



# TENTATIVE BUDGET 2016 - 2017



**Rancho Santiago Community College District  
2016-17**

**TENTATIVE BUDGET**

**Submitted on June 13, 2016**

**by**

**Raúl Rodríguez, Ph.D., Chancellor**

**to the**

**BOARD OF TRUSTEES**

**Claudia C. Alvarez, President**

**John R. Hanna, Vice President**

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**Rancho Santiago Community College District**  
**Tentative Budget**

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**Chancellor's Message  
Tentative Budget 2016-17**

The proposed 2016-17 Tentative Budget is the result of a process of participatory governance led by the Planning and Organizational Effectiveness (POE) Committee for general planning related to the budget and the Fiscal Resources Committee (FRC) for reviewing and endorsing the budget assumptions that were used as the basis for this budget. FRC also recommended the Tentative Budget to District Council, our primary participatory governance body, which in turn recommended the budget to me.

The assumptions used for the Tentative Budget are based on the Governor's May Revise. Although the governor acknowledges that the state economy is showing signs of slowing down and cautions that the next recession is getting closer, this revision is still providing some additional funding in 2016-17 with systemwide growth funding of 2% and a base allocation increase, however the Cost of Living Adjustment (COLA) was calculated at zero percent.

For the district's budget, we are not projecting any growth of FTES therefore we are not budgeting any growth revenue. We are budgeting \$1.8 million for the base allocation increase to help offset increasing operating expenses like health insurance premiums and PERS and STRS rate increases. The budget also includes \$2.7 million in unrestricted one-time funding as a Mandate Block Grant and a 5% contingency reserve consistent with Board Policy. Depending on the outcome of the enacted state budget in June, the district will make any necessary changes to its proposed Adopted Budget.

State law requires that districts have an approved budget in place prior to the start of the fiscal year regardless of whether or not the state has an approved budget by that date. The main purpose of the Tentative Budget is to have an approved budget in place by the July 1<sup>st</sup> deadline to allow the district to continue to spend funds to meet our financial obligations. Having reviewed and approved this Tentative Budget, I recommend your review and adoption.

Sincerely,

A handwritten signature in black ink, appearing to read "Raúl Rodríguez", is positioned below the word "Sincerely,".

Raúl Rodríguez, Ph.D.  
Chancellor

**Rancho Santiago Community College District**  
*Tentative Budget*  
**2016-17**

**List of Funds Budgeted**

General Fund

Expenditures	\$ 244,463,585
Board Policy Contingency (5%)	8,778,521
Restricted Reserves	1,464,433
Budget Stabilization	13,690,485
Unrestricted Contingency	7,034,003

Total General Fund	\$ 275,431,027
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Bond Interest and Redemption Funds	50,431,872
Bookstore Fund	11,684,450
Child Development Fund	7,106,346
Capital Outlay Projects Fund	66,546,401
General Obligation Bond Fund - Measure E	6,689,224
General Obligation Bond Fund - Measure Q	168,396,325
Self-Insurance Fund - Property and Liability	5,485,549
Self-Insurance Fund - Workers' Compensation	9,917,643
Retiree Benefits Fund	(3,354,064)
Associated Students Fund	561,330
Representation Fee Trust Fund	245,401
Student Financial Aid Fund	30,236,666
Community Education Fund	1,212,929
Diversified Trust Fund	4,197,316

Total All Funds	\$ 634,788,415
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**Rancho Santiago Community College District**  
*Tentative Budget*  
**2016-17**

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

General Fund

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

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

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

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

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

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

**Rancho Santiago Community College District**  
**Tentative Budget**  
**2016-17**

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

<b>Revenues by Source</b>		<b>2014-15 Actual Revenue</b>	<b>2015-16 Revised Budget</b>	<b>2015-16 Estimated Revenue</b>	<b>2016-17 Tentative Budget</b>	<b>% change 16/17 Tent/ 15/16 Est</b>
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	1,800,000	(73.39)
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

**Rancho Santiago Community College District**  
**Tentative Budget**  
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**General Fund Revenue Budget - Combined - Restricted and Unrestricted - Fund 11, 12, 13**

<b>Revenues by Source</b>	<b>2014-15 Actual Revenue</b>	<b>2015-16 Revised Budget</b>	<b>2015-16 Estimated Revenue</b>	<b>2016-17 Tentative Budget</b>	<b>% change 16/17 Tent/ 15/16 Est</b>
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	3,440,000	(79.64)
8699 Other Misc State Revenue	0	0	350,000	0	(100.00)
Total State Revenues	110,144,134	159,686,691	141,929,813	147,952,190	4.24
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)



**Rancho Santiago Community College District**  
**Tentative Budget**  
**2016-17**

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

<u>Revenues by Source</u>	<b>2014-15 Actual Revenue</b>	<b>2015-16 Revised Budget</b>	<b>2015-16 Estimated Revenue</b>	<b>2016-17 Tentative Budget</b>	<b>% change 16/17 Tent/ 15/16 Est</b>
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>236,063,194</u>	1.43
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>\$275,431,027</u>	5.35

**Rancho Santiago Community College District**  
**Tentative Budget**  
**2016-17**

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

<u>Expenditures by Object</u>	<b>2014-15 Actual Expenses</b>	<b>2015-16 Revised Budget</b>	<b>2015-16 Estimated Expenses</b>	<b>2016-17 Tentative Budget</b>	<b>% change 16/17 Tent/ 15/16 Est</b>
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	6,897,896	19.18
Subtotal	<u>68,827,198</u>	<u>75,764,282</u>	<u>72,944,823</u>	<u>77,664,649</u>	6.47
2000 Classified Salaries					
2100 Non-Instructional Salaries, Regular Full Time	31,273,061	34,153,498	32,379,569	36,395,737	12.40
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	6,904,202	37.53
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>47,331,798</u>	15.15
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
<b>TOTAL SALARIES/BENEFITS</b>	<b>149,098,573</b>	<b>169,904,090</b>	<b>157,748,649</b>	<b>176,273,175</b>	11.74
<b>Salaries/Benefits Cost % of Total Expenditures</b>	<b>81%</b>	<b>73%</b>	<b>78%</b>	<b>73%</b>	

**Rancho Santiago Community College District**  
**Tentative Budget**  
**2016-17**

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

<b>Expenditures by Object</b>	<b>2014-15 Actual Expenses</b>	<b>2015-16 Revised Budget</b>	<b>2015-16 Estimated Expenses</b>	<b>2016-17 Tentative Budget</b>	<b>% change 16/17 Tent/ 15/16 Est</b>
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	4,723,923	32.86
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	12,336,072	653.88
Subtotal	<u>25,483,762</u>	<u>48,662,382</u>	<u>36,860,139</u>	<u>53,739,954</u>	45.79
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>241,310,573</u>	18.74

**Rancho Santiago Community College District**  
**Tentative Budget**  
**2016-17**

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

<u>Expenditures by Object</u>	<b>2014-15 Actual Expenses</b>	<b>2015-16 Revised Budget</b>	<b>2015-16 Estimated Expenses</b>	<b>2016-17 Tentative Budget</b>	<b>% change 16/17 Tent/ 15/16 Est</b>
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>244,463,585</u>	10.08
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	-
7930 Board Policy Contingency (5%)	0	8,944,553	0	8,778,521	-
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>23,839,528</u>	<u>0</u>	<u>23,933,439</u>	-
7910 Unrestricted Contingency	28,701,945	826,634	39,367,833	7,034,003	(82.13)
Subtotal Expenditures (7900)	<u>28,701,945</u>	<u>24,666,162</u>	<u>39,367,833</u>	<u>30,967,442</u>	(21.34)
Total Expenditures, Other Outgo and Ending Fund Balance	<u>\$215,256,476</u>	<u>\$276,395,178</u>	<u>\$261,446,755</u>	<u>\$275,431,027</u>	5.35

**Rancho Santiago Community College District**  
**Tentative Budget**  
**2016-17**

<b>General Fund Revenue Budget - Combined - Unrestricted - Fund 11, 13</b>						
<u>Revenues by Source</u>	<b>2015-16 Adopted Budget</b>	<b>2015-16 Allocated Budget</b>	<b>2015-16 Estimated Revenue</b>	<b>% change 15/16 Est/ 15/16 Budget</b>	<b>2016-17 Tentative Budget</b>	<b>% change 16/17 Tent/ 15/16 Est</b>
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	-	1,800,000	(73.39)
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)	3,440,000	(79.64)
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>97,511,987</u>	(8.05)
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	-

**Rancho Santiago Community College District**  
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**2016-17**

<b>General Fund Revenue Budget - Combined - Unrestricted - Fund 11, 13</b>						
<b>Revenues by Source</b>	<b>2015-16 Adopted Budget</b>	<b>2015-16 Allocated Budget</b>	<b>2015-16 Estimated Revenue</b>	<b>% change 15/16 Est/ 15/16 Budget</b>	<b>2016-17 Tentative Budget</b>	<b>% change 16/17 Tent/ 15/16 Est</b>
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>168,840,419</u>	(7.26)
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>\$205,423,434</u>	(1.23)

**Rancho Santiago Community College District**  
**Tentative Budget**  
**2016-17**

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

<u>Expenditures by Object</u>	<b>2015-16 Adopted Budget</b>	<b>2015-16 Allocated Budget</b>	<b>2015-16 Estimated Expenses</b>	<b>% change 15/16 Est/ 15/16 Budget</b>	<b>2016-17 Tentative Budget</b>	<b>% change 16/17 Tent/ 15/16 Est</b>
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	1,220,051	(10.97)
Subtotal	<u>65,313,184</u>	<u>65,439,934</u>	<u>64,527,020</u>	(1.40)	<u>67,574,681</u>	4.72
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)	1,470,745	2.06
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>32,078,461</u>	9.18
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
<b>TOTAL SALARIES/BENEFITS</b>	<b>137,356,296</b>	<b>136,281,668</b>	<b>131,786,560</b>	<b>(10.84)</b>	<b>143,025,928</b>	<b>8.53</b>
<b>Salaries/Benefits Cost % of Total Expenditures</b>	<b>78%</b>	<b>83%</b>	<b>86%</b>		<b>82%</b>	

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

<u>Expenditures by Object</u>	<b>2015-16 Adopted Budget</b>	<b>2015-16 Allocated Budget</b>	<b>2015-16 Estimated Expenses</b>	<b>% change 15/16 Est/ 15/16 Budget</b>	<b>2016-17 Tentative Budget</b>	<b>% change 16/17 Tent/ 15/16 Est</b>
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)	3,878,064	19.89
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)	8,684,019	1,140.36
Subtotal	<u>35,708,931</u>	<u>23,722,426</u>	<u>18,761,821</u>	(20.91)	<u>28,345,663</u>	51.08
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>173,820,425</u>	13.09



**Rancho Santiago Community College District**  
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**2016-17**

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

<u>Expenditures by Object</u>	<b>2015-16 Adopted Budget</b>	<b>2015-16 Allocated Budget</b>	<b>2015-16 Estimated Expenses</b>	<b>% change 15/16 Est/ 15/16 Budget</b>	<b>2016-17 Tentative Budget</b>	<b>% change 16/17 Tent/ 15/16 Est</b>
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>175,570,425</u>	2.44
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)	8,778,521	-
7940 Revolving Cash Accounts	100,000	100,000	0	(100.00)	100,000	-
7940 Employee 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>22,819,006</u>	-
7910 Unrestricted Contingency	616,584	826,634	36,583,015	4,325.54	7,034,003	(80.77)
Subtotal Expenditures (7900)	<u>24,870,240</u>	<u>23,528,176</u>	<u>36,583,015</u>	55.49	<u>29,853,009</u>	(18.40)
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>\$205,423,434</u>	(1.23)

**Rancho Santiago Community College District**  
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Santa Ana College	Fund 11 Unrestricted	%	Fund 13 One-Time	%	Fund 11/13 Unrestricted	%	Fund 12 Restricted	%	Fund 11/12/13 Combined	%
Academic Salaries	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	9,362,725		3,324,365		12,687,090		6,567,262		19,254,352	
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	
<b>Grand Total</b>	<b>\$85,628,414</b>	<b>55.35%</b>	<b>\$7,473,181</b>	<b>92.75%</b>	<b>\$93,101,595</b>	<b>57.20%</b>	<b>\$33,498,675</b>	<b>47.85%</b>	<b>\$126,600,270</b>	<b>54.39%</b>

Santiago Canyon College	Fund 11 Unrestricted	%	Fund 13 One-Time	%	Fund 11/13 Unrestricted	%	Fund 12 Restricted	%	Fund 11/12/13 Combined	%
Academic Salaries	19,887,615		0		19,887,615		3,303,198		23,190,813	
Classified Salaries	6,219,388		0		6,219,388		4,004,637		10,224,025	
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	4,430,536		0		4,430,536		6,175,704		10,606,240	
Capital Outlay	8,412		0		8,412		1,503,985		1,512,397	
Other Outgo	0		0		0		483,885		483,885	
<b>Grand Total</b>	<b>\$39,914,830</b>	<b>25.80%</b>	<b>\$0</b>	<b>0.00%</b>	<b>\$39,914,830</b>	<b>24.52%</b>	<b>\$19,108,075</b>	<b>27.29%</b>	<b>\$59,022,905</b>	<b>25.36%</b>

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	
<b>Grand Total</b>	<b>\$29,163,267</b>	<b>18.85%</b>	<b>\$584,140</b>	<b>7.25%</b>	<b>\$29,747,407</b>	<b>18.28%</b>	<b>\$17,400,843</b>	<b>24.86%</b>	<b>\$47,148,250</b>	<b>20.26%</b>

<b>Total Expenditures-excludes Institutional Costs</b>	<b>\$154,706,511</b>	<b>100.00%</b>	<b>\$8,057,321</b>	<b>100.00%</b>	<b>\$162,763,832</b>	<b>100.00%</b>	<b>\$70,007,593</b>	<b>100.00%</b>	<b>\$232,771,425</b>	<b>100.00%</b>
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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		0		1,940,000		0		1,940,000	
Other Operating - holding for One-Time expense	0		2,390,000		2,390,000		0		2,390,000	
Other Outgo-Interfund Transfers	1,750,000		0		1,750,000		0		1,750,000	
Other Outgo-Board Policy Contingency	0		8,778,521		8,778,521		0		8,778,521	
Other Outgo-Reserves	0		20,028,453		20,028,453		0		20,028,453	
<b>Grand Total</b>	<b>\$11,337,628</b>		<b>\$31,321,974</b>		<b>\$42,659,602</b>		<b>\$0</b>		<b>\$42,659,602</b>	

<b>Total Expenditures-includes Institutional Costs</b>	<b>\$166,044,139</b>		<b>\$39,379,295</b>		<b>\$205,423,434</b>		<b>\$70,007,593</b>		<b>\$275,431,027</b>	
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**Rancho Santiago Community College District**  
**Tentative Budget**  
**2016-17**

**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	0	0	0	0	-
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	1,800,000 *	(73.39)
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	87,829,185	92,475,328	89,588,388	94,811,987	5.83
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	-

**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
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	61,253,691	70,914,061	75,811,391	71,227,152	(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	8,977	5,000	8,449	5,000	(40.82)
Total Revenues	149,091,853	163,394,389	165,408,228	166,044,139	0.38
Net Beginning Balance	0	0	0	0	-
Adjustments to Beginning Balance	0	0	0	0	-
Adjusted Beginning Fund Balance	0	0	0	0	-
Total Revenues, Other Financing Sources and Beginning Fund Balance	\$149,091,853	\$163,394,389	\$165,408,228	\$166,044,139	0.38

\* Component of Apportionment

\$154,475,543

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

<u>Expenditures by Object</u>	<b>2014-15 Actual Expenses</b>	<b>2015-16 Revised Budget</b>	<b>2015-16 Estimated Expenses</b>	<b>2016-17 Tentative Budget</b>	<b>% change 16/17 Tent/ 15/16 Est</b>
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	1,220,051	(8.57)
Subtotal	<u>61,436,771</u>	<u>65,344,136</u>	<u>64,431,222</u>	<u>65,021,055</u>	0.92
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	1,399,851	(0.09)
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>31,988,458</u>	9.13
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
<b>TOTAL SALARIES/BENEFITS</b>	<b>127,116,842</b>	<b>135,970,494</b>	<b>131,596,509</b>	<b>139,922,386</b>	6.33
<b>Salaries/Benefits Cost % of Total Expenditures</b>	<b>87%</b>	<b>85%</b>	<b>86%</b>	<b>85%</b>	

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

<u>Expenditures by Object</u>	<b>2014-15 Actual Expenses</b>	<b>2015-16 Revised Budget</b>	<b>2015-16 Estimated Expenses</b>	<b>2016-17 Tentative Budget</b>	<b>% change 16/17 Tent/ 15/16 Est</b>
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	669,671	904,912	721,457	793,916	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	3,845,308	19.99
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	3,414,181	409.49
Subtotal	14,343,304	20,174,837	17,900,421	22,163,542	23.82
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	3,908,477	3,084,167	2,302,716	1,414,295	(38.58)
Subtotal, Expenditures (1000 - 6000)	146,038,294	160,134,410	152,521,103	164,294,139	7.72

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

<u>Expenditures by Object</u>	<b>2014-15 Actual Expenses</b>	<b>2015-16 Revised Budget</b>	<b>2015-16 Estimated Expenses</b>	<b>2016-17 Tentative Budget</b>	<b>% change 16/17 Tent/ 15/16 Est</b>
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>166,044,139</u>	<u>7.62</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	0	(100.00)
Subtotal Expenditures (7900)	<u>3,064,256</u>	<u>1,497,979</u>	<u>11,125,125</u>	<u>0</u>	<u>(100.00)</u>
Total Expenditures, Other Outgo and Ending Fund Balance	<u>\$149,091,853</u>	<u>\$163,394,389</u>	<u>\$165,408,228</u>	<u>\$166,044,139</u>	<u>0.38</u>

**Rancho Santiago Community College District**  
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<b>Restricted General Fund Revenue Budget - Fund 12</b>					
<b><u>Revenues by Source</u></b>	<b>2014-15 Actual Revenue</b>	<b>2015-16 Revised Budget</b>	<b>2015-16 Estimated Revenue</b>	<b>2016-17 Tentative Budget</b>	<b>% change 16/17 Tent/ 15/16 Est</b>
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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<b>Restricted General Fund Revenue Budget - Fund 12</b>						
<b><u>Revenues by Source</u></b>		<b>2014-15 Actual Revenue</b>	<b>2015-16 Revised Budget</b>	<b>2015-16 Estimated Revenue</b>	<b>2016-17 Tentative Budget</b>	<b>% change 16/17 Tent/ 15/16 Est</b>
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	8,074,531	19.06
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	5,433,457	51.81
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
<b>TOTAL SALARIES/BENEFITS</b>	<b>21,734,427</b>	<b>33,622,422</b>	<b>25,962,089</b>	<b>33,247,247</b>	28.06

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**Restricted General Fund Expenditure Budget - Fund 12**

<b>Expenditures by Object</b>	<b>2014-15 Actual Expenses</b>	<b>2015-16 Revised Budget</b>	<b>2015-16 Estimated Expenses</b>	<b>2016-17 Tentative Budget</b>	<b>% change 16/17 Tent/ 15/16 Est</b>
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

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**Restricted General Fund Expenditure Budget - Fund 12**

<b>Expenditures by Object</b>	<b>2014-15 Actual Expenses</b>	<b>2015-16 Revised Budget</b>	<b>2015-16 Estimated Expenses</b>	<b>2016-17 Tentative Budget</b>	<b>% change 16/17 Tent/ 15/16 Est</b>
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>\$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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**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	2,700,000	(83.21)
8699 Other Misc State Revenue	0	0	350,000	0	-
Total State Revenues	0	16,079,186	16,458,623	2,700,000	(83.60)
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	552,435	284,140	191,816	96,280	(49.81)
8900 Other Financing Sources					
8981 Interfund Transfer In	0	0	0	0	-
Total Revenues	552,435	16,363,326	16,650,439	2,796,280	(83.21)
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	27,266,692	25,917,127	25,917,127	36,583,015	41.15
Total Revenues, Other Financing Sources and Beginning Fund Balance	\$27,819,127	\$42,280,453	\$42,567,566	\$39,379,295	(7.49)

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

<u>Expenditures by Object</u>	<b>2014-15 Actual Expenses</b>	<b>2015-16 Revised Budget</b>	<b>2015-16 Estimated Expenses</b>	<b>2016-17 Tentative Budget</b>	<b>% change 16/17 Tent/ 15/16 Est</b>
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
<b>TOTAL SALARIES/BENEFITS</b>	<b>247,304</b>	<b>311,174</b>	<b>190,051</b>	<b>3,103,542</b>	1,533.00

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

<b>Expenditures by Object</b>	<b>2014-15 Actual Expenses</b>	<b>2015-16 Revised Budget</b>	<b>2015-16 Estimated Expenses</b>	<b>2016-17 Tentative Budget</b>	<b>% change 16/17 Tent/ 15/16 Est</b>
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	5,269,838	17,466.13
Subtotal	2,274,358	3,547,589	861,400	6,182,121	617.68
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	9,526,286	704.62

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

<b>Expenditures by Object</b>	<b>2014-15 Actual Expenses</b>	<b>2015-16 Revised Budget</b>	<b>2015-16 Estimated Expenses</b>	<b>2016-17 Tentative Budget</b>	<b>% change 16/17 Tent/ 15/16 Est</b>
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>9,526,286</u>	<u>(44.32)</u>
7900 Reserve for Contingencies					
7930 Board Policy Contingency (5%)	0	8,944,553	0	8,778,521	-
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>22,819,006</u>	<u>-</u>
7910 Unrestricted Contingency	22,852,871	797,273	25,457,890	7,034,003	(72.37)
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>\$39,379,295</u>	<u>(7.49)</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
<b>APPORTIONMENT REVENUE</b>									
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	\$ 7,113,320	\$ 5,435,290	\$ 1,678,030	\$ 2,987,759	\$ 2,373,932	\$ 613,827			\$ 10,101,079
FTES Base	\$ 95,135,031	\$ 73,334,424	\$ 21,800,607	\$ 39,986,102	\$ 32,032,119	\$ 7,953,983			\$ 135,121,132
Subtotal	\$ 107,987,014	\$ 83,360,645	\$ 24,626,369	\$ 47,564,792	\$ 37,849,249	\$ 9,715,543	\$ -	\$ -	\$ 155,551,806
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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			\$ -
<b>TOTAL ESTIMATED APPORTIONMENT REVENUE</b>	<b>\$ 107,229,094</b>	<b>\$ 82,781,518</b>	<b>\$ 24,447,576</b>	<b>\$ 47,246,448</b>	<b>\$ 37,596,308</b>	<b>\$ 9,650,140</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 154,475,543</b>
<i>Percentages</i>	<i>69.41%</i>	<i>53.59%</i>	<i>15.83%</i>	<i>30.59%</i>	<i>24.34%</i>	<i>6.25%</i>			
<b>OTHER STATE REVENUE</b>									
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
<b>TOTAL ESTIMATED REVENUE</b>	<b>\$ 111,194,020</b>	<b>\$ 85,952,945</b>	<b>\$ 25,241,075</b>	<b>\$ 48,896,481</b>	<b>\$ 38,956,077</b>	<b>\$ 9,940,404</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 160,090,501</b>
<i>Percentages</i>	<i>69.46%</i>	<i>53.69%</i>	<i>15.77%</i>	<i>30.54%</i>	<i>24.33%</i>	<i>6.21%</i>			
Less Institutional Cost Expenditures									\$ 11,337,628
Less Net District Services Expenditure									\$ 28,419,481
									\$ 120,333,392
<b>ESTIMATED REVENUE</b>	<b>\$ 83,579,934</b>	<b>\$ 64,607,265</b>	<b>\$ 18,972,669</b>	<b>\$ 36,753,457</b>	<b>\$ 29,281,668</b>	<b>\$ 7,471,789</b>			<b>\$ 120,333,392</b>
<b>BUDGET EST. EXPENDITURES FOR FY 2016-17</b>									
SAC/CEC Expenses	\$ 85,628,414	\$ 75,225,380	\$ 10,403,034						\$ 85,628,414
SCC/OEC Expenses				\$ 39,914,830	\$ 34,392,107	\$ 5,522,723			\$ 39,914,830
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
<b>TOTAL ESTIMATED EXPENDITURES</b>	<b>\$ 85,628,414</b>	<b>\$ 75,225,380</b>	<b>\$ 10,403,034</b>	<b>\$ 39,914,830</b>	<b>\$ 34,392,107</b>	<b>\$ 5,522,723</b>	<b>\$ 29,163,267</b>	<b>\$ 11,337,628</b>	<b>\$ 166,044,139</b>
Percent of Total Estimated Expenditures	51.57%	45.30%	6.27%	24.04%	20.71%	3.33%	17.56%	6.83%	
<b>ESTIMATED EXPENSES UNDER/(OVER) REVENUE</b>	<b>\$ (2,048,480)</b>	<b>\$ (10,618,115)</b>	<b>\$ 8,569,635</b>	<b>\$ (3,161,373)</b>	<b>\$ (5,110,439)</b>	<b>\$ 1,949,066</b>			<b>\$ (5,209,852)</b>
<b>OTHER STATE REVENUE</b>									
Apprenticeship				\$ 2,538,900	\$ 2,538,900				\$ 2,538,900
Enrollment Fees 2%								\$ 284,586	\$ 284,586
<b>LOCAL REVENUE</b>									
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
<b>ESTIMATED ENDING BALANCE FOR 6/30/17</b>	<b>\$ 0</b>	<b>\$ (8,569,635)</b>	<b>\$ 8,569,635</b>	<b>\$ 0</b>	<b>\$ (1,949,066)</b>	<b>\$ 1,949,066</b>			<b>\$ 0</b>

**Rancho Santiago Community College District**  
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Bond Interest and Redemption Funds

The Bond Interest and Redemption Fund is the designated fund referred to as the interest and sinking fund. These funds are to be used only for transactions related to the receipt and expenditure of local revenues derived from the property tax levied for the payment of the principal and interest on outstanding bonds of the district. Each separate issuance will be accounted for in its own project code. For budgeting and reporting purposes, we have combined all issuances into one fund for presentation only.

**Rancho Santiago Community College District**  
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<b>Bond Interest and Redemption Funds - Combined - Fund 24</b>					
<b>Revenue Budget</b>					
<u>Revenue by Source</u>	<b>2014-15 Actual Revenue</b>	<b>2015-16 Revised Budget</b>	<b>2015-16 Estimated Revenue</b>	<b>2016-17 Tentative Budget</b>	<b>% change 16/17 Tent/ 15/16 Est</b>
8600 State Revenues					
8671 Voted Indebtedness Levies-HOPTR	\$167,456	\$0	\$0	\$0	-
8800 Local Revenues					
8814 Voted Indebtedness Levies-Secured	23,597,602	25,354,997	25,354,997	25,354,997	-
8815 Voted Indebtedness Levies-Unsecured	2,237,908	782,248	782,248	782,248	-
8860 Interest & Investment Income	69,952	69,755	69,755	69,755	-
8890 Other Local Revenue	11,886	0	0	0	-
Total Local Revenues	<u>25,917,348</u>	<u>26,207,000</u>	<u>26,207,000</u>	<u>26,207,000</u>	-
8900 Other Financing Sources					
8945 Premium From Sale of Bonds	6,075,775	0	0	0	-
8983 Intrafund Transfers In	0	0	0	0	-
Total Revenues and Other Financing Sources	<u>32,160,579</u>	<u>26,207,000</u>	<u>26,207,000</u>	<u>26,207,000</u>	-
Beginning Fund Balance	<u>16,065,547</u>	<u>27,757,365</u>	<u>27,757,365</u>	<u>24,224,872</u>	(12.73)
Adjustment to Beginning Fund Balance	<u>0</u>				-
Adjusted Beginning Fund Balance	<u>16,065,547</u>	<u>27,757,365</u>	<u>27,757,365</u>	<u>24,224,872</u>	(12.73)
Total Revenues, Other Financing Sources and Beginning Fund Balance	<u><u>\$48,226,126</u></u>	<u><u>\$53,964,365</u></u>	<u><u>\$53,964,365</u></u>	<u><u>\$50,431,872</u></u>	(6.55)

**Rancho Santiago Community College District**  
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<b>Bond Interest and Redemption Funds - Combined - Fund 24</b>					
<b>Expenditure Budget</b>					
<u><b>Expenditures by Object</b></u>	<b>2014-15 Actual Expenses</b>	<b>2015-16 Revised Budget</b>	<b>2015-16 Estimated Revenue</b>	<b>2016-17 Tentative Budget</b>	<b>% change 16/17 Tent/ 15/16 Est</b>
5000 Other Operating Expenses					
5885 Investment & Interest Expense	\$11,141	\$10,945	\$10,945	\$10,945	-
7000 Other Outgo					
7110 Debt Payment - Principal	8,139,758	15,582,544	15,582,544	17,171,366	10.20
7120 Debt Payment - Interest	12,317,862	14,146,004	14,146,004	13,824,902	(2.27)
7200 Intrafund Transfer Out	0	0	0	0	-
Subtotal	20,457,620	29,728,548	29,728,548	30,996,268	4.26
Subtotal, Expenditures (1000 - 7000)	20,468,761	29,739,493	29,739,493	31,007,213	4.26
7900 Reserve for Contingencies					
7920 Restricted Contingency	27,757,365	24,224,872	24,224,872	19,424,659	(19.82)
Total Fund Balance	27,757,365	24,224,872	24,224,872	19,424,659	(19.82)
Total Expenditures, Other Outgo and Ending Fund Balance	\$48,226,126	\$53,964,365	\$53,964,365	\$50,431,872	(6.55)

**Rancho Santiago Community College District**  
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Bookstore Fund

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

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<b>Bookstore Fund - Fund 31</b>					
<b>Revenue Budget</b>					
<b><u>Revenues by Source</u></b>	<b>2014-15 Actual Revenue</b>	<b>2015-16 Revised Budget</b>	<b>2015-16 Estimated Revenue</b>	<b>2016-17 Tentative Budget</b>	<b>% change 16/17 Tent/ 15/16 Est</b>
8800 Local Revenues					
8843 Sales-Miscellaneous	\$7,296,675	\$7,473,307	\$7,217,751	\$7,200,000	(0.25)
8850 Rentals Short-Term	43,310	46,019	44,342	46,019	3.78
8890 Other Local Revenues	33,557	51,834	31,855	32,000	0.46
Total Revenues	7,373,542	7,571,160	7,293,948	7,278,019	(0.22)
Beginning Fund Balance	4,192,775	4,336,289	4,336,289	4,406,431	1.62
Total Revenues and Beginning Fund Balance	\$11,566,317	\$11,907,449	\$11,630,237	\$11,684,450	0.47

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<b>Bookstore Fund - Fund 31</b>					
<b>Expenditure Budget</b>					
<b><u>Expenditures by Object</u></b>	<b>2014-15 Actual Expenses</b>	<b>2015-16 Revised Budget</b>	<b>2015-16 Estimated Expenses</b>	<b>2016-17 Tentative Budget</b>	<b>% change 16/17 Tent/ 15/16 Est</b>
2000 Classified Salaries	\$999,526	\$1,039,508	\$951,574	\$1,039,508	9.24
3000 Employee Benefits	381,829	389,169	344,827	389,169	12.86
4000 Books and Supplies	5,005,727	5,802,900	5,067,954	5,726,736	13.00
5000 Services and Other Operating Expenses	339,978	364,032	328,231	357,441	8.90
6000 Sites, Buildings, Books, and Equipment	43,523	55,000	55,000	55,000	-
Subtotal, Expenditures (1000 - 6000)	6,770,583	7,650,609	6,747,586	7,567,854	12.16
7300 Interfund Transfers Out	459,445	476,220	476,220	397,556	(16.52)
Subtotal, Expenditures (1000 - 7000)	7,230,028	8,126,829	7,223,806	7,965,410	10.27
7900 Reserve for Contingencies					
7910 Unrestricted Contingency	4,336,289	3,780,620	4,406,431	3,719,040	(15.60)
Total Expenditures and Ending Fund Balance	\$11,566,317	\$11,907,449	\$11,630,237	\$11,684,450	0.47

*Total of \$1,229,731 of inventory is designated in the Reserve for Contingency Account*

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Child Development Fund

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

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

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

Due to the reimbursement basis of certain grants within the Child Development Fund, as part of the approval of the budget by the Board of Trustees, authorization is given, as needed throughout the fiscal year, for temporary intra-year borrowing from the General Fund up to \$1 million for cash flow purposes.

In addition, with the approval of this budget, authorization is given for an amount not to exceed \$250,000 as a contribution from the Unrestricted General Fund to the Child Development Fund if needed.



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<b>Child Development Fund - Fund 33</b>		<b>Revenue Budget</b>				
<b><u>Revenues by Source</u></b>		<b>2014-15 Actual Revenue</b>	<b>2015-16 Revised Budget</b>	<b>2015-16 Estimated Revenue</b>	<b>2016-17 Tentative Budget</b>	<b>% change 16/17 Tent/ 15/16 Est</b>
8100	Federal Revenues					
8199	Other Federal Revenue	\$2,241,739	\$3,322,405	\$3,272,731	\$2,267,035	(30.73)
8600	State Revenues					
8621	Child Development Apportionment	3,038,291	3,521,191	3,521,191	3,521,191	-
8629	Other Categorical Apportionment	231,076	242,630	242,630	242,630	-
8659	Other Reimb Categorical	62,029	159,747	159,747	0	(100.00)
8699	Other Miscellaneous State Revenue	102,478	312,684	312,684	230,730	(26.21)
	Total State Revenues	<u>3,433,874</u>	<u>4,236,252</u>	<u>4,236,252</u>	<u>3,994,551</u>	(5.71)
8800	Local Revenues					
8860	Interest & Investment Income	736	0	0	0	-
8866	Gain(Loss)on Invest-Realized	0	0	0	0	-
8871	Child Development Services	418,543	573,914	573,914	573,032	(0.15)
8890	Other Local Rev	0	8,000	8,000	8,000	-
8893	Outlawed Checks	250	0	0	0	-
	Total Local Revenues	<u>419,529</u>	<u>581,914</u>	<u>581,914</u>	<u>581,032</u>	(0.15)
8900	Other Financing Sources					
8981	Interfund Transfers In	140,000	250,000	250,000	250,000 *	-
	Total Other Financing Sources	<u>140,000</u>	<u>250,000</u>	<u>250,000</u>	<u>250,000</u>	-
	Total Revenues	<u>6,235,142</u>	<u>8,390,571</u>	<u>8,340,897</u>	<u>7,092,618</u>	(14.97)
	Beginning Fund Balance	0	15,913	15,913	13,728	(13.73)
	Total Revenues, Other Financing Sources and Beginning Fund Balance	<u><u>\$6,235,142</u></u>	<u><u>\$8,406,484</u></u>	<u><u>\$8,356,810</u></u>	<u><u>\$7,106,346</u></u>	(14.96)

\* This amount represents the budgeted contribution from the unrestricted general fund.

**Rancho Santiago Community College District**  
**Tentative Budget**  
**2016-17**

<b>Child Development Fund - Fund 33</b>					
<b>Expenditure Budget</b>					
<u>Expenditures by Object</u>	<b>2014-15 Actual Expenses</b>	<b>2015-16 Revised Budget</b>	<b>2015-16 Estimated Expenses</b>	<b>2016-17 Tentative Budget</b>	<b>% change 16/17 Tent/ 15/16 Est</b>
1000 Academic Salaries					
1200 Non-instructional Salaries, Regular Contract	\$2,115,305	\$2,613,643	\$2,613,643	\$2,329,313	(10.88)
1400 Non-instructional Salaries, Other Non-Regular	74,255	74,835	84,115	58,035	(31.01)
Subtotal	<u>2,189,560</u>	<u>2,688,478</u>	<u>2,697,758</u>	<u>2,387,348</u>	(11.51)
2000 Classified Salaries					
2100 Non-instructional Salaries, Regular Full Time	638,263	799,717	799,717	744,448	(6.91)
2300 Non-instructional Salaries, Other	823,225	1,173,862	1,173,862	1,101,154	(6.19)
Subtotal	<u>1,461,488</u>	<u>1,973,579</u>	<u>1,973,579</u>	<u>1,845,602</u>	(6.48)
3000 Employee Benefits					
3100 State Teachers' Retirement System Fund	192,687	289,113	289,113	250,103	(13.49)
3200 Public Employees' Retirement System Fund	102,330	124,452	124,452	113,367	(8.91)
3300 Old Age, Survivors, Disability, and Health Ins.	109,933	137,392	137,392	122,663	(10.72)
3400 Health and Welfare Benefits	813,692	1,022,662	1,022,662	898,139	(12.18)
3500 State Unemployment Insurance	1,684	2,229	2,229	1,970	(11.62)
3600 Workers' Compensation Insurance	90,408	121,113	121,113	106,997	(11.66)
3900 Other Benefits	111,915	174,836	174,836	152,559	(12.74)
Subtotal	<u>1,422,649</u>	<u>1,871,797</u>	<u>1,871,797</u>	<u>1,645,798</u>	(12.07)
4000 Books and Supplies					
4200 Books, Mags & Ref Mat	2,899	1,593	1,593	1,593	-
4300 Instructional Supplies	85,307	118,944	118,944	50,115	(57.87)
4600 Non-Instructional Supplies	53,445	107,544	107,544	49,465	(54.00)
4700 Food Supplies	189,326	322,093	322,093	268,392	(16.67)
Subtotal	<u>330,977</u>	<u>550,174</u>	<u>550,174</u>	<u>369,565</u>	(32.83)

**Rancho Santiago Community College District**  
**Tentative Budget**  
**2016-17**

<b>Child Development Fund - Fund 33</b>					
<b>Expenditure Budget</b>					
<u>Expenditures by Object</u>	<b>2014-15 Actual Expenses</b>	<b>2015-16 Revised Budget</b>	<b>2015-16 Estimated Expenses</b>	<b>2016-17 Tentative Budget</b>	<b>% change 16/17 Tent/ 15/16 Est</b>
5000 Services and Other Operating Expenses					
5100 Personal & Consultant Svcs	403,700	394,709	394,709	137,446	(65.18)
5200 Travel & Conference Expenses	63,107	67,063	67,063	44,628	(33.45)
5300 Dues & Memberships	3,425	7,800	7,800	4,900	(37.18)
5500 Utilities & Housekeeping Svcs	12,000	14,160	14,160	14,160	-
5600 Rents, Leases & Repairs	88,367	96,404	96,404	91,995	(4.57)
5700 Legal, Election & Audit	0	1,200	1,200	1,200	-
5800 Other Operating Exp & Services	88,924	134,481	134,481	88,195	(34.42)
5900 Other	12,391	214,260	214,260	185,162	(13.58)
Subtotal	671,914	930,077	930,077	567,686	(38.96)
6000 Sites, Buildings, Books, and Equipment					
6200 Buildings	0	49,000	49,000	49,800	1.63
6400 Equipment	142,641	149,079	149,079	47,247	(68.31)
6900 Project Contingency	0	1,500	0	1,500	-
Subtotal	142,641	199,579	198,079	98,547	(50.25)
7000 Other Outgo					
7670 Other Exp Paid for Students	0	121,618	121,618	121,618	-
Subtotal	0	121,618	121,618	121,618	-
Subtotal, Expenditures (1000 - 7000)	6,219,229	8,335,302	8,343,082	7,036,164	(15.66)
7900 Reserve for Contingencies					
7920 Restricted Contingency	15,913	71,182	13,728	70,182	411.23
Total Expenditures, Other Outgo and Ending Fund Balance	\$6,235,142	\$8,406,484	\$8,356,810	\$7,106,346	(14.96)

**Rancho Santiago Community College District**  
*Tentative Budget*  
**2016-17**

Capital Outlay Projects Fund

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

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

**Rancho Santiago Community College District**  
**Tentative Budget**  
**2016-17**

<b>Capital Outlay Projects Fund - Fund 41</b>					
<b>Revenue Budget</b>					
<b><u>Revenue by Source</u></b>	<b>2014-15 Actual Revenue</b>	<b>2015-16 Revised Budget</b>	<b>2015-16 Estimated Revenue</b>	<b>2016-17 Tentative Budget</b>	<b>% change 16/17 Tent/ 15/16 Est</b>
8600 State Revenues					
8652 Scheduled Maintenance & Special Rep. Prog.	\$2,675,892	\$2,625,236	\$2,625,236	\$2,625,236	-
8654 Prop 39 Clean Energy	1,353,576	831,201	831,201	831,201	-
State Revenues	<u>4,029,468</u>	<u>3,456,437</u>	<u>3,456,437</u>	<u>3,456,437</u>	-
8800 Local Revenues					
8851 Leases-Facilities/Land/Bldg	0	7,839	0	0	-
8860 Interest & Investment Income	146,361	140,000	228,877	225,000	(1.69)
8866 Gain(Loss)on Invest-Realized	0	0	986	0	(100.00)
8881 Nonresident Tuition-Capital	319,390	363,782	454,041	363,782	(19.88)
8888 Utility Rebate Incentives	429,859	0	216,821	0	(100.00)
8890 Other Local Revenue	8,199	12,418	1,313	12,418	845.77
8893 Outlawed Checks	0	0	0	0	-
8894 Discounts Taken	0	72	0	72	-
8897 Redevelopment Rev/Health&Safety	2,388,106	2,452,545	1,664,380	2,452,545	47.35
Local Revenues	<u>3,291,915</u>	<u>2,976,656</u>	<u>2,566,418</u>	<u>3,053,817</u>	18.99
8900 Other Financing Sources					
8981 Interfund Transfers - In	2,250,000	17,562,722	17,562,722	1,500,000	(91.46)
Total Other Financing Sources	<u>2,250,000</u>	<u>17,562,722</u>	<u>17,562,722</u>	<u>1,500,000</u>	(91.46)
Total Revenues and Other Financing Sources	9,571,383	23,995,815	23,585,577	8,010,254	(66.04)
Beginning Fund Balance	34,754,824	40,515,117	40,515,117	58,536,147	44.48
Total Revenues, Other Financing Sources and Beginning Fund Balance	<u>\$44,326,207</u>	<u>\$64,510,932</u>	<u>\$64,100,694</u>	<u>\$66,546,401</u>	3.82

**Rancho Santiago Community College District**  
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**2016-17**

<b>Capital Outlay Projects Fund - Fund 41</b>					
<b>Expenditure Budget</b>					
<b>Expenditures by Object</b>	<b>2014-15 Actual Expenses</b>	<b>2015-16 Revised Budget</b>	<b>2015-16 Estimated Expenses</b>	<b>2016-17 Tentative Budget</b>	<b>% change 16/17 Tent/ 15/16 Est</b>
4000 Supplies					
4600 Non-Instructional Supplies	\$0	\$40,515	\$39,420	\$273	(99.31)
Subtotal	0	40,515	39,420	273	(99.31)
5000 Services and Other Operating Expenses					
5100 Personal & Consultant Svcs	64,543	163,756	98,004	109,280	11.51
5500 Utilities & Housekeeping	36,008	60,183	33,164	27,019	(18.53)
5600 Rents, Leases & Repairs	85,010	151,214	120,237	133,439	10.98
5800 Other Operating Exp & Services	25,786	15,750	24,246	25,000	3.11
Subtotal	211,347	390,903	275,651	294,738	6.92
6000 Sites, Buildings, Books, and Equipment					
6115 Sites - Contracted Services	0	8,970	8,970	8,970	-
6120 Site Improvements	6,494	0	0	0	-
6121 Site Improv - Legal	710	3,500	0	3,500	-
6122 Site Improv - Contract	259,174	1,188,113	259,223	919,065	254.55
6123 Site Improv - Archit	12,049	139,736	54,309	82,227	51.41
6124 Site Improv - Blueprint/Reproduction	1,433	1,312	0	1,312	-
6125 Site Improv - Construction Mgmt	0	8,000	0	8,000	-
6127 Site Improv - Demoli	0	1,115	0	1,115	-
6128 Site Improv - DSA Fees	0	11,450	5,250	6,200	18.10
6136 Site Imp-Modular, Lease	0	163,820	0	163,820	-
6140 Site Improv - Comiss	0	5,000	0	5,000	-
6141 Site Improv - Spcl Ins/Mat Tes	0	108,000	9,268	98,732	965.30
6142 Site Improv - DSA Project Insp	0	76,074	2,574	73,500	2,755.48

**Rancho Santiago Community College District**  
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**2016-17**

**Capital Outlay Projects Fund - Fund 41**  
**Expenditure Budget**

<b>Expenditures by Object</b>	<b>2014-15 Actual Expenses</b>	<b>2015-16 Revised Budget</b>	<b>2015-16 Estimated Expenses</b>	<b>2016-17 Tentative Budget</b>	<b>% change 16/17 Tent/ 15/16 Est</b>
6145 Site Improv - Geotech/Geohaz	0	82,030	21,085	60,945	189.04
6147 Site Improv - SWPPP	0	10,000	0	10,000	-
6148 Site Improv - Utility	0	2,040	0	2,040	-
6149 Site Improv - Land Sur	0	26,500	23,853	26,500	11.10
6152 Site Improv - Utility Fees	1,494	0	0	0	-
6153 Site Improv - City Permit/Fees	0	2,000	0	2,000	-
6154 Site Improv - Other Services	0	100,100	68,191	31,909	(53.21)
6155 Site Improv - Materials OFIBO	0	3,000	344	2,656	672.09
6201 Buildings - Architects Fee	(3,367)	166,327	109,715	56,612	(48.40)
6202 Buildings - Blueprint/Reprod	2,100	31,413	14,951	16,462	10.11
6203 Buildings - Construction Mgmt	1,278	0	0	0	-
6204 Buildings - Construction Tests	2,390	16,033	7,656	11,088	44.83
6205 Buildings - Contracted Svcs	94,464	2,554,576	1,081,290	1,473,286	36.25
6206 Buildings - Demolition Costs	0	6,495	0	6,495	-
6207 Buildings - DSA Fees	0	1,440	0	1,440	-
6208 Buildings - Engineering Costs	3,875	7,570	0	7,570	-
6211 Buildings - Facilities	200,726	909,377	218,568	690,809	216.06
6214 Buildings - Legal Expenses	9,006	0	0	0	-
6217 Buildings - Relocation	3,944	529,138	15,675	513,463	3,175.68
6220 Building Improvements	1,225,464	52,541	50,160	2,381	(95.25)
6221 Buildings - Leasehold Improv	0	4,500	0	4,500	-
6250 Bldg Impr - AE Fee	47,350	1,284,903	185,984	1,104,721	493.99
6251 Bldg Impr - Blueprint/Repro	5,698	35,218	8,219	26,999	228.49
6252 Bldg Impr - Construction	0	1,500	0	1,500	-

**Rancho Santiago Community College District**  
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**2016-17**

<b>Capital Outlay Projects Fund - Fund 41</b>					
<b>Expenditure Budget</b>					
<b>Expenditures by Object</b>	<b>2014-15 Actual Expenses</b>	<b>2015-16 Revised Budget</b>	<b>2015-16 Estimated Expenses</b>	<b>2016-17 Tentative Budget</b>	<b>% change 16/17 Tent/ 15/16 Est</b>
6253 Bldg Impr - Contractor Svcs	1,614,581	30,278,433	2,537,037	27,787,959	995.29
6255 Bldg Impr - DSA Fees	0	23,200	11,628	11,572	(0.48)
6256 Bldg Impr - Engineering Costs	0	162,475	48,667	101,608	108.78
6262 Bldg Impr - Legal Expenses	0	2,000	0	2,000	-
6265 Bldg Impr - Relocation/Moving	0	55,723	9,203	46,520	405.49
6269 Bldg Impr - Commissioning	0	125,890	125,890	25,000	(80.14)
6270 Bldg Impr - Spcl Ins/Mat Tes	0	31,289	7,827	23,462	199.76
6271 Bldg Impr - DSA Project Insp	1,200	85,501	6,050	79,451	1,213.24
6272 Bldg Impr - Cost Estimating	0	66,000	6,000	60,000	900.00
6273 Bldg Impr - Haz Mat	2,975	49,680	2,899	46,781	1,513.69
6279 Bldg Impr - CEQA	0	14,950	11,897	3,053	(74.34)
6282 Bldg Impr - City Permit/Fees	0	3,000	0	3,000	-
6283 Bldg Impr - Other Services	0	77,100	5,000	72,100	1,342.00
6284 Bldg Impr - Materials	67,976	783,214	289,802	484,298	67.11
6400 Equipment	38,729	378,849	42,291	336,558	695.81
6900 Project Contingencies	0	963,616	0	889,436	-
Subtotal	<u>3,599,743</u>	<u>40,642,711</u>	<u>5,249,476</u>	<u>35,397,615</u>	574.31
Subtotal, Expenditures (1000 - 6000)	<u>3,811,090</u>	<u>41,074,129</u>	<u>5,564,547</u>	<u>35,692,626</u>	541.43
7900 Reserve for Contingencies					
7910 Unrestricted Contingency	40,515,117	19,548,849	58,536,147	19,561,049	(66.58)
7920 Restricted Contingency	0	3,887,954	0	11,292,726	-
	<u>40,515,117</u>	<u>23,436,803</u>	<u>58,536,147</u>	<u>30,853,775</u>	(47.29)
<b>Total Expenditures, Other Outgo and Ending Fund Balance</b>	<u><u>\$44,326,207</u></u>	<u><u>\$64,510,932</u></u>	<u><u>\$64,100,694</u></u>	<u><u>\$66,546,401</u></u>	3.82



**Rancho Santiago Community College District**  
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**2016-17**

General Obligation Bond Fund  
Measure E

This General Obligation Bond Fund is used exclusively to account for activity associated with Measure E, an initiative approved by local voters in November 2002. Total bonds issued totalled \$337,000,000. The first issuance in March 2003 totaling \$96,125,000 and the second issuance in March 2005 totaling \$119,999,867 have been fully expended. Activities in this fund reflect the expenditures from the remaining issuances and refunding.

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

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

**Rancho Santiago Community College District**  
*Tentative Budget*  
**2016-17**

**General Obligation Bond Fund - Measure E - Fund 42**  
**Revenue Budget**

<u>Revenue 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					
8860 Interest & Investment Income	\$58,287	\$50,000	\$55,842	\$35,000	(37.32)
8866 Gain (Loss) on Invest-Realized	0	0	18,135	0	(100.00)
8890 Other Local Revenues	0	1,929	0	1,929	-
8893 Outlawed Checks	1,363	0	0	0	-
8894 Discounts Taken	0	265	0	265	-
Total Local Revenues	<u>59,650</u>	<u>52,194</u>	<u>73,977</u>	<u>37,194</u>	(49.72)
8900 Other Financing Sources					
8940 Proceeds-Sale of Bonds	0	0	0	0	-
Total Other Financing Sources	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	-
Total Revenues and Other Financing Sources	<u>59,650</u>	<u>52,194</u>	<u>73,977</u>	<u>37,194</u>	(49.72)
Beginning Fund Balance	18,472,841	12,322,353	12,322,353	6,652,030	(46.02)
Adjustments to Beginning Fund Balance	0	0	0	0	-
Adjusted Beginning Fund Balance	<u>18,472,841</u>	<u>12,322,353</u>	<u>12,322,353</u>	<u>6,652,030</u>	(46.02)
Total Revenues, Other Financing Sources and Beginning Fund Balance	<u>\$18,532,491</u>	<u>\$12,374,547</u>	<u>\$12,396,330</u>	<u>\$6,689,224</u>	(46.04)

**Rancho Santiago Community College District**  
**Tentative Budget**  
**2016-17**

**General Obligation Bond Fund - Measure E - Fund 42**  
**Expenditure Budget**

<u>Expenditures by Object</u>	<b>2014-15 Actual Expenses</b>	<b>2015-16 Revised Budget</b>	<b>2015-16 Estimated Expenses</b>	<b>2016-17 Tentative Budget</b>	<b>% change 16/17 Tent/ 15/16 Est</b>
5000 Other Operating Expenses					
5885 Investment & Interest Expense	\$9,982	\$46,200	\$5,732	\$46,200	706.00
Subtotal	<u>9,982</u>	<u>46,200</u>	<u>5,732</u>	<u>46,200</u>	706.00
6100 Sites and Site Improvements					
6115 Sites - Contracted Services	(13,490)	0	0	0	-
6116 Sites - Licenses, Fees & Taxes	(3,640)	0	0	0	-
6121 Site Improv - Legal Expenses	215	0	0	0	-
6122 Site Improv - Contracted Svcs	5,285,265	586,817	383,039	722,423	88.60
6123 Site Improv - Architect Fee	(199,900)	99,805	73,597	29,979	(59.27)
6124 Site Improv - Blueprint	0	1,776	1,776	0	(100.00)
6125 Site Improv - Construction Mgmt	107,156	1,651	1,651	0	(100.00)
6126 Site Improv - Construct	131,638	0	0	0	-
6128 Site Improv - DSA Fees	42,743	17,534	17,534	0	(100.00)
6129 Site Improv - Engineer	(34,991)	5,000	5,000	0	(100.00)
6136 Site Improv - Modular, Lease Purchase	203,206	182,044	162,062	0	(100.00)
6137 Site Improv - Relocation/Moving	0	20,000	0	20,000	-
6141 Site Improv - Spcl Ins/Mat Tes	0	8,000	4,000	7,500	87.50
6142 Site Improv - DSA Project Insp	0	25,000	7,000	35,000	400.00
6144 Site Improv - Haz Mat	0	4,892	3,532	1,360	(61.49)
Subtotal	<u>5,518,202</u>	<u>952,519</u>	<u>659,191</u>	<u>816,262</u>	23.83
6200 Buildings					
6201 Buildings - Architects Fee	(576,483)	50,687	0	50,686	-
6202 Buildings - Blueprint/Reprod	(8)	432	0	432	-
6203 Buildings - Construction Mgmt	104,108	333,407	0	333,407	-
6204 Buildings - Construction Tests	161,637	25,642	0	25,642	-

**Rancho Santiago Community College District**  
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**2016-17**

**General Obligation Bond Fund - Measure E - Fund 42**  
**Expenditure Budget**

<u>Expenditures by Object</u>	<b>2014-15 Actual Expenses</b>	<b>2015-16 Revised Budget</b>	<b>2015-16 Estimated Expenses</b>	<b>2016-17 Tentative Budget</b>	<b>% change 16/17 Tent/ 15/16 Est</b>
6205 Buildings - Contracted Svcs	(348,017)	416,277	16,838	399,439	2,272.25
6207 Buildings - DSA Fees	28,977	0	0	0	-
6215 Buildings - Licenses, Taxes	15,010	0	0	0	-
6217 Buildings - Relocation/Moving	43,751	0	0	0	-
6224 Buildings - Spcl Ins/Mat Tes	1,050	0	0	0	-
6250 Bldg Impr - AE Fee	172,387	3,295,901	1,255,393	2,040,508	62.54
6251 Bldg Impr - Blueprint/Repro	132	24,167	3,148	26,019	726.52
6252 Bldg Impr - Construct	40,600	46,500	0	46,500	-
6253 Bldg Impr - Contractor Svcs	21,637	3,877,460	3,203,377	157,905	(95.07)
6254 Bldg Impr - Demolition	0	44,400	0	44,400	-
6255 Bldg Impr - DSA Fees	2,000	133,357	111,556	21,800	(80.46)
6263 Bldg Impr - Lic/Tax/A	4,159	0	0	0	-
6264 Bldg Impr - Mod Lease/Purch	0	128,000	38,676	89,324	130.95
6265 Bldg Impr - Relocation	1,026	188,524	43,230	145,294	236.10
6268 Bldg Impr - Precon Services	163,319	266,321	50,000	216,321	332.64
6269 Bldg Impr - Commissioning	0	61,000	15,000	46,000	206.67
6270 Bldg Impr - Spcl Ins/Mat Tes	59,928	243,072	7,664	235,408	2,971.61
6271 Bldg Impr - DSA Project Insp	6,375	202,125	44,955	157,170	249.62
6272 Bldg Impr - Cost Esti	3,297	59,591	59,591	0	(100.00)
6273 Bldg Impr - Haz Mat	0	64,250	0	64,250	-
6274 Bldg Impr - Geotech/Geohaz	5,313	40,687	34,499	6,188	(82.06)
6280 Bldg Impr - Environmental	0	30,500	25,000	5,500	(78.00)
6283 Bldg Impr - Other Ser	5,795	165,205	35,325	129,880	267.67
Subtotal	<u>(84,007)</u>	<u>9,697,505</u>	<u>4,944,252</u>	<u>4,242,073</u>	<u>(14.20)</u>

**Rancho Santiago Community College District**  
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**2016-17**

**General Obligation Bond Fund - Measure E - Fund 42**  
**Expenditure Budget**

<b><u>Expenditures by Object</u></b>		<b>2014-15 Actual Expenses</b>	<b>2015-16 Revised Budget</b>	<b>2015-16 Estimated Expenses</b>	<b>2016-17 Tentative Budget</b>	<b>% change 16/17 Tent/ 15/16 Est</b>
6400	Equipment	765,961	205,904	135,125	70,778	(47.62)
6900	Project Contingency	0	1,412,646	0	1,371,639	-
	Subtotal (6000)	<u>6,200,156</u>	<u>12,268,574</u>	<u>5,738,568</u>	<u>6,500,752</u>	13.28
7000	Other Outgo					
7100	Debt Payment Principal and Interest	0	0	0	0	-
	Subtotal (7000)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	-
	Subtotal Expenditures (1000 - 7000)	6,210,138	12,314,774	5,744,300	6,546,952	13.97
7900	Reserve for Contingencies					
7920	Restricted Contingency	12,322,353	59,773	6,652,030	142,272	(97.86)
	Total Expenditures, Other Outgo and Ending Fund Balance	<u><u>\$18,532,491</u></u>	<u><u>\$12,374,547</u></u>	<u><u>\$12,396,330</u></u>	<u><u>\$6,689,224</u></u>	(46.04)

**Rancho Santiago Community College District**  
*Tentative Budget*  
**2016-17**

General Obligation Bond Fund  
Measure Q

This General Obligation Bond Fund is used exclusively to account for activity associated with Measure Q, an initiative approved by the electorate of the Santa Ana College Facilities Improvement District No. 1 in November 2012. This measure authorizes the District to issue up to \$198 million in general obligation bonds to finance renovation, repair and construction at Santa Ana College. The first issuance of \$70,585,000 was issued October of 2014.

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

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

**Rancho Santiago Community College District**  
*Tentative Budget*  
**2016-17**

**General Obligation Bond Fund - Measure Q - Fund 43**  
**Revenue Budget**

<u>Revenue 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					
8860 Interest & Investment Income	\$172,417	\$175,000	\$229,904	\$175,000	(23.88)
Total Local Revenues	<u>172,417</u>	<u>175,000</u>	<u>229,904</u>	<u>175,000</u>	(23.88)
8900 Other Financing Sources					
8940 Proceeds-Sale of Bonds	70,000,000	128,000,000	0	128,000,000	-
Total Other Financing Sources	<u>70,000,000</u>	<u>128,000,000</u>	<u>0</u>	<u>128,000,000</u>	-
Total Revenues and Other Financing Sources	<u>70,172,417</u>	<u>128,175,000</u>	<u>229,904</u>	<u>128,175,000</u>	55,651.53
Beginning Fund Balance	0	52,852,716	52,852,716	40,221,325	(23.90)
Adjustments to Beginning Fund Balance	0	0	0	0	-
Adjusted Beginning Fund Balance	<u>0</u>	<u>52,852,716</u>	<u>52,852,716</u>	<u>40,221,325</u>	(23.90)
Total Revenues, Other Financing Sources and Beginning Fund Balance	<u><u>\$70,172,417</u></u>	<u><u>\$181,027,716</u></u>	<u><u>\$53,082,620</u></u>	<u><u>\$168,396,325</u></u>	217.23

**Rancho Santiago Community College District**  
**Tentative Budget**  
**2016-17**

**General Obligation Bond Fund - Measure Q - Fund 43**  
**Expenditure Budget**

<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
5000	Other Operating Expenses					
5885	Investment & Interest Expense	\$29,885	\$65,000	\$23,998	\$65,000	170.86
	Subtotal	29,885	65,000	23,998	65,000	170.86
6100	Sites and Site Improvements					
6115	Sites - Contracted Services	52,800	0	0	0	-
6116	Sites - Licenses, Fees & Taxes	3,600	0	0	0	-
6121	Site Improv - Legal Expenses	0	5,000	0	5,000	-
6122	Site Improv - Contracted Svcs	196	1,699,804	0	1,699,805	-
6123	Site Improv - Architect Fee	48,112	51,888	10,968	40,920	273.09
6124	Site Improv - Blueprint	200	8,820	120	8,700	7,150.00
6125	Site Improv - Construction Mgmt	0	21,660	0	21,660	-
6126	Site Improv - Construct	1,540	0	0	0	-
6127	Site Improv - Demolition	0	1,400,000	0	2,100,000	-
6128	Site Improv - DSA Fees	0	26,500	13,750	12,750	(7.27)
6129	Site Improv - Engineer	34,991	0	0	0	-
6141	Site Improv - Spcl In	0	28,540	0	28,540	-
6142	Site Improv - DSA Pro	0	64,800	0	64,800	-
6143	Site Improv - Cost Est	2,430	6,910	4,410	0	(100.00)
6144	Site Improv - Haz Mat	0	7,000	0	7,000	-
6146	Site Improv - OCIP	0	39,200	0	39,200	-
6147	Site Improv - SWPPP	0	2,075	0	5,000	-
6148	Site Improv - Utility Locating	0	10,000	0	10,000	-
6149	Site Improv - Land Survey	6,800	0	0	0	-
6153	Site Improv - City Permit/Fees	0	1,100	1,099	0	(100.00)
6154	Site Improv - Other Services	0	765	485	280	(42.27)



**Rancho Santiago Community College District**  
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**2016-17**

**General Obligation Bond Fund - Measure Q - Fund 43**  
**Expenditure Budget**

<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
Subtotal	150,669	3,374,062	30,832	4,043,655	13,015.12
6200 Buildings					
6201 Buildings - Architects Fee	2,840,392	6,469,671	1,376,163	5,093,508	270.12
6202 Buildings - Blueprint/Reprod	2,543	87,255	5,400	81,855	1,415.83
6203 Buildings - Construction Mgmt	451,290	5,537,680	738,906	4,798,774	549.44
6205 Buildings - Contracted Svcs	0	101,257,109	7,203,558	94,053,551	1,205.65
6206 Buildings - Demolition	0	1,200,000	0	1,200,000	-
6207 Buildings - DSA Fees	309,995	418,205	0	418,205	-
6213 Buildings - Labor Compliance	19,380	248,610	27,132	221,478	716.30
6214 Buildings - Legal Expenses	0	20,000	0	20,000	-
6215 Buildings - Licenses, Taxes	0	28,600	0	28,600	-
6217 Buildings - Relocation/Moving	0	71,000	0	71,000	-
6222 Buildings - Precon Services	589,115	508,549	164,741	343,808	108.70
6223 Buildings - Commissioning	25,772	284,078	12,269	271,809	2,115.41
6224 Buildings - Spcl Ins/Mat Tes	0	1,443,000	36,000	1,407,000	3,808.33
6225 Buildings - DSA Project Insp	0	1,026,000	159,900	866,100	441.65
6226 Buildings - Cost Estimating	84,066	155,108	56,979	98,129	72.22
6227 Buildings - Haz Mat	16,687	175,150	26,615	127,790	380.14
6228 Buildings - Geotech/Geohaz	12,266	394,513	36,417	358,096	883.32
6230 Buildings - OCIP	0	2,852,418	1,463,618	1,388,800	(5.11)
6231 Buildings - SWPPP	0	100,000	440	99,560	22,527.27
6232 Buildings - Utility Locating	0	20,000	0	20,000	-
6233 Buildings - Land Survey	0	55,000	24,551	30,449	24.02
6234 Buildings - CEQA	0	3,200	0	3,200	-

**Rancho Santiago Community College District**  
*Tentative Budget*  
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**General Obligation Bond Fund - Measure Q - Fund 43**  
**Expenditure Budget**

<u>Expenditures by Object</u>	<b>2014-15 Actual Expenses</b>	<b>2015-16 Revised Budget</b>	<b>2015-16 Estimated Expenses</b>	<b>2016-17 Tentative Budget</b>	<b>% change 16/17 Tent/ 15/16 Est</b>
6200 Buildings - continued...					
6236 Buildings - Utility Fees	0	330,000	16,398	313,602	1,812.44
6237 Buildings - City Permit/Fees	0	20,000	0	20,000	-
6238 Buildings - Other Ser	2,363	13,137	0	13,137	-
6250 Bldg Impr - AE Fee	498,997	2,986,995	287,732	2,625,444	812.46
6251 Bldg Impr - Blueprint/Repro	0	15,000	2,000	13,000	550.00
6252 Bldg Impr - Construction Mgmt	561,755	1,011,293	265,146	746,147	181.41
6253 Bldg Impr - Contractor Svcs	11,177,507	26,319,650	882,640	24,835,020	2,713.72
6255 Bldg Impr - DSA Fees	0	260,000	0	260,000	-
6261 Bldg Impr - Labor Comp/CSWPA	0	104,000	0	104,000	-
6262 Bldg Impr - Legal Expenses	0	10,000	0	10,000	-
6263 Bldg Impr - Lic/Tax/Agcy Fees	559	3,600	0	3,600	-
6265 Bldg Impr - Relocation/Moving	1,393	31,000	0	31,000	-
6268 Bldg Impr - Precon Services	4,680	215,640	1,020	214,620	20,941.18
6269 Bldg Impr - Commissioning	0	104,850	0	104,850	-
6270 Bldg Impr - Spcl Ins/Mat Tes	149,486	587,316	14,280	569,590	3,888.73
6271 Bldg Impr - DSA Project Insp	59,360	268,800	0	268,800	-
6272 Bldg Impr - Cost Estimating	1,046	84,129	4,429	79,700	1,699.50
6273 Bldg Impr - Haz Mat	5,025	25,000	0	25,000	-
6274 Bldg Impr - Geotech/Geohaz	12,215	17,785	0	17,785	-
6275 Bldg Impr - OCIP	303,477	784,000	0	784,000	-
6276 Bldg Impr - SWPPP	1,085	25,000	0	25,000	-
6277 Bldg Impr - Utility Locating	0	20,000	0	20,000	-
6278 Bldg Impr - Land Survey	0	30,000	0	30,000	-
6281 Bldg Impr - Utility Fees	0	30,000	0	30,000	-

**Rancho Santiago Community College District**  
*Tentative Budget*  
**2016-17**

**General Obligation Bond Fund - Measure Q - Fund 43**  
**Expenditure Budget**

<u>Expenditures by Object</u>	<b>2014-15 Actual Expenses</b>	<b>2015-16 Revised Budget</b>	<b>2015-16 Estimated Expenses</b>	<b>2016-17 Tentative Budget</b>	<b>% change 16/17 Tent/ 15/16 Est</b>
6200 Buildings - continued...					
6282 Bldg Impr - City Permit/Fees	0	20,000	0	20,000	-
6283 Bldg Impr - Other Ser	8,693	99,808	131	99,677	75,989.31
Subtotal	<u>17,139,147</u>	<u>155,772,149</u>	<u>12,806,465</u>	<u>142,265,684</u>	1,010.89
6400 Equipment	0	9,111,565	0	9,111,565	-
6900 Project Contingency	0	12,594,940	0	12,594,515	-
Subtotal (6000)	<u>17,289,816</u>	<u>180,852,716</u>	<u>12,837,297</u>	<u>168,015,419</u>	1,208.81
7000 Other Outgo					
7100 Debt Payment Principal and Interest	0	0	0	0	-
Subtotal (7000)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	-
Subtotal Expenditures (1000 - 7000)	17,319,701	180,917,716	12,861,295	168,080,419	1,206.87
7900 Reserve for Contingencies					
7920 Restricted Contingency	52,852,716	110,000	40,221,325	315,906	(99.21)
Total Expenditures, Other Outgo and Ending Fund Balance	<u><u>\$70,172,417</u></u>	<u><u>\$181,027,716</u></u>	<u><u>\$53,082,620</u></u>	<u><u>\$168,396,325</u></u>	217.23

**Rancho Santiago Community College District**  
*Tentative Budget*  
**2016-17**

Self-Insurance Funds

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

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

The District has established separate Self-Insurance Funds for two types of self-insurance activity: property and liability insurance (Fund 61) and worker's compensation (Fund 62). All losses or claims covered by the Self-Insurance Funds are paid directly from the respective Self-Insurance Fund. If all funds of a district are combined to reflect total district revenues and expenditures, the Self-Insurance Funds revenues and expenditures are excluded since inclusion would overstate the totals, however, aggregate balance sheets would include the Self-Insurance Funds.

**Rancho Santiago Community College District**  
*Tentative Budget*  
**2016-17**

**Self-Insurance Fund - Property and Liability - Fund 61**  
**Revenue Budget**

<u>Revenue by Source</u>	<b>2014-15 Actual Revenue</b>	<b>2015-16 Revised Budget</b>	<b>2015-16 Estimated Revenue</b>	<b>2016-17 Tentative Budget</b>	<b>% change 16/17 Tent/ 15/16 Est</b>
8800 Local Revenues					
8839 All Other Contract Services	\$1,800,000	\$1,940,000	\$1,940,000	\$1,940,000	-
8860 Interest & Investment Income	6,332	3,500	12,090	12,000	(0.74)
8866 Gain (Loss) on Invest-Realized	0	0	8	0	(100.00)
8890 Other Local Revenues	0	0	0	0	-
Total Local Revenues	<u>1,806,332</u>	<u>1,943,500</u>	<u>1,952,098</u>	<u>1,952,000</u>	(0.01)
8900 Other Financing Sources					
8981 Interfund Transfers In	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	-
Total Revenues and Other Financing Sources	1,806,332	1,943,500	1,952,098	1,952,000	(0.01)
Beginning Fund Balance	2,290,997	3,047,717	3,047,717	3,533,549	15.94
Total Revenues and Beginning Fund Balance	<u><u>\$4,097,329</u></u>	<u><u>\$4,991,217</u></u>	<u><u>\$4,999,815</u></u>	<u><u>\$5,485,549</u></u>	9.72

**Rancho Santiago Community College District**  
*Tentative Budget*  
**2016-17**

**Self-Insurance Fund - Property and Liability - Fund 61**  
**Expenditure Budget**

<u>Expenditures by Object</u>	<b>2014-15 Actual Expenses</b>	<b>2015-16 Revised Budget</b>	<b>2015-16 Estimated Expenses</b>	<b>2016-17 Tentative Budget</b>	<b>% change 16/17 Tent/ 15/16 Est</b>
4000 Supplies					
4310 Instructional Supplies	(\$8,471)	\$40,000	\$10,000	\$40,000	300.00
4610 Non-instructional Supplies	1,478	4,515	0	4,515	-
Subtotal	<u>(6,993)</u>	<u>44,515</u>	<u>10,000</u>	<u>44,515</u>	345.15
5000 Services and Other Operating Expenses					
5100 Personal & Consultant Svcs	60,000	97,500	70,000	97,500	39.29
5400 Insurance	945,320	1,106,306	1,100,000	1,106,306	0.57
5700 Legal, Election & Audit Exp	13,271	588,500	125,000	588,500	370.80
5800 Other Operating Exp & Services	6,327	45,500	45,000	45,500	1.11
5900 Other	3,592	98,500	70,000	98,500	40.71
Subtotal	<u>1,028,510</u>	<u>1,936,306</u>	<u>1,410,000</u>	<u>1,936,306</u>	37.33
6000 Capital Outlay					
6100 Sites & Sites Improvement	23,558	35,000	35,266	35,000	(0.75)
6400 Equipment	4,537	35,750	11,000	35,750	225.00
7000 Other Outgo					
7300 Interfund Transfer Out	0	0	0	0	-
Subtotal, Expenditures (1000 - 7000)	<u>1,049,612</u>	<u>2,051,571</u>	<u>1,466,266</u>	<u>2,051,571</u>	39.92
7900 Reserve for Contingencies					
7940 Reserved for Special Purposes	3,047,717	2,939,646	3,533,549	3,433,978	(2.82)
Total Expenditures and Ending Fund Balance	<u>\$4,097,329</u>	<u>\$4,991,217</u>	<u>\$4,999,815</u>	<u>\$5,485,549</u>	9.72

**Rancho Santiago Community College District**  
*Tentative Budget*  
**2016-17**

**Self-Insurance Fund - Workers' Compensation - Fund 62**  
**Revenue Budget**

<u>Revenue by Source</u>	<b>2014-15 Actual Revenue</b>	<b>2015-16 Revised Budget</b>	<b>2015-16 Estimated Revenue</b>	<b>2016-17 Tentative Budget</b>	<b>% change 16/17 Tent/ 15/16 Est</b>
8800 Local Revenues					
8839 All Other Contract Services	\$2,773,395	\$2,643,725	\$2,643,725	\$2,643,725	-
8860 Interest & Investment Income	21,368	15,000	33,170	33,000	(0.51)
8866 Gain (Loss) on Invest-Realized	0	0	289	0	(100.00)
8890 Other Local Revenues	0	0	0	0	-
 Total Revenues	<hr/> 2,794,763	<hr/> 2,658,725	<hr/> 2,677,184	<hr/> 2,676,725	<hr/> (0.02)
 Beginning Fund Balance	 6,620,679	 7,125,442	 7,125,442	 7,240,918	 1.62
 Total Revenues and Beginning Fund Balance	 <hr/> <hr/> \$9,415,442	 <hr/> <hr/> \$9,784,167	 <hr/> <hr/> \$9,802,626	 <hr/> <hr/> \$9,917,643	 <hr/> <hr/> 1.17

**Rancho Santiago Community College District**  
*Tentative Budget*  
**2016-17**

**Self-Insurance Fund - Workers' Compensation - Fund 62**  
**Expenditure Budget**

<u>Expenditures by Object</u>	<b>2014-15 Actual Expenses</b>	<b>2015-16 Revised Budget</b>	<b>2015-16 Estimated Expenses</b>	<b>2016-17 Tentative Budget</b>	<b>% change 16/17 Tent/ 15/16 Est</b>
2000 Classified Salaries					
2100 Non-instructional Salaries, Regular Full Time	\$159,367	\$159,368	\$159,368	\$159,368	-
3000 Employee Benefits					
3200 Public Employees' Retirement System Fund	18,759	18,881	18,881	18,881	-
3300 Old Age, Survivors, Disability, and Health Ins.	12,252	12,490	12,490	12,490	-
3400 Health and Welfare Benefits	45,111	46,069	46,069	46,069	-
3500 State Unemployment Insurance	81	81	81	81	-
3600 Workers' Compensation Insurance	3,918	3,918	3,918	3,918	-
3900 Other Benefits	3,880	3,880	3,880	3,880	-
Subtotal	<u>84,001</u>	<u>85,319</u>	<u>85,319</u>	<u>85,319</u>	-
4000 Supplies					
4600 Non-Instructional Supplies	1,116	3,374	1,200	3,374	181.17
5000 Services and Other Operating Expenses					
5100 Consultants and Contracted Services	7,745	13,750	8,300	13,750	65.66
5200 Conference Expenses	0	600	0	600	-
5400 Insurance	2,032,211	2,381,125	2,300,000	2,381,125	3.53
5800 Other Operating Exp & Services	3,715	2,500	3,521	4,000	13.60
Subtotal	<u>2,043,671</u>	<u>2,397,975</u>	<u>2,311,821</u>	<u>2,399,475</u>	3.79



**Rancho Santiago Community College District**  
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**2016-17**

**Self-Insurance Fund - Workers' Compensation - Fund 62**  
**Expenditure Budget**

<u><b>Expenditures by Object</b></u>		<b>2014-15 Actual Expenses</b>	<b>2015-16 Revised Budget</b>	<b>2015-16 Estimated Expenses</b>	<b>2016-17 Tentative Budget</b>	<b>% change 16/17 Tent/ 15/16 Est</b>
6000	Capital Outlay	1,845	10,000	4,000	10,000	150.00
	Subtotal, Expenditures (1000 - 6000)	2,290,000	2,656,036	2,561,708	2,657,536	3.74
7000						
	7940 Reserved for Special Purposes	7,125,442	7,128,131	7,240,918	7,260,107	0.27
	Total Expenditures and Ending Fund Balance	\$9,415,442	\$9,784,167	\$9,802,626	\$9,917,643	1.17

**Rancho Santiago Community College District**  
*Tentative Budget*  
**2016-17**

Retiree Benefits Fund

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

This fund is used to account for the monies transferred in and invested to pay the district's future obligation for retirees' benefits as determined by the actuarial assessments performed. Accounting principles provide that the cost of retiree benefits should be "accrued" over employees' working lifetime. For this reason, the Governmental Accounting Standards Board (GASB) issued in 2004 Accounting Statements 43 and 45 for retiree health benefits. These standards apply to all public employers that pay any part of the cost of retiree health benefits for current or future retirees.

Rather than sequestering the funds in an irrevocable trust, the District accounts for 100% of the cost of the current year premiums for eligible employees as well as the estimated liability, and accumulates deposits within a separate fund of the District.

Estimated cash balance as of June 30, 2016 is \$44,517,078

**Rancho Santiago Community College District**  
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**2016-17**

**Retiree Benefits Fund - Fund 63**  
**Revenue Budget**

<u>Revenue by Source</u>	<b>2014-15 Actual Revenue</b>	<b>2015-16 Revised Budget</b>	<b>2015-16 Estimated Revenue</b>	<b>2016-17 Tentative Budget</b>	<b>% change 16/17 Tent/ 15/16 Est</b>
8800 Local Revenues					
8839 All Other Contract Services	\$8,350,167	\$8,350,167	\$8,350,167	\$8,350,167	-
8860 Interest & Investment Income	162,430	100,000	201,236	200,000	(0.61)
8866 Gain (Loss) on Invest-Realized	0	0	2,085	0	(100.00)
8890 Other Local Revenues	311,658	100,000	304,040	100,000	(67.11)
Total Revenues	<u>8,824,255</u>	<u>8,550,167</u>	<u>8,857,528</u>	<u>8,650,167</u>	(2.34)
Beginning Fund Balance	(12,927,145)	(12,481,592)	(12,481,592)	(12,004,231)	(3.82)
Total Revenues and Beginning Fund Balance	<u><u>(\$4,102,890)</u></u>	<u><u>(\$3,931,425)</u></u>	<u><u>(\$3,624,064)</u></u>	<u><u>(\$3,354,064)</u></u>	(7.45)

**Rancho Santiago Community College District**  
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**2016-17**

		<b>Retiree Benefits Fund - Fund 63</b>				
		<b>Expenditure Budget</b>				
<u><b>Expenditures by Object</b></u>		<b>2014-15 Actual Expenses</b>	<b>2015-16 Revised Budget</b>	<b>2015-16 Estimated Expenses</b>	<b>2016-17 Tentative Budget</b>	<b>% change 16/17 Tent/ 15/16 Est</b>
3000	Employee Benefits					
3400	Net Post-Retirement Benefits	\$8,350,167	\$8,350,167	\$8,350,167	\$8,350,167	-
5000	Other Operating Exp & Services					
5885	Investment & Interest Expense	28,535	30,000	30,000	30,000	-
	Subtotal, Expenditures (1000 - 5000)	<u>8,378,702</u>	<u>8,380,167</u>	<u>8,380,167</u>	<u>8,380,167</u>	-
7900	Reserve for Contingencies					
7940	Reserved for Special Purposes	(12,481,592)	(12,311,592)	(12,004,231)	(11,734,231)	(2.25)
	Total Expenditures and Ending Fund Balance	<u><u>(\$4,102,890)</u></u>	<u><u>(\$3,931,425)</u></u>	<u><u>(\$3,624,064)</u></u>	<u><u>(\$3,354,064)</u></u>	(7.45)

**Rancho Santiago Community College District**  
*Tentative Budget*  
**2016-17**

Associated Students Fund

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

**Rancho Santiago Community College District**  
*Tentative Budget*  
**2016-17**

**Associated Students Fund - Fund 71**  
**Revenue Budget**

<u>Revenue by Source</u>	<b>2014-15 Actual Revenue</b>	<b>2015-16 Revised Budget</b>	<b>2015-16 Estimated Revenue</b>	<b>2016-17 Tentative Budget</b>	<b>% change 16/17 Tent/ 15/16 Est</b>
8800 Local Revenues					
8860 Interest & Investment Income	\$0	\$0	\$0	\$0	-
8870 Other Student Fees and Charges	180,962	188,000	165,348	193,622	17.10
8890 Other Local Revenues	3,845	10,000	5,000	5,000	-
Total Local Revenues	<u>184,807</u>	<u>198,000</u>	<u>170,348</u>	<u>198,622</u>	16.60
8900 Other Financing Sources					
8981 Interfund Transfers In	0	0	0	0	-
Total Revenues and Other Financing Sources	<u>184,807</u>	<u>198,000</u>	<u>170,348</u>	<u>198,622</u>	16.60
Beginning Fund Balance	<u>319,117</u>	<u>390,982</u>	<u>390,982</u>	<u>362,708</u>	(7.23)
<b>Total Revenues, Other Financing Sources and Beginning Fund Balance</b>	<u><u>\$503,924</u></u>	<u><u>\$588,982</u></u>	<u><u>\$561,330</u></u>	<u><u>\$561,330</u></u>	-

**Rancho Santiago Community College District**  
**Tentative Budget**  
**2016-17**

		<b>Associated Students Fund - Fund 71</b>				
		<b>Expenditure Budget</b>				
<b><u>Expenditures by Object</u></b>		<b>2014-15 Actual Expenses</b>	<b>2015-16 Revised Budget</b>	<b>2015-16 Estimated Expenses</b>	<b>2016-17 Tentative Budget</b>	<b>% change 16/17 Tent/ 15/16 Est</b>
2000	Classified Salaries	\$19,294	\$19,409	\$19,409	\$19,409	-
3000	Employee Benefits	859	962	962	962	-
5000	Other Operating Exp & Services	92,789	155,886	178,251	178,251	-
6000	Capital Outlay	0	0	0	0	-
	Subtotal, Expenditures (1000 - 6000)	112,942	176,257	198,622	198,622	-
7300	Interfund Transfers Out	0	0	0	0	-
	Subtotal Expenditures (1000 - 7000)	112,942	176,257	198,622	198,622	-
7900	Reserve for Contingencies					
7910	Unrestricted Contingency	390,982	412,725	362,708	362,708	-
	Subtotal	390,982	412,725	362,708	362,708	-
	<b>Total Expenditures and Ending Fund Balance</b>	<b>\$503,924</b>	<b>\$588,982</b>	<b>\$561,330</b>	<b>\$561,330</b>	-

**Rancho Santiago Community College District**  
*Tentative Budget*  
**2016-17**

Representation Fee Trust Fund

The Student Representation Fee Trust Fund is used to account for moneys collected pursuant to *EC § 76060.5* that provides for a student representation fee if approved by two-thirds of the students voting in the election.

Santiago Canyon College has approved a \$1 fee and Santa Ana College has approved a \$2 fee. The fee is to be expended to provide for the support of governmental affairs representatives who may be stating their positions and viewpoints before city, county, and district governments and before offices and agencies of the State government. Student Representation Fee Trust Fund moneys shall be expended in accordance with procedures established by the student body organization consistent with the requirements of *EC § 76063*.



**Rancho Santiago Community College District**  
*Tentative Budget*  
**2016-17**

**Representation Fee Trust Fund - Fund 72**  
**Revenue Budget**

<u>Revenues by Source</u>	<b>2014-15 Actual Revenue</b>	<b>2015-16 Revised Budget</b>	<b>2015-16 Estimated Revenue</b>	<b>2016-17 Tentative Budget</b>	<b>% change 16/17 Tent/ 15/16 Est</b>
8800 Local Revenues					
8877 Student Representation	\$76,854	\$73,000	\$114,007	\$114,007	-
Total Revenues	<u>76,854</u>	<u>73,000</u>	<u>114,007</u>	<u>114,007</u>	-
Beginning Fund Balance	<u>34,436</u>	<u>74,403</u>	<u>74,403</u>	<u>131,394</u>	76.60
Total Revenues and Beginning Fund Balance	<u><u>\$111,290</u></u>	<u><u>\$147,403</u></u>	<u><u>\$188,410</u></u>	<u><u>\$245,401</u></u>	30.25

**Rancho Santiago Community College District**  
*Tentative Budget*  
**2016-17**

		<b>Representation Fee Trust Fund - Fund 72</b>				
		<b>Expenditure Budget</b>				
<u><b>Expenditures by Object</b></u>		<b>2014-15</b>	<b>2015-16</b>	<b>2015-16</b>	<b>2016-17</b>	<b>% change</b>
		<b>Actual</b>	<b>Revised</b>	<b>Estimated</b>	<b>Tentative</b>	<b>16/17 Tent/</b>
		<b>Expenses</b>	<b>Budget</b>	<b>Expenses</b>	<b>Budget</b>	<b>15/16 Est</b>
5000	Other Operating Exp & Services	\$36,887	\$73,900	\$57,016	\$93,844	64.59
	Subtotal, Expenditures (1000 - 7000)	36,887	73,900	57,016	93,844	64.59
7900	Reserve for Contingencies					
7910	Unrestricted Contingency	74,403	73,503	131,394	151,557	15.35
	Total Expenditures and Ending Fund Balance	\$111,290	\$147,403	\$188,410	\$245,401	30.25

**Rancho Santiago Community College District**  
*Tentative Budget*  
**2016-17**

Student Financial Aid Fund

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

**Rancho Santiago Community College District**  
**Tentative Budget**  
**2016-17**

<b>Student Financial Aid Fund - Fund 74</b>					
<b>Revenue Budget</b>					
<b><u>Revenue by Source</u></b>	<b>2014-15 Actual Revenue</b>	<b>2015-16 Revised Budget</b>	<b>2015-16 Estimated Revenue</b>	<b>2016-17 Tentative Budget</b>	<b>% change 16/17 Tent/ 15/16 Est</b>
8100 Federal Revenues					
8120 Higher Education Act	\$16,600	\$64,801	\$45,000	\$64,801	44.00
8150 Student Financial Aid	23,572,602	26,702,946	24,000,000	26,628,765	10.95
8199 Other Federal Revenue	19,794	2,000	2,000	2,000	-
Total Federal Revenue	<u>23,608,996</u>	<u>26,769,747</u>	<u>24,047,000</u>	<u>26,695,566</u>	11.01
8600 State Revenues					
8629 Other Categorical Apportionment-CARE	1,250	14,734	2,000	2,250	12.50
8659 Cal Grant & Other Reimb Categorical Allow	2,158,049	2,240,800	2,369,553	2,240,800	(5.43)
Total State Revenues	<u>2,159,299</u>	<u>2,255,534</u>	<u>2,371,553</u>	<u>2,243,050</u>	(5.42)
8800 Local Revenues					
8860 Interest & Investment Income	5,803	9,622	6,838	6,015	(12.04)
8865 Interest Income - Bank/Perkins Loan	2,562	6,510	1,104	1,510	36.78
8866 Gain (Loss) on Invest-Realized	0	0	155	0	(100.00)
8868 Int Adj-Perkins/Nursing Loans	0	100	0	100	-
8869 Int-Loans Assigned to DOE	1,211	2,000	4,625	7,000	51.35
8893 Outlawed Checks	0	0	23,104	0	(100.00)
8896 Penalties/Late Fees/Returned	90	600	90	600	566.67
Total Local Revenues	<u>9,666</u>	<u>18,832</u>	<u>35,916</u>	<u>15,225</u>	(57.61)
Total Revenues	<u>25,777,961</u>	<u>29,044,113</u>	<u>26,454,469</u>	<u>28,953,841</u>	9.45
Beginning Fund Balance	<u>1,300,325</u>	<u>1,282,825</u>	<u>1,282,825</u>	<u>1,282,825</u>	-
Total Revenues and Beginning Fund Balance	<u><u>\$27,078,286</u></u>	<u><u>\$30,326,938</u></u>	<u><u>\$27,737,294</u></u>	<u><u>\$30,236,666</u></u>	9.01

**Rancho Santiago Community College District**  
**Tentative Budget**  
**2016-17**

<b>Student Financial Aid Fund - Fund 74</b>					
<b>Expenditure Budget</b>					
<b><u>Expenditures by Object</u></b>	<b>2014-15</b>	<b>2015-16</b>	<b>2015-16</b>	<b>2016-17</b>	<b>% change</b>
	<b>Actual</b>	<b>Revised</b>	<b>Estimated</b>	<b>Tentative</b>	<b>16/17 Tent/</b>
	<b>Expenses</b>	<b>Budget</b>	<b>Expenses</b>	<b>Budget</b>	<b>15/16 Est</b>
5000 Services and Other Operating Expenses					
5809 Bad Deb Expense	(\$658)	\$0	\$0	\$0	-
5810 Bank/Credit Card Use	0	25	0	25	-
5885 Investment & Interest Expense	1,389	2,532	1,400	2,532	80.86
5900 Other	11,938	47,522	82,321	90,522	9.96
Subtotal	<u>12,669</u>	<u>50,079</u>	<u>83,721</u>	<u>93,079</u>	11.18
7500 Student Financial Aid					
7502 Cal Grant B	2,158,049	1,894,000	2,014,775	1,894,000	(5.99)
7504 CARE Grant	1,250	14,734	0	2,250	-
7506 F S E O G	470,100	543,446	406,700	469,265	15.38
7508 Pell Grant	21,346,148	23,170,000	21,612,687	23,170,000	7.21
7509 SSS Grant	16,600	64,801	36,500	64,801	77.54
7523 Pell Grant Overawards	9,566	8,500	9,747	8,500	(12.79)
7527 FT Student Success Grant	0	346,800	390,339	346,800	(11.15)
7542 Federal Direct Loan	1,761,285	3,000,000	1,900,000	3,000,000	57.89
7590 Student Scholarships	19,794	0	0	0	-
Subtotal	<u>25,782,792</u>	<u>29,042,281</u>	<u>26,370,748</u>	<u>28,955,616</u>	9.80
Subtotal, Expenditures (1000 - 7000)	<u>25,795,461</u>	<u>29,092,360</u>	<u>26,454,469</u>	<u>29,048,695</u>	9.81
7900 Reserve for Contingencies					
9755 Federal Capital Contribution	511,533	511,533	511,533	511,533	-
9760 Institutional Capital Contrib	297,610	297,610	297,610	297,610	-
Subtotal	<u>809,143</u>	<u>809,143</u>	<u>809,143</u>	<u>809,143</u>	-
7910 Unrestricted Contingency	473,682	425,435	473,682	378,828	(20.02)
Total Fund Balance	<u>1,282,825</u>	<u>1,234,578</u>	<u>1,282,825</u>	<u>1,187,971</u>	(7.39)
Total Expenditures and Ending Fund Balance	<u>\$27,078,286</u>	<u>\$30,326,938</u>	<u>\$27,737,294</u>	<u>\$30,236,666</u>	9.01

**Rancho Santiago Community College District**  
*Tentative Budget*  
**2016-17**

Community Education Fund

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

**Rancho Santiago Community College District**  
*Tentative Budget*  
**2016-17**

**Community Education Fund - Fund 76**  
**Revenue Budget**

<u>Revenues by Source</u>	<b>2014-15 Actual Revenue</b>	<b>2015-16 Revised Budget</b>	<b>2015-16 Estimated Revenue</b>	<b>2016-17 Tentative Budget</b>	<b>% change 16/17 Tent/ 15/16 Est</b>
8800 Local Revenues					
8860 Interest & Investment Income	\$0	\$0	\$0	\$0	-
8872 Community Education Classes Fees	773,697	816,688	807,699	816,688	1.11
Total Revenues	773,697	816,688	807,699	816,688	1.11
Beginning Fund Balance	234,420	282,525	282,525	396,241	40.25
Total Revenues and Beginning Fund Balance	\$1,008,117	\$1,099,213	\$1,090,224	\$1,212,929	11.26

**Rancho Santiago Community College District**  
*Tentative Budget*  
**2016-17**

		<b>Community Education Fund - Fund 76</b>				
		<b>Expenditure Budget</b>				
<u><b>Expenditures by Object</b></u>		<b>2014-15</b>	<b>2015-16</b>	<b>2015-16</b>	<b>2016-17</b>	<b>% change</b>
		<b>Actual</b>	<b>Revised</b>	<b>Estimated</b>	<b>Tentative</b>	<b>16/17 Tent/ 15/16 Est</b>
		<b>Expenses</b>	<b>Budget</b>	<b>Expenses</b>	<b>Budget</b>	
2000	Classified Salaries	\$307,434	\$349,224	\$290,490	\$349,224	20.22
3000	Employee Benefits	77,791	110,852	76,993	110,852	43.98
4000	Supplies & Materials	0	500	0	500	-
5000	Other Operating Exp & Services	340,367	414,000	326,500	414,000	26.80
6000	Capital Outlay	0	0	0	0	-
	Subtotal, Expenditures (1000 - 6000)	<u>725,592</u>	<u>874,576</u>	<u>693,983</u>	<u>874,576</u>	26.02
7300	Interfund Transfers Out	0	0	0	0	-
	Subtotal, Expenditures (1000 - 7000)	<u>725,592</u>	<u>874,576</u>	<u>693,983</u>	<u>874,576</u>	26.02
7900	Reserve for Contingencies					
7910	Unrestricted Contingency	282,525	224,637	396,241	338,353	(14.61)
	Total Expenditures and Ending Fund Balance	<u><u>\$1,008,117</u></u>	<u><u>\$1,099,213</u></u>	<u><u>\$1,090,224</u></u>	<u><u>\$1,212,929</u></u>	11.26



**Rancho Santiago Community College District**  
*Tentative Budget*  
**2016-17**

Diversified Trust Fund

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

**Rancho Santiago Community College District**  
**Tentative Budget**  
**2016-17**

**Diversified Trust Fund - Fund 79**  
**Revenue Budget**

<u>Revenue 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	\$1,563,193	\$1,624,411	\$1,633,604	\$1,633,604	-
8900	Other Financing Sources					
8981/8983	Interfund/Intrafund Transfers In	461,945	522,308	507,329	397,556	(21.64)
	Total Revenue and Other Financing Sources	<u>2,025,138</u>	<u>2,146,719</u>	<u>2,140,933</u>	<u>2,031,160</u>	(5.13)
	Beginning Fund Balance	<u>1,236,000</u>	<u>1,780,226</u>	<u>1,780,226</u>	<u>2,166,156</u>	21.68
	Total Revenues, Other Financing Sources and Beginning Fund Balance	<u><u>\$3,261,138</u></u>	<u><u>\$3,926,945</u></u>	<u><u>\$3,921,159</u></u>	<u><u>\$4,197,316</u></u>	7.04

**Rancho Santiago Community College District**  
*Tentative Budget*  
**2016-17**

		<b>Diversified Trust Fund - Fund 79</b>				
		<b>Expenditure Budget</b>				
<u><b>Expenditures by Object</b></u>		<b>2014-15</b>	<b>2015-16</b>	<b>2015-16</b>	<b>2016-17</b>	<b>% change</b>
		<b>Actual</b>	<b>Revised</b>	<b>Estimated</b>	<b>Tentative</b>	<b>16/17 Tent/ 15/16 Est</b>
		<b>Expenses</b>	<b>Budget</b>	<b>Expenses</b>	<b>Budget</b>	
1000	Academic Salaries	\$969	\$61,627	\$50,221	\$61,627	22.71
2000	Classified Salaries	312,679	337,667	278,491	337,667	21.25
3000	Employee Benefits	65,274	85,329	71,527	85,329	19.30
4000	Supplies & Materials	55,829	97,003	67,000	91,664	36.81
5000	Services and Other Operating Expenses	860,399	1,049,957	904,162	925,651	2.38
6000	Sites, Buildings, Books, and Equipment	183,262	224,317	122,173	221,699	81.46
	Subtotal Expenditures (1000 - 6000)	<u>1,478,412</u>	<u>1,855,900</u>	<u>1,493,574</u>	<u>1,723,637</u>	15.40
7200	Intrafund Transfers Out	0	99,816	99,816	99,816	-
7300	Interfund Transfers Out	2,500	161,613	161,613	0	(100.00)
	Subtotal Expenditures (1000 - 7000)	<u>1,480,912</u>	<u>2,117,329</u>	<u>1,755,003</u>	<u>1,823,453</u>	3.90
7900	Reserve for Contingencies					
	7910 Unrestricted Contingency	1,780,226	1,787,292	2,166,156	2,351,539	8.56
	7940 Reserved for Special Purposes	0	22,324	0	22,324	-
	Total Expenditures and Ending Fund Balance	<u><u>\$3,261,138</u></u>	<u><u>\$3,926,945</u></u>	<u><u>\$3,921,159</u></u>	<u><u>\$4,197,316</u></u>	7.04

**Rancho Santiago Community College District**  
*Tentative Budget*  
**2016-17**

**SUPPLEMENTAL DATA**

**RANCHO SANTIAGO COMMUNITY COLLEGE DISTRICT  
UNRESTRICTED GENERAL FUND  
2016-17 Tentative Budget Assumptions  
May 18, 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%	<b>\$0</b>
Projected Restoration/Access/Growth -0-	<b>\$0</b>
Projected Base Allocation Increase	<b>\$1,800,000</b>
Continued Projected Deficit (Reduced to est. 0.70%)	<b>\$461,255</b>
Apportionment Base Increase for 2016/17	<b>\$2,261,255</b>

2016/17 Potential Growth at 0.65% 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 \$105.5 million allocation statewide for past Mandated Cost reimbursement, we expect approximately \$2.7 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 18, 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 18, 2016**

*	<u><b>New Revenues</b></u>	Ongoing Only	One-Time
B	COLA 0.00%	\$0	
B	Growth -0-	\$0	
B	Base Allocation	\$1,800,000	
B	Deficit Factor est. at 0.70%	\$461,255	
D	Unrestricted Lottery	\$75,026	
H	Mandates Block Grant (one-time)	\$0	\$2,700,000
I	Non-Resident Tuition	\$600,000	
J	Interest Earnings	\$45,000	
L	Apprenticeship - SCC	\$627,900	
EGK	Misc Income	\$73,860	

<b>Total</b>	\$3,683,041	\$2,700,000
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**New Expenditures**

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	\$2,390,000
	<b>Total</b>	\$1,951,382	\$2,700,000

2016-17 Budget Year Surplus (Deficit)	\$1,731,659	
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**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** **Budget Allocation Model** **Based on SB 361**

- The “*Rancho Santiago Community College District Budget Allocation Model Based on SB361, February 8, 2012*” was approved at the February 22, 2012 Budget Allocation and Planning Review Committee Meeting

### **Introduction**

In 2008, both colleges were visited by ACCJC Accreditation Teams in the normal accreditation cycle. The Teams noticed that the district’s budget allocation model that was in place for approximately ten years had not been annually reviewed as to its effectiveness as stated in the model documents. The existing revenue allocation model was developed when the district transformed into a multi college district. The visiting Team recommended a review of the existing budget allocation model and recommended changes as necessary.

The Budget Allocation and Planning Review Committee (BAPR) charged the BAPR Workgroup, a technical subgroup of BAPR, with the task of reviewing the ten year old model. In the process, the Workgroup requested to evaluate other California Community College multi-campus budget allocation models. Approximately twenty models were reviewed. Ultimately, the Workgroup focused on a revenue allocation model as opposed to an expenditure allocation model. A revenue allocation model allocates revenues (state and local) generated in a budget year to the college campuses in the district based on the state funding model that allocates state apportionment revenues to districts. An expenditure allocation model allocates, by agreed upon formulas, expenditure appropriations for full-time faculty staffing, adjunct faculty staffing, classified and administrative staffing, associated health and welfare benefit costs, supply and equipment budgets, utility costs, legal and other services. The BAPR Workgroup ultimately decided on a revenue allocation formula in order to provide the greatest amount of flexibility for the campuses.

Senate Bill 361, passed in 2006, changed the formula of earned state apportionment revenues to essentially two elements, 1) Basic Allocations for college/center base funding rates based on FTES size of the college and center and 2) Full Time Equivalent Students (FTES) based on earned and funded FTES. The BAPR Workgroup determined that since this is how our primary funding comes from the state this model should be used for distribution on earned revenues to the colleges. The colleges and centers are the only entities in the district that generates this type of funding. Revenue earned and funded by the state will be earned and funded at the colleges. The Budget Allocation Model (BAM) described in this document provides the guidelines, formulas, and basic steps for the development of an annual district budget including the allocation of budget expenditure responsibilities for Santa Ana College, Santiago Canyon College and District Services referred to as the three district Budget Centers. The budget is the financial plan for the district, and application of this model should be



utilized to implement the district's vision, mission statement, district strategic plan and the technology strategic plan as well as the colleges' mission statements, educational master plans, facilities master plans and other planning resources. The annual implementation of the budget allocation model is to be aligned with all of these plans. To ensure that budget allocation is tied to planning, it is the responsibility of District Council to review budget and planning during the fiscal year and, if necessary, recommend adjustments to the budget allocation model to keep the two aligned for the coming year. The Chancellor and the Board of Trustees are ultimately responsible for the annual budget and the expenditures associated with the budget. In February of 2013, the Board of Trustees adopted a new planning design manual. This document eliminated BAPR and created the Fiscal Resources Committee (FRC). FRC is responsible for recommending the annual budget to the District Council for its recommendation to the Chancellor and Board of Trustees. FRC is also responsible for annual review of the model for accreditation and can recommend any modifications to the guidelines.

The goal of the BAM is to create a documented revenue allocation process that provides financial stability and encourages fiscal accountability at all levels in times of either increasing or decreasing revenue streams. It is also intended to be simple, transparent, easy to understand, fair, predictable and consistent, using quantitative, verifiable factors with performance incentives. District Council should conduct a review(s) during each fiscal year to assess if the operation of the budget allocation model is meeting the goal.

Under state law, the District is the legal entity and is ultimately responsible for actions, decisions and legal obligations of the entire organization. The Board of Trustees of the Rancho Santiago Community College District has clear statutory authority and responsibility and, ultimately, makes all final decisions. Likewise, the Chancellor, under the direction of the Board of Trustees, is responsible for the successful operation, reputation, and fiscal integrity of the entire District. The funding model does not supplant the Chancellor's role, nor does it reduce the responsibility of the District Services staff to fulfill their fiduciary role of providing appropriate oversight of the operations of the entire District. It is important that guidelines, procedures and responsibility be clear with regard to District compliance with any and all laws and regulations such as the 50% Law, full-time/part-time faculty requirements, Faculty Obligation Number (FON), attendance accounting, audit requirements, fiscal and related accounting standards, procurement and contract law, employment relations and collective bargaining, payroll processing and related reporting requirements, etc. The oversight of these requirements are to be maintained by District Services, which has a responsibility to provide direction and data to the colleges to assure they have appropriate information for decision making with regard to resource allocation at the local level, thus, assuring District compliance with legal and regulatory requirements.

All revenue is considered District revenue because the district is the legal entity authorized by the State of California to receive and expend income and to incur expenses. However, the majority of revenue is provided by the taxpayers of California for the sole purpose of providing educational services to the communities and students served by the District. Services such as classes, programs, and student services are, with few exceptions, the responsibility of the colleges. It is the intent of the Revenue Allocation Model to allocate the majority of funds to the colleges in order to provide those educational services. The model intends to provide an opportunity to maximize resource allocation decisions at the local college level. Each college president is responsible for the successful operation and performance of his/her college as it relates to resource allocation and utilization. The purpose and function of the District Services in this structure is to maintain the fiscal and operational integrity of the District and its individual colleges and centers and to facilitate college operations so that their needs are met and fiscal stability is assured. District Services has responsibility for providing certain centralized functions, both to provide efficient operations as well as to assist in coordination between District Services and the colleges. Examples of these services include human resources, business operations, fiscal and budgetary oversight, procurement, construction and capital outlay, and information technology. On the broadest level, the goal of this partnership is to encourage and support collaboration between the colleges and District Services.

## Implementation

A detailed transition plan for the implementation of the new BAM should include:

- Standards and milestones for the initial year
- An evaluation process to determine if the standards and milestones have been achieved or if there is adequate progress
- A process to ensure planning is driving the budget

The 2012-2013 fiscal year is the transitional year from the old budget allocation model to the new SB 361 model. Essentially, the first year (2012-2013) of the new model is a rollover of expenditure appropriations from the prior year 2011-2012. Therefore the 2011/12 ending balance funds are used on a one time basis to cover the structural deficit spending in the 2012/13 fiscal year.

An SB 361 Budget Allocation Model Implementation Technical Committee (BAMIT) was established by the Budget Allocation and Planning Review Committee (BAPR) and began meeting in April 2012. The team included:

<b>District Office:</b>	
Peter Hardash	Vice Chancellor, Business Operations/Fiscal Services
John Didion	Executive Vice Chancellor
Adam O'Connor	Assistant Vice Chancellor, Fiscal Services
Gina Huegli	Budget Analyst
Thao Nguyen	Budget Analyst
<b>Santa Ana College:</b>	
Linda Rose	Vice President, Academic Affairs
Jim Kennedy	Interim Vice President, Administrative Services
Michael Collins	Vice President, Administrative Services
<b>Santiago Canyon College:</b>	
Aracely Mora	Vice President, Academic Affairs
Steve Kawa	Vice President, Administrative Services

BAMIT was tasked with evaluating any foreseeable implementation issues transitioning from the old model and to make recommendations on possible solutions.

The team spent the next five months meeting to discuss and agree on recommendations for implementing the transition to new model using a series of discussion topics. These agreements are either documented directly in this model narrative or included in an appendix if the topic was related solely to the transition year.

It was also agreed by BAMIT that any unforeseen issue that would arise should be brought back to FRC for review and recommendation.

## Revenue Allocation

The SB 361 funding model essentially allocates revenues to the colleges in the same manner as received by the District from the State of California. This method allocates all earned revenues to the colleges.

## **College and District Services Budgets and Expenditure Responsibilities**

Since the BAM is a revenue allocation model, all expenditures and allocation of revenues under the model are the responsibilities of the colleges and centers. Expenditure responsibilities for the colleges, District Services and Institutional Costs are summarized in Table 1.

Revenue and budget responsibilities are summarized on Table 2. The total annual revenue to each college will be the sum of base funding for each college and center as defined by SB 361 and applying the current FTES rates for credit base, noncredit base, career development and college preparation noncredit base revenues as well as any local unrestricted or restricted revenues earned by the college.

The revenue allocations will be regularly reviewed by FRC. In reviewing the allocation of general funds, FRC should take into consideration all revenues, including restricted revenues, available to each of the Budget Centers less any apportionment deficits, property tax shortfalls or uncollected student fees or shortfalls. If necessary, FRC will recommend adjustments to District Council for submission to the Chancellor.

The expenditures allocated for District Services and for Institutional Costs will be developed based on the projected levels of expenditure for the prior fiscal year, taking into account unusual or one-time anomalies, reviewed by FRC and the District Council and approved by the Chancellor and the Board of Trustees.

**DISTRICT SERVICES** – Examples are those expenses associated with the operations of the Chancellor’s Office, Board of Trustees, Public Affairs, Human Resources, Risk Management, Educational Services, Institutional Research, Business Operations, Internal Auditing, Fiscal Services, Payroll, Purchasing, Facilities Planning, ITS and Safety Services. Economic Development expenditures are to be included in the District Services budget but clearly delineated from other District expenditures.

**INSTITUTIONAL COSTS** – Examples are those expenses associated with State and Federal regulatory issues, property, liability and other insurances, board election, interfund transfers and Retiree Health Benefit Costs. As the board election expense is incurred every other year, it will be budgeted each year at one-half of the estimated cost. In the off years, the funds will remain unspent and specifically carried over to the next year to be used solely for the purpose of the election expense. If there is insufficient budget, the colleges will be assessed the difference based on the current FTES split. If any funds remain unspent in an election year, it will be allocated to the colleges based on the current FTES split for one-time uses.

An annual review of District Services and Institutional Costs will be conducted by District Council each fall in order to give time to complete the evaluation in time to prepare for the following fiscal year budget cycle and implement any suggestions. The review will include an evaluation of the effectiveness of the services provided to assure the District is appropriately funded. If District Council believes a change to the allocation is necessary, it will submit its recommendation to FRC for funding consideration and recommendation to the Chancellor.

### **District Reserves and Deficits**

The Board of Trustees will establish a reserve through board policy, state guidelines and budget assumptions.

The Chancellor reserves the right to adjust allocations as necessary.

The Board of Trustees is solely responsible for labor negotiations with employee groups. Nothing in this budget model shall be interpreted to infringe upon the Board’s ability to collectively bargain and negotiate in good faith with employee organizations and meet and confer with unrepresented employees.

## **College Budget and Expenditure Responsibilities**

Colleges will be responsible for funding the current programs and services that they operate as part of their budget plans. There are some basic guidelines the colleges must follow:

- Allocating resources to achieve the state funded level of FTES is a primary objective for all colleges.
- Requirements of the collective bargaining agreements apply to college level decisions.
- The FON (Faculty Obligation Number) must be maintained by each college. Full-time faculty hiring recommendations by the colleges are monitored on an institutional basis. Any financial penalties imposed by the state due to FON non-compliance will be borne proportionately by the campus not in compliance.
- In making expenditure decisions, the impact upon the 50% law calculation must be considered and budgeted appropriately. Any financial penalties imposed by the state due to 50% law non-compliance will be borne proportionally (by FTES split) by both campuses.
- With unpredictable state funding, the cost of physical plant maintenance is especially important. Lack of maintenance of the operations and district facilities and grounds will have a significant impact on the campuses and therefore needs to be addressed with a detailed plan and dedicated budget whether or not funds are allocated from the state.

## **Budget Center Reserves and Deficits**

It is strongly recommended that each college set aside at least a 1% contingency reserve to handle unplanned and unforeseen expenses. If the contingency reserve is unspent by year end, this reserve falls into the colleges' year-end balance and is included in the colleges' beginning balance for the following fiscal year. The District Services and Institutional Cost allocations are budgeted as defined in the model for the appropriate operation of the district and therefore are not subject to carryover. The Chancellor and Board of Trustees reserve the right to augment the budget as deemed necessary.

If a Budget Center incurs an overall deficit for any given year, the following sequential steps will be implemented:

The Budget Center reserve shall first be used to cover any deficit. If reserves are not sufficient to cover budget expenses and/or reserves are not able to be replenished the following year, then the Budget Center is to prepare an expenditure reduction plan and/or submit a request for the use of District Reserves to help offset the deficit. The expenditure reduction plan and/or a request to use District Reserves is to be submitted to FRC. If FRC agrees with the expenditure reduction plan and/or the request to use District Reserves, it will forward the recommendation to District Council for review and recommendation to the Chancellor who will make the final determination.

## **Revenue Modifications**

### **Apportionment Revenue Adjustments**

It is very likely each fiscal year that the District's revenues from state apportionment could be adjusted after the close of the fiscal year in the fall, but most likely at the P1 recalculation, which occurs eight months after the close of the fiscal year. This budget model therefore will be fluid, with changes made throughout the fiscal year (P-1, P-2, P-annual) as necessary. Any increase or decrease to prior year revenues is treated as a onetime addition or reduction to the colleges' current budget year and distributed in the model based on the most up to date FTES split reported by the District and funded by the state.

An example of revenue allocation and FTES change:

\$100,000,000 is originally split 70% Santa Ana College (\$70,000,000) and 30% Santiago Canyon College (\$30,000,000) based on FTES split at the time. At the final FTES recalculation for that year, the District earns an additional \$500,000 based on the total funded FTES. In addition, the split of FTES changes to 71%/29%. The total revenue of \$100,500,000 is then redistributed \$71,355,000 to Santa Ana College and \$29,145,000 to Santiago Canyon College which would result in a shift of \$855,000 between the colleges. A reduction in funding will follow the same calculation.

It is necessary in this model to set a base level of FTES for each college. Per agreement by the Chancellor and college Presidents, the base FTES split of 70.80% SAC and 29.20% SCC will be utilized for the 2013/14 tentative budget. Similar to how the state sets a base for district FTES, this will be the beginning base level for each college. Each year through the planning process there will be a determination made if the district has growth potential for the coming fiscal year. Each college will determine what level of growth they believe they can achieve and targets will be discussed and established through Chancellor's Cabinet. For example, if the district believes it has the opportunity for 2% growth, the colleges will determine the level of growth they wish to pursue. If both colleges decide to pursue and earn 2% growth and the district is funded for 2% growth, then each college's base would increase 2% the following year. In this case the split would still remain 70.80%/29.20% as both colleges moved up proportionately (Scenario #1). If instead, one college decides not to pursue growth and the other college pursues and earns the entire district 2% growth, all of these FTES will be added to that college's base and therefore its base will grow more than 2% and the split will then be adjusted (Scenario #2).

Using this same example in which the district believes it has the opportunity for 2% growth, and both colleges decide to pursue 2% growth, however one college generates 3% growth and the other generates 2%, the college generating more FTES would have unfunded over cap FTES. The outcome would be that each college is credited for 2% growth, each base increases 2% and the split remains (Scenario #3). If instead, one college generates 3% and the other college less than 2%, the college generating the additional FTES can earn its 2% target plus up to the difference between the other college's lost FTES opportunity and the total amount funded by the district (Scenario #4).

This model should also include a stability mechanism. In a year in which a college earns less FTES than its base, the base FTES will remain intact following the state method for stabilization. That college is in funding stability for one year, but has up to three years in which to earn back to its base FTES. The funding for this stability will be from available district Budget Stabilization Funds. If this fund has been exhausted, the Chancellor will determine the source of funding. If the college does not earn back to its base during this period, then the new lower FTES base will be established. As an example (Scenario #5), year one there is 2% growth opportunity. One of the colleges earns 2% growth but the other college declines by 1%, going into stability. This year the college that declined is held at their base level of FTES while the other college is credited for their growth. In the second year of the example, there is no growth opportunity, but the college that declined recaptures FTES to the previous year base to emerge from stability. Note that since the other college grew in year one, the percentage split has now changed.

All of these examples exclude the effect of statewide apportionment deficits. In the case of any statewide deficits, the college revenues will be reduced accordingly. In addition, the Chancellor reserves the right to make changes to the base FTES as deemed necessary in the best interest of the district as a whole.

	<b>Base FTES</b>	<b>% split</b>	<b>Scenario #1</b>	<b>New FTES</b>	<b>% split</b>
SAC	19,824	70.80%	2.00%	20,220.48	70.80%
SCC	8,176	29.20%	2.00%	8,339.52	29.20%
	<u>28,000</u>		2.00%	<u>28,560.00</u>	
	<b>Base FTES</b>	<b>% split</b>	<b>Scenario #2</b>	<b>New FTES</b>	<b>% split</b>
SAC	19,824	70.80%	2.82%	20,384.00	71.37%
SCC	8,176	29.20%	0.00%	8,176.00	28.63%
	<u>28,000</u>		2.00%	<u>28,560.00</u>	
	<b>Base FTES</b>	<b>% split</b>	<b>Scenario #3</b>	<b>New FTES</b>	<b>% split</b>
SAC	19,824		3.00%	20,418.72	
unfunded				(198.24)	
SAC	19,824	70.80%	2.00%	20,220.48	70.80%
SCC	8,176	29.20%	2.00%	8,339.52	29.20%
	<u>28,000</u>		2.00%	<u>28,560.00</u>	
	<b>Base FTES</b>	<b>% split</b>	<b>Scenario #4</b>	<b>New FTES</b>	<b>% split</b>
SAC	19,824		3.00%	20,418.72	
unfunded				(136.92)	
SAC	19,824	70.80%	2.31%	20,281.80	71.01%
SCC	8,176	29.20%	1.25%	8,278.20	28.99%
	<u>28,000</u>		2.00%	<u>28,560.00</u>	
<b>YEAR 1</b>	<b>Base FTES</b>	<b>% split</b>	<b>Scenario #5</b>	<b>New FTES</b>	<b>% split</b>
Actual Generated:					
SAC	19,824	70.80%	-1.00%	19,625.76	70.18%
SCC	8,176	29.20%	2.00%	8,339.52	29.82%
	<u>28,000</u>		-0.124%	<u>27,965.28</u>	
Calculated for Stability:					
SAC	19,824		-1.00%	19,625.76	
stabilization				282.24	
SAC	19,824	70.80%	0.42%	19,908.00	70.48%
SCC	8,176	29.20%	2.00%	8,339.52	29.52%
	<u>28,000</u>		0.884%	<u>28,247.52</u>	
<b>YEAR 2</b>					
Actual Generated:					
SAC	19,625.76	70.18%	1.44%	19,908.00	70.48%
SCC	8,339.52	29.82%	0.00%	8,339.52	29.52%
	<u>27,965.28</u>		1.009%	<u>28,247.52</u>	

## **Allocation of New State Revenues**

**Growth Funding:** Plans from the Planning and Organizational Effectiveness Committee (POE) to seek growth funding requires FRC recommendation and approval by the Chancellor, and the plans should include how growth funds will be distributed if one of the colleges does not reach its growth target. A college seeking the opportunity for growth funding will utilize its own carryover funds to offer a schedule to achieve the desired growth. Once the growth has been confirmed as earned and funded by the state and distributed to the district, the appropriate allocation will be made to the college(s) generating the funded growth back through the model. Growth/Restoration Funds will be allocated to the colleges when they are actually earned.

Revenues which are not college specific (for example, student fees that cannot be identified by college), will be allocated based on total funded FTES percentage split between the campuses.

After consultation with district's independent audit firm, the implementation team agreed that any unpaid uncollected student fees will be written off as uncollectible at each year end. This way, only actual collected revenues are distributed in this model. At P-1, P-2 and P-annual, uncollected fee revenues will be adjusted.

Due to the instability of revenues, such as interest income, discounts earned, auction proceeds, vendor rebates (not including utility rebates which are budgeted in Fund 41 for the particular budget center) and mandated cost reimbursements, revenues from these sources will **not** be part of the revenue allocation formula. Income derived from these sources will be deposited to the institutional reserves. If an allocation is made to the colleges from mandated cost reimbursements and the claims are later challenged and require repayment, the colleges receiving the funds will be responsible for repayment at the time of repayment or withholding of funds from the state.

**Cost of Living Adjustments:** COLAs included in the tentative and adopted budgets shall be sequestered and not allocated for expenditure until after collective bargaining for all groups have been finalized.

**Lottery Revenue:** Income for current year lottery income is received based on the prior fiscal year's FTES split. At Tentative Budget, the allocation will be made based on projected FTES without carryover. At Adopted Budget, final FTES will be used and carryovers will be included.

## **Other Modifications**

### **Salary and Benefits Cost**

All authorized full time and ongoing part time positions shall be budgeted with corresponding and appropriate fixed cost and health and welfare benefits. Vacant positions will be budgeted at the beginning of the fiscal year or when newly created at the ninth place ranking level (Class VI, Step 10) for full-time faculty and at the mid-level for other positions (ex. Step 3 for CSEA, Step 4 for Management, and AA step 6 for teachers and BA step 6 for master teachers in child development), with the district's contractual cap for the health and welfare benefits. The full cost of all positions, regardless of the budgeted amount, including step and column movement costs, longevity increment costs and any additional collective bargaining agreement costs, will be charged to the particular Budget Center. The colleges are responsible for this entire cost, including any increases or adjustments to salary or benefits throughout the year. If a position becomes vacant during a fiscal year, the Budget Center has the discretion to move unused and available budget from the previous employee's position for other one-time costs until filled or defunded. Any payoffs of accrued vacation, or any additional costs incurred at separation from employment with the district, will be borne by the particular Budget Center. When there is a vacancy that won't be filled immediately, Human Resources should be consulted as to how long it can remain vacant. The colleges should also consult Human Resources regarding the FON when recommending to defund faculty positions.

## **Grants/Special Projects**

Due to the timeliness issues related to grants, approvals rest with the respective Chancellor's Cabinet member, through established processes, in all cases except for Economic Development grants in which a new grant opportunity presents itself which requires an increase to the District Office budget due to match or other unrestricted general fund cost. In these cases, the grant will be reviewed by Chancellor's Cabinet with final approval made by the Chancellor.

Some grants allow for charges of indirect costs. These charges will accumulate by Budget Center during each fiscal year. At fiscal year end, once earned, each college will be allocated 100% of the total indirect earned by that college and transferred into Fund 13 the following year to be used for one-time expenses. The indirect earned by district projects will roll into the institutional ending fund balance.

It is the district's goal to fully expend grants and other special project allocations by the end of the term, however sometimes projects end with a small overage or can be under spent. For any overage or allowable amount remaining, these amounts will close into the respective Budget Center's Fund 13 using 7200 transfers.

## **Banked LHE Load Liability**

Beginning in 2012/13, the liability for banked LHE will be accounted for in separate college accounts. The cost of faculty banking load will be charged to the college during the semester the course is taught and added to the liability. When an instructor takes banked leave, they will be paid their regular salary and district office will make a transfer from the liability to the college 1300 account to pay the backfill cost of teaching the load. A college cannot permanently fill a faculty position at the time someone takes their final year or semester off before retirement. Filling a vacancy cannot occur until the position is actually vacant. In consultation with Human Resources and Fiscal Services, a college can request to swap another faculty vacancy they may have in another discipline or pay the cost differential if they determine programmatically it needs to be filled sooner.

This method will appropriately account for the costs of each semester offerings and ensure an appropriate liability. Although the liability amounts will be accounted for by college, only District Fiscal Services will be able to make transfers from these accounts. Each year end a report will be run to reconcile the total cost of the liability and if any additional transfers are required, the colleges will be charged for the differences.

## **Other Possible Strategic Modifications**

### **Summer FTES**

There may be times when it is in the best financial interest of the District to shift summer FTES between fiscal years. When this occurs, the first goal will be to shift FTES from both colleges in the same proportion as the total funded FTES for each of the colleges. If this is not possible, then care needs to be exercised to ensure that any such shift does not create a disadvantage to either college. If a disadvantage is apparent, then steps to mitigate this occurrence will be addressed by FRC.

Borrowing of summer FTES is not a college-level decision, but rather it is a District-level determination. It is not a mechanism available to individual colleges to sustain their internal FTES levels.

### **Long-Term Plans**

Colleges: Each college has a long-term plan for facilities and programs. The Chancellor, in consultation with the Presidents, will evaluate additional funding that may accrue to the colleges beyond what the model provides. The source of this funding will also have to be identified.

Santa Ana College utilizes the Educational Master Plan in concert with the SAC Strategic Plan to determine the long-term plans for the college. Long-term facilities plans are outlined in the latest Facilities Master Plan, and are rooted in the Educational Master Plan. SAC links planning to budget through the use of the SAC Comprehensive Budget Calendar, which includes planning milestones linked to the college's program review



process, Resource Allocation Request (RAR) process, and to the District's planning and budget calendar. As a result of the Program Review Process, resource allocation needs are requested via the RAR process, which identifies specific resources required to achieve specific intended outcomes. The budget augmentation requests are then prioritized at the department, division, and area level in accordance with established budget criteria. The college's Planning and Budget Committee reviews the prioritized RARs, and they are posted to the campus Planning and Budget web page for the campus community to review. As available resources are realized, the previously prioritized RAR are funded.

At Santiago Canyon College, long-term plans are developed similarly to short-term plans, and exist in a variety of interconnected processes and documents. Department Planning Portfolios (DPP) and Program Reviews are the root documents that form the college's Educational Master Plan and serve to align planning with resource allocation. The allocation of resources is determined through a formal participatory governance process. The Planning and Institutional Effectiveness (PIE) committee is the participatory governance committee that is charged with the task of ensuring resource allocation is tied to planning. Through its planning cycle, the PIE committee receives resource requests from all college units and ensures that each request aligns with the college mission, college goals, program reviews, and DPPs. All requests are then ranked by the PIE committee, placed on a college-wide prioritized list of resource requests, and forwarded to the college budget committee for review. If the budget committee identifies available funds, those funds are noted on the prioritized list, and sent back to the PIE committee. The PIE committee then forwards the prioritized list, along with the budget committee's identification of available funds, to College Council for approval of the annual budget.

District Services: District Services and Institutional Costs may also require additional funding to implement new initiatives in support of the colleges and the district as a whole. POE will evaluate budget augmentation requests and forward a recommendation to District Council. District Council may then refer such requests to FRC for funding consideration.

### **Full-Time Faculty Obligation Number (FON)**

To ensure that the District complies with the State required full-time Faculty Obligation Number (FON), the Chancellor will establish a FON for each college. Each college shall be required to fund at least that number of full-time faculty positions. If the District falls below the FON and is penalized, the amount of the penalty will be deducted from the revenues of the college(s) causing the penalty. FRC, along with the District Enrollment Management Committee, should regularly review the FON targets and actuals and determine if any budget adjustment is necessary. If an adjustment is needed, FRC should develop a proposal and forward it to POE Committee for review and recommendation to the Chancellor.

### **Budget Input**

Using a system for Position Control, Fiscal Services will budget 100% of all regular personnel cost of salary and benefits, and notify the Budget Centers of the difference between the computational total budget from the Budget Allocation Model and the cost of regular personnel. The remaining line item budgets will roll over from one year to the next so the Budget Centers are not required to input every line item. The Budget Centers can make any allowable budget changes at their discretion and will also be required to make changes to reconcile to the total allowable budget per the model.

## **Appendix Attached**

### **A. Definition of Terms**

<b>TABLE 1 Expenditure and Budget Responsibilities</b>		<b>Santa Ana College &amp; CEC</b> <input checked="" type="checkbox"/>	<b>Santiago Canyon College &amp; OEC</b> <input checked="" type="checkbox"/>	<b>District Services</b> <input checked="" type="checkbox"/>	<b>Institutional or Districtwide monitoring</b> <input checked="" type="checkbox"/>
<b>Academic Salaries- (1XXX)</b>					
1	State required full-time Faculty Obligation Number (FON)	✓	✓	✓	✓
2	Bank Leave	✓	✓		✓
3	Impact upon the 50% law calculation	✓	✓	✓	✓
4	Faculty Release Time	✓	✓		✓
5	Faculty Vacancy, Temporary or Permanent	✓	✓		
6	Faculty Load Banking Liability	✓	✓		✓
7	Adjunct Faculty Cost/Production	✓	✓		
8	Department Chair Reassigned Time	✓	✓		✓
9	Management of Sabbaticals (Budgeted at colleges)	✓	✓		✓
10	Sick Leave Accrual Cost	✓	✓		✓
11	AB1725	✓	✓		
12	Administrator Vacation	✓	✓	✓	
<b>Classified Salaries- (2XXX)</b>					
1	Classified Vacancy, Temporary or Permanent	✓	✓	✓	
2	Working Out of Class	✓	✓	✓	
3	Vacation Accrual Cost	✓	✓	✓	
4	Overtime	✓	✓	✓	
5	Sick Leave Accrual Cost	✓	✓	✓	
6	Compensation Time taken	✓	✓	✓	
<b>Employee Benefits-(3XXX)</b>					
1	STRS Employer Contribution Rates, Increase/(Decrease)	✓	✓	✓	
2	PERS Employer Contribution Rates, Increase/(Decrease)	✓	✓	✓	
3	OASDI Employer Rates, Increase/(Decrease)	✓	✓	✓	
4	Medicare Employer Rates, Increase/(Decrease)	✓	✓	✓	
5	Health and Welfare Benefits, Increases/(Decrease)	✓	✓	✓	
6	SUI Rates, Increase/(Decrease)	✓	✓	✓	
7	Workers' Comp. Rates, Increase/(Decrease)	✓	✓	✓	
8	Retiree Health Benefit Cost				
	-OPEB Liability vs. "Pay-as-you-go"				✓
9	Cash Benefit Fluctuation, Increase/(Decrease)	✓	✓	✓	
<b>Other Operating Exp &amp; Services-(5XXX)</b>					
1	Property and Liability Insurance Cost				✓
2	Waiver of Cash Benefits	✓	✓	✓	
3	Utilities				
	-Gas	✓	✓	✓	

	-Water	✓	✓	✓	
	-Electricity	✓	✓	✓	
	-Waste Management	✓	✓	✓	
	-Water District, Sewer Fees	✓	✓	✓	
4	Audit			✓	✓
5	Board of Trustee Elections				✓
6	Scheduled Maintenance	✓	✓		✓
7	Copyrights/Royalties Expenses	✓	✓		
<b>Capital Outlay-(6XXX)</b>					
1	Equipment Budget				
	-Instructional	✓	✓	✓	✓
	-Non-Instructional	✓	✓	✓	✓
2	Improvement to Buildings	✓	✓	✓	✓
3	Improvement to Sites	✓	✓	✓	✓

<b>TABLE 2 Revenue and Budget Responsibilities</b>		<b>Santa Ana College &amp; CEC</b> ✓	<b>Santiago Canyon College &amp; OEC</b> ✓	<b>District Services</b> ✓	<b>Institutional or Districtwide monitoring</b> ✓
<b>Federal Revenue- (81XX)</b>					
1	Grants Agreements	✓	✓	✓	
2	General Fund Matching Requirement	✓	✓	✓	
3	In-Kind Contribution (no additional cost to general fund)	✓	✓	✓	
4	Indirect Cost (overhead)	✓	✓		✓
<b>State Revenue- (86XX)</b>					
1	Base Funding	✓	✓		✓
2	Apportionment	✓	✓		✓
3	COLA or Negative COLA	✓	✓	✓	✓ subject to collective bargaining
4	Growth, Work Load Measure Reduction, <b>Negative Growth</b>	✓	✓	✓	✓
5	Categorical Augmentation/Reduction	✓	✓	✓	
6	General Fund Matching Requirement	✓	✓	✓	
7	Apprenticeship	✓	✓		
8	In-Kind Contribution	✓	✓	✓	
9	Indirect Cost	✓	✓		✓
10	Lottery				
	- Unrestricted (abate cost of utilities)	✓	✓	✓	
	- Restricted-Proposition 20	✓	✓		

11	Instructional Equipment Matches (3:1)	✓	✓		✓ and will have chargeback to site proportionally
12	Scheduled Maintenance Matches (1:1)	✓	✓	✓	✓ and will have chargeback to site proportionally
13	Part time Faculty Compensation Funding	✓	✓		✓ subject to collective bargaining
14	State Mandated Cost	✓	✓		✓
<b>Local Revenue- (88XX)</b>					
1	Contributions	✓	✓	✓	
2	Fundraising	✓	✓	✓	
3	Proceed of Sales	✓	✓	✓	
4	Health Services Fees	✓	✓		
5	Rents and Leases	✓	✓	✓	
6	Enrollment Fees	✓	✓		
7	Non-Resident Tuition	✓	✓		
8	Student ID and ASB Fees	✓	✓		
9	Parking Fees			✓	✓

# **Rancho Santiago Community College District**

## **Budget Allocation Model Based on SB 361**

### **Appendix A – Definition of Terms**

**AB 1725** – Comprehensive California community college reform legislation passed in 1988, that covers community college mission, governance, finance, employment, accountability, staff diversity and staff development.

**Accreditation** – The review of the quality of higher education institutions and programs by an association comprised of institutional representatives. The Accrediting Commission for Community and Junior Colleges (ACCJC) of the Western Association of Schools and Colleges (WASC) accredits California's community colleges.

**Apportionments** – Allocations of state or federal aid, local taxes, or other monies among school districts or other governmental units. The district's base revenue provides most of the district's revenue. The state general apportionment is equal to the base revenue less budgeted property taxes and student fees. There are other smaller apportionments for programs such as apprenticeship and EOPS.

**Augmentation** – An increased appropriation of budget for an intended purpose.

**Bank Leave** – Faculty have the option to “bank” their beyond contract teaching load instead of getting paid during that semester. They can later request a leave of absence using the banked LHE.

**BAM** – Budget Allocation Model.

**BAPR** – Budget and Planning Review Committee.

**Base FTES** – The amount of funded actual FTES from the prior year becomes the base FTES for the following year. For the tentative budget preparation, the prior year P1 will be used. For the proposed adopted budget, the prior year P2 will be used. At the annual certification at the end of February, an adjustment to actual will be made.

**Budget Center** – The three Budget Centers of the district are Santa Ana College, Santiago Canyon College and the District Services.

**Budget Stabilization Fund** – The portion of the district's ending fund balance, in excess of the 5% reserve, budget center carryovers and any restricted balances, used for one-time needs in the subsequent year.

**Cap** – An enrollment limit beyond which districts do not receive funds for additional students.

**Capital Outlay** – Capital outlay expenditures are those that result in the acquisition of, or addition to, fixed assets. They are expenditures for land or existing buildings, improvement of sites, construction of buildings, additions to buildings, remodeling of buildings, or initial or additional equipment. Construction-related salaries and expenses are included.

**Categorical Funds** – Money from the state or federal government granted to qualifying districts for special programs, such as Matriculation or Vocational Education. Expenditure of categorical funds is restricted to the fund's particular purpose. The funds are granted to districts in addition to their general apportionment.

**Center** – An off-campus site administered by a parent college that offers programs leading to certificates or degrees that are conferred by the parent institution. The district centers are Centennial Education Center and Orange Education Center.

**COLA** – Cost of Living Adjustment allocated from the state calculated by a change in the Consumer Price Index (CPI).

**Defund** – Permanently eliminating a position and related cost from the budget.

**Fifty Percent Law (50% Law)** – Section 84362 of the Education Code, commonly known as the Fifty Percent Law, requires each community college district to spend at least half of its “current expense of education” each fiscal year on the “salaries of classroom instructors.” Salaries include benefits and the salaries of instructional aides.

**Fiscal Year** – Twelve calendar months; in California, it is the period beginning July 1 and ending June 30. Some special projects use a fiscal year beginning October 1 and ending September 30, which is consistent with the federal government’s fiscal year.

**FON** – Faculty Obligation Number, the number of full time faculty the district is required to employ as set forth in title 5, section 53308.

**FRC** – Fiscal Resources Committee.

**FTES** – Full Time Equivalent Students. The number of students in attendance as determined by actual count for each class hour of attendance or by prescribed census periods. Every 525 hours of actual attendance counts as one FTES. The number 525 is derived from the fact that 175 days of instruction are required each year, and students attending classes three hours per day for 175 days will be in attendance for 525 hours. That is, three times 175 equals 525.

**Fund 11** – The unrestricted general fund used to account for ongoing revenue and expenditures.

**Fund 12** – The restricted general fund used to account for categorical and special projects.

**Fund 13** – The unrestricted general fund used to account for unrestricted carryovers and one-time revenues and expenses.

**Growth** – Funds provided in the state budget to support the enrollment of additional FTE students.

**In-Kind Contributions** – Project-specific contributions of a service or a product provided by the organization or a third-party where the cost cannot be tracked back to a cash transaction which, if allowable by a particular grant, can be used to meet matching requirements if properly documented. In-kind expenses generally involve donated labor or other expense.

**Indirect Cost** – Indirect costs are institutional, general management costs (i.e., activities for the direction and control of the district as a whole) which would be very difficult to be charged directly to a particular project. General management costs consist of administrative activities necessary for the general operation of the agency, such as accounting, budgeting, payroll preparation, personnel services, purchasing, and centralized data processing. An indirect cost rate is the percentage of a district’s indirect costs to its direct costs and is a standardized method of charging individual programs for their share of indirect costs.

**LHE** – Lecture Hour Equivalent. The standard instructional work week for faculty is fifteen (15) LHE of classroom assignments, fifteen (15) hours of preparation, five (5) office hours, and five (5) hours of institutional service. The normal teaching load for faculty is thirty (30) LHE per school year.

**Mandated Costs** – District expenses which occur because of federal or state laws, decisions of federal or state courts, federal or state administrative regulations, or initiative measures.

**Modification** – The act of changing something.

**POE** – Planning and Organizational Effectiveness Committee.

**Proposition 98** – Proposition 98 refers to an initiative constitutional amendment adopted by California’s voters at the November 1988 general election which created a minimum funding guarantee for K-14 education and also required that schools receive a portion of state revenues that exceed the state’s appropriations limit.

**Reserves** – Funds set aside to provide for estimated future expenditures or deficits, for working capital, economic uncertainty, or for other purposes. Districts that have less than a 5% reserve are subject to a fiscal ‘watch’ to monitor their financial condition.

**SB 361** – The New Community College Funding Model (Senate Bill 361), effective October 1, 2006, includes funding base allocations depending on the number of FTES served, credit FTES funded at an equalized rate, noncredit FTES funded at an equalized rate, and enhanced noncredit FTES funded at an equalized rate. The intent of the formula is to provide a more equitable allocation of system wide resources, and to eliminate the complexities of the previous Program Based Funding model while still retaining focus on the primary component of that model, instruction. In addition, the formula provides base operational allocations for colleges and centers scaled for size.

**Seventy-five/twenty-five (75/25)** – Refers to policy enacted as part of AB 1725 that sets 75 percent of the hours of credit instruction as a goal for classes to be taught by full-time faculty.

**Target FTES** – The estimated amount of agreed upon FTES the district or college anticipates the opportunity to earn growth/restoration funding during a fiscal year.

**Title 5** – The portion of the California Code of Regulations containing regulations adopted by the Board of Governors which are applicable to community college districts.

**1300 accounts** – Object Codes 13XX designated to account for part time teaching and beyond contract salary cost.

**7200 Transfers** – Intrafund transfers made between the restricted and unrestricted general fund to close a categorical or other special project at the end of the fiscal year or term of the project.

# Rancho Santiago Community College District

## Sound Fiscal Management Self-Assessment Checklist 2016/2017

### 1. Deficit Spending - Is this area acceptable? YES

Is the district spending within their revenue budget in the current year? **Yes, with the infusion of state revenue in 2015/16, it is expected that 2015/16 will end the year balanced, however not all collective bargaining agreements are settled for the year. The 2016/17 Tentative Budget is also balanced. The district had incurred deficit spending (current year expenditures exceeding current year revenue) and used its Budget Stabilization Fund in fiscal years 2011/12, 2012/13, 2013/14 and 2014/15 totaling \$21.9 million. This fund now has approximately \$13.7 million. Once one-time budget stabilization funds are exhausted, significant reductions in unrestricted current year ongoing costs will be necessary to bring costs in line with current year revenue. The Multi-Year Projections (MYP) shows deficit spending within two years without expenditure reductions or increased revenues.**

Has the district controlled deficit spending over multiple years? **Yes, in 2015/16 and as of the tentative budget 2016/17, not from 2011/12 through 2014/15.**

Is deficit spending addressed by fund balance, ongoing revenue increases, or expenditure reductions? **With the infusion of ongoing resources allocated in the state budget in 2015/16 and 2016/17, deficit spending is not expected these two years, however there is concern in future years without additional revenue increases due to expected cost increases.**

Are district revenue estimates based upon past history? **Revenue estimates are based on a number of factors including State Chancellor's Office and Department of Finance estimates and local revenue estimates which are evaluated each year.**

Does the district automatically build in growth revenue estimates? **No, FTES growth opportunities must be carefully considered and earned before the revenue is budgeted.**

### 2. Fund Balance – Is this area acceptable? YES

Is the district's fund balance stable or consistently increasing? **It appears the balance in 2015/16 and 2016/17 is stable due to the large infusion of state funds, however the balance had been decreasing since 2011/12 though it is still above the minimum 5% reserve level. The MYP shows that with increases in cost of PERS, STRS, health and welfare benefits, and reductions in Proposition 30 revenues, the fund balance will continue to erode commencing in 2017/18.**

Is the fund balance increasing due to on-going revenue increases and/or expenditure reductions? **Yes, primarily from Prop 98 settle-up funds and base allocation increases in 2015/16 and 2016/17.**

### 3. Enrollment - Is this area acceptable? NO

Has the district's enrollment been increasing or stable for multiple years? **No, it is anticipated that we will be slightly under our base FTES in 2015/16 and anticipate a further potential drop in 2016/17 due to BOG fee waiver drops. Overall, enrollment had slightly grown the two years prior. We anticipate being in stabilization in 2016/17.**

Are the district's enrollment projections updated at least semiannually? **Yes.**

Are staffing adjustments consistent with the enrollment trends? **Campuses and centers manage enrollment trends and budget for staffing.**

Does the district analyze enrollment and full time equivalent students (FTES) data? **The district office prepares 320 reports for submission to the State Chancellor's Office. The colleges manage and analyze enrollment and FTES data.**

Does the district track historical data to establish future trends between P-1 and annual for projection purposes? **The district prepares FTES information in spreadsheets for the colleges to utilize.**

Has the district avoided stabilization funding? **In the past several years, yes, however it is anticipated the district will be in stability in 2016/17.**

### 4. Unrestricted General Fund Balance – Is this area acceptable? YES

Is the district's unrestricted general fund balance consistently maintained at or above the recommended minimum prudent level (5% of the total unrestricted general fund expenditures)? **Yes, the unrestricted ending fund balance has not been below 8% since 2006/07.**

Is the district's unrestricted fund balance maintained throughout the year? **Yes, although Budget Stabilization Funds have temporarily been used the last few years to offset budgeted deficit spending.**



**5. Cash Flow Borrowing - Is this area acceptable? YES**

Can the district manage its cash flow without interfund borrowing? **Yes. Currently the district is managing its cash flow without the need for interfund borrowing.**

Is the district repaying TRANS and/or borrowed funds within the required statutory period? **N/A**

**6. Bargaining Agreements - Is this area acceptable? NO**

Has the district settled bargaining agreements within new revenue sources during the past three years? **No, salary and benefit cost increases have been negotiated in excess of COLA even though total compensation (COLA, health and Welfare, step and column movement, STRS/PERS cost, etc.) increases well exceed new unrestricted revenues. The faculty collective bargaining agreement includes a 9<sup>th</sup> place ranking formula that contractually requires salary adjustments regardless of new revenue sources.**

Did the district conduct a pre-settlement analysis identifying an ongoing revenue source to support the agreement? **Fiscal Services prepares a total compensation cost analysis after the negotiated settlement. One-time Budget Stabilization Funds have been used to offset ongoing compensation cost increases in excess of new revenues.**

Did the district correctly identify the related costs? **Both the salary and related benefits costs were identified after settlements.**

Did the district address budget reductions necessary to sustain the total compensation increase? **No, one-time Budget Stabilization Funds have been used to offset ongoing compensation cost increases. Future ongoing reductions will be necessary without additional ongoing unrestricted revenue sources.**

**7. Unrestricted General Fund Staffing - Is this area acceptable? YES**

Is the district ensuring it is not using one-time funds to pay for permanent staff or other ongoing expenses? **In 2015/16 with the infusion of additional unrestricted ongoing funds from the state, the colleges budgeted for all projected personnel cost and the Adopted Budget for 2015/16 did not expect deficit spending. The Tentative Budget in 2016/17 also expects no deficit spending due to an additional Base Allocation increase proposed by the state. There is however concern in future years without additional revenue increases due to expected cost increases.**

Is the percentage of district general fund budget allocated to salaries and benefits at or less than the statewide average (i.e. the statewide average for 2003-04 is 85%)? **Yes. At this time, the estimated 2015/16 ongoing unrestricted general fund expenses are slightly above at 86% however we expect to be below 85% due to the timing of filling vacancies throughout the fiscal year.**

**8. Internal Controls - Is this area acceptable? YES**

Does the district have adequate internal controls to insure the integrity of the general ledger? **Yes.**

Does the district have adequate internal controls to safeguard the district's assets? **Yes.**

**Both of these are evidenced by unmodified audit opinions with no material weaknesses or significant deficiencies noted recently, with only minor federal and state compliance issues noted.**

**9. Management Information Systems - Is this area acceptable? YES**

Is the district data accurate and timely? **Yes.**

Are the county and state reports filed in a timely manner? **Yes.**

Are key fiscal reports readily available and understandable? **Yes.**

**10. Position Control – Is this area acceptable? NO**

Is position control integrated with payroll? **No. The district has been in the process of creating and programming a position control system for numerous years. Phase I went live in 2012/13 and includes only a salary encumbrance system for full- and part-time staff salaries. A consultant has been engaged to assist the district with determining a course of action for including encumbrances for benefits costs and directly tying total compensation of positions to budget, but little progress has been made.**

Does the district control unauthorized hiring? **Human Resources processes all hiring in accordance with board policies and procedures.**

Does the district have controls over part-time academic staff hiring? **Human Resources processes all hiring in accordance with board policies and procedures.**

#### 11. **Budget Monitoring** - Is this area acceptable? **YES**

Is there sufficient consideration to the budget, related to long-term bargaining agreements? **The district has implemented three and five year Multi-Year Projection models (MYP) for use in collective bargaining and budget preparation.**

Are budget revisions completed in a timely manner? **Yes, monthly.**

Does the district openly discuss the impact of budget revisions at the board level? **Budget updates are presented to and discussed with the Board of Trustees at regularly scheduled public meetings.**

Are budget revisions made or confirmed by the board in a timely manner after the collective bargaining agreements are ratified? **Yes.**

Has the district's long-term debt decreased from the prior fiscal year? **Yes.**

Has the district identified the repayment sources for the long-term debt? **The district's budget assumptions include funding the OPEB liability at 1% of salaries plus a minimum of \$500,000 each year with the goal of funding the full Annual Required Contribution (ARC). The district contributed the full ARC in each of the last five years and expects to for 2016/17.**

Does the district compile annualized revenue and expenditure projections throughout the year? **Yes, district Fiscal Services makes projections throughout the year. In the District's revenue allocation budget model, it is imperative for the colleges to do their own frequent projections as well.**

#### 12. **Retiree Health Benefits** - Is this area acceptable? **YES**

Has the district completed an actuarial calculation to determine the unfunded liability? **Yes, the district contracts for a new actuarial study every other year. The actuary is currently working on completing the latest report and will be incorporated in the 2016/17 Adopted Budget assumptions.**

Does the district have a plan for addressing the retiree benefits liabilities? **Yes, the district's budget assumptions call for funding the OPEB liability at 1% of salaries plus a minimum of \$500,000 each year with the goal of funding the full Annual Required Contribution (ARC). The district has taken significant steps toward funding this long-term liability by contributing additional funds to the Retiree Benefits Fund, although this still poses a large burden on future budgets, primarily the annual premium cost increases for lifetime health benefits.**

#### 13. **Leadership/Stability** - Is this area acceptable? **YES**

Has the district experienced recent turnover in its management team (including the Chief Executive Officer, Chief Business Officer, and Board of Trustees)? **Three cabinet-level positions will change during 2016/17. The President of Santiago Canyon College has resigned effective July 15, 2016, the President of Santa Ana College will be retired effective June 30, 2016 and the Executive Vice Chancellor will be retired effective August 19, 2016**

#### 14. **District Liability** – Is this area acceptable? **YES**

Has the district performed the proper legal analysis regarding potential lawsuits that may require the district to maintain increased reserve levels? **Yes. The district belongs to a Joint Powers Authority (JPA) for property and liability insurance, which helps analyze and monitor liability.**

Has the district set up contingent liabilities for anticipated settlements, legal fees, etc? **Yes.**

#### 15. **Reporting** – Is this area acceptable? **YES**

Has the district filed the annual audit report with the System Office on a timely basis? **Yes.**

Has the district taken appropriate actions to address material findings cited in their annual audit report? **Yes, the district takes audit findings seriously and promptly corrects any issues.**

Has the district met the requirements of the 50 percent law? **Yes.**

Have the Quarterly Financial Status Reports (CCFS-311Q), Annual Financial and Budget Reports (CCFS-311), and Apportionment Attendance Reports (CCFS-320) been submitted to the System Office on or before the stated deadlines? **Yes.**

**Rancho Santiago Community College District**  
**Tentative Budget**  
**2016-17**

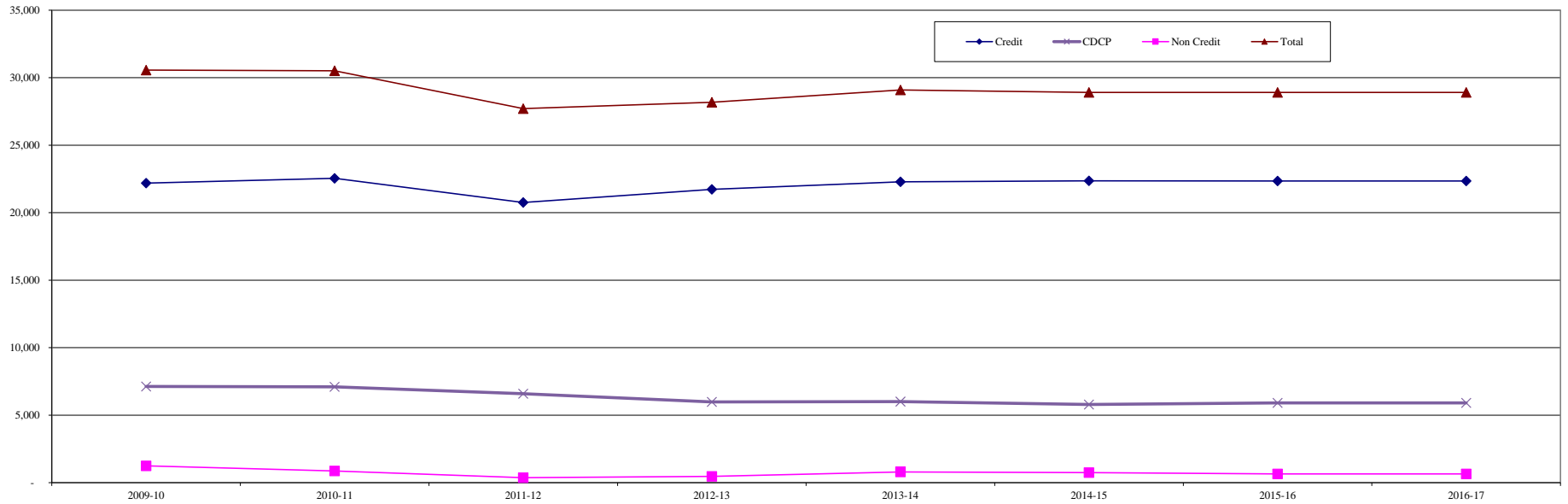
<b>Budget Allocation Model</b>						
<b>FTES Credit vs. Non-Credit Breakdown</b>						
<b><u>Full-Time Equivalent Students</u></b>	<b>Santa Ana College</b>		<b>Santiago Canyon College</b>		<b>Total FTES</b>	
	<b>FTES</b>	<b>%</b>	<b>FTES</b>	<b>%</b>		
<b>2015/16 Estimated Annual @ P2</b>						
Credit	15,555	69.60%	6,794	30.40%	22,349	
CDCP	4,333	73.35%	1,574	26.65%	5,907	
Non-Credit	469	71.93%	183	28.07%	652	
Total	20,357	70.42%	8,551	29.58%	28,908	
<b>2016/17 Projected</b>						
Credit	15,555	69.60%	6,794	30.40%	22,349	
CDCP	4,333	73.35%	1,574	26.65%	5,907	
Non-Credit	469	71.93%	183	28.07%	652	
Total	20,357	70.42%	8,551	29.58%	28,908	

<b>Expenditures by Major Object (2 Colleges Only) (Fund 11)</b>						
<b><u>Expenditures by Object</u></b>	<b>Santa Ana College</b>		<b>Santiago Canyon College</b>		<b>Tentative Budget</b>	
	<b>\$</b>	<b>%</b>	<b>\$</b>	<b>%</b>		
1000 Academic Salaries	\$44,271,796	69.00%	\$19,887,615	31.00%	\$64,159,411	
2000 Classified Salaries	12,287,097	66.39%	6,219,388	33.61%	18,506,485	
3000 Employee Benefits	19,201,348	67.39%	9,291,173	32.61%	28,492,521	
4000 Books and Supplies	430,995	84.72%	77,706	15.28%	508,701	
5000 Services and Other Operating Expenses	9,362,725	67.88%	4,430,536	32.12%	13,793,261	
6000 Sites, Buildings, Books, and Equipment	74,453	89.85%	8,412	10.15%	82,865	
7000 Other Outgo and Contingencies	-	0.00%	-	0.00%	-	
Total Expenditures	\$85,628,414	68.21%	\$39,914,830	31.79%	\$125,543,244	

**Rancho Santiago Community College District**  
*Tentative Budget*  
**2016-17**

**Recap of Full-Time Equivalent Students**

	2009-10 Actual		2010-11 Actual		change FTEs	2011-12 Actual		change FTEs	2012-13 Actual		change FTEs	2013-14 Actual		change FTEs	2014-15 Actual		change FTEs	2015-16 Est. Actual *		change FTEs	2016-17 Projected		change FTEs
<b>SAC</b>																							
Credit	15,780		16,107			14,494			15,375			15,493			15,530			15,555			15,555		
CDCP	5,093		4,976			4,727			4,275			4,289			4,254			4,333			4,333		
Non-Credit	816		634			199			283			305			567			469			469		
<b>Total</b>	21,689	70.96%	21,717	71.17%	0.13%	19,420	70.08%	-10.58%	19,933	70.72%	2.64%	20,087	70.02%	0.77%	20,351	70.40%	1.31%	20,357	70.42%	0.03%	20,357	70.42%	0.00%
<b>SCC</b>																							
Credit	6,409		6,441			6,261			6,359			6,795			6,835			6,794			6,794		
CDCP	2,035		2,126			1,860			1,712			1,720			1,539			1,574			1,574		
Non-Credit	431		231			170			181			87			183			183			183		
<b>Total</b>	8,875	29.04%	8,798	28.83%	-0.87%	8,291	29.92%	-5.76%	8,252	29.28%	-0.47%	8,602	29.98%	4.24%	8,557	29.60%	-0.52%	8,551	29.58%	-0.07%	8,551	29.58%	0.00%
<b>Total</b>																							
Credit	22,189		22,548			20,755			21,734			22,288			22,365			22,349			22,349		
CDCP	7,128		7,102			6,587			5,987			6,009			5,793			5,907			5,907		
Non-Credit	1,247		865			369			464			392			750			652			652		
<b>Total</b>	30,564	100.00%	30,515	100.00%	-0.16%	27,711	100.00%	-9.19%	28,185	100.00%	1.71%	28,689	100.00%	1.79%	28,908	100.00%	0.76%	28,908	100.00%	0.00%	28,908	100.00%	0.00%



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**STRS & PERS - Future Employer Rates and Additional Ongoing Costs**

	STRS				PERS				Combined Cumulative Impact
	Annual Change	Rate	Annual Impact <sup>1</sup>	Cumulative Impact	Annual Change	Rate	Annual Impact <sup>2</sup>	Cumulative Impact	
2013-14		8.250%				11.442%			
2014-15	0.630	8.880%	\$346,500	\$346,500	0.329	11.771%	\$98,700	\$98,700	\$445,200
2015-16	1.850	10.730%	\$1,048,025	\$1,394,525	0.076	11.847%	\$23,484	\$122,184	\$1,516,709
2016-17	1.850	12.580%	\$1,161,452	\$2,555,977	2.041	13.888%	\$630,063	\$752,247	\$3,308,224
2017-18	1.850	14.430%	\$1,196,296	\$3,752,273	1.612	15.500%	\$512,558	\$1,264,805	\$5,017,078
2018-19	1.850	16.280%	\$1,232,184	\$4,984,457	1.600	17.100%	\$524,005	\$1,788,810	\$6,773,267
2019-20	1.850	18.130%	\$1,269,150	\$6,253,607	1.500	18.600%	\$505,992	\$2,294,803	\$8,548,409
2020-21	0.970	19.100%	\$685,410	\$6,939,017	1.200	19.800%	\$416,938	\$2,711,740	\$9,650,757

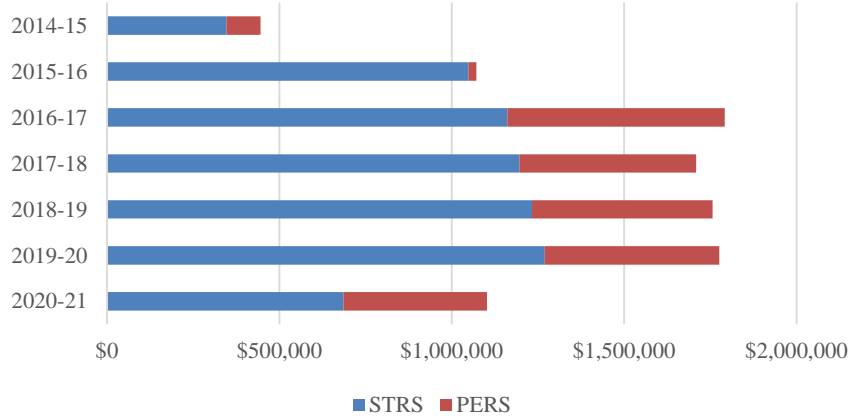
<sup>1</sup> Each 1% increase in STRS rate is approximately \$700,000

<sup>2</sup> Each 1% increase in PERS rate is approximately \$350,000

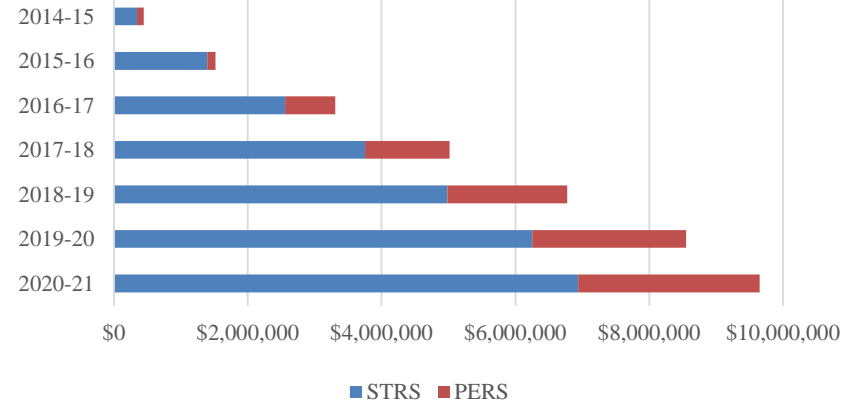
Employee Contribution % for STRS = 10.25%/9.205%

Employee Contribution % for PERS = 7.00%/6.00%

**STRS & PERS Annual Increases**



**STRS & PERS Cumulative Impact**



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**Cost-of-Living Adjustment**

The Cost-of-Living Adjustment (COLA) is a reflection of the percentage change of the Implicit Price Deflator for state and local government purchases of goods and services for the United States, as published by the United States Department of Commerce. Although a COLA is specified in statute for the system, the recent history of the community colleges clearly demonstrates that during the recession of the early 1990's no COLA was received for three consecutive years, and in the most recent recession, beginning in late 2007, no COLA was funded for five consecutive years. For the first time in recent history statutory COLA was computed at zero for 2016-17. In 40% of the last 25 years the State has provided no COLA.

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

<u>Fiscal Year</u>	<u>Statutory</u>	<u>Funded COLA</u>	<u>Negotiated COLA</u>
1992-93	2.18	0.00	0.000
1993-94	2.05	0.00	2.530
1994-95	1.99	0.00	0.000
1995-96	3.07	3.07	3.070
1996-97	3.06	3.06	5.750
1997-98	2.97	2.97	2.790
1998-99	2.26	2.26	3.260
1999-00	1.41	1.41	1.520
2000-01	3.17	4.17	6.900
2001-02	3.87	3.87	4.260
2002-03	1.66	2.00	3.750
2003-04	1.86	0.00	0.000
2004-05	2.41	2.41	0.000
2005-06	4.23	4.23	4.000
2006-07	5.92	5.92	4.000
2007-08	4.53	4.53	5.000
2008-09	5.66	0.00	0.000
2009-10	5.02	0.00	0.000
2010-11	(0.38)	0.00	0.000
2011-12	2.24	0.00	1.053
2012-13	3.24	0.00	1.000
2013-14	1.57	1.57	1.570
2014-15	0.85	0.85	0.850
2015-16	1.02	1.02	1.550
* Estimated	2016-17	0.00*	0.00*
			unknown

**Rancho Santiago Community College District**  
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Recap of Revenue and Expenses - General Fund (Combined Fund 11, 12 & 13)

The table of multi-year financial information allows a comparison of prior fiscal years to projections for the current fiscal year. The table covers the following periods: fiscal years 2009-10 through 2016-17

	Actual 2009-10	Actual 2010-11	% Change	Actual 2011-12	% Change	Actual 2012-13	% Change	Actual 2013-14	% Change	Actual 2014-15	% Change	Est. Actual 2015-16	% Change	Tentative Budget 2016-17	% Change
Adj. Beg. Balance	16,867,113	32,190,876	90.85%	47,079,378	46.25%	44,540,063	-5.39%	39,069,034	-12.28%	29,603,923	-24.23%	28,701,945	-3.05%	39,367,833	37.16%
<b>Revenues:</b>															
Federal Income	12,374,630	12,408,972	0.28%	11,990,326	-3.37%	11,982,940	-0.06%	11,430,127	-4.61%	11,125,713	-2.66%	11,979,414	7.67%	13,964,145	16.57%
<b>State Income:</b>															
General Apportionment	84,219,852	89,168,017	5.88%	81,597,569	-8.49%	50,719,320	-37.84%	58,137,335	14.63%	54,571,608	-6.13%	48,618,244	-10.91%	59,733,336	22.86%
Lottery	4,639,793	3,610,301	-22.19%	4,732,850	31.09%	3,958,881	-16.35%	4,783,708	20.83%	4,948,474	3.44%	5,333,044	7.77%	5,430,041	1.82%
EPA						20,761,952	0.00%	20,419,045	-1.65%	24,593,717	20.44%	23,946,110	-2.63%	24,480,078	2.23%
Other State	12,865,904	12,507,790	-2.78%	12,759,457	2.01%	13,798,672	8.14%	15,873,948	15.04%	26,030,335	63.98%	64,032,415	145.99%	58,308,735	-8.94%
<b>Total State</b>	<b>101,725,549</b>	<b>105,286,108</b>	<b>3.50%</b>	<b>99,089,876</b>	<b>-5.89%</b>	<b>89,238,825</b>	<b>-9.94%</b>	<b>99,214,036</b>	<b>11.18%</b>	<b>110,144,134</b>	<b>11.02%</b>	<b>141,929,813</b>	<b>28.86%</b>	<b>147,952,190</b>	<b>4.24%</b>
<b>Local Income:</b>															
Property Taxes	40,655,149	39,353,393	-3.20%	39,879,978	1.34%	48,279,423	21.06%	46,377,655	-3.94%	49,230,216	6.15%	60,050,220	21.98%	60,050,220	0.00%
ERAF	4,616,440	2,600,754	-43.66%	(2,511,684)	-196.58%	(346,907)	-86.19%	(7,795)	-97.75%	281,777	-3714.84%	4,346,277	1442.45%	-	0.00%
Interest	934,152	353,849	-62.12%	315,940	-10.71%	188,517	-40.33%	173,852	-7.78%	271,538	56.19%	257,121	-5.31%	225,000	-12.49%
Enrollment Fees	7,043,658	6,248,695	-11.29%	7,588,394	21.44%	8,621,927	13.62%	8,423,979	-2.30%	8,744,537	3.81%	8,051,780	-7.92%	8,051,780	0.00%
Non-resident Tuition	2,576,914	1,971,055	-23.51%	1,616,463	-17.99%	1,495,417	-7.49%	1,520,765	1.70%	2,100,223	38.10%	2,805,841	33.60%	2,600,000	-7.34%
Other Local	3,251,065	2,870,211	-11.71%	2,723,589	-5.11%	3,293,645	20.93%	3,528,023	7.12%	3,745,438	6.16%	3,315,895	-11.47%	3,214,859	-3.05%
<b>Total Local</b>	<b>59,077,378</b>	<b>53,397,957</b>	<b>-9.61%</b>	<b>49,612,680</b>	<b>-7.09%</b>	<b>61,532,022</b>	<b>24.02%</b>	<b>60,016,479</b>	<b>-2.46%</b>	<b>64,373,729</b>	<b>7.26%</b>	<b>78,827,134</b>	<b>22.45%</b>	<b>74,141,859</b>	<b>-5.94%</b>
Transfers/Others	18,428	17,279	-6.24%	41,176	138.30%	26,187	-36.40%	94,487	260.82%	8,977	-90.50%	8,449	-5.88%	5,000	-40.82%
<b>Total Revenues</b>	<b>173,195,985</b>	<b>171,110,316</b>	<b>-1.20%</b>	<b>160,734,058</b>	<b>-6.06%</b>	<b>162,779,974</b>	<b>1.27%</b>	<b>170,755,129</b>	<b>4.90%</b>	<b>185,652,553</b>	<b>8.72%</b>	<b>232,744,810</b>	<b>25.37%</b>	<b>236,063,194</b>	<b>1.43%</b>
<b>Total Available</b>	<b>190,063,098</b>	<b>203,301,192</b>	<b>6.97%</b>	<b>207,813,436</b>	<b>2.22%</b>	<b>207,320,037</b>	<b>-0.24%</b>	<b>209,824,163</b>	<b>1.21%</b>	<b>215,256,476</b>	<b>2.59%</b>	<b>261,446,755</b>	<b>21.46%</b>	<b>275,431,027</b>	<b>5.35%</b>
<b>Expenditures:</b>															
Academic Salaries	61,398,378	60,834,168	-0.92%	60,223,279	-1.00%	60,876,240	1.08%	65,736,333	7.98%	68,827,198	4.70%	72,944,823	5.98%	77,664,649	6.47%
Classified Salaries	36,992,259	35,215,305	-4.80%	36,201,050	2.80%	36,398,291	0.54%	38,148,246	4.81%	39,257,634	2.91%	41,105,719	4.71%	47,331,798	15.15%
Employee Benefits	32,190,311	34,326,565	6.64%	39,578,475	15.30%	40,462,677	2.23%	38,262,261	-5.44%	41,013,741	7.19%	43,698,107	6.55%	51,276,728	17.34%
Supplies & Materials	1,986,601	2,451,654	23.41%	2,116,044	-13.69%	2,226,077	5.20%	2,327,928	4.58%	2,386,013	2.50%	2,702,507	13.26%	4,439,892	64.29%
Other Operating	20,111,331	18,451,139	-8.26%	19,283,667	4.51%	18,741,928	-2.81%	20,330,997	8.48%	25,483,762	25.34%	36,860,139	44.64%	53,739,954	45.79%
Capital Outlay	2,947,418	2,885,151	-2.11%	2,900,442	0.53%	5,440,462	87.57%	5,392,060	-0.89%	6,435,577	19.35%	5,917,821	-8.05%	6,857,552	15.88%
Transfers	2,245,924	2,057,832	-8.37%	2,757,844	34.02%	4,105,328	48.86%	10,022,415	144.13%	3,150,606	-68.56%	18,849,806	498.29%	3,153,012	-83.27%
<b>Total Expenditures</b>	<b>157,872,222</b>	<b>156,221,814</b>	<b>-1.05%</b>	<b>163,060,801</b>	<b>4.38%</b>	<b>168,251,003</b>	<b>3.18%</b>	<b>180,220,240</b>	<b>7.11%</b>	<b>186,554,531</b>	<b>3.51%</b>	<b>222,078,922</b>	<b>19.04%</b>	<b>244,463,585</b>	<b>10.08%</b>
Ending Balance	32,190,876	47,079,378	46.25%	44,752,635	-4.94%	39,069,034	-12.70%	29,603,923	-24.23%	28,701,945	-3.05%	39,367,833	37.16%	30,967,442	-21.34%
Adjustments to Beginning Balance	-	-		(212,572)		-		-		-		-	-	-	
Adjusted Beginning Fund Balance	32,190,876	47,079,378		44,540,063		39,069,034		29,603,923		28,701,945		39,367,833		30,967,442	
Ending Balance (% of Exp)	20.39%	30.14%		27.32%		23.22%		16.43%		15.39%		17.73%		12.67%	

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

**Rancho Santiago Community College District**  
***Tentative Budget***  
**2016-17**

Recap of Revenues and Expenditures  
 General Fund (Combined Fund 11, 12 & 13)  
 2009-10 to 2016-17

