RANCHO SANTIAGO COMMUNITY COLLEGE DISTRICT

website : Fiscal Resources Committee

January 25, 2017

1. State/District Budget Update
   - 2017-18 Proposed State Budget report link: http://www.ebudget.ca.gov
   - California Community College Chancellor's Office
     - 2017-18 Governor's Budget for CCC's
   - LAO 2017-18 Overview of Governor's Budget link: http://www.lao.ca.gov/Budget
   - Community College League of California
     - State Budget Proposal 2017-18 League Analysis
   - School Services of California
     - Governor's Proposals for the 2017-18 State Budget and Education
     - Initial Impression from the Governor's 2017-18 State Budget Proposal
     - 2017-2018 Governor's Proposed State Budget Dartboard
     - Themes for the 2017-18 Governor's Budget
   - Updated Increased Projected CalPERS Employer Rates through 2023-2024

2. BAM Recommendation-Accepted by Chancellor Rodriguez

3. Full-time/Part-time Credit Faculty Ratios: 2004 - 2016

4. Mid-Year Updates
   - Unrestricted General Fund Expenditure Update
   - FTES Update as of January 9, 2017 at (P1)

5. 2017-2018 Draft Budget Calendar (action requested at February 22nd meeting along with budget assumptions)

6. RSCCD 2015-2016 Audit Reports link: http://www.rsccd.edu/Departments/Fiscal-Services

7. Informational Handouts
   - District-wide expenditure report link: https://intranet.rsccd.edu
   - Vacant Funded Position List as of January 11, 2017
   - Measure "E" Project Cost Summary as of December 31, 2016
   - Measure "Q" Project Cost Summary as of December 31, 2016
   - Monthly Cash Flow Statement as of December 31, 2016
   - SAC Planning and Budget Committee Agendas and Minutes
   - SCC Budget Committee Agendas and Minutes

From: Rodriguez, Mario [mailto:mrodriguez@CCCCO.EDU]
Sent: Tuesday, January 10, 2017 11:07 AM
To: SO2CBO@LISTSERV.CCCNEXT.NET
Subject: 2017-18 Governor's Budget for CCCs

Colleagues,

The 2017-18 Governor's Budget was released today. The budget summary indicates state revenues, which surged during several years of recovery, are now beginning to lag expectations. Despite this constraint, the budget provides roughly $400 million in new Proposition 98 General Fund spending for CCCs. The state general fund is estimated to increase by approximately $3.7 billion, or approximately 3% in 2017-18. Proposition 98 is estimated to increase by approximately $2.1 billion, or approximately 3% in 2017-18.

Below is a summary of the augmentations for the CCC budget. There will be a note if the augmentation is one-time in nature.

Educational Services

- $150 million for implementation of guided pathways. While the yet to be release trailer bill will outline much of the programmatic requirements, the intent of the funds will be to support community colleges in leveraging the work our system has done over the past few years as they develop cohesive, integrated pathways to help more students achieve their educational objectives. (one-time)
- $20 million for an Innovation Awards program. As opposed to an outside committee administering the program, the Chancellor will have broad authority to select the focus of the grants and the awardees. (one-time)
- $5.4 million for a 1.48% COLA for the Apprenticeship, EOPS, DSPS, CalWORKs and the Child Care Tax Bailout programs.
- $3.1 million for enrollment growth in the Full-Time Student Success Grant program.

Apportionments

- $94.1 million for a 1.48% COLA to apportionments.
- $79.3 million for a 1.34% growth in access. These funds will be allocated through the recently revised growth formula.
- $23.6 million for a base increase to cover increasing operating costs, especially due to rising employer pension cost.

Technology

- $10 million for the Online Education Initiative to purchase a learning management system that will be provided free to colleges.
- $6 million for the procurement of an integrated library system that allows every student to access a cloud-based, up-to-date library catalog. (one-time)

Facilities and Equipment

- $43.7 million for the Physical Plant and Instructional Equipment program. (one-time)
- $52.3 million for energy efficiency projects through the Proposition 39 program. (one-time)

Traditionally the CCCs have received 10.93% of the Proposition 98 Guarantee. In 2014-15 the share is 10.92%, in 2015-16 the share is 10.94%, and in 2017-18 the share is 10.87%, which is approximately $45 million less than what traditionally would be expected.

While the Board of Governors approved 29 projects for funding for 2017-18, the Governor's Budget includes five Proposition 51 bond funded projects. The Governor proposed to focus on projects that addressed critical health and safety needs as well as improving existing instructional infrastructure.

- Pasadena's Armen Sarafain Building Seismic Replacement
- San Francisco's Alemany Center Seismic Upgrade
- San Francisco's Ocean Campus Utility Replacement
- Fullerton's Business and Humanities Buildings Modernization
- Compton's Instructional Building 2 Replacement

In addition to the funding for our system, the Governor's Budget also proposes two additional executive team members to the Chancellor's Office. We appreciate the proposed expansion of capacity in our office and will continue to consider the best use of these new resources.

The Governor's Budget also proposes phasing-out the Middle Class Scholarship program for new students. Beginning in 2017-18, awards will be renewed only for students who received awards in 2016-17.

This is a solid start to the 2017-18 budget process, and we appreciate the consideration and efforts the Governor and his team put forth in developing this budget. Here are a few concepts and ideas we should keep in mind as we move forward.

- The years of seeing significant increases in Proposition 98 are likely behind us. Given that the economy is nearing its peak, the sales and use tax portion of Proposition 30 is ending, and the backlog of Proportion 98 maintenance factor created during the recession has been paid off, we should expect modest growth in Proposition 98 until the next recession.
- Between 2013-14 and 2020-21, pension costs for the system will increase by over $400 million as the state reduces the gap between the assets and liabilities in PERS and STRS. In addition to the estimated increases in employer contributions, the PERS governing board also recently took action to reduce their investment volatility by lowering their annual assumed rate of return from 7.5% to 7% over a three-year period. It is at least a possibility, if not likely, PERS employer rates will increase in future years based on the lowering of the return rate.
- Our system has already received $368.7 million to increase our apportionments base. While this funding is unrestricted, there is a clear expectation from policy makers that these funds have been provided to ensure colleges are covered for new expenses related to pension costs increases. Given the outlook on Proposition 98, the known employer contribution increases for PERS and STRS, and the possibility of additional increases to employer rates in the future, it is imperative colleges anticipate and plan for these costs going forward.
- While funding for the Student Success and Support, Student Equity, Adult Education, and Strong Workforce programs did not receive an augmentation, they continue to receive the same level of funding as 2016-17. The success of these programs, and the likelihood of our system continuing to receive funding in future years, will be determined by our ability to maximize the return on the state's investment in these areas. Given this, it is critical colleges use these resources to support integrated and effective student success strategies. In addition, achieving the desired results will take sustained efforts, including appropriate levels of ongoing investments at the college level, while preserving a reasonable level of operating flexibility for when the next recession occurs.

The next steps in the budget process will be input from system stakeholders, a review by the Legislative Analyst's Office, and an initial round of legislative hearings prior to the release of the May Revision. I'll continue to provide updates along the way, but feel free to reach out to me with any questions, comments, or concerns related to budget.

Regards,
Mario Rodriguez
VC Finance and Facilities
CCC Chancellor's Office
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mrodriguez@cccco.edu

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From: Larry Galizio [mailto:galizio@ccleague.org]
Sent: Tuesday, January 10, 2017 12:05 PM
To: O'Connor, Adam <OConnor_Adam@rsccd.edu>
Subject: Governor's 2017-18 Budget Invests In Guided Pathways

COMMUNITY COLLEGE LEAGUE OF CALIFORNIA

10 January 2017

Dear Adam,

Today, Governor Brown released his 2017-18 state budget proposal – a budget urging focus and restraint. In recognition of the potential to enhance advising, curricular alignment, and meaningful and timely assessment the Governor dedicates substantial resources to Guided Pathways.

Governor Brown's investment in Guided Pathways is an important and necessary catalyst for a systemic and integrated redesign of the student experience at California's community colleges. Guided Pathways resources will enhance and deepen the impact of SSSP and Equity programs and services for our public community colleges and the League applauds the Governor for this investment.

Economic Context:
The January budget proposal reflects initial signs of an economic slowdown coupled with uncertainty about federally-funded programs. Governor Brown's budget reflects concern with appropriating one-time funds for ongoing purposes, and emphasizes that the current spending trajectory will lead to a state budget deficit.

Proposition 98 and Community Colleges:

California's economic flattening has resulted in adjustments to Proposition 98, reducing the guarantee by $900 million for the combined 2015-16 and 2016-17 budget years. The total Proposition 98 K-14 guarantee for 2017-18 is $73.5 billion.

For community colleges, the Governor's 2017-18 proposal provides over $400 million in Proposition 98 resources – of which approximately $220 million are in one-time funds. The clear message intended for colleges is that these one-time resources present an opportunity for strategic improvement in curriculum development, planning, and other measures to strengthen program outcomes.

The Governor's budget summary is available here. Below is a chart illustrating the major augmentations in the proposed budget for community colleges:

Item	2016-17 Enacted Augmentations	2017-18 System Budget Request	2017-18 Governor's January Proposal
Ongoing Funds			
Cost of Living Adjustment (COLA)	0%	1%	**$94.1 M (1.48%)**
Enrollment Growth	2%	2%	**$79.3 M (1.34%)**
Base Augmentation	$75 M	$200 M	**$23.6 M**
Student Success and Support Program (SSSP)	No Augmentation	No Augmentation	No Augmentation
SSSP - Equity	No Augmentation	No Augmentation	No Augmentation
Workforce & CTE Pathways	$248 M	No Augmentation	No Augmentation
Basic Skills	$30M	$25M	No Augmentation
Full-Time Student Success Grants	$2.2 M	No Augmentation	**$3.1 M**
COLA for EOPS, DSPS, Cal Works, Childcare Tax Bailout	0%	1%	**$5.4 M (1.48%)**
Online Education Initiative	No Augmentation	$10 M	**$10 M**
One-Time Funds			

Guided Pathways			**$150 M**
Integrated Library Systems		$6 M	**$6 M**
Deferred Maintenance & Instructional Equipment		$184.5M	**$43.7 M**
Prop 39 Clean Energy Job Creation Fund			**$52.3 M**
Innovation Awards		$25M	**$20 M**

Areas of Concern:

The League has identified some critical areas of concern within the 2017-18 budget proposal: a departure from the Proposition 98 statutory split, an inadequate investment in operating funds to maintain quality programs, capital outlay projects, and Cal Grants.

Proposition 98 Statutory Split – The 2017-18 budget departs from the statutory Proposition 98 split of 10.93 percent and proposes a split of 10.87 percent for California Community Colleges. The difference translates into about $43 million of revenue community colleges should receive. The decision to suspend the guaranteed split of Proposition 98 funds will further widen the gap in community college per-student spending in comparison to the state's other two public postsecondary education sectors. The League will urge Governor Brown to continue its longstanding support for community colleges and provide the statutory split.

General Operating Resources – The 2017-18 budget proposes $23.6 million to fund general operating expenses. General operating funds ensure that our colleges can continue to offer a quality education. Base funds are essential to maintaining for faculty and staff talent, converting part-time professors to full-time faculty, paying for healthcare and pensions, and covering other operating costs. Further investment in general operating funds will be a primary focus of League advocacy.

Proposition 98 Statutory Split – The 2017-18 budget departs from the statutory Proposition 98 split of 10.93 percent and proposes a split of 10.87 percent for California Community Colleges. The difference translates into about $43 million of revenue community colleges should receive. The decision to suspend the guaranteed split of Proposition 98 funds will further widen the gap in community college per-student spending in comparison to the state's other two public postsecondary education sectors. The League will urge Governor Brown to continue its longstanding support for community colleges and provide the statutory split.

Bond and Capital Outlay – In 2016, California voters approved a facilities bond providing a $2 billion infrastructure investment in California's community colleges. The proposed budget only funds five of

29 ready-to-go capital projects for total of $7.4 million of the $29.2 billion in facilities needs as identified in the Five-Year Capital Outlay Plan.

Cal Grants – The 2017-18 Budget proposes to phase-out the Middle Class Scholarship, a $74 million program. Further, the budget does nothing to reform Cal Grants to better serve community college students. The budget continues to distribute less then 10% of Cal Grant resources to California community college students despite the fact that our students comprise two-thirds of the higher education population. We are urging Governor Brown and members of the Legislature to ensure that saving from the Middle Class Scholarship program remain invested in financial aid.

We look forward to working with Governor Brown, members and staff of the Legislature, and representatives from the Department of Finance in the weeks ahead to discuss further the opportunities presented by the 2017-18 budget proposal.

In the next week the League will forward an email analysis from Lizette Navarette with more details on specific proposals. You can also follow budget updates on the League's Budget & Policy Center or attend the budget discussion at the 2017 Legislative Conference, January 29-30, 2017.

Sincerely,

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THE COMMUNITY COLLEGE UPDATE

Volume 37 For Publication Date: January 13, 2017 No. 1

Governor's Proposals for the 2017-18 State Budget and Education

Preface

Over the past four years, public education in California has enjoyed unprecedented growth in funding largely due to restoration of past reductions, growth in the economy, and passage of Proposition 30 in November of 2012. Within the first 30 seconds of his press conference on the 2017-18 State Budget, Governor Jerry Brown dashed hopes for any continuation of that trend.

In three of the past four years, actual revenue collections exceeded the Administration's forecasts by a substantial amount. However, even after the state lowered its revenue forecast for 2016-17, revenues are coming in below even the lowered estimates. As a result, the Governor has lowered revenue projections even more substantially. Additionally, the state now believes Proposition 98 was over appropriated in 2015-16 and 2016-17. As we explain below, the state intends to take full credit for the over appropriations moving forward. Just a year after paying back and reversing the last of the old cash deferrals, the Governor is proposing a new deferral for K-12 education as part of the correction of the Proposition 98 base.

The theme for the Budget is a broad recognition of the increased risk in the out years. The Governor referred to the fact that California has the most progressive tax structure and, therefore, the most unreliable revenues, in the nation. Our reliance on the top 1% of taxpayers gives us tremendous revenue volatility, both up and down. As a result, the Governor defended the creation of additional reserves at the state level to provide a layer of protection in uncertain times. We agree with the Governor and urge educational agencies to also shore up reserves.

The Governor mentioned a number of competing demands for funding. Maintaining health insurance coverage for those Californians newly provided benefits under the Affordable Care Act (ACA) is a concern and a risk to the Budget if the feds stop funding the current program. Affordable housing, transportation improvements, volatility of revenues, and other factors all create significant exposure for the state and risk to the Budget.

Overview of the Governor's Budget Proposals

Governor Brown unveiled his proposed State Budget for 2017-18 on Tuesday, January 10, 2017, making an energetic presentation to the assembled press corps and fielding questions at a press conference, which began just after 11:00 a.m.

The Governor began by noting that he was using some old, but updated, charts focusing on one that illustrated the deficits of the past and another, which showed that recent revenue forecasts have been lowered compared to one year ago. He also demonstrated the need for belt-tightening by using two charts instead of his usual five.

The Governor stressed the point that while California has the most progressive tax system in the United States, it is also one of the most “unreliable.” Therefore, building and maintaining a big reserve is “a corollary of a progressive tax system.”

Like prior years, the Governor reminded everyone that we will face a recession. It is just a matter of time. He noted that the current economic recovery is now the third longest on record, and the Department of Finance (DOF) had forecast deficits of $18 billion for three years if the state were to experience even a modest recession.

After this brief introduction, he took questions, which largely focused on California’s response to federal fiscal policy changes that could affect the State Budget, such as Medi-Cal funding, the cap and trade program to reduce carbon emissions, collection of climate data, and the deportation of undocumented individuals. For the most part, the Governor offered a wait-and-see approach, declining to speculate on exactly what the Congress and the new president would enact.

On the specifics of the Budget, General Fund revenues and transfers are proposed at $124 billion (a 4.4% increase) compared to expenditures of $122.5 billion (a 0.2% decline). The state would end the 2017-18 fiscal year with a fund balance of $2.5 billion, plus $7.9 billion in the Rainy Day Fund. Compared to the revenue forecast accompanying the current-year Budget, however, state revenues are projected to be down $5.8 billion over the three-year period of 2015-16, 2016-17, and 2017-18.

The Governor’s Budget proposes a combination of reductions and fund shifts totaling $3.2 billion to bring the Budget into balance. These proposals include (1) a $1.7 billion downward adjustment to Proposition 98, (2) $900 million in recaptured allocations for affordable housing and state office building modernizations, and (3) $600 million in expenditure reductions by suspending rate increases for child care, not providing middle class scholarships to new students, and rejecting Budget proposals from various state departments and agencies.

Finally, the Governor’s Budget highlights the Administration’s efforts to address poverty in the state. The Budget continues to fund the rise in the minimum wage for state workers, expanded health care coverage under the federal ACA, and a cost-of-living-adjustment (COLA) for the Supplemental Security Income/State Supplementary Payment program.

The Economy and Revenues

Economic Outlook

The Governor’s Budget takes a sharp turn from previous years. It recognizes that the economy, both locally and nationally, continues to recover from the recession and that this recovery is the third longest recovery in the post-war period. However, the clear message from the Governor’s press conference continues to be the implementation of prudent fiscal practices that provide a balanced budget while continuing to plan and save for the future. California is still recovering and growing, however, monthly revenue estimates have fallen short five of the last seven months—supporting the Governor’s calls for cautious budgeting and undertaking the difficult work necessary to deliver a balanced Budget.

History has shown that every balanced Budget is followed by large deficits that are significantly more pronounced than the preceding recovery, and the Governor’s Budget proposal is aimed at putting a stop to that trend. Without taking action to curb expenses, the State Budget would experience a $1.6 billion deficit in 2017-18, with future deficits estimated at $1 to $2 billion. While the passage of Propositions 52 (hospital fee), Proposition 55 (income tax extension), Proposition 56 (tobacco tax), and Proposition 57 (prison reform) have mitigated deeper deficits and the state's Rainy Day Fund—anticipated to increase to $7.9 billion by the end of 2017-18—will assist in further addressing the consequences of the system's inherent volatility, action must be taken to keep the State Budget from falling into deficit as in prior years.

At the national level, the stock market continues to soar, over 12 million jobs have been added since the end of the recession, wages have picked up, and housing prices continue to rise. However, the Federal Reserve has raised interest rates and that might have a dampening effect on the housing market as mortgage rates rise in concert. There are still indications that the current economic growth the state is experiencing will continue in the near future. The unemployment rate for the country dipped below 5% to 4.6% in November 2016, and in the same month California's unemployment rate dropped to 5.3% further reducing the gap between the two. In addition, the country added 178,000 jobs in November 2016 and the Governor's Budget anticipates modest growth for the California economy.

State Revenues

The Governor's Budget presents a picture that we have seen before—though not in a number of years—and not a welcome one. While we have grown accustomed to seeing understated General Fund revenues when compared with receipts to date and projections, this year's Budget shows that revenues are lower than projections. The revenue forecast is $5.8 billion lower than expected and the state is experiencing a current-year shortfall in the Medi-Cal program, both which contribute to the lower than expected revenues as compared to the 2016 Budget Act adopted in June 2016.

To be clear, total state revenues are higher year-over-year, and the economy continues to grow, though modestly. The lowered expectations reflected in the Budget are a result of the difference in the revenue projections utilized by the DOF when building the 2016-17 Budget and actual revenues received year-to-date.

The Legislative Analyst's Office (LAO) forecast released in November 2016 notes that the condition of the Budget will depend heavily on numerous volatile and unpredictable economic conditions. However, in the near term, it anticipates increased reserves by the end of the 2017-18 fiscal year with no immediate downturn. The LAO provides two long-term estimates—one based on an economic growth scenario and another based on a mild recession scenario. Under the economic growth scenario, the Budget will retain a surplus, while the recession scenario reflects that the state's reserves will have to be utilized in order to cover operating deficits out through 2020-21.

Proposition 98

Adopted by state voters in 1988, Proposition 98 sets in the State Constitution a series of complex formulas that establish the minimum funding level for K-12 education and the community colleges from one year to the next. This target level is determined by prior-year appropriations that count toward the guarantee and (1) workload changes as measured by the change in average daily attendance (ADA), and (2) inflation adjustments as measured by the change in either per capita personal income or per capita state General Fund revenues, whichever is less. Over the last four years, Proposition 98 has provided significant gains to schools as funding cuts endured through the Great Recession are restored.

Current-Year Minimum Guarantee

For the current year, the Governor's Budget acknowledges that revenues are lower than projected in the adopted 2016-17 Budget Act, resulting in the lowering of the current-year minimum guarantee. For the current year, the Proposition 98 guarantee is now estimated at $71.4 billion, down $506 million from the enacted level. This decrease is based on lower than expected General Fund tax revenues on which the guarantee is funded, which have declined by $5.8 billion over the three-year budget period.

Proposition 98 also requires the state to account for state funding that falls below the long-term target established by Test 2 (i.e., adjustments required by annual changes in per capita personal income). This cumulative shortfall is termed Maintenance Factor. The Governor's Budget notes that as of the end of 2016-17 the Maintenance Factor will reach almost $1.4 billion, an increase of $864 million in the current year.

2017-18 Minimum Guarantee

For 2017-18, the Governor's Budget proposes a Proposition 98 guarantee of $73.5 billion, a decrease of $953 million, relative to the 2016-17 Budget Act. The guarantee is based on Test 3, the change in per capita General Fund revenues, plus 0.5%, and the change in K-12 ADA, which is expected to decline in the Budget year. The Governor's Budget notes that an additional $264 million in Maintenance Factor will be created—due to it being a Test 3 year—totaling just over $1.6 billion at the end of 2017-18.

Proposition 2 and Proposition 98 Reserves

Proposition 2, which revised the state's Rainy Day Fund (officially titled the Budget Stabilization Account), established a constitutional goal of setting aside 10% of tax revenues as protection against unforeseen Budget shortfalls. The Governor's Budget proposes to increase the amount in the Rainy Day Fund by $1.156 billion in 2017-18 to $7.869 billion. This would equal 63% of the constitutional target. Combined with $1.554 billion proposed for the Special Fund for Economic Uncertainties, the state would have $9.4 billion as a Budget cushion in 2017-18.

Proposition 2 also established a state reserve specifically for K-14 education. In the year following a contribution to the Proposition 98 reserve, state law imposes a cap on local K-12 school district reserves if certain conditions are met. Those conditions are not expected to be met during 2017-18.

Community College Proposals

Overall, the Governor's 2017-18 State Budget proposal provides approximately $400 million in additional funding for the California Community College (CCC) system. For general apportionments, community colleges are proposed to receive:

- $94.1 million to fund the estimated 1.48% statutory COLA
- $79.3 million to fund 1.34% growth, which equates to approximately 11,500 full-time equivalent students
- $3.8 million to offset decreased student enrollment fees

Overall, the Governor proposes a decrease in general purpose apportionments of $27.1 million, as the augmentations above are more than offset by unused 2015-16 growth and an increased estimate of local property taxes for 2017-18.

Further, the Governor proposes $23.6 million to fund a base apportionment increase to reflect increasing operating costs in areas such as "employee benefits, facilities, professional development, and other general expenses."

In a departure from prior-year proposals, the Governor does not propose any one-time discretionary funds for 2017-18—funds that have historically been counted as paying down outstanding state mandate claims.

Consistent with the Governor's prior proposals, there is no proposed change to current fee levels for the CCCs.

Guided Pathways

The Governor proposes an increase of $150 million in one-time funds to provide grants to community colleges for developing and implementing Guided Pathways Program—integrated, institution-wide approaches focused on improving student success. Colleges can use the funds for activities such as: design academic roadmaps and transfer pathways that explicitly detail the courses students must take to complete a credential or degree on time; provide targeted advising and support services; redesign assessment, placement, and remedial education policies and courses; and redesign or refresh courses and programs to better align learning outcomes with the requirements for successful employment.

Further details will be released with the State Budget trailer bill language, expected in early February.

Deferred Maintenance and Instructional Equipment

The Governor proposes $43.7 million in one-time funds for deferred maintenance, instructional equipment, and specified water conservation projects, and there would be no matching funds requirement.

Other Programs

The Governor's proposals for other community college programs include:

- $52.3 million in one-time funds for Proposition 39 energy efficiency program grants
- $20 million in one-time funds for an Innovation Awards program where the Chancellor's Office determines the eligibility of community college proposals for innovative practices
- $10 million for the Online Education Initiative for a learning management system that provides systemwide access
- $6 million for an Integrated Library System to be developed for all CCC students to have access to a cloud-based library system
- $5.4 million to provide the 1.48% COLA to Apprenticeship, Extended Opportunity Programs and Services, Disabled Student Programs and Services, Special Services for California Work Opportunity and Responsibility for Kids (CalWORKs) Recipients, and the Child Care Tax Bailout programs

The Governor has not proposed any funding increases for the Student Success and Support, Student Equity Plans, Basic Skills, or Strong Workforce Programs. The Governor proposes an increase of $378,000 in non-Proposition 98 funds to support two Vice Chancellor positions in the areas of student success, equity, and the proposed Guided Pathways Program.

The Rest of Higher Education

The Governor's State Budget proposal acknowledges that both the University of California (UC) and the California State University (CSU) systems have not increased tuition in five years, and that both systems are proposing increases for 2017-18. The Governor states that these increases must be viewed in the context of reducing the overall cost structure at the UC and increasing the graduation rates at CSU.

The UC and CSU systems are each proposed to receive $131.2 million consistent with the Governor's long-term plan. In addition, the CSU is proposed to receive $5 million for the final installment of funds committed when the capital outlay funding was revised. The UC is proposed to receive $169 million in one-time Proposition 2 funds as the final third year installment for the unfunded liability of the UC Retirement Plan.

The Governor proposes to phase out the Middle Class Scholarship Program. While the Governor proposes $26 million in 2017-18 for the final installment to fund the changes made to the program in 2015, only the 37,000 students that received awards in 2016-17 will be eligible for renewals in 2017-18, and there will be no new awards provided. The Governor's proposal anticipates that the phase-out will reduce the annual costs of the program to $115.8 million by 2020-21.

Child Care

Last year, the Legislature and Governor negotiated a three-year plan to increase state preschool slots and fund increases to provider reimbursement rates. To fully fund the 2016-17 obligations of the agreement reached with the Legislature, as well as workload adjustments to CalWORKs Stage 2 and 3, the Governor's 2017-18 Budget includes $87.9 million in non-Proposition 98 funds and $23.5 million in Proposition 98 funds. However, the Governor proposes to pause the agreement for the 2017-18 Budget, essentially extending the implementation plan by an additional year.

Specifically, the proposed appropriations fully funds increasing the Regional Market Rate to the 75th percentile of the 2014 regional market rate survey—and maintaining it at that level for 2017-18—and the planned increase of full-day state preschool slots by 2,959 (beginning April 1, 2017). The standard reimbursement rate is proposed to be maintained at the level funded by the 2016-17 Budget (an increase of 5% from 2015-16).

In addition to these fiscal provisions, the Governor's Budget contains several "streamlining" initiatives that allow for the better use of technology to expedite child care applications, address the continuing needs for children identified with exceptional needs when their families no longer meet the income eligibility requirements, and align facilities, staffing, and programmatic requirements between state preschool and transitional kindergarten.

K-12 Education Proposals

The 1.48% statutory COLA is applied to the K-12 Local Control Funding Formula (LCFF) and the few categorical programs that still exist for K-12 education. Further, to help reduce the state's expenditures under Proposition 98 in the current year, a deferral of the LCFF apportionment is proposed from June 2017 to July 2017. This is similar to the P-2 (Second Principal Apportionment) deferral many years ago that started K-14 education down that slippery slope during prior State Budget crises.

K-12 education is proposed to receive approximately $48 per a ADA in one-time discretionary funds that are scored against outstanding state mandate claims. There are no such funds proposed for the CCCs at this point. However, the CCCs are receiving the one-time deferred maintenance and instructional equipment funds, as well as the base apportionment augmentation to address increasing costs.

In Closing

The Governor's 2017-18 State Budget proposal provides a 10.87% share of Proposition 98 funding, lower than the traditional 10.93%. The CCCs would be receiving about $45 million more if the system were funded at the 10.93% level. However, it is important to recognize that community college apportionments are not threatened with a deferral like K-12 district apportionments.

We want to remind readers that issuance of the Governor's Budget marks the beginning of the annual Budget process, not the end. Over the next several months, we expect that both the Administration and the Legislature will weigh in on the proposals. In past years, proposals have been modified or fallen away with new ones rising to take their place in line.

So, rather than focus on the individual proposals, we think clear understanding of the premises behind them is important. Revenues growing at a lower rate, volatility in tax receipts, growing costs, and additional risks to the Budget are all at the forefront of the Governor's thinking. His proposals reflect the need to prepare for uncertain times.

We agree with the conservative stance taken by the Governor in these increasingly uncertain times. And further, we think you should too. Plan to spend conservatively, maintain adequate reserves, think long term, and be sure you have a good backup plan. These concepts have protected local schools and community colleges, their employees, and their students through decades of uncertainty and a wide variety of economic conditions. Stay that course.

Each year all of us at School Services of California, Inc., work hard to provide early information that is accurate, timely, and relevant. We continue to refine that information as we learn more detail as the budget trailer bill language is released and from other sources. We will use our *Community College Update* to keep clients informed of clarifications and new information as it develops.

—SSC Staff

posted 01/10/2017

The COMMUNITY COLLEGE UPDATE

Volume 37 For Publication Date: January 13, 2017 No. 1

Initial Impressions From the Governor's 2017-18 State Budget Proposal

Today, January 10, 2017, Governor Jerry Brown released his proposal for the 2017-18 State Budget. The purpose of this article is to provide a quick overview of Governor Jerry Brown's assertions regarding the 2017-18 State Budget. We address the community college topics highlighted by Governor Brown this morning in his press conference and press release, but reserve our commentary and in-depth details for inclusion in our more comprehensive *Community College Update* article to be released later today.

Overall Economic Outlook

As the Department of Finance has been signaling in recent monthly *Finance Bulletins*, the 2017-18 State Budget proposal reflects a revised revenue forecast that is $5.8 billion lower for 2015-16 through 2017-18 compared to the 2016-17 State Budget Act. This translates to reductions to the Proposition 98 minimum guarantee for prior years.

Overall Level of Proposition 98 Funding

The proposed 2017-18 State Budget includes Proposition 98 funding of $73.5 billion for 2017-18, compared to $71.4 billion provided for in the 2016-17 State Budget. However, Governor Brown proposes reductions of $506 million to the 2016-17 guarantee and $953 million to the 2017-18 guarantee, relative to 2016 Budget Act levels.

Community College Apportionments

Governor Brown proposes an overall decrease of $27.1 million in general purpose apportionments, which includes an increase of $79.3 million available for enrollment (1.34% growth) and $94.1 million to reflect a 1.48% cost-of-living adjustment (COLA). (The apportionments is negative overall to reflect increased offsetting local property taxes and unused growth in 2015-16.)

As we have seen in the past few years, the Administration proposes $23.6 million to support increased community college operating expenses in areas such as "employee benefits, facilities, professional development, and other general expenses."

Deferred Maintenance and Instructional Equipment

For deferred maintenance, instructional equipment, and specific types of water conservation projects, Governor Brown proposes $43.7 million in one-time funds. No matching funds will be required.

Student Success

The State Budget proposes $150 million one-time funds for grants to support community colleges' efforts to develop and implement "guided pathways" programs. A guided pathway program is an integrated, institution-wide approach focused on improving student success.

Proposition 39

To support energy efficiency projects and clean energy job development programs in 2017-18, $52.3 million in one-time funding is proposed in Proposition 39 funds for 2017-18

Summary

This very broad extract of the Governor's Budget proposals is provided to keep you informed. Over the next few hours and days, we will be working to distill the information and make it actionable for educational agencies.

Stay tuned for our Special *Community College Update* article this evening, which will add the details and clarifications that allow you to assess the impact of the Governor's Budget proposal on your district.

—SSC Staff

posted 01/10/2017

SSC Community College Financial Projection Dartboard
2017-18 Governor's Proposed State Budget

This version of SSC's Financial Projection Dartboard is based on the 2017-18 Governor's Proposed State Budget. We have updated the cost-of-living adjustment (COLA), consumer price index (CPI), and ten-year T- bill planning factors to reflect the latest economic forecasts. We rely on various state agencies and outside sources in developing these factors, but we assume responsibility for them with the understanding that they are, at best, general guidelines.

Factor		2016-17	2017-18	2018-19	2019-20	2020-21
Statutory COLA for Apportionments		0.00%	1.48%	2.40%	2.53%	2.66%
Base Apportionment Increase		$75 million	$23.6 million	Ongoing	Ongoing	Ongoing
Growth/Restoration Funding		**2% ($126.9 million)**	**1.36% ($79.3 million)**	**Ongoing**	**Ongoing**	**Ongoing**
Increased CDCP Rate		Ongoing	Ongoing	Ongoing	Ongoing	Ongoing
State Categorical Programs		$688.2 million	$290.7[1] million	Ongoing (except for one-time funds)		
California CPI		2.37%	2.72%	2.92%	2.60%	2.73%
California Lottery[2]	Base	$144	$144	$144	$144	$144
	Proposition 20	$45	$45	$45	$45	$45
CalPERS Employer Rate		13.888%	15.80%	18.70%	21.60%	24.90%
CalSTRS Employer Rate		12.58%	14.43%	16.28%	18.13%	19.10%
Interest Rate for 10-Year Treasuries		2.20%	2.50%	2.70%	2.90%	2.80%

[1] The 2017-18 Proposed State Budget includes the following additional programmatic funding sources:

- $150 million for the Guided Pathways Program (one-time funds)
- $43.7 million for deferred maintenance or instructional equipment, with no match requirement (one-time funds)
- $52.3 million for Proposition 39 energy efficiency program grants (one-time funds)
- $20 million for an Innovation Awards Program (one-time funds)
- $10 million for the Online Education Initiative
- $6 million for an Integrated Library System
- $5.4 million to provide the 1.48% COLA for Disabled Student Programs and Services, Extended Opportunity Programs and Services, California Work Opportunity and Responsibility to Kids, and Child Care Tax Bailout programs
- $3.1 million for Full-Time Student Success Grant Program

[2] The forecast for Lottery funding per FTES includes both base (unrestricted) funding and the amount restricted by Proposition 20 for instructional materials. Lottery funding is initially based on prior year actual annual FTES, and is ultimately based on current-year annual FTES.

The COMMUNITY COLLEGE UPDATE

Volume 37 For Publication Date: January 27, 2017 No. 2

Themes for the 2017-18 Governor's Budget

Introduction

One of the advantages of being Governor twice, separated by nearly three decades, is that the reflections we all have upon things that we could have done differently, for Governor Jerry Brown, this represents a second chance to replay the game. Reflections on a long history of predicable volatility in the state economy that quickly leaves decisions made based upon high social purpose in the ashes of the next downturn have been etched deeply into the fabric of the Governor's Budget proposals.

The economic data we see today remains more positive than it has been in recent years, however, there is more risk and uncertainty as to the continuation of these positive conditions. We see the Governor pulling back to a more conservative position in order to protect the substantial gains his Administration has achieved for all Californians. We think that is the right thing for him to do at this point; preparing to consolidate gains and maintain momentum on past initiatives provides protection for the successes that have benefited the people of our state over the past six years.

Further, we think the Governor's well-reasoned thinking provides a path for public education as well. Beginning with the 2016-17 Budget a year ago, our recommendations have been to think less about creating new programs and to think more about maintaining, operating, and creating success within the initiatives already in place. We are essentially in a cost-of-living adjustment (COLA) only situation even faster than we earlier predicted. The state is building its reserve; now is the time for state-funded agencies to do the same.

With that backdrop, we think the Governor's Budget proposals for 2017-18 very accurately and purposefully reflect the Governor's approach to managing what he, and we, see as an uncertain future.

Proposition 98 Still Controls Education Funding

The state plans to meet the minimum Proposition 98 guarantee and nothing more. Current revenue projections indicate that Proposition 98 was funded above the minimum in 2015-16 and 2016-17. Part of the Governor's plan is to recover the amounts above the minimum and count them toward meeting the 2017-18 minimum guarantee.

Further, the effect of extending temporary taxes by passage of Proposition 55 is more than offset by the less optimistic revenue forecasts contained in the Governor's proposals. The ongoing operational costs caused by natural inflation and dramatic increases in California State Teachers' Retirement System (CalSTRS) and California Public Employees' Retirement System (CalPERS) employer contributions coupled with normal step and column and health and welfare increases, will not be covered by new revenues. The passage of Proposition 55 extends the income tax portion of the expiring Proposition 30 and is welcome, but does not provide new education funding. Districts will be challenged to maintain current programs under the Governor's plan for 2017-18.

Proposition 98 requires the state to account for state funding that falls below the long-term target established by Test 2 (i.e., adjustments required by annual changes in per capita personal income). This cumulative shortfall is termed Maintenance Factor. At the end of 2016-17 the Maintenance Factor will reach almost $1.4 billion, an increase of $864 million in the current year. While the expectation is that the Maintenance Factor will be made up at some point in the future, it is not available to deal with the challenges presented in the current year.

Expect Major Political and Legislative Changes, Particularly at the Federal Level

At the federal level we expect to see major shifts in education policy. The incoming Administration's cabinet choices in the areas of education and immigration suggest changes in policies and attitudes. We are likely to see greater focus on K-12 school choice, perhaps including voucher initiatives and expansion of charter schools. For higher education, this could also signal a return of for-profit colleges.

California is heavily invested in the Affordable Care Act (ACA). Should there be a major change or full repeal of the ACA, tough decisions will be coming for the non-Proposition 98 side of the Budget which could impact education directly, as well as indirectly. Immigration policy is another area to watch as California's demographics and overall student population could be impacted.

We also have changes at the state level. We now have a supermajority of Democrats in both the Assembly and Senate. This political power is unprecedented. Without one single Republican vote needed, the Governor and his party have the power to prevail on almost all legislative issues. We are likely to have in California law mandatory union employee orientations in anticipation of the appointment of a conservative U.S. Supreme Court Justice.

The Road Ahead Is Uncertain

Uncertainty and risk are major factors in the Governor's rationale for this Budget. The Governor, over a lifetime, has learned that uncertain times create uncommon opportunities for those who are prepared to seize them. Uncertain times also serve to expose those who are unprepared to high levels of risk.

For the past 43 years, all of us at School Services of California, Inc., have had one goal: the success of public education in California. We work toward that goal by helping to prepare the legions of people who serve public education for whatever eventuality arises. We only succeed when public education succeeds.

We hope that you will carefully consider our viewpoints and recommendations, tempered by your own views and judgment, as you continue the essential work of educating California's students. The recent national elections are a perfect illustration of the value of education. We expect every American to cast a vote based upon a clear understanding of issues and consequences. We do not teach students what to think, but we do teach them how to think. Every vote cast is equal, every American is equal, and public education provides an essential foundation for equality. We are proud to support you in your efforts to prepare our students for success in college and success in life.

—Ron Bennett

posted 01/17/2017

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AL MIJARES, Ph.D.
County Superintendent of Schools

To: Directors, Business
Directors, Human Resources

From: Gary Stine, MPA, Director, Support Services

Date: December 22, 2016

Subject: CalPERS Reduction in Assumed Rate of Return (Discount Rate) and Projected Employer Contribution Rates

On December 21, 2016, the CalPERS Board of Administration took action to reduce the assumed rate of return (discount rate) for pension plans to 7%. This reduction will be phased in over the next three years; however for school districts the first reduction to the discount rate will not take effect until July 1, 2018.

Timeline for Discount Rate Reduction:

Fiscal Year	2017-18	2018-19	2019-20	2020-21
Discount Rate	7.5%	7.375%	7.25%	7.0%

Reducing the discount rate will have a significant impact on the funding status of the pension plan, increase unfunded liabilities, and will raise the normal cost of benefits. This will ultimately lead to increased contribution rates for CalPERS employers and some members. A press release from CalPERS has been attached for your reference.

CalPERS provided the Association of California School Administrators (ACSA) with projected school employer contribution rates which incorporate the change in discount rates and other policy changes. It is important to remember that these rates are estimates and will be adjusted based on the actual experience of the retirement fund each year. <u>The following rates are estimates based on information currently available to CalPERS</u>:

Fiscal Year	2016-17	2017-18	2018-19	2019-20
Projected Employer Rate	13.888%	15.8%	18.7%	21.6%

Fiscal Year	2020-21	2021-22	2022-23	2023-24
Projected Employer Rate	24.9%	26.4%	27.4%	28.2%

Employees who entered into CalPERS membership after January 1, 2013 are subject to the Public Employees' Pension Reform Act (PEPRA). Under PEPRA these members are required to contribute 50% of the normal cost for pension benefits. As the normal cost of pension benefits increases in response to the reduced discount rate, these employees may see an increase in their CalPERS contribution rate (currently 6%). The impact of the change on PEPRA member contribution rates is contingent on the normal cost of pension benefits, which fluctuates each year. While we do not have estimates of the impact on these staff members, it is very likely that their contribution rates will increase to some degree.

In the coming months, our office will distribute additional information on this topic as it becomes available. If you have any questions or need further information regarding CalPERS employer rates, please contact Gary Stine at (714) 966-4253 or via email at gstine@ocde.us.

Enclosures

Cc: Assistant Superintendents, Business and Human Resources
Vice Chancellors, Business and Human Resources

CalPERS

CalPERS to Lower Discount Rate to Seven Percent Over the Next Three Years

December 21, 2016

Communications & Stakeholder Relations
(916) 795-3991
Brad W. Pacheco, Deputy Executive Officer
Wayne Davis, Chief, Office of Public Affairs
Contact: Megan White, Information Officer
newsroom@calpers.ca.gov

SACRAMENTO, CA – The California Public Employees' Retirement System (CalPERS) Board of Administration today voted to lower the discount rate from 7.5 percent to 7.0 percent over the next three years. This incremental lowering of the discount rate will give employers more time to prepare for the changes in contribution costs.

"This was a very difficult decision to make, but it is an important step to ensure the long-term sustainability of the Fund," said Rob Feckner, president of the CalPERS Board of Administration. "We know this will have an impact on the state, schools, and public agencies that partner with us, and we're committed to making sure the changes are implemented in a phased approach so our employers and affected members have time to plan their budgets responsibly."

The discount rate changes approved by the Board for the next three Fiscal Years (FY) are as follows:

- FY 2017-2018: 7.375%
- FY 2018-2019: 7.25%
- FY 2019-2020: 7.00%

In addition, the Board approved separate timelines for implementing the new rate for state, school, and public agencies. The new discount rate for the state would go into effect July 1, 2017. The new discount rate for the school districts and public agencies would take effect July 1, 2018. The difference allows schools and public agencies additional time to plan for rate increases.

Lowering the discount rate, also known as the assumed rate of return, means employers that contract with CalPERS to administer their pension plans will see increases in their normal costs and unfunded actuarial liabilities. Active members hired after January 1, 2013, under the Public Employees' Pension Reform Act will also see their contribution rates rise. Normal cost is the cost of pension benefits for one year.

"Employers have made commitments to their public servants to pay pensions and CalPERS is committed to fulfilling those commitments for generations to come," said Marcie Frost, CalPERS chief executive officer. "Today's action was a necessary step to ensure this happens."

The three-year reduction of the discount rate will result in average employer rate increases of about 1 percent to 3 percent of normal cost as a percent of payroll for most miscellaneous retirement plans, and a 2 percent to 5 percent increase for most safety plans.

Additionally, many CalPERS employers will see a 30 to 40 percent increase in their current unfunded accrued liability payments. These payments are made to amortize unfunded liabilities over 20 years to bring the Fund to a fully funded status over the long-term.

Beginning in 2017, the Board will start reviewing the Fund’s asset allocation mix during the next Asset Liability Management process. The process, which includes a review of the discount rate, will conclude in February 2018.

Today's decision was made after an extensive review by the Board on the current funding status of the Fund, projected investment return rates over the next decade, an overview of CalPERS assets and liabilities, and discussions with stakeholders. The CalPERS Board last lowered the discount rate, from 7.75 percent to 7.5 percent, in 2012.

Over the past several years, the CalPERS Board of Administration has taken several important steps to reduce risks to the Fund and ensure long-term stability:

- 2013: Changing amortization and smoothing policies that spread rate increases or decreases over a five-year period
- 2014: Adopting new demographic assumptions that show retirees are living longer
- 2015: Approving a new funding risk mitigation policy to incrementally lower the discount rate during good economic times

In making its decision, the Board reviewed recommendations from CalPERS staff, external pension and investment consultants, and input from employer and employee stakeholder groups.

For more than eight decades, CalPERS has built retirement and health security for state, school, and public agency members who invest their lifework in public service. Our pension fund serves more than 1.8 million members in the CalPERS retirement system and administers benefits for 1.4 million members and their families in our health program, making us the largest defined-benefit public pension in the U.S. CalPERS' total fund market value currently stands at approximately $303 billion.

Building the future through quality education

RANCHO SANTIAGO
Community College District
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Santa Ana College • Santiago Canyon College

DATE: December 5, 2016

TO: Fiscal Resources Committee

FROM: Raúl Rodríguez, Chancellor RR

SUBJECT: District Council Action

The following recommendation was adopted by the District Council on the date indicated:

November 28, 2016

- *Revisions to the Budget Model Allocation Language as recommended by the Fiscal Resources Committee (see attached)*

Per the RSCCD Planning Process, I have reviewed this recommendation and have accepted the revisions as recommended.

Full-time/Part-time Credit Faculty Ratios: 2004 -- 2016

SAC	FT	PT	SCC	FT	PT	Combined RSCCD	FT	PT
2004	67.43%	32.57%	**2004**	54.82%	45.18%	**2004**	63.82%	36.18%
2005	64.01%	35.99%	**2005**	54.82%	45.18%	**2005**	62.07%	37.93%
2006	63.97%	36.03%	**2006**	55.74%	44.26%	**2006**	61.43%	38.57%
2007	63.16%	36.84%	**2007**	53.72%	46.28%	**2007**	60.20%	39.80%
2008	58.75%	41.25%	**2008**	54.24%	45.76%	**2008**	57.63%	42.37%
2009	62.17%	37.83%	**2009**	65.84%	34.16%	**2009**	63.30%	36.70%
2010	64.10%	35.90%	**2010**	61.60%	38.40%	**2010**	63.30%	36.70%
2011	66.73%	33.27%	**2011**	62.44%	37.56%	**2011**	65.32%	34.68%
2012	65.54%	34.46%	**2012**	65.36%	34.64%	**2012**	65.48%	34.52%
2013	62.95%	37.05%	**2013**	63.32%	36.68%	**2013**	63.07%	36.93%
2014	62.25%	37.75%	**2014**	56.77%	43.23%	**2014**	60.52%	39.48%
2015	59.12%	40.88%	**2015**	58.31%	41.69%	**2015**	58.87%	41.13%
2016	62.00%	38.00%	**2016**	63.74%	36.26%	**2016**	62.55%	37.45%

Prepared by Human Resources on January 10, 2017

MID YEAR EXPENDITURE FOR FUND 11 & 13
COMPARISON BY LOCATION - 12/31/XX

	FY 2015-2016					FY 2016-2017				
	Adopted Budget	YTD Budget	YTD Actual	Available	% Avail	Adopted Budget	YTD Budget	YTD Actual	Available	% Avail
Aca Salaries (excl. 1300's)	28,096,278.00	28,088,760.00	12,845,372.94	15,243,387.06	54.27%	28,063,195.00	28,303,288.00	13,583,108.58	14,720,179.42	52.01%
1300's	16,600,571.00	16,621,256.00	8,009,668.62	8,611,587.38	51.81%	19,229,530.00	19,278,903.00	8,081,119.54	11,197,783.46	58.08%
2 Classified Salaries	11,846,698.00	11,867,039.00	5,579,629.53	6,287,409.47	52.98%	12,229,507.00	13,222,294.00	5,778,638.91	7,443,655.09	56.30%
3 Employee Benefits	18,564,852.00	18,598,849.00	8,109,849.60	10,488,999.40	56.40%	19,747,185.00	20,275,337.00	8,770,049.58	11,505,287.42	56.75%
4 Supplies & Materials	465,011.00	436,159.00	139,438.86	296,720.14	68.03%	534,310.00	750,547.00	187,311.48	563,235.52	75.04%
5 Other Operating Exp	9,005,374.00	10,187,726.00	2,046,436.41	8,141,289.59	79.91%	12,122,888.00	10,822,687.00	1,916,306.21	8,906,380.79	82.29%
6 Capital Outlay	293,985.00	356,223.00	313.36	355,909.64	99.91%	651,783.00	2,197,766.00	308,271.09	1,889,494.91	85.97%
7 Other Outgo	496,810.00	940,924.00	(41.00)	940,965.00	100.00%	5,010,850.00	3,047,774.00	-	3,047,774.00	100.00%
Santa Ana College	85,369,579.00	87,096,936.00	36,730,668.32	50,366,267.68	57.83%	97,589,248.00	97,898,596.00	38,624,805.39	59,273,790.61	60.55%
Aca Salaries (excl. 1300's)	13,924,909.00	14,014,519.00	6,770,286.83	7,244,232.17	51.69%	14,030,989.00	14,093,515.00	6,913,735.89	7,179,779.11	50.94%
1300's	5,829,782.00	5,660,357.00	3,217,769.74	2,442,587.26	43.15%	5,763,470.00	5,711,659.00	3,346,539.04	2,365,119.96	41.41%
2 Classified Salaries	5,492,433.00	5,536,600.00	2,798,030.73	2,738,569.27	49.46%	6,215,914.00	6,066,581.00	2,959,522.22	3,107,058.78	51.22%
3 Employee Benefits	8,852,770.00	8,868,281.00	4,064,423.07	4,803,857.93	54.17%	9,380,044.00	9,391,604.00	4,281,484.77	5,110,119.23	54.41%
4 Supplies & Materials	112,848.00	123,988.00	14,988.66	108,999.34	87.91%	77,706.00	196,108.00	75,773.44	120,334.56	61.36%
5 Other Operating Exp	3,894,094.00	4,079,775.00	1,663,844.70	2,415,930.30	59.22%	4,418,747.00	4,744,332.00	1,145,567.45	3,598,764.55	75.85%
6 Capital Outlay	6,043.00	8,046.00	2,116.04	5,929.96	73.70%	8,412.00	52,814.00	4,947.22	47,866.78	90.63%
7 Other Outgo	-	-	-	-	0.00%	1,193,292.00	831,961.00	(1.77)	831,962.77	100.00%
Santiago Canyon College	38,112,879.00	38,291,566.00	18,531,459.77	19,760,106.23	51.60%	41,088,574.00	41,088,574.00	18,727,568.26	22,361,005.74	54.42%
1 Academic Salaries	861,644.00	861,644.00	430,820.68	430,823.32	50.00%	738,782.00	738,782.00	377,713.44	361,068.56	48.87%
2 Classified Salaries	13,113,159.00	13,055,450.00	6,021,943.92	7,033,506.08	53.87%	13,665,247.00	13,640,146.00	6,375,923.58	7,264,222.42	53.26%
3 Employee Benefits	6,815,758.00	6,811,698.00	2,937,077.17	3,874,620.83	56.88%	7,066,967.00	7,064,483.00	3,128,308.32	3,936,174.68	55.72%
4 Supplies & Materials	307,025.00	291,486.00	84,126.54	207,359.46	71.14%	323,981.00	323,582.00	109,108.23	214,473.77	66.28%
5 Other Operating Exp	6,241,430.00	6,902,492.00	2,798,763.06	4,103,728.94	59.45%	6,959,314.00	7,061,907.00	3,002,483.12	4,059,423.88	57.48%
6 Capital Outlay	1,390,930.00	1,426,950.00	590,088.41	836,861.59	58.65%	1,330,657.00	1,256,048.00	383,009.65	873,038.35	69.51%
7 Other Outgo	119,774.00	-	-	-	0.00%	-	-	-	-	0.00%
District Services	28,849,720.00	29,349,720.00	12,862,819.78	16,486,900.22	56.17%	30,084,948.00	30,084,948.00	13,376,546.34	16,708,401.66	55.54%
TOTAL FUND 11 and FUND 13	**152,332,178.00**	**154,738,222.00**	**68,124,947.87**	**86,613,274.13**	**55.97%**	**168,762,770.00**	**169,072,118.00**	**70,728,919.99**	**98,343,198.01**	**58.17%**

RANCHO SANTIAGO COMMUNITY COLLEGE DISTRICT
2016-17 FTES TARGET COMPARISON TO P1 ACTUAL

FINAL

As of January 9, 2017

		2015-2016			2016-2017			2016-2017			2016-2017		
		(RECALC) Reporting			Campus Determined Targets			Actuals as of January 9, 2017			Better (Worse) Target vs. Actuals as of January 9, 2017		
		TOTAL	SAC	SCC	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**	46.46	18.57	27.89	(3.54)	(8.43)	4.89
CDCP		545.93	422.18	123.75	**419.00**	**295.00**	**124.00**	411.66	306.58	105.08	(7.34)	11.58	(18.92)
CR		1,716.50	1,220.82	495.68	**1,640.00**	**1,170.00**	**470.00**	1,685.19	1,222.14	463.05	45.19	52.14	(6.95)
SUMMER TOTALS		2,318.48	1,675.50	642.98	**2,109.00**	**1,492.00**	**617.00**	2,143.31	1,547.29	596.02	34.31	55.29	(20.98)
FALL2016													
NC	F	271.35	202.06	69.29	**260.00**	**190.00**	**70.00**	297.42	183.88	113.53	37.42	(6.12)	43.53
CDCP		2,010.82	1,513.73	497.09	**2,093.00**	**1,595.00**	**498.00**	1,839.92	1,368.98	470.94	(253.08)	(226.02)	(27.06)
CR													
IS, DSCH		289.39	156.99	132.40	**302.00**	**158.00**	**144.00**	323.57	187.12	136.45	21.57	29.12	(7.55)
IS, WSCH		486.32	305.88	180.44	**501.00**	**311.00**	**190.00**	523.56	347.56	176.00	22.56	36.56	(14.00)
DSCH	F	459.97	301.50	158.47	**468.00**	**305.00**	**163.00**	382.59	250.92	131.67	(85.41)	(54.08)	(31.33)
Positive	F	1,572.32	1,513.65	58.67	**1,583.00**	**1,525.00**	**58.00**	1,125.89	1,061.11	64.78	(457.11)	(463.89)	6.78
WSCH		7,278.08	4,691.78	2,586.30	**7,278.00**	**4,692.00**	**2,586.00**	7,280.48	4,759.50	2,520.98	2.48	67.50	(65.02)
TOTAL CR		10,086.08	6,969.80	3,116.28	**10,132.00**	**6,991.00**	**3,141.00**	9,636.09	6,606.21	3,029.88	(495.91)	(384.79)	(111.12)
FALL TOTALS		12,368.25	8,685.59	3,682.66	**12,485.00**	**8,776.00**	**3,709.00**	11,773.42	8,159.07	3,614.35	(711.58)	(616.93)	(94.65)
SPRING2017													
NC	F	358.79	233.28	125.51	**340.00**	**215.00**	**125.00**	**505.34**	**291.15**	**214.19**	**165.34**	**76.15**	**89.19**
CDCP		3,154.95	2,178.04	976.91	**3,227.00**	**2,250.00**	**977.00**	**3,055.97**	**2,167.50**	**888.47**	**(171.03)**	**(82.50)**	**(88.53)**
CR													
Jan. intersession	F	793.53	556.22	237.31	**802.00**	**565.00**	**237.00**	**799.12**	**540.74**	**258.38**	**(2.88)**	**(24.26)**	**21.38**
IS, DSCH		315.91	191.47	124.44	**319.00**	**194.00**	**125.00**	**234.34**	**153.48**	**80.86**	**(84.66)**	**(40.52)**	**(44.14)**
IS, WSCH		459.68	311.98	147.70	**463.00**	**315.00**	**148.00**	**459.98**	**311.97**	**148.01**	**(3.02)**	**(3.03)**	**0.01**
DSCH	F	405.97	309.85	96.12	**406.00**	**310.00**	**96.00**	**411.46**	**291.26**	**120.20**	**5.46**	**(18.74)**	**24.20**
Positive	F	1,641.91	1,579.67	62.24	**1,652.00**	**1,590.00**	**62.00**	**1,754.60**	**1,646.30**	**108.30**	**102.60**	**56.30**	**46.30**
WSCH		6,796.56	4,331.81	2,464.75	**6,810.00**	**4,345.00**	**2,465.00**	**6,820.45**	**4,354.94**	**2,465.51**	**10.45**	**9.94**	**0.51**
TOTAL CR		10,413.56	7,281.00	3,132.56	**10,452.00**	**7,319.00**	**3,133.00**	**10,479.95**	**7,298.69**	**3,181.26**	**27.95**	**(20.31)**	**48.26**
SPRING TOTALS		13,927.30	9,692.32	4,234.98	**14,019.00**	**9,784.00**	**4,235.00**	**14,041.26**	**9,757.34**	**4,283.92**	**22.26**	**(26.66)**	**48.92**
SUMMER 2017 On or Before 6/30/2017													
NC		15.95	15.95	0.00	**18.00**	**18.00**	**0.00**	**18.00**	**18.00**	**0.00**	**0.00**	**0.00**	**0.00**
CDCP		213.71	213.71	0.00	**250.00**	**250.00**	**0.00**	**250.00**	**250.00**	**0.00**	**0.00**	**0.00**	**0.00**
CR		54.46	43.77	10.69	**49.00**	**42.00**	**7.00**	**49.00**	**42.00**	**7.00**	**0.00**	**0.00**	**0.00**
Borrowed		3.48	3.48	0.00	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
SUMMER TOTALS		287.60	276.91	10.69	**317.00**	**310.00**	**7.00**	**317.00**	**310.00**	**7.00** #	**0.00**	**0.00**	**0.00**
COMBINED													
NC		702.14	483.79	218.35	**668.00**	**450.00**	**218.00**	**867.22**	**511.60**	**355.61**	**199.22**	**61.60**	**137.61**
CDCP		5,925.41	4,327.66	1,597.75	**5,989.00**	**4,390.00**	**1,599.00**	**5,557.55**	**4,093.06**	**1,464.49**	**(431.45)**	**(296.94)**	**(134.51)**
CREDIT		22,274.08	15,518.87	6,755.21	**22,273.00**	**15,522.00**	**6,751.00**	**21,850.23**	**15,169.04**	**6,681.19**	**(422.77)**	**(352.96)**	**(69.81)**
TOTAL		28,901.63	20,330.32	8,571.31	**28,930.00**	**20,362.00**	**8,568.00**	**28,274.99**	**19,773.70**	**8,501.29**	**(655.01)**	**(588.30)**	**(66.71)**
		Non-Credit	68.90%	31.10%	**Non-Credit**	**67.37%**	**32.63%**	Non-Credit	58.99%	41.01%			
		CDCP	73.04%	26.96%	**CDCP**	**73.30%**	**26.70%**	CDCP	73.65%	26.35%			
		Credit	69.67%	30.33%	**Credit**	**69.69%**	**30.31%**	Credit	69.42%	30.58%			
		Total	70.34%	29.66%	**Total**	**70.38%**	**29.62%**	Total	69.93%	30.07%			

Growth Total District	-2.17%

Growth Total by Campus	-2.74%	-0.82%

Target Growth	**0.10%**	
Estimated R/A/Growth	**0.00%**	
0.00	**0.00**	**0.00**
	70.28%	29.72%

NOTE:

Actuals

Est. actuals

Updated projections

RSCCD Tentative Budget Calendar

Fiscal Year 2017 – 2018

February 22, 2017

January 10, 2017	Governor's 2017-2018 Proposed Budget Released
February 22, 2017	Fiscal Resource Committee (FRC) Develops Budget Assumptions and Recommends to District Council
March 6, 2017	District Council Reviews and Recommends Budget Assumptions to Chancellor
March 7, 2017	Sites begin work on budget development worksheets for Tentative Budget
	SAC/CEC; SCC/OEC; District Services
March 27 2017	Board Approves Budget Assumptions
April 19, 2017	Budget Deadline for Budget Centers to submit Budget Change Forms to Business Operation & Fiscal Services
May 15, 2017	Governor's May Revise
May 24, 2017	FRC Recommends Tentative Budget to District Council
June 5, 2017	District Council Reviews and Recommends Budget to Chancellor
June 6,7,8, 2017	Budget on Display for Public Review
June 12, 2017	Board of Trustees Approves Tentative Budget

RSCCD Adopted Budget Calendar

Fiscal Year 2017 – 2018
February 22, 2017

July 1, 2017	Governor Signs the State Budget
July 5, 2017	Fiscal Resource Committee (FRC) Develops Budget Assumptions and Recommends to District Council
July 10, 2017	District Council Reviews and Recommends Budget Assumptions to Chancellor
July 11, 2017	Sites begin work on budget development worksheets for Budget: SAC/CEC; SCC/OEC; District Services
July 17, 2017	Board Approves Updated Budget Assumptions
August 3, 2017	Deadline for Budget Centers to Submit Budget Changes to Business Operation & Fiscal Services
August 14, 2017	Board Approval of Public Hearing Inspection Notice
August 16, 2017	Proposed Budget to FRC for Recommendation to District Council
August 21, 2017	District Council Reviews and Recommends Budget to Chancellor
September 6, 7, 8, 2017	Budget on Display for Public Review
September 11, 2017	Board of Trustees Adopts the Budget
September 11, 2017– June 30, 2018	Board of Trustees Approves Ongoing Budget Changes for 2017-2018 Budget

Other Budget Transfers following State Revisions to Apportionment

- P-1: February
- Prior Year Recalculation: Dec/Jan
- P-2: June

Vacant Funded Positions as of 1/11/2017 - Projected Annual Salary and Benefits Savings

Fund	Management/ Academic/ Confidential	Title	Reasons	Site	Effective Date	Notes	2016-17 Annual Budgeted Sal/Ben	Total Unr. General Fund by Site
11	Baker, Scott	Sergeant Dist Saf & Sec	Promotion	District	1/1/2017		69,400	
11	Oropeza, Alfonso	Director, Information Systems	Transfer to SCC	District	12/17/2015		183,760	383,670
11	Sergeant #3 - reorg #899	Sergeant #3	Reorg#899	District			130,510	
11	Winter, Alistair	Chief District Safety/Security	Promotion	District	7/1/2016	Interim Chief, Toni Bland	-	
55%-fd 11 45%-fd 12	Aguilar Beltran, Maria	Coordinator Physical Disabled	took another coord	SAC	7/30/2015		77,016	
11	Bridges, Avie	Dean, Kinesiology, Health & Ath	Retirement	SAC	8/30/2016	Interim Dean, Susan Beers	-	
11	Burke, Jeffrey	Assistant Professor/Math Cente	Resignation	SAC	8/1/2016		132,484	
11	Dooley, Bennie Allen	Dean, Business Division	Resignation	SAC	8/1/2014	New req#AC16-0576 (old req#AC14-0393)- Madeline Grant interim Dean	-	
11	Eastmond, Thomas	Professor of Physics/Astronomy	Retirement	SAC	6/8/2017		-	
11	Ghelfi, Gerald	Professor, History	Retirement	SAC	6/9/2017		-	
11	Grant, Madeline	Professor, Management/Marke	Interim assisgnmer	SAC	9/23/2014	Interim Dean, Business Division	130,144	1,278,667
11	Haglund, Becky	Professor, Health Science/Nursi	Retirement	SAC	6/29/2017		-	
11	Mansfield, Patricia	Professor, Biology	Retirement	SAC	12/16/2016		80,378	
11	Montiel-Childress, Dena	Professor, Business Applicatior	Retirement	SAC	6/3/2016		130,144	
11	Moore, George	Assistant Professor/Welding	Resignation	SAC	6/4/2016		128,937	
11	Morris, Marilou	Professor, Communication Stud	Retirement	SAC	6/3/2016		124,686	
11	Public Information Officer	Public Information Officer	Reorg#967	SAC	9/14/2016	Reorg#967 Req#CL16-0868	141,505	
11	Schultz, Randall	Professor, TV/Video Communications	Retirement	SAC	12/10/2016		70,553	
11	Simmons, Kathleen	Professor, ESL/Reading	Retirement	SAC	6/3/2016		114,363	
11	Smorstok Stephens, Mary	Professor, High School Subject	Retirement	SAC	6/30/2016	Reorg #965 -use to fund OOC position for Accountant will DEFUND position in FY 17/18	69,814	
11	Tanakeyowma, Lilia	Dean, Student Affairs	Retirement	SAC	12/29/2016		78,644	
11	Wood, Sandra	Professor, Anthropology/Sociol	Retirement	SAC	6/8/2017		-	
11	Babeshoff, Ruth	Dean of Counseling & Student S	Interim assisgnmer	SCC	7/1/2016	Jennifer Coto, interim Dean, Counseling & Student Support Services	-	
11	Baez, Elizabeth	Professor, Spanish	Retirement	SCC	6/9/2017		-	
11	Coto, Jennifer	Coordinator	Interim assisgnmer	SCC	7/1/2016	Interim for Ruth Babeshoff	-	
11	Hernandez, John	Vice President of Student Services	Interim assisgnmer	SCC	7/1/2016	Ruth Babeshoff, interim VP Student Services	-	
11	Houska, Robert	Professor, Biology	Retirement	SCC	6/2/2016	B019993	137,376	
11	Kennedy, James	Dean, Instr & Std Svcs	Promotion	OEC	8/1/2011	A. Isira in position right now	-	
11	Martinez-Flores, Marilyn	Dean, Arts/Humanities/Social S	Promotion	SCC	7/19/2016	C. Breeden/A. Mora interim	-	
11	Mc Mullin, Mary	Professor, Reading	Retirement	SCC	12/9/2016		78,745	
11	Powers, Charleen	Professor, Biology	Retirement	SCC	6/9/2017		-	470,557
11	Strother, Judy	Counselor	Retirement	SCC	6/2/2016		124,293	
11	Walker, Mary	Coordinator, ESL Integrated	Retirement	SCC	6/30/2016		130,144	
11	Weispfenning, John	President, SCC	Resignation	SCC	7/15/2016	John Hernandez, interim President	-	
							2,132,894	

Fund	Classified	Title	Reasons	Site	Effective Date	Notes	2015-16 Annual Budgeted Salary/Ben	Total Unr. General Fund by Site
11	Administrative Secretary	Administrative Secretary-P/T	reorg #856	District		reorg #856 - CL14-0584 (cancelled reorg#829)	27,585	
11	Cardenas, Raul	Technical Specialist I	Promotion	District	11/7/2016		55,995	
11	Carmichael, Marsha	Buyer	Retirement	District	12/30/2016		41,508	
48%-fd 11 52%-fd 12	Frausto Aguado, Erica	Business Services Coordinator	Resignation	District	9/26/2014	CL14-0608 - FUNDING NEEDS TO BE ALL FD 12 WHEN HIRED	-	
11	Garcia, Elvia	Administrative Secretary	Promotion	District	11/30/2016		58,692	313,238
11	Gayotin, Neoray	Warehouse Storekeeper	Resignation	District	11/18/2016		31,716	
11	Hunt, Michael	Custodian	Resignation	District	9/22/2015		19,915	
11	Nguyen, Catherine	Audit Specialist	Resignation	District	1/3/2017		41,444	
11	Vink, Eileen	Desktop Publishing Tech	Retirement	District	12/29/2016		36,383	
11	Andrews, Thomas	Skilled Maintenance Worker	Retirement	SAC	3/30/2016		88,785	
11	Barker, Hillary	General Office Clerk	Promotion	SAC	10/22/2015		19,284	
11	Basurto, Renee	Custodian	Retirement	SAC	12/30/2016		28,016	
11	Brennan, Stephen	Media Systems Electronic Techr	Retirement	SAC	6/30/2016		84,505	
11	Diaz, Ana	Administrative Clerk	Promotion	SAC	9/14/2015		25,109	
11	Freeman, Dianne	Support Services Assistant	Retirement	SAC	7/1/2016		70,811	
11	Guevara, Angela	Success Center Specialist	FT Coordinator	SAC	8/14/2016		78,085	659,741
11	Kehler, Jason	Sports Information Coordinator	Resignation	SAC	7/4/2016		83,526	
50%-fd 11 50%-fd 12	Pedroza, Guadalupe	Admission & Records Spec II	Retirement	SAC	12/30/2015		41,395	
11	Pham, Elaine	Instructional Center Spec	Resignation	SAC	8/21/2016		68,587	
11	Rodriguez, Barbara	Admission & Records Spec I	Retirement	SAC	10/22/2015		21,299	
11	Steward, Christie-50%	Admission/Rec Spec I	Retirement	SAC	10/17/2016		27,293	
11	Weiss, Scott	Video Technician	Resignation	SAC	2/29/2016		23,046	
28%-fd 11 72%-fd 12	Bergara, Elizabeth	Financial Aid Analyst	Promotion	SCC	10/3/2016		17,948	
11	Cervantes, Guadalupe	Admissions/Records Spec I	Resignation	SCC	11/28/2016		30,469	
60%-fd 11 40%-fd 12	Dillon, Victoria	Intermediate Clerk	Retirement	SCC	6/30/2016	reorg #973 to Admin Clerk	40,318	
11	Garrahy, Barbara	Administrative Secretary	Retirement	SCC	12/30/2016		38,663	
11	Gonzalez Del Rio, Raul	Accountant	Resignation	SCC	10/21/2016		49,843	
11	Holmes, Michelle	Learning Assistant	Resignation	SCC	2/8/2013		23,016	366,280
11	Restivo, Julie	Executive Secretary	Retirement	SCC	2/28/2017		20,797	
11	Rodriguez, Maria	Graduation Specialist	Resignation	SCC	1/15/2016	CL15-0757 - Miguel Luna 2ADM-CF-SPGR2-OOC - Graduation Specialist currently receiving out of class assignment effective 1/2016	103,012	
11	Vanloon-Kupfrian, Annie	Instructional Coordinator/Analy	Retirement	SCC	12/30/2016		42,212	

Vacant Funded Positions as of 1/11/2017 - Projected Annual Salary and Benefits Savings

Fund	Management/ Academic/ Confidential	Title	Reasons	Site	Effective Date	Notes	2016-17 Annual Budgeted Sal/Ben	Total Unr. General Fund by Site
TOTAL							3,472,153	

RANCHO SANTIAGO COMMUNITY COLLEGE DISTRICT

MEASURE E

Projects Cost Summary

As of 12/31/16 on 01/09/17

Special Project Numbers	Description	Project Allocation	Total PY Expenditures	FY 2016-2017 Expenditures	FY 2016-2017 Encumbrances	Cumulative Exp & Enc	Project Balance	% Spent
ACTIVE PROJECTS								
SANTA ANA COLLEGE								
3054	Temporary Village Phase 2	1,159,046	994,922	83,090	10,590	1,088,602	70,444	94%
	TOTAL SANTA ANA COLLEGE	**1,159,046**	**994,922**	**83,090**	**10,590**	**1,088,602**	**70,444**	**94%**
SANTIAGO CANYON COLLEGE								
3672	SCC Building U Portables Certification	1,300,000	254,315	8,946	17,737	280,998	1,019,002	22%
3058	SCC Aquatic Bleachers Certification	100,266	10,919	28,690	7,856	47,465	52,801	47%
	TOTAL SANTIAGO CANYON COLLEGE	**1,400,266**	**265,234**	**37,636**	**25,593**	**328,463**	**1,071,803**	**23%**
DISTRICT/ DISTRICTWIDE OPERATIONS								
3044	Project Closeout/Certification	513,005	419,805	-	-	419,805	93,200	82%
	TOTAL DISTRICT/DISTRICTWIDE	**513,005**	**419,805**	**-**	**-**	**419,805**	**93,200**	**82%**
	ACTIVE PROJECTS - ALL SITES	**3,072,317**	**1,679,961**	**120,726**	**36,183**	**1,836,870**	**1,235,447**	**60%**

RANCHO SANTIAGO COMMUNITY COLLEGE DISTRICT

MEASURE E

Projects Cost Summary

As of 12/31/16 on 01/09/17

Special Project Numbers	Description	Project Allocation	Total PY Expenditures	FY 2016-2017 Expenditures	FY 2016-2017 Encumbrances	Cumulative Exp & Enc	Project Balance	% Spent
COMPLETED PROJECTS/PENDING CLOSEOUT								
SANTA ANA COLLEGE								
3001	Renovation of Buildings / Building "G" Renovation	9,302,490	9,302,490	-	-	9,302,490	-	100%
3002	SAC Library Renovation	339,623	339,623	-	-	339,623	-	100%
3003	Renovate Campus Infrastructure Design/Construct Maintenance/Operations Design/Construct Classroom Building	24,927,689	24,927,689	-	-	24,927,689	-	100%
3007	Child Care/Classroom-Centennial Renovate and Improve Centennial Ed Center	1,662,032	1,662,032	-	-	1,662,032	-	100%
3008	Renovate & Expand Athletic Fields	10,082,438	10,082,438	-	-	10,082,438	-	100%
3013	Acquisition of Land Adjacent to SAC	15,962,453	15,962,453	-	-	15,962,453	-	100%
3016	Design New Child Development Center Construct New Child Development Center	10,362,051	10,362,051	-	-	10,362,051	-	100%
3017	Design Women's Locker Room Construct Women's Locker Room Augment State-Funded PE Seismic Project	14,455,332	14,455,332	-	-	14,455,332	-	100%
3019	Design Sheriff Training Facility Construct Sheriff Training Facility Fire Science Program (Net 6 Facility) Fire Science Prog. @ MCAS, Inc. 2	29,121,885	29,121,885	-	-	29,121,885 -	-	100%
3020	Design/Construct Digital Media Center	14,000,656	14,000,656	-	-	14,000,656	-	100%
3028	Design & Construct Parking Structure	2,046,955	2,046,955	-	-	2,046,955	-	100%
3029	Parking Lot #11 Expansion and Improvements	10,434,241	10,434,241		-	10,434,241	0	100%
3030	Perimeter Site Improvements	6,736,615	6,736,615	-	-	6,736,615	0	100%
3031	Tessman Planetarium Upgrade and Restroom Addition	3,686,064	3,686,064	-	-	3,686,064	0	100%
3032	Dunlap Hall Renovation	5,267,967	5,267,967	-	-	5,267,967	0	100%
3034	SAC Sheriff Training Academy Road	56,239	56,239	-	-	56,239	-	100%
3035	Johnson Center Renovation	49,300	49,300	-	-	49,300	0	100%
3036	Temporary Village	3,868,982	3,868,982	-	-	3,868,982	-	100%
3038	Campus Lighting Upgrade	6,825	6,825	-	-	6,825	-	100%
3042	Central Plant Infrastructure	4,467,571	4,467,571	-	-	4,467,571	0	100%
3043	Property Acquisition 17th/Bristol	5,110,237	5,110,237	-	-	5,110,237	-	100%
3045	Chavez Hall Renovation	138,168	138,168	-	-	138,168	-	100%
	TOTAL SANTA ANA COLLEGE	**172,085,813**	**172,085,812**	**-**	**-**	**172,085,812**	**0**	**100%**
SANTIAGO CANYON COLLEGE								
3004	SCC Infrastructure	37,187,826	37,187,826	-	-	37,187,826	-	100%
3011	Land Acquisition	24,791,777	24,791,777	-	-	24,791,777	-	100%
3012	Acquire Prop & Construct Cont Ed	27,554,640	27,554,640	-	-	27,554,640	-	100%
3014	Construct New Library & Resource Center	4,375,350	4,375,350	-	-	4,375,350	-	100%
3021	Construct Student Services & Classroom Bldg	8,073,049	8,073,049	-	-	8,073,049	-	100%
3022	Humanities Building	32,558,237	32,558,237		-	32,558,237	0	100%
3025	Athletics and Aquatics Center: Netting and Sound System	19,940,273	19,940,273	-	-	19,940,273	0	100%
3026	Science and Math Building	26,415,964	26,415,964	-	-	26,415,964	-	100%
3027	Construct Additional Parking Facilities	1,047,212	1,047,212	-	-	1,047,212	-	100%
3046	Orange Education Center Building Certification	1,337,157	1,337,157	-	-	1,337,157	-	100%
	TOTAL SANTIAGO CANYON COLLEGE	**183,281,485**	**183,281,485**	**0**	**0**	**183,281,485**	**0**	**100%**
DISTRICT/ DISTRICTWIDE OPERATIONS								
3009	Replace Aging Telephone & Computer Network	14,056,433	14,056,433	-	-	14,056,433	-	100%
3039	LED Lighting Upgrade	157,200	157,200	-	-	157,200	-	100%
	TOTAL DISTRICT/DISTRICTWIDE	**14,213,633**	**14,213,633**	**-**	**-**	**14,213,633**	**-**	**100%**
	COMPLETED PROJECTS - ALL SITES	**369,580,931**	**369,580,930**	**-**	**-**	**369,580,930**	**0**	**100%**
	RECAP:							
	Santa Ana College	173,244,859	173,080,734	83,090	10,590	173,174,414	70,444	**100%**
	Santiago Canyon College	184,681,751	183,546,719	37,636	25,593	183,609,948	1,071,803	**99%**
	District/Districtwide Operations	14,726,638	14,633,438	0	0	14,633,438	93,200	**99%**
	GRAND TOTAL - ALL SITES	**372,653,248**	**371,260,891**	**120,726**	**36,183**	**371,417,800**	**1,235,447**	**100%**

SOURCE OF FUNDS

ORIGINAL Bond Proceeds	337,000,000
Refunding Proceeds	5,001,231
Interest Earned	30,652,017
Totals	**372,653,248**

RANCHO SANTIAGO COMMUNITY COLLEGE DISTRICT

MEASURE Q

Projects Cost Summary

12/31/16 on 01/09/17

Special Project Numbers	Description	Project Allocation	Total PY Expenditures	FY 2016-2017 Expenditures	FY 2016-2017 Encumbrances	Cumulative Exp & Enc	Project Balance	% Spent
ACTIVE PROJECTS								
SANTA ANA COLLEGE								
3032	Dunlap Hall Renovation	12,634,041	12,620,659	-	13,382	12,634,041	0	100%
	Agency Cost		559	-		559		
	Professional Services		1,139,116	-	13,382	1,152,498		
	Construction Services		11,480,984	-	-	11,480,984		
	Furniture and Equipment		-	-		-		
3035	Johnson Student Center	38,957,630	509,351	424,120	3,758,559	4,692,030	34,265,600	12%
	Agency Cost		343	4,239	1,994	6,576		
	Professional Services		509,007	419,881	3,756,561	4,685,450		
	Construction Services		-	-	4	4		
	Furniture and Equipment		-	0	-	-		
3042	Central Plant Infrastructure	68,170,000	13,755,800	12,763,556	12,166,759	38,686,116	29,483,884	57%
	Agency Cost		322,282	-	1,905	324,187		
	Professional Services		5,629,739	864,793	5,705,875	12,200,407		
	Construction Services		7,803,780	11,898,764	6,458,978	26,161,522		
	Furniture and Equipment		-		-	-		
3043	17th & Bristol Street Parking Lot	2,500,000	136,167	3,275	42,839	182,281	2,317,719	7%
	Agency Cost		15,110	-	139	15,249		
	Professional Services		68,061	3,275	42,700	114,036		
	Construction Services		52,996	-	-	52,996		
	Furniture and Equipment		-		-	-		
3049	Science Center & Building J Demolition	73,380,861	1,709,965	1,242,842	2,527,506	5,480,313	67,900,548	7%
	Agency Cost		348	386,712	1,688	388,748		
	Professional Services		1,709,617	856,130	2,525,818	5,091,565		
	Construction Services		-	-	-	-		
	Furniture and Equipment		-	-	-	-		
3056	Johnson Demolition	2,500,000	605	990	700	2,295	2,497,705	0%
	Agency Cost		120	-	-	120		
	Professional Services		485	-	-	485		
	Construction Services			990	700	1,690		
	Furniture and Equipment			-	-	-		
	TOTAL	**198,142,532**	**28,732,546**	**14,434,784**	**18,509,745**	**61,677,075**	**136,465,457**	**31%**
	ACTIVE PROJECTS	**198,142,532**	**28,732,546**	**14,434,784**	**18,509,745**	**61,677,075**	**136,465,457**	**31%**

SOURCE OF FUNDS	
ORIGINAL Bond Proceeds	198,000,000
Interest Earned	142,532
Totals	**198,142,532**

Rancho Santiago Community College
Unrestricted General Fund Cash Flow Summary
FY 2016-2017, 2015-2016, 2014-2015
YTD Actuals-December 31, 2016

	FY 2016/2017											
	July Actual	August Actual	September Actual	October Actual	November Actual	December Actual	January	February	March	April	May	June
Beginning Fund Balance	$37,337,509	$43,659,310	$38,942,462	$40,612,040	$33,065,118	$34,231,763	$42,366,474	$42,366,474	$42,366,474	$42,366,474	$42,366,474	$42,366,474
Total Revenues	13,118,834	7,775,788	14,807,440	6,989,278	16,318,429	21,285,974						
Total Expenditures	6,797,032	12,492,636	13,137,862	14,536,199	15,151,783	13,151,263						
Change in Fund Balance	6,321,801	(4,716,848)	1,669,577	(7,546,922)	1,166,645	8,134,711	0	0	0	0	0	0
Ending Fund Balance	$43,659,310	$38,942,462	$40,612,040	$33,065,118	$34,231,763	$42,366,474	$42,366,474	$42,366,474	$42,366,474	$42,366,474	$42,366,474	$42,366,474

	FY 2015/2016											
	July	August	September	October	November	December	January	February	March	April	May	June
Beginning Fund Balance	$26,389,958	$33,760,785	$28,433,699	$33,215,060	$26,385,950	$22,398,504	$48,655,042	$42,536,913	$37,514,073	$38,286,526	$47,812,448	$40,669,186
Total Revenues	14,244,503	6,444,443	17,588,326	7,209,443	11,458,655	38,551,516	5,737,888	8,326,767	14,201,229	22,411,480	7,788,719	17,380,868
Total Expenditures	6,873,676	11,771,529	12,806,966	14,038,552	15,446,100	12,294,979	11,856,017	13,349,606	13,428,776	12,885,558	14,931,981	20,712,546
Change in Fund Balance	7,370,827	(5,327,086)	4,781,361	(6,829,110)	(3,987,446)	26,256,537	(6,118,129)	(5,022,839)	772,453	9,525,922	(7,143,262)	(3,331,678)
Ending Fund Balance	$33,760,785	$28,433,699	$33,215,060	$26,385,950	$22,398,504	$48,655,042	$42,536,913	$37,514,073	$38,286,526	$47,812,448	$40,669,186	$37,337,509

	FY 2014/2015											
	July	August	September	October	November	December	January	February	March	April	May	June
Beginning Fund Balance	$27,739,523	$32,666,433	$29,404,614	$28,748,094	$21,976,034	$22,144,852	$37,611,213	$38,435,535	$31,154,090	$31,279,907	$39,748,481	$32,434,104
Total Revenues	12,347,417	7,989,510	12,117,283	7,274,970	13,596,920	27,460,042	13,197,669	5,864,310	12,974,089	20,664,808	5,750,375	10,406,896
Total Expenditures	7,420,507	11,251,330	12,773,804	14,047,030	13,428,102	11,993,681	12,373,347	13,145,754	12,848,272	12,196,234	13,064,752	16,451,041
Change in Fund Balance	4,926,911	(3,261,819)	(656,520)	(6,772,060)	168,818	15,466,361	824,322	(7,281,444)	125,817	8,468,574	(7,314,377)	(6,044,146)
Ending Fund Balance	$32,666,433	$29,404,614	$28,748,094	$21,976,034	$22,144,852	$37,611,213	$38,435,535	$31,154,090	$31,279,907	$39,748,481	$32,434,104	$26,389,958

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