

RANCHO SANTIAGO COMMUNITY COLLEGE DISTRICT

website: [Fiscal Resources Committee](#)

Agenda for August 17, 2016

EMAIL ONLY

1. 2016/17 Proposed Adopted Budget
 - 2016/17 Budget Workshop “Blue Book” link:
[Chancellor's Office Budget Workshop Documents](#)
 - Highlights and Notes Regarding the Proposed Adopted Budget
 - Proposed Adopted General Fund Budget - **ACTION**

2. Submitted 2015/16 Annual Apportionment Attendance Report dated July 14, 2016

3. 2016/17 College FTES Targets

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

September 28, 2016

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

Highlights and Notes re: 2016/17 Proposed Adopted General Fund Budget

- Included for review is the entire General Fund Budget for the District. This includes Fund 11 (ongoing Unrestricted GF), Fund 13 (one-time Unrestricted GF), and Fund 12 (Restricted GF).
- The packet includes an FTES analysis, the Budget Assumptions, Combined Funds 11, 12, and 13, Combined Funds 11 and 13, each Fund displayed separately, a breakdown of Fund Balance, the Budget Allocation Model (BAM) results, as well as recaps and graphs.
- The Budget Assumptions have been updated with the latest information from the “Blue Book” received at the Chancellor’s Office Budget Workshop held on August 4th, along with other revisions since our last review. Overall the major assumptions increase the bottom line since our last review by an additional \$370,000.
 - Base Allocation increase from \$1.8 million to \$1.9 million ↑
 - Deficit Factor increase from 0.70% to 0.708% ↓
 - Decrease in Lottery projection ↓
 - Increase in anticipated interest earnings due to higher County interest rate and cash balances ↑
 - Increase in Apprenticeship revenue ↑
- The Unrestricted portion of the proposed budget is complete (Funds 11 and 13). The Restricted portion of the budget (Fund 12) is included for review, but is still being built and is not complete. Fund 12 is where grants and special projects are accounted for. These are self-balancing budgets, for example SSSP, where revenue is received for that particular restricted program and expenses of the same amount are budgeted to fulfill the purposes of the program. Restricted projects do not all fall within our typical July to June fiscal year, and with the large number of projects, we will continue to add and delete projects in Fund 12 until the Adopted Budget goes to print for Board approval (and subsequently as well - Fund 12 is constantly changing).
- There is a new revenue line 8699 included on Fund 11 shown on page 20. This “revenue” is not actual revenue, but is a new accounting entry required by the California Department of Education to recognize the state’s on-behalf pension contributions to CalSTRS along with a corresponding expense within line 3100 shown on page 22. In other words, we are now required to show on our financials, our district’s “fair share” of the state’s pension contribution by having us book revenue as if the state paid us, and then we turned around and paid CalSTRS. In 2015/16 this amounted to \$3.9 million, we have budgeted \$4 million for the same reason in 2016/17. As this entry zeroes out, there is no net effect on the BAM.
- Note that although we budgeted an estimated 2.5% increase to Health and Welfare Benefits, Fund 11 line 3400 on page 22 shows a decrease. This is due to the fact, as we previously discussed, that we had a significant reduction in the salary and benefits in the 2016/17 budget from new staff placement at lower salary levels and lesser cost benefit plans.
- Note the unallocated amount of \$709,000 that shows at the bottom of the BAM on page 39 ties to the 7910 account on page 24. The BAM shows both colleges with a positive unallocated bottom line.
- Note on the Breakdown of Fund Balance on page 37, the Fund Balance increased by \$11 million in 2015/16. The chart on page 38 shows the comparison of the breakdown from 2015/16 and 2016/17. In accordance with the BAM, the District Services budget is not subject to carryover except in particular cases. The BAM does specify the carryover of the unspent line item specific to the election cost. The Publications Department charges for some services and they have set up a Fund 13 budget that is not part of their Fund 11 allocation for this purpose. The Chancellor allocated \$500,000 in 2015/16 to the colleges for marketing. The remaining funds carried over for continued marketing. Lastly, as recommended by FRC, the unspent 2015/16 District Service’s budget of \$1 million was specifically carried over to add to the increased cost of the actuarially determined Annual Required Contribution (ARC) which is now \$11.7 million per year in total. This is also shown on page 33 within line 3400.
- The historical charts beginning on page 41 have typically combined Funds 11, 12, and 13. We have also included the same information for just the Unrestricted General Fund and just the Restricted General Fund to be able to compare them separately.

RANCHO SANTIAGO COMMUNITY COLLEGE DISTRICT
FTES Analysis and Targets
As of August 10, 2016

	2013/14		2014/15				2015/16				2016/17			
	Recal	Actual %	Target	P3 Actual	%	Difference Target to Actual	Target	P3 Actual	%	Difference Target to Actual	Target *	%		
SAC/CEC														
Credit	15,493.22	54.00%	15,574.00	15,530.31	53.72%	(43.69)	-0.28%	15,665.00	15,522.86	53.71%	(142.14)	-0.91%	15,522.00	53.65%
CDCP	4,289.35	14.95%	4,461.03	4,253.92	14.72%	(207.11)	-4.64%	4,312.00	4,327.99	14.98%	15.99	0.37%	4,390.00	15.17%
Non-credit	304.77	1.06%	316.97	566.49	1.96%	249.52	78.72%	588.00	483.32	1.67%	(104.68)	-17.80%	450.00	1.56%
	20,087.34	70.02%	20,352.00	20,350.72	70.40%	(1.28)	-0.01%	20,565.00	20,334.17	70.36%	(230.83)	-1.12%	20,362.00	70.38%
SCC/OEC														
Credit	6,794.58	23.68%	6,977.00	6,835.47	23.65%	(141.53)	-2.03%	6,908.00	6,751.22	23.36%	(156.78)	-2.27%	6,751.00	23.34%
CDCP	1,720.49	6.00%	1,774.75	1,539.31	5.32%	(235.44)	-13.27%	1,619.00	1,597.71	5.53%	(21.29)	-1.32%	1,599.00	5.53%
Non-credit	86.52	0.30%	89.25	182.58	0.63%	93.33	104.57%	171.00	218.33	0.76%	47.33	27.68%	218.00	0.75%
	8,601.59	29.98%	8,841.00	8,557.36	29.60%	(283.64)	-3.21%	8,698.00	8,567.26	29.64%	(130.74)	-1.50%	8,568.00	29.62%
District Total														
Credit	22,287.80	77.69%	22,551.00	22,365.78	77.37%	(185.22)	-0.82%	22,573.00	22,274.08	77.07%	(298.92)	-1.32%	22,273.00	76.99%
CDCP	6,009.84	20.95%	6,235.78	5,793.23	20.04%	(442.55)	-7.10%	5,931.00	5,925.70	20.50%	(5.30)	-0.09%	5,989.00	20.70%
Non-credit	391.29	1.36%	406.22	749.07	2.59%	342.85	84.40%	759.00	701.65	2.43%	(57.35)	-7.56%	668.00	2.31%
	28,688.93	100.00%	29,193.00	28,908.08	100.00%	(284.92)	-0.98%	29,263.00	28,901.43	100.00%	(361.57)	-1.24%	28,930.00	100.00%

Growth

1.76% 0.76%

1.23% -0.02%

0.10%

* Campus determined target for 2016/17 growth, however no growth revenue is budgeted at this time.

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

I. State Revenue

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

B. FTES Workload Measure Assumptions:

Year	Base	Actual	Funded	Actual Growth
2012/13	27,711.41	28,185.04	28,185.04	1.71%
2013/14	28,185.04	28,688.93	28,688.93	1.79%
2014/15	28,688.93	28,908.08 a	28,908.08 a	0.76%
2015/16	P3 28,908.08	28,901.43 b	28,901.43 b	-0.02%

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

b - based on submitted P3, small reduction, but slight increase in revenue based on mix of FTES between CR, NC and CDCP

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

Projected COLA of 0.00%	\$0
Projected Restoration/Access/Growth -0-	\$0
Projected Base Allocation Increase	\$1,904,074
Continued Projected Deficit (Reduced to est. 0.708%)	\$433,516
Apportionment Base Increase for 2016/17	\$2,337,590

2016/17 Potential Growth at 0.6% based on 2% system 29,075

C. Education Protection Account (EPA) funding estimated at \$22,607,921 based on 2016/17 Advance. 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 (\$4,142,541). Restricted lottery at \$41 per FTES (\$1,213,173). (2015/16 P3 of resident & nonresident factored FTES, 29,589.58 x 140 = \$4,142,541 unrestricted lottery; 29,589.58 x 41 = \$1,213,173.) With an slight increase in estimated FTES there is an increase in revenue.

E. Estimated reimbursement for part-time faculty compensation is estimated at \$592,773 (2016/17 Advance). Slight decrease.

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 2016/17 Advance of \$294,302. Slight increase.

H. Mandates Block Grant estimated at a total budget of \$795,000. Slight Increase. In addition, with a one-time \$105.5 million allocation statewide for past Mandated Cost reimbursement, we will receive approximately \$2.7 million in one time funds which can be used for any one-time purposes.

II. Other Revenue

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

J. Interest earnings estimated at \$550,000. Increase based on County interest rate and cash balance increase.

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

L. Apprenticeship revenue estimated at \$2,670,285. Increase of approximately \$770,000. (Corresponding expenses related to this increase must be budgeted for additional apprenticeship course offerings)

M. Scheduled Maintenance/Instructional Equipment allocation \$4.65 million (no match required).

N. Energy Efficiency/Prop 39 revenue allocation of \$1.06 million. Slight increase from 2015/16.

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

III. Appropriations and Expenditures

- A. As the District's budget model is a revenue allocation model, revenues flow through the model to the colleges as earned. The colleges have the responsibility, within their earned revenue, to budget for ALL necessary expenditures including but not limited to all full time and part time employees, utilities, instructional services agreements, multi-year maintenance and other contracts, supplies, equipment and other operating costs.
- B. Although the state is providing no Cost of Living Allowance (COLA), any collectively bargained increased costs will be added to the budget. The estimated cost of a 1% salary increase is \$1.4 million.
- 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 364.4. 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 \$71,000 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 \$130,000 each, including benefits.)

- F. The current rate per Lecture Hour Equivalent (LHE) effective 7/1/15 for hourly faculty is \$1,249. Increase of 0.534%.
- 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 new ARC for 2016/17 has increased over \$3.3 million from \$8.35 million to a new cost of \$11.7 million. This increased cost to be paid with one-time funds in 2016/17.
- H. Estimated \$2.3 million 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 \$1,970,000, slight increase. 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)
 Human Resources and Educational Services Reorganization (\$54,995 ongoing and \$66,685 one-time cost)
- 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 2015/16)

Rancho Santiago Community College District Unrestricted General Fund Summary 2016-17 Adopted Budget Assumptions Analysis August 10, 2016

*	<u>New Revenues</u>	Ongoing Only	One-Time
B	COLA 0.00%	\$0	
B	Growth -0-	\$0	
B	Base Allocation	\$1,904,074	
B	Deficit Factor est. at 0.708%	\$433,516	
D	Unrestricted Lottery	\$17,535	
H	Mandates Block Grant (one-time)	\$0	\$2,660,407
I	Non-Resident Tuition	\$600,000	
J	Interest Earnings	\$370,000	
L	Apprenticeship - SCC	\$770,285	
EGHK	Misc Income	\$56,423	
	Total	\$4,151,833	\$2,660,407
	<u>New Expenditures</u>		
B	COLA 0.00%	\$0	
C	Step/Column	\$1,100,000	
D	Health and Welfare/Benefits at 5% (1/2 year)	\$610,000	
D	CalPERS Increase	\$630,063	
D	CalSTRS Increase	\$1,161,452	
E	Full Time Faculty Obligation Hires	\$0	
E/F	Hourly Faculty Budgets (Convert to Full Time)	\$0	
H	Estimated Salary and Benefit Placement Savings	(\$2,300,000)	
I	Capital Outlay/Scheduled Maintenance Match	\$0	
J	Utilities Increase	\$200,000	
K	ITS Licensing/Contract Escalation Cost	\$125,000	
L.	Property, Liability and All Risks Insurance	(\$173,033)	
I.L	Apprenticeship - SCC	\$770,285	
M.	Other Additional DS/Institutional Costs	\$54,995	\$376,685
I.H	One-Time Cost to Cover Retiree Health ARC	\$0	\$2,283,722
	Total	\$2,178,762	\$2,660,407
	2016-17 Budget Year Surplus (Deficit)	\$1,973,071	

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
Adopted 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
Adopted Budget
2016-17

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General Fund Revenue Budget - Combined - Restricted and Unrestricted - Fund 11, 12, 13					
Revenues by Source	2014-15 Actual Revenue	2015-16 Actual Revenue	2016-17 Tentative Budget	2016-17 Adopted Budget	% change 16/17 Adpt/ 15/16 Actual
8100 Federal Revenues					
8110 Forest Reserve	\$0	\$0	\$0	\$0	-
8120 Higher Education Act	3,511,881	3,249,083	5,087,342	2,284,186	(29.70)
8130 Workforce Investment Act (JTPA)	152,286	279,273	449,091	429,241	53.70
8140 Temporary Assistance for Needy Families (TANF)	96,817	92,201	96,801	96,801	4.99
8150 Student Financial Aid	16,044	7,582	131,562	131,562	1,635.19
8170 Vocational Technical Education Act (VTEA)	1,813,232	1,436,620	1,543,551	1,468,370	2.21
8199 Other Federal Revenues (ABE, CAMP, SBA, Gear Up, NSF)	5,535,453	4,946,774	6,655,798	6,715,227	35.75
Total Federal Revenues	<u>11,125,713</u>	<u>10,011,533</u>	<u>13,964,145</u>	<u>11,125,387</u>	11.13
8600 State Revenues					
8611 Apprenticeship Allowance	1,494,100	2,417,811	2,538,900	2,670,285	10.44
8612 State General Apportionment	51,934,506	49,983,203	60,809,599	59,487,994	19.02
8612 Base Allocation Increase	0	6,951,816	1,800,000	1,904,074	(72.61)
8612 State General Apportionment-Deficit	(434,275)	0	(1,076,263)	(1,104,002)	-
8612 State General Apportionment-Prior year adjustment	3,071,377	850,796	0	0	(100.00)
8619 Other General Apportionments-Full-Time Faculty Allocation	0	1,573,700	0	0	(100.00)
8619 Other General Apportionments-Enrollment Fee Admin-2%	250,674	284,586	284,586	294,302	3.41
8619 Other General Apportionments-Part-Time Faculty Compensation	691,647	601,066	674,926	592,773	(1.38)
8622 Extended Opportunity Programs & Services (EOPS)	1,530,510	2,061,403	2,103,131	2,103,131	2.02
8623 Disabled Students Programs & Services (DSPS)	1,935,163	1,888,300	2,180,396	2,180,396	15.47
8625 CalWORKS	391,181	412,835	427,777	427,777	3.62
8626 Telecomm./Technology Infrastructure Prog. (TTIP)	14,452	4,695	24,794	24,794	428.09
8629 Other Gen Categorical Apport-BSI	1,233,051	718,850	1,456,442	893,834	24.34
8629 Other Gen Categorical Apport-CARE	73,605	95,364	128,649	128,649	34.90
8629 Other Gen Categorical Apport-Equal Employment Opportunity	9,263	15,228	16,340	16,340	7.30
8629 Other Gen Categorical Apport-Instructional Equipment	1,146,811	1,140,000	1,140,000	1,396,246	22.48
8629 Other Gen Categorical Apport-Matriculation-Credit	3,594,514	6,399,388	7,900,986	7,929,811	23.92
8629 Other Gen Categorical Apport-Matriculation-Non-Credit	1,594,346	2,262,945	2,799,723	2,799,723	23.72

Rancho Santiago Community College District
Adopted Budget
2016-17

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

<u>Revenues by Source</u>	2014-15 Actual Revenue	2015-16 Actual Revenue	2016-17 Tentative Budget	2016-17 Adopted Budget	% change 16/17 Adpt/ 15/16 Actual
8629 Other Gen Categorical Apport-Student Equity	574,034	3,283,186	4,040,608	4,040,608	23.07
8629 Other Gen Categorical Apport-Student Financial Aid Admin	991,490	1,036,479	1,040,270	1,040,270	0.37
8630 Education Protection Account	24,593,717	23,577,290	24,480,078	22,607,921	(4.11)
8659 Other Reimb Categorical Allow-Career Tech/Econ Dev	6,066,508	10,946,304	22,659,237	33,824,770	209.01
8659 Other Reimb Categorical Allow-Other	2,055,871	1,061,841	3,291,841	7,138,971	572.32
8672 Homeowners' Property Tax Relief	295,246	292,416	360,129	292,411	(0.00)
8681 State Lottery Proceeds	4,948,474	5,946,974	5,430,041	5,355,714	(9.94)
8682 State Mandated Costs	2,087,869	16,892,454	3,440,000	3,455,407	(79.54)
8699 Other Misc State Revenue	0	4,528,397	0	4,000,000	(11.67)
Total State Revenues	110,144,134	145,227,327	147,952,190	163,502,199	12.58
8800 Local Revenues					
8809 RDA Funds - Other	2,111,500	0	2,575,574	0	-
8811 Tax Allocation, Secured Roll	39,961,546	42,434,836	48,744,446	55,500,145	30.79
8812 Tax Allocation, Supplement Roll	1,144,948	1,084,842	1,396,589	1,084,842	-
8813 Tax Allocation, Unsecured Roll	1,529,150	1,422,655	1,865,232	1,422,655	-
8816 Prior Years' Taxes	662,064	628,741	807,575	628,741	-
8817 Education Revenue Augmentation Fund (ERAF)	281,777	12,590,255	0	0	(100.00)
8818 RDA Funds - Pass Thru AB	147,273	255,936	179,641	255,936	-
8819 RDA Funds - Residuals	3,673,735	4,621,122	4,481,163	4,621,121	(0.00)
8820 Contrib, Gifts, Grants & Endowment	61	0	561	561	-
8831 Contract Instructional Service	55,972	23,149	66,559	66,559	187.52
8850 Rents and Leases	350,740	478,503	317,771	347,771	(27.32)
8860 Interest & Investment Income	271,538	543,831	225,000	550,000	1.13
8867 Gain(Loss)on Invest-Unrealized	0	2,646	0	0	(100.00)
8874 CCC Enrollment Fees	8,744,537	8,677,600	8,051,780	8,132,364	(6.28)
8876 Health Services Fees	1,231,808	1,172,732	1,205,754	1,150,000	(1.94)
8880 Nonresident Tuition	2,100,223	2,875,471	2,600,000	2,600,000	(9.58)
8882 Parking Fees & Bus Passes	936,649	828,374	937,000	937,000	13.11
8885 Student ID & ASB Fees	252,863	10	0	0	(100.00)

Rancho Santiago Community College District
Adopted Budget
2016-17

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

<u>Revenues by Source</u>	2014-15 Actual Revenue	2015-16 Actual Revenue	2016-17 Tentative Budget	2016-17 Adopted Budget	% change 16/17 Adpt/ 15/16 Actual
8890 Other Local Revenues (Student Transcript/Representation/ Discounts/Fines/Instr. Mat./Health Serv. Use Fees, etc.)	732,775	607,058	271,701	281,339	(53.66)
8891 Other Local Rev - Special Proj	184,570	140,919	415,513	519,621	268.74
Total Local Revenues	<u>64,373,729</u>	<u>78,388,680</u>	<u>74,141,859</u>	<u>78,098,655</u>	(0.37)
8900 Other Financing Sources					
8910 Proceeds-Sale of Equip & Suppl	8,977	8,449	5,000	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>8,449</u>	<u>5,000</u>	<u>5,000</u>	(40.82)
Total Revenues	<u>185,652,553</u>	<u>233,635,989</u>	<u>236,063,194</u>	<u>252,731,241</u>	8.17
Net Beginning Balance	29,603,923	28,701,945	39,367,833	40,541,020	41.25
Adjustments to Beginning Balance	0	0	0	0	-
Adjusted Beginning Fund Balance	<u>29,603,923</u>	<u>28,701,945</u>	<u>39,367,833</u>	<u>40,541,020</u>	41.25
Total Revenues, Other Financing Sources and Beginning Fund Balance	<u>\$215,256,476</u>	<u>\$262,337,934</u>	<u>\$275,431,027</u>	<u>\$293,272,261</u>	11.79

Rancho Santiago Community College District
Adopted Budget
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General Fund Expenditure Budget - Combined - Restricted and Unrestricted - Fund 11, 12, 13

<u>Expenditures by Object</u>	2014-15 Actual Expenses	2015-16 Actual Expenses	2016-17 Tentative Budget	2016-17 Adopted Budget	% change 16/17 Adpt/ 15/16 Actual
1000 Academic Salaries					
1100 Instructional Salaries, Regular Contract	\$25,071,630	\$26,285,544	\$28,147,613	\$28,512,429	8.47
1200 Non-Instructional Salaries, Regular Contract	15,624,094	16,050,962	17,160,410	17,962,668	11.91
1300 Instructional Salaries, Other Non-Regular	22,994,159	24,115,730	25,458,730	25,529,667	5.86
1400 Non-Instructional Salaries, Other Non-Regular	5,137,315	5,778,373	6,897,896	7,550,810	30.67
Subtotal	<u>68,827,198</u>	<u>72,230,609</u>	<u>77,664,649</u>	<u>79,555,574</u>	10.14
2000 Classified Salaries					
2100 Non-Instructional Salaries, Regular Full Time	31,273,061	32,075,861	36,395,737	36,286,785	13.13
2200 Instructional Aides, Regular Full Time	928,732	856,746	871,298	890,868	3.98
2300 Non-Instructional Salaries, Other	4,239,262	5,155,007	6,904,202	6,820,052	32.30
2400 Instructional Aides, Other	2,816,579	2,844,326	3,160,561	3,045,727	7.08
Subtotal	<u>39,257,634</u>	<u>40,931,940</u>	<u>47,331,798</u>	<u>47,043,432</u>	14.93
3000 Employee Benefits					
3100 State Teachers' Retirement System Fund	5,476,471	11,119,165	9,220,918	13,491,555	21.34
3200 Public Employees' Retirement System Fund	4,274,089	4,465,407	5,599,378	5,632,688	26.14
3300 Old Age, Survivors, Disability, and Health Ins.	3,879,583	4,070,325	4,525,131	4,612,305	13.32
3400 Health and Welfare Benefits	23,365,432	27,451,842	27,177,836	28,743,137	4.70
3500 State Unemployment Insurance	91,073	86,584	318,190	319,438	268.93
3600 Workers' Compensation Insurance	2,637,734	2,767,074	2,994,354	2,900,627	4.83
3900 Other Benefits	1,289,359	1,323,451	1,440,921	1,522,481	15.04
Subtotal	<u>41,013,741</u>	<u>51,283,848</u>	<u>51,276,728</u>	<u>57,222,231</u>	11.58
TOTAL SALARIES/BENEFITS	149,098,573	164,446,397	176,273,175	183,821,237	11.78
Salaries/Benefits Cost % of Total Expenditures	81%	81%	73%	71%	

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

<u>Expenditures by Object</u>	2014-15 Actual Expenses	2015-16 Actual Expenses	2016-17 Tentative Budget	2016-17 Adopted Budget	% change 16/17 Adpt/ 15/16 Actual
4000 Books and Supplies					
4100 Textbooks	60	6,064	8,061	8,061	32.93
4200 Other Books	122,847	185,790	208,570	193,115	3.94
4300 Instructional Supplies	1,151,770	1,172,112	2,233,727	2,753,655	134.93
4400 Media Supplies	0	0	0	0	-
4500 Maintenance Supplies	161,598	170,795	217,014	220,414	29.05
4600 Non-Instructional Supplies	810,950	1,011,297	1,503,977	1,487,644	47.10
4700 Food Supplies	138,788	199,525	268,543	240,142	20.36
Subtotal	2,386,013	2,745,583	4,439,892	4,903,031	78.58
5000 Services and Other Operating Expenses					
5100 Personal & Consultant Svcs	7,838,875	9,075,056	19,435,679	28,951,766	219.03
5200 Travel & Conference Expenses	532,011	808,199	1,292,441	1,288,137	59.38
5300 Dues & Memberships	194,031	176,837	193,383	189,888	7.38
5400 Insurance	1,861,593	2,001,113	2,001,393	2,034,241	1.66
5500 Utilities & Housekeeping Svcs	4,171,931	4,176,246	4,578,866	4,643,122	11.18
5600 Rents, Leases & Repairs	3,399,217	3,486,855	4,723,923	4,421,670	26.81
5700 Legal, Election & Audit Exp	827,315	972,802	1,567,190	1,565,390	60.92
5800 Other Operating Exp & Services	5,031,434	6,668,714	7,611,007	9,968,647	49.48
5900 Other (Transp., Postage, Reproduction, Special Proj., etc.)	1,627,355	1,959,879	12,336,072	11,103,396	466.53
Subtotal	25,483,762	29,325,701	53,739,954	64,166,257	118.81
6000 Sites, Buildings, Books, and Equipment					
6100 Sites & Site Improvements	340,361	92,005	0	0	(100.00)
6200 Buildings	2,266,239	1,450,777	112,925	770,899	(46.86)
6300 Library Books	88,663	127,992	117,607	229,469	79.28
6400 Equipment	3,740,314	5,636,534	6,627,020	6,035,152	7.07
Subtotal	6,435,577	7,307,308	6,857,552	7,035,520	(3.72)
Subtotal, Expenditures (1000 - 6000)	183,403,925	203,824,989	241,310,573	259,926,045	27.52

Rancho Santiago Community College District
Adopted Budget
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General Fund Expenditure Budget - Combined - Restricted and Unrestricted - Fund 11, 12, 13

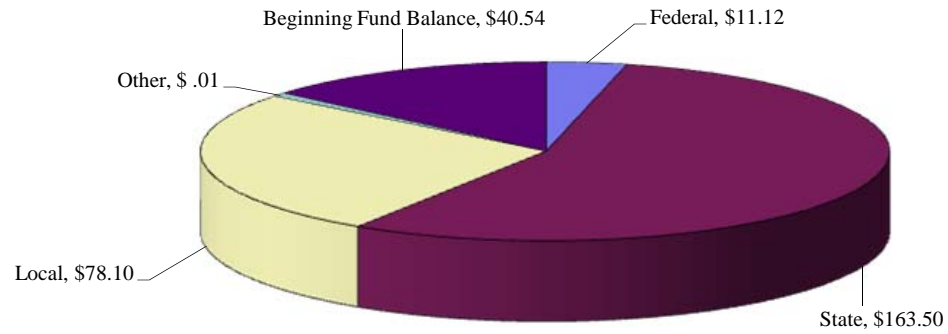
<u>Expenditures by Object</u>	2014-15 Actual Expenses	2015-16 Actual Expenses	2016-17 Tentative Budget	2016-17 Adopted Budget	% change 16/17 Adpt/ 15/16 Actual
7000 Other Outgo					
7200 Intrafund Transfers Out	(52)	(4,279)	0	0	(100.00)
7300 Interfund Transfers Out	2,390,000	16,708,259	1,750,000	1,750,000	(89.53)
7600 Other Student Aid	760,658	1,267,945	1,403,012	1,342,383	5.87
Subtotal	<u>3,150,606</u>	<u>17,971,925</u>	<u>3,153,012</u>	<u>3,092,383</u>	(82.79)
Subtotal, Expenditures (1000 - 7000)	<u>186,554,531</u>	<u>221,796,914</u>	<u>244,463,585</u>	<u>263,018,428</u>	18.59
7900 Reserve for Contingencies					
7910 Estimated COLA	0	0	0	0	-
7910 Estimated Restoration/Access/Growth	0	0	0	0	-
7920 Restricted Contingency-Campus Health Services-3250	0	0	154,861	150,894	-
7920 Restricted Contingency-Health Services Fees-3450	0	0	471,823	476,846	-
7920 Restricted Contingency-Safety & Parking-3610	0	0	487,749	492,125	-
7930 Board Policy Contingency (5%)	0	0	8,778,521	8,869,565	-
7940 Revolving Cash Accounts	0	0	100,000	100,000	-
7940 Employee Emergency Vacation Payout	0	0	250,000	250,000	-
7950 Budget Stabilization	0	0	13,690,485	13,690,485	-
Total Designated	<u>0</u>	<u>0</u>	<u>23,933,439</u>	<u>24,029,915</u>	-
7910 Unrestricted Contingency	28,701,945	40,541,020	7,034,003	6,223,918	(84.65)
Subtotal Expenditures (7900)	<u>28,701,945</u>	<u>40,541,020</u>	<u>30,967,442</u>	<u>30,253,833</u>	(25.37)
Total Expenditures, Other Outgo and Ending Fund Balance	<u>\$215,256,476</u>	<u>\$262,337,934</u>	<u>\$275,431,027</u>	<u>\$293,272,261</u>	11.79

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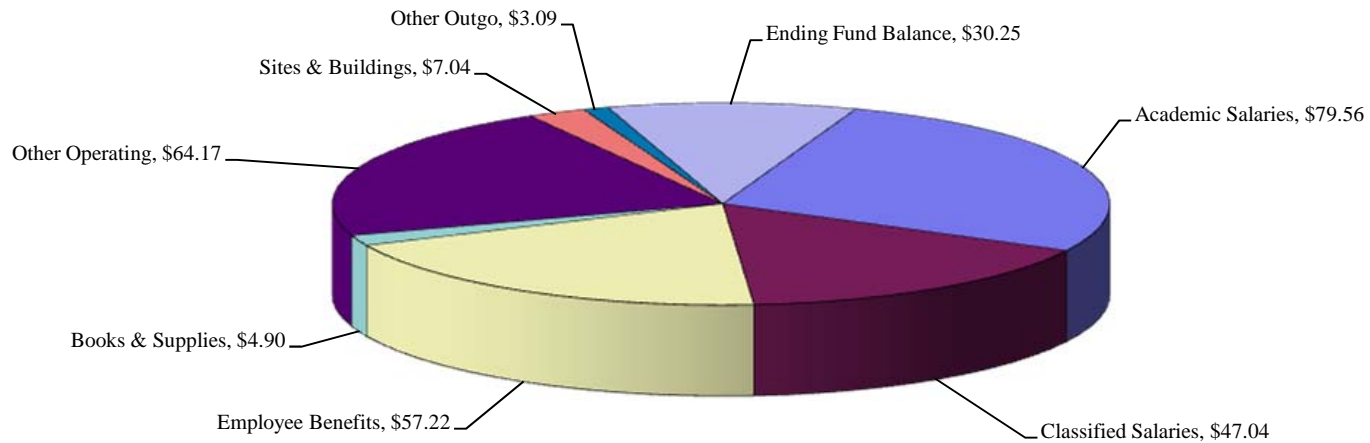
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General Fund - Combined - Restricted and Unrestricted - Fund 11, 12, 13

Revenue in Millions



Expenditures in Millions



Rancho Santiago Community College District
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General Fund Revenue Budget - Combined - Unrestricted - Fund 11, 13						
Revenues by Source	2015-16 Adopted Budget	2015-16 Allocated Budget	2015-16 Actual Revenue	% change 15/16 Actual/ 15/16 Budget	2016-17 Adopted Budget	% change 16/17 Adpt/ 15/16 Actual
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	2,417,811	(4.77)	2,670,285	10.44
8612 State General Apportionment	53,042,488	53,042,488	49,983,203	(5.77)	59,487,994	19.02
8612 Base Allocation Increase	6,763,458	6,763,458	6,951,816	2.78	1,904,074	(72.61)
8612 State General Apportionment-Deficit	(1,537,518)	(1,537,518)	0	(100.00)	(1,104,002)	-
8612-8630 State General Apportionment-Prior year adjustment	0	0	850,796	-	0	(100.00)
8619 State General Apportionments-Full-Time Faculty Alloc	1,537,621	1,537,621	1,573,700	2.35	0	(100.00)
8619 Other General Apportionments-Enroll Fee Admin-2%	284,586	284,586	284,586	-	294,302	3.41
8619 Other General Apportionments-Part-Time Fac Comp	601,066	601,066	601,066	-	592,773	(1.38)
8630 Education Protection Account	23,946,110	23,946,110	23,577,290	(1.54)	22,607,921	(4.11)
8672/8673 Homeowners' Property Tax Relief/Timber Yield Tax	360,129	360,129	292,416	(18.80)	292,411	(0.00)
8681 State Lottery Proceeds	4,125,006	4,125,006	4,421,852	7.20	4,142,541	(6.32)
8682 State Mandated Costs	16,140,000	16,892,668	16,892,454	(0.00)	3,455,407	(79.54)
8699 Other Misc State Revenue	0	4,219,705	4,221,901	0.05	4,000,000	(5.26)
Total State Revenues	<u>107,173,946</u>	<u>112,774,219</u>	<u>112,068,891</u>	(0.63)	<u>98,343,706</u>	(12.25)
8800 Local Revenues						
8809 RDA Funds - Other	2,575,574	2,575,574	0	(100.00)	0	-
8811 Tax Allocation, Secured Roll	48,744,446	48,744,446	42,434,836	(12.94)	55,500,145	30.79
8812 Tax Allocation, Supplement Roll	1,396,589	1,396,589	1,084,842	(22.32)	1,084,842	-
8813 Tax Allocation, Unsecured Roll	1,865,232	1,865,232	1,422,655	(23.73)	1,422,655	-
8816 Prior Years' Taxes	807,575	807,575	628,741	(22.14)	628,741	-
8817 Education Revenue Augmentation Fund (ERAF)	0	0	12,590,255	-	0	(100.00)
8818 RDA Funds - Pass Thru AB	179,641	179,641	255,936	42.47	255,936	-
8819 RDA Funds - Residuals	4,481,163	4,481,163	4,621,122	3.12	4,621,121	(0.00)
8850 Rents and Leases	300,385	425,750	478,503	12.39	347,771	(27.32)

Rancho Santiago Community College District
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General Fund Revenue Budget - Combined - Unrestricted - Fund 11, 13						
Revenues by Source	2015-16 Adopted Budget	2015-16 Allocated Budget	2015-16 Actual Revenue	% change 15/16 Actual/ 15/16 Budget	2016-17 Adopted Budget	% change 16/17 Adpt/ 15/16 Actual
8860 Interest & Investment Income	180,000	180,000	543,831	202.13	550,000	1.13
8867 Gain(Loss)on Invest-Unrealized	0	0	2,646	-	0	(100.00)
8874 CCC Enrollment Fees	8,051,780	8,051,780	8,677,600	7.77	8,132,364	(6.28)
8880 Nonresident Tuition	2,000,000	2,331,909	2,875,471	23.31	2,600,000	(9.58)
8885 Student ID & ASB Fees	0	0	10	-	0	(100.00)
Other Local Revenues (Student Transcript/ Representation/Discounts/Fines/ Instr. Mat./Health Serv. Use Fees, etc.)	82,851	24,200	431,462	1,682.90	78,661	(81.77)
8891 Other Local Rev - Special Proj	0	148,193	0	(100.00)	0	-
Total Local Revenues	<u>70,665,236</u>	<u>71,212,052</u>	<u>76,047,910</u>	6.79	<u>75,222,236</u>	(1.09)
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>183,991,271</u>	<u>188,125,250</u>	2.25	<u>173,570,942</u>	(7.74)
Net Beginning Balance	25,917,127	25,917,127	25,917,127	-	36,934,285	42.51
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>36,934,285</u>	42.51
Total Revenues, Other Financing Sources and Beginning Fund Balance	<u>\$203,761,309</u>	<u>\$209,908,398</u>	<u>\$214,042,377</u>	1.97	<u>\$210,505,227</u>	(1.65)

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

<u>Expenditures by Object</u>	2015-16 Adopted Budget	2015-16 Allocated Budget	2015-16 Actual Expenses	% change 15/16 Actual/ 15/16 Budget	2016-17 Adopted Budget	% change 16/17 Adpt/ 15/16 Actual
1000 Academic Salaries						
1100 Instructional Salaries, Regular Contract	\$28,205,780	\$28,238,655	\$25,959,212	(8.07)	\$28,301,007	9.02
1200 Non-Instructional Salaries, Regular Contract	13,567,635	13,739,790	12,844,862	(6.51)	13,286,213	3.44
1300 Instructional Salaries, Other Non-Regular	22,430,353	22,361,694	23,881,933	6.80	24,993,000	4.65
1400 Non-Instructional Salaries, Other Non-Regular	1,109,416	1,261,818	1,156,100	(8.38)	1,245,746	7.75
Subtotal	<u>65,313,184</u>	<u>65,601,957</u>	<u>63,842,107</u>	(2.68)	<u>67,825,966</u>	6.24
2000 Classified Salaries						
2100 Non-Instructional Salaries, Regular Full Time	26,398,235	26,058,251	25,191,684	(3.33)	28,163,999	11.80
2200 Instructional Aides, Regular Full Time	925,742	780,723	775,256	(0.70)	794,736	2.51
2300 Non-Instructional Salaries, Other	1,512,992	1,676,861	1,472,558	(12.18)	1,578,447	7.19
2400 Instructional Aides, Other	1,615,321	1,684,156	1,623,839	(3.58)	1,573,486	(3.10)
Subtotal	<u>30,452,290</u>	<u>30,199,991</u>	<u>29,063,337</u>	(3.76)	<u>32,110,668</u>	10.49
3000 Employee Benefits						
3100 State Teachers' Retirement System Fund	6,629,694	10,513,815	10,064,191	(4.28)	12,256,920	21.79
3200 Public Employees' Retirement System Fund	3,544,247	3,532,273	3,395,290	(3.88)	4,314,575	27.08
3300 Old Age, Survivors, Disability, and Health Ins.	3,289,722	3,296,181	3,173,469	(3.72)	3,486,195	9.85
3400 Health and Welfare Benefits	24,379,910	23,901,667	24,878,139	4.09	24,897,475	0.08
3500 State Unemployment Insurance	297,570	297,881	76,295	(74.39)	300,214	293.49
3600 Workers' Compensation Insurance	2,285,060	2,298,018	2,278,611	(0.84)	2,264,624	(0.61)
3900 Other Benefits	1,164,619	1,168,684	1,111,084	(4.93)	1,252,878	12.76
Subtotal	<u>41,590,822</u>	<u>45,008,519</u>	<u>44,977,079</u>	(0.07)	<u>48,772,881</u>	8.44
TOTAL SALARIES/BENEFITS	137,356,296	140,810,467	137,882,523	(6.52)	148,709,515	7.85
Salaries/Benefits Cost % of Total Expenditures	78%	83%	86%		83%	

Rancho Santiago Community College District
Adopted Budget
2016-17

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

Expenditures by Object	2015-16 Adopted Budget	2015-16 Allocated Budget	2015-16 Actual Expenses	% change 15/16 Actual/ 15/16 Budget	2016-17 Adopted Budget	% change 16/17 Adpt/ 15/16 Actual
4000 Books and Supplies						
4100 Textbooks	0	0	0	-	0	-
4200 Other Books	5,907	28,813	10,325	(64.17)	10,118	(2.00)
4300 Instructional Supplies	1,614	8,688	3,133	(63.94)	5,200	65.98
4400 Media Supplies	0	0	0	-	0	-
4500 Maintenance Supplies	188,581	203,688	153,023	(24.87)	184,127	20.33
4600 Non-Instructional Supplies	675,145	837,501	582,303	(30.47)	722,992	24.16
4700 Food Supplies	13,637	20,049	12,975	(35.28)	13,560	4.51
Subtotal	<u>884,884</u>	<u>1,098,739</u>	<u>761,759</u>	(30.67)	<u>935,997</u>	22.87
5000 Services and Other Operating Expenses						
5100 Personal & Consultant Svcs	926,973	1,299,238	894,327	(31.17)	1,279,048	43.02
5200 Travel & Conference Expenses	196,644	337,765	209,158	(38.08)	317,966	52.02
5300 Dues & Memberships	153,455	156,796	146,786	(6.38)	157,146	7.06
5400 Insurance	2,143,033	2,143,033	1,940,000	(9.47)	1,970,000	1.55
5500 Utilities & Housekeeping Svcs	4,797,107	4,806,880	4,162,073	(13.41)	4,539,959	9.08
5600 Rents, Leases & Repairs	3,762,647	2,988,852	3,166,918	5.96	3,852,371	21.64
5700 Legal, Election & Audit Exp	1,041,368	1,295,393	972,802	(24.90)	1,565,390	60.92
5800 Other Operating Exp & Services	5,818,610	7,159,309	5,980,501	(16.47)	7,510,471	25.58
5900 Other (Transp., Postge, Reprod., Spec. Proj., etc.)	16,869,094	3,071,332	944,092	(69.26)	6,812,320	621.57
Subtotal	<u>35,708,931</u>	<u>23,258,598</u>	<u>18,416,657</u>	(20.82)	<u>28,004,671</u>	52.06
6000 Sites, Buildings, Books, and Equipment						
6100 Sites & Site Improvements	0	72,206	92,005	27.42	0	(100.00)
6200 Buildings	5,000	1,068,225	1,341,477	25.58	0	(100.00)
6300 Library Books	3,043	6,813	3,743	(45.06)	5,500	46.94
6400 Equipment	1,682,915	2,426,360	1,865,375	(23.12)	1,985,352	6.43
Subtotal	<u>1,690,958</u>	<u>3,573,604</u>	<u>3,302,600</u>	(7.58)	<u>1,990,852</u>	(39.72)
Subtotal, Expenditures (1000 - 6000)	<u>175,641,069</u>	<u>168,741,408</u>	<u>160,363,539</u>	(4.96)	<u>179,641,035</u>	12.02

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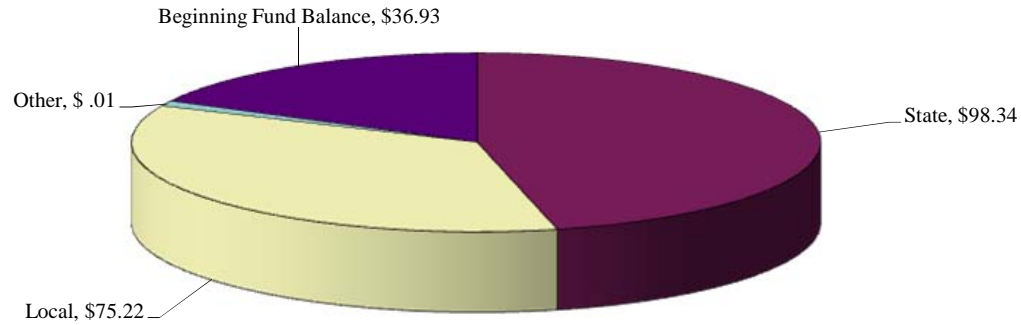
General Fund Expenditure Budget - Combined - Unrestricted - Fund 11, 13

<u>Expenditures by Object</u>	2015-16 Adopted Budget	2015-16 Allocated Budget	2015-16 Actual Expenses	% change 15/16 Actual/ 15/16 Budget	2016-17 Adopted Budget	% change 16/17 Adpt/ 15/16 Actual
7000 Other Outgo						
7200 Intrafund Transfers Out	0	0	36,294	-	0	(100.00)
7300 Interfund Transfers Out	3,250,000	17,687,722	16,708,259	(5.54)	1,750,000	(89.53)
7600 Other Student Aid	0		0	-	0	-
Subtotal	<u>3,250,000</u>	<u>17,687,722</u>	<u>16,744,553</u>	(5.33)	<u>1,750,000</u>	(89.55)
Subtotal, Expenditures (1000 - 7000)	<u>178,891,069</u>	<u>186,429,130</u>	<u>177,108,092</u>	(5.00)	<u>181,391,035</u>	2.42
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)	8,869,565	-
7940 Revolving Cash Accounts	100,000	100,000	0	(100.00)	100,000	-
7940 Employee Emergency 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>22,910,050</u>	-
7910 Unrestricted Contingency	616,584	777,726	36,934,285	4,649.01	6,204,142	(83.20)
Subtotal Expenditures (7900)	<u>24,870,240</u>	<u>23,479,268</u>	<u>36,934,285</u>	57.31	<u>29,114,192</u>	(21.17)
Total Expenditures, Other Outgo and Ending Fund Balance	<u>\$203,761,309</u>	<u>\$209,908,398</u>	<u>\$214,042,377</u>	1.97	<u>\$210,505,227</u>	(1.65)

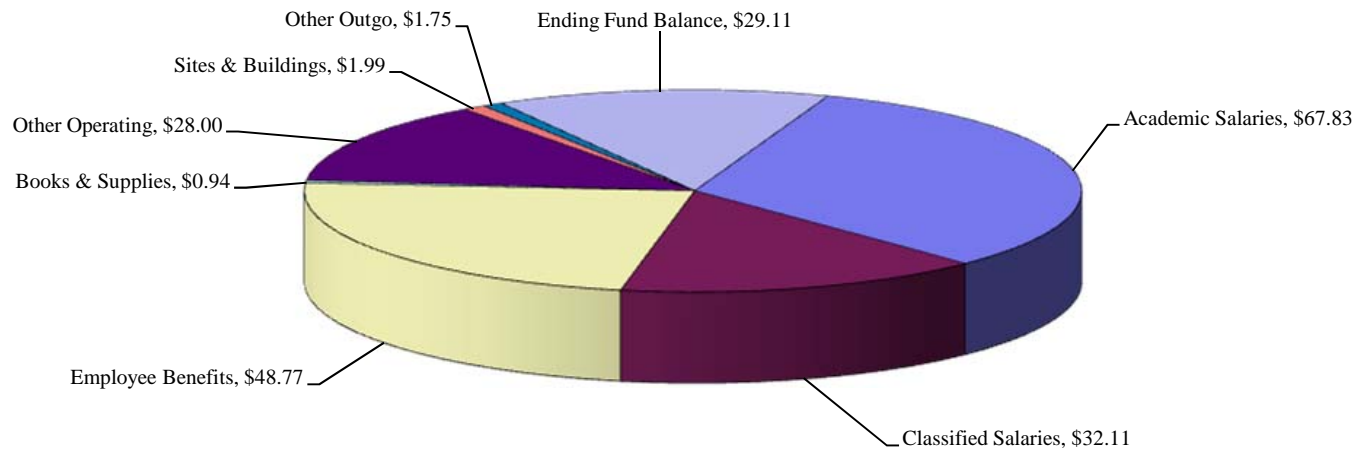
Rancho Santiago Community College District
Adopted Budget 2016-17
General Fund - Combined - Unrestricted - Fund 11, 13

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Revenue in Millions



Expenditures in Millions



Rancho Santiago Community College District
Adopted Budget
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Santa Ana College	Fund 11 Unrestricted	%	Fund 13 One-Time	%	Fund 11/13 Unrestricted	%	Fund 12 Restricted	%	Fund 11/12/13 Combined	%
Academic Salaries	44,642,189		2,650,536		47,292,725		7,547,509		54,840,234	
Classified Salaries	12,108,902		120,605		12,229,507		8,102,589		20,332,096	
Employee Benefits	19,249,440		497,745		19,747,185		4,607,406		24,354,591	
Supplies & Materials	429,731		104,579		534,310		2,200,928		2,735,238	
Other Operating Exp & Services	9,066,205		3,056,683		12,122,888		6,240,754		18,363,642	
Capital Outlay	75,367		576,416		651,783		3,320,504		3,972,287	
Other Outgo	290,279		4,720,571		5,010,850		1,417,920		6,428,770	
Grand Total	\$85,862,113	55.24%	\$11,727,135	88.07%	\$97,589,248	57.83%	\$33,437,610	34.20%	\$131,026,858	49.16%

Santiago Canyon College	Fund 11 Unrestricted	%	Fund 13 One-Time	%	Fund 11/13 Unrestricted	%	Fund 12 Restricted	%	Fund 11/12/13 Combined	%
Academic Salaries	19,794,459		0		19,794,459		4,180,099		23,974,558	
Classified Salaries	6,215,914		0		6,215,914		3,919,883		10,135,797	
Employee Benefits	9,380,044		0		9,380,044		2,636,131		12,016,175	
Supplies & Materials	77,706		0		77,706		1,552,032		1,629,738	
Other Operating Exp & Services	4,418,747		0		4,418,747		8,102,885		12,521,632	
Capital Outlay	8,412		0		8,412		1,572,671		1,581,083	
Other Outgo	418,662		774,630		1,193,292		571,979		1,765,271	
Grand Total	\$40,313,944	25.93%	\$774,630	5.82%	\$41,088,574	24.35%	\$22,535,680	23.05%	\$63,624,254	23.87%

District Services	Fund 11 Unrestricted	%	Fund 13 One-Time	%	Fund 11/13 Unrestricted	%	Fund 12 Restricted	%	Fund 11/12/13 Combined	%
Academic Salaries	683,342		55,440		738,782		2,000		740,782	
Classified Salaries	13,645,247		20,000		13,665,247		2,910,292		16,575,539	
Employee Benefits	7,054,512		12,455		7,066,967		1,205,813		8,272,780	
Supplies & Materials	285,371		38,610		323,981		214,074		538,055	
Other Operating Exp & Services	6,271,441		687,873		6,959,314		36,817,947		43,777,261	
Capital Outlay	1,330,657		0		1,330,657		151,493		1,482,150	
Other Outgo	0		0		0		492,125		492,125	
Grand Total	\$29,270,570	18.83%	\$814,378	6.12%	\$30,084,948	17.83%	\$41,793,744	42.75%	\$71,878,692	26.97%

Total Expenditures-excludes Institutional Costs	\$155,446,627	100.00%	\$13,316,143	100.00%	\$168,762,770	100.00%	\$97,767,034	100.00%	\$266,529,804	100.00%
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Institutional Costs	Fund 11 Unrestricted	%	Fund 13 One-Time	%	Fund 11/13 Unrestricted	%	Fund 12 Restricted	%	Fund 11/12/13 Combined	%
Employee Benefits-retiree benefits/local experience charge	11,522,628		1,056,057		12,578,685		0		12,578,685	
Election	125,000		125,000		250,000		0		250,000	
Other Operating Exp & Services-prop&liability ins	1,970,000		0		1,970,000		0		1,970,000	
Other Operating Exp - holding for one-time exp	0		2,283,722		2,283,722		0		2,283,722	
Other Outgo-Interfund Transfers	1,750,000		0		1,750,000		0		1,750,000	
Other Outgo-Board Policy Contingency	0		8,869,565		8,869,565		0		8,869,565	
Other Outgo-Reserves	0		14,040,485		14,040,485		0		14,040,485	
Grand Total	\$15,367,628		\$26,374,829		\$41,742,457		\$0		\$41,742,457	

Total Expenditures-includes Institutional Costs	\$170,814,255		\$39,690,972		\$210,505,227		\$97,767,034		\$308,272,261	
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Rancho Santiago Community College District
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Unrestricted General Fund Revenue Budget - Fund 11					
<u>Revenues by Source</u>	2014-15 Actual Revenue	2015-16 Actual Revenue	2016-17 Tentative Budget	2016-17 Adopted Budget	% change 16/17 Adpt/ 15/16 Actual
8100 Federal Revenues					
8110 Forest Reserve	\$0	\$0	\$0	\$0	-
Total Federal Revenues	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	-
8600 State Revenues					
8611 Apprenticeship Allowance	1,494,100	2,388,374	2,538,900	2,670,285	11.80
8612 State General Apportionment	51,934,506	49,983,203	60,809,599	59,487,994 *	19.02
8612 Base Allocation Increase	0	6,951,816	1,800,000	1,904,074 *	(72.61)
8612 State General Apportionment-Deficit	(434,275)	0	(1,076,263)	(1,104,002) *	-
8612-8630 State General Apportionment&EPA-prior year adjustment	3,071,377	850,796	0	0	(100.00)
8612 Other General Apportionments-Full-time Faculty Allocation	0	1,573,700	0	0 *	(100.00)
8619 Other General Apportionments-Enrollment Fee Admin-2%	250,674	284,586	284,586	294,302	3.41
8619 Other General Apportionments-Part-time Faculty Compensation	691,647	601,066	674,926	592,773	(1.38)
8630 Education Protection Account	24,593,717	23,577,290	24,480,078	22,607,921 *	(4.11)
8672-8673 Homeowners' Property Tax Relief/Timber Yield Tax	295,246	292,416	360,129	292,411 *	(0.00)
8681 State Lottery Proceeds	3,844,324	4,421,852	4,200,032	4,142,541	(6.32)
8682 State Mandated Costs	2,087,869	813,268	740,000	795,000	(2.25)
8699 Other Misc State Revenue - STRS on-behalf entry	0	3,869,705	0	4,000,000	3.37
Total State Revenues	<u>87,829,185</u>	<u>95,608,072</u>	<u>94,811,987</u>	<u>95,683,299</u>	0.08
8800 Local Revenues					
8809 RDA Funds - Other	2,111,500	0	2,575,574	0 *	-
8811 Tax Allocation, Secured Roll	39,961,546	42,434,836	48,744,446	55,500,145 *	30.79
8812 Tax Allocation, Supplement Roll	1,144,948	1,084,842	1,396,589	1,084,842 *	-
8813 Tax Allocation, Unsecured Roll	1,529,150	1,422,655	1,865,232	1,422,655 *	-
8816 Prior Years' Taxes	662,064	628,741	807,575	628,741 *	-
8817 Education Revenue Augmentation Fund (ERAF)	281,777	12,590,255	0	0 *	(100.00)
8818 RDA Funds - Pass Thru AB	147,273	255,936	179,641	255,936 *	-
8819 RDA Funds - Residuals	3,673,735	4,621,122	4,481,163	4,621,121 *	(0.00)
8820 Contrib, Gifts, Grants & Endowment	0	0	0	0	-

Rancho Santiago Community College District
Adopted Budget
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Unrestricted General Fund Revenue Budget - Fund 11					
Revenues by Source	2014-15 Actual Revenue	2015-16 Actual Revenue	2016-17 Tentative Budget	2016-17 Adopted Budget	% change 16/17 Adpt/ 15/16 Actual
8850 Rents and Leases	306,795	309,274	275,952	305,952	(1.07)
8860 Interest & Investment Income	271,538	543,831	225,000	550,000	1.13
8866/8867 Gain(Loss)on Invest-Realized/Unrealized	0	2,646	0	0	(100.00)
8874 CCC Enrollment Fees	8,744,537	8,677,600	8,051,780	8,132,364 *	(6.28)
8880 Nonresident Tuition	2,100,223	2,875,471	2,600,000	2,600,000	(9.58)
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	280,106	24,200	24,200	(91.36)
8891 Other Local Rev - Special Proj	0	0	0	0	-
Total Local Revenues	61,253,691	75,727,315	71,227,152	75,125,956	(0.79)
8900 Other Financing Sources					
8910 Proceeds-Sale of Equip & Suppl	8,977	8,449	5,000	5,000	(40.82)
8981 Interfund Transfer In	0	0	0	0	-
Total Other Sources	8,977	8,449	5,000	5,000	(40.82)
Total Revenues	149,091,853	171,343,836	166,044,139	170,814,255	(0.31)
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	\$171,343,836	\$166,044,139	\$170,814,255	(0.31)
* Component of Apportionment				\$154,834,202	

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

<u>Expenditures by Object</u>	2014-15 Actual Expenses	2015-16 Actual Expenses	2016-17 Tentative Budget	2016-17 Adopted Budget	% change 16/17 Adpt/ 15/16 Actual
1000 Academic Salaries					
1100 Instructional Salaries, Regular Contract	\$24,572,146	\$25,959,212	\$27,948,892	\$28,301,007	9.02
1200 Non-Instructional Salaries, Regular Contract	13,107,642	12,784,874	13,336,781	13,159,558	2.93
1300 Instructional Salaries, Other Non-Regular	22,662,453	23,881,933	22,515,331	22,439,374	(6.04)
1400 Non-Instructional Salaries, Other Non-Regular	1,094,530	1,152,829	1,220,051	1,220,051	5.83
Subtotal	<u>61,436,771</u>	<u>63,778,848</u>	<u>65,021,055</u>	<u>65,119,990</u>	2.10
2000 Classified Salaries					
2100 Non-Instructional Salaries, Regular Full Time	25,537,190	25,168,669	28,308,059	28,150,852	11.85
2200 Instructional Aides, Regular Full Time	926,184	775,256	775,166	794,736	2.51
2300 Non-Instructional Salaries, Other	1,319,172	1,429,834	1,399,851	1,454,832	1.75
2400 Instructional Aides, Other	1,739,760	1,618,336	1,505,382	1,569,643	(3.01)
Subtotal	<u>29,522,306</u>	<u>28,992,095</u>	<u>31,988,458</u>	<u>31,970,063</u>	10.27
3000 Employee Benefits					
3100 State Teachers' Retirement System Fund	4,931,599	10,058,994	7,919,035	11,919,173	18.49
3200 Public Employees' Retirement System Fund	3,380,628	3,392,517	4,269,552	4,312,571	27.12
3300 Old Age, Survivors, Disability, and Health Ins.	3,134,793	3,169,048	3,342,947	3,441,631	8.60
3400 Health and Welfare Benefits	21,293,207	24,869,023	23,580,007	23,787,174	(4.35)
3500 State Unemployment Insurance	83,366	76,227	298,439	298,799	291.99
3600 Workers' Compensation Insurance	2,222,909	2,275,330	2,318,594	2,197,119	(3.44)
3900 Other Benefits	1,111,263	1,110,540	1,184,299	1,250,157	12.57
Subtotal	<u>36,157,765</u>	<u>44,951,679</u>	<u>42,912,873</u>	<u>47,206,624</u>	5.02
TOTAL SALARIES/BENEFITS	127,116,842	137,722,622	139,922,386	144,296,677	4.77
Salaries/Benefits Cost % of Total Expenditures	87%	87%	85%	86%	

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

Expenditures by Object	2014-15 Actual Expenses	2015-16 Actual Expenses	2016-17 Tentative Budget	2016-17 Adopted Budget	% change 16/17 Adpt/ 15/16 Actual
4000 Books and Supplies					
4100 Textbooks	0	0	0	0	-
4200 Other Books	3,165	2,243	4,243	4,243	89.17
4300 Instructional Supplies	4,793	3,133	780	780	(75.10)
4400 Media Supplies	0	0	0	0	-
4500 Maintenance Supplies	160,168	148,572	181,977	181,627	22.25
4600 Non-Instructional Supplies	491,121	524,534	593,560	592,802	13.01
4700 Food Supplies	10,424	9,739	13,356	13,356	37.14
Subtotal	669,671	688,221	793,916	792,808	15.20
5000 Services and Other Operating Expenses					
5100 Personal & Consultant Svcs	552,354	730,876	763,007	794,707	8.73
5200 Travel & Conference Expenses	129,556	187,372	245,956	250,956	33.93
5300 Dues & Memberships	159,857	146,786	156,271	157,146	7.06
5400 Insurance	1,800,000	1,940,000	1,940,000	1,970,000	1.55
5500 Utilities & Housekeeping Svcs	4,103,786	4,144,579	4,502,759	4,514,959	8.94
5600 Rents, Leases & Repairs	3,108,267	2,973,566	3,845,308	3,803,873	27.92
5700 Legal, Election & Audit Exp	819,098	886,025	1,185,190	1,183,390	33.56
5800 Other Operating Exp & Services	2,811,407	5,230,371	6,110,870	6,541,535	25.07
5900 Other (Transp., Postage, Reproduction, Special Proj., etc.)	858,979	889,157	3,414,181	2,634,827	196.33
Subtotal	14,343,304	17,128,732	22,163,542	21,851,393	27.57
6000 Sites, Buildings, Books, and Equipment					
6100 Sites & Site Improvements	321,928	84,605	0	0	(100.00)
6200 Buildings	2,266,239	1,320,845	0	0	(100.00)
6300 Library Books	22,932	3,743	2,500	2,500	(33.21)
6400 Equipment	1,297,378	1,759,224	1,411,795	1,411,936	(19.74)
Subtotal	3,908,477	3,168,417	1,414,295	1,414,436	(55.36)
Subtotal, Expenditures (1000 - 6000)	146,038,294	158,707,992	164,294,139	168,355,314	6.08

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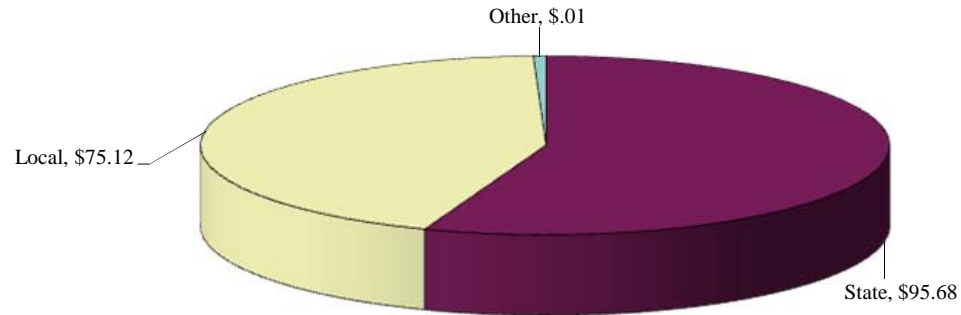
Unrestricted General Fund Expenditure Budget - Fund 11

Expenditures by Object	2014-15 Actual Expenses	2015-16 Actual Expenses	2016-17 Tentative Budget	2016-17 Adopted Budget	% change 16/17 Adpt/ 15/16 Actual
7000 Other Outgo					
7200 Intrafund Transfers Out	(10,697)	36,294	0	0	(100.00)
7300 Interfund Transfers Out	0	1,652,000	1,750,000	1,750,000	5.93
7600 Other Student Aid	0	0	0	0	-
Subtotal	<u>(10,697)</u>	<u>1,688,294</u>	<u>1,750,000</u>	<u>1,750,000</u>	3.65
Subtotal, Expenditures (1000 - 7000)	<u>146,027,597</u>	<u>160,396,286</u>	<u>166,044,139</u>	<u>170,105,314</u>	6.05
7900 Reserve for Contingencies					
7910 Estimated COLA	0	0	0	0	-
7910 Estimated Restoration/Access/Growth	0	0	0	0	-
7950 Budget Stabilization	0	0	0	0	-
Total Designated	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	-
7910 Unrestricted Contingency	3,064,256	10,947,550	0	708,941	(93.52)
Subtotal Expenditures (7900)	<u>3,064,256</u>	<u>10,947,550</u>	<u>0</u>	<u>708,941</u>	(93.52)
Total Expenditures, Other Outgo and Ending Fund Balance	<u>\$149,091,853</u>	<u>\$171,343,836</u>	<u>\$166,044,139</u>	<u>\$170,814,255</u>	(0.31)

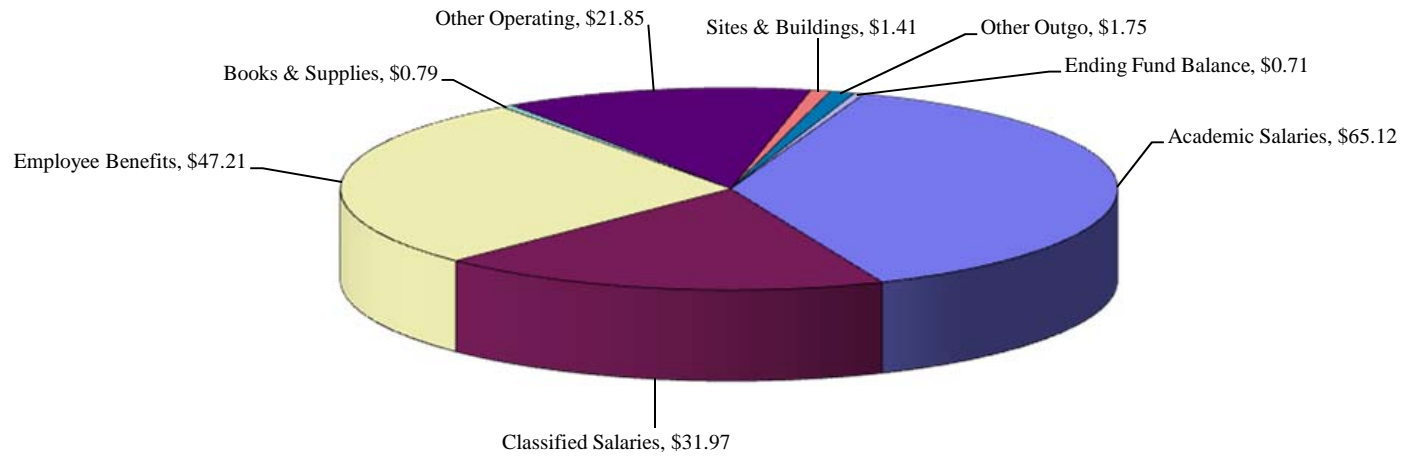
Rancho Santiago Community College District
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General Fund - Unrestricted - Fund 11

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Revenue in Millions



Expenditures in Millions



Rancho Santiago Community College District
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Restricted General Fund Revenue Budget - Fund 12						
<u>Revenues by Source</u>		2014-15 Actual Revenue	2015-16 Actual Revenue	2016-17 Tentative Budget	2016-17 Adopted Budget	% change 16/17 Adpt/ 15/16 Actual
8100	Federal Revenues					
8120	Higher Education Act	\$3,511,881	\$3,249,083	\$5,087,342	\$2,284,186	(29.70)
8130	Workforce Investment Act (JTPA)	152,286	279,273	449,091	429,241	53.70
8140	Temporary Assistance for Needy Families (TANF)	96,817	92,201	96,801	96,801	4.99
8150	Student Financial Aid	16,044	7,582	131,562	131,562	1,635.19
8160	Veterans Education	0	0	0	0	-
8170	Vocational Technical Education Act (VTEA)	1,813,232	1,436,620	1,543,551	1,468,370	2.21
8199	Other Federal Revenues (ABE, CAMP, SBA, Gear Up, NSF)	5,535,453	4,946,774	6,655,798	6,715,227	35.75
	Total Federal Revenues	<u>11,125,713</u>	<u>10,011,533</u>	<u>13,964,145</u>	<u>11,125,387</u>	11.13
8600	State Revenues					
8622	Extended Opportunity Programs & Services (EOPS)	1,530,510	2,061,403	2,103,131	2,103,131	2.02
8623	Disabled Students Programs & Services (DSPS)	1,935,163	1,888,300	2,180,396	2,180,396	15.47
8625	CalWORKS	391,181	412,835	427,777	427,777	3.62
8626	Telecomm./Technology Infrastructure Prog. (TTIP)	14,452	4,695	24,794	24,794	428.09
8629	Other Gen Categorical Apport-BSI	1,233,051	718,850	1,456,442	893,834	24.34
8629	Other Gen Categorical Apport-CARE	73,605	95,364	128,649	128,649	34.90
8629	Other Gen Categorical Apport-Equal Employment Opportunity	9,263	15,228	16,340	16,340	7.30
8629	Other Gen Categorical Apport-Instructional Equipment	1,146,811	1,140,000	1,140,000	1,396,246	22.48
8629	Other Gen Categorical Apport-Matriculation-Credit	3,594,514	6,399,388	7,900,986	7,929,811	23.92
8629	Other Gen Categorical Apport-Matriculation-Non-Credit	1,594,346	2,262,945	2,799,723	2,799,723	23.72
8629	Other Gen Categorical Apport-Student Equity	574,034	3,283,186	4,040,608	4,040,608	23.07
8629	Other Gen Categorical Apport-Student Financial Aid Admin	991,490	1,036,479	1,040,270	1,040,270	0.37
8659	Other Reimb Categorical Allow-Career Tech/Econ Dev	6,066,508	10,946,304	22,659,237	33,824,770	209.01
8659	Other Reimb Categorical Allow-Other	2,055,871	1,061,841	3,291,841	7,138,971	572.32
8681	State Lottery Proceeds	1,104,150	1,525,122	1,230,009	1,213,173	(20.45)
8699	Other Misc Sate	0	306,496	0	0	(100.00)
	Total State Revenues	<u>22,314,949</u>	<u>33,158,436</u>	<u>50,440,203</u>	<u>65,158,493</u>	96.51

Rancho Santiago Community College District
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		Restricted General Fund Revenue Budget - Fund 12				
		2014-15	2015-16	2016-17	2016-17	% change
		Actual	Actual	Tentative	Adopted	16/17 Adpt/ 15/16 Actual
Revenues by Source		Revenue	Revenue	Budget	Budget	
8800	Local Revenues					
8820	Contrib, Gifts, Grants & Endowment	61	0	561	561	-
8831	Contract Instructional Service	55,972	23,149	66,559	66,559	187.52
8876	Health Services Fees	1,231,808	1,172,732	1,205,754	1,150,000	(1.94)
8882	Parking Fees & Bus Passes	936,649	828,374	937,000	937,000	13.11
8890	Other Local Revenues (Instr. Mat./Health Serv. Use Fees, etc.)	158,543	175,596	193,040	202,678	15.42
8891	Other Local Rev - Special Proj	184,570	140,919	415,513	519,621	268.74
	Total Local Revenues	<u>2,567,603</u>	<u>2,340,770</u>	<u>2,818,427</u>	<u>2,876,419</u>	22.88
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>45,510,739</u>	<u>67,222,775</u>	<u>79,160,299</u>	73.94
	Net Beginning Balance	2,337,231	2,784,818	2,784,818	3,606,735	29.51
	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>3,606,735</u>	29.51
	Total Revenues, Other Financing Sources and Beginning Fund Balance	<u>\$38,345,496</u>	<u>\$48,295,557</u>	<u>\$70,007,593</u>	<u>\$82,767,034</u>	71.38

Rancho Santiago Community College District
Adopted Budget
2016-17

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Restricted General Fund Expenditure Budget - Fund 12					
<u>Expenditures by Object</u>	2014-15 Actual Expenses	2015-16 Actual Expenses	2016-17 Tentative Budget	2016-17 Adopted Budget	% change 16/17 Adpt/ 15/16 Actual
1000 Academic Salaries					
1100 Instructional Salaries, Regular Contract	\$499,484	\$326,332	\$198,721	\$211,422	(35.21)
1200 Non-Instructional Salaries, Regular Contract	2,492,946	3,206,100	3,823,629	4,676,455	45.86
1300 Instructional Salaries, Other Non-Regular	331,706	233,797	389,773	536,667	129.54
1400 Non-Instructional Salaries, Other Non-Regular	3,923,900	4,622,273	5,677,845	6,305,064	36.41
Subtotal	<u>7,248,036</u>	<u>8,388,502</u>	<u>10,089,968</u>	<u>11,729,608</u>	39.83
2000 Classified Salaries					
2100 Non-Instructional Salaries, Regular Full Time	5,715,361	6,884,177	8,074,531	8,122,786	17.99
2200 Instructional Aides, Regular Full Time	2,548	81,490	96,132	96,132	17.97
2300 Non-Instructional Salaries, Other	2,890,321	3,682,449	5,433,457	5,241,605	42.34
2400 Instructional Aides, Other	1,058,236	1,220,487	1,649,217	1,472,241	20.63
Subtotal	<u>9,666,466</u>	<u>11,868,603</u>	<u>15,253,337</u>	<u>14,932,764</u>	25.82
3000 Employee Benefits					
3100 State Teachers' Retirement System Fund	532,667	1,054,974	980,637	1,234,635	17.03
3200 Public Employees' Retirement System Fund	890,987	1,070,117	1,326,690	1,318,113	23.17
3300 Old Age, Survivors, Disability, and Health Ins.	739,333	896,856	1,140,359	1,126,110	25.56
3400 Health and Welfare Benefits	2,062,102	2,573,703	3,569,158	3,845,662	49.42
3500 State Unemployment Insurance	7,603	10,289	18,420	19,224	86.84
3600 Workers' Compensation Insurance	409,742	488,463	612,306	636,003	30.20
3900 Other Benefits	177,491	212,367	256,372	269,603	26.95
Subtotal	<u>4,819,925</u>	<u>6,306,769</u>	<u>7,903,942</u>	<u>8,449,350</u>	33.97
TOTAL SALARIES/BENEFITS	21,734,427	26,563,874	33,247,247	35,111,722	32.18

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

Expenditures by Object	2014-15 Actual Expenses	2015-16 Actual Expenses	2016-17 Tentative Budget	2016-17 Adopted Budget	% change 16/17 Adpt/ 15/16 Actual
4000 Books and Supplies					
4100 Textbooks	60	6,064	8,061	8,061	32.93
4200 Other Books	119,682	175,465	204,327	182,997	4.29
4300 Instructional Supplies	1,140,272	1,168,979	2,232,947	2,748,455	135.12
4400 Media Supplies	0	0	0	0	-
4500 Maintenance Supplies	566	17,772	32,537	36,287	104.18
4600 Non-Instructional Supplies	311,954	428,994	755,671	764,652	78.24
4700 Food Supplies	126,905	186,550	255,187	226,582	21.46
Subtotal	<u>1,699,439</u>	<u>1,983,824</u>	<u>3,488,730</u>	<u>3,967,034</u>	99.97
5000 Services and Other Operating Expenses					
5100 Personal & Consultant Svcs	7,210,616	8,180,729	18,608,672	27,672,718	238.27
5200 Travel & Conference Expenses	380,355	599,041	1,012,485	970,171	61.95
5300 Dues & Memberships	30,679	30,051	37,112	32,742	8.95
5400 Insurance	61,593	61,113	61,393	64,241	5.12
5500 Utilities & Housekeeping Svcs	1,347	14,173	51,107	103,163	627.88
5600 Rents, Leases & Repairs	258,543	319,937	845,859	569,299	77.94
5700 Legal, Election & Audit Exp	0	0	0	0	-
5800 Other Operating Exp & Services	513,103	688,213	1,125,610	2,458,176	257.18
5900 Other (Transp., Postage, Reproduction, Special Proj., etc.)	409,864	1,015,787	3,652,053	4,291,076	322.44
Subtotal	<u>8,866,100</u>	<u>10,909,044</u>	<u>25,394,291</u>	<u>36,161,586</u>	231.48
6000 Sites, Buildings, Books, and Equipment					
6100 Sites & Site Improvements	0	0	0	0	-
6200 Buildings	0	109,300	112,925	770,899	605.31
6300 Library Books	65,731	124,249	115,107	223,969	80.26
6400 Equipment	2,423,678	3,771,159	5,131,848	4,049,800	7.39
Subtotal	<u>2,489,409</u>	<u>4,004,708</u>	<u>5,359,880</u>	<u>5,044,668</u>	25.97
Subtotal, Expenditures (1000 - 6000)	<u>34,789,375</u>	<u>43,461,450</u>	<u>67,490,148</u>	<u>80,285,010</u>	84.73

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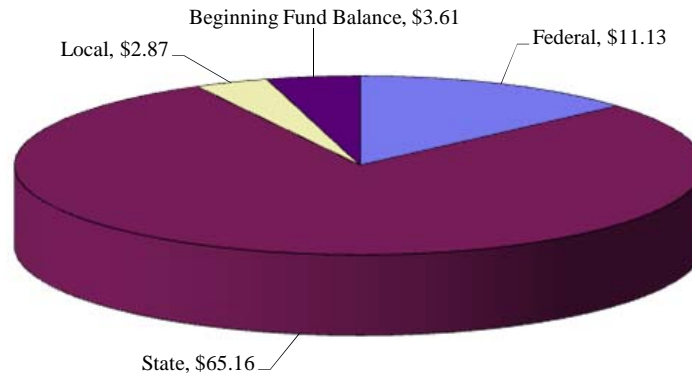
Restricted General Fund Expenditure Budget - Fund 12

Expenditures by Object	2014-15 Actual Expenses	2015-16 Actual Expenses	2016-17 Tentative Budget	2016-17 Adopted Budget	% change 16/17 Adpt/ 15/16 Actual
7000 Other Outgo					
7200 Intrafund Transfers Out	10,645	(40,573)	0	0	(100.00)
7300 Interfund Transfers Out	0	0	0	0	-
7600 Other Student Aid	760,658	1,267,945	1,403,012	1,342,383	5.87
Subtotal	<u>771,303</u>	<u>1,227,372</u>	<u>1,403,012</u>	<u>1,342,383</u>	9.37
Subtotal, Expenditures (1000 - 7000)	<u>35,560,678</u>	<u>44,688,822</u>	<u>68,893,160</u>	<u>81,627,393</u>	82.66
7900 Reserve for Contingencies					
7920 Restricted Contingency-SCC Family Pact-2340	0	0	0	19,776	-
7920 Restricted Contingency-Campus Health Services-3250	0	0	154,861	150,894	-
7920 Restricted Contingency-Health Services Fees-3450	0	0	471,823	476,846	-
7920 Restricted Contingency-Safety & Parking-3610	0	0	487,749	492,125	-
Total Designated	<u>0</u>	<u>0</u>	<u>1,114,433</u>	<u>1,139,641</u>	-
7910 Unrestricted Contingency	2,784,818	3,606,735	0	0	(100.00)
Subtotal Expenditures (7900)	<u>2,784,818</u>	<u>3,606,735</u>	<u>1,114,433</u>	<u>1,139,641</u>	(68.40)
Total Expenditures, Other Outgo and Ending Fund Balance	<u>\$38,345,496</u>	<u>\$48,295,557</u>	<u>\$70,007,593</u>	<u>\$82,767,034</u>	71.38

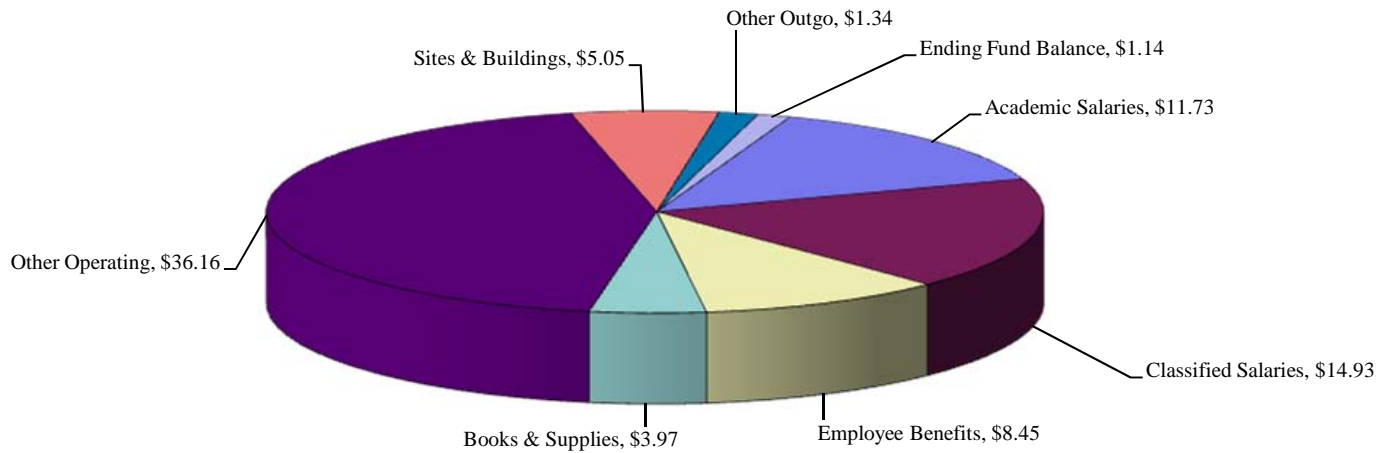
Rancho Santiago Community College District
Adopted Budget 2016-17
General Fund - Restricted - Fund 12

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Revenue in Millions



Expenditures in Millions



Rancho Santiago Community College District
Adopted Budget
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Unrestricted - One-Time - General Fund Revenue Budget - Fund 13						
<u>Revenues by Source</u>		2014-15 Actual Revenue	2015-16 Actual Revenue	2016-17 Tentative Budget	2016-17 Adopted Budget	% change 16/17 Adpt/ 15/16 Actual
8100	Federal Revenues					
	Total Federal Revenues	\$0	\$0	\$0	\$0	-
8600	State Revenues					
8611	Apprenticeship Allowance	0	29,437	0	0	(100.00)
8682	State Mandated Costs	0	16,079,186	2,700,000	2,660,407	(83.45)
8699	Other Misc State Revenue	0	352,196	0	0	(100.00)
	Total State Revenues	<u>0</u>	<u>16,460,819</u>	<u>2,700,000</u>	<u>2,660,407</u>	(83.84)
8800	Local Revenues					
8850	Rents and Leases	43,945	169,229	41,819	41,819	(75.29)
8885	Student ID & ASB Fees	252,863	10	0	0	(100.00)
8890	Other Local Revenues (Student Transcript/Representation/ Discounts/Fines/Instr. Mat./Health Serv. Use Fees, etc.)	255,627	151,356	54,461	54,461	(64.02)
8891	Other Local Rev - Special Proj	0	0	0	0	-
	Total Local Revenues	<u>552,435</u>	<u>320,595</u>	<u>96,280</u>	<u>96,280</u>	(69.97)
8900	Other Financing Sources					
8910	Proceeds-Sale of Equip & Suppl	0	0	0	0	-
8981	Interfund Transfer In	0	0	0	0	-
	Total Other Sources	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	-
	Total Revenues	<u>552,435</u>	<u>16,781,414</u>	<u>2,796,280</u>	<u>2,756,687</u>	(83.57)
	Net Beginning Balance	27,266,692	25,917,127	36,583,015	36,934,285	42.51
	Adjustments to Beginning Balance	0	0	0	0	-
	Adjusted Beginning Fund Balance	<u>27,266,692</u>	<u>25,917,127</u>	<u>36,583,015</u>	<u>36,934,285</u>	42.51
	Total Revenues, Other Financing Sources and Beginning Fund Balance	<u>\$27,819,127</u>	<u>\$42,698,541</u>	<u>\$39,379,295</u>	<u>\$39,690,972</u>	(7.04)

Rancho Santiago Community College District
Adopted Budget
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Unrestricted - One-Time - General Fund Expenditure Budget - Fund 13					
<u>Expenditures by Object</u>	2014-15 Actual Expenses	2015-16 Actual Expenses	2016-17 Tentative Budget	2016-17 Adopted Budget	% change 16/17 Adpt/ 15/16 Actual
1000 Academic Salaries					
1100 Instructional Salaries, Regular Contract	\$0	\$0	\$0	\$0	-
1200 Non-Instructional Salaries, Regular Contract	23,506	59,988	0	126,655	111.13
1300 Instructional Salaries, Other Non-Regular	0	0	2,553,626	2,553,626	-
1400 Non-Instructional Salaries, Other Non-Regular	118,885	3,271	0	25,695	685.54
Subtotal	<u>142,391</u>	<u>63,259</u>	<u>2,553,626</u>	<u>2,705,976</u>	4,177.61
2000 Classified Salaries					
2100 Non-Instructional Salaries, Regular Full Time	20,510	23,015	13,147	13,147	(42.88)
2200 Instructional Aides, Regular Full Time	0	0	0	0	-
2300 Non-Instructional Salaries, Other	29,769	42,724	70,894	123,615	189.33
2400 Instructional Aides, Other	18,583	5,503	5,962	3,843	(30.17)
Subtotal	<u>68,862</u>	<u>71,242</u>	<u>90,003</u>	<u>140,605</u>	97.36
3000 Employee Benefits					
3100 State Teachers' Retirement System Fund	12,205	5,197	321,246	337,747	6,398.88
3200 Public Employees' Retirement System Fund	2,474	2,773	3,136	2,004	(27.73)
3300 Old Age, Survivors, Disability, and Health Ins.	5,457	4,421	41,825	44,564	908.01
3400 Health and Welfare Benefits	10,123	9,116	28,671	1,110,301	12,079.70
3500 State Unemployment Insurance	104	68	1,331	1,415	1,980.88
3600 Workers' Compensation Insurance	5,083	3,281	63,454	67,505	1,957.45
3900 Other Benefits	605	544	250	2,721	400.18
Subtotal	<u>36,051</u>	<u>25,400</u>	<u>459,913</u>	<u>1,566,257</u>	6,066.37
TOTAL SALARIES/BENEFITS	247,304	159,901	3,103,542	4,412,838	2,659.73

Rancho Santiago Community College District
Adopted Budget
2016-17

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Unrestricted - One-Time - General Fund Expenditure Budget - Fund 13					
Expenditures by Object	2014-15 Actual Expenses	2015-16 Actual Expenses	2016-17 Tentative Budget	2016-17 Adopted Budget	% change 16/17 Adpt/ 15/16 Actual
4000 Books and Supplies					
4100 Textbooks	0	0	0	0	-
4200 Other Books	0	8,082	0	5,875	(27.31)
4300 Instructional Supplies	6,705	0	0	4,420	-
4400 Media Supplies	0	0	0	0	-
4500 Maintenance Supplies	864	4,451	2,500	2,500	(43.83)
4600 Non-Instructional Supplies	7,875	57,769	154,746	130,190	125.36
4700 Food Supplies	1,459	3,236	0	204	(93.70)
Subtotal	16,903	73,538	157,246	143,189	94.71
5000 Services and Other Operating Expenses					
5100 Personal & Consultant Svcs	75,905	163,451	64,000	484,341	196.32
5200 Travel & Conference Expenses	22,100	21,786	34,000	67,010	207.58
5300 Dues & Memberships	3,495	0	0	0	-
5400 Insurance	0	0	0	0	-
5500 Utilities & Housekeeping Svcs	66,798	17,494	25,000	25,000	42.91
5600 Rents, Leases & Repairs	32,407	193,352	32,756	48,498	(74.92)
5700 Legal, Election & Audit Exp	8,217	86,777	382,000	382,000	340.21
5800 Other Operating Exp & Services	1,706,924	750,130	374,527	968,936	29.17
5900 Other (Transp., Postage, Reproduction, Special Proj., etc.)	358,512	54,935	5,269,838	4,177,493	7,504.43
Subtotal	2,274,358	1,287,925	6,182,121	6,153,278	377.77
6000 Sites, Buildings, Books, and Equipment					
6100 Sites & Site Improvements	18,433	7,400	0	0	(100.00)
6200 Buildings	0	20,632	0	0	(100.00)
6300 Library Books	0	0	0	3,000	-
6400 Equipment	19,258	106,151	83,377	573,416	440.19
Subtotal	37,691	134,183	83,377	576,416	329.57
Subtotal, Expenditures (1000 - 6000)	2,576,256	1,655,547	9,526,286	11,285,721	581.69

Rancho Santiago Community College District
Adopted Budget
2016-17

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Unrestricted - One-Time - General Fund Expenditure Budget - Fund 13					
Expenditures by Object	2014-15 Actual Expenses	2015-16 Actual Expenses	2016-17 Tentative Budget	2016-17 Adopted Budget	% change 16/17 Adpt/ 15/16 Actual
7000 Other Outgo					
7200 Intrafund Transfers Out	0	0	0	0	-
7300 Interfund Transfers Out	2,390,000	15,056,259	0	0	(100.00)
7600 Other Student Aid	0	0	0	0	-
Subtotal	<u>2,390,000</u>	<u>15,056,259</u>	<u>0</u>	<u>0</u>	(100.00)
Subtotal, Expenditures (1000 - 7000)	<u>4,966,256</u>	<u>16,711,806</u>	<u>9,526,286</u>	<u>11,285,721</u>	(32.47)
7900 Reserve for Contingencies					
7930 Board Policy Contingency (5%)	0	0	8,778,521	8,869,565	-
7940 Revolving Cash Accounts	0	0	100,000	100,000	-
7940 Employee Vacation Payout	0	0	250,000	250,000	-
7950 Budget Stabilization	0	0	13,690,485	13,690,485	-
Total Designated	<u>0</u>	<u>0</u>	<u>22,819,006</u>	<u>22,910,050</u>	-
7910 Unrestricted Contingency	22,852,871	25,986,735	7,034,003	5,495,201	(78.85)
Subtotal Expenditures (7900)	<u>22,852,871</u>	<u>25,986,735</u>	<u>29,853,009</u>	<u>28,405,251</u>	9.31
Total Expenditures, Other Outgo and Ending Fund Balance	<u>\$27,819,127</u>	<u>\$42,698,541</u>	<u>\$39,379,295</u>	<u>\$39,690,972</u>	(7.04)

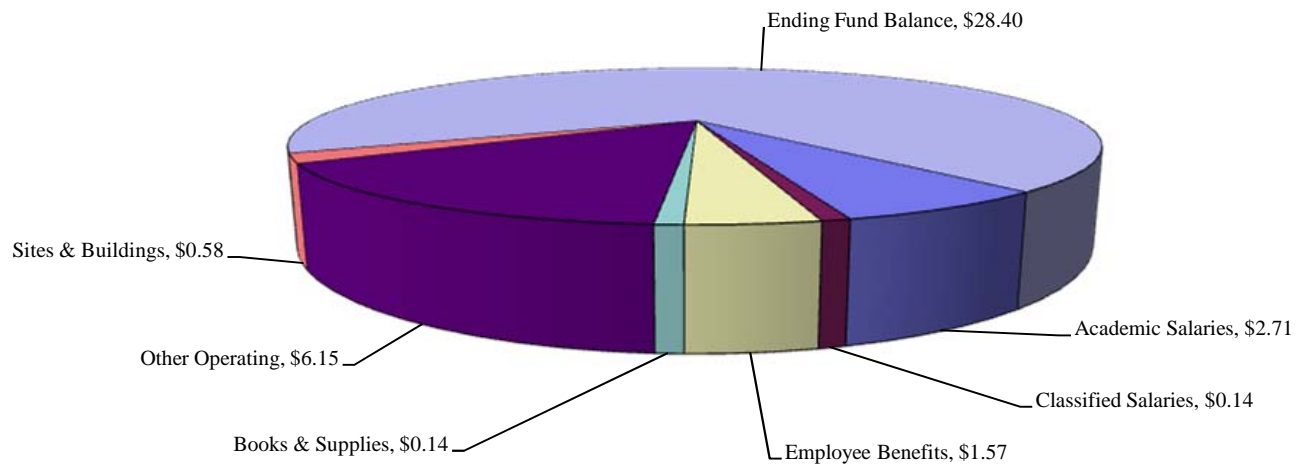
Rancho Santiago Community College District
Adopted Budget 2016-17
Unrestricted - One-Time - General Fund - Fund 13

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Revenue in Millions



Expenditures in Millions



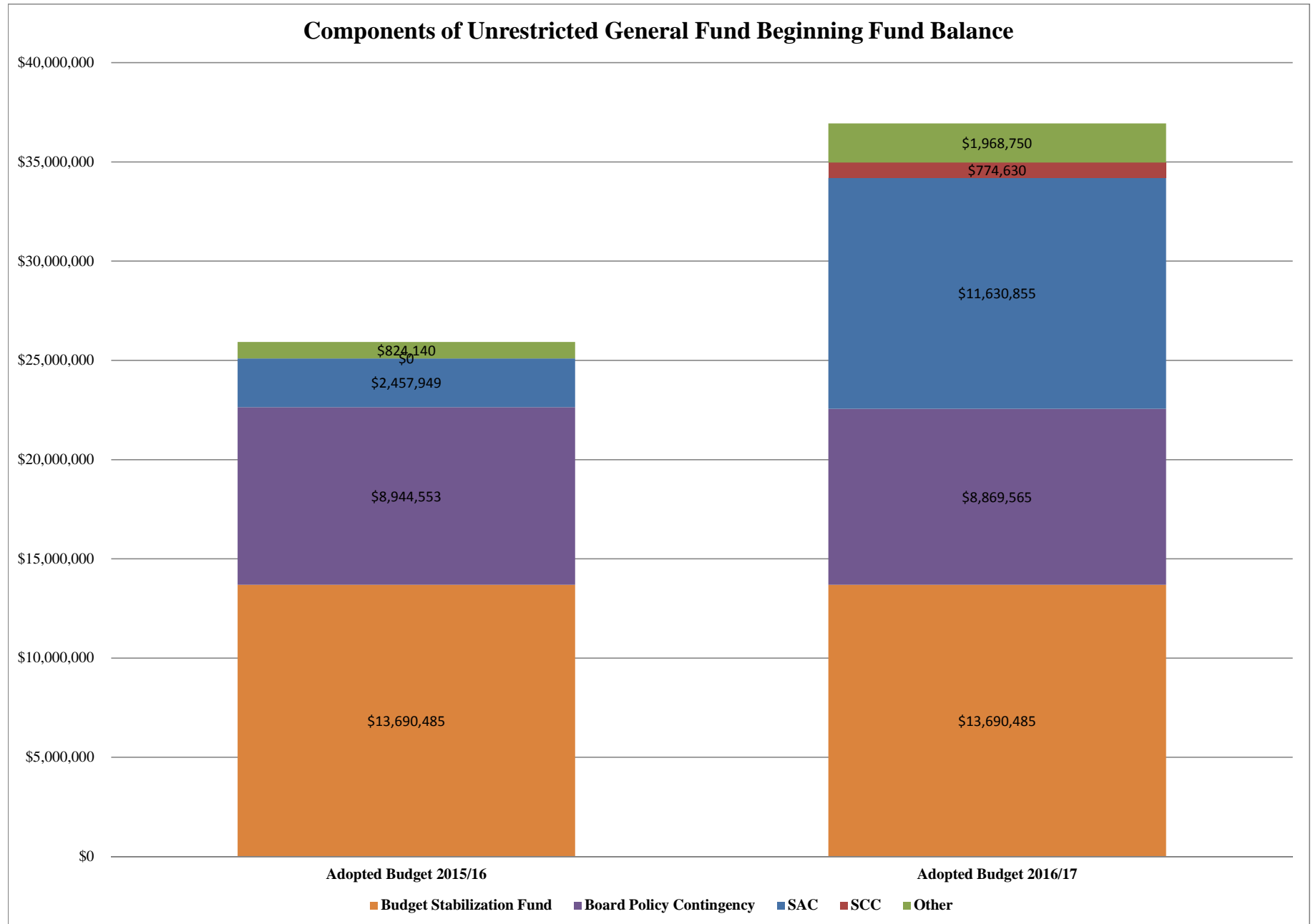
Rancho Santiago Community College District
Adopted Budget
2016-17

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FY 2015-16 Ending Balance and Carryover		
BREAKDOWN OF FUND BALANCE		
2015/16 Beginning Fund Balance		\$ 25,917,127
2015/16 Change in Fund Balance		11,017,158
Ending Balance FY 2015-16 / Beginning Balance FY 2016-17		<u>36,934,285</u>
Carryover for Santa Ana College	\$ 11,630,855	
Carryover for Santiago Canyon College	774,630	
Carryover for District Services (Marketing & Publications)	437,693	
Carryover for Institutional Cost (Retirement Health Benefits/Election)	<u>1,181,057</u>	
Total Budget Center Carryovers		14,024,235
5% Board Policy Contingency		8,869,565
Revolving Cash/Vacation Payout		<u>350,000</u>
Beginning Budget Stabilization Fund		13,690,485
Budgeted Spenddown		<u>-</u>
Ending Budget Stabilization Fund		<u><u>\$ 13,690,485</u></u>
RECONCILIATION OF USE OF BUDGET STABILIZATION FUND		
Total Budgeted Expenditures - Fund 13		\$ 11,285,721
+ Unrestricted Contingency		5,495,201
- Expenditures from One-Time Revenue		<u>(2,756,687)</u>
Net Fund 13 Expenditure Budget		14,024,235
- Fund 11 Budget Stabilization Fund		<u>-</u>
Total Unrestricted General Fund Expenditures Over Revenue		14,024,235
- One-Time Carryovers		<u>(14,024,235)</u>
Budgeted Spenddown of Budget Stabilization Fund		<u><u>\$ 0</u></u>

Rancho Santiago Community College District
Adopted Budget
2016-17

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

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	SAC/CEC	SAC	CEC	SCC/OEC	SCC	OEC	District Services	Institutional Cost	TOTAL
APPORTIONMENT REVENUE									
Base Allocation	\$ 4,801,725	\$ 4,801,725		\$ 3,601,294	\$ 3,601,294				\$ 8,403,019
Grandfathered or Approved Center	\$ 1,200,431		\$ 1,200,431	\$ 1,200,431		\$ 1,200,431			\$ 2,400,862
Base Allocation Increases/FT Faculty	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			\$ -
FTES Base	\$ 100,793,089	\$ 77,680,325	\$ 23,112,764	\$ 42,437,160	\$ 33,784,816	\$ 8,652,344			\$ 143,230,249
Subtotal	\$ 106,795,245	\$ 82,482,050	\$ 24,313,195	\$ 47,238,885	\$ 37,386,110	\$ 9,852,775			\$ 154,034,130
Projected COLA - 0%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			\$ -
Estimated Restoration/Access/Growth - 0%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			\$ -
Deficit Coefficient (0.70%)	\$ (776,742)	\$ (592,956)	\$ (183,787)	\$ (327,260)	\$ (257,889)	\$ (69,371)			\$ (1,104,002)
Base Increase	\$ 1,339,649	\$ 1,022,672	\$ 316,977	\$ 564,425	\$ 444,782	\$ 119,644			\$ 1,904,074
TOTAL ESTIMATED APPORTIONMENT REVENUE	\$ 107,358,152	\$ 82,911,766	\$ 24,446,386	\$ 47,476,050	\$ 37,573,002	\$ 9,903,048			\$ 154,834,202
<i>Percentages</i>	<i>69.34%</i>	<i>53.55%</i>	<i>15.79%</i>	<i>30.66%</i>	<i>24.27%</i>	<i>6.40%</i>			
OTHER STATE REVENUE									
Lottery, Unrestricted	\$ 2,925,357	\$ 2,251,774	\$ 673,583	\$ 1,217,184	\$ 962,938	\$ 254,246			\$ 4,142,541
State Mandate	\$ 559,338	\$ 559,338	\$ -	\$ 235,662	\$ 235,662	\$ -			\$ 795,000
Part-Time Faculty Compensation	\$ 417,057	\$ 318,376	\$ 98,681	\$ 175,716	\$ 138,469	\$ 37,247			\$ 592,773
Subtotal, Other State Revenue	\$ 3,901,752	\$ 3,129,488	\$ 772,264	\$ 1,628,562	\$ 1,337,069	\$ 291,493			\$ 5,530,314
TOTAL ESTIMATED REVENUE	\$ 111,259,904	\$ 86,041,254	\$ 25,218,650	\$ 49,104,612	\$ 38,910,071	\$ 10,194,541			\$ 160,364,516
<i>Percentages</i>	<i>69.38%</i>	<i>53.65%</i>	<i>15.73%</i>	<i>30.62%</i>	<i>24.26%</i>	<i>6.36%</i>			
Less Institutional Cost Expenditures									\$ 15,367,628
Less Net District Services Expenditures									\$ 24,192,068
									\$ 120,804,820
ESTIMATED REVENUE	\$ 83,813,633	\$ 64,816,073	\$ 18,997,560	\$ 36,991,187	\$ 29,311,498	\$ 7,679,689			\$ 120,804,820
BUDGET EXPENDITURES FOR FY 2016-17									
SAC/CEC Expenses	\$ 85,571,834	\$ 75,100,306	\$ 10,471,528						\$ 85,571,834
SCC/OEC Expenses				\$ 39,895,282	\$ 34,398,834	\$ 5,496,448			\$ 39,895,282
District Services Expenses							\$ 29,270,570		\$ 29,270,570
Institutional Cost									
Retirees Instructional-local experience charge-STRS on behalf								\$ 7,007,102	\$ 7,007,102
Retirees Non-Instructional-local experience charge-STRS on behalf								\$ 4,515,526	\$ 4,515,526
Property & Liability								\$ 1,970,000	\$ 1,970,000
Election								\$ 125,000	\$ 125,000
Interfund Transfer								\$ 1,750,000	\$ 1,750,000
TOTAL ESTIMATED EXPENDITURES	\$ 85,571,834	\$ 75,100,306	\$ 10,471,528	\$ 39,895,282	\$ 34,398,834	\$ 5,496,448	\$ 29,270,570	\$ 15,367,628	\$ 170,105,314
Percent of Total Estimated Expenditures	50.31%	44.15%	6.16%	23.45%	20.22%	3.23%	17.21%	9.03%	
ESTIMATED EXPENSES UNDER/(OVER) REVENUE	\$ (1,758,201)	\$ (10,284,233)	\$ 8,526,032	\$ (2,904,095)	\$ (5,087,336)	\$ 2,183,241			\$ (4,662,296)
OTHER STATE REVENUE									
Apprenticeship				\$ 2,670,285	\$ 2,670,285				\$ 2,670,285
Enrollment Fees 2%								\$ 294,302	\$ 294,302
LOCAL REVENUE									
Non Resident Tuition	\$ 2,000,000	\$ 2,000,000		\$ 600,000	\$ 600,000				\$ 2,600,000
Interest/Investments								\$ 550,000	\$ 550,000
Rents/Leases	\$ 48,480	\$ 48,480		\$ 52,472	\$ 52,472		\$ 205,000		\$ 305,952
Proceeds-Sale of Equipment								\$ 5,000	\$ 5,000
Other Local								\$ 4,024,200	\$ 4,024,200
Subtotal, Other Local Revenue	\$ 2,048,480	\$ 2,048,480	\$ -	\$ 3,322,757	\$ 3,322,757	\$ -	\$ 205,000	\$ 4,873,502	\$ 10,449,739
ESTIMATED ENDING BALANCE FOR 6/30/17	\$ 290,279	\$ (8,235,753)	\$ 8,526,032	\$ 418,662	\$ (1,764,579)	\$ 2,183,241			\$ 708,941

Rancho Santiago Community College District
Adopted Budget
2016-17

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Budget Allocation Model						
FTES Credit vs. Non-Credit Breakdown						
<u>Full-Time Equivalent Students</u>	Santa Ana College		Santiago Canyon College		Total FTES	
	FTES	%	FTES	%		
2015/16 Annual						
Credit	15,523	69.69%	6,751	30.31%	22,274	
CDCP	4,328	73.03%	1,598	26.97%	5,926	
Non-Credit	483	68.90%	218	31.10%	701	
Total	<u>20,334</u>	<u>70.36%</u>	<u>8,567</u>	<u>29.64%</u>	<u>28,901</u>	
2016/17 Projected *						
Credit	15,522	69.69%	6,751	30.31%	22,273	
CDCP	4,390	73.30%	1,599	26.70%	5,989	
Non-Credit	450	67.37%	218	32.63%	668	
Total	<u>20,362</u>	<u>70.38%</u>	<u>8,568</u>	<u>29.62%</u>	<u>28,930</u>	
Expenditures by Major Object (2 Colleges Only) (Fund 11)						
<u>Expenditures by Object</u>	Santa Ana College		Santiago Canyon College		Adopted Budget	
	\$	%	\$	%		
1000 Academic Salaries	\$44,642,189	69.28%	\$19,794,459	30.72%	\$64,436,648	
2000 Classified Salaries	12,108,902	66.08%	6,215,914	33.92%	18,324,816	
3000 Employee Benefits	19,249,440	67.24%	9,380,044	32.76%	28,629,484	
4000 Books and Supplies	429,731	84.69%	77,706	15.31%	507,437	
5000 Services and Other Operating Expenses	9,066,205	67.23%	4,418,747	32.77%	13,484,952	
6000 Sites, Buildings, Books, and Equipment	75,367	89.96%	8,412	10.04%	83,779	
7000 Other Outgo and Contingencies	290,279	40.95%	418,662	59.05%	708,941	
Total Expenditures	<u>\$85,862,113</u>	<u>68.05%</u>	<u>\$40,313,944</u>	<u>31.95%</u>	<u>\$126,176,057</u>	

* Campus determined target for 2016/17 growth, however no growth revenue is budgeted in the Adopted Budget.

Rancho Santiago Community College District
Adopted Budget
 2016-17

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Recap of Revenue and Expenses - General Fund 11 and 13

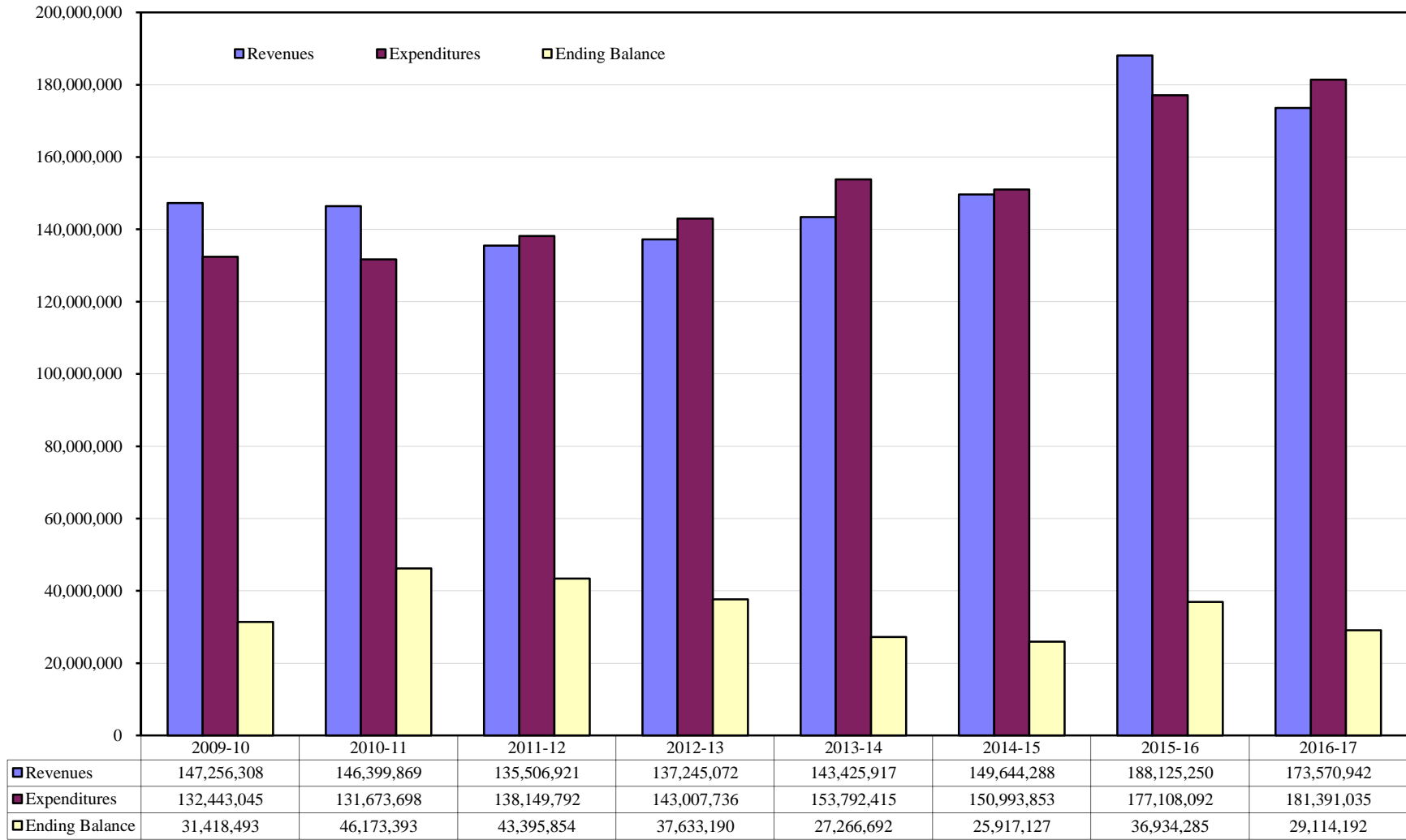
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	Actual 09-10	Actual 10-11	% Change	Actual 11-12	% Change	Actual 12-13	% Change	Actual 13-14	% Change	Actual 14-15	% Change	Actual 15-16	% Change	Adopted Budget 16-17	% Change
Adj. Beg. Balance	16,566,608	31,418,493	89.65%	46,173,393	46.96%	43,395,854	-6.02%	37,633,190	-13.28%	27,266,692	-27.55%	25,917,127	-4.95%	36,934,285	42.51%
Revenues:															
Federal Income	946,719	-	-100.00%	9,215	-	-	-100.00%	19,017	-	-	-100.00%	-	-	-	-
State Income:															
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%	57,785,815	5.89%	60,288,066	4.33%
Lottery	4,010,402	3,112,536	-22.39%	3,833,379	23.16%	3,164,887	-17.44%	3,758,209	18.75%	3,844,324	2.29%	4,421,852	15.02%	4,142,541	-6.32%
EPA	-	-	-	-	-	20,761,952	0.00%	20,419,045	-1.65%	24,593,717	20.44%	23,577,290	-4.13%	22,607,921	-4.11%
Other State	1,695,063	3,055,108	80.24%	2,642,141	-13.52%	3,414,938	29.25%	3,408,936	-0.18%	4,819,536	41.38%	26,283,934	445.36%	11,305,178	-56.99%
Total State	89,925,317	95,335,661	6.02%	88,073,089	-7.62%	78,061,097	-11.37%	85,723,525	9.82%	87,829,185	2.46%	112,068,891	27.60%	98,343,706	-12.25%
Local Income:															
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%	50,448,132	2.47%	63,513,440	25.90%
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%	12,590,255	4368.16%	-	-100.00%
Interest	821,002	353,849	-56.90%	315,940	-10.71%	188,517	-40.33%	173,852	-7.78%	271,538	56.19%	543,831	100.28%	550,000	1.13%
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%	8,677,600	-0.77%	8,132,364	-6.28%
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%	2,875,471	36.91%	2,600,000	-9.58%
Other Local	652,681	519,183	-20.45%	494,350	-4.78%	925,591	87.23%	1,094,252	18.22%	1,177,835	7.64%	912,621	-22.52%	426,432	-53.27%
Total Local	56,365,844	51,046,929	-9.44%	47,383,441	-7.18%	59,163,968	24.86%	57,582,708	-2.67%	61,806,126	7.33%	76,047,910	23.04%	75,222,236	-1.09%
Transfers/Others	18,428	17,279	-6.24%	41,176	138.30%	20,007	-51.41%	100,667	403.16%	8,977	-91.08%	8,449	-5.88%	5,000	-40.82%
Total Revenues	147,256,308	146,399,869	-0.58%	135,506,921	-7.44%	137,245,072	1.28%	143,425,917	4.50%	149,644,288	4.34%	188,125,250	25.71%	173,570,942	-7.74%
Total Available	163,822,916	177,818,362	8.54%	181,680,314	2.17%	180,640,926	-0.57%	181,059,107	0.23%	176,910,980	-2.29%	214,042,377	20.99%	210,505,227	-1.65%
Expenditures:															
Academic Salaries	55,890,046	55,159,225	-1.31%	55,074,053	-0.15%	55,565,289	0.89%	59,997,871	7.98%	61,579,162	2.64%	63,842,107	3.67%	67,825,966	6.24%
Classified Salaries	28,752,111	27,141,380	-5.60%	27,631,949	1.81%	27,663,569	0.11%	29,140,022	5.34%	29,591,168	1.55%	29,063,337	-1.78%	32,110,668	10.49%
Employee Benefits	28,566,282	30,546,733	6.93%	35,712,899	16.91%	36,372,638	1.85%	34,206,977	-5.95%	36,193,816	5.81%	44,977,079	24.27%	48,772,881	8.44%
Supplies & Materials	931,903	1,072,878	15.13%	919,473	-14.30%	734,453	-20.12%	805,145	9.63%	686,574	-14.73%	761,759	10.95%	935,997	22.87%
Other Operating	15,537,093	14,983,476	-3.56%	15,330,598	2.32%	15,000,458	-2.15%	16,438,216	9.58%	16,617,663	1.09%	18,416,657	10.83%	28,004,671	52.06%
Capital Outlay	1,097,997	1,173,058	6.84%	1,437,935	22.58%	4,163,222	189.53%	3,907,896	-6.13%	3,946,167	0.98%	3,302,600	-16.31%	1,990,852	-39.72%
Transfers	1,667,613	1,596,948	-4.24%	2,042,885	27.92%	3,508,107	71.72%	9,296,288	164.99%	2,379,303	-74.41%	16,744,553	603.76%	1,750,000	-89.55%
Total Expenditures	132,443,045	131,673,698	-0.58%	138,149,792	4.92%	143,007,736	3.52%	153,792,415	7.54%	150,993,853	-1.82%	177,108,092	17.29%	181,391,035	2.42%
Ending Balance	31,379,871	46,144,664	47.05%	43,530,522	-5.67%	37,633,190	-13.55%	27,266,692	-27.55%	25,917,127	-4.95%	36,934,285	42.51%	29,114,192	-21.17%
Adjustment to Beginning Balance	38,622	28,729	(134,668)												
Adjusted Beginning Fund Balance	31,418,493	46,173,393		43,395,854		37,633,190		27,266,692		25,917,127		36,934,285		29,114,192	
Ending Balance (% of Exp)	23.72%	35.07%		31.41%		26.32%		17.73%		17.16%		20.85%		16.05%	

Rancho Santiago Community College District Adopted Budget 2016-17

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Recap of Revenues and Expenditures
General Fund 11 and 13
2009-10 to 2016-17



Rancho Santiago Community College District
Adopted Budget
 2016-17

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Recap of Revenue and Expenses - General Fund 12

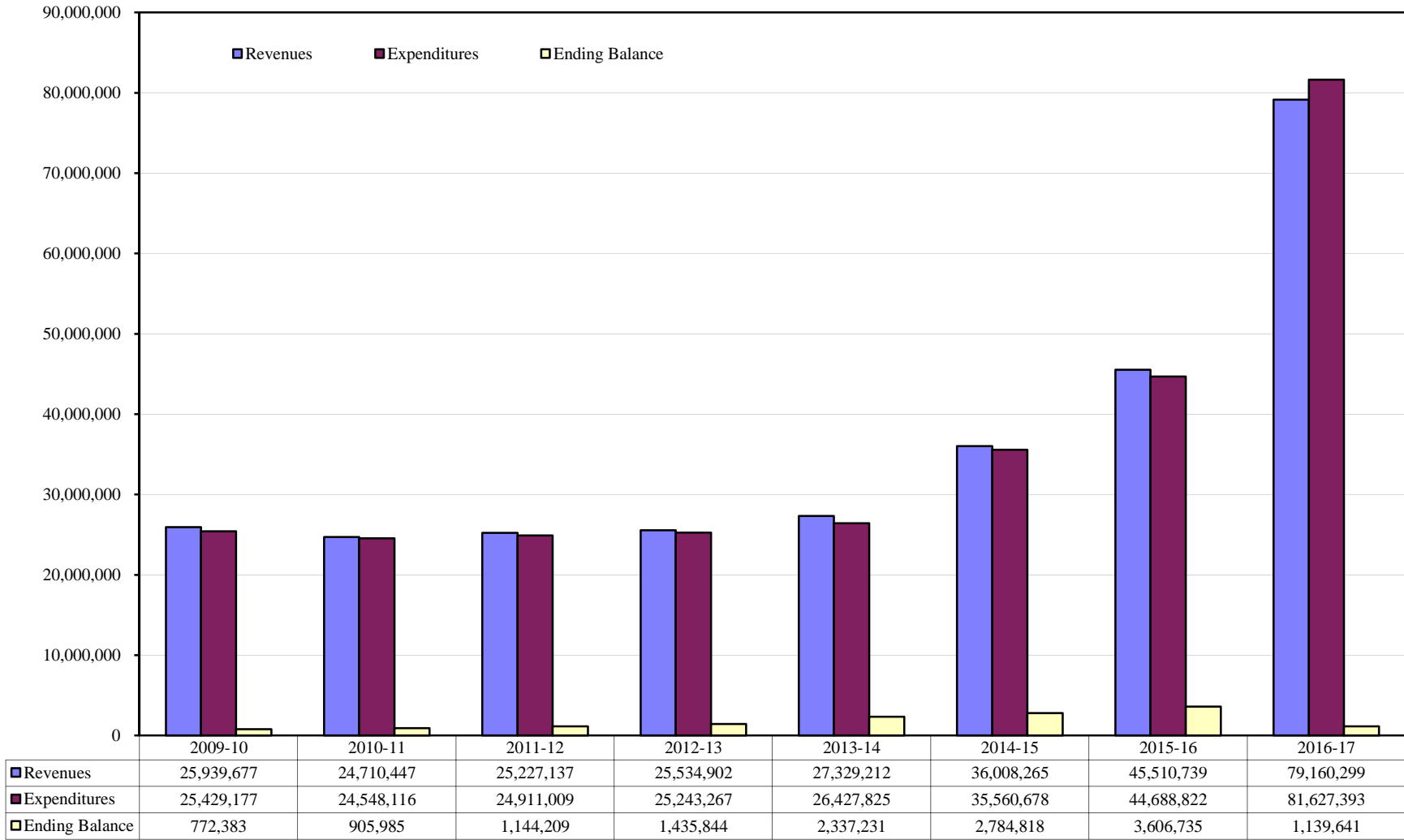
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	Actual 09-10	Actual 10-11	% Change	Actual 11-12	% Change	Actual 12-13	% Change	Actual 13-14	% Change	Actual 14-15	% Change	Actual 15-16	% Change	Adopted Budget 16-17	% Change
Adj. Beg. Balance	300,505	772,383	157.03%	905,985	17.30%	1,144,209	26.29%	1,435,844	25.49%	2,337,231	62.78%	2,784,818	19.15%	3,606,735	29.51%
Revenues:															
Federal Income	11,427,911	12,408,972	8.58%	11,981,111	-3.45%	11,989,120	0.07%	11,404,930	-4.87%	11,125,714	-2.45%	10,011,533	-10.01%	11,125,387	11.13%
State Income:															
Lottery	629,391	497,765	-20.91%	899,471	80.70%	793,994	-11.73%	1,025,499	29.16%	1,104,150	7.67%	1,525,122	38.13%	1,213,173	-20.45%
Other State	11,170,841	9,452,682	-15.38%	10,117,316	7.03%	10,383,734	2.63%	12,465,012	20.04%	21,210,798	70.16%	31,633,314	49.14%	63,945,320	102.15%
Total State	11,800,232	9,950,447	-15.68%	11,016,787	10.72%	11,177,728	1.46%	13,490,511	20.69%	22,314,948	65.41%	33,158,436	48.59%	65,158,493	96.51%
Local Income:															
Other Local	2,598,384	2,351,028	-9.52%	2,229,239	-5.18%	2,368,054	6.23%	2,433,771	2.78%	2,567,603	5.50%	2,340,770	-8.83%	2,876,419	22.88%
Total Local	2,711,534	2,351,028	-13.30%	2,229,239	-5.18%	2,368,054	6.23%	2,433,771	2.78%	2,567,603	5.50%	2,340,770	-8.83%	2,876,419	22.88%
Total Revenues	25,939,677	24,710,447	-4.74%	25,227,137	2.09%	25,534,902	1.22%	27,329,212	7.03%	36,008,265	31.76%	45,510,739	26.39%	79,160,299	73.94%
Total Available	26,240,182	25,482,830	-2.89%	26,133,122	2.55%	26,679,111	2.09%	28,765,056	7.82%	38,345,496	33.31%	48,295,557	25.95%	82,767,034	71.38%
Expenditures:															
Academic Salaries	5,508,332	5,674,944	3.02%	5,149,222	-9.26%	5,310,951	3.14%	5,738,462	8.05%	7,248,036	26.31%	8,388,502	15.73%	11,729,608	39.83%
Classified Salaries	8,240,148	8,073,925	-2.02%	8,569,101	6.13%	8,734,722	1.93%	9,008,225	3.13%	9,666,467	7.31%	11,868,603	22.78%	14,932,764	25.82%
Employee Benefits	3,624,029	3,779,830	4.30%	3,865,583	2.27%	4,090,039	5.81%	4,055,283	-0.85%	4,819,924	18.86%	6,306,769	30.85%	8,449,350	33.97%
Supplies & Materials	1,054,698	1,378,776	30.73%	1,196,570	-13.22%	1,491,624	24.66%	1,522,783	2.09%	1,699,439	11.60%	1,983,824	16.73%	3,967,034	99.97%
Other Operating	4,574,238	3,467,664	-24.19%	3,953,069	14.00%	3,741,470	-5.35%	3,892,781	4.04%	8,866,099	127.76%	10,909,044	23.04%	36,161,586	231.48%
Capital Outlay	1,849,421	1,712,093	-7.43%	1,462,505	-14.58%	1,277,240	-12.67%	1,484,164	16.20%	2,489,409	67.73%	4,004,708	60.87%	5,044,668	25.97%
Transfers	578,311	460,884	-20.31%	714,959	55.13%	597,221	-16.47%	726,127	21.58%	771,304	6.22%	1,227,372	59.13%	1,342,383	9.37%
Total Expenditures	25,429,177	24,548,116	-3.46%	24,911,009	1.48%	25,243,267	1.33%	26,427,825	4.69%	35,560,678	34.56%	44,688,822	25.67%	81,627,393	82.66%
Ending Balance	811,005	934,714	15.25%	1,222,113	30.75%	1,435,844	17.49%	2,337,231	62.78%	2,784,818	19.15%	3,606,735	29.51%	1,139,641	-68.40%
Adjustment to Beginning Balance	(38,622)	(28,729)		(77,904)		-		-		-		-		-	
Adjusted Beginning Fund Balance	772,383	905,985		1,144,209		1,435,844		2,337,231		2,784,818		3,606,735		1,139,641	
Ending Balance (% of Exp)	3.04%	3.69%		4.59%		5.69%		8.84%		7.83%		8.07%		1.40%	

Rancho Santiago Community College District Adopted Budget 2016-17

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Recap of Revenues and Expenditures
General Fund 12
2009-10 to 2016-17



Rancho Santiago Community College District
Adopted Budget
 2016-17

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Recap of Revenue and Expenses - General Fund (Combined Fund 11, 12 & 13)

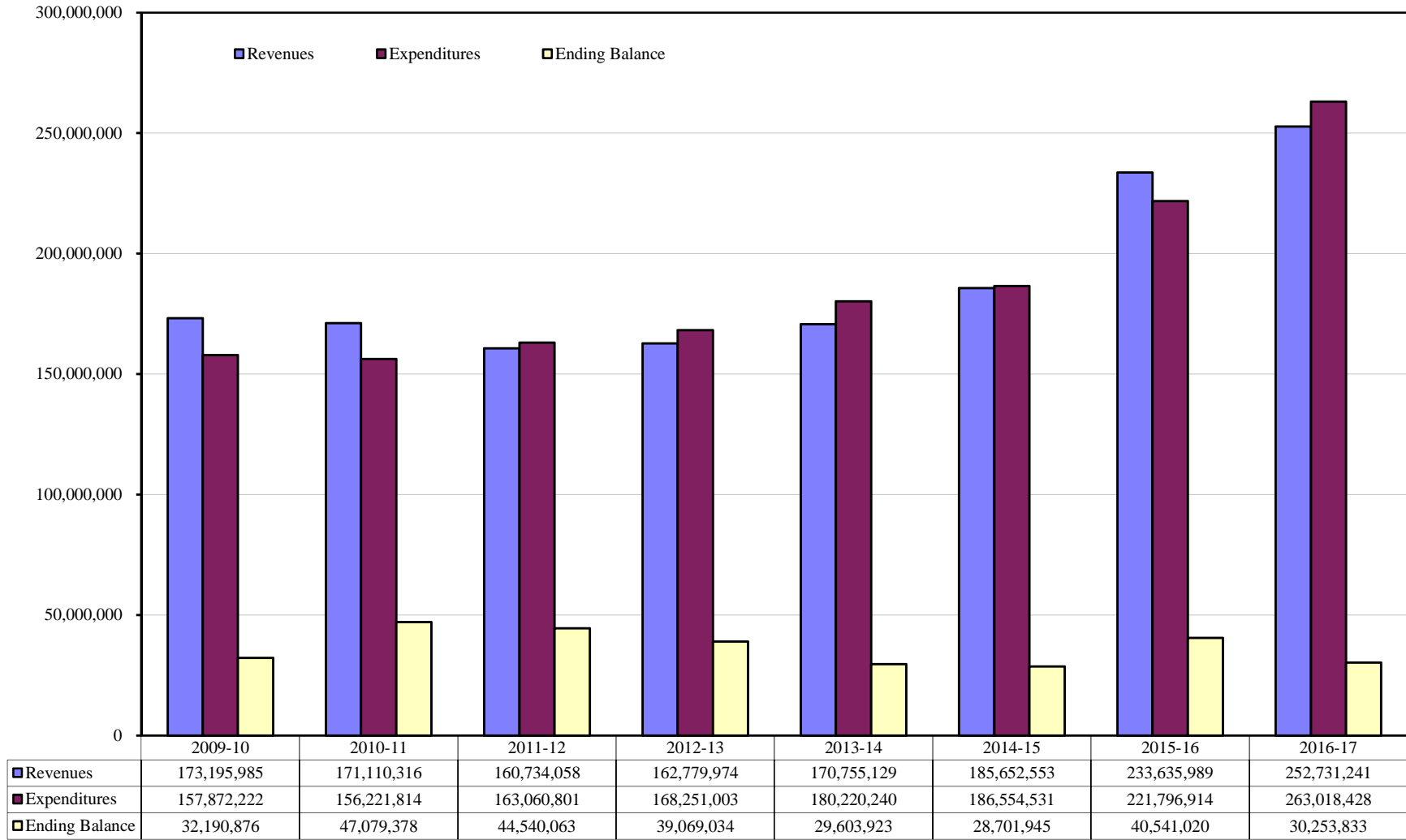
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Adj. Beg. Balance	16,867,113	32,190,876	90.85%	47,079,378	46.25%	44,540,063	-5.39%	39,069,034	-12.28%	29,603,923	-24.23%	28,701,945	-3.05%	40,541,020	41.25%
Revenues:															
Federal Income	12,374,630	12,408,972	0.28%	11,990,326	-3.37%	11,982,940	-0.06%	11,430,127	-4.61%	11,125,713	-2.66%	10,011,533	-10.01%	11,125,387	11.13%
State Income:															
General Apportionment	84,219,852	89,269,090	6.00%	81,681,595	-8.50%	50,719,320	-37.91%	58,137,335	14.63%	54,571,608	-6.13%	50,833,999	-6.85%	58,383,992	14.85%
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%	5,946,974	20.18%	5,355,714	-9.94%
EPA						20,761,952	0.00%	20,419,045	-1.65%	24,593,717	20.44%	23,577,290	-4.13%	22,607,921	-4.11%
Other State	12,865,904	12,406,717	-3.57%	12,675,431	2.17%	13,798,672	8.86%	15,873,948	15.04%	26,030,335	63.98%	64,869,064	149.21%	77,154,572	18.94%
Total State	101,725,549	105,286,108	3.50%	99,089,876	-5.89%	89,238,825	-9.94%	99,214,036	11.18%	110,144,134	11.02%	145,227,327	31.85%	163,502,199	12.58%
Local Income:															
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%	50,448,132	2.47%	63,513,440	25.90%
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%	12,590,255	4368.16%	-	-100.00%
Interest	934,152	353,849	-62.12%	315,940	-10.71%	188,517	-40.33%	173,852	-7.78%	271,538	56.19%	546,477	101.25%	550,000	0.64%
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%	8,677,600	-0.77%	8,132,364	-6.28%
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%	2,875,471	36.91%	2,600,000	-9.58%
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%	3,250,745	-13.21%	3,302,851	1.60%
Total Local	59,077,378	53,397,957	-9.61%	49,612,680	-7.09%	61,532,022	24.02%	60,016,479	-2.46%	64,373,729	7.26%	78,388,680	21.77%	78,098,655	-0.37%
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%
Total Revenues	173,195,985	171,110,316	-1.20%	160,734,058	-6.06%	162,779,974	1.27%	170,755,129	4.90%	185,652,553	8.72%	233,635,989	25.85%	252,731,241	8.17%
Total Available	190,063,098	203,301,192	6.97%	207,813,436	2.22%	207,320,037	-0.24%	209,824,163	1.21%	215,256,476	2.59%	262,337,934	21.87%	293,272,261	11.79%
Expenditures:															
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%	72,230,609	4.94%	79,555,574	10.14%
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%	40,931,940	4.26%	47,043,432	14.93%
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%	51,283,848	25.04%	57,222,231	11.58%
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%	2,745,583	15.07%	4,903,031	78.58%
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%	29,325,701	15.08%	64,166,257	118.81%
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%	7,307,308	13.55%	7,035,520	-3.72%
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%	17,971,925	470.43%	3,092,383	-82.79%
Total Expenditures	157,872,222	156,221,814	-1.05%	163,060,801	4.38%	168,251,003	3.18%	180,220,240	7.11%	186,554,531	3.51%	221,796,914	18.89%	263,018,428	18.59%
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%	40,541,020	41.25%	30,253,833	-25.37%
Adjustment 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		40,541,020		30,253,833	
Ending Balance (% of Exp)	20.39%	30.14%		27.32%		23.22%		16.43%		15.39%		18.28%		11.50%	

Rancho Santiago Community College District Adopted Budget 2016-17

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

DRAFT



**RANCHO SANTIAGO COMMUNITY COLLEGE DISTRICT
FTES COMPARISON 2014-15 (P3) ANNUAL TO 2015-16 (P3) ACTUALS**

(P3) FINAL

Actuals as of July 6,7&13, 2016

SUMMER 2015 On or After 7/1/2015

	2014-2015 Annual		
	TOTAL	SAC	SCC
NC	-123.01	-139.22	16.21
CDCP	670.40	546.32	124.08
CR	1,535.58	1,020.99	514.59
SUMMER TOTALS	2,082.97	1,428.09	654.88

FALL2015

		2014-2015 Annual		
		TOTAL	SAC	SCC
NC	F	281.90	216.06	65.84
CDCP		1,907.15	1,364.67	542.48
CR				
IS, DSCH		243.81	135.72	108.09
IS, WSCH		363.13	259.77	103.36
DSCH	F	486.92	308.18	178.74
Positive	F	1,698.49	1,644.50	53.99
WSCH		7,359.11	4,686.56	2,672.55
TOTAL CR		10,151.46	7,034.73	3,116.73
FALL TOTALS		12,340.51	8,615.46	3,725.05

SPRING2016

		2014-2015 Annual		
		TOTAL	SAC	SCC
NC	F	397.81	297.28	100.53
CDCP		3,215.68	2,342.93	872.75
CR				
Jan. intersession	F	737.53	521.03	216.50
IS, DSCH		263.03	132.52	130.51
IS, WSCH		387.19	287.65	99.54
DSCH	F	463.50	356.22	107.28
Positive	F	1,632.46	1,580.21	52.25
WSCH		7,152.58	4,558.35	2,594.23
TOTAL CR		10,636.29	7,435.98	3,200.31
SPRING TOTALS		14,249.78	10,076.19	4,173.59

SUMMER 2016 On or Before 6/30/2016

	TOTAL	SAC	SCC
NC	192.37	192.37	0.00
CDCP	0.00	0.00	0.00
CR	42.45	38.61	3.84
Borrowed	0.00	0.00	0.00
SUMMER TOTALS	234.82	230.98	3.84

COMBINED

	TOTAL	SAC	SCC
NC	749.07	566.49	182.58
CDCP	5,793.23	4,253.92	1,539.31
CREDIT	22,365.78	15,530.31	6,835.47
TOTAL	28,908.08	20,350.72	8,557.36

Non-Credit	75.63%	24.37%
CDCP	73.43%	26.57%
Credit	69.44%	30.56%
Total	70.40%	29.60%

NOTE:

Actuals
Est. actuals
Updated projections

Target Growth	1.23%	
Estimated		
R/A/Growth	1.47%	
	29,333.00	20,615.00
		70.28%
		29.72%

2015-2016		
Campus Determined Targets		
TOTAL	SAC	SCC
50.00	33.00	17.00
540.00	417.00	123.00
1,650.00	1,150.00	500.00
2,240.00	1,600.00	640.00

2015-2016		
Actuals as of July 6,7&13, 2016		
TOTAL	SAC	SCC
295.00	230.00	65.00
1,934.00	1,391.00	543.00
252.00	145.00	107.00
392.00	265.00	127.00
470.00	310.00	160.00
1,686.00	1,628.00	58.00
7,453.00	4,725.00	2,728.00
10,253.00	7,073.00	3,180.00
12,482.00	8,694.00	3,788.00

2015-2016		
Actuals as of July 6,7&13, 2016		
TOTAL	SAC	SCC
392.00	303.00	89.00
3,286.00	2,333.00	953.00
737.00	509.00	228.00
258.00	128.00	130.00
380.00	280.00	100.00
453.00	348.00	105.00
1,612.00	1,552.00	60.00
7,230.00	4,625.00	2,605.00
10,670.00	7,442.00	3,228.00
14,348.00	10,078.00	4,270.00

	TOTAL	SAC	SCC
NC	22.00	22.00	0.00
CDCP	171.00	171.00	0.00
CR	0.00	0.00	0.00
Borrowed	0.00	0.00	0.00
SUMMER TOTALS	193.00	193.00	0.00

	TOTAL	SAC	SCC
NC	759.00	588.00	171.00
CDCP	5,931.00	4,312.00	1,619.00
CREDIT	22,573.00	15,665.00	6,908.00
TOTAL	29,263.00	20,565.00	8,698.00

Non-Credit	77.47%	22.53%
CDCP	72.70%	27.30%
Credit	69.40%	30.60%
Total	70.28%	29.72%

2015-2016		
Actuals as of July 6,7&13, 2016		
TOTAL	SAC	SCC
56.05	32.50	23.55
546.02	422.27	123.75
1,715.48	1,220.15	495.33
2,317.55	1,674.92	642.63

2015-2016		
Actuals as of July 6,7&13, 2016		
TOTAL	SAC	SCC
271.35	202.06	69.29
2,011.01	1,513.92	497.09
289.29	156.89	132.40
486.10	305.66	180.44
463.89	305.42	158.47
1,572.27	1,513.66	58.61
7,277.35	4,691.05	2,586.30
10,088.90	6,972.68	3,116.22
12,371.26	8,688.66	3,682.60

	TOTAL	SAC	SCC
NC	358.79	233.30	125.49
CDCP	3,154.85	2,177.98	976.87
CR			
Jan. intersession	793.33	556.01	237.32
IS, DSCH	316.19	191.66	124.53
IS, WSCH	459.55	311.85	147.70
DSCH	405.87	309.75	96.12
Positive	1,639.18	1,576.93	62.25
WSCH	6,807.16	4,342.20	2,464.96
TOTAL CR	10,421.28	7,288.40	3,132.88
SPRING TOTALS	13,934.92	9,699.68	4,235.24

	TOTAL	SAC	SCC
NC	15.46	15.46	0.00
CDCP	213.82	213.82	0.00
CR	48.42	41.63	6.79
Borrowed	0.00	0.00	0.00
SUMMER TOTALS	277.70	270.91	6.79

	TOTAL	SAC	SCC
NC	701.65	483.32	218.33
CDCP	5,925.70	4,327.99	1,597.71
CREDIT	22,274.08	15,522.86	6,751.22
TOTAL	28,901.43	20,334.17	8,567.26

Non-Credit	68.88%	31.12%
CDCP	73.04%	26.96%
Credit	69.69%	30.31%
Total	70.36%	29.64%

Growth Total -0.02%

Growth Total by Campus	-0.08%	0.12%
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**RANCHO SANTIAGO COMMUNITY COLLEGE DISTRICT
FTES COMPARISON 2015-16 (P3) ANNUAL TO 2016-17 TARGET**

				2015-2016 Annual			2016-2017			2016-2017		
				(P3) Annual Reporting			Campus Determined Targets			Better (Worse) 2015/16 vs. 2016/17		
				TOTAL	SAC	SCC	TOTAL	SAC	SCC	TOTAL	SAC	SCC
SUMMER 2016 On or After 7/1/2016												
NC				56.05	32.50	23.55	50.00	27.00	23.00	(6.05)	(5.50)	(0.55)
CDCP				546.02	422.27	123.75	419.00	295.00	124.00	(127.02)	(127.27)	0.25
CR				1,715.48	1,220.15	495.33	1,640.00	1,170.00	470.00	(75.48)	(50.15)	(25.33)
SUMMER TOTALS				2,317.55	1,674.92	642.63	2,109.00	1,492.00	617.00	(208.55)	(182.92)	(25.63)
FALL2016												
NC	F			271.35	202.06	69.29	260.00	190.00	70.00	(11.35)	(12.06)	0.71
CDCP				2,011.01	1,513.92	497.09	2,093.00	1,595.00	498.00	81.99	81.08	0.91
CR												
IS, DSCH				289.29	156.89	132.40	302.00	158.00	144.00	12.71	1.11	11.60
IS, WSCH				486.10	305.66	180.44	501.00	311.00	190.00	14.90	5.34	9.56
DSCH	F			463.89	305.42	158.47	468.00	305.00	163.00	4.11	(0.42)	4.53
Positive	F			1,572.27	1,513.66	58.61	1,583.00	1,525.00	58.00	10.73	11.34	(0.61)
WSCH				7,277.35	4,691.05	2,586.30	7,278.00	4,692.00	2,586.00	0.65	0.95	(0.30)
TOTAL CR				10,088.90	6,972.68	3,116.22	10,132.00	6,991.00	3,141.00	43.10	18.32	24.78
FALL TOTALS				12,371.26	8,688.66	3,682.60	12,485.00	8,776.00	3,709.00	113.74	87.34	26.40
SPRING2017												
NC	F			358.79	233.30	125.49	340.00	215.00	125.00	(18.79)	(18.30)	(0.49)
CDCP				3,154.85	2,177.98	976.87	3,227.00	2,250.00	977.00	72.15	72.02	0.13
CR												
Jan. intersession	F			793.33	556.01	237.32	802.00	565.00	237.00	8.67	8.99	(0.32)
IS, DSCH				316.19	191.66	124.53	319.00	194.00	125.00	2.81	2.34	0.47
IS, WSCH				459.55	311.85	147.70	463.00	315.00	148.00	3.45	3.15	0.30
DSCH	F			405.87	309.75	96.12	406.00	310.00	96.00	0.13	0.25	(0.12)
Positive	F			1,639.18	1,576.93	62.25	1,652.00	1,590.00	62.00	12.82	13.07	(0.25)
WSCH				6,807.16	4,342.20	2,464.96	6,810.00	4,345.00	2,465.00	2.84	2.80	0.04
TOTAL CR				10,421.28	7,288.40	3,132.88	10,452.00	7,319.00	3,133.00	30.72	30.60	0.12
SPRING TOTALS				13,934.92	9,699.68	4,235.24	14,019.00	9,784.00	4,235.00	84.08	84.32	(0.24)
SUMMER 2017 On or Before 6/30/2017												
NC				15.46	15.46	0.00	18.00	18.00	0.00	2.54	2.54	0.00
CDCP				213.82	213.82	0.00	250.00	250.00	0.00	36.18	36.18	0.00
CR				48.42	41.63	6.79	49.00	42.00	7.00	0.58	0.37	0.21
Borrowed				0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUMMER TOTALS				277.70	270.91	6.79	317.00	310.00	7.00	39.30	39.09	0.21
COMBINED												
NC				701.65	483.32	218.33	668.00	450.00	218.00	(33.65)	(33.32)	(0.33)
CDCP				5,925.70	4,327.99	1,597.71	5,989.00	4,390.00	1,599.00	63.30	62.01	1.29
CREDIT				22,274.08	15,522.86	6,751.22	22,273.00	15,522.00	6,751.00	(1.08)	(0.86)	(0.22)
TOTAL				28,901.43	20,334.17	8,567.26	28,930.00	20,362.00	8,568.00	28.57	27.83	0.74
				Non-Credit	68.88%	31.12%	Non-Credit	67.37%	32.63%			
				CDCP	73.04%	26.96%	CDCP	73.30%	26.70%			
				Credit	69.69%	30.31%	Credit	69.69%	30.31%			
				Total	70.36%	29.64%	Total	70.38%	29.62%			

NOTE:

Actuals
Est. actuals
Updated projections

Target Growth	0.10%		
Estimated			
R/A/Growth	0.00%		
	0.00	0.00	0.00
		70.38%	29.62%