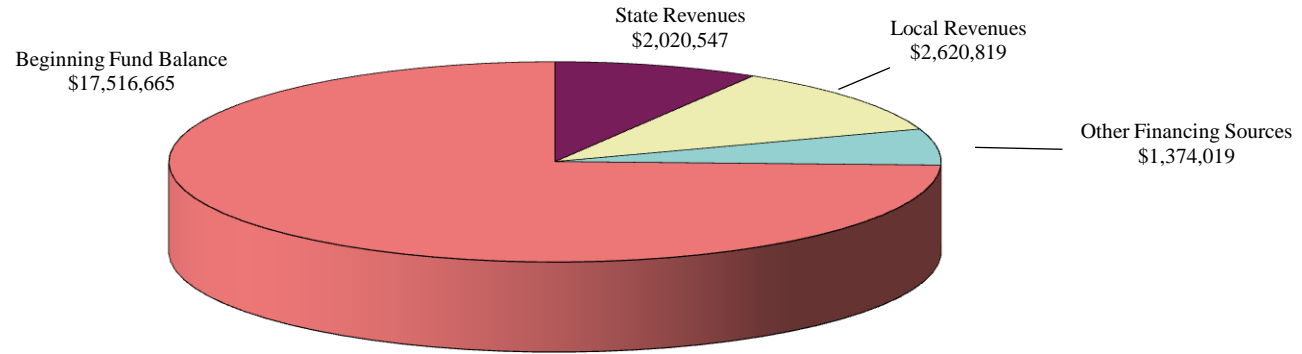
		<b>Capital Outlay Projects Fund</b>				
		<b>Expenditure Budget</b>				
<b>Expenditures by Object</b>		<b>2009-10</b>	<b>2010-11</b>	<b>2010-11</b>	<b>2011-12</b>	<b>%</b>
		<b>Actual</b>	<b>Revised</b>	<b>Estimated</b>	<b>Tentative</b>	<b>Tent/Rvs</b>
		<b>Expenses</b>	<b>Budget</b>	<b>Expenses</b>	<b>Budget</b>	<b>Change</b>
4000	Supplies					
4600	Non-Instructional Supplies	\$0	\$5,000	\$3,511	\$3,000	(40.00)
	Subtotal	<u>0</u>	<u>5,000</u>	<u>3,511</u>	<u>3,000</u>	(40.00)
5000	Services and Other Operating Expenses					
5100	Personal & Consultant Svcs	53,843	149,023	147,998	93,740	(37.10)
5200	Travel & Conference Exp	0	2,250	0	2,250	-
5600	Rents, Leases & Repairs	127,886	150,410	134,943	135,410	(9.97)
5700	Legal, Election & Audit Exp	1,264	0	0	0	-
5800	Other Operating Exp & Services	13,754	875,530	874,956	115,420	(86.82)
5900	Other	0	0	0	0	-
	Subtotal	<u>196,747</u>	<u>1,177,213</u>	<u>1,157,897</u>	<u>346,820</u>	(70.54)
6000	Sites, Buildings, Books, and Equipment					
6120	Site Improvements	210,925	309,401	177,519	179,401	(42.02)
6201	Buildings - Architects Fee	364,492	439,923	407,872	429,440	(2.38)
6202	Buildings - Blueprint/Reprod	1,419	2,000	2,000	2,000	-
6203	Buildings - Construction Mgmt	246,952	333,928	40,404	362,772	8.64
6204	Buildings - Construction Tests	112,564	2,490	564	2,490	-
6205	Buildings - Contracted Svcs	3,921,495	873,536	779,054	845,323	(3.23)
6207	Buildings - DSA Fees	0	3,560	754	3,560	-
6208	Buildings - Engineering Costs	30,000	299,972	223,484	299,972	-
6214	Buildings - Legal Expenses	1,410	2,200	0	2,200	-
6215	Buildings - Licenses, Taxes	17,355	36,856	35,961	36,856	-

**Rancho Santiago Community College District**  
*Tentative Budget*  
**2011-12**

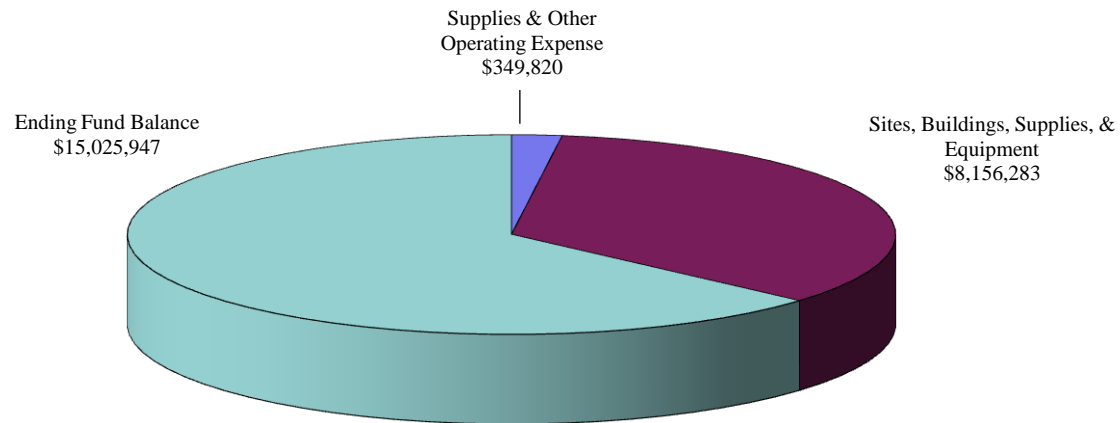
<b>Capital Outlay Projects Fund</b>					
<b>Expenditure Budget</b>					
<b>Expenditures by Object</b>	<b>2009-10 Actual Expenses</b>	<b>2010-11 Revised Budget</b>	<b>2010-11 Estimated Expenses</b>	<b>2011-12 Tentative Budget</b>	<b>% Tent/Rvs Change</b>
6217 Buildings - Relocation	0	0	0	0	-
6220 Building Improvements	957,972	3,421,194	383,174	2,540,753	(25.73)
6300 Library Books	0	0	0	0	-
6400 Equipment	24,817	36,516	21,527	3,451,516	9,352.06
Subtotal	5,889,401	5,761,576	2,072,313	8,156,283	41.56
Subtotal, Expenditures (1000 -6000)	6,086,148	6,943,789	3,233,721	8,506,103	22.50
7000 Other Outgo					
7300 Interfund Transfers Out	0	0	0	0	-
Subtotal	0	0	0	0	-
Subtotal, Expenditures (1000 -7000)	6,086,148	6,943,789	3,233,721	8,506,103	22.50
7900 Reserve for Contingencies					
7910 Unrestricted Contingency	16,303,323	10,680,335	10,680,335	12,536,054	17.38
7920 Restricted Contingency	0	4,715,583	6,836,330	2,489,893	(47.20)
	16,303,323	15,395,918	17,516,665	15,025,947	(2.40)
Total Expenditures, Other Outgo and Ending Fund Balance	\$22,389,471	\$22,339,707	\$20,750,386	\$23,532,050	5.34

**Rancho Santiago Community College District**  
**Tentative Budget 2011-12**  
**Capital Outlay Projects Fund**

**Revenue by Source**



**Expenditures by Object**



**Rancho Santiago Community College District**  
*Tentative Budget*  
**2011-12**

Self-Insurance Funds

The internal Self-Insurance Funds are used to account for the financing of goods or services provided by one department or organizational unit to other units. The Self-Insurance Funds are the funds designated to account for income and expenditures of self-insurance programs.

The fund shall account for all activities of the self-insurance program and shall be operated as an internal service fund. In accordance with Internal Service Fund accounting, the Self-Insurance Funds shall charge other funds for their proportionate share of the estimated claims and expenses incurred plus contingencies and reflect the receipt of monies as revenue.

The District has established separate Self-Insurance Funds for two types of self-insurance activity: worker's compensation and property and liability insurance. All losses or claims covered by the Self-Insurance Funds are paid directly from the respective Self-Insurance Fund. If all funds of a district are combined to reflect total district revenues and expenditures, the Self-Insurance Funds revenues and expenditures are excluded since inclusion would overstate the totals, however, aggregate balance sheets would include the Self-Insurance Funds.



**Rancho Santiago Community College District**  
*Tentative Budget*  
**2011-12**

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

<u>Revenue by Source</u>	<b>2009-10 Actual Revenue</b>	<b>2010-11 Revised Budget</b>	<b>2010-11 Estimated Revenue</b>	<b>2011-12 Tentative Budget</b>	<b>% Tent/Rvs Change</b>
8800 Local Revenues					
8839 All Other Contract Services	\$2,305,252	\$2,634,570	\$2,400,000	\$2,634,570	-
8860 Interest & Investment Income	27,839	54,000	30,000	54,000	-
8866 Gain (Loss) on Invest-Realized	0	0	(3,378)	0	-
8896 Miscellaneous Revenue	132	0	0	0	-
Total Revenues	2,333,223	2,688,570	2,426,622	2,688,570	-
Beginning Fund Balance	4,359,086	4,392,211	4,392,211	4,483,715	2.08
Total Revenues and Beginning Fund Balance	\$6,692,309	\$7,080,781	\$6,818,833	\$7,172,285	1.29

**Rancho Santiago Community College District**  
*Tentative Budget*  
**2011-12**

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

<u>Expenditures by Object</u>	<b>2009-10 Actual Expenses</b>	<b>2010-11 Revised Budget</b>	<b>2010-11 Estimated Expenses</b>	<b>2011-12 Tentative Budget</b>	<b>% Tent/Rvs Change</b>
2000 Classified Salaries					
2100 Non-instructional Salaries, Regular Full Time	\$148,068	\$151,068	\$151,068	\$133,068	(11.92)
3000 Employee Benefits					
3200 Public Employees' Retirement System Fund	14,376	16,104	16,104	15,854	(1.55)
3300 Old Age, Survivors, Disability, and Health Ins	11,422	12,654	12,654	11,684	(7.67)
3400 Health and Welfare Benefits	18,453	35,000	35,000	38,366	9.62
3500 State Unemployment Insurance	454	1,116	1,116	2,182	95.52
3600 Workers' Compensation Insurance	3,328	3,785	3,785	3,360	(11.23)
3900 Other Benefits	3,218	4,650	4,650	4,650	-
Subtotal	<u>51,251</u>	<u>73,309</u>	<u>73,309</u>	<u>76,096</u>	3.80
4000 Supplies					
4600 Non-Instructional Supplies	728	79	79	1,374	1,639.24
5000 Services and Other Operating Expenses					
5100 Consultants and Contracted Services	11,207	13,750	7,350	13,750	-
5200 Conference Expenses	590	600	0	600	-
5400 Insurance	2,084,312	2,356,300	2,100,000	2,360,218	0.17
5800 Other Operating Exp & Services	2,465	2,500	3,312	2,500	-
Subtotal	<u>2,098,574</u>	<u>2,373,150</u>	<u>2,110,662</u>	<u>2,377,068</u>	0.17

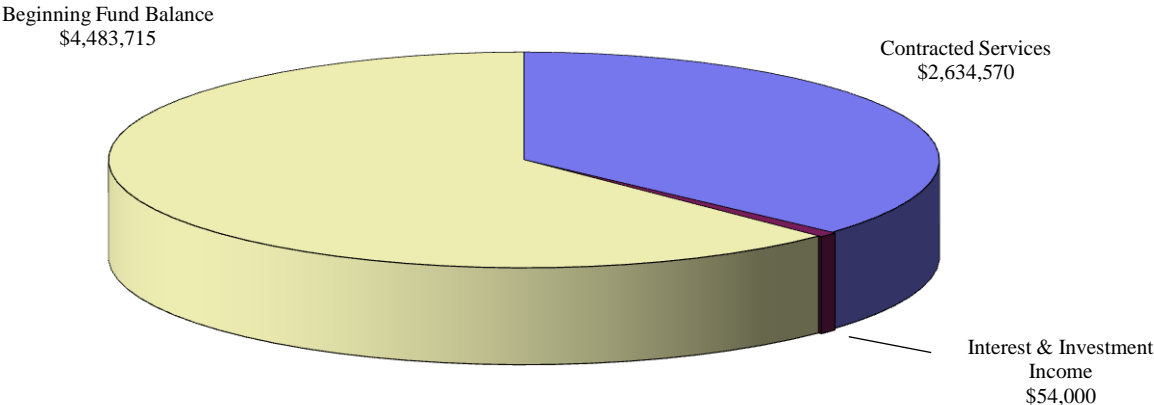
**Rancho Santiago Community College District**  
*Tentative Budget*  
**2011-12**

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

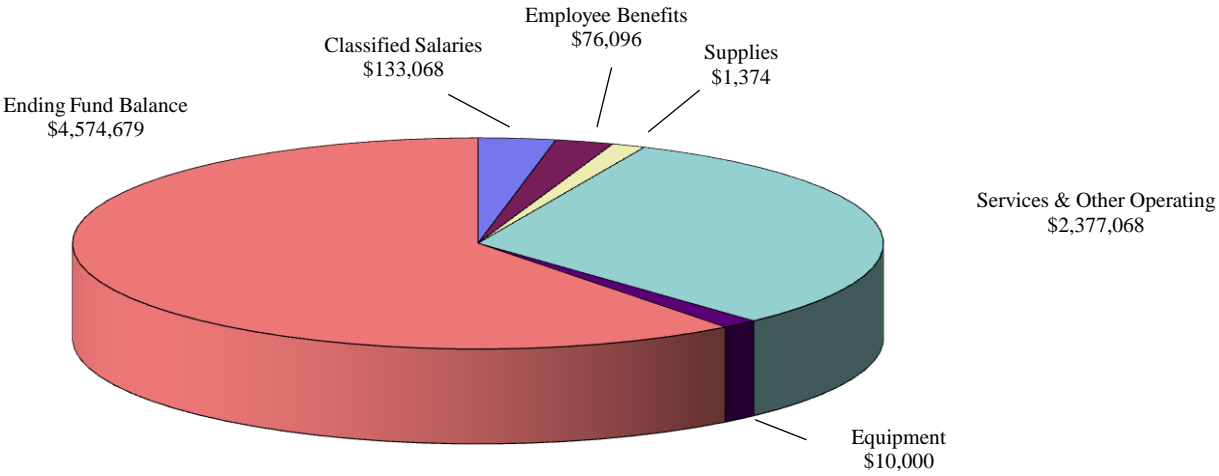
<u><b>Expenditures by Object</b></u>	<b>2009-10 Actual Expenses</b>	<b>2010-11 Revised Budget</b>	<b>2010-11 Estimated Expenses</b>	<b>2011-12 Tentative Budget</b>	<b>% Tent/Rvs Change</b>
6000 Capital Outlay	1,477	0	0	10,000	-
Subtotal, Expenditures (1000 -6000)	2,300,098	2,597,606	2,335,118	2,597,606	-
7900 Reserve for Contingencies					
7940 Reserved for Special Purposes	4,392,211	4,483,175	4,483,715	4,574,679	2.04
Total Expenditures and Ending Fund Balance	\$6,692,309	\$7,080,781	\$6,818,833	\$7,172,285	1.29

**Rancho Santiago Community College District**  
*Tentative Budget 2011-12*  
**Self Insurance Fund-Workers' Compensation**

**Revenue by Source**



**Expenditures by Object**



**Rancho Santiago Community College District**  
*Tentative Budget*  
**2011-12**

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

<u>Revenue by Source</u>	<b>2009-10 Actual Revenue</b>	<b>2010-11 Revised Budget</b>	<b>2010-11 Estimated Revenue</b>	<b>2011-12 Tentative Budget</b>	<b>% Tent/Rvs Change</b>
8800 Local Revenues					
8839 All Other Contract Services	\$1,183,049	\$1,183,049	\$1,183,049	\$1,183,049	-
8860 Interest & Investment Income	6,601	24,000	6,000	24,000	-
8866 Gain (Loss) on Invest-Realized	0	0	(96)	0	-
8890 Other Local Revenues	192,423	32,296	32,296	32,296	-
Subtotal	<u>1,382,073</u>	<u>1,239,345</u>	<u>1,221,249</u>	<u>1,239,345</u>	-
Total Revenues	1,382,073	1,239,345	1,221,249	1,239,345	-
Beginning Fund Balance	733,439	1,147,801	1,147,801	1,268,550	10.52
Total Revenues and Beginning Fund Balance	<u><u>\$2,115,512</u></u>	<u><u>\$2,387,146</u></u>	<u><u>\$2,369,050</u></u>	<u><u>\$2,507,895</u></u>	5.06

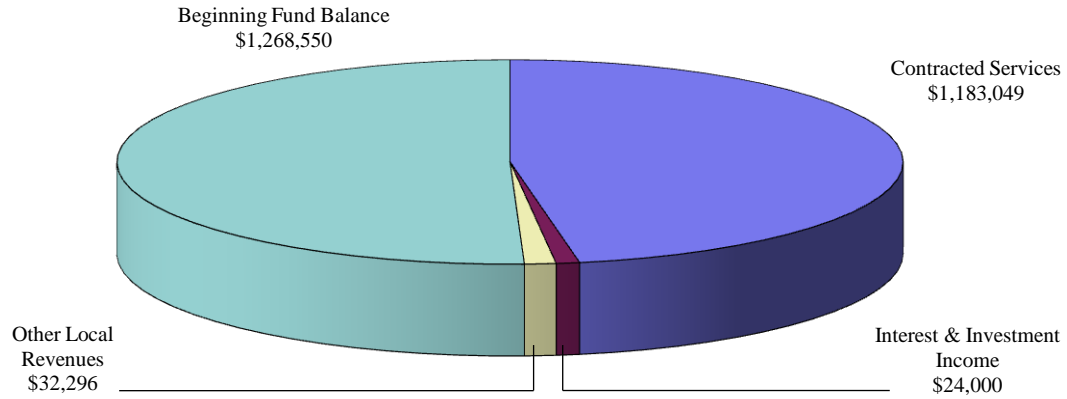
**Rancho Santiago Community College District**  
**Tentative Budget**  
**2011-12**

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

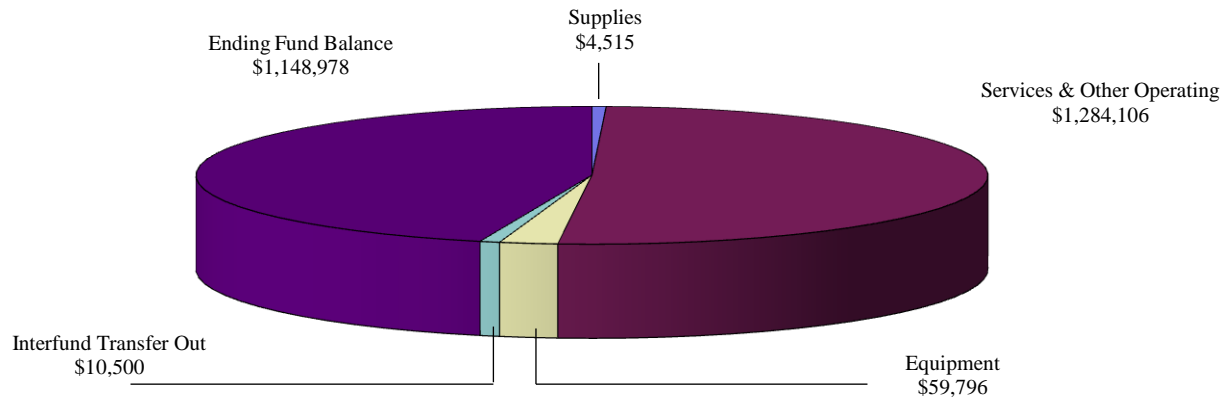
<b><u>Expenditures by Object</u></b>	<b>2009-10 Actual Expenses</b>	<b>2010-11 Revised Budget</b>	<b>2010-11 Estimated Expenses</b>	<b>2011-12 Tentative Budget</b>	<b>% Tent/Rvs Change</b>
4000 Supplies					
4600 Non-instructional Supplies	\$0	\$4,515	\$0	\$4,515	-
5000 Services and Other Operating Expenses					
5100 Personal & Consultant Svcs	30,000	60,000	30,000	60,000	-
5400 Insurance	892,300	1,075,006	1,000,000	1,074,306	(0.07)
5700 Legal, Election & Audit Exp	(4,731)	100,000	50,000	100,000	-
5800 Other Operating Exp & Services	28,081	39,300	10,000	39,300	-
5900 Other	9,126	10,500	0	10,500	-
Subtotal	<u>954,776</u>	<u>1,284,806</u>	<u>1,090,000</u>	<u>1,284,106</u>	(0.05)
6000 Capital Outlay					
6400 Equipment	2,435	59,796	0	59,796	-
7000 Other Outgo					
7300 Interfund Transfer Out	10,500	10,500	10,500	10,500	-
Subtotal, Expenditures (1000 -7000)	<u>967,711</u>	<u>1,359,617</u>	<u>1,100,500</u>	<u>1,358,917</u>	(0.05)
7900 Reserve for Contingencies					
7940 Reserved for Special Purposes	1,147,801	1,027,529	1,268,550	1,148,978	11.82
Total Expenditures and Ending Fund Balance	<u>\$2,115,512</u>	<u>\$2,387,146</u>	<u>\$2,369,050</u>	<u>\$2,507,895</u>	5.06

**Rancho Santiago Community College District**  
**Tentative Budget 2011-12**  
**Self Insurance Fund-Property and Liability**

**Revenue by Source**



**Expenditures by Object**



**Rancho Santiago Community College District**  
*Tentative Budget*  
**2011-12**

Retiree Benefits Fund

As part of the collective bargaining agreements and Board policies, the District offers benefits to eligible employees for their post-employment healthcare benefits. Every two years, the District is required to calculate this cost (i.e. perform an actuarial assessment) associated with current employees and retired employees in order to properly record this liability within the District's annual financial statements and to determine the annual funding requirement.

It is the District's intent to recognize the importance and necessity of setting aside monies towards this liability. In doing so, the District will strive to:

1. Charge one percent (1%) of salaries for covered employees and transfer this amount into the Retiree Benefits Fund.
2. Transfer an equal amount of the premiums paid out for retiree health care benefits into the Retiree Benefits Fund.
3. Contribute a maximum amount to the Retiree Benefits Fund from the 1% of salaries and matching of premiums so as not to exceed the actuarially determined annual required contribution (ARC) as presented in the most recent actuarial assessment in any fiscal year.
4. Invest the monies transferred into the Retiree Benefits Fund in accordance with the District's investment policy.

This fund is used to account for the monies transferred in and invested to pay the district's future obligation for retirees' benefits as determined by the actuarial assessments performed. The District has been accruing the ARC for several years now without fully contributing funds; therefore, the fund has a deficit fund balance. This practice is consistent with Governmental Accounting Standards Board Statement No. 45.





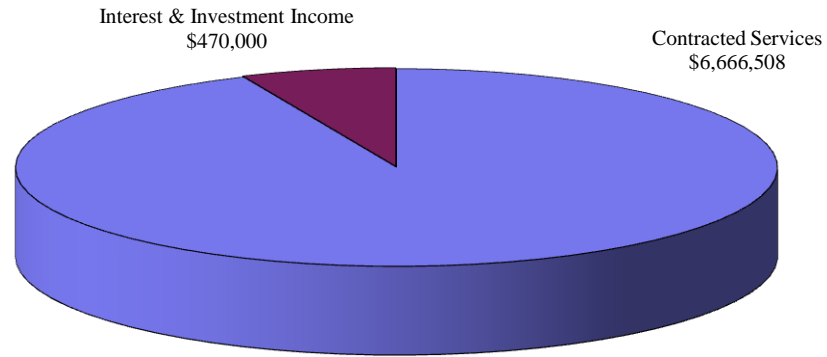
**Rancho Santiago Community College District**  
*Tentative Budget*  
**2011-12**

		<b>Retiree Benefits Fund Expenditure Budget</b>				
<b><u>Expenditures by Object</u></b>		<b>2009-10 Actual Expenses</b>	<b>2010-11 Revised Budget</b>	<b>2010-11 Estimated Expenses</b>	<b>2011-12 Tentative Budget</b>	<b>% Tent/Rvs Change</b>
3000	Employee Benefits					
3400	Net Post-Retirement Benefits	\$8,106,542	\$9,319,824	\$8,500,000	\$9,319,824	-
5000	Other Operating Exp & Services					
5885	Investment & Interest Expense	24,996	30,000	30,000	30,000	-
	Subtotal, Expenditures (1000 -5000)	<u>8,131,538</u>	<u>9,349,824</u>	<u>8,530,000</u>	<u>9,349,824</u>	-
7900	Reserve for Contingencies					
7940	Reserved for Special Purposes	(14,643,532)	(16,856,848)	(16,575,132)	(18,788,448)	11.46
	Total Expenditures and Ending Fund Balance	<u><u>(\$6,511,994)</u></u>	<u><u>(\$7,507,024)</u></u>	<u><u>(\$8,045,132)</u></u>	<u><u>(\$9,438,624)</u></u>	25.73

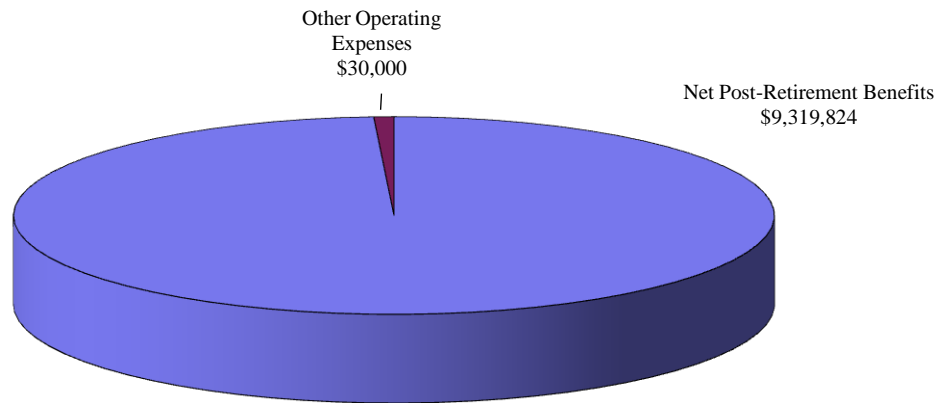
**Rancho Santiago Community College District**  
**Tentative Budget 2011-12**  
**Retiree Benefit Fund**

Note: This fund reflects a negative fund balance due to an accrual made for the eleventh year for retiree benefits in accordance with GASB 45. This negative fund balance is not reflected in these charts.

**Revenue by Source**



**Expenditures by Object**



**Rancho Santiago Community College District**  
*Tentative Budget*  
**2011-12**

Student Financial Aid Fund

The Student Financial Aid Fund is the fund designated to account for the deposit and direct payment of government-funded student financial aid, including grants and loans or other similar purposes and the required district matching share of payments to students.

**Rancho Santiago Community College District**  
*Tentative Budget*  
**2011-12**

<b>Student Financial Aid Fund</b>					
<b>Revenue Budget</b>					
<u>Revenue by Source</u>	<b>2009-10</b>	<b>2010-11</b>	<b>2010-11</b>	<b>2011-12</b>	<b>%</b>
	<b>Actual</b>	<b>Revised</b>	<b>Estimated</b>	<b>Tentative</b>	<b>Tent/Rvs</b>
	<b>Revenue</b>	<b>Budget</b>	<b>Revenue</b>	<b>Budget</b>	<b>Change</b>
8100 Federal Revenues					
8120 Higher Education Act	\$64,382	\$94,523	\$63,000	\$65,000	(31.23)
8150 Student Financial Aid	14,728,426	24,710,856	21,546,961	21,168,844	(14.33)
8199 Other Federal Revenue	10,000	67,000	10,800	67,000	-
Total Federal Revenue	<u>14,802,808</u>	<u>24,872,379</u>	<u>21,620,761</u>	<u>21,300,844</u>	(14.36)
8600 State Revenues					
8622 Extended Opportunity Programs & Services	350	0	0	0	-
8629 Other Categorical Apportionment-CARE	0	1,500	0	0	(100.00)
8659 Cal Grant & Other Reimb Categorical Allow	909,097	899,718	855,693	876,881	(2.54)
Total State Revenues	<u>909,447</u>	<u>901,218</u>	<u>855,693</u>	<u>876,881</u>	(2.70)
8800 Local Revenues					
8860 Interest & Investment Income	14,868	15,025	8,244	15,025	-
8865 Interest Income - Perkins Loan	6,165	6,500	4,040	6,500	-
8866 Gain(Loss)on Invest-Realized	0	0	(1,814)	0	-
8868 Int Adj-Perkins/Nursing Loans	0	400	321	100	(75.00)
8869 Int-Loans Assigned to DOE	1,810	2,500	2,267	2,000	(20.00)
8891 Other Local Rev - Special Proj	7,758	0	0	0	-
8893 Outlawed Checks	8,498	8,873	5,387	8,873	-
8896 Penalties/Late Fees/Returned	504	600	248	600	-
Total Local Revenues	<u>39,603</u>	<u>33,898</u>	<u>18,693</u>	<u>33,098</u>	(2.36)
Total Revenues	<u>15,751,858</u>	<u>25,807,495</u>	<u>22,495,147</u>	<u>22,210,823</u>	(13.94)
Beginning Fund Balance	<u>1,474,482</u>	<u>1,364,097</u>	<u>1,364,097</u>	<u>1,034,464</u>	(24.16)
Total Revenues and Beginning Fund Balance	<u>\$17,226,340</u>	<u>\$27,171,592</u>	<u>\$23,859,244</u>	<u>\$23,245,287</u>	(14.45)

**Rancho Santiago Community College District**  
**Tentative Budget**  
**2011-12**

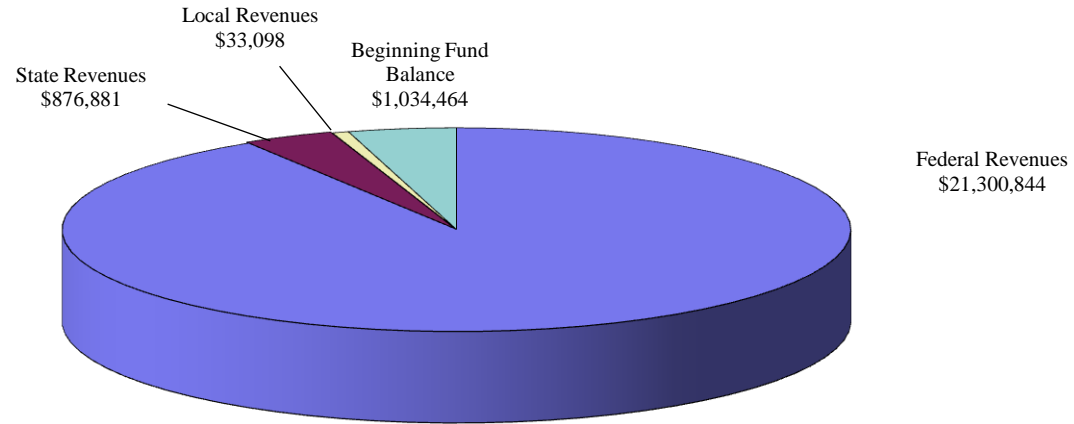
		<b>Student Financial Aid Fund</b>				
		<b>Expenditure Budget</b>				
		<b>2009-10</b>	<b>2010-11</b>	<b>2010-11</b>	<b>2011-12</b>	<b>%</b>
		<b>Actual</b>	<b>Revised</b>	<b>Estimated</b>	<b>Tentative</b>	<b>Tent/Rvs</b>
<b><u>Expenditures by Object</u></b>		<b>Expenses</b>	<b>Budget</b>	<b>Expenses</b>	<b>Budget</b>	<b>Change</b>
5000	Services and Other Operating Expenses					
5885	Investment & Interest Expense	\$1,445	\$1,500	\$1,315	\$1,500	-
5900	Other	129,353	143,225	42,299	142,425	(0.56)
	Subtotal	<u>130,798</u>	<u>144,725</u>	<u>43,614</u>	<u>143,925</u>	(0.55)
7500	Student Financial Aid					
7500	Academic Competitiveness Grant	279,428	238,670	239,395	238,295	(0.16)
7502	Cal Grant B	893,905	899,718	866,194	876,881	(2.54)
7503	Cal Grant C	15,192	0	0	0	-
7504	CARE Grant	0	1,500	1,500	0	(100.00)
7505	E O P S Grant	350	0	0	0	-
7506	F S E O G	348,288	346,397	388,602	346,397	-
7507	Nursing Scholarship	7,758	0	0	0	-
7508	Pell Grant	14,103,650	20,687,176	17,599,543	18,143,085	(12.30)
7509	SSS Grant	64,382	94,523	81,000	65,000	(31.23)
7520	Cal Grants B Overawards	0	0	0	0	-
7542	Federal Direct Loan	9,454	3,450,000	3,592,432	2,285,454	(33.75)
7570	Pre-Nursing Stipend	0	0	0	0	-
7580	Pell Grant-Tuition Payments	(962)	0	0	0	-
7590	Student Scholarships	10,000	65,000	12,500	65,000	-
	Subtotal	<u>15,731,445</u>	<u>25,782,984</u>	<u>22,781,166</u>	<u>22,020,112</u>	(14.59)
	Subtotal, Expenditures (1000 -7000)	<u>15,862,243</u>	<u>25,927,709</u>	<u>22,824,780</u>	<u>22,164,037</u>	(14.52)

**Rancho Santiago Community College District**  
*Tentative Budget*  
**2011-12**

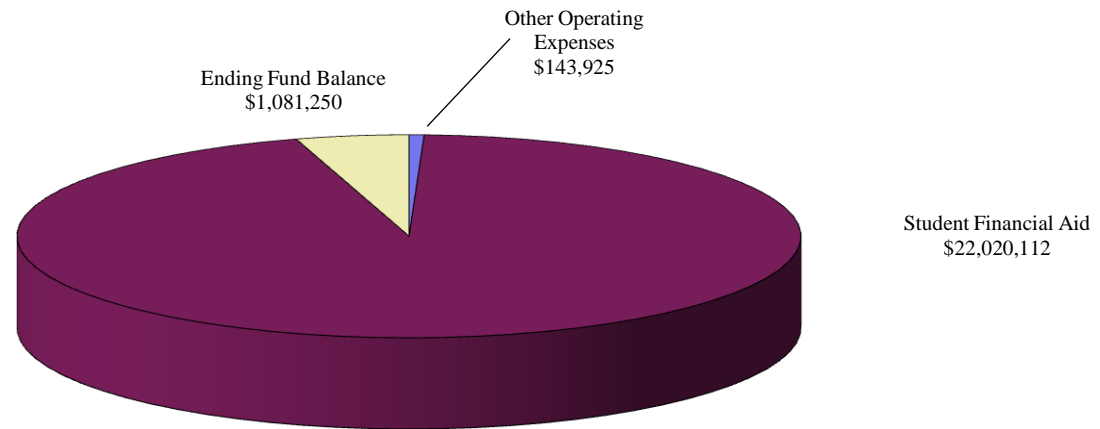
		<b>Student Financial Aid Fund</b>				
		<b>Expenditure Budget</b>				
<b><u>Expenditures by Object</u></b>		<b>2009-10</b>	<b>2010-11</b>	<b>2010-11</b>	<b>2011-12</b>	<b>%</b>
		<b>Actual</b>	<b>Revised</b>	<b>Estimated</b>	<b>Tentative</b>	<b>Tent/Rvs</b>
		<b>Expenses</b>	<b>Budget</b>	<b>Expenses</b>	<b>Budget</b>	<b>Change</b>
7900	Reserve for Contingencies					
9755	Federal Capital Contribution	615,594	615,594	615,594	615,594	-
9760	Institutional Capital Contrib	303,026	303,026	303,026	303,026	-
	Subtotal	918,620	918,620	918,620	918,620	-
7900	Reserve for Contingencies					
7910	Unrestricted Contingency	445,477	325,263	115,844	162,630	(50.00)
	Total Fund Balance	1,364,097	1,243,883	1,034,464	1,081,250	(13.07)
Total Expenditures and Ending Fund Balance		\$17,226,340	\$27,171,592	\$23,859,244	\$23,245,287	(14.45)

**Rancho Santiago Community College District**  
**Tentative Budget 2011-12**  
**Student Financial Aid Fund**

**Revenue by Source**



**Expenditures by Object**





**Rancho Santiago Community College District**  
*Tentative Budget*  
**2011-12**

Diversified Trust Fund

The Diversified Trust Fund is used to account for monies collected for field trips, student clubs, trusts, food services, and Adult Education vending revenues that will be disbursed for the educational and co-curricular experiences of the students.

**Rancho Santiago Community College District**  
*Tentative Budget*  
**2011-12**

**Diversified Trust Fund**  
**Revenue Budget**

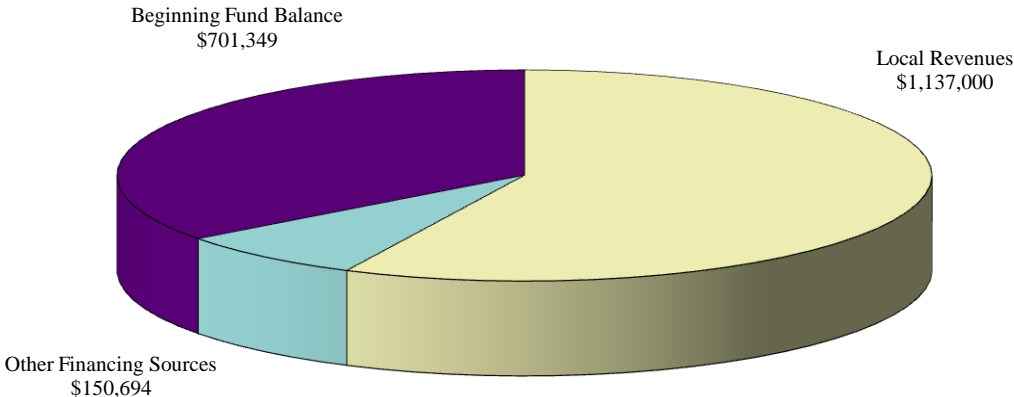
<u>Revenue by Source</u>		<b>2009-10 Actual Revenue</b>	<b>2010-11 Revised Budget</b>	<b>2010-11 Estimated Revenue</b>	<b>2011-12 Tentative Budget</b>	<b>% Tent/Rvs Change</b>
8800	Local Revenues	\$1,073,318	\$1,137,000	\$1,137,000	\$1,137,000	-
8900	Other Financing Sources					
8981	Interfund Transfers In	200,600	172,000	172,000	150,694	(12.39)
8983	Intrafund Transfers In	0	0	0	0	-
	Total Revenue and Other Financing Sources	1,273,918	1,309,000	1,309,000	1,287,694	(1.63)
	Beginning Fund Balance	555,706	508,949	508,949	701,349	37.80
	Total Revenues, Other Financing Sources and Beginning Fund Balance	\$1,829,624	\$1,817,949	\$1,817,949	\$1,989,043	9.41

**Rancho Santiago Community College District**  
*Tentative Budget*  
**2011-12**

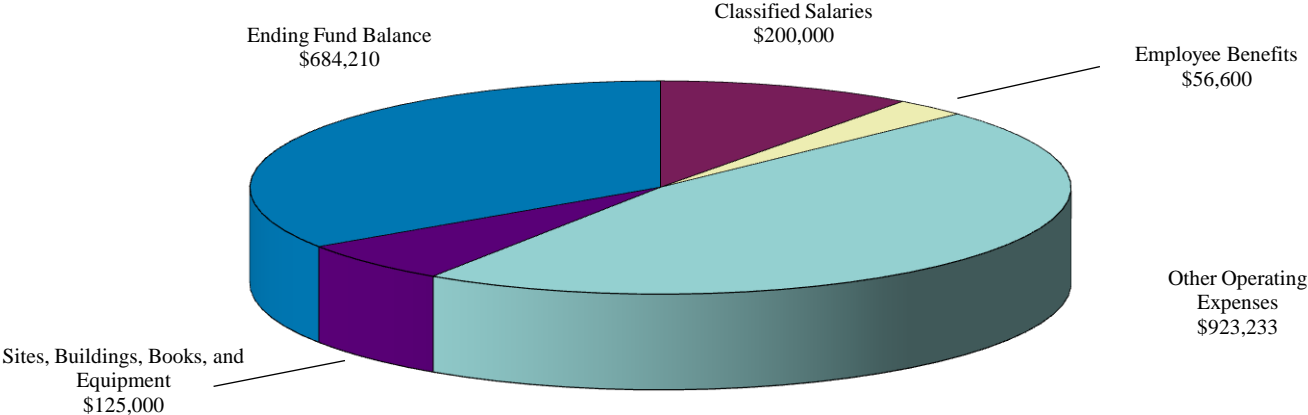
<b><u>Expenditures by Object</u></b>		<b>Diversified Trust Fund Expenditure Budget</b>				
		<b>2009-10 Actual Expenses</b>	<b>2010-11 Revised Budget</b>	<b>2010-11 Estimated Expenses</b>	<b>2011-12 Tentative Budget</b>	<b>% Tent/Rvs Change</b>
2000	Classified Salaries	\$186,419	\$200,000	\$190,000	\$200,000	-
3000	Employee Benefits	52,940	56,600	56,600	56,600	-
5000	Services and Other Operating Expenses	917,067	944,539	745,000	923,233	(2.26)
6000	Sites, Buildings, Books, and Equipment	163,107	125,000	125,000	125,000	-
	Subtotal Expenditures (1000 - 6000)	<u>1,319,533</u>	<u>1,326,139</u>	<u>1,116,600</u>	<u>1,304,833</u>	(1.61)
7300	Interfund Transfers Out	1,142	0	0	0	-
	Subtotal Expenditures (1000 - 7000)	<u>1,320,675</u>	<u>1,326,139</u>	<u>1,116,600</u>	<u>1,304,833</u>	(1.61)
7900	Reserve for Contingencies					
7910	Unrestricted Contingency	508,949	491,810	701,349	684,210	39.12
	Total Expenditures and Ending Fund Balance	<u><u>\$1,829,624</u></u>	<u><u>\$1,817,949</u></u>	<u><u>\$1,817,949</u></u>	<u><u>\$1,989,043</u></u>	9.41

**Rancho Santiago Community College District**  
*Tentative Budget 2011-12*  
**Diversified Trust Fund**

**Revenue by Source**



**Expenditures by Object**



**Rancho Santiago Community College District**  
*Tentative Budget*  
**2011-12**

Associated Students Fund

The Associated Students Fund is designated to account for the monies held in trust by the district for organized student body associations. In a multi-college district, such a fund may be established for each college's student body. This fund is used for raising and expending money to promote the general welfare, morale, and educational experience of the student body.

**Rancho Santiago Community College District**  
*Tentative Budget*  
**2011-12**

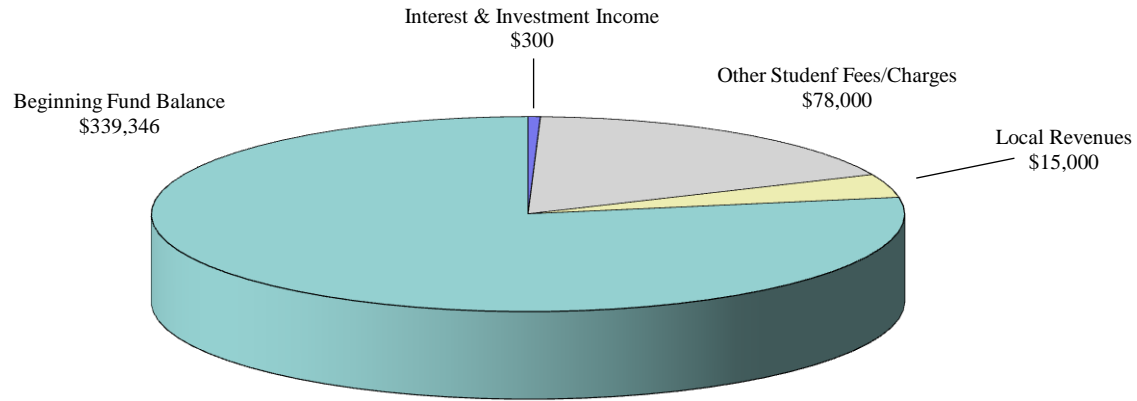
<b>Associated Students Fund</b>					
<b>Revenue Budget</b>					
<u>Revenue by Source</u>	<b>2009-10 Actual Revenue</b>	<b>2010-11 Revised Budget</b>	<b>2010-11 Estimated Revenue</b>	<b>2011-12 Tentative Budget</b>	<b>% Tent/Rvs Change</b>
8800 Local Revenues					
8860 Interest & Investment Income	\$174	\$300	\$230	\$300	-
8870 Other Student Fees and Charges	55,890	78,000	70,000	78,000	-
8890 Other Local Revenues	10,616	15,000	15,000	15,000	-
Total Local Revenues	66,680	93,300	85,230	93,300	-
8900 Other Financing Sources					
8981 Interfund Transfers In	0	0	0	0	-
Total Revenues and Other Financing Sources	66,680	93,300	85,230	93,300	-
Beginning Fund Balance	373,929	353,666	353,666	339,346	(4.05)
Total Revenues, Other Financing Sources and Beginning Fund Balance	\$440,609	\$446,966	\$438,896	\$432,646	(3.20)

**Rancho Santiago Community College District**  
*Tentative Budget*  
**2011-12**

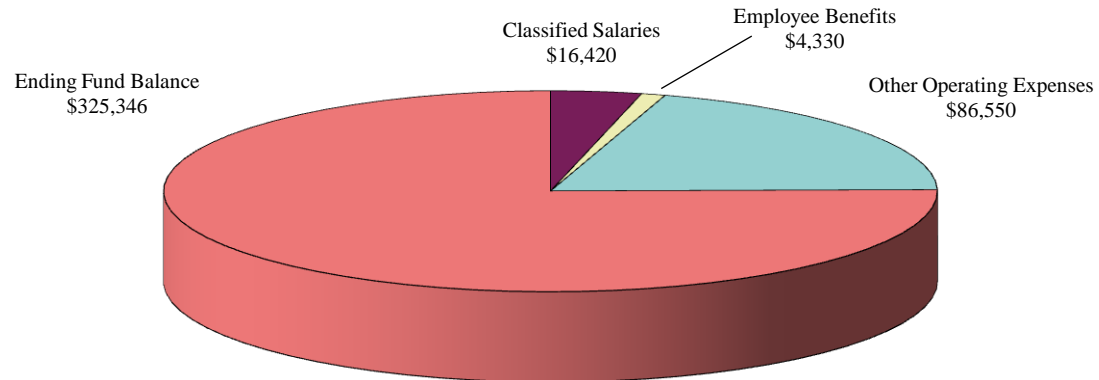
		<b>Associated Students Fund Expenditure Budget</b>				
		<b>2009-10 Actual Expenses</b>	<b>2010-11 Revised Budget</b>	<b>2010-11 Estimated Expenses</b>	<b>2011-12 Tentative Budget</b>	<b>% Tent/Rvs Change</b>
<b><u>Expenditures by Object</u></b>						
2000	Classified Salaries	\$20,516	\$16,420	\$12,000	\$16,420	-
3000	Employee Benefits	4,506	4,330	1,000	4,330	-
5000	Other Operating Exp & Services	61,921	86,550	86,550	86,550	-
6000	Capital Outlay	0	0	0	0	-
	Subtotal, Expenditures (1000 - 6000)	86,943	107,300	99,550	107,300	-
7300	Interfund Transfers Out	0	0	0	0	-
	Subtotal Expenditures (1000 - 7000)	86,943	107,300	99,550	107,300	-
9700	Fund Balance					
9730	Fund Balance - Reserved	353,666	0	339,346	0	-
7910	Unrestricted Contingency	0	339,666	0	325,346	(4.22)
	Subtotal	353,666	339,666	339,346	325,346	(4.22)
	<b>Total Expenditures and Ending Fund Balance</b>	<b>\$440,609</b>	<b>\$446,966</b>	<b>\$438,896</b>	<b>\$432,646</b>	<b>(3.20)</b>

**Rancho Santiago Community College District**  
**Tentative Budget 2011-12**  
**Associated Students Fund**

**Income by Source**



**Expenditures by Object**





**Rancho Santiago Community College District**  
*Tentative Budget*  
**2011-12**

Bookstore Fund

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

**Rancho Santiago Community College District**  
*Tentative Budget*  
**2011-12**

**Bookstore Fund  
Revenue Budget**

<u>Revenues by Source</u>	<b>2009-10 Actual Revenue</b>	<b>2010-11 Revised Budget</b>	<b>2010-11 Estimated Revenue</b>	<b>2011-12 Tentative Budget</b>	<b>% Tent/Rvs Change</b>
8800 Local Revenues					
8843 Sales-Miscellaneous	\$6,690,146	\$6,950,000	\$6,350,000	\$6,950,000	-
8850 Rentals Short-Term	0	7,000	7,000	0	(100.00)
8860 Interest & Investment Income	1,211	2,050	2,050	2,000	(2.44)
8890 Other Local Revenues	70,730	100,000	100,000	100,000	-
Total Revenues	6,762,087	7,059,050	6,459,050	7,052,000	(0.10)
Beginning Fund Balance	4,372,953	3,777,039	3,777,039	3,013,089	(20.23)
Total Revenues and Beginning Fund Balance	\$11,135,040	\$10,836,089	\$10,236,089	\$10,065,089	(7.12)

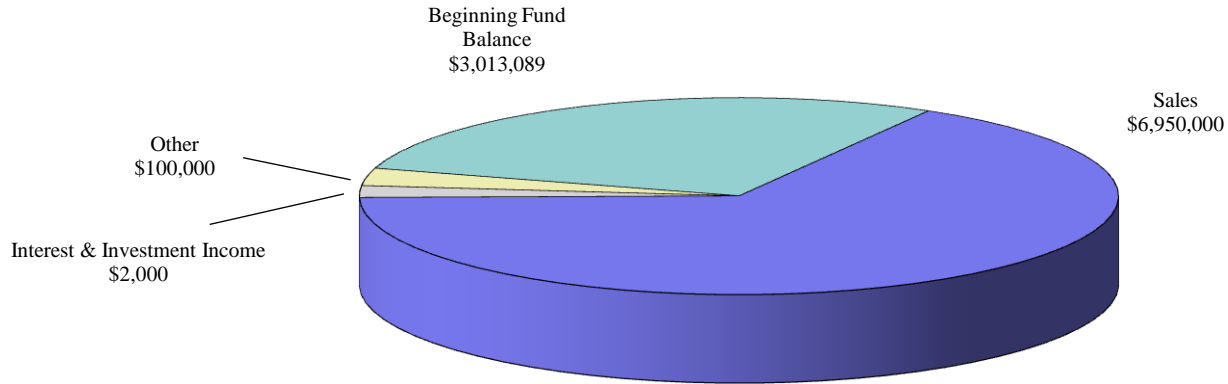
**Rancho Santiago Community College District**  
*Tentative Budget*  
**2011-12**

		<b>Bookstore Fund Expenditure Budget</b>				
<u><b>Expenditures by Object</b></u>		<b>2009-10 Actual Expenses</b>	<b>2010-11 Revised Budget</b>	<b>2010-11 Estimated Expenses</b>	<b>2011-12 Tentative Budget</b>	<b>% Tent/Rvs Change</b>
2000	Classified Salaries	\$971,740	\$959,319	\$875,000	\$959,319	-
3000	Employee Benefits	312,566	303,421	286,000	303,421	-
4000	Books and Supplies	5,603,372	5,900,000	5,400,000	5,900,000	-
5000	Services and Other Operating Expenses	223,361	265,000	265,000	225,000	(15.09)
6000	Sites, Buildings, Books, and Equipment					
6200	Buildings	0	0	0	0	-
6400	Equipment	46,362	225,000	225,000	50,000	(77.78)
	Subtotal, Expenditures (1000 -6000)	7,157,401	7,652,740	7,051,000	7,437,740	(2.81)
7300	Interfund Transfers Out	200,600	172,000	172,000	154,000	(10.47)
	Subtotal, Expenditures (1000 -7000)	7,358,001	7,824,740	7,223,000	7,591,740	(2.98)
7900	Reserve for Contingencies					
7910	Unrestricted Contingency	3,777,039	3,011,349	3,013,089	2,473,349	(17.87)
	Subtotal, Expenditures (1000 -7900)	3,777,039	3,011,349	3,013,089	2,473,349	(17.87)
	Total Expenditures and Ending Fund Balance	\$11,135,040	10,836,089	\$10,236,089	\$10,065,089	(7.12)

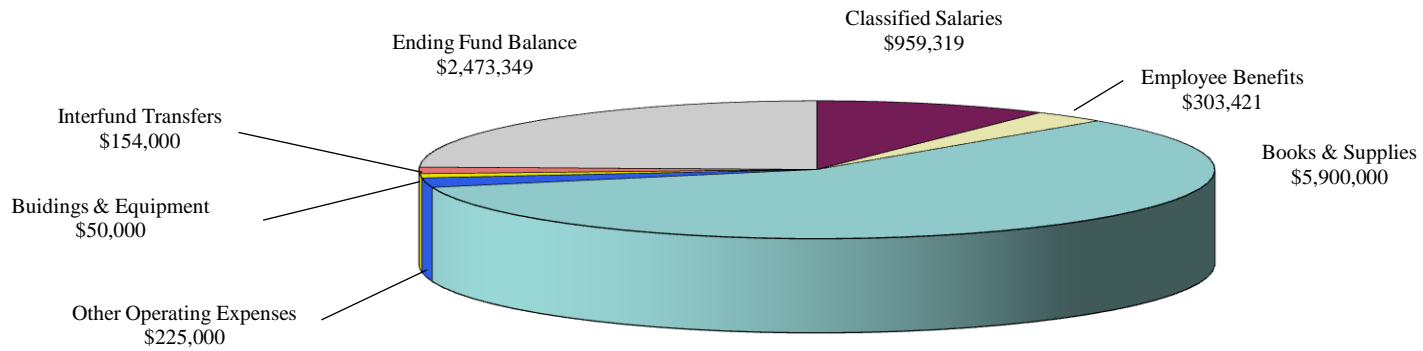
*Total of \$1,104,716 of inventory is budgeted in the Reserve for Contingency Account*

**Rancho Santiago Community College District**  
**Tentative Budget 2011-12**  
**Bookstore Fund**

**Revenues by Source**



**Expenditures by Object**



Total of \$1,104,716 of inventory is included in the Ending Fund Balance

**Rancho Santiago Community College District**  
*Tentative Budget*  
**2011-12**

Community Education Fund

The Community Education Fund is used to account for the revenues and expenditures related to the operation of classes for the Community Services Programs.

**Rancho Santiago Community College District**  
*Tentative Budget*  
**2011-12**

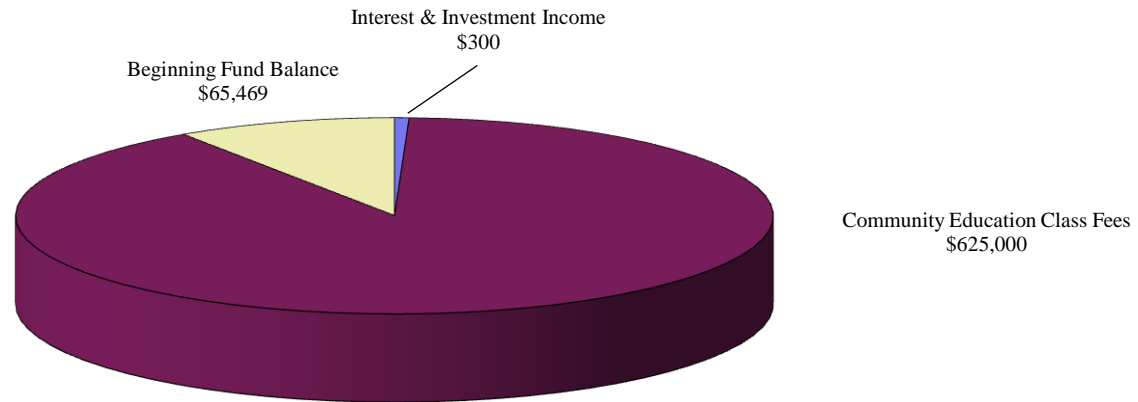
<b>Community Education Fund Revenue Budget</b>					
<u>Revenues by Source</u>	<b>2009-10 Actual Revenue</b>	<b>2010-11 Revised Budget</b>	<b>2010-11 Estimated Revenue</b>	<b>2011-12 Tentative Budget</b>	<b>% Tent/Rvs Change</b>
8800 Local Revenues					
8860 Interest & Investment Income	\$393	\$300	\$300	\$300	-
8872 Community Education Classes	495,721	625,000	625,000	625,000	-
Total Revenues	496,114	625,300	625,300	625,300	-
Beginning Fund Balance	27,548	29,669	29,669	65,469	120.66
Total Revenues and Beginning Fund Balance	\$523,662	\$654,969	\$654,969	\$690,769	5.47

**Rancho Santiago Community College District**  
*Tentative Budget*  
**2011-12**

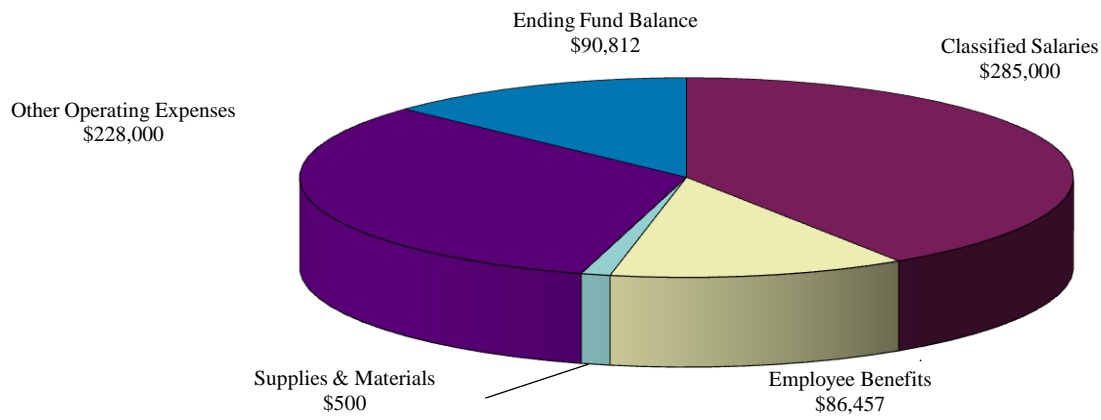
		<b>Community Education Fund Expenditure Budget</b>				
<u><b>Expenditures by Object</b></u>		<b>2009-10 Actual Expenses</b>	<b>2010-11 Revised Budget</b>	<b>2010-11 Estimated Expenses</b>	<b>2011-12 Tentative Budget</b>	<b>% Tent/Rvs Change</b>
2000	Classified Salaries	\$250,433	\$285,000	\$285,000	\$285,000	-
3000	Employee Benefits	69,744	86,457	76,500	86,457	-
4000	Supplies & Materials	0	500	0	500	-
5000	Other Operating Exp & Services	173,816	228,000	228,000	228,000	-
6000	Capital Outlay	0	0	0	0	-
	Subtotal, Expenditures (1000 -6000)	493,993	599,957	589,500	599,957	-
7300	Interfund Transfers Out	0	0	0	0	-
	Subtotal, Expenditures (1000 -7000)	493,993	599,957	589,500	599,957	-
7900	Reserve for Contingencies					
7910	Unrestricted Contingency	29,669	55,012	65,469	90,812	65.08
	Total Expenditures and Ending Fund Balance	\$523,662	\$654,969	\$654,969	\$690,769	5.47

**Rancho Santiago Community College District**  
**Tentative Budget 2011-12**  
**Community Education Fund**

**Revenues by Source**



**Expenditures by Object**





**Rancho Santiago Community College District**  
*Tentative Budget*  
**2011-12**

**SUPPLEMENTAL DATA**

# Rancho Santiago Community College District

## Tentative Budget

2011-12

	2010-11 Assumptions Tentative Budget		2010-11 Assumptions Adopted Budget		2011-12 Assumptions Tentative Budget	
	*		*		*	
<b>General Assumptions</b>						
Balanced Budget - with PY unrestricted ending balance	1	X	1	X	1	X
5% Contingency Reserve	2	X	2	X	2	X
Current RSCCD Budget Allocation Model	3	X	3	X	3	X
Planning Documents & Processes	4	X	4	X	4	X
<b>Revenue Assumptions</b>						
General Apportionment Deficit Factor 3%	5	X	5	X		
Workload Measure Reduction (negative growth) -6.00%					5	X
Cost of Living Adjustment (COLA) of 0.00%	6	X	6	X	6	X
All reductions to Categorical Programs will be borne by those Categorical Programs	7	X	7	X	7	X
Workload Measure Reduction (negative growth) -2%	8	X	8	X		
Enrollment Growth For RSCCD 0.00%	9	X	9	X		
Lottery Revenue at School Services of California Rate includes Workload Measure Reductions	10	X	10	X	8	X
<b>Expense Assumptions</b>						
Meet All Negotiated Contractual Obligations	11	X	11	X	9	X
Contribution of 1% of total salaries to the Retiree Benefit Fund with an additional \$500,000					10	X

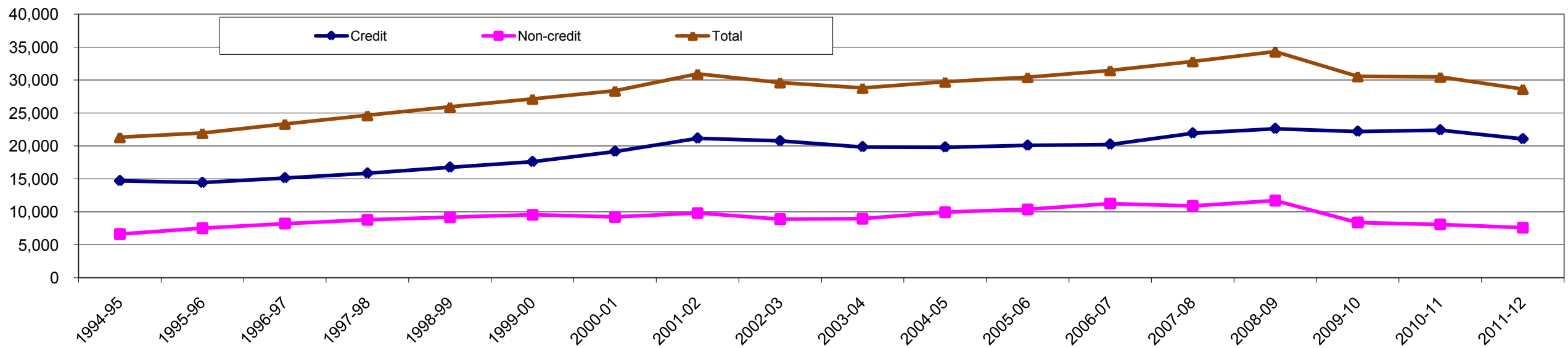
\* Number Assigned to Budget Assumption

**Rancho Santiago Community College District**  
*Tentative Budget*  
**2011-12**

**Recap of Full-Time Equivalent Students**

	2003-04 Actual		2004-05 Actual		2005-06 Actual		2006-07 Actual		2007-08 Actual		2008-09 Actual		2009-10 Actual		2010-11 Estimated Actual		2011-12 Targets	
<b>SAC</b>																		
Credit	14,580																	
Non-Credit	6,728																	
Total	21,308	73.98%	21,774	73.22%	21,998	72.27%	22,814	72.47%	23,640	71.99%	24,470	71.32%	21,689	70.96%	21,735	71.31%	20,431	71.31%
<b>SCC</b>																		
Credit	5,270																	
Non-Credit	2,226																	
Total	7,496	26.02%	7,962	26.78%	8,442	27.73%	8,665	27.53%	9,200	28.01%	9,840	28.68%	8,875	29.04%	8,744	28.69%	8,219	28.69%
<b>Total</b>																		
Credit	19,850																	
Non-Credit	8,954																	
Total	28,804	100.00%	29,736	100.00%	30,440	100.00%	31,479	100.00%	32,840	100.00%	34,310	100.00%	30,564	100.00%	30,479	100.00%	28,650	100.00%

	1994-95 Actual		1995-96 Actual		1996-97 Actual		1997-98 Actual		1998-99 Actual		1999-00 Actual		2000-01 Actual		2001-02 Actual		2002-03 Actual	
<b>SAC</b>																		
Credit																		
Non-Credit																		
Total	-	0.00%	-	0.00%	-	0.00%	18,971	76.97%	19,968	77.01%	20,929	77.08%	21,724	76.55%	23,543	76.03%	22,081	74.50%
<b>SCC</b>																		
Credit																		
Non-Credit																		
Total	-	0.00%	-	0.00%	-	0.00%	5,676	23.03%	5,960	22.99%	6,225	22.92%	6,656	23.45%	7,424	23.97%	7,558	25.50%
<b>Total</b>																		
Credit	14,715																	
Non-Credit	6,615																	
Total	21,330	100.00%	21,948	100.00%	23,356	100.00%	24,647	100.00%	25,928	100.00%	27,154	100.00%	28,380	100.00%	30,967	100.00%	29,639	100.00%



**Rancho Santiago Community College District**  
*Tentative Budget*  
**2011-12**

**Compliance with the 50% Law**

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

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

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

This table recaps the district’s 50% computation for the fiscal years 1991-92 through 2009-10 (expressed as a percentage).

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

**Rancho Santiago Community College District**  
*Tentative Budget*  
**2011-12**

**Cost-of-Living Adjustment**

The Cost-of-Living Adjustment (COLA) is a reflection of the percentage change of the Implicit Price Deflator for state and local government purchases of goods and services for the United States, as published by the United States Department of Commerce. Although a COLA is specified in statute for the systems, the recent history of the community colleges clearly demonstrates that during the recession of the early 1990's no COLA was received for three consecutive years.

**California Community Colleges COLA History Since 1992-93**

<u>Fiscal Year</u>	<u>CCC COLA</u>	<u>Statutory</u>
1992-93	0.00	2.18
1993-94	0.00	2.05
1994-95	0.00	1.99
1995-96	3.07	3.07
1996-97	3.06	3.06
1997-98	2.97	2.97
1998-99	2.26	2.26
1999-00	1.41	1.41
2000-01	4.17	3.17
2001-02	3.87	3.87
2002-03	2.00	1.66
2003-04	0.00	1.86
2004-05	2.41	2.41
2005-06	4.23	4.23
2006-07	5.92	5.92
2007-08	4.53	4.53
2008-09	0.00	5.66
2009-10	0.00	5.02
2010-11	0.00	(0.39)
2011-12	0.00	2.237

**Rancho Santiago Community College District**  
*Tentative Budget*  
**2011-12**

**Recap of Revenue and Expenses - General Fund**

The table of multi-year financial information allows a comparison of prior fiscal years to projections for the current and next fiscal years. The table covers the following periods: fiscal years 2001-02 through 2011-12.

	Actual 01-02	Actual 02-03	% Change	Actual 03-04	% Change	Actual 04-05	% Change	Actual 05-06	% Change	Actual 06-07	% Change	Actual 07-08	% Change	Actual 08-09	% Change	Actual 09-10	% Change	Estimated Actual 10-11	% Change	Tentative Budget 11-12	% Change
Adj. Beg. Balance	16,161,993	16,366,442	1.26%	16,978,071	3.74%	17,230,789	1.49%	17,475,478	1.42%	16,993,426	-2.76%	24,300,813	43.00%	15,687,397	-35.44%	16,867,113	7.52%	32,190,876	90.85%	40,870,186	26.96%
<b>Revenues:</b>																					
Federal Income	6,321,407	8,418,477	33.17%	8,146,337	-3.23%	7,976,224	-2.09%	9,530,372	19.48%	9,815,156	2.99%	10,153,980	3.45%	10,575,709	4.15%	12,374,630	17.01%	12,569,763	1.58%	13,676,217	8.80%
<b>State Income:</b>																					
General Apportionment	35,019,776	33,926,422	-3.12%	26,744,060	-21.17%	50,281,174	88.01%	60,415,204	20.15%	86,468,171	43.12%	89,192,625	3.15%	88,971,056	-0.25%	84,219,852	-5.34%	89,085,846	5.78%	74,288,703	-16.61%
Lottery	4,103,090	4,154,449	1.25%	3,744,717	-9.86%	4,266,002	13.92%	4,758,997	11.56%	4,729,379	-0.62%	4,323,575	-8.58%	4,258,436	-1.51%	4,639,793	8.96%	2,874,843	-38.04%	3,471,963	20.77%
Other State	26,204,755	19,672,007	-24.93%	18,587,023	-5.52%	20,269,109	9.05%	14,873,457	-26.62%	23,799,825	60.02%	19,220,388	-19.24%	18,448,073	-4.02%	12,865,904	-30.26%	9,288,203	-27.81%	12,366,393	33.14%
Total State	65,327,621	57,752,878	-11.60%	49,075,800	-15.02%	74,816,285	52.45%	80,047,658	6.99%	114,997,375	43.66%	112,736,588	-1.97%	111,677,565	-0.94%	101,725,549	-8.91%	101,248,892	-0.47%	90,127,059	-10.98%
<b>Local Income:</b>																					
Property Taxes	26,809,155	27,971,647	4.34%	29,349,320	4.93%	31,631,476	7.78%	35,635,271	12.66%	37,571,944	5.43%	41,038,655	9.23%	42,297,526	3.07%	40,655,149	-3.88%	39,718,107	-2.30%	42,098,536	5.99%
ERAF	26,660,242	29,627,828	11.13%	33,142,901	11.86%	14,310,522	-56.82%	13,921,926	-2.72%	-	-100.00%	23,974	0.00%	459,606	1817.10%	4,616,440	904.43%	2,297,031	-50.24%	2,953,292	28.57%
Interest	942,168	597,588	-36.57%	555,833	-6.99%	784,727	41.18%	1,160,428	47.88%	1,648,239	42.04%	2,251,689	36.61%	493,561	-78.08%	934,152	89.27%	275,000	-70.56%	251,000	-8.73%
Enrollment Fees	3,123,098	3,042,190	-2.59%	4,438,981	45.91%	6,432,146	44.90%	6,601,086	2.63%	6,061,786	-8.17%	5,985,633	-1.26%	5,210,027	-12.96%	7,043,658	35.19%	6,219,748	-11.70%	6,910,365	11.10%
Non-resident Tuition	2,311,914	1,976,891	-14.49%	1,868,862	-5.46%	1,793,471	-4.03%	2,042,971	13.91%	2,247,791	10.03%	2,571,472	14.40%	2,686,602	4.48%	2,576,914	-4.08%	1,983,131	-23.04%	2,000,000	0.85%
Other Local	2,681,681	3,109,403	15.95%	3,224,615	3.71%	2,856,045	-11.43%	3,286,244	15.06%	4,641,837	41.25%	2,534,648	-45.40%	3,100,530	22.33%	3,251,065	4.86%	3,056,780	-5.98%	2,736,338	-10.48%
Total Local	62,528,258	66,325,547	6.07%	72,580,512	9.43%	57,808,387	-20.35%	62,647,926	8.37%	52,171,597	-16.72%	54,406,071	4.28%	54,247,852	-0.29%	59,077,378	8.90%	53,549,797	-9.36%	56,949,531	6.35%
Transfers/Others	4,083	1,800	-55.91%	67,559	>200.00%	125,730	86.10%	85,617	-31.90%	166,506	94.48%	24,803	-85.10%	16,237	-34.54%	18,428	13.49%	17,279	-6.24%	16,500	-4.51%
Total Revenues	134,181,369	132,498,702	-1.25%	129,870,208	-1.98%	140,726,626	8.36%	152,311,573	8.23%	177,150,634	16.31%	177,321,442	0.10%	176,517,363	-0.45%	173,195,985	-1.88%	167,385,731	-3.35%	160,769,307	-3.95%
Total Available	150,343,362	148,865,144	-0.98%	146,848,279	-1.35%	157,957,415	7.57%	169,787,051	7.49%	194,144,060	14.35%	201,622,255	3.85%	192,204,760	-4.67%	190,063,098	-1.11%	199,576,607	5.01%	201,639,493	1.03%
<b>Expenditures:</b>																					
Academic Salaries	54,723,399	54,302,380	-0.77%	53,079,268	-2.25%	55,267,655	4.12%	59,594,877	7.83%	65,564,471	10.02%	72,841,797	11.10%	68,289,247	-6.25%	61,398,378	-10.09%	60,675,707	-1.18%	61,669,462	1.64%
Classified Salaries	32,285,952	32,661,492	1.16%	32,342,982	-0.98%	33,744,744	4.33%	37,018,259	9.70%	40,833,720	10.31%	44,900,699	9.96%	43,352,135	-3.45%	36,992,259	-14.67%	35,526,173	-3.96%	38,808,753	9.24%
Employee Benefits	17,126,409	19,808,197	15.66%	22,772,665	14.97%	26,805,217	17.71%	28,678,237	6.99%	29,802,008	3.92%	33,781,934	13.35%	33,833,185	0.15%	32,190,311	-4.86%	34,532,547	7.28%	40,435,731	17.09%
Supplies & Materials	3,468,100	2,633,632	-24.06%	2,239,821	-14.95%	2,616,042	16.80%	3,003,733	14.82%	3,169,437	5.52%	2,981,957	-5.92%	2,359,885	-20.86%	1,986,601	-15.82%	2,872,979	44.62%	3,039,116	5.78%
Other Operating	17,583,753	15,757,897	-10.38%	14,379,643	-8.75%	17,665,766	22.85%	20,662,702	16.96%	23,242,161	12.48%	24,052,263	3.49%	23,107,916	-3.93%	20,111,331	-12.97%	20,291,980	0.90%	26,351,558	29.86%
Capital Outlay	4,203,589	2,927,925	-30.35%	2,086,756	-28.73%	2,587,334	23.99%	2,008,098	-22.39%	4,443,191	121.26%	3,584,724	-19.32%	2,197,807	-38.69%	2,947,418	34.11%	2,498,891	-15.22%	2,681,463	7.31%
Transfers	4,585,718	3,726,696	-18.73%	2,849,208	-23.55%	2,114,934	-25.77%	1,827,719	-13.58%	2,788,259	52.55%	3,791,484	35.98%	2,197,472	-42.04%	2,245,924	2.20%	2,308,144	2.77%	2,219,068	-3.86%
Total Expenditures	133,976,920	131,818,219	-1.61%	129,750,343	-1.57%	140,801,692	8.52%	152,793,625	8.52%	169,843,247	11.16%	185,934,858	9.47%	175,337,647	-5.70%	157,872,222	-9.96%	158,706,421	0.53%	175,205,151	10.40%
Ending Balance	16,366,442	17,046,925	4.16%	17,097,936	0.30%	17,155,723	0.34%	16,993,426	-0.95%	24,300,813	43.00%	15,687,397	-35.44%	16,867,113	7.52%	32,190,876	90.85%	40,870,186	26.96%	26,434,342	-35.32%
Ending Balance (% of Exp)	12.22%	12.93%		13.18%		12.18%		11.12%		14.31%		8.44%		9.62%		20.39%		25.75%		15.09%	

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

**Rancho Santiago Community College District**  
*Tentative Budget*  
**2010-11**  
**Recap of Revenues and Expenditures**  
**General Fund**  
**2001-02 to 2011-12**

