

Agenda for May 18, 2016

1:30 p.m. - 3:00 p.m.

Executive Conference Room #114

1. Welcome
2. State/District Budget Update – Hardash
 - [Governor’s May Revise](#)
 - California Community College Chancellor’s Office May Revise Update
 - SSC- May Revision Reflects Economic Slowdown, but Not for Proposition 98
 - SSC- The Un-COLA for 2016-17
 - CCLC- May Revision Analysis
3. Updated Statewide Growth Formula
4. College 2015/16 Ending Balance Projections – Collins and Satele
5. 2016/17 Proposed Tentative Budget – **Recommendation to District Council**
6. Informational Handouts
 - District-wide expenditure report link: <https://intranet.rscdd.edu>
 - Vacant Funded Position List as of May 11, 2016
 - Measure “E” Project Cost Summary as of April 14, 2016
 - Measure “Q” Project Cost Summary as of April 14, 2016
 - Monthly Cash Flow Summary as of April 30, 2016
 - [SAC Planning and Budget Committee Agendas and Minutes](#)
 - [SCC Budget Committee Agendas and Minutes](#)
7. Approval of FRC Minutes – April 27, 2016
8. Other

Next FRC Committee Meeting: (Executive Conference Room #114 1:30 pm – 3:00 pm)

July 6, 2016

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

From: Rodriguez, Mario [<mailto:mrodriguez@CCCCO.EDU>]
Sent: Friday, May 13, 2016 10:10 AM
To: SO2CBO@LISTSERV.CCCNEXT.NET
Subject: 2016-17 May Revision Update for CCC

Colleagues,

The Governor just released his 2016-17 May Revision, which includes an update of his projections, policies, and priorities outlined in his Governor's Budget released in January. Below is a brief analysis of the May Revision as it relates to the California Community Colleges. Please note the adjustments are ongoing unless otherwise noted as one-time.

Proposition 98

The 2016-17 Proposition 98 Minimum Guarantee increased from \$71.6 billion at Governor's Budget to \$71.9 billion at May Revision, however, 2015-16 decreased from \$69.2 billion at Governor's Budget to \$69.1 billion, which is still greater than the 2015-16 Budget Act estimate of \$68.4 billion. 2014-15 increased from \$66.7 billion to \$67.2 billion.

The May Revision maintains our 10.93% split for 2014-15, 2015-16, and 2016-17.

Apportionments

A \$75 million increase is proposed for a base increase. These funds will help colleges make up for the purchasing power lost during the recent recession and to help mitigate other cost increases on the horizon (pension, health care, campus safety, technology, etc.).

A \$38.6 million increase is proposed to cover lower than initially estimated 2015-16 property taxes. To the extent our property tax deficit is less than this amount at P2, these remaining funds will be allocated as one-time mandated costs payments. (One-time)

A \$29.3 million decrease is proposed to reflect a 0% COLA. This is a technical adjustment that is consistent with the K-12's statutory apportionment adjustment.

The May Revision maintains enrollment growth funding of 2%.

A \$29.2 million increase to retire prior mandate claims, which brings the new total to \$108.5 million. While these funds are unrestricted, language encourages these funds to be used to promote campus security, technology, and professional development.

Facilities

A \$70.1 million decrease for the Deferred Maintenance and Instructional Equipment program to help support other priorities contained in the May Revision. This lowers the total amount for the program to \$219.4 million. In addition, the cap for seismic retrofit projects is proposed to increase to \$646,000. (One-time)

A \$4.1 million increase for Proposition 39 energy efficiency projects. This increases the total amount for the program to \$49.3 million for the fourth year of the program.

Trailer bill language will also increase the Division of State Architect minimum project cost thresholds to \$100,000 for structural and \$225,000 for nonstructural. This proposal will improve efficiency by allowing more projects to be exempt from Division of State Architect approval.

Instructional

A \$300,000 increase for the Academic Senate to, in part, support implementing the Workforce Taskforce recommendations. These funds will also help support the great work our Academic Senate has done on various initiatives in recent years.

A \$3 million increase for a new program to support digital content on e-readers in state correctional facilities. This is a new program that is attempting to eliminate a potential barrier of success for incarcerated students.

A \$5 million increase for statewide activities necessary to support the Adult Education Block Grant program. These funds will be used to continue providing webinars, trainings, convenings, professional development, and technical assistance over the next three years. (One-time)

There are no changes to the Basic Skills Initiative program; however, the \$30 million increase provided at the Governor's Budget remains in the May Revision.

Technology

A \$20 million increase for the Online Education Initiative to support the development of courses in the Online Course Exchange. (One-time)

A \$5 million increase (Ongoing) and \$7 million (One-time) for the Telecommunications and Technology Infrastructure Program to support of 10 Gig circuits throughout the system. These circuits will be procured for and managed centrally to take advantage of our systems economies of scale.

There are no dollar changes to the zero-textbook cost degree proposal; however, the following changes to the program propose: (1) award amounts are decreased from a maximum of \$500,000 to a maximum of \$200,000 per grant, (2) financial sustainability of the degree is now a factor for consideration in the grant process, (3) faculty purview and compliance with ADA are now specifically mentioned, and (4) a start date of 2018-19 for these degrees to be offered is included.

Workforce

There are no dollar changes to the Strong Workforce Program; however, the May Revision proposes the following changes: (1) requires the Chancellor's Office to provide options for course approval to be completed in a half a year and one year, (2) requires the Chancellor's Office to provide options for curriculum to be portable once approved, (3) requires a 60%/40% (college/region) split of funding allocated to regions, (4) allows up to 60% of the funding

received by the college to be used for ongoing purposes, and (5) makes maintenance of effort based on percent of CTE FTES to total FTES.

Other

The Compton Community College District's loans are proposed to be refinanced at 2.307%, which allows an opportunity for the district to reinvest in operation needs. The interest rate is the same as provided to two K-12 districts in the prior year's budget.

While the May Revision hasn't brought about a significant increase in resources to our system above the Governor's Budget, it's important to keep in mind we've still seen a significant increase above the 2015-16 Budget Act. As mentioned before, we are nearing the point when a normal economic expansion period should end; therefore, it's important to use the resources provided in this budget to position your college for the future.

Next steps in the budget process include a response by the Legislative Analyst's Office, review by the budget committees of each house, and a legislative conference committee to iron out differences between the two houses. It is expected that the budget will be approved and signed by the Governor prior to July 1, 2016. During this process, I'll continue to keep the system updated at key milestones.

Regards,
Mario Rodriguez
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COMMUNITY COLLEGE UPDATE

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Volume 36

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No. 10

May Revision Reflects Economic Slowdown, but Not for Proposition 98

As expected, Governor Jerry Brown's revision to his 2016-17 State Budget proposal reflected weakened revenues in the current and out years, saying "the surging tide of revenue is beginning to turn." The purpose of this article is to provide a quick overview of Governor Brown's assertions regarding the revised 2016-17 State Budget. We address topics highlighted by Governor Brown, but reserve our commentary for inclusion in our more detailed *Community College Update* article, to be released later today, May 13, 2016.

Governor Brown highlighted last month's lackluster personal income tax revenue and year-to-date weak sales tax receipts in his press conference, which he estimates at \$1.9 billion below January projections. But the Proposition 98 guarantee increased slightly in the budget year, decreased marginally in the current year, and increased slightly last year. Governor Brown projects the 2016-17 Proposition 98 minimum guarantee increased to \$71.9 billion compared to \$71.6 billion in January, while the 2015-16 minimum guarantee decreased from \$69.2 billion to \$69.1 billion at the May Revision; this however is still above the 2015-16 enacted State Budget of \$68.4 billion. Finally, the 2014-15 minimum guarantee increased from \$66.7 billion to \$67.2 billion.

For California Community Colleges, the most significant change is an additional \$75 million in base apportionment for "operating expenses in areas such as employee benefits, facilities, professional development, converting faculty from part time to full time, and other general expenses." Other significant changes include:

- \$29.3 million reduction in apportionments to reflect a change in the cost-of-living adjustment from 0.47% down to zero—growth remains at 2%
- \$41.5 million increase for a revised estimate of the City College of San Francisco's declining enrollment protection
- A decrease of \$65.8 million to Deferred Maintenance and Instructional Equipment—\$219.4 million remains
- \$5 million ongoing increase and \$7 million in one-time funds for the Telecommunications and Technology Infrastructure Program
- \$4.1 million increase for Proposition 39 energy efficiency projects
- An additional \$20 million one-time funds to expedite and enhance the adaptation and development of online courses that will be available through the online course exchange
- An increase of \$29.2 million, one-time, to pay for outstanding mandate debt on a per full-time equivalent student basis
- An additional \$5 million for Adult Education Block Grant technical assistance

No funding changes were proposed for the Strong Workforce Program, the Basic Skills Initiative program, or the zero-textbook cost degree proposal, though programmatic changes are proposed.

Leaving the fate of additional spending in the hands of the voters, Governor Brown's press release stated, "Until the voters decide in November whether temporary taxes should be extended, the May Revision reflects the principle that no significant new ongoing spending commitments should be made." When asked by reporters about his stance on the school bond and Proposition 30 extension, regarding the Proposition 30 extension, Governor Brown said, "I'm leaving that to the people of California." Regarding the school bond, he was noncommittal, but said he could "write a lot of no arguments" for initiatives on the November ballot and that if the school bond did pass, he could "delay it," alluding to his power to not offer the bonds for sale.

More in-depth coverage of Governor Brown's revised proposals will be released in a comprehensive *Community College Update* article this evening.

—*Michelle McKay Underwood*

posted 05/13/2016

SSC COMMUNITY COLLEGE UPDATE

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No. 9

The “Un-COLA” for 2016-17

Today, April 28, 2016, the United States Department of Commerce (USDOC) released the quarterly value of the Implicit Price Deflator for State and Local Government for the first quarter of the 2016 calendar year, which provides the last piece needed to calculate the 2016-17 statutory COLA for K-14 education. With this information, the year-over-year percentage change in the value of the Deflator is 0.0029%, which rounds to a COLA of zero. The January Governor’s Budget estimate of the statutory COLA for 2016-17, a lowly 0.47%, now appears almost robust when viewed from the vantage point of no COLA.

For community colleges, the statutory COLA is intended to provide increases to per-FTES funding and numerous categoricals, in an attempt to keep up with the cost of doing business. For districts that are not growing or are declining in enrollment, the estimated 2016-17 COLA would have provided a meager—but critical—amount of ongoing discretionary funds. In the era of significant staffing cost increases for retirement benefits and the upcoming minimum wage increase, flat or declining colleges will be squeezed further with no COLA.

The full impact of the “Un-COLA” will become more apparent as the May Revision is released in the coming weeks. We expect the Governor’s May Revision to reflect this updated COLA in the funding proposal for community colleges. Once the May Revision is released we will be updating the COLA and other factors in our Financial Projection Dashboard to reflect the latest information available.

—Dave Heckler, Robert Miyashiro, and Michael Ricketts

posted 04/28/2016



13 May 2016

Dear Adam,

Governor Brown's just-released 2016-17 May Revision represents a cautious and pragmatic budget proposal that maintains earlier commitments to education while exercising restraint in light of a slow-growth economy and an uncertain revenue future.

The League extends its gratitude to the Governor for recognizing the critical nexus between base augmentation funding and maintaining educational quality. The May Revision includes a base augmentation of \$75 million, a clear recognition of the substantial fiscal challenges that districts face in coming years due to escalating operational costs, PERS and STRS increases, as well as the upcoming sunset of Proposition 30 revenues.

With this May Revision, Governor Brown is sending a clear message to the Legislature about the critical importance of holding the line on new and ongoing spending obligations. (See [*Aesop's The Ant and the Grasshopper.*](#))

Economic Context

The May Revision reflects a stagnant state economy. In the current fiscal year, total state revenues of \$95.15 billion are off by \$680.5 million, or 0.7 percent. The personal income tax and the sales tax are falling short by \$1.16 billion and \$217.6 million, respectively. Corporate tax revenue for the fiscal year to date is surpassing expectations by \$476.3 million. The Governor advises extreme caution despite improved fiscal conditions by emphasizing that the state's primary goal should be to substantially increase the Rainy Day Fund.

Proposition 98 and Community Colleges

With the release of new data from the US Department of Commerce, the statutory COLA previously proposed at 0.47% is now reduced to a disappointing 0%. The Proposition 98 guarantee is up slightly from \$71.6 billion in January to a new total of \$71.9 billion. This growth continues the availability of one-time dollars, which the Governor proposes to spend on enhancing the Online Education Initiative, deferred maintenance, equipment, and projects that reduce energy costs and usage. For community colleges, the Governor's 2016-17 May Revision provides \$490.2 million in new ongoing Proposition 98 resources, and approximately \$380 million in one-time funds.

Notable Proposals in May Revision

The May Revision also reflects many policy priorities identified both by the Governor and Legislature. The proposal includes an increase of \$2.3 million for the Equal Employment Opportunity Program and boosts Full-Time Student Success Grants by \$2.2 million.

The Governor's revised budget maintains the robust investment of \$200 million in the Strong Workforce Initiative. This investment provides an exceptional opportunity to serve more Californians and support our colleges in offering programs that individuals seek when confronting unemployment or underemployment. The League will advocate for a regional approach that maintains and honors the Governor's commitment to subsidiarity – the organizing principle that matters are best handled by the least centralized competent authority – the colleges themselves.

Though a much-needed investment in the Cal Grant Program is still absent from this budget, the League will continue to advocate for college affordability and financial aid that recognizes non-tuition costs as significant barriers to access, persistence and completion.

The League's May Revision Summary chart illustrates the major components of the proposed budget for community colleges. The chart is [available here](#).

By allocating crucial base augmentation dollars, the Governor's proposal acknowledges the quality and value community colleges provide to so many Californians and the imperative role we play in strengthening the economy, supporting democratic engagement, and sustaining our communities.

In the coming week, your League will release an analysis with more details on specific proposals as well as a budget position letter. You can also follow budget updates on the [League's Budget & Policy Center](#) or by contacting Lizette Navarette at lizette@ccleague.org.

In service,



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Item	2015-16 Enacted Totals	2016-17 Governor's January Proposal	2016-17 Governor's May Revision	NOTES
Ongoing Funds				
Cost of Living Adjustment (COLA)	\$61M (1.02%)	\$29.3M (0.47%)	0%	
Enrollment Growth	\$156.5M (3%)	\$114.7M (2%)	\$114.7M (2%)	Allows the system to serve an additional \$50,000 students.
Student Success and Support Program (SSSP)	\$299.2M	No Augmentation	No Augmentation	
SSSP - Equity	\$155M	No Augmentation	No Augmentation	
Workforce & CTE Pathways	No Augmentation	\$248M	\$248M	Strong Workforce Program: \$200 million. Includes \$48M for CTE Pathways (SB 1070). Split 60% to districts and 40% to regions.
Base Augmentation	\$266.7M	No Augmentation	\$75M	To cover increased operational costs.
Institutional Effectiveness	\$17.5M	\$10M	\$10M	\$8 million for professional development. \$2 million for local technical assistance.
Apprenticeship Programs	\$52M	\$1.8M	\$1.66M	Down from \$1.8M in January.
Categorical Program COLA	\$2.5M	\$1.3M	No Augmentation	For DSPS, EOPS, special services for CalWORKs, and Child Care Tax Bailout
Basic Skills	One-Time Funds	\$30M	\$30M	For programs that transition more students from basic skills to college-level courses. Maintains performance-based funding.
Telecommunications and Technology Infrastructure	No Augmentation	\$3M	\$8M (+\$7M one-time)	Included in the TTIP program.
Full-Time Cal Grant B Student Financial Aid Program	\$39M	No Augmentation	\$2.2M	Sets a maximum awards of \$300 per student, per semester.
Academic Senate	No Augmentation	No Augmentation	\$300,000	
One-Time Funds				
Open Educational Resources (OER) and Zero Textbook Cost Initiatives	N/A	\$5M	\$5M	Provide a \$200,000 grant for every zero-textbook-cost degree created by a college. Allows discretionary printing costs.
Innovation Awards	N/A	\$25M	\$25M	
Online Education Initiative	N/A	N/A	\$20M	Focused on increasing access.
Adult Education Technology Assistance	N/A	N/A	\$5M	
Mandates	\$604M	\$76.3M	\$105.5M	Uses include: campus safety, technology needs, professional development, and OER/zero textbook cost degree program creation.
Deferred Maintenance & Instructional Equipment	\$148M	\$289M	\$219.4M	No Match Requirement. Allowable uses will be included in budget bill.
Adjustments				
Redevelopment Shortfall	N/A	N/A	\$38.6M	Addresses current year shortfall.
Property Taxes	N/A	N/A	\$51.2	
Student Fees	N/A	N/A	(-) \$9.8M	
Funding Tied to Partnerships				
Adult Education	\$500M	No Augmentation	No Augmentation	
Other				
Prop 39	\$38.8M	\$45.2M	\$49.3	For energy efficiency and clean energy jobs development programs.

RANCHO SANTIAGO COMMUNITY COLLEGE DISTRICT
UNRESTRICTED GENERAL FUND
2016-17 Tentative Budget Assumptions
May 10, 2016

I. State Revenue

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

B. FTES Workload Measure Assumptions:

Year	Base	Actual	Funded	Actual Growth
2012/13	27,711.41	28,185.04	28,185.04	1.71%
2013/14	28,185.04	28,688.93	28,688.93	1.79%
2014/15	28,688.93	28,908.08 a	28,908.08 a	0.76%
2015/16	P1 28,908.08	28,908.08 b	28,908.08 b	0.00%

a - based on 2014/15 Recalculation received 2/24/2016

b - based on estimate of no growth earned as of 4/20/2016

The budget proposal includes 2% Restoration/Access/Growth funding, and 0.00% COLA.

Projected COLA of 0.00%	\$0
Projected Restoration/Access/Growth -0-	\$0
Continued Projected Deficit (Reduced to est. 0.70%) Apportionment Base Increase for 2016/17	\$461,255
	\$461,255

2016/17 Potential Growth at 0.78% based on 2% system 29,134

C. Education Protection Account (EPA) funding estimated at \$24,480,078 based on 2015/16 P1. These are not additional funds. The EPA is only a portion of general purpose funds that offsets what would otherwise be state aid in the apportionments. We intend to charge a portion of faculty salaries to this funding source in compliance with EPA requirements.

D. Unrestricted lottery is projected at \$140 per FTES (\$4,200,032). Restricted lottery at \$41 per FTES (\$1,230,009). (2015/16 P1 of resident & nonresident factored FTES, 30,000.23 x 140 = \$4,200,032 unrestricted lottery; 30,000.23 x 41 = \$1,230,009.) With an slight increase in estimated FTES there is an increase in revenue.

E. Estimated reimbursement for part-time faculty compensation is estimated at \$674,926 (2015/16 P1). Slight Increase.

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

G. BOG fee waivers 2% administration funding estimated at 2015/16 advance apportionment of \$284,586. Unchanged.

H. Mandates Block Grant estimated at a total budget of \$740,000. Unchanged. In addition, with a one-time \$76.3 million allocation statewide for past Mandated Cost reimbursement, we expect approximately \$1.9 million in one time funds. These funds can be used for any one-time purposes and will require additional discussion before allocation.

II. Other Revenue

I. Non-Resident Tuition budgeted at \$2,600,000. Increase of \$600,000.

J. Interest earnings estimated at \$225,000. Slight increase.

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

L. Apprenticeship revenue estimated at \$2,538,900 (2015/16 P1). Increase of approximately \$628,000. (Corresponding expenses related to this increase must be budgeted for additional apprenticeship course offerings)

M. Scheduled Maintenance/Instructional Equipment allocation estimated at \$7 million (no match required).

N. Energy Efficiency/Prop 39 revenue estimated at \$1 million. Slight increase from 2015/16.

**RANCHO SANTIAGO COMMUNITY COLLEGE DISTRICT
UNRESTRICTED GENERAL FUND
2016-17 Tentative Budget Assumptions
May 10, 2016**

III. Appropriations and Expenditures

- A. As the District's budget model is a revenue allocation model, revenues flow through the model to the colleges as earned. The colleges have the responsibility, within their earned revenue, to budget for ALL necessary expenditures including but not limited to all full time and part time employees, utilities, instructional services agreements, multi-year maintenance and other contracts, supplies, equipment and other operating costs.
- B. The Cost of Living Allowance (COLA) estimated at 0.00%.
- C. Step and column movement is budgeted at an additional cost of approximately \$1.1 million including benefits. (FARSCCD approximate cost \$415,000, CSEA approximate cost \$340,000, Management/Other approximate cost \$345,000)
- D. Health and Welfare benefit premium cost increase is estimated at 5% (for half the year) for an additional cost of approximately \$455,000 for active employees and an additional cost of \$155,000 for retirees, for a combined increase of \$610,000. State Unemployment Insurance local experience charges are estimated at \$250,000 (2015/16 budgeted amount). Unchanged. CalPERS employer contribution rate will increase in 2016/17 from 11.847% to 13.888% for an increase of \$630,063. (Note: The cost of each 1% increase in the PERS rate is approximately \$350,000.) CalSTRS employer contribution rate will increase in 2016/17 from 10.73% to 12.58% for an increase of \$1,161,452. (Note: The cost of each 1% increase in the STRS rate is approximately \$700,000.)
- E. The full-time faculty obligation (FON) for Fall 2016 is estimated at 364.99. The District is currently recruiting 48 faculty positions (11 of which do not count toward the FON) for an estimated total of 37 positions counting toward the obligation. The District expects to meet its obligation. Penalties for not meeting the obligation amount to approximately \$73,000 per FTE not filled.

The additional cost of new full-time faculty being hired for Fall 2016 is estimated at \$382,437 is being covered from special projects in Fund 12 with no new costs to the unrestricted general fund. SAC is filling 10 vacancies and adding 11 new positions. SCC is filling nine vacancies and adding six new positions. (The cost of the 17 new positions, along with shifts from categorical funding, is budgeted at Class VI, Step 10 at approximately \$127,000 each, including benefits.)

- F. The current rate per Lecture Hour Equivalent (LHE) effective since 1/1/15 for hourly faculty is \$1,243.
- G. Retiree Health Benefit Fund (OPEB/GASB 45 Obligation) - The District will continue to contribute an amount to fund the total actuarially determined Annual Required Contribution (ARC). The actual ARC for 2016/17 is expected to be over \$8 million. We should have the latest actuarial report and the new ARC for the Adopted Budget.
- H. Estimated cost savings from new staff placement at lower salary levels and lesser cost benefit plans.
- I. Capital Outlay Fund - In addition to the state allocation for Scheduled Maintenance/Instructional Equipment, the District will continue to budget \$1.5 million for capital outlay needs.
- J. Utilities cost increases of 5%, estimated at \$200,000.
- K. Information Technology licensing contract escalation cost of 7%, estimated at \$125,000.
- L. Property and Liability Insurance transfer estimated at \$1,940,000, unchanged. All risks insurance reduced \$203,033
- M. Other additional DS/Institutional Cost expenses:
 - Legal Expenses of \$250,000 (from one-time funds)
 - Executive Recruitment Cost \$60,000 (from one-time funds)
- N. Child Development Fund - The District will continue to budget \$250,000 as an interfund transfer from the unrestricted general fund as a contingency plan. (\$140,000 was transferred in 2014/15 and expected in 2015/16)

Rancho Santiago Community College District Unrestricted General Fund Summary 2016-17 Tentative Budget Assumptions Analysis May 10, 2016
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* <u>New Revenues</u>	Ongoing Only	One-Time
B COLA 0.00%	\$0	
B Growth -0-	\$0	
B Deficit Factor est. at 0.70%	\$461,255	
D Unrestricted Lottery	\$75,026	
H Mandates Block Grant (one-time)	\$0	\$1,900,000
I Non-Resident Tuition	\$600,000	
J Interest Earnings	\$45,000	
L Apprenticeship - SCC	\$627,900	
EGK Misc Income	\$73,860	
Total	\$1,883,041	\$1,900,000
 <u>New Expenditures</u>		
B COLA 0.00%	\$0	
C Step/Column	\$1,100,000	
D Health and Welfare/Benefits at 5% (1/2 year)	\$610,000	
D CalPERS Increase	\$630,063	
D CalSTRS Increase	\$1,161,452	
E Full Time Faculty Obligation Hires	\$0	
E/F Hourly Faculty Budgets (Convert to Full Time)	\$0	
H Estimated Salary and Benefit Placement Savings	(\$2,300,000)	
I Capital Outlay/Scheduled Maintenance Match	\$0	
J Utilities Increase	\$200,000	
K ITS Licensing/Contract Escalation Cost	\$125,000	
L. Property, Liability and All Risks Insurance	(\$203,033)	
I.L Apprenticeship - SCC	\$627,900	
M. Other Additional DS/Institutional Costs	\$0	\$310,000
I.H Holding for Allocation of One-Time Expense	\$0	\$1,590,000
Total	\$1,951,382	\$1,900,000
2016-17 Budget Year Surplus (Deficit)	(\$68,341)	

Note: Budget Stabilization Fund Balance at 6/30/2016 is estimated at \$13.7 million.

¹ *The Governor's intent in his proposal is that community college districts prioritize the use of their discretionary funding for "professional development, campus security infrastructure, technology infrastructure, and developing open education resources and zero-textbook-cost degrees."*

² *Any new costs to attract and serve additional non-resident students would also need to be budgeted. (Estimated revenue totals \$2 million SAC and \$600,000 SCC)*

* *Reference to budget assumption number*

Rancho Santiago Community College District
Tentative Budget
2016-17

General Fund Revenue Budget - Combined - Restricted and Unrestricted - Fund 11, 12, 13						
		2014-15	2015-16	2015-16	2016-17	% change
Revenues by Source		Actual	Revised	Estimated	Tentative	16/17 Tent/ 15/16 Est
		Revenue	Budget	Revenue	Budget	
8100	Federal Revenues					
8110	Forest Reserve	\$0	\$0	\$0	\$0	-
8120	Higher Education Act	3,511,881	5,111,512	4,111,512	5,087,342	23.73
8130	Workforce Investment Act (JTPA)	152,286	435,941	435,941	449,091	3.02
8140	Temporary Assistance for Needy Families (TANF)	96,817	96,801	96,801	96,801	-
8150	Student Financial Aid	16,044	134,661	134,661	131,562	(2.30)
8170	Vocational Technical Education Act (VTEA)	1,813,232	1,543,551	1,543,551	1,543,551	-
8199	Other Federal Revenues (ABE, CAMP, SBA, Gear Up, NSF)	5,535,453	6,656,948	5,656,948	6,655,798	17.66
	Total Federal Revenues	<u>11,125,713</u>	<u>13,979,414</u>	<u>11,979,414</u>	<u>13,964,145</u>	16.57
8600	State Revenues					
8611	Apprenticeship Allowance	1,494,100	2,538,900	2,568,337	2,538,900	(1.15)
8612	State General Apportionment	51,934,506	53,042,488	48,696,211	60,809,599	24.88
8612	Base Allocation Increase	0	6,763,458	6,763,458	0	(100.00)
8612	State General Apportionment-Deficit	(434,275)	(1,537,518)	(1,076,263)	(1,076,263)	-
8612	State General Apportionment-prior year adjustment	3,071,377	0	998,296	0	(100.00)
8619	Other General Apportionments-Enrollment Fee Admin-2%	250,674	284,586	284,586	284,586	-
8619	Other General Apportionments-Part-Time Faculty Compensation	691,647	601,066	601,066	674,926	12.29
8619	Other General Apportionments-Full-time Faculty Allocation	0	1,537,621	1,537,621	0	(100.00)
8622	Extended Opportunity Programs & Services (EOPS)	1,530,510	2,106,387	1,606,387	2,103,131	30.92
8623	Disabled Students Programs & Services (DSPS)	1,935,163	2,180,396	2,180,396	2,180,396	-
8625	CalWORKS	391,181	427,777	427,777	427,777	-
8626	Telecomm./Technology Infrastructure Prog. (TTIP)	14,452	24,794	24,794	24,794	-
8629	Other Gen Categorical Apport-BSI	1,233,051	1,449,744	1,449,744	1,456,442	0.46
8629	Other Gen Categorical Apport-CARE	73,605	116,165	116,165	128,649	10.75
8629	Other Gen Categorical Apport-Equal Employment Opportunity	9,263	16,340	16,340	16,340	-
8629	Other Gen Categorical Apport-Instructional Equipment	1,146,811	1,140,000	1,140,000	1,140,000	-
8629	Other Gen Categorical Apport-Matriculation-Credit	3,594,514	8,068,047	4,068,047	7,900,986	94.22
8629	Other Gen Categorical Apport-Matriculation-Non-Credit	1,594,346	2,799,723	1,799,723	2,799,723	55.56
8629	Other Gen Categorical Apport-Student Equity	574,034	4,314,858	1,314,858	4,040,608	207.30

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General Fund Revenue Budget - Combined - Restricted and Unrestricted - Fund 11, 12, 13					
Revenues by Source	2014-15 Actual Revenue	2015-16 Revised Budget	2015-16 Estimated Revenue	2016-17 Tentative Budget	% change 16/17 Tent/ 15/16 Est
8629 Other Gen Categorical Apport-Student Financial Aid Admin	991,490	1,040,270	1,040,270	1,040,270	-
8630 Education Protection Account	24,593,717	23,946,110	23,946,110	24,480,078	2.23
8659 Other Reimb Categorical Allow-Career Tech/Econ Dev	6,066,508	22,947,797	16,198,422	22,659,237	39.89
8659 Other Reimb Categorical Allow-Other	2,055,871	3,291,841	3,291,841	3,291,841	-
8672 Homeowners' Property Tax Relief	295,246	360,129	360,129	360,129	-
8681 State Lottery Proceeds	4,948,474	5,333,044	5,333,044	5,430,041	1.82
8682 State Mandated Costs	2,087,869	16,892,668	16,892,454	2,640,000	(84.37)
8699 Other Misc State Revenue	0	0	350,000	0	(100.00)
Total State Revenues	110,144,134	159,686,691	141,929,813	145,352,190	2.41
8800 Local Revenues					
8809 RDA Funds - Other	2,111,500	2,575,574	2,575,574	2,575,574	-
8811 Tax Allocation, Secured Roll	39,961,546	48,744,446	48,744,446	48,744,446	-
8812 Tax Allocation, Supplement Roll	1,144,948	1,396,589	1,396,589	1,396,589	-
8813 Tax Allocation, Unsecured Roll	1,529,150	1,865,232	1,865,232	1,865,232	-
8816 Prior Years' Taxes	662,064	807,575	807,575	807,575	-
8817 Education Revenue Augmentation Fund (ERAF)	281,777	0	4,346,277	0	(100.00)
8818 RDA Funds - Pass Thru AB	147,273	179,641	179,641	179,641	-
8819 RDA Funds - Residuals	3,673,735	4,481,163	4,481,163	4,481,163	-
8820 Contrib, Gifts, Grants & Endowment	61	561	561	561	-
8831 Contract Instructional Service	55,972	66,559	66,559	66,559	-
8850 Rents and Leases	350,740	412,488	317,772	317,771	(0.00)
8860 Interest & Investment Income	271,538	180,000	257,121	225,000	(12.49)
8874 CCC Enrollment Fees	8,744,537	8,051,780	8,051,780	8,051,780	-
8876 Health Services Fees	1,231,808	1,205,754	1,205,754	1,205,754	-
8880 Nonresident Tuition	2,100,223	2,331,909	2,805,841	2,600,000	(7.34)
8882 Parking Fees & Bus Passes	936,649	937,000	937,000	937,000	-
8885 Student ID & ASB Fees	252,863	0	0	0	-
8890 Other Local Revenues (Student Transcript/Representation/ Discounts/Fines/Instr. Mat./Health Serv. Use Fees, etc.)	732,775	364,844	367,236	271,701	(26.01)

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General Fund Revenue Budget - Combined - Restricted and Unrestricted - Fund 11, 12, 13					
Revenues by Source	2014-15 Actual Revenue	2015-16 Revised Budget	2015-16 Estimated Revenue	2016-17 Tentative Budget	% change 16/17 Tent/ 15/16 Est
8891 Other Local Rev - Special Proj	184,570	421,013	421,013	415,513	(1.31)
Total Local Revenues	<u>64,373,729</u>	<u>74,022,128</u>	<u>78,827,134</u>	<u>74,141,859</u>	(5.94)
8900 Other Financing Sources					
8910 Proceeds-Sale of Equip & Suppl	8,977	5,000	8,449	5,000	(40.82)
8981 Interfund Transfer In	0	0	0	0	-
8999 Revenue - Clearing	0	0	0	0	-
Total Other Sources	<u>8,977</u>	<u>5,000</u>	<u>8,449</u>	<u>5,000</u>	(40.82)
Total Revenues	<u>185,652,553</u>	<u>247,693,233</u>	<u>232,744,810</u>	<u>233,463,194</u>	0.31
Net Beginning Balance	29,603,923	28,701,945	28,701,945	39,367,833	37.16
Adjustments to Beginning Balance	0	0	0	0	-
Adjusted Beginning Fund Balance	<u>29,603,923</u>	<u>28,701,945</u>	<u>28,701,945</u>	<u>39,367,833</u>	37.16
Total Revenues, Other Financing Sources and Beginning Fund Balance	<u>\$215,256,476</u>	<u>\$276,395,178</u>	<u>\$261,446,755</u>	<u>\$272,831,027</u>	4.35

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

<u>Expenditures by Object</u>	2014-15 Actual Expenses	2015-16 Revised Budget	2015-16 Estimated Expenses	2016-17 Tentative Budget	% change 16/17 Tent/ 15/16 Est
1000 Academic Salaries					
1100 Instructional Salaries, Regular Contract	\$25,071,630	\$28,517,129	\$26,449,222	\$28,147,613	6.42
1200 Non-Instructional Salaries, Regular Contract	15,624,094	17,552,878	16,309,057	17,160,410	5.22
1300 Instructional Salaries, Other Non-Regular	22,994,159	22,718,436	24,398,596	25,458,730	4.35
1400 Non-Instructional Salaries, Other Non-Regular	5,137,315	6,975,839	5,787,948	6,891,896	19.07
Subtotal	<u>68,827,198</u>	<u>75,764,282</u>	<u>72,944,823</u>	<u>77,658,649</u>	6.46
2000 Classified Salaries					
2100 Non-Instructional Salaries, Regular Full Time	31,273,061	34,153,498	32,379,569	36,392,170	12.39
2200 Instructional Aides, Regular Full Time	928,732	865,970	863,182	871,298	0.94
2300 Non-Instructional Salaries, Other	4,239,262	7,128,995	5,020,317	6,905,026	37.54
2400 Instructional Aides, Other	2,816,579	3,273,987	2,842,651	3,160,561	11.18
Subtotal	<u>39,257,634</u>	<u>45,422,450</u>	<u>41,105,719</u>	<u>47,329,055</u>	15.14
3000 Employee Benefits					
3100 State Teachers' Retirement System Fund	5,476,471	7,628,354	7,122,387	9,220,918	29.46
3200 Public Employees' Retirement System Fund	4,274,089	4,874,038	4,448,646	5,599,378	25.87
3300 Old Age, Survivors, Disability, and Health Ins.	3,879,583	4,446,204	4,055,536	4,525,131	11.58
3400 Health and Welfare Benefits	23,365,432	27,116,465	23,886,694	27,177,836	13.78
3500 State Unemployment Insurance	91,073	315,043	91,581	318,190	247.44
3600 Workers' Compensation Insurance	2,637,734	2,910,289	2,768,054	2,994,354	8.18
3900 Other Benefits	1,289,359	1,426,965	1,325,209	1,440,921	8.73
Subtotal	<u>41,013,741</u>	<u>48,717,358</u>	<u>43,698,107</u>	<u>51,276,728</u>	17.34
TOTAL SALARIES/BENEFITS	149,098,573	169,904,090	157,748,649	176,264,432	11.74
Salaries/Benefits Cost % of Total Expenditures	81%	73%	78%	74%	

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<u>Expenditures by Object</u>	2014-15 Actual Expenses	2015-16 Revised Budget	2015-16 Estimated Expenses	2016-17 Tentative Budget	% change 16/17 Tent/ 15/16 Est
4000 Books and Supplies					
4100 Textbooks	60	8,061	8,000	8,061	0.76
4200 Other Books	122,847	278,726	136,989	208,570	52.25
4300 Instructional Supplies	1,151,770	2,222,532	1,233,128	2,233,727	81.14
4400 Media Supplies	0	0	0	0	-
4500 Maintenance Supplies	161,598	221,861	216,786	217,014	0.11
4600 Non-Instructional Supplies	810,950	1,720,284	932,533	1,503,977	61.28
4700 Food Supplies	138,788	296,303	175,071	268,543	53.39
Subtotal	<u>2,386,013</u>	<u>4,747,767</u>	<u>2,702,507</u>	<u>4,439,892</u>	64.29
5000 Services and Other Operating Expenses					
5100 Personal & Consultant Svcs	7,838,875	19,822,033	16,362,479	19,435,679	18.78
5200 Travel & Conference Expenses	532,011	1,309,057	743,765	1,292,441	73.77
5300 Dues & Memberships	194,031	193,182	175,612	193,383	10.12
5400 Insurance	1,861,593	2,204,426	2,001,113	2,001,393	0.01
5500 Utilities & Housekeeping Svcs	4,171,931	4,826,112	3,971,725	4,578,866	15.29
5600 Rents, Leases & Repairs	3,399,217	4,294,308	3,555,646	4,732,666	33.10
5700 Legal, Election & Audit Exp	827,315	1,274,956	1,158,507	1,567,190	35.28
5800 Other Operating Exp & Services	5,031,434	8,413,274	7,254,943	7,611,007	4.91
5900 Other (Transp., Postage, Reproduction, Special Proj., etc.)	1,627,355	6,325,034	1,636,349	10,192,609	522.89
Subtotal	<u>25,483,762</u>	<u>48,662,382</u>	<u>36,860,139</u>	<u>51,605,234</u>	40.00
6000 Sites, Buildings, Books, and Equipment					
6100 Sites & Site Improvements	340,361	64,806	64,805	0	(100.00)
6200 Buildings	2,266,239	1,020,893	1,020,894	112,925	(88.94)
6300 Library Books	88,663	151,446	133,621	117,607	(11.98)
6400 Equipment	3,740,314	8,054,253	4,698,501	6,627,020	41.05
Subtotal	<u>6,435,577</u>	<u>9,291,398</u>	<u>5,917,821</u>	<u>6,857,552</u>	15.88
Subtotal, Expenditures (1000 - 6000)	<u>183,403,925</u>	<u>232,605,637</u>	<u>203,229,116</u>	<u>239,167,110</u>	17.68

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

<u>Expenditures by Object</u>	2014-15 Actual Expenses	2015-16 Revised Budget	2015-16 Estimated Expenses	2016-17 Tentative Budget	% change 16/17 Tent/ 15/16 Est
7000 Other Outgo					
7200 Intrafund Transfers Out	(52)	0	34	0	(100.00)
7300 Interfund Transfers Out	2,390,000	17,687,722	17,687,722	1,750,000	(90.11)
7500 Teacher's Stipend	0	1,000	0	0	-
7600 Other Student Aid	760,658	1,434,657	1,162,050	1,403,012	20.74
Subtotal	<u>3,150,606</u>	<u>19,123,379</u>	<u>18,849,806</u>	<u>3,153,012</u>	(83.27)
Subtotal, Expenditures (1000 - 7000)	<u>186,554,531</u>	<u>251,729,016</u>	<u>222,078,922</u>	<u>242,320,122</u>	9.11
7900 Reserve for Contingencies					
7910 Estimated COLA	0	1,468,618	0	0	-
7910 Estimated Restoration/Access/Growth	0	0	0	0	-
7920 Restricted Contingency-Campus Health Services-3250	0	154,861	0	154,861	-
7920 Restricted Contingency-Health Services-3450	0	471,823	0	471,823	-
7920 Restricted Contingency-Safety & Parking-3610	0	511,302	0	487,749	-
7920 Restricted Contingency-Veterans Affairs-3749	0	0	0	0	-
7930 Board Policy Contingency (5%)	0	8,944,553	0	8,671,348	-
7940 Revolving Cash Accounts	0	100,000	0	100,000	-
7940 Employee Emergency Vacation Payout	0	50,000	0	250,000	-
7950 Budget Stabilization	0	12,138,371	0	13,690,485	-
Total Designated	<u>0</u>	<u>23,839,528</u>	<u>0</u>	<u>23,826,266</u>	-
7910 Unrestricted Contingency	28,701,945	826,634	39,367,833	6,684,639	(83.02)
Subtotal Expenditures (7900)	<u>28,701,945</u>	<u>24,666,162</u>	<u>39,367,833</u>	<u>30,510,905</u>	(22.50)
Total Expenditures, Other Outgo and Ending Fund Balance	<u>\$215,256,476</u>	<u>\$276,395,178</u>	<u>\$261,446,755</u>	<u>\$272,831,027</u>	4.35

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General Fund Revenue Budget - Combined - Unrestricted - Fund 11, 13						
<u>Revenues by Source</u>	2015-16 Adopted Budget	2015-16 Allocated Budget	2015-16 Estimated Revenue	% change 15/16 Est/ 15/16 Budget	2016-17 Tentative Budget	% change 16/17 Tent/ 15/16 Est
8100 Federal Revenues						
8110 Forest Reserve	\$0	\$0	\$0	-	\$0	-
Total Federal Revenues	<u>0</u>	<u>0</u>	<u>0</u>	-	<u>0</u>	-
8600 State Revenues						
8611 Apprenticeship Allowance	1,911,000	2,538,900	2,568,337	1.16	2,538,900	(1.15)
8612 State General Apportionment	53,042,488	53,042,488	48,696,211	(8.19)	60,809,599	24.88
8612 Base Allocation Increase	6,763,458	6,763,458	6,763,458	-	0	(100.00)
8612 State General Apportionment-Deficit	(1,537,518)	(1,537,518)	(1,076,263)	(30.00)	(1,076,263)	-
8612 State General Apportionment-prior year adjustment	0	0	998,296	-	0	(100.00)
8619 Other General Apportionments-Enroll Fee Admin-2%	284,586	284,586	284,586	-	284,586	-
8619 Other General Apportionments-Part-Time Fac Comp	601,066	601,066	601,066	-	674,926	12.29
8619 Other General Apportionments-Full-time Faculty Alloc	1,537,621	1,537,621	1,537,621	-	0	(100.00)
8630 Education Protection Account	23,946,110	23,946,110	23,946,110	-	24,480,078	2.23
8672 Homeowners' Property Tax Relief	360,129	360,129	360,129	-	360,129	-
8681 State Lottery Proceeds	4,125,006	4,125,006	4,125,006	-	4,200,032	1.82
8682 State Mandated Costs	16,140,000	16,892,668	16,892,454	(0.00)	2,640,000	(84.37)
8699 Other Misc State Revenue	0	0	350,000	-	0	(100.00)
Total State Revenues	<u>107,173,946</u>	<u>108,554,514</u>	<u>106,047,011</u>	(2.31)	<u>94,911,987</u>	(10.50)
8800 Local Revenues						
8809 RDA Funds - Other	2,575,574	2,575,574	2,575,574	-	2,575,574	-
8811 Tax Allocation, Secured Roll	48,744,446	48,744,446	48,744,446	-	48,744,446	-
8812 Tax Allocation, Supplement Roll	1,396,589	1,396,589	1,396,589	-	1,396,589	-
8813 Tax Allocation, Unsecured Roll	1,865,232	1,865,232	1,865,232	-	1,865,232	-
8816 Prior Years' Taxes	807,575	807,575	807,575	-	807,575	-
8817 Education Revenue Augmentation Fund (ERAF)	0	0	4,346,277	-	0	(100.00)
8818 RDA Funds - Pass Thru AB	179,641	179,641	179,641	-	179,641	-
8819 RDA Funds - Residuals	4,481,163	4,481,163	4,481,163	-	4,481,163	-
8820 Contrib, Gifts, Grants & Endowment	0	0	0	-	0	-

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General Fund Revenue Budget - Combined - Unrestricted - Fund 11, 13						
Revenues by Source	2015-16 Adopted Budget	2015-16 Allocated Budget	2015-16 Estimated Revenue	% change 15/16 Est/ 15/16 Budget	2016-17 Tentative Budget	% change 16/17 Tent/ 15/16 Est
8850 Rents and Leases	300,385	412,488	317,772	(22.96)	317,771	(0.00)
8860 Interest & Investment Income	180,000	180,000	257,121	42.85	225,000	(12.49)
8874 CCC Enrollment Fees	8,051,780	8,051,780	8,051,780	-	8,051,780	-
8880 Nonresident Tuition	2,000,000	2,331,909	2,805,841	20.32	2,600,000	(7.34)
8885 Student ID & ASB Fees	0	0	0	-	0	-
8890 Transcript/Representation/ Discounts/Fines/Instr. Mat./Health Serv. Use Fees,	82,851	171,804	174,196	1.39	78,661	(54.84)
8891 Other Local Rev - Special Proj	0	0	0	-	0	-
Total Local Revenues	<u>70,665,236</u>	<u>71,198,201</u>	<u>76,003,207</u>	6.75	<u>71,323,432</u>	(6.16)
8900 Other Financing Sources						
8910 Proceeds-Sale of Equip & Suppl	5,000	5,000	8,449	68.98	5,000	(40.82)
8981 Interfund Transfer In	0	0	0	-	0	-
Total Other Sources	<u>5,000</u>	<u>5,000</u>	<u>8,449</u>	68.98	<u>5,000</u>	(40.82)
Total Revenues	<u>177,844,182</u>	<u>179,757,715</u>	<u>182,058,667</u>	1.28	<u>166,240,419</u>	(8.69)
Net Beginning Balance	25,917,127	25,917,127	25,917,127	-	36,583,015	41.15
Adjustments to Beginning Balance	0	0	0	-	0	-
Adjusted Beginning Fund Balance	<u>25,917,127</u>	<u>25,917,127</u>	<u>25,917,127</u>	-	<u>36,583,015</u>	41.15
Total Revenues, Other Financing Sources and Beginning Fund Balance	<u>\$203,761,309</u>	<u>\$205,674,842</u>	<u>\$207,975,794</u>	1.12	<u>\$202,823,434</u>	(2.48)

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General Fund Expenditure Budget - Combined - Unrestricted - Fund 11, 13						
<u>Expenditures by Object</u>	2015-16 Adopted Budget	2015-16 Allocated Budget	2015-16 Estimated Expenses	% change 15/16 Est/ 15/16 Budget	2016-17 Tentative Budget	% change 16/17 Tent/ 15/16 Est
1000 Academic Salaries						
1100 Instructional Salaries, Regular Contract	\$28,205,780	\$28,244,153	\$26,155,920	(7.39)	\$27,948,892	6.85
1200 Non-Instructional Salaries, Regular Contract	13,567,635	13,621,922	12,885,931	(5.40)	13,336,781	3.50
1300 Instructional Salaries, Other Non-Regular	22,430,353	22,340,338	24,114,812	7.94	25,068,957	3.96
1400 Non-Instructional Salaries, Other Non-Regular	1,109,416	1,233,521	1,370,357	11.09	1,214,051	(11.41)
Subtotal	<u>65,313,184</u>	<u>65,439,934</u>	<u>64,527,020</u>	(1.40)	<u>67,568,681</u>	4.71
2000 Classified Salaries						
2100 Non-Instructional Salaries, Regular Full Time	26,398,235	26,007,407	25,597,425	(1.58)	28,321,206	10.64
2200 Instructional Aides, Regular Full Time	925,742	780,723	781,685	0.12	775,166	(0.83)
2300 Non-Instructional Salaries, Other	1,512,992	1,658,510	1,441,127	(13.11)	1,468,002	1.86
2400 Instructional Aides, Other	1,615,321	1,681,113	1,561,651	(7.11)	1,511,344	(3.22)
Subtotal	<u>30,452,290</u>	<u>30,127,753</u>	<u>29,381,888</u>	(2.48)	<u>32,075,718</u>	9.17
3000 Employee Benefits						
3100 State Teachers' Retirement System Fund	6,629,694	6,627,082	6,310,430	(4.78)	8,240,281	30.58
3200 Public Employees' Retirement System Fund	3,544,247	3,536,613	3,443,211	(2.64)	4,272,688	24.09
3300 Old Age, Survivors, Disability, and Health Ins.	3,289,722	3,291,732	3,192,106	(3.03)	3,384,772	6.04
3400 Health and Welfare Benefits	24,379,910	23,501,379	21,451,450	(8.72)	23,608,678	10.06
3500 State Unemployment Insurance	297,570	297,777	81,776	(72.54)	299,770	266.57
3600 Workers' Compensation Insurance	2,285,060	2,293,229	2,281,372	(0.52)	2,382,048	4.41
3900 Other Benefits	1,164,619	1,166,169	1,117,307	(4.19)	1,184,549	6.02
Subtotal	<u>41,590,822</u>	<u>40,713,981</u>	<u>37,877,652</u>	(6.97)	<u>43,372,786</u>	14.51
TOTAL SALARIES/BENEFITS	137,356,296	136,281,668	131,786,560	(10.84)	143,017,185	8.52
Salaries/Benefits Cost % of Total Expenditures	78%	83%	86%		83%	

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Expenditures by Object	2015-16 Adopted Budget	2015-16 Allocated Budget	2015-16 Estimated Expenses	% change 15/16 Est/ 15/16 Budget	2016-17 Tentative Budget	% change 16/17 Tent/ 15/16 Est
4000 Books and Supplies						
4100 Textbooks	0	0	0	-	0	-
4200 Other Books	5,907	19,313	4,918	(74.54)	4,243	(13.73)
4300 Instructional Supplies	1,614	4,268	2,616	(38.71)	780	(70.18)
4400 Media Supplies	0	0	0	-	0	-
4500 Maintenance Supplies	188,581	189,324	185,479	(2.03)	184,477	(0.54)
4600 Non-Instructional Supplies	675,145	874,745	550,756	(37.04)	748,306	35.87
4700 Food Supplies	13,637	18,613	10,191	(45.25)	13,356	31.06
Subtotal	<u>884,884</u>	<u>1,106,263</u>	<u>753,960</u>	(31.85)	<u>951,162</u>	26.16
5000 Services and Other Operating Expenses						
5100 Personal & Consultant Svcs	926,973	1,144,315	767,958	(32.89)	827,007	7.69
5200 Travel & Conference Expenses	196,644	285,070	199,889	(29.88)	279,956	40.06
5300 Dues & Memberships	153,455	156,485	147,966	(5.44)	156,271	5.61
5400 Insurance	2,143,033	2,143,033	1,940,000	(9.47)	1,940,000	-
5500 Utilities & Housekeeping Svcs	4,797,107	4,781,980	3,937,926	(17.65)	4,527,759	14.98
5600 Rents, Leases & Repairs	3,762,647	3,410,610	3,234,622	(5.16)	3,886,807	20.16
5700 Legal, Election & Audit Exp	1,041,368	1,274,956	1,158,507	(9.13)	1,567,190	35.28
5800 Other Operating Exp & Services	5,818,610	7,197,440	6,674,830	(7.26)	6,485,397	(2.84)
5900 Other (Transp., Postge, Reprod., Spec. Proj., etc.)	16,869,094	3,328,537	700,123	(78.97)	6,540,556	834.20
Subtotal	<u>35,708,931</u>	<u>23,722,426</u>	<u>18,761,821</u>	(20.91)	<u>26,210,943</u>	39.70
6000 Sites, Buildings, Books, and Equipment						
6100 Sites & Site Improvements	0	64,806	64,805	(0.00)	0	(100.00)
6200 Buildings	5,000	911,593	911,594	0.00	0	(100.00)
6300 Library Books	3,043	8,133	3,358	(58.71)	2,500	(25.55)
6400 Equipment	1,682,915	2,364,055	1,422,959	(39.81)	1,495,172	5.07
Subtotal	<u>1,690,958</u>	<u>3,348,587</u>	<u>2,402,716</u>	(28.25)	<u>1,497,672</u>	(37.67)
Subtotal, Expenditures (1000 - 6000)	<u>175,641,069</u>	<u>164,458,944</u>	<u>153,705,057</u>	(6.54)	<u>171,676,962</u>	11.69

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

Expenditures by Object	2015-16 Adopted Budget	2015-16 Allocated Budget	2015-16 Estimated Expenses	% change 15/16 Est/ 15/16 Budget	2016-17 Tentative Budget	% change 16/17 Tent/ 15/16 Est
7000 Other Outgo						
7200 Intrafund Transfers Out	0	0	0	-	0	-
7300 Interfund Transfers Out	3,250,000	17,687,722	17,687,722	-	1,750,000	(90.11)
7600 Other Student Aid	0	0	0	-	0	-
Subtotal	<u>3,250,000</u>	<u>17,687,722</u>	<u>17,687,722</u>	-	<u>1,750,000</u>	(90.11)
Subtotal, Expenditures (1000 - 7000)	<u>178,891,069</u>	<u>182,146,666</u>	<u>171,392,779</u>	(5.90)	<u>173,426,962</u>	1.19
7900 Reserve for Contingencies						
7910 Estimated COLA	1,468,618	1,468,618	0	(100.00)	0	-
7910 Estimated Restoration/Access/Growth	0	0	0	-	0	-
7930 Board Policy Contingency (5%)	8,944,553	8,944,553	0	(100.00)	8,671,349	-
7940 Revolving Cash Accounts	100,000	100,000	0	(100.00)	100,000	-
7940 Vacation Payout	50,000	50,000	0	(100.00)	250,000	-
7950 Budget Stabilization	13,690,485	12,138,371	0	(100.00)	13,690,485	-
Total Designated	<u>24,253,656</u>	<u>22,701,542</u>	<u>0</u>	(100.00)	<u>22,711,834</u>	-
7910 Unrestricted Contingency	616,584	826,634	36,583,015	4,325.54	6,684,639	(81.73)
Subtotal Expenditures (7900)	<u>24,870,240</u>	<u>23,528,176</u>	<u>36,583,015</u>	55.49	<u>29,396,472</u>	(19.64)
Total Expenditures, Other Outgo and Ending Fund Balance	<u>\$203,761,309</u>	<u>\$205,674,842</u>	<u>\$207,975,794</u>	1.12	<u>\$202,823,434</u>	(2.48)

Rancho Santiago Community College District
Tentative Budget
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Santa Ana College	Fund 11 Unrestricted	%	Fund 13 One-Time	%	Fund 11/13 Unrestricted	%	Fund 12 Restricted	%	Fund 11/12/13 Combined	%
Academic Salaries	44,271,796		2,553,626		46,825,422		6,757,064		53,582,486	
Classified Salaries	12,287,097		90,003		12,377,100		8,482,641		20,859,741	
Employee Benefits	19,201,348		459,913		19,661,261		4,478,447		24,139,708	
Supplies & Materials	430,995		135,636		566,631		1,961,302		2,527,933	
Other Operating Exp & Services	8,099,501		3,324,365		11,423,866		6,567,262		17,991,128	
Capital Outlay	74,453		83,377		157,830		3,706,148		3,863,978	
Other Outgo	0		826,261		826,261		1,545,811		2,372,072	
Grand Total	\$84,365,190	55.17%	\$7,473,181	92.75%	\$91,838,371	57.06%	\$33,498,675	47.85%	\$125,337,046	54.27%

Santiago Canyon College	Fund 11 Unrestricted	%	Fund 13 One-Time	%	Fund 11/13 Unrestricted	%	Fund 12 Restricted	%	Fund 11/12/13 Combined	%
Academic Salaries	19,881,615		0		19,881,615		3,303,198		23,184,813	
Classified Salaries	6,216,645		0		6,216,645		4,004,637		10,221,282	
Employee Benefits	9,291,173		0		9,291,173		2,332,295		11,623,468	
Supplies & Materials	77,706		0		77,706		1,304,371		1,382,077	
Other Operating Exp & Services	4,359,040		0		4,359,040		6,175,704		10,534,744	
Capital Outlay	8,412		0		8,412		1,503,985		1,512,397	
Other Outgo	(456,537)		0		(456,537)		483,885		27,348	
Grand Total	\$39,378,054	25.75%	\$0	0.00%	\$39,378,054	24.46%	\$19,108,075	27.29%	\$58,486,129	25.32%

District Services	Fund 11 Unrestricted	%	Fund 13 One-Time	%	Fund 11/13 Unrestricted	%	Fund 12 Restricted	%	Fund 11/12/13 Combined	%
Academic Salaries	861,644		0		861,644		29,706		891,350	
Classified Salaries	13,481,973		0		13,481,973		2,766,059		16,248,032	
Employee Benefits	6,897,724		0		6,897,724		1,093,200		7,990,924	
Supplies & Materials	285,215		21,610		306,825		223,057		529,882	
Other Operating Exp & Services	6,305,281		342,756		6,648,037		12,651,325		19,299,362	
Capital Outlay	1,331,430		0		1,331,430		149,747		1,481,177	
Other Outgo	0		219,774		219,774		487,749		707,523	
Grand Total	\$29,163,267	19.07%	\$584,140	7.25%	\$29,747,407	18.48%	\$17,400,843	24.86%	\$47,148,250	20.41%

Total Expenditures-excludes Institutional Costs	\$152,906,511	100.00%	\$8,057,321	100.00%	\$160,963,832	100.00%	\$70,007,593	100.00%	\$230,971,425	100.00%
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Institutional Costs	Fund 11 Unrestricted	%	Fund 13 One-Time	%	Fund 11/13 Unrestricted	%	Fund 12 Restricted	%	Fund 11/12/13 Combined	%
Employee Benefits-retiree benefits/local experience charge	7,522,628		0		7,522,628		0		7,522,628	
Election	125,000		125,000		250,000		0		250,000	
Other Operating Exp & Services-prop&liability ins	1,940,000		1,590,000		3,530,000		0		3,530,000	
Other Outgo-Interfund Transfers	1,750,000		0		1,750,000		0		1,750,000	
Other Outgo-Board Policy Contingency	0		8,671,348		8,671,348		0		8,671,348	
Other Outgo-Reserves	0		20,135,626		20,135,626		0		20,135,626	
Grand Total	\$11,337,628		\$30,521,974		\$41,859,602		\$0		\$41,859,602	

Total Expenditures-includes Institutional Costs	\$164,244,139		\$38,579,295		\$202,823,434		\$70,007,593		\$272,831,027	
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Rancho Santiago Community College District
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Unrestricted General Fund Revenue Budget - Fund 11					
<u>Revenues by Source</u>	2014-15 Actual Revenue	2015-16 Revised Budget	2015-16 Estimated Revenue	2016-17 Tentative Budget	% change 16/17 Tent/ 15/16 Est
8100 Federal Revenues					
8110 Forest Reserve	\$0	\$0	\$0	\$0	-
Total Federal Revenues	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	-
8600 State Revenues					
8611 Apprenticeship Allowance	1,494,100	2,538,900	2,538,900	2,538,900	-
8612 State General Apportionment	51,934,506	53,042,488	48,696,211	60,809,599 *	24.88
8612 Base Allocation Increase	0	6,763,458	6,763,458	0 *	*
8612 State General Apportionment-Deficit	(434,275)	(1,537,518)	(1,076,263)	(1,076,263) *	-
8612 State General Apportionment&EPA-prior year adjustment	3,071,377	0	998,296	0	(100.00)
8619 Other General Apportionments-Enrollment Fee Admin-2%	250,674	284,586	284,586	284,586	-
8619 Other General Apportionments-Part-Time Faculty Compensator	691,647	601,066	601,066	674,926	12.29
8619 Other General Apportionments-Full-time Faculty Allocation	0	1,537,621	1,537,621	0 *	(100.00)
8630 Education Protection Account	24,593,717	23,946,110	23,946,110	24,480,078 *	2.23
8672 Homeowners' Property Tax Relief	295,246	360,129	360,129	360,129 *	-
8681 State Lottery Proceeds	3,844,324	4,125,006	4,125,006	4,200,032	1.82
8682 State Mandated Costs	2,087,869	813,482	813,268	740,000	(9.01)
Total State Revenues	<u>87,829,185</u>	<u>92,475,328</u>	<u>89,588,388</u>	<u>93,011,987</u>	3.82
8800 Local Revenues					
8809 RDA Funds - Other	2,111,500	2,575,574	2,575,574	2,575,574 *	-
8811 Tax Allocation, Secured Roll	39,961,546	48,744,446	48,744,446	48,744,446 *	-
8812 Tax Allocation, Supplement Roll	1,144,948	1,396,589	1,396,589	1,396,589 *	-
8813 Tax Allocation, Unsecured Roll	1,529,150	1,865,232	1,865,232	1,865,232 *	-
8816 Prior Years' Taxes	662,064	807,575	807,575	807,575 *	-
8817 Education Revenue Augmentation Fund (ERAF)	281,777	0	4,346,277	0 *	(100.00)
8818 RDA Funds - Pass Thru AB	147,273	179,641	179,641	179,641 *	-
8819 RDA Funds - Residuals	3,673,735	4,481,163	4,481,163	4,481,163 *	-
8820 Contrib, Gifts, Grants & Endowment	0	0	0	0	-
8850 Rents and Leases	306,795	275,952	275,952	275,952	-

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Unrestricted General Fund Revenue Budget - Fund 11

<u>Revenues by Source</u>	2014-15 Actual Revenue	2015-16 Revised Budget	2015-16 Estimated Revenue	2016-17 Tentative Budget	% change 16/17 Tent/ 15/16 Est
8860 Interest & Investment Income	271,538	180,000	257,121	225,000	(12.49)
8867 Gain(Loss)on Invest-Unrealized	0	0	0	0	-
8874 CCC Enrollment Fees	8,744,537	8,051,780	8,051,780	8,051,780 *	-
8880 Nonresident Tuition	2,100,223	2,331,909	2,805,841	2,600,000	(7.34)
8885 Student ID & ASB Fees	0	0	0	0	-
8890 Other Local Revenues (Student Transcript/Representation/ Discounts/Fines/Instr. Mat./Health Serv. Use Fees, etc.)	318,605	24,200	24,200	24,200	-
8891 Other Local Rev - Special Proj	0	0	0	0	-
Total Local Revenues	<u>61,253,691</u>	<u>70,914,061</u>	<u>75,811,391</u>	<u>71,227,152</u>	(6.05)
8900 Other Financing Sources					
8910 Proceeds-Sale of Equip & Suppl	8,977	5,000	8,449	5,000	(40.82)
8981 Interfund Transfer In	0	0	0	0	-
Total Other Sources	<u>8,977</u>	<u>5,000</u>	<u>8,449</u>	<u>5,000</u>	(40.82)
Total Revenues	<u>149,091,853</u>	<u>163,394,389</u>	<u>165,408,228</u>	<u>164,244,139</u>	(0.70)
Net Beginning Balance	0	0	0	0	-
Adjustments to Beginning Balance	0	0	0	0	-
Adjusted Beginning Fund Balance	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	-
Total Revenues, Other Financing Sources and Beginning Fund Balance	<u>\$149,091,853</u>	<u>\$163,394,389</u>	<u>\$165,408,228</u>	<u>\$164,244,139</u>	(0.70)

* Component of Apportionment

\$152,675,543

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Unrestricted General Fund Expenditure Budget - Fund 11

<u>Expenditures by Object</u>	2014-15 Actual Expenses	2015-16 Revised Budget	2015-16 Estimated Expenses	2016-17 Tentative Budget	% change 16/17 Tent/ 15/16 Est
1000 Academic Salaries					
1100 Instructional Salaries, Regular Contract	\$24,572,146	\$28,244,153	\$26,155,920	\$27,948,892	6.85
1200 Non-Instructional Salaries, Regular Contract	13,107,642	13,562,061	12,826,070	13,336,781	3.98
1300 Instructional Salaries, Other Non-Regular	22,662,453	22,340,338	24,114,812	22,515,331	(6.63)
1400 Non-Instructional Salaries, Other Non-Regular	1,094,530	1,197,584	1,334,420	1,214,051	(9.02)
Subtotal	<u>61,436,771</u>	<u>65,344,136</u>	<u>64,431,222</u>	<u>65,015,055</u>	0.91
2000 Classified Salaries					
2100 Non-Instructional Salaries, Regular Full Time	25,537,190	25,984,748	25,574,766	28,308,059	10.69
2200 Instructional Aides, Regular Full Time	926,184	780,723	781,685	775,166	(0.83)
2300 Non-Instructional Salaries, Other	1,319,172	1,510,191	1,401,127	1,397,108	(0.29)
2400 Instructional Aides, Other	1,739,760	1,675,151	1,555,689	1,505,382	(3.23)
Subtotal	<u>29,522,306</u>	<u>29,950,813</u>	<u>29,313,267</u>	<u>31,985,715</u>	9.12
3000 Employee Benefits					
3100 State Teachers' Retirement System Fund	4,931,599	6,621,680	6,306,930	7,919,035	25.56
3200 Public Employees' Retirement System Fund	3,380,628	3,530,776	3,440,211	4,269,552	24.11
3300 Old Age, Survivors, Disability, and Health Ins.	3,134,793	3,282,276	3,187,606	3,342,947	4.87
3400 Health and Welfare Benefits	21,293,207	23,490,897	21,440,968	23,580,007	9.98
3500 State Unemployment Insurance	83,366	297,630	81,676	298,439	265.39
3600 Workers' Compensation Insurance	2,222,909	2,286,667	2,277,872	2,318,594	1.79
3900 Other Benefits	1,111,263	1,165,619	1,116,757	1,184,299	6.05
Subtotal	<u>36,157,765</u>	<u>40,675,545</u>	<u>37,852,020</u>	<u>42,912,873</u>	13.37
TOTAL SALARIES/BENEFITS	127,116,842	135,970,494	131,596,509	139,913,643	6.32
Salaries/Benefits Cost % of Total Expenditures	87%	85%	86%	86%	

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Unrestricted General Fund Expenditure Budget - Fund 11

Expenditures by Object	2014-15 Actual Expenses	2015-16 Revised Budget	2015-16 Estimated Expenses	2016-17 Tentative Budget	% change 16/17 Tent/ 15/16 Est
4000 Books and Supplies					
4100 Textbooks	0	0	0	0	-
4200 Other Books	3,165	15,978	1,583	4,243	168.04
4300 Instructional Supplies	4,793	4,268	2,616	780	(70.18)
4400 Media Supplies	0	0	0	0	-
4500 Maintenance Supplies	160,168	182,324	179,929	181,977	1.14
4600 Non-Instructional Supplies	491,121	687,231	527,638	593,560	12.49
4700 Food Supplies	10,424	15,111	9,691	13,356	37.82
Subtotal	<u>669,671</u>	<u>904,912</u>	<u>721,457</u>	<u>793,916</u>	10.04
5000 Services and Other Operating Expenses					
5100 Personal & Consultant Svcs	552,354	1,016,799	696,558	763,007	9.54
5200 Travel & Conference Expenses	129,556	250,623	193,889	245,956	26.85
5300 Dues & Memberships	159,857	156,485	147,966	156,271	5.61
5400 Insurance	1,800,000	2,143,033	1,940,000	1,940,000	-
5500 Utilities & Housekeeping Svcs	4,103,786	4,756,980	3,924,926	4,502,759	14.72
5600 Rents, Leases & Repairs	3,108,267	3,343,010	3,204,622	3,854,051	20.27
5700 Legal, Election & Audit Exp	819,098	1,191,882	1,081,507	1,185,190	9.59
5800 Other Operating Exp & Services	2,811,407	6,281,288	6,040,830	6,110,870	1.16
5900 Other (Transp., Postage, Reproduction, Special Proj., etc.)	858,979	1,034,737	670,123	2,070,718	209.01
Subtotal	<u>14,343,304</u>	<u>20,174,837</u>	<u>17,900,421</u>	<u>20,828,822</u>	16.36
6000 Sites, Buildings, Books, and Equipment					
6100 Sites & Site Improvements	321,928	64,806	64,805	0	(100.00)
6200 Buildings	2,266,239	911,593	911,594	0	(100.00)
6300 Library Books	22,932	8,133	3,358	2,500	(25.55)
6400 Equipment	1,297,378	2,099,635	1,322,959	1,411,795	6.71
Subtotal	<u>3,908,477</u>	<u>3,084,167</u>	<u>2,302,716</u>	<u>1,414,295</u>	(38.58)
Subtotal, Expenditures (1000 - 6000)	<u>146,038,294</u>	<u>160,134,410</u>	<u>152,521,103</u>	<u>162,950,676</u>	6.84

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

Expenditures by Object	2014-15 Actual Expenses	2015-16 Revised Budget	2015-16 Estimated Expenses	2016-17 Tentative Budget	% change 16/17 Tent/ 15/16 Est
7000 Other Outgo					
7200 Intrafund Transfers Out	(10,697)	0	0	0	-
7300 Interfund Transfers Out	0	1,762,000	1,762,000	1,750,000	(0.68)
7600 Other Student Aid	0	0	0	0	-
Subtotal	<u>(10,697)</u>	<u>1,762,000</u>	<u>1,762,000</u>	<u>1,750,000</u>	<u>(0.68)</u>
Subtotal, Expenditures (1000 - 7000)	<u>146,027,597</u>	<u>161,896,410</u>	<u>154,283,103</u>	<u>164,700,676</u>	<u>6.75</u>
7900 Reserve for Contingencies					
7910 Estimated COLA	0	1,468,618	0	0	-
7910 Estimated Restoration/Access/Growth	0	0	0	0	-
7950 Budget Stabilization	0	0	0	0	-
Total Designated	<u>0</u>	<u>1,468,618</u>	<u>0</u>	<u>0</u>	<u>-</u>
7910 Unrestricted Contingency	3,064,256	29,361	11,125,125	(456,537)	(104.10)
Subtotal Expenditures (7900)	<u>3,064,256</u>	<u>1,497,979</u>	<u>11,125,125</u>	<u>(456,537)</u>	<u>(104.10)</u>
Total Expenditures, Other Outgo and Ending Fund Balance	<u><u>\$149,091,853</u></u>	<u><u>\$163,394,389</u></u>	<u><u>\$165,408,228</u></u>	<u><u>\$164,244,139</u></u>	<u>(0.70)</u>

Rancho Santiago Community College District
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Restricted General Fund Revenue Budget - Fund 12						
<u>Revenues by Source</u>		2014-15 Actual Revenue	2015-16 Revised Budget	2015-16 Estimated Revenue	2016-17 Tentative Budget	% change 16/17 Tent/ 15/16 Est
8100	Federal Revenues					
8120	Higher Education Act	\$3,511,881	\$5,111,512	4,111,512	\$5,087,342	23.73
8130	Workforce Investment Act (JTPA)	152,286	435,941	435,941	449,091	3.02
8140	Temporary Assistance for Needy Families (TANF)	96,817	96,801	96,801	96,801	-
8150	Student Financial Aid	16,044	134,661	134,661	131,562	(2.30)
8170	Vocational Technical Education Act (VTEA)	1,813,232	1,543,551	1,543,551	1,543,551	-
8199	Other Federal Revenues (ABE, CAMP, SBA, Gear Up, NSF)	5,535,453	6,656,948	5,656,948	6,655,798	17.66
	Total Federal Revenues	<u>11,125,713</u>	<u>13,979,414</u>	<u>11,979,414</u>	<u>13,964,145</u>	16.57
8600	State Revenues					
8622	Extended Opportunity Programs & Services (EOPS)	1,530,510	2,106,387	1,606,387	2,103,131	30.92
8623	Disabled Students Programs & Services (DSPS)	1,935,163	2,180,396	2,180,396	2,180,396	-
8625	CalWORKS	391,181	427,777	427,777	427,777	-
8626	Telecomm./Technology Infrastructure Prog. (TTIP)	14,452	24,794	24,794	24,794	-
8629	Other Gen Categorical Apport-BSI	1,233,051	1,449,744	1,449,744	1,456,442	0.46
8629	Other Gen Categorical Apport-CARE	73,605	116,165	116,165	128,649	10.75
8629	Other Gen Categorical Apport-Equal Employment Opportunity	9,263	16,340	16,340	16,340	-
8629	Other Gen Categorical Apport-Instructional Equipment	1,146,811	1,140,000	1,140,000	1,140,000	-
8629	Other Gen Categorical Apport-Matriculation-Credit	3,594,514	8,068,047	4,068,047	7,900,986	94.22
8629	Other Gen Categorical Apport-Matriculation-Non-Credit	1,594,346	2,799,723	1,799,723	2,799,723	55.56
8629	Other Gen Categorical Apport-Student Equity	574,034	4,314,858	1,314,858	4,040,608	207.30
8629	Other Gen Categorical Apport-Student Financial Aid Admin	991,490	1,040,270	1,040,270	1,040,270	-
8659	Other Reimb Categorical Allow-Career Tech/Econ Dev	6,066,508	22,947,797	16,198,422	22,659,237	39.89
8659	Other Reimb Categorical Allow-Other	2,055,871	3,291,841	3,291,841	3,291,841	-
8681	State Lottery Proceeds	1,104,150	1,208,038	1,208,038	1,230,009	1.82
	Total State Revenues	<u>22,314,949</u>	<u>51,132,177</u>	<u>35,882,802</u>	<u>50,440,203</u>	40.57

Rancho Santiago Community College District
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Restricted General Fund Revenue Budget - Fund 12					
<u>Revenues by Source</u>	2014-15 Actual Revenue	2015-16 Revised Budget	2015-16 Estimated Revenue	2016-17 Tentative Budget	% change 16/17 Tent/ 15/16 Est
8800 Local Revenues					
8820 Contrib, Gifts, Grants & Endowment	61	561	561	561	-
8831 Contract Instructional Service	55,972	66,559	66,559	66,559	-
8876 Health Services Fees	1,231,808	1,205,754	1,205,754	1,205,754	-
8882 Parking Fees & Bus Passes	936,649	937,000	937,000	937,000	-
8890 Other Local Revenues (Instr. Mat./Health Serv. Use Fees, etc.)	158,543	193,040	193,040	193,040	-
8891 Other Local Rev - Special Proj	184,570	421,013	421,013	415,513	(1.31)
Total Local Revenues	<u>2,567,603</u>	<u>2,823,927</u>	<u>2,823,927</u>	<u>2,818,427</u>	(0.19)
8900 Other Financing Sources					
8910 Proceeds-Sale of Equip & Suppl	0	0	0	0	-
8981 Interfund Transfer In	0	0	0	0	-
8999 Revenue - Clearing	0	0	0	0	-
Total Other Sources	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	-
Total Revenues	<u>36,008,265</u>	<u>67,935,518</u>	<u>50,686,143</u>	<u>67,222,775</u>	32.63
Net Beginning Balance	2,337,231	2,784,818	2,784,818	2,784,818	-
Adjustments to Beginning Balance	0	0	0	0	-
Adjusted Beginning Fund Balance	<u>2,337,231</u>	<u>2,784,818</u>	<u>2,784,818</u>	<u>2,784,818</u>	-
Total Revenues, Other Financing Sources and Beginning Fund Balance	<u>\$38,345,496</u>	<u>\$70,720,336</u>	<u>\$53,470,961</u>	<u>\$70,007,593</u>	30.93

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

<u>Expenditures by Object</u>	2014-15 Actual Expenses	2015-16 Revised Budget	2015-16 Estimated Expenses	2016-17 Tentative Budget	% change 16/17 Tent/ 15/16 Est
1000 Academic Salaries					
1100 Instructional Salaries, Regular Contract	\$499,484	\$272,976	\$293,302	\$198,721	(32.25)
1200 Non-Instructional Salaries, Regular Contract	2,492,946	3,930,956	3,423,126	3,823,629	11.70
1300 Instructional Salaries, Other Non-Regular	331,706	378,098	283,784	389,773	37.35
1400 Non-Instructional Salaries, Other Non-Regular	3,923,900	5,742,318	4,417,591	5,677,845	28.53
Subtotal	<u>7,248,036</u>	<u>10,324,348</u>	<u>8,417,803</u>	<u>10,089,968</u>	19.86
2000 Classified Salaries					
2100 Non-Instructional Salaries, Regular Full Time	5,715,361	8,146,091	6,782,144	8,070,964	19.00
2200 Instructional Aides, Regular Full Time	2,548	85,247	81,497	96,132	17.96
2300 Non-Instructional Salaries, Other	2,890,321	5,470,485	3,579,190	5,437,024	51.91
2400 Instructional Aides, Other	1,058,236	1,592,874	1,281,000	1,649,217	28.74
Subtotal	<u>9,666,466</u>	<u>15,294,697</u>	<u>11,723,831</u>	<u>15,253,337</u>	30.11
3000 Employee Benefits					
3100 State Teachers' Retirement System Fund	532,667	1,001,272	811,957	980,637	20.77
3200 Public Employees' Retirement System Fund	890,987	1,337,425	1,005,435	1,326,690	31.95
3300 Old Age, Survivors, Disability, and Health Ins.	739,333	1,154,472	863,430	1,140,359	32.07
3400 Health and Welfare Benefits	2,062,102	3,615,086	2,435,244	3,569,158	46.56
3500 State Unemployment Insurance	7,603	17,266	9,805	18,420	87.86
3600 Workers' Compensation Insurance	409,742	617,060	486,682	612,306	25.81
3900 Other Benefits	177,491	260,796	207,902	256,372	23.31
Subtotal	<u>4,819,925</u>	<u>8,003,377</u>	<u>5,820,455</u>	<u>7,903,942</u>	35.80
TOTAL SALARIES/BENEFITS	21,734,427	33,622,422	25,962,089	33,247,247	28.06

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

<u>Expenditures by Object</u>	2014-15 Actual Expenses	2015-16 Revised Budget	2015-16 Estimated Expenses	2016-17 Tentative Budget	% change 16/17 Tent/ 15/16 Est
4000 Books and Supplies					
4100 Textbooks	60	8,061	8,000	8,061	0.76
4200 Other Books	119,682	259,413	132,071	204,327	54.71
4300 Instructional Supplies	1,140,272	2,218,264	1,230,512	2,232,947	81.46
4400 Media Supplies	0	0	0	0	-
4500 Maintenance Supplies	566	32,537	31,307	32,537	3.93
4600 Non-Instructional Supplies	311,954	845,539	381,777	755,671	97.94
4700 Food Supplies	126,905	277,690	164,880	255,187	54.77
Subtotal	<u>1,699,439</u>	<u>3,641,504</u>	<u>1,948,547</u>	<u>3,488,730</u>	79.04
5000 Services and Other Operating Expenses					
5100 Personal & Consultant Svcs	7,210,616	18,677,718	15,594,521	18,608,672	19.33
5200 Travel & Conference Expenses	380,355	1,023,987	543,876	1,012,485	86.16
5300 Dues & Memberships	30,679	36,697	27,646	37,112	34.24
5400 Insurance	61,593	61,393	61,113	61,393	0.46
5500 Utilities & Housekeeping Svcs	1,347	44,132	33,799	51,107	51.21
5600 Rents, Leases & Repairs	258,543	883,698	321,024	845,859	163.49
5700 Legal, Election & Audit Exp	0	0	0	0	-
5800 Other Operating Exp & Services	513,103	1,215,834	580,113	1,125,610	94.03
5900 Other (Transp., Postage, Reproduction, Special Proj., etc.)	409,864	2,996,497	936,226	3,652,053	290.08
Subtotal	<u>8,866,100</u>	<u>24,939,956</u>	<u>18,098,318</u>	<u>25,394,291</u>	40.31
6000 Sites, Buildings, Books, and Equipment					
6100 Sites & Site Improvements	0	0	0	0	-
6200 Buildings	0	109,300	109,300	112,925	3.32
6300 Library Books	65,731	143,313	130,263	115,107	(11.63)
6400 Equipment	2,423,678	5,690,198	3,275,542	5,131,848	56.67
Subtotal	<u>2,489,409</u>	<u>5,942,811</u>	<u>3,515,105</u>	<u>5,359,880</u>	52.48
Subtotal, Expenditures (1000 - 6000)	<u>34,789,375</u>	<u>68,146,693</u>	<u>49,524,059</u>	<u>67,490,148</u>	36.28

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

Expenditures by Object	2014-15 Actual Expenses	2015-16 Revised Budget	2015-16 Estimated Expenses	2016-17 Tentative Budget	% change 16/17 Tent/ 15/16 Est
7000 Other Outgo					
7200 Intrafund Transfers Out	10,645	0	34	0	(100.00)
7300 Interfund Transfers Out	0	0	0	0	-
7500 Teacher's Stipend	0	1,000	0	0	-
7600 Other Student Aid	760,658	1,434,657	1,162,050	1,403,012	20.74
Subtotal	<u>771,303</u>	<u>1,435,657</u>	<u>1,162,084</u>	<u>1,403,012</u>	20.73
Subtotal, Expenditures (1000 - 7000)	<u>35,560,678</u>	<u>69,582,350</u>	<u>50,686,143</u>	<u>68,893,160</u>	35.92
7900 Reserve for Contingencies					
7920 Restricted Contingency-Campus Health Services-3250	0	154,861	0	154,861	-
7920 Restricted Contingency-Health Services-3450	0	471,823	0	471,823	-
7920 Restricted Contingency-Safety & Parking-3610	0	511,302	0	487,749	-
Total Designated	<u>0</u>	<u>1,137,986</u>	<u>0</u>	<u>1,114,433</u>	-
7910 Unrestricted Contingency	2,784,818	0	2,784,818	0	(100.00)
Subtotal Expenditures (7900)	<u>2,784,818</u>	<u>1,137,986</u>	<u>2,784,818</u>	<u>1,114,433</u>	(59.98)
Total Expenditures, Other Outgo and Ending Fund Balance	<u><u>\$38,345,496</u></u>	<u><u>\$70,720,336</u></u>	<u><u>\$53,470,961</u></u>	<u><u>\$70,007,593</u></u>	30.93

Rancho Santiago Community College District
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Unrestricted - One-Time - General Fund Revenue Budget - Fund 13						
<u>Revenues by Source</u>		2014-15 Actual Revenue	2015-16 Revised Budget	2015-16 Estimated Revenue	2016-17 Tentative Budget	% change 16/17 Tent/ 15/16 Est
8100	Federal Revenues					
	Total Federal Revenues	\$0	\$0	\$0	\$0	-
8600	State Revenues					
8611	Apprenticeship Allowance	0	0	29,437	0	-
8682	State Mandated Costs	0	16,079,186	16,079,186	1,900,000	(88.18)
8699	Other Misc State Revenue	0	0	350,000	0	-
	Total State Revenues	<u>0</u>	<u>16,079,186</u>	<u>16,458,623</u>	<u>1,900,000</u>	(88.46)
8800	Local Revenues					
8850	Rentals Short-term	43,945	136,536	41,820	41,819	(0.00)
8885	Student ID & ASB Fees	252,863	0	0	0	-
8890	Other Local Revenues (Student Transcript/Representation/ Discounts/Fines/Instr. Mat./Health Serv. Use Fees, etc.)	255,627	147,604	149,996	54,461	(63.69)
8891	Other Local Rev - Special Proj	0	0	0	0	-
	Total Local Revenues	<u>552,435</u>	<u>284,140</u>	<u>191,816</u>	<u>96,280</u>	(49.81)
8900	Other Financing Sources					
8981	Interfund Transfer In	0	0	0	0	-
	Total Revenues	<u>552,435</u>	<u>16,363,326</u>	<u>16,650,439</u>	<u>1,996,280</u>	(88.01)
	Net Beginning Balance	27,266,692	25,917,127	25,917,127	36,583,015	41.15
	Adjustments to Beginning Balance	0	0	0	0	-
	Adjusted Beginning Fund Balance	<u>27,266,692</u>	<u>25,917,127</u>	<u>25,917,127</u>	<u>36,583,015</u>	41.15
	Total Revenues, Other Financing Sources and Beginning Fund Balance	<u>\$27,819,127</u>	<u>\$42,280,453</u>	<u>\$42,567,566</u>	<u>\$38,579,295</u>	(9.37)

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

<u>Expenditures by Object</u>	2014-15 Actual Expenses	2015-16 Revised Budget	2015-16 Estimated Expenses	2016-17 Tentative Budget	% change 16/17 Tent/ 15/16 Est
1000 Academic Salaries					
1100 Instructional Salaries, Regular Contract	\$0	\$0	\$0	\$0	-
1200 Non-Instructional Salaries, Regular Contract	23,506	59,861	59,861	0	(100.00)
1300 Instructional Salaries, Other Non-Regular	0	0	0	2,553,626	-
1400 Non-Instructional Salaries, Other Non-Regular	118,885	35,937	35,937	0	(100.00)
Subtotal	<u>142,391</u>	<u>95,798</u>	<u>95,798</u>	<u>2,553,626</u>	2,565.64
2000 Classified Salaries					
2100 Non-Instructional Salaries, Regular Full Time	20,510	22,659	22,659	13,147	(41.98)
2200 Instructional Aides, Regular Full Time	0	0	0	0	-
2300 Non-Instructional Salaries, Other	29,769	148,319	40,000	70,894	77.24
2400 Instructional Aides, Other	18,583	5,962	5,962	5,962	-
Subtotal	<u>68,862</u>	<u>176,940</u>	<u>68,621</u>	<u>90,003</u>	31.16
3000 Employee Benefits					
3100 State Teachers' Retirement System Fund	12,205	5,402	3,500	321,246	9,078.46
3200 Public Employees' Retirement System Fund	2,474	5,837	3,000	3,136	4.53
3300 Old Age, Survivors, Disability, and Health Ins.	5,457	9,456	4,500	41,825	829.44
3400 Health and Welfare Benefits	10,123	10,482	10,482	28,671	173.53
3500 State Unemployment Insurance	104	147	100	1,331	1,231.00
3600 Workers' Compensation Insurance	5,083	6,562	3,500	63,454	1,712.97
3900 Other Benefits	605	550	550	250	(54.55)
Subtotal	<u>36,051</u>	<u>38,436</u>	<u>25,632</u>	<u>459,913</u>	1,694.29
TOTAL SALARIES/BENEFITS	247,304	311,174	190,051	3,103,542	1,533.00

Rancho Santiago Community College District
Tentative Budget
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Unrestricted - One-Time - General Fund Expenditure Budget - Fund 13					
Expenditures by Object	2014-15 Actual Expenses	2015-16 Revised Budget	2015-16 Estimated Expenses	2016-17 Tentative Budget	% change 16/17 Tent/ 15/16 Est
4000 Books and Supplies					
4100 Textbooks	0	0	0	0	-
4200 Other Books	0	3,335	3,335	0	(100.00)
4300 Instructional Supplies	6,705	0	0	0	-
4400 Media Supplies	0	0	0	0	-
4500 Maintenance Supplies	864	7,000	5,550	2,500	(54.95)
4600 Non-Instructional Supplies	7,875	187,514	23,118	154,746	569.37
4700 Food Supplies	1,459	3,502	500	0	(100.00)
Subtotal	16,903	201,351	32,503	157,246	383.79
5000 Services and Other Operating Expenses					
5100 Personal & Consultant Svcs	75,905	127,516	71,400	64,000	(10.36)
5200 Travel & Conference Expenses	22,100	34,447	6,000	34,000	466.67
5300 Dues & Memberships	3,495	0	0	0	-
5400 Insurance	0	0	0	0	-
5500 Utilities & Housekeeping Svcs	66,798	25,000	13,000	25,000	92.31
5600 Rents, Leases & Repairs	32,407	67,600	30,000	32,756	9.19
5700 Legal, Election & Audit Exp	8,217	83,074	77,000	382,000	396.10
5800 Other Operating Exp & Services	1,706,924	916,152	634,000	374,527	(40.93)
5900 Other (Transp., Postage, Reproduction, Special Proj., etc.)	358,512	2,293,800	30,000	4,469,838	14,799.46
Subtotal	2,274,358	3,547,589	861,400	5,382,121	524.81
6000 Sites, Buildings, Books, and Equipment					
6100 Sites & Site Improvements	18,433	0	0	0	-
6200 Buildings	0	0	0	0	-
6300 Library Books	0	0	0	0	-
6400 Equipment	19,258	264,420	100,000	83,377	(16.62)
Subtotal	37,691	264,420	100,000	83,377	(16.62)
Subtotal, Expenditures (1000 - 6000)	2,576,256	4,324,534	1,183,954	8,726,286	637.05

Rancho Santiago Community College District
Tentative Budget
2016-17

Unrestricted - One-Time - General Fund Expenditure Budget - Fund 13					
Expenditures by Object	2014-15 Actual Expenses	2015-16 Revised Budget	2015-16 Estimated Expenses	2016-17 Tentative Budget	% change 16/17 Tent/ 15/16 Est
7000 Other Outgo					
7200 Intrafund Transfers Out	0	0	0	0	-
7300 Interfund Transfers Out	2,390,000	15,925,722	15,925,722	0	(100.00)
7600 Other Student Aid	0	0	0	0	-
Subtotal	<u>2,390,000</u>	<u>15,925,722</u>	<u>15,925,722</u>	<u>0</u>	<u>(100.00)</u>
Subtotal, Expenditures (1000 - 7000)	<u>4,966,256</u>	<u>20,250,256</u>	<u>17,109,676</u>	<u>8,726,286</u>	<u>(49.00)</u>
7900 Reserve for Contingencies					
7930 Board Policy Contingency (5%)	0	8,944,553	0	8,671,348	-
7940 Revolving Cash Accounts	0	100,000	0	100,000	-
7940 Employee Vacation Payout	0	50,000	0	250,000	-
7950 Budget Stabilization	0	12,138,371	0	13,690,485	-
Total Designated	<u>0</u>	<u>21,232,924</u>	<u>0</u>	<u>22,711,833</u>	<u>-</u>
7910 Unrestricted Contingency	22,852,871	797,273	25,457,890	7,141,176	(71.95)
Subtotal Expenditures (7900)	<u>22,852,871</u>	<u>22,030,197</u>	<u>25,457,890</u>	<u>29,853,009</u>	<u>17.26</u>
Total Expenditures, Other Outgo and Ending Fund Balance	<u>\$27,819,127</u>	<u>\$42,280,453</u>	<u>\$42,567,566</u>	<u>\$38,579,295</u>	<u>(9.37)</u>

**RSCCD - 2016-17 Tentative Budget SB 361 Revenue Allocation Simulation for Unrestricted General Fund -- FD 11
Based on 15-16 Second Period Reported FTES**

	SAC/CEC	SAC	CEC	SCC/OEC	SCC	OEC	District Services	Institutional Cost	TOTAL
APPORTIONMENT REVENUE									
Base Allocation	\$ 4,590,931	\$ 4,590,931		\$ 3,443,198	\$ 3,443,198				\$ 8,034,129
Grandfathered or Approved Center	\$ 1,147,732		\$ 1,147,732	\$ 1,147,732		\$ 1,147,732			\$ 2,295,465
Base Allocation Increase/FT Faculty	\$ 5,845,735	\$ 4,466,728	\$ 1,379,007	\$ 2,455,344	\$ 1,950,900	\$ 504,444			\$ 8,301,079
FTES Base	\$ 95,135,031	\$ 73,334,424	\$ 21,800,607	\$ 39,986,102	\$ 32,032,119	\$ 7,953,983			\$ 135,121,132
Subtotal	\$ 106,719,429	\$ 82,392,083	\$ 24,327,346	\$ 47,032,377	\$ 37,426,217	\$ 9,606,160	\$ -	\$ -	\$ 153,751,806
Projected COLA - 0%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			\$ -
Estimated Restoration/Access/Growth - 0%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			\$ -
Deficit Coefficient -	\$ (757,919)	\$ (579,126)	\$ (178,793)	\$ (318,344)	\$ (252,941)	\$ (65,403)			\$ (1,076,263)
Allocation for Full-time Faculty	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			\$ -
Property Tax Deficit Factor (ERAF)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			\$ -
Enrollment Fee Deficit Factor	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			\$ -
TOTAL ESTIMATED APPORTIONMENT REVENUE	\$ 105,961,509	\$ 81,812,956	\$ 24,148,553	\$ 46,714,033	\$ 37,173,277	\$ 9,540,757	\$ -	\$ -	\$ 152,675,543
<i>Percentages</i>	<i>69.40%</i>	<i>53.59%</i>	<i>15.82%</i>	<i>30.60%</i>	<i>24.35%</i>	<i>6.25%</i>			
OTHER STATE REVENUE									
Lottery, Unrestricted	\$ 2,968,515	\$ 2,287,138	\$ 681,377	\$ 1,231,517	\$ 982,267	\$ 249,249			\$ 4,200,032
State Mandate Cost	\$ 521,118	\$ 521,118		\$ 218,882	\$ 218,882				\$ 740,000
Part-Time Faculty Compensation	\$ 475,292	\$ 363,171	\$ 112,121	\$ 199,634	\$ 158,620	\$ 41,014			\$ 674,926
Subtotal, Other State Revenue	\$ 3,964,926	\$ 3,171,427	\$ 793,499	\$ 1,650,032	\$ 1,359,769	\$ 290,264	\$ -	\$ -	\$ 5,614,958
TOTAL ESTIMATED REVENUE	\$ 109,926,435	\$ 84,984,383	\$ 24,942,052	\$ 48,364,066	\$ 38,533,045	\$ 9,831,020	\$ -	\$ -	\$ 158,290,501
<i>Percentages</i>	<i>69.45%</i>	<i>53.69%</i>	<i>15.76%</i>	<i>30.55%</i>	<i>24.34%</i>	<i>6.21%</i>			
Less Institutional Cost Expenditures								* \$ 11,337,628	
Less Net District Services Expenditure									\$ 28,419,481
									\$ 118,533,392
ESTIMATED REVENUE	\$ 82,316,710	\$ 63,639,240	\$ 18,677,470	\$ 36,216,682	\$ 28,854,875	\$ 7,361,807			\$ 118,533,392
BUDGET EST. EXPENDITURES FOR FY 2016-17									
SAC/CEC Expenses	\$ 84,365,190	\$ 73,962,156	\$ 10,403,034						\$ 84,365,190
SCC/OEC Expenses				\$ 39,834,591	\$ 34,311,868	\$ 5,522,723			\$ 39,834,591
District Services Expenses							\$ 29,163,267		\$ 29,163,267
Institutional Cost									
Retirees Instructional/local experience charge								\$ 3,663,502	\$ 3,663,502
Retirees Non-Instructional/local experience charge								\$ 3,859,126	\$ 3,859,126
All Risks Insurance								\$ -	\$ -
Property & Liability								\$ 1,940,000	\$ 1,940,000
Election								\$ 125,000	\$ 125,000
Interfund Transfer								\$ 1,750,000	\$ 1,750,000
TOTAL ESTIMATED EXPENDITURES	\$ 84,365,190	\$ 73,962,156	\$ 10,403,034	\$ 39,834,591	\$ 34,311,868	\$ 5,522,723	\$ 29,163,267	\$ 11,337,628	\$ 164,700,676
Percent of Total Estimated Expenditures	51.22%	44.91%	6.32%	24.19%	20.83%	3.35%	17.71%	6.88%	
ESTIMATED EXPENSES UNDER/(OVER) REVENUE	\$ (2,048,480)	\$ (10,322,916)	\$ 8,274,436	\$ (3,617,909)	\$ (5,456,993)	\$ 1,839,084			\$ (5,666,389)
OTHER STATE REVENUE									
Apprenticeship				\$ 2,538,900	\$ 2,538,900				\$ 2,538,900
Enrollment Fees 2%								\$ 284,586	\$ 284,586
LOCAL REVENUE									
Non Resident Tuition	\$ 2,000,000	\$ 2,000,000		\$ 600,000	\$ 600,000				\$ 2,600,000
Interest/Investments	\$ -	\$ -		\$ -	\$ -			\$ 225,000	\$ 225,000
Rents/Leases	\$ 48,480	\$ 48,480		\$ 22,472	\$ 22,472		\$ 205,000		\$ 275,952
Proceeds-Sale of Equipment	\$ -	\$ -		\$ -	\$ -			\$ 5,000	\$ 5,000
Other Local	\$ -	\$ -		\$ -	\$ -			\$ 24,200	\$ 24,200
Subtotal, Other Local Revenue	\$ 2,048,480	\$ 2,048,480	\$ -	\$ 3,161,372	\$ 3,161,372	\$ -	\$ 205,000	\$ 538,786	\$ 5,953,638
ESTIMATED ENDING BALANCE FOR 6/30/17	\$ (0)	\$ (8,274,436)	\$ 8,274,436	\$ (456,537)	\$ (2,295,621)	\$ 1,839,084			\$ (456,537)

Vacant Funded Positions as of 5/11/2016 - Projected Annual Salary and Benefits Savings

Fund	Management/ Academic/ Confidential	Title	Reasons	Site	Effective Date	Notes	2015-16 Annual Budgeted Sal/Ben	Total Unr. General Fund by Site
11	Childress, Curtis	Director of Academic Support	Retirement	District	12/16/2015		62,737	
11	Didion, John	Executive Vice Chancellor of HR & Educational Services	Retirement	District	8/19/2016		-	
11	Johnson, Douglas	Director, Information Systems	Retirement	District	12/30/2015	Reorg#939 eliminated Director position and down graded to Application Specialist	58,253	120,990
55%-fd 11 45%-fd 12	Aguilar Beltran, Maria	Coordinator Physical Disabled	took another coord	SAC	7/30/2015		69,163	
11	Brown, Stephen	Assistant Professor/Nursing	Resignation	SAC	10/16/2015	AC16-0525 - fund Assistant Professor of Nursing	89,236	
11	Burke, Jeffrey	Assistant Professor/Math Center	Resignation	SAC	8/1/2016		-	
11	Carrera, Cheryl	Dean, Science, Math, & Health	Return to teaching	SAC	8/15/2016	FY 16-17 moved to SCC to take Yorba position - AC16-0497	-	
11	Dennis, Karen	Professor/Coordinator, Basic Skills	Retirement	SAC	7/23/2015	AC16-0524 - Assistant Professor/Mathematics-Basic Skills (Non-credit)	124,091	
11	Dooley, Bennie Allen	Dean, Business Division	Resignation	SAC	8/1/2014	AC14-0393 - Madeline Grant interim Dean	-	
11	Dutton, Donald	Professor/Adapted Computer Technology	Retirement	SAC	6/5/2015	AC16-0538 - fund Assistant Professor of Assistive Technology (Adapted) DSPS	122,394	
11	Finch, John	Asst. Dean, CJ Academies	Retirement	SAC	4/15/2015	AC15-0481	123,134	
11	Grant, Madeline	Professor, Management/Marketing	Interim assignmer	SAC	9/23/2014	Interim Dean, Business Division	135,172	
11	Issa, Kamal	Professor, French	Retirement	SAC	12/10/2015	AC16-0520 - Assistant Professor/Music (Instrumental Ensembles/Jazz History)	77,152	
11	Kanzler, Dietrich	Professor, Machine Tech	Retirement	SAC	6/3/2016	AC16-0535 - Assistant Professor/Counselor = 91.26%	-	
11	Kikawa, Eve	Professor, Dance	Promotion Dean of	SAC	8/20/2013	AC16-0517 - fund Assistant Professor of Studio Arts	127,576	
11	Martinez, Erlinda	President	Retirement	SAC	6/30/2016		-	
73.3%-fd 11 26.7%-fd 12	McClure, Caren	Professor, Math	Retirement	SAC	6/4/2016	AC16-0514 - fund Assistant Professor of Mathematics	-	1,350,081
11	Morris, Marilou	Professor, Communication Studies	Retirement	SAC	6/3/2016		-	
11	Pugh, James	Professor, Child Dev/Educ	Retirement	SAC	6/5/2015	AC16-0533 - fund Assistant Professor of Human Development	124,097	
11	Saliba, Elizabeth	Librarian/Associate Professor	Resignation	SAC	6/6/2015	AC16-0516 - fund Assistant Professor/Librarian	112,074	
11	Siddons, Alan	Professor, Kinesiology	Retirement	SAC	6/5/2015	AC16-0514 - fund Assistant Professor of Mathematics	127,480	
11	Yang, Chang-Ching	Librarian/Associate Professor	Retirement	SAC	6/6/2015	AC16-0518 - fund Assistant Professor of Communication Studies	118,509	
11	Assistant Professor/Accounting	Professor, Accounting	New position FY 16	SAC		AC16-0507	-	
11	Assistant Professor/Law	Professor, Law	New position FY 16	SAC		AC16-0508	-	
11	Assistant Professor/Marketing	Professor, Marketing	New position FY 16	SAC		AC16-0509	-	
11	Assistant Professor/English	Professor, English	New position FY 16	SAC		AC16-0510	-	
11	Assistant Professor/Ethnic Studies	Professor, Ethnic Studies	New position FY 16	SAC		AC16-0512	-	
11	Assistant Professor/Psychology	Professor, Psychology	New position FY 16	SAC		AC16-0513	-	
11	Assistant Professor/Biology	Professor, Biology	New position FY 16	SAC		AC16-0515	-	
11	Assistant Professor/Communications and Media Studies (Journalism and New Media)	Professor, Communication & Media	New position FY 16	SAC		AC16-0519	-	
11	Assistant Professor/Television-Video Communications	Professor, TV/Video/Comm Media	New position FY 16	SAC		AC16-0521	-	
11	Assistant Professor/Medical Assistant	Professor, Medical Assistant	New position FY 16	SAC		AC16-0526	-	
11	Francis, Jane	Professor, Mathematics	Retirement	SCC	6/2/2016	AC16-0497 - fund Assistant Professor of Math - filled by Matthew Cotter	-	
11	Freidenrich, Sandra	Librarian	Retirement	SCC	6/2/2016	AC16-0542 - fund Assistant Professor/Librarian	-	
11	Houska, Robert	Professor, Biology	Retirement	SCC	6/2/2016		-	
11	Isbell, James	Professor, English	transfer to take new	SCC	8/15/2016	AC16-0504 - fund Assistant Professor of English	-	
11	Jordan, Ethel	Coordinator OEC/Cont Ed Div	Retirement	SCC	12/19/2015	AC16-0493 - fund Assistant Professor/Coordinator ABE/HSS (Noncredit)	75,057	
11	Kennedy, James	Dean, Instr & Std Svcs	Promotion	OEC	8/1/2011	Promotion to VP CEC effective March 11,2014-Mary W	-	
11	Mora, Aracely	Vice President of Academic Affairs	Retirement	SCC	6/30/2016		-	
11	Nance, Craig	Professor, Math	Retirement	SCC	6/4/2016	AC16-0499 - fund Assistant Professor of Anthropology	-	
11	Powell, Kay	Professor, ESL	Retirement	SCC	12/11/2015	AC16-0528 - fund Assistant Professor of Political Science	63,617	355,523
11	Smith, John	Professor, Math	Retirement	SCC	6/2/2016	AC16-0504 - fund Assistant Professor of English	-	
11	Summers, Georgia	Professor, English/Humanities/Women's Studies	Retirement	SCC	6/4/2016	AC16-0503 - fund Assitant Professor of Women's Studies	-	
11	Yorba, Joseph	Assistant Professor, Mathematics	Resignation	SCC	12/11/2015	Cheryl Carrera to fill this replacement in FY 16-17 - AC16-0497	66,917	
11	Walker, Mary	Coordinator, ESL Integrated	Retirement	SCC	6/30/2016	Interim Dean Instruction & Student Services - retirement 6/30/16	149,932	
11	Weispfenning, John	AF-President, SCC	Resignation	SCC	7/15/2016	Resignation effective 7-15-2016	-	
11	Wilson, Connie	Professor/Coordinator, Office Technology	Retirement	SCC	6/30/2015	Defund position in October 2015 to cover reorg# 866 upgrade Research Spec to Research Analyst and take Voelcker off of special project that will end	-	
11	Assistant Professor/Reading	Professor, Reading	New position FY 16	SCC		AC16-0498	-	
11	Assistant Professor/Sociology	Professor, Sociology	New position FY 16	SCC		AC16-0500	-	
11	Assistant Professor/History	Professor, History	New position FY 16	SCC		AC16-0501	-	

Vacant Funded Positions as of 5/11/2016 - Projected Annual Salary and Benefits Savings

Fund	Management/ Academic/ Confidential	Title	Reasons	Site	Effective Date	Notes	2015-16 Annual Budgeted Sal/Ben	Total Unr. General Fund by Site
11	Assistant Professor/Accounting	Professor, Accounting	New position FY 16	SCC		AC16-0536	-	
11	Assistant Professor/Computer Science	Professor, Computer Science	New position FY 16	SCC		AC16-0537	-	
							1,826,594	
	Classified	Title	Reasons	Site	Effective Date	Notes	2015-16 Annual Budgeted Salary/Ben	Total Unr. General Fund by Site
11	Administrative Secretary	Administrative Secretary-P/T	reorg #856	District		reorg #856 - CL14-0584 (cancelled reorg#829)	26,432	
11	Business Systems Analyst	Business Systems Analyst	Reorg#817/CL13-0482	District	10/18/2013	Reorg#817/CL13-0482 was cancelled. New Req#CL14-0523 job description being updated	99,941	
11	Chau, Howard	Technical Specialist III	Promotion	District	1/25/2016	CL 16-0766	50,321	
48%-fd 11 52%-fd 12	Frausto Aguado, Erica	Business Services Coordinator	Resignation	District	9/26/2014	CL14-0608 - FUNDING NEEDS TO BE ALL FD 12 WHEN HIRED	-	359,399
11	Gouldsmith, Kenneth	District Safety Officer	Promotion	District	12/8/2015	Reorg#941 Eliminated District Safety Officer and added Senior Clerk/Communication Center Dispatcher and P/T Officer	48,231	
11	Hunt, Michael	Custodian	Resignation	District	9/22/2015		12,876	
11	Packard, Roxanne	Auxiliary Services Specialist	change to FT	District	9/4/2013	CL16-0776	24,350	
11	PT Reprographic Tech	19 hrs/wk Repographic Tech	Reorg#799	District	9/2/2014	Reorg#799/CL14-0596 - ongoing account shift partial amount to 2320 in FY 15-16	10,468	
60%-fd 11 40%-fd 12	Russell, Suzi	Research Coordinator	Retirement	District	12/30/2014	CL16-0770.Funding Source changed to 100% 12-2218-679000-53340-2130. Funds remain in General fund account 11-0000-679000-53340-2130@55%	65,389	
11	Velasquez, Patti	District Safety Officer	Retirement	District	8/27/2015	Requisition CL15-0740 has been cancelled and replaced with Reorg#940	21,390	
11	Wolf-Sandoval, Laura	Senior Accountant	Retirement	District	4/12/2016	Xiaofei Xu out of class assignment 4/13/16-06/30/16	0	
11	Andreacchi, Bart	Learning Facilitator	Resignation	SAC	8/7/2015	CL 15-0758 (Hired Katleen Dubell and Calvin Fantone)	-	
11	Andrews, Thomas	Skilled Maintenance Worker	Retirement	SAC	3/30/2016		11,864	
11	Armstrong, Dawn	Learning Facilitator	Resignation	SAC	8/6/2015	CL 15-0758 (Hired Katleen Dubell and Calvin Fantone)	-	
11	Arreola, Patricia	CP-Instructional Assistant	Medical Layoff	CEC	3/18/2016	CL16-0798	2,283	
11	Barker, Hillary	General Office Clerk	Promotion	SAC	10/22/2015		10,909	
11	Cartwright, Tasha	Instructional Assistant	Resignation	SAC	6/11/2015		11,272	
11	Castellanos, Margie	Counseling Assistant	Resignation	SAC	6/5/2015	CL15-0721	19,938	
11	Diaz, Ana	Administrative Clerk	Promotion	SAC	9/14/2015		18,954	
11	Donelan, Cynthia	Learning Facilitator	Resignation	SAC	1/28/2016		-	
36%-fd 11 64%-fd 12	Grunbaum, Janet	Job Placement Coordinator	Retirement	SAC	10/22/2015	CL15-0737. Denise Scolaro working out of class	20,912	
11	Houghtaling, Charlotte	Instructional Center Technician	Medical Layoff	SAC	3/2/2015		14,170	240,137
11	Kinney, Gary	Athletic Trainer/Therapist	Retirement	SAC	8/1/2016	CL16-0780	-	
11	Murillo, Raquel	Admissions/Records Spec I	Resignation	CEC	3/18/2016		11,067	
50%-fd 11 50%-fd 12	Ngo, Joseph	Instructional Assistant	Resignation	SAC	10/30/2015		8,803	
11	Ordiano, Cesar	Video Technician	Resignation	SAC	10/19/2015		8,624	
11	Ortiz, Brenda	Library Technician	Promotion	SAC	3/15/2016		8,836	
25%-fd 11 75%-fd 12	Pedroza, Guadalupe	Admission & Records Spec II	Retirement	SAC	12/30/2015		8,508	
11	Rodriguez, Barbara	Admission & Records Spec I	Retirement	SAC	10/22/2015		11,565	
50%-fd 11 50%-fd 12	Sandoval, Juan	Instructional Assistant	Resignation	SAC	2/1/2016		-	
11	Steele, Phyllis	Instructional Assistant	Resignation	SAC	2/5/2015	CL15-0615	15,461	
11	Vo, Hong Ha	Instructional Assistant	Resignation	SAC	5/4/2015	CL15-0683	15,186	
11	Vu, Ruby	Financial Aid Technician	Promotion	SAC	2/7/2016	CL16-0779	26,789	
11	Weiss, Scott	Video Technician	Resignation	SAC	2/29/2016		3,725	
11	Zambrano, Adalberto	Instructional Assistant	Resignation	SAC	8/16/2015		11,271	
11	Barrios, Blanca	Instructional Assistant	Resignation	SCC	9/4/2015	CL15-0725	-	
11	Davenport, Gregory	Instructional Assistant	Resignation	SCC	4/24/2015	CL15-0663	17,823	
28%-fd 11 72%-fd 12	Garcia, Andrea	Student Services Coordinator	Resignation	SCC	2/22/2016	CL16-0801	6,062	
11	Hall, Patricia	Administrative Secretary	Retirement	SCC	4/29/2016		9,296	
11	Holmes, Michelle	Learning Assistant	Resignation	SCC	2/8/2013	fund overload for E. Baez/M. McMullin	11,579	151,141
11	Kramer, Jessica	Instructional Assistant	Resignation	SCC	7/9/2015	CL15-0746	-	
11	Morones, Cristina	Administrative Secretary	Promotion	SCC	12/15/2015	CL16-0761	32,501	
11	Mule, Alexander	CP-Instructional Assistant	Resignation	SCC	6/3/20016	CL16-0802	-	
11	Nguyen, Mai	Adm/Rec Spec II	Promotion	SCC	1/24/2016	CL16-0773	25,865	
11	Rodriguez, Maria	Graduation Specialist	Resignation	SCC	1/15/2016	CL15-0757. Miguel Luna 2ADM-CF-SPGR2 - OOC-Graduation Specialist currently receiving out of class assignment effective 1/2016	23,397	
11	Waldren, William	Student Services Coordinator	Resignation	SCC	2/7/2016	CL16-0781	24,619	
12	Assistant Professor/EOPS (Counselor)	Counselor	New position FY 16	SCC		AC15-0527 - filled by Juana Galvan		
12	Assistant Professor/Coordinator	Coordinator	New position FY 16	SCC		AC16-0539 combined with AC16-0493		
12	Assistant Professor/Coordinator	Coordinator	New position FY 16	SCC		AC16-0529		
12	Assistant Professor/Coordinator	Coordinator	New position FY 16	SCC		AC16-0540		
12	Assistant Professor/Coordinator	Coordinator	New position FY 16	SCC		AC16-0541		
12	Assistant Professor/Coordinator	Coordinator	New position FY 16	SAC		AC16-0522		
12	Assistant Professor/Coordinator	Coordinator	New position FY 16	SAC		AC16-0522		
12	Assistant Professor/Counselor	Counselor	New position FY 16	SAC		AC16-0523		

Vacant Funded Positions as of 5/11/2016 - Projected Annual Salary and Benefits Savings

Fund	Management/ Academic/ Confidential	Title	Reasons	Site	Effective Date	Notes	2015-16 Annual Budgeted Sal/Ben	Total Unr. General Fund by Site
12	Assistant Professor/Counselor	Counselor	New position FY 16	SAC		AC16-0523		
12	Assistant Professor/Counselor	Counselor	New position FY 16	SCC		AC16-0530		
12	Assistant Professor/Coordinat	Coordinator	New position FY 16	SAC		AC16-0531		
12	Assistant Professor/Coordinat	Coordinator	New position FY 16	SAC		AC16-0532		
12	Assistant Professor/Coordinat	Coordinator	New position FY 16	SAC		AC16-0534		
12	Aguirre, Marysol	Admission/Rec Spec I	Resignation	CEC	11/11/2015			
							750,677	
TOTAL							2,577,271	

RANCHO SANTIAGO COMMUNITY COLLEGE DISTRICT
MEASURE E

Projects Cost Summary
04/14/16 on 04/14/16

Special Project Numbers	Description	Project Allocation	Total PY Expenditures	FY 2015-2016		Cumulative Exp & Enc	Project Balance	% Spent
				Expenditures	Encumbrances			
ACTIVE PROJECTS								
SANTA ANA COLLEGE								
3032	Dunlap Hall Renovation	4,166,050	1,216,669	2,861,741	66,727	4,145,137	20,913	99%
3045	Chavez Hall Renovation	400,000	92,867	37,139	33,503	163,509	236,491	41%
3054	Temporary Village Phase 2	3,000,000	5,795	427,885	803,011	1,236,691	1,763,309	41%
TOTAL SANTA ANA COLLEGE		7,566,050	1,315,331	3,326,765	903,241	5,545,337	2,020,713	73%
SANTIAGO CANYON COLLEGE								
3046	Orange Education Center Building Certification	5,000,000	684,592	171,324	2,088,868	2,944,784	2,055,216	59%
3672	SCC Building U Portables Certification	1,100,000	25,965	225,162	20,078	271,205	828,795	25%
3058	SCC Aquatic Bleachers Certification	100,266	-	1,150	14,025	15,175	85,091	15%
TOTAL SANTIAGO CANYON COLLEGE		6,200,266	710,557	397,636	2,122,971	3,231,164	2,969,102	52%
DISTRICT/ DISTRICTWIDE OPERATIONS								
3044	Project Closeout/Certification	513,005	252,393	153,035	88,341	493,769	19,236	96%
TOTAL DISTRICT/DISTRICTWIDE		513,005	252,393	153,035	88,341	493,769	19,236	96%
ACTIVE PROJECTS - ALL SITES		14,279,321	2,278,281	3,877,436	3,114,553	9,270,270	5,009,051	65%

RANCHO SANTIAGO COMMUNITY COLLEGE DISTRICT
MEASURE E

Projects Cost Summary
04/14/16 on 04/14/16

Special Project Numbers	Description	Project Allocation	Total PY Expenditures	FY 2015-2016		Cumulative Exp & Enc	Project Balance	% Spent
				Expenditures	Encumbrances			
COMPLETED PROJECTS/PENDING CLOSEOUT								
SANTA ANA COLLEGE								
3001	Renovation of Buildings / Building "G" Renovation	9,302,490	9,302,490	-	-	9,302,490	-	100%
3002	SAC Library Renovation	339,623	339,623	-	-	339,623	-	100%
3003	Renovate Campus Infrastructure Design/Construct Maintenance/Operations Design/Construct Classroom Building	24,927,689	24,927,689	-	-	24,927,689	-	100%
3007	Child Care/Classroom-Centennial Renovate and Improve Centennial Ed Center	1,662,032	1,662,032	-	-	1,662,032	-	100%
3008	Renovate & Expand Athletic Fields	10,082,438	10,082,438	-	-	10,082,438	-	100%
3013	Acquisition of Land Adjacent to SAC	15,962,453	15,962,453	-	-	15,962,453	-	100%
3016	Design New Child Development Center Construct New Child Development Center	10,362,051	10,362,051	-	-	10,362,051	-	100%
3017	Design Women's Locker Room Construct Women's Locker Room Augment State-Funded PE Seismic Project	14,455,332	14,455,332	-	-	14,455,332	-	100%
3019	Design Sheriff Training Facility Construct Sheriff Training Facility Fire Science Program (Net 6 Facility) Fire Science Prog. @ MCAS, Inc. 2	29,121,885	29,121,885	-	-	29,121,885	-	100%
3020	Design/Construct Digital Media Center	14,000,656	14,000,656	-	-	14,000,656	-	100%
3028	Design & Construct Parking Structure	2,046,955	2,046,955	-	-	2,046,955	-	100%
3029	Parking Lot #11 Expansion and Improvements	10,434,241	10,434,241	-	-	10,434,241	0	100%
3030	Perimeter Site Improvements	6,736,615	6,483,615	253,000	-	6,736,615	0	100%
3031	Tessman Planetarium Upgrade and Restroom Addition	3,686,064	3,671,530	14,534	-	3,686,064	0	100%
3034	SAC Sheriff Training Academy Road	56,239	56,239	-	-	56,239	-	100%
3035	Johnson Center Renovation	49,300	49,300	-	-	49,300	0	100%
3036	Temporary Village	3,868,982	3,868,982	-	-	3,868,982	-	100%
3038	Campus Lighting Upgrade	6,825	6,825	-	-	6,825	-	100%
3042	Central Plant (Design)	3,859	3,859	-	-	3,859	0	100%
3043	Property Acquisition 17th/Bristol	5,110,237	5,110,237	-	-	5,110,237	-	100%
TOTAL SANTA ANA COLLEGE		162,215,966	161,948,431	267,534	-	162,215,965	0	100%
SANTIAGO CANYON COLLEGE								
3004	SCC Infrastructure	37,187,826	37,187,826	-	-	37,187,826	-	100%
3011	Land Acquisition	24,791,777	24,791,777	-	-	24,791,777	-	100%
3012	Acquire Prop & Construct Cont Ed	27,554,640	27,554,640	-	-	27,554,640	-	100%
3014	Construct New Library & Resource Center	4,375,350	4,375,350	-	-	4,375,350	-	100%
3021	Construct Student Services & Classroom Bldg	8,073,049	8,073,049	-	-	8,073,049	-	100%
3022	Humanities Building	32,558,237	32,558,237	-	-	32,558,237	0	100%
3025	Athletics and Aquatics Center: Netting and Sound System	19,940,273	19,940,273	-	-	19,940,273	0	100%
3026	Science and Math Building	26,415,964	26,415,964	-	-	26,415,964	-	100%
3027	Construct Additional Parking Facilities	1,047,212	1,047,212	-	-	1,047,212	-	100%
TOTAL SANTIAGO CANYON COLLEGE		181,944,328	181,944,328	0	0	181,944,328	0	100%
DISTRICT/ DISTRICTWIDE OPERATIONS								
3009	Replace Aging Telephone & Computer Network	14,056,433	14,056,433	-	-	14,056,433	-	100%
3039	LED Lighting Upgrade	157,200	157,200	-	-	157,200	-	100%
TOTAL DISTRICT/DISTRICTWIDE		14,213,633	14,213,633	-	-	14,213,633	-	100%
COMPLETED PROJECTS - ALL SITES		358,373,927	358,106,392	267,534	-	358,373,926	0	100%
RECAP:								
Santa Ana College		169,782,016	163,263,762	3,594,299	903,241	167,761,302	2,020,713	99%
Santiago Canyon College		188,144,594	182,654,885	397,636	2,122,971	185,175,492	2,969,102	98%
District/Districtwide Operations		14,726,638	14,466,026	153,035	88,341	14,707,402	19,236	100%
GRAND TOTAL - ALL SITES		372,653,248	360,384,673	4,144,970	3,114,553	367,644,196	5,009,051	99%
SOURCE OF FUNDS								
ORIGINAL Bond Proceeds		337,000,000						
Refunding Proceeds		5,001,231						
Interest Earned		30,652,017						
Totals		372,653,248						

RANCHO SANTIAGO COMMUNITY COLLEGE DISTRICT

MEASURE Q

Projects Cost Summary
04/14/16 on 04/14/16

Special Project Numbers	Description	Project Allocation	Total PY Expenditures	FY 2015-2016		Cumulative Exp & Enc	Project Balance	% Spent
				Expenditures	Encumbrances			
ACTIVE PROJECTS								
SANTA ANA COLLEGE								
3032	Dunlap Hall Renovation	13,824,912	12,620,659	1,135,306	68,947	13,824,912	0	100%
	Agency Cost		559	-		559		
	Professional Services		1,139,116	252,666	60,548	1,452,330		
	Construction Services		11,480,984	882,640	8,400	12,372,023		
	Furniture and Equipment		-	-		-		
3035	Johnson Student Center	37,766,759	177,508	17,033	2,953,900	3,148,442	34,618,317	8%
	Agency Cost		-	-	-	-		
	Professional Services		177,508	17,033	2,835,912	3,030,454		
	Construction Services		-	-	117,988	117,988		
	Furniture and Equipment		-	-	-	-		
3042	Central Plant Infrastructure	68,170,000	4,151,537	6,873,767	32,231,406	43,256,710	24,913,290	63%
	Agency Cost		316,138	20,960	1,754	338,851		
	Professional Services		3,835,399	1,086,131	7,032,710	11,954,241		
	Construction Services		-	5,766,676	25,196,942	30,963,618		
	Furniture and Equipment		-	-	-	-		
3043	17th & Bristol Street Parking Lot	2,500,000	112,078	16,334	49,588	178,000	2,322,000	7%
	Agency Cost		200	14,849	200	15,249		
	Professional Services		58,882	1,485	49,388	109,755		
	Construction Services		52,996	0	-	52,996		
	Furniture and Equipment		-	-	-	-		
3049	Science Center & Building J Demolition	73,380,861	228,035	650,119	4,197,445	5,075,599	68,305,262	7%
	Agency Cost		-	-	-	-		
	Professional Services		228,035	650,119	4,197,445	5,075,599		
	Construction Services		-	-	-	-		
	Furniture and Equipment		-	-	-	-		
3056	Johnson Demolition	2,500,000	-	605	-	605	2,499,395	0%
	Agency Cost		-	120	-	120		
	Professional Services		-	485	-	485		
	Construction Services		-	-	-	-		
	Furniture and Equipment		-	-	-	-		
TOTAL		198,142,532	17,289,816	8,693,163	39,501,287	65,484,266	132,658,266	33%
ACTIVE PROJECTS		198,142,532	17,289,816	8,693,163	39,501,287	65,484,266	132,658,266	33%

SOURCE OF FUNDS

ORIGINAL Bond Proceeds	198,000,000
Interest Earned	142,532
Totals	198,142,532

Rancho Santiago Community College
Unrestricted General Fund Cash Flow Summary
FY 2015-2016, 2014-2015, 2013-2014
YTD Actuals-April 30, 2016

FY 2015/2016												
	July Actual	August Actual	September Actual	October Actual	November Actual	December Actual	January Actual	February Actual	March Actual	April Actual	May Actual	June Actual
Beginning Fund Balance	\$26,324,953	\$33,695,780	\$28,368,694	\$33,150,054	\$26,320,945	\$22,333,499	\$48,590,860	\$42,487,228	\$37,460,980	\$38,234,083	\$48,067,586	\$48,067,586
Total Revenues	14,244,503	6,444,443	17,588,326	7,209,443	11,458,655	38,552,340	5,752,385	8,326,767	14,201,229	22,425,034		
Total Expenditures	6,873,676	11,771,529	12,806,966	14,038,552	15,446,100	12,294,979	11,856,017	13,353,015	13,428,127	12,591,531		
Change in Fund Balance	7,370,827	(5,327,086)	4,781,361	(6,829,110)	(3,987,446)	26,257,361	(6,103,632)	(5,026,248)	773,103	9,833,503	0	0
Ending Fund Balance	\$33,695,780	\$28,368,694	\$33,150,054	\$26,320,945	\$22,333,499	\$48,590,860	\$42,487,228	\$37,460,980	\$38,234,083	\$48,067,586	\$48,067,586	\$48,067,586

FY 2014/2015												
	July	August	September	October	November	December	January	February	March	April	May	June
Beginning Fund Balance	\$27,674,518	\$32,601,428	\$29,339,609	\$28,683,089	\$21,911,028	\$22,079,847	\$37,546,207	\$38,370,529	\$31,089,085	\$31,214,902	\$39,683,476	\$32,369,099
Total Revenues	12,347,417	7,989,510	12,117,283	7,274,970	13,596,920	27,460,042	13,197,669	5,864,310	12,974,089	20,664,808	5,750,375	10,406,896
Total Expenditures	7,420,507	11,251,330	12,773,804	14,047,030	13,428,102	11,993,681	12,373,347	13,145,754	12,848,272	12,196,234	13,064,752	16,451,041
Change in Fund Balance	4,926,911	(3,261,819)	(656,520)	(6,772,060)	168,818	15,466,361	824,322	(7,281,444)	125,817	8,468,574	(7,314,377)	(6,044,146)
Ending Fund Balance	\$32,601,428	\$29,339,609	\$28,683,089	\$21,911,028	\$22,079,847	\$37,546,207	\$38,370,529	\$31,089,085	\$31,214,902	\$39,683,476	\$32,369,099	\$26,324,953

FY 2013/2014												
	July	August	September	October	November	December	January	February	March	April	May	June
Beginning Fund Balance	\$38,041,016	\$41,887,700	\$38,273,515	\$38,688,688	\$23,991,289	\$19,495,673	\$34,226,443	\$34,753,317	\$30,609,859	\$24,741,132	\$28,277,853	\$19,262,979
Total Revenues	10,633,557	7,512,478	11,348,518	6,107,263	9,095,911	27,141,704	11,706,460	8,127,997	6,265,171	16,419,598	3,812,812	25,254,449
Total Expenditures	6,786,873	11,126,663	10,933,345	20,804,662	13,591,527	12,410,934	11,179,586	12,271,455	12,133,898	12,882,877	12,827,686	16,842,911
Change in Fund Balance	3,846,684	(3,614,185)	415,173	(14,697,399)	(4,495,616)	14,730,770	526,874	(4,143,458)	(5,868,727)	3,536,721	(9,014,874)	8,411,539
Ending Fund Balance	\$41,887,700	\$38,273,515	\$38,688,688	\$23,991,289	\$19,495,673	\$34,226,443	\$34,753,317	\$30,609,859	\$24,741,132	\$28,277,853	\$19,262,979	\$27,674,518

Notes:

¹ Beginning in FY 2015/16, will show cash flow activity for Unrestricted Ongoing General Fund (11) and not Unrestricted One-Time Funds (13)

Fiscal Resources Committee
Executive Conference Room – District Office
1:30 p.m. – 3:00 p.m.

Meeting Minutes for April 27, 2016

FRC Members Present: Michael Collins, John Zarske, Arleen Satele, Michael DeCarbo, Mary Mettler, Peter Hardash, Adam O'Connor, Lee Krichmar, Maria Gil and Steve Eastmond

Alternates/Guests Present: Esmeralda Abejar, Jim Kennedy, Richard Kudlik, Narges Rabii-Rakin and Jose Vargas

1. Welcome: Mr. Hardash called the meeting at 1:31 p.m.
2. State/District Budget Update – Hardash
 - May Revise due out May 12th or 13th. No surprises expected.
 - COLA – Expected to be closer to the .47% due to gas price increase, calculated on a March to March basis.
 - Growth – System is struggling to grow. PERS rate increased from 13.02% to 13.88%, an additional \$300,000+ in cost to the budget
 - The email from Mario Rodriguez – March 25th Update of 2014-15 R1 and 2015-16 P1: Updates were made to correct an over allocation of apportionment growth in 2014-15. Some districts will see a reduction, however, RSCCD was not reduced as the District did not grow. These numbers constantly change at the state level. The \$15 million that was taken away was due to a Chancellor's Office error. The \$15 million will be reallocated on a one-time basis in April to all districts, about \$418,000 one-time for RSCCD which will flow through the model as revenue, however, we have an apportionment deficit of \$1.9 million. The memo refers to Exhibit E, however, that is an error, should read Exhibit D. Exhibit D is Exhibit C closed out.
3. Follow up: 2016/17 RSCCD Tentative Budget, Memo from Chancellor Rodriguez - Hardash
At the last meeting of the FRC, the committee asked Mr. Hardash to forward the following questions to Dr. Rodríguez for response.
 - What is the plan to prioritize for cuts?
 - Will the cuts be based on the split: the colleges by FTES and the district services making a cut of 17.7%?
 - Will the \$2 million from the budget stabilization fund be used first then cuts at the budget centers? What is the timeline for the plan?
 - What is the Chancellor's plan for the budget stabilization fund? How long does the Chancellor foresee stretching out the budget stabilization fund?

Dr. Rodriguez responded, copies of memo were distributed for review and questions. There were no questions or comments from the committee.

4. P-2 FTES Update – Hardash
Mr. Hardash reviewed the FTES Comparison 2014-15 (P-3) Annual to 2015-16 (P-2) Estimated Actuals. Last column, better or worse compares last year's annual FTES to estimated annual, P-2. We are in stabilization, we didn't grow, instead declined. We will be funded for 28,908.08. We will be held harmless in the year we declined.

In order to keep us whole this year, we would need to borrow from summer FTES. We can borrow prior to June 30th so we are not in stabilization this year, but automatically fall into stabilization next year. BOG fee waiver implementation - thousands of students will be

dropped and many district's believe they will see a drop in funded FTES between 5-6%, some district's as much as a 12% drop.

5. Review of Budget Allocation Model (BAM) – Report from Subcommittee – O'Connor
Half of the subcommittee members were able to meet and review the Budget Allocation Model and shared the findings with the rest. The subcommittee believes the BAM seems to be working as intended, therefore, they are not recommending changes for the next year, however, they plan to reconvene in October 2016 to review issues related to the budget stabilization fund, as it will be exhausted soon. Also for discussion will be the language on borrowing, which needs to be clear as well as comparisons of colleges' cost per FTES and staffing per FTES. As a reminder, the BAM must be evaluated yearly to update and document changes but also to demonstrate that the District is reviewing per accreditation guidelines.

6. Informational Handouts - Hardash

- District-wide expenditure report link: <https://intranet.rscsd.edu>
- Vacant Funded Position List as of April 15, 2016
- Measure "E" Project Cost Summary as of March 21, 2016
 - New members to the Measure Q Citizens' Bond Oversight Committee were appointed by the Board of Trustees at their last meeting, quorums has been an issue. The Measure E Citizens' Bond Oversight Committee will need to continue meeting as all of the funds have not been spent down yet. This committee will need new members, several terms will expire this coming December.
- Measure "Q" Project Cost Summary as of March 21, 2016
- Monthly Cash Flow Statement as of March 31, 2016

Mr. Hardash stated that we will begin noting the links to the Physical Resources Committee and the College Budget Committees on future FRC agendas, this helps with accreditation requirements. Mr. O'Connor asked the colleges to please update their websites.

8. Approval of the FRC Minutes – March 23, 2016 – Hardash

Mr. Hardash asked for a motion to approve the Fiscal Resources Committee Minutes of the March 23, 2016 meeting. A motion was made by Dr. Mettler, seconded by Dr. Collins and approved unanimously.

Next meeting: Wednesday, May 18, 2016, 1:30 – 3:00 in the Executive Conference Room, District Office.

The meeting was adjourned at 2:25 p.m.