

RANCHO SANTIAGO COMMUNITY COLLEGE DISTRICT

website: [Fiscal Resources Committee](#)

August 16, 2017

EMAIL ONLY

1. 2017/18 Proposed Adopted Budget
 - 2017/18 Advance Apportionment
 - Memo
 - Exhibit “C”
 - Highlights and Notes Regarding the Proposed Adopted Budget
 - Proposed Adopted General Fund Budget - **ACTION**
2. Updated Base Version Multi-year Projection (MYP)
3. Submitted 2016/17 Annual Apportionment Attendance Report submitted July 17, 2017
 - Stabilization/Restoration-Borrowing/Stabilization Graph
4. Informational Handouts
 - District-wide expenditure report link: <https://intranet.rscsd.edu>
 - Vacant Funded Position List as of August 9, 2017
 - Monthly Cash Flow Summary as of June 30, 2017
 - [SAC Planning and Budget Committee Agendas and Minutes](#)
 - [SCC Budget Committee Agendas and Minutes](#)

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

September 27, 2017

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.

CALIFORNIA COMMUNITY COLLEGES**CHANCELLOR'S OFFICE**

1102 Q STREET, SUITE 4400

SACRAMENTO, CA 95811-6549

(916) 322-4005

<http://www.cccco.edu>

2017-18 Advance Apportionment Memo

The 2017-18 Advance Apportionment for community college districts is available on the Chancellor's Office [Fiscal Services Unit Apportionment Reports website](#).

2017-18 Exhibits

Exhibit A:	District Apportionments and Payments by Program
Exhibit B-1:	Summary of General and Grand Total Apportionments
Exhibit B-2A:	Categorical Apportionments - Part 1
Exhibit B-2B:	Categorical Apportionments - Part 2
Exhibit B-2C:	Categorical Apportionments - Part 3
Exhibit B-2D:	Categorical Apportionments - Part 4
Exhibit B-4:	Monthly Payment Schedule
Exhibit C:	2017-18 Advance Principal Apportionment
Additional Exhibits:	2017-18 Apprenticeship Training and Instruction payment
	2017-18 Clean Energy, July 2017 payment
	2016-17 Clean Energy, July 2017 payment
	Exhibit C Overview

Exhibit A provides total and monthly certifications by district for program allocations. Exhibit B-1 summarizes state general apportionment and other general supplemental funds by county. Exhibits B-2A through B-2D display state categorical allowances by county and district. Exhibit B-4 provides the monthly payment schedule by county and district. Exhibit C displays estimated district total computational revenue for state general apportionment. See **Exhibit C Overview** for a primer on Exhibit C's contents.

General Apportionment

The 2017-18 Budget Act, Chapter 14 (Assembly Bill No. 97) provides the funding authority for the advance general apportionment. Advance calculations rely on estimated attendance and revenue figures. Calculations are revised at First Principal (P1), Second Principal (P2), and the Recalculation (R1) to reflect actual data as it becomes available.

Attendance estimates are based on the most recent Apportionment Attendance Report (CCFS 320). These are the same figures used for the prior year P2 calculation. The FTES for Credit, Non-Credit, and Career Development and College Preparation all contribute to the calculation of base FTES revenue.

Property tax and enrollment fee revenue estimates are provided by the California Department of Finance (DOF). DOF estimates these revenues based on actual amounts as of the prior year P2 adjusted up or down to align with state economic projections. For FY 17-18, DOF revenue estimates represent increases over the prior year of 4.09% for property tax and 0.57% for enrollment fees.

Base Increase:

The 2017-18 Budget Act appropriates \$183,615,000 to increase operating costs and to improve instruction. Each community college district that is not fully supported by local property tax revenue and enrollment fees will receive a portion of these funds, which will increase both the base allocations and the workload rates.

Cost of Living Adjustment:

The 2017-18 Budget Act includes a 1.56% cost-of-living adjustment.

Full-Time Equivalent Students (FTES):

As of the 2017-18 Advance, the estimated statewide FTES is 1,200,429. This is an increase of 65,620 FTES, or 5.78%, from the 2016-17 P2 of 1,134,809 FTES. Restoration of prior year declines resulted in an increase of 53,877 FTES statewide, or 4.75% from the 2016-17 P2. We do not anticipate this level of restoration; however, state law requires districts to each receive a growth allocation, and in order to provide a growth allocation, we must fully restore districts in stability over the prior three-years.

Access/Growth Funding:

The 2017-18 Budget Act includes \$57,794,000 in growth funding to increase access. As noted above, the Advance Apportionment calculation assumes each district will qualify for 100% of its estimated growth funds. To qualify for growth funds, districts must fully restore any declines in FTES from the past three fiscal years. If a district does not qualify for its share of the growth funding, that share is distributed to other districts with unfunded FTES.

Full-Time Faculty Hiring:

To encourage all of the community college districts to hire more full time faculty, the 2015-16 Budget Act earmarked \$62,320,000, which is the base amount for future fiscal years. For 2017-18, the total Full-Time Faculty Hiring amount adjusted by the base increase and 1.56% COLA is \$64,877,404. Funding is distributed by proportion of FTES.

General Apportionment Deficit:

The statewide deficit at the Advance is \$93,277,461, which represents a district deficit factor of 1.47%. This is due primarily to the assumption that all districts will fully restore eligible decline balances and receive local funding at the levels projected by DOF. If a more reasonable estimate of restoration occurs, we should see a modest deficit at most. Note that local revenues and FTES levels fluctuate throughout the year, which cause the deficit to fluctuate.

For questions about general apportionments, contact: apportionments@cccco.edu or the staff listed below.

General Apportionments:

Randy Fong, rfong@cccco.edu, (916) 327-6238
Patricia Servin, pservin@cccco.edu, (916) 445-1163

Categorical Apportionments:

Patricia Servin, pservin@cccco.edu, (916) 445-1163
Jubilee Smallwood, jsmallwood@cccco.edu, (916) 327-6225

Director of Fiscal Services Unit: Wrenna Finche, wfinche@cccco.edu, (916) 445-8026

Categorical Program Apportionments

The Chancellor's Office implemented FI\$Cal, a statewide automated financial system effective July 1, 2017. As required by the statewide migration to FI\$Cal, the Chancellor's Office is implementing a new process for grants or contracts previously issued as apportionment payments. Grants and contracts can no longer be distributed through the apportionment process. Instead, the Chancellor's Accounting Office will process the payments. To provide further guidance and instructions, a separate memo will be issued and posted on our website shortly.

Program Highlights:

Basic Skills:

Academic Affairs is in the process of conducting an analysis of program data to use with the new allocation funding formula. Colleges will receive additional details, including an estimate of 2017-18 allocation in August. To estimate 2017-18 advance allocations, program staff used the certified 2015-16 advance amounts.

Temporary Assistance for Needy Families (TANF):

A fully executed interagency agreement with California Department of Social Services is currently pending. Therefore, the Chancellor's Office is not able to issue TANF funds at Advance. Further information will be provided as it becomes available.

Equal Employment Opportunity:

Each community college district with an EEO plan received a one-time allocation of \$50,000 in July for promoting equal employment opportunities in hiring and promotion.

Integrated Plan: Basic Skills Initiative, Student Equity, and Student Success and Support Program:

For apportionment calculation purposes, there are no changes in how these programs are accounted for.

Guided Pathways:

The 2017-18 budget provided \$150 million to support implementation of guided pathways. Additional guidance and estimated allocations are scheduled to be released from our Office in August. Please contact program staff below if you have any questions before then.

New Programs Provided in the Budget:

The 2017-18 Budget Act provided funding for student basic needs, mental health services, veteran resources centers, innovation awards, and Title IX compliance. Our office will work with internal and external stakeholders over the next few months to determine how to allocate these resources and implement the programs. In the meantime, feel free to contact program staff below with any questions on these programs.

For questions about categorical program apportionments, please contact the specific program contacts below.

Program	Name	Email Address	Phone number
Adult Education	Neil Kelly	nkelly@cccco.edu	(916) 324-8895
Apprenticeship	Nick Esquivel	nesquivel@cccco.edu	(916) 445-4670
Apprenticeship Instruction and Training	Nick Esquivel	nesquivel@cccco.edu	(916) 445-4670
Basic Skills	Chantée Guiney	cguiney@cccco.edu	(916) 322-4260
CalWORKs	Karen Baker	kbaker@cccco.edu	(916) 445-8504
Campus Child Care & Development	Jillian Luis	jluis@cccco.edu	(916) 322-5246
Chancellor's Office Tax Offset Program (COTOP)	Terence Gardner	tgardner@cccco.edu	(916) 322-7412
Cooperating Agencies for Foster Youth Education Support (CAFYES)	Janet Fulton	jfulton@cccco.edu	(916) 323-5275
Cooperative Agencies Resources for Education (CARE)	Janet Fulton	jfulton@cccco.edu	(916) 323-5275
Disabled Student Programs and Services (DSPS)	Linda Vann	lvann@cccco.edu	(916) 322-3234
Equal Employment Opportunity	Legal Main Line		(916) 445-4826
Expanding the Delivery of Courses through Technology	Gary Bird	gbird@cccco.edu	(916) 327-5904
Extended Opportunity Programs and Services (EOPS)	Kelly Gornik	kgornik@cccco.edu	(916) 323-4281
Foster and Kinship Care Education (FKCE)	Jillian Luis	jluis@cccco.edu	(916) 322-5246
Full-Time Student Success Grant	Tim Bonnel	tbonnel@cccco.edu	(916) 445-0104
Guided Pathways (apportionments contact)	David Lawrence	dlawrence@cccco.edu	(916) 327-0749
Guided Pathways (program contact)	Mia Keeley	mkeeley@cccco.edu	(916) 327-5898
Health Services	Colleen Ganley	cganley@cccco.edu	(916) 323-3865
Mental Health Services	Colleen Ganley	cganley@cccco.edu	(916) 323-3865
Nursing Program Support	Brenda Fong	bfong@cccco.edu	(916) 323-2758
Part-time Faculty Compensation	Michael Yarber	myarber@cccco.edu	(916) 322-5815
Part-time Faculty Health Insurance	Michael Yarber	myarber@cccco.edu	(916) 322-5815
Part-time Faculty Office Hours	Michael Yarber	myarber@cccco.edu	(916) 322-5815
Physical Plant and Instructional Support	Hoang Nguyen	hnguyen@cccco.edu	(916) 327-5363
Prop 39 - Clean Energy Job Creation Act	Hoang Nguyen	hnguyen@cccco.edu	(916) 327-5363
Strong Workforce Program	Nita Patel	npatel@cccco.edu	(916) 327-6226
Student Basic Needs	Colleen Ganley	cganley@cccco.edu	(916) 323-3865
Student Financial Aid Program	Tim Bonnel	tbonnel@cccco.edu	(916) 445-0104
Student Success and Support Program	Rhonda Mohr	rmohr@cccco.edu	(916) 323-6894
Telecommunications and Technology Infrastructure Program (TTIP)	Gary Bird	gbird@cccco.edu	(916) 327-5904
Temporary Assistance Needy Families (TANF)	Karen Baker	kbaker@cccco.edu	(916) 445-8504
Transfer and Articulation	Bob Quinn	bquinn@cccco.edu	(916) 324-2358

**CALIFORNIA COMMUNITY COLLEGES
2017-18 ADVANCE PRINCIPAL APPORTIONMENT
RANCHO SANTIAGO COMMUNITY COLLEGE DISTRICT**

EXHIBIT C

Workload Measures	Base Funding	Marginal Funding	Base FTES	Growth FTES	Restored FTES	Stability FTES	Total Funded FTES	Unfunded FTES	Actual FTES
Credit FTES	5,072.111773	5,151.236729	22,973.500	112.009	0.000	0.000	23,085.509	0.000	23,085.509
Noncredit FTES	3,050.003561	3,097.583616	777.540	3.791	0.000	0.000	781.331	0.000	781.331
CDCP FTES	5,072.111786	5,151.236729	5,180.670	25.259	0.000	0.000	5,205.929	0.000	5,205.929
Total FTES			28,931.710	141.058	0.000	0.000	29,072.769	0.000	29,072.769

I Base Revenues +/- Restore or Decline				V Other Revenue Adjustments			
A. Basic Allocation			\$10,949,554	A. Misc. Revenue Adjustments			\$0
B. Revised Base FTES Revenue			\$145,172,597	B. Full-Time Faculty Hiring (FTFH) Adjustments			(\$80,008)
1. Credit Base Revenue		\$116,524,160		C. Base Increase (FTFH)			\$41,917
2. Noncredit Base Revenue		\$2,371,500		D. Base Increase (Non-FTFH)			\$4,324,729
3. Career Development College Prep		\$26,276,937		Total Revenue Adjustments			\$4,286,638
C. Current Year Decline			\$0	VI Stability Adjustment			\$0
Total Base Revenue Less Decline			\$156,122,151	VII Total Computational Revenue (sum of II,III,IV,V,& VI)			\$163,563,136

II Inflation Adjustment				VIII District Revenue Source			
A. Statewide Inflation Adjustment		1.56%		A1. Property Taxes			\$74,710,799
B. Inflation Adjustment		\$2,435,506		A2. Less Property Taxes Excess			\$0
Current Year Base Revenue + Inflation Adjustment			\$158,557,657	B. Student Enrollment Fees			\$8,451,068

III Basic Allocation & Restoration				IX Other Allowance and Total Apportionments			
A. Basic Allocation Adjustment			\$0	C1. State General Apportionment			\$55,411,191
B. Basic Allocation Adjustment COLA			\$0	C2. Full-Time Faculty Hiring			\$1,570,862
C. Stability Restoration			\$0	D. Estimated EPA			\$21,022,922
Total Basic Allocation & Restoration			\$0	Available Revenue			\$161,166,842

IV Growth				X Unrestored Decline as of July 1st of Current Year			
A. Target Growth Rate		0.50%	\$718,841	A. 1st Year			\$0
B. Funded Growth Rate		0.50%	\$718,841	B. 2nd Year			\$0
C. Funded Credit Growth Revenue		\$576,984		C. 3rd Year			\$0
D. Funded Noncredit Growth Revenue		\$11,743		Total			\$0
E. Funded Noncredit CDCP Growth Rev.		\$130,114					
Total Growth Revenue			\$718,841				

**Basic Allocation Calculation Before Current Year COLA
College/Center Base Funding Rates (Current Year FTES Thresholds)**

Single College District Funding Rates: Total FTES					Mult-College District Funding Rate: Total FTES				
>20000	>10000	<=10000			Rural	>20000	>10000	<=10000	
\$6,083,086	\$4,866,469	\$3,649,851			\$1,160,881	\$4,866,469	\$4,258,160	\$3,649,851	
FTES:					Total Colleges				
0	0	0			0	1	0	1	2
Revenue:					Total Colleges Revenue				
\$0	\$0	\$0			\$0	\$4,866,469	\$0	\$3,649,851	\$8,516,320
State Approved Center: Funding Rates					Total State Approved Centers Total Approved Center Revenue				
1		\$1,216,617			1			\$1,216,617	
Grandfathered or Previously Approved Center: Funding Rate @ FTES Levels									
>1000	>750	>500	>250	<=100					
\$1,216,617	\$912,463	\$608,309	\$304,154	\$152,077					
Number of Grandfathered or Previously Approved Centers: @ Total FTES					Total Grandfathered or Previously Approved Centers Total Basic Allocation Revenue				
1	0	0	0	0	1 \$10,949,554				
Number of Grandfathered or Previously Approved Centers Revenue					Total Grandfathered or Previously Approved Centers Rev.				
\$1,216,617	\$0	\$0	\$0	\$0	\$1,216,617				

Highlights and Notes re: 2017/18 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 Chancellor's Office, along with other revisions, and not much other than fine tuning has changed since the update email I sent the committee on July 19th. As a reminder some of the details to point out:
 - The District went into stabilization in 2016/17, as FTES was down 4.79% which was more than we could borrow to remain whole.
 - We are assuming the same FTES generation plus a maximum borrowing in 2017/18, which results in a permanent revenue loss of \$1.16 million.
 - The COLA amount is slightly higher and the Base Allocation is less than what was included in the previous version.
 - The bottom line is a balanced Unrestricted General Fund budget in total, with a shortfall in ongoing funds of \$1.35 million and with the one-time cuts made from the 2016/17 Round 1 cuts of \$2 million, there is a positive balance in remaining one-time funds of \$1.37.
- 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 as always it continues to be built. 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).
- Note the estimated ending balance of (\$1,346,566) that shows at the bottom of the BAM on page 46 ties to the 7910 account on page 31 as well as to the budget assumptions. The BAM shows both colleges with a negative bottom line. Although these are covered in the budget year with one time funds in Fund 13, these are ongoing deficits that will need to be considered in 2018/19 along with any other increased costs and budget shortfalls.
- Note on the Breakdown of Fund Balance on page 44 with all the various components of carryover. The overall Fund Balance decreased by \$1.7 million in 2016/17 and the 2017/18 budget estimates an additional decrease of \$1.3 million, for a total reduction of \$3 million. The chart on page 45 shows the overall comparison of the breakdown of Fund Balance from \$36.9 million beginning Fund Balance in 2016/17 to \$33.9 million ending Fund Balance in 2017/18.
- The historical charts beginning on page 48 include the combined Funds 11, 12, and 13 as well as the same information for the Unrestricted General Fund separately and the Restricted General Fund separately.
- Also included in the packet is one updated Multi-year Projection (MYP). This Base Version assumes all the updated information in the 2017/18 budget will hold true in the budget year, and assumes we will go in and out of Stabilization and Restoration each of the out years with no growth, holding revenues the same while our expenses continue to increase.

Rancho Santiago Community College District
Adopted Budget
2017-18

FTES Analysis and Targets
As of August 10, 2016

	2014/15		2015/16				2016/17				2017/18				
	Actual	%	Target	Recal Actual	%	Difference Target to Actual	Target	P3 Actual	Stabilization Funded	%	Difference Target to Actual	Target *	%		
SAC/CEC															
Credit	15,530.31	53.72%	15,665.00	15,518.87	53.70%	(146.13)	-0.93%	15,522.00	14,935.56	15,518.87	54.28%	(586.44)	-3.78%	15,686.93	54.28%
CDCP	4,253.92	14.72%	4,312.00	4,327.66	14.97%	15.66	0.36%	4,390.00	3,667.65	4,327.66	13.33%	(722.35)	-16.45%	3,852.16	13.33%
Non-credit	566.49	1.96%	588.00	483.79	1.67%	(104.21)	-17.72%	450.00	503.98	483.79	1.83%	53.98	12.00%	529.33	1.83%
	20,350.72	70.40%	20,565.00	20,330.32	70.34%	(234.68)	-1.14%	20,362.00	19,107.19	20,330.32	69.44%	(1,254.81)	-6.16%	20,068.42	69.44%
SCC/OEC															
Credit	6,835.47	23.65%	6,908.00	6,755.21	23.37%	(152.79)	-2.21%	6,751.00	6,563.59	6,755.21	23.85%	(187.41)	-2.78%	6,893.79	23.85%
CDCP	1,539.31	5.32%	1,619.00	1,597.75	5.53%	(21.25)	-1.31%	1,599.00	1,495.85	1,597.75	5.44%	(103.15)	-6.45%	1,571.10	5.44%
Non-credit	182.58	0.63%	171.00	218.35	0.76%	47.35	27.69%	218.00	350.68	218.35	1.27%	132.68	60.86%	368.32	1.27%
	8,557.36	29.60%	8,698.00	8,571.31	29.66%	(126.69)	-1.46%	8,568.00	8,410.12	8,571.31	30.56%	(157.88)	-1.84%	8,833.21	30.56%
District Total															
Credit	22,365.78	77.37%	22,573.00	22,274.08	77.07%	(298.92)	-1.32%	22,273.00	21,499.15	22,274.08	78.13%	(773.85)	-3.47%	22,580.71	78.13%
CDCP	5,793.23	20.04%	5,931.00	5,925.41	20.50%	(5.59)	-0.09%	5,989.00	5,163.50	5,925.41	18.76%	(825.50)	-13.78%	5,423.26	18.76%
Non-credit	749.07	2.59%	759.00	702.14	2.43%	(56.86)	-7.49%	668.00	854.66	702.14	3.11%	186.66	27.94%	897.66	3.11%
	28,908.08	100.00%	29,263.00	28,901.63	100.00%	(361.37)	-1.23%	28,930.00	27,517.31	28,901.63	100.00%	(1,412.69)	-4.88%	28,901.63	100.00%
<i>Growth</i>			<i>1.23%</i>	<i>-0.02%</i>				<i>0.10%</i>	<i>-4.79%</i>					<i>5.03%</i>	

* The District is in stabilization in FY 2016-17, therefore is in restoration in FY 2017-18. The target included in this recap assumes the District fully restores. Without full restoration, the District will lose ongoing revenue in the current fiscal year.

**RANCHO SANTIAGO COMMUNITY COLLEGE DISTRICT
UNRESTRICTED GENERAL FUND
2017-18 Adopted Budget Assumptions
July 24, 2017**

I. State Revenue

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

B. FTES Workload Measures 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	28,908.08	0.76%
2015/16	P3 28,908.08	28,901.63 a	28,901.63 a	-0.02%
2016/17	P3 28,901.63	27,517.31 b	28,901.63 b	-4.79%

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

b - based on submitted P3, loss of 4.79% FTES

Based on the FTES reported on the 320 submitted at P3, the district has declined by an equivalent of 1,440 FTES. There is not sufficient summer 2017 FTES to borrow and maintain the 2015/16 funding level.

Therefore, **the district went into stabilization in 2016/17 and will be in restoration in 2017/18.**

If the district can't fully restore in 2017/18, **there will be a permanent reduction in ongoing revenue.**

The state budget includes 1% systemwide growth funding, 1.56% COLA, and an additional base allocation increase.

Projected COLA of 1.56%	\$2,435,506	
Projected Growth/Access (Decline of 4.79%)	(\$1,161,106)	(Effective loss of \$7,207,298 in revenue based on this decline in FTES)
Projected Base Allocation Increase	\$4,286,638	
Continued Projected Deficit (est. 0.708%)	\$0	
Apportionment Base Incr (Decr) for 2017/18	\$5,561,038	
2017/18 Potential Growth at 0.5% based on 1% system	29,046	

C. Education Protection Account (EPA) funding estimated at \$21,022,922 based on 2017/18 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 \$146 per FTES (\$4,122,815). Restricted lottery at \$48 per FTES (\$1,355,446). (2016/17 P3 of resident & nonresident factored FTES, 28,238.46 x 146 = \$4,122,815 unrestricted lottery; 28,238.46 x 48 = \$1,355,446.) Slight decrease in unrestricted and slight increase in restricted.

E. Estimated reimbursement for part-time faculty compensation is estimated at \$599,306 (2017/18 Advance). Slight Increase.

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

G. BOG fee waivers 2% administration funding estimated at 2017/18 Advance of \$307714. Slight increase.

H. Mandates Block Grant estimated at a total budget of \$795,000. Unchanged. No additional one-time allocation proposed.

II. Other Revenue

I. Non-Resident Tuition budgeted at \$2,925,000. \$325,000 increase. (SAC \$2,300,000, SCC \$625,000)

J. Interest earnings estimated at \$665,000. 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 \$2,757,300. Slight Increase.
(Corresponding expenses related to this allocation must be budgeted for additional apprenticeship course offerings)

M. Scheduled Maintenance/Instructional Equipment allocation \$1.96 million (no match required).
Budgeting 30% for Instructional Equipment at \$588,000. The remaining \$1.37 million is budgeted toward estimated \$2 million in one-time costs related to the SCC ADA settlement.

N. Energy Efficiency/Prop 39 revenue allocation of \$993,000. Slight decrease from 2016/17.

**RANCHO SANTIAGO COMMUNITY COLLEGE DISTRICT
UNRESTRICTED GENERAL FUND
2017-18 Adopted Budget Assumptions
July 24, 2017**

III. Appropriations and Expenditures

- A. As the District's budget model is a revenue allocation model, revenues flow through the model to the colleges as earned. The colleges have the responsibility, within their earned revenue, to budget for ALL necessary expenditures including but not limited to all full time and part time employees, utilities, instructional services agreements, multi-year maintenance and other contracts, supplies, equipment and other operating costs.
- B. The state is providing a Cost of Living Allowance (COLA) of 1.56%. Any collectively bargained increased costs will be added to the budget. The estimated cost of a 1% salary increase is \$1.5 million.
- C. Step and column movement is budgeted at an additional cost of approximately \$1.2 million including benefits. (FARSCCD approximate cost \$410,000, CSEA approximate cost \$476,000, Management/Other approximate cost \$314,000)
- D. Health and Welfare benefit premium cost increase as of 1/1/18 is estimated at 3.5% for an additional cost of approximately \$501,000 for active employees and an additional cost of \$170,000 for retirees, for a combined increase of \$671,000. State Unemployment Insurance local experience charges are estimated at \$250,000 (2016/17 budgeted amount). Unchanged. CalPERS employer contribution rate will increase in 2017/18 from 13.888% to 15.531% for an increase of \$607,948. (Note: The cost of each 1% increase in the PERS rate is approximately \$350,000.) CalSTRS employer contribution rate will increase in 2017/18 from 12.58% to 14.43% for an increase of \$1,196,296. (Note: The cost of each 1% increase in the STRS rate is approximately \$700,000.)
- E. The full-time faculty obligation (FON) for Fall 2017 is estimated at 364.4. The District is currently recruiting to replace 18 faculty vacancies (plus one additional noncredit position which does not count toward the FON). The District expects to meet its obligation. SAC has 13 vacancies and is adding two new positions. SCC is filling five vacancies. The current cost for a new position is budgeted at Class VI, Step 12 at approximately \$144,000. Penalties for not meeting the obligation amount to approximately \$71,000 per FTE not filled.
- F. The current rate per Lecture Hour Equivalent (LHE) effective 7/1/16 for hourly faculty is \$1,275. Increase of \$26.
- 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 ARC increased in 2016/17 by over \$3.3 million from \$8.35 million to a cost of \$11.7 million. This increased cost was covered with one-time funds in 2016/17, but with no new one-time allocation proposed in the state budget, this is now added as an ongoing expense. This will require an increase in the percentage charged to payroll from 1% to 3.63% effective 7/1/17. The unrestricted general fund portion of this increase amounts to approximately \$2.6 million.
- H. 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.
- I. Utilities cost increases of 2.5%, estimated at \$100,000.
- J. Information Technology licensing contract escalation cost of 7%, estimated at \$125,000.
- K. Property and Liability Insurance transfer estimated at \$1,970,000. Unchanged.
- L. Other additional DS/Institutional Cost expenses:
 Legal Expenses of \$150,000 ongoing
 50% Cost of New Sergeant Position \$70,000 ongoing
 Interest Expense increase of \$15,000 as offset for additional Interest Earnings in II.J
 (Remaining allocation in 2016/17 for executive recruitment will be carried over for Vice Chancellor recruitment in 2017/18)
- M. 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, and expected in 2016/17)
- N. According to the District budget reduction strategy, round 1 ongoing reductions of \$2 million are incorporated in the adopted budget and \$2 million in one-time reductions are incorporated as well. \$628,000 is being budgeted for the remaining one-time costs related to the SCC ADA settlement (See II.M above).

Rancho Santiago Community College District Unrestricted General Fund Summary 2017-18 Adopted Budget Assumptions Analysis July 24, 2017

	<u>New Revenues</u>	Ongoing Only	One-Time
B	COLA 1.56%	\$2,435,506	
B	Growth (Decline of 4.79%/District in Stabilization) ¹	(\$1,161,106)	
B	Base Allocation	\$4,286,638	
B	Deficit Factor est. at 0.708%	\$0	
D	Unrestricted Lottery	(\$19,726)	
H	Mandates Block Grant (one-time)	\$0	
I	Non-Resident Tuition	\$325,000	
J	Interest Earnings	\$115,000	
L	Apprenticeship - SCC	\$87,015	
EGHK	Misc Income	\$19,945	
	Total	\$6,088,272	\$0
	<u>New Expenditures</u>		
B	COLA 1.56%	\$2,435,506	
C	Step/Column	\$1,200,000	
D	Health and Welfare/Benefits Increase	\$671,000	
D	CalPERS Increase	\$607,948	
D	CalSTRS Increase	\$1,196,296	
E	Full Time Faculty Obligation Hires	\$287,982	
E/F	Hourly Faculty Budgets (Convert to Full Time)	\$0	
G	Increased Cost of Retiree Health Benefit ARC	\$2,576,106	
H	Capital Outlay/Scheduled Maintenance Match	\$0	
I	Utilities Increase	\$100,000	
J	ITS Licensing/Contract Escalation Cost	\$125,000	
K	Property, Liability and All Risks Insurance	\$0	
L	Other Additional DS/Institutional Costs	\$235,000	
N	One-time Budget Reductions	\$0	(\$2,000,000)
N	SCC ADA Settlement Costs	\$0	\$628,000
N	Ongoing Budget Reductions	(\$2,000,000)	
	Total	\$7,434,838	(\$1,372,000)
	2017-18 Budget Year Surplus (Deficit)	(\$1,346,566)	\$25,434

Note: Budget Stabilization Fund Balance at 6/30/2017 is estimated at \$14.5 million.

¹ Based on the FTES reported on the 320 submitted at P3, the district has declined by an equivalent of 1,440 FTES. There is not sufficient summer 2017 FTES to borrow and maintain the 2015/16 funding level. Therefore, **the district went into stabilization in 2016/17 and will be in restoration in 2017/18.** If the district can't fully restore in 2017/18, **there will be a permanent reduction in ongoing revenue.** This projected loss assumes the same level of FTES generated in 2016/17 plus the same level of summer FTES available for borrowing, leaving a permanent loss of 232 FTES.

* Reference to budget assumption number

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

<u>Revenues by Source</u>	2015-16 Actual Revenue	2016-17 Actual Revenue	2017-18 Tentative Budget	2017-18 Adopted Budget	% change 17/18 Adopt/ 16/17 Actual
8100 Federal Revenues					
8110 Forest Reserve	\$0	\$9,909	\$0	\$0	(100.00)
8120 Higher Education Act	3,249,083	3,267,422	3,286,882	1,202,925	(63.18)
8130 Workforce Investment Act (JTPA)	279,273	162,021	6,539	1,587	(99.02)
8140 Temporary Assistance for Needy Families (TANF)	92,201	104,795	106,968	106,968	2.07
8150 Student Financial Aid	7,582	4,591	131,562	131,562	2,765.65
8170 Vocational Technical Education Act (VTEA)	1,436,620	1,352,133	1,468,370	1,050,178	(22.33)
8199 Other Federal Revenues (ABE, CAMP, SBA, Gear Up, NSF)	4,946,774	4,761,065	5,558,479	4,525,039	(4.96)
Total Federal Revenues	10,011,533	9,661,936	10,558,800	7,018,259	(27.36)
8600 State Revenues					
8611 Apprenticeship Allowance	2,417,811	2,778,062	2,670,285	2,757,300	(0.75)
8612 State General Apportionment	49,983,203	49,238,686	61,216,579	50,366,500	2.29
8612 State General Apportionment-estimated COLA	0	0	2,400,000	2,435,506	-
8612 Base Allocation Increase	6,951,816	2,042,728	4,590,000	4,286,638	109.85
8612 Estimated Restoration/Access/Growth - Decline 232 FTES	0	0	0	(1,161,106)	-
8612 State General Apportionment-Deficit	0	0	(1,104,002)	(1,104,002)	-
8612 State General Apportionment-Prior year adjustment	850,796	836,091	0	0	(100.00)
8619 Other General Apportionments-Full-Time Faculty Allocation	1,573,700	1,608,953	0	1,570,862	(2.37)
8619 Other General Apportionments-Enrollment Fee Admin-2%	284,586	305,275	294,302	307,714	0.80
8619 Other General Apportionments-Part-Time Faculty Compensation	601,066	594,716	592,773	599,306	0.77
8622 Extended Opportunity Programs & Services (EOPS)	2,061,403	2,064,619	2,072,077	2,072,077	0.36
8623 Disabled Students Programs & Services (DSPS)	1,888,300	1,987,255	2,119,488	2,119,488	6.65
8625 CalWORKS	412,835	521,740	560,704	560,704	7.47
8626 Telecomm./Technology Infrastructure Prog. (TTIP)	4,695	2,064	20,099	18,035	773.79
8629 Other Gen Categorical Apport-BSI	718,850	738,645	702,778	754,802	2.19
8629 Other Gen Categorical Apport-CARE	95,364	97,112	125,515	125,515	29.25
8629 Other Gen Categorical Apport-CTE SWP	0	371,310	28,507,105	28,506,445	7,577.26
8629 Other Gen Categorical Apport-Equal Employment Opportunity	15,228	9,809	16,340	16,340	66.58

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

<u>Revenues by Source</u>	2015-16 Actual Revenue	2016-17 Actual Revenue	2017-18 Tentative Budget	2017-18 Adopted Budget	% change 17/18 Adopt/ 16/17 Actual
8629 Other Gen Categorical Apport-Instructional Equipment	1,140,000	1,396,246	250,000	588,000	(57.89)
8629 Other Gen Categorical Apport-Matriculation-Credit	6,399,388	7,094,452	7,891,704	6,803,532	(4.10)
8629 Other Gen Categorical Apport-Matriculation-Non-Credit	2,262,945	3,207,566	3,276,581	2,650,308	(17.37)
8629 Other Gen Categorical Apport-Student Equity	3,283,186	4,349,861	5,072,210	3,808,286	(12.45)
8629 Other Gen Categorical Apport-Student Financial Aid Admin	1,036,479	964,173	1,037,940	1,037,940	7.65
8630 Education Protection Account	23,577,290	22,186,845	22,783,410	21,022,922	(5.25)
8659 Other Reimb Categorical Allow-Career Tech/Econ Dev	10,946,304	19,101,553	21,663,691	21,490,490	12.51
8659 Other Reimb Categorical Allow-Other	1,061,841	5,151,836	10,374,224	10,109,971	96.24
8672 Homeowners' Property Tax Relief	292,416	282,140	292,411	292,411	3.64
8681 State Lottery Proceeds	5,946,974	5,762,254	5,603,154	5,478,261	(4.93)
8682 State Mandated Costs	16,892,454	3,469,310	795,000	795,000	(77.08)
8699 Other Misc State Revenue	4,528,397	3,789,344	4,000,000	4,000,000	5.56
Total State Revenues	145,227,327	139,952,645	187,824,368	172,309,245	23.12
8800 Local Revenues					
8809 RDA Funds - Other	0	70,563	0	0	(100.00)
8811 Tax Allocation, Secured Roll	42,434,836	44,221,208	55,500,145	65,413,988	47.92
8812 Tax Allocation, Supplement Roll	1,084,842	1,226,014	1,084,842	1,268,792	3.49
8813 Tax Allocation, Unsecured Roll	1,422,655	1,386,744	1,422,655	1,435,131	3.49
8816 Prior Years' Taxes	628,741	490,436	628,741	507,548	3.49
8817 Education Revenue Augmentation Fund (ERAF)	12,590,255	18,917,141	0	0	(100.00)
8818 RDA Funds - Pass Thru AB	255,936	565,445	255,936	585,175	3.49
8819 RDA Funds - Residuals	4,621,122	5,032,170	4,621,121	5,207,754	3.49
8820 Contrib, Gifts, Grants & Endowment	0	0	561	561	-
8831 Contract Instructional Service	23,149	71,566	70,792	70,792	(1.08)
8850 Rents and Leases	478,503	522,537	540,952	556,224	6.45
8860 Interest & Investment Income	543,831	808,845	665,000	665,000	(17.78)
8867 Gain(Loss)on Invest-Unrealized	2,646	0	0	0	-
8874 CCC Enrollment Fees	8,677,600	8,850,604	8,132,364	8,451,068	(4.51)
8876 Health Services Fees	1,172,732	1,172,900	1,150,000	1,110,000	(5.36)

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

<u>Revenues by Source</u>	2015-16 Actual Revenue	2016-17 Actual Revenue	2017-18 Tentative Budget	2017-18 Adopted Budget	% change 17/18 Adopt/ 16/17 Actual
8880 Nonresident Tuition	2,875,471	3,247,985	2,925,000	2,925,000	(9.94)
8882 Parking Fees & Bus Passes	828,374	690,914	937,000	937,000	35.62
8890 Other Local Revenues (Student Transcript/Representation/ Discounts/Fines/Instr. Mat./Health Serv. Use Fees, etc.)	607,068	245,492	284,552	256,698	4.56
8891 Other Local Rev - Special Proj	140,919	183,320	694,954	684,096	273.17
Total Local Revenues	78,388,680	87,703,884	78,914,615	90,074,827	2.70
8900 Other Financing Sources					
8910 Proceeds-Sale of Equip & Suppl	8,449	148,482	5,000	5,000	(96.63)
8981 Interfund Transfer In	0	0	0	0	-
8999 Revenue - Clearing	0	0	0	0	-
Total Other Sources	8,449	148,482	5,000	5,000	(96.63)
Total Revenues	233,635,989	237,466,947	277,302,783	269,407,331	13.45
Net Beginning Balance	28,701,945	40,541,020	32,265,743	38,884,499	(4.09)
Adjustments to Beginning Balance	0	0	0	0	-
Adjusted Beginning Fund Balance	28,701,945	40,541,020	32,265,743	38,884,499	(4.09)
Total Revenues, Other Financing Sources and Beginning Fund Balance	\$262,337,934	\$278,007,967	\$309,568,526	\$308,291,830	10.89

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>	2015-16 Actual Expenses	2016-17 Actual Expenses	2017-18 Tentative Budget	2017-18 Adopted Budget	% change 17/18 Adopt/ 16/17 Actual
1000 Academic Salaries					
1100 Instructional Salaries, Regular Contract	\$26,285,544	\$28,324,789	\$28,960,021	\$28,968,619	2.27
1200 Non-Instructional Salaries, Regular Contract	16,050,962	17,296,433	18,575,864	18,648,985	7.82
1300 Instructional Salaries, Other Non-Regular	24,115,730	25,774,088	24,062,726	24,945,252	(3.22)
1400 Non-Instructional Salaries, Other Non-Regular	5,778,373	6,547,279	7,371,851	3,941,230	(39.80)
Subtotal	72,230,609	77,942,589	78,970,462	76,504,086	(1.85)
2000 Classified Salaries					
2100 Non-Instructional Salaries, Regular Full Time	32,075,861	34,058,772	37,272,333	37,510,143	10.13
2200 Instructional Aides, Regular Full Time	856,746	723,382	844,926	786,283	8.70
2300 Non-Instructional Salaries, Other	5,155,007	5,763,445	6,757,915	4,700,205	(18.45)
2400 Instructional Aides, Other	2,844,326	2,997,964	2,992,995	2,396,424	(20.06)
Subtotal	40,931,940	43,543,563	47,868,169	45,393,055	4.25
3000 Employee Benefits					
3100 State Teachers' Retirement System Fund	11,119,165	12,210,108	14,658,712	14,519,571	18.91
3200 Public Employees' Retirement System Fund	4,465,407	5,559,828	6,774,921	6,780,000	21.95
3300 Old Age, Survivors, Disability, and Health Ins.	4,070,325	4,382,357	4,740,862	4,587,327	4.68
3400 Health and Welfare Benefits	27,451,842	28,361,548	31,114,849	31,569,603	11.31
3500 State Unemployment Insurance	86,584	92,077	317,221	314,748	241.83
3600 Workers' Compensation Insurance	2,767,074	2,785,283	2,893,451	2,777,378	(0.28)
3900 Other Benefits	1,323,451	1,540,803	1,728,980	1,759,422	14.19
Subtotal	51,283,848	54,932,004	62,228,996	62,308,049	13.43
TOTAL SALARIES/BENEFITS	164,446,397	176,418,156	189,067,627	184,205,190	4.41
Salaries/Benefits Cost % of Total Expenditures	81%	77%	68%	69%	

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>	2015-16 Actual Expenses	2016-17 Actual Expenses	2017-18 Tentative Budget	2017-18 Adopted Budget	% change 17/18 Adopt/ 16/17 Actual
4000 Books and Supplies					
4100 Textbooks	6,064	8,824	8,061	9,342	5.87
4200 Other Books	185,790	276,021	253,152	242,406	(12.18)
4300 Instructional Supplies	1,172,112	1,720,772	1,540,096	2,526,341	46.81
4400 Media Supplies	0	0	0	0	-
4500 Maintenance Supplies	170,795	164,395	208,631	248,506	51.16
4600 Non-Instructional Supplies	1,011,297	1,399,973	1,807,378	1,475,025	5.36
4700 Food Supplies	199,525	209,922	235,829	173,219	(17.48)
Subtotal	2,745,583	3,779,907	4,053,147	4,674,839	23.68
5000 Services and Other Operating Expenses					
5100 Personal & Consultant Svcs	9,075,056	19,833,524	48,268,687	46,510,700	134.51
5200 Travel & Conference Expenses	808,199	940,079	1,303,675	1,133,074	20.53
5300 Dues & Memberships	176,837	175,174	201,393	211,353	20.65
5400 Insurance	2,001,113	2,034,236	2,034,241	2,033,508	(0.04)
5500 Utilities & Housekeeping Svcs	4,176,246	3,740,694	4,109,218	4,204,138	12.39
5600 Rents, Leases & Repairs	3,486,855	3,675,050	4,738,721	4,781,934	30.12
5700 Legal, Election & Audit Exp	972,802	1,055,687	1,243,054	1,228,322	16.35
5800 Other Operating Exp & Services	6,668,714	5,260,832	8,558,193	7,800,898	48.28
5900 Other (Transp., Postage, Reproduction, Special Proj., etc.)	1,959,879	1,402,741	5,649,245	4,318,959	207.89
Subtotal	29,325,701	38,118,017	76,106,427	72,222,886	89.47
6000 Sites, Buildings, Books, and Equipment					
6100 Sites & Site Improvements	92,005	457,383	0	0	(100.00)
6200 Buildings	1,450,777	2,176,366	627,962	841,090	(61.35)
6300 Library Books	127,992	232,497	231,146	309,355	33.06
6400 Equipment	5,636,534	7,410,933	6,478,400	5,294,533	(28.56)
Subtotal	7,307,308	10,277,179	7,337,508	6,444,978	(37.29)
Subtotal, Expenditures (1000 - 6000)	203,824,989	228,593,259	276,564,709	267,547,893	17.04

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>	2015-16 Actual Expenses	2016-17 Actual Expenses	2017-18 Tentative Budget	2017-18 Adopted Budget	% change 17/18 Adopt/ 16/17 Actual
7000 Other Outgo					
7200 Intrafund Transfers Out	(4,279)	(8)	0	0	(100.00)
7300 Interfund Transfers Out	16,708,259	9,390,000	1,750,000	1,750,000	(81.36)
7600 Other Student Aid	1,267,945	1,140,217	1,274,988	945,430	(17.08)
Subtotal	<u>17,971,925</u>	<u>10,530,209</u>	<u>3,024,988</u>	<u>2,695,430</u>	(74.40)
Subtotal, Expenditures (1000 - 7000)	<u>221,796,914</u>	<u>239,123,468</u>	<u>279,589,697</u>	<u>270,243,323</u>	13.01
7900 Reserve for Contingencies					
7910 Estimated COLA	0	0	2,400,000	2,435,506	-
7910 Estimated Restoration/Access/Growth	0	0	1,265,559	0	-
7920 Restricted Contingency-SCC Family Pact-2340	0	0	11,086	11,086	-
7920 Restricted Contingency-Campus Health Services-3250	0	0	150,894	143,275	-
7920 Restricted Contingency-Health Services Fees-3450	0	0	472,266	563,356	-
7920 Restricted Contingency-Safety & Parking-3610	0	0	492,125	340,264	-
7930 Board Policy Contingency (5%)	0	0	8,950,249	9,070,673	-
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	14,621,068	-
Total Designated	<u>0</u>	<u>0</u>	<u>27,782,664</u>	<u>27,535,228</u>	-
7910 Unrestricted Contingency					
SAC	0	0	0	1,243,201	-
SCC	0	0	0	2,831,180	-
SCC - ADA Settlement Cost	0	0	0	628,000	-
7910 Unrestricted Contingency	<u>40,541,020</u>	<u>38,884,499</u>	<u>2,196,165</u>	<u>5,810,898</u>	(85.06)
Subtotal Expenditures (7900)	<u>40,541,020</u>	<u>38,884,499</u>	<u>29,978,829</u>	<u>38,048,507</u>	(2.15)
Total Expenditures, Other Outgo and Ending Fund Balance	<u>\$262,337,934</u>	<u>\$278,007,967</u>	<u>\$309,568,526</u>	<u>\$308,291,830</u>	10.89

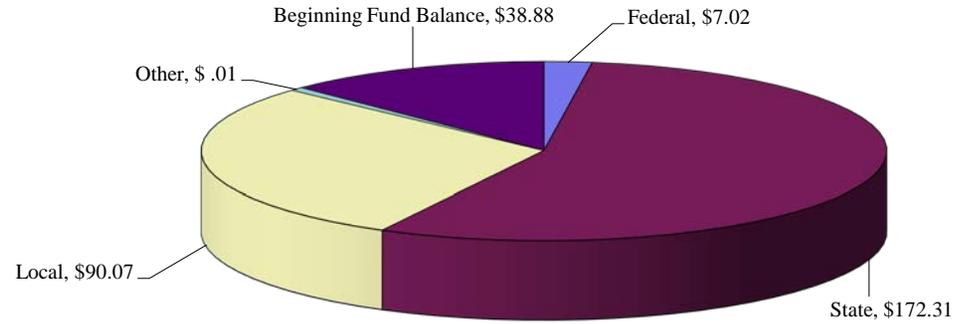
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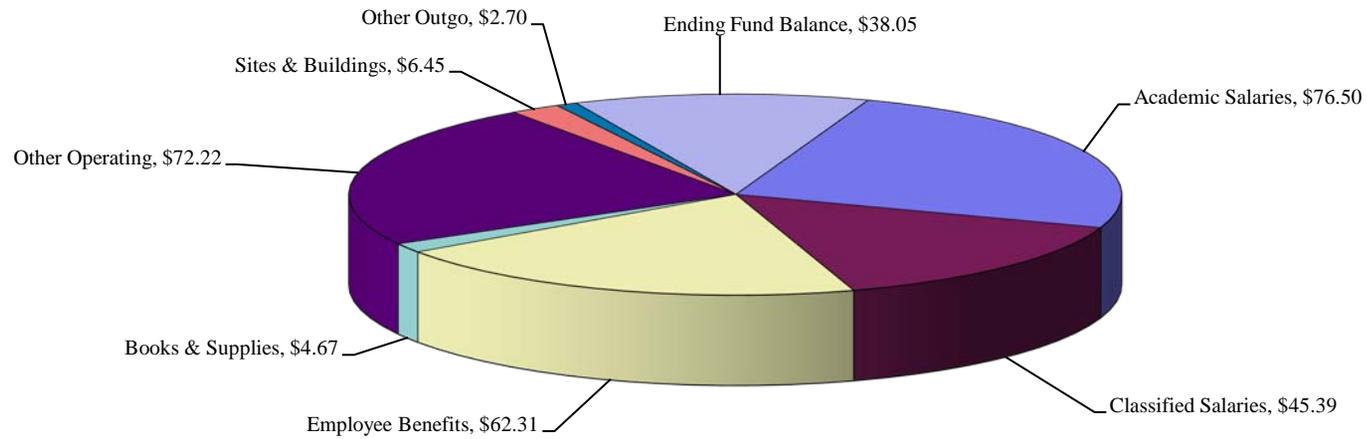
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General Fund - Combined - Restricted and Unrestricted - Fund 11, 12, 13

Revenue in Millions



Expenditures in Millions



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General Fund Revenue Budget - Combined - Unrestricted - Fund 11, 13						
<u>Revenues by Source</u>	2016-17 Adopted Budget	2016-17 Allocated Budget	2016-17 Actual Revenue	% change 16/17 Actual/ 16/17 Budget	2017-18 Adopted Budget	% change 17/18 Adopt/ 16/17 Actual
8100 Federal Revenues						
8110 Forest Reserve	\$0	\$0	\$9,909	-	\$0	(100.00)
Total Federal Revenues	0	0	9,909	-	0	(100.00)
8600 State Revenues						
8611 Apprenticeship Allowance	2,670,285	2,670,285	2,778,062	4.04	2,757,300	(0.75)
8612 State General Apportionment	59,487,994	59,487,994	49,238,686	(17.23)	50,366,500	2.29
8612 State General Apportionment-estimated COLA	0	0	0	-	2,435,506	-
8612 Base Allocation Increase	1,904,074	1,904,074	2,042,728	7.28	4,286,638	109.85
8612 Estimated Restoration/Access/Growth - Decline 232 F1	0	0	0	-	(1,161,106)	-
8612 State General Apportionment-Deficit	(1,104,002)	(1,104,002)	0	(100.00)	(1,104,002)	-
8612-8630 State General Apportionment-Prior year adjustment	0	0	836,091	-	0	(100.00)
8619 State General Apportionments-Full-Time Faculty Alloc	0	0	1,608,953	-	1,570,862	(2.37)
8619 Other General Apportionments-Enroll Fee Admin-2%	294,302	294,302	305,275	3.73	307,714	0.80
8619 Other General Apportionments-Part-Time Fac Comp	592,773	592,773	594,716	0.33	599,306	0.77
8630 Education Protection Account	22,607,921	22,607,921	22,186,845	(1.86)	21,022,922	(5.25)
8672/8673 Homeowners' Property Tax Relief/Timber Yield Tax	292,411	292,411	282,140	(3.51)	292,411	3.64
8681 State Lottery Proceeds	4,142,541	4,142,541	4,324,568	4.39	4,122,815	(4.67)
8682 State Mandated Costs	3,455,407	3,455,407	3,469,310	0.40	795,000	(77.08)
8699 Other Misc State Revenue	4,000,000	4,015,000	3,398,303	(15.36)	4,000,000	17.71
Total State Revenues	98,343,706	98,358,706	91,065,677	(7.41)	90,291,866	(0.85)
8800 Local Revenues						
8809 RDA Funds - Other	0	0	70,563	-	0	(100.00)
8811 Tax Allocation, Secured Roll	55,500,145	55,500,145	44,221,208	(20.32)	65,413,988	47.92
8812 Tax Allocation, Supplement Roll	1,084,842	1,084,842	1,226,014	13.01	1,268,792	3.49
8813 Tax Allocation, Unsecured Roll	1,422,655	1,422,655	1,386,744	(2.52)	1,435,131	3.49
8816 Prior Years' Taxes	628,741	628,741	490,436	(22.00)	507,548	3.49
8817 Education Revenue Augmentation Fund (ERAF)	0	0	18,917,141	-	0	(100.00)
8818 RDA Funds - Pass Thru AB	255,936	255,936	565,445	120.93	585,175	3.49

Rancho Santiago Community College District
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General Fund Revenue Budget - Combined - Unrestricted - Fund 11, 13						
<u>Revenues by Source</u>	2016-17 Adopted Budget	2016-17 Allocated Budget	2016-17 Actual Revenue	% change 16/17 Actual/ 16/17 Budget	2017-18 Adopted Budget	% change 17/18 Adopt/ 16/17 Actual
8819 RDA Funds - Residuals	4,621,121	4,621,121	5,032,170	8.90	5,207,754	3.49
8850 Rents and Leases	347,771	347,771	522,537	50.25	556,224	6.45
8860 Interest & Investment Income	550,000	550,000	808,845	47.06	665,000	(17.78)
8867 Gain(Loss)on Invest-Unrealized	0	0	0	-	0	-
8874 CCC Enrollment Fees	8,132,364	8,132,364	8,850,604	8.83	8,451,068	(4.51)
8880 Nonresident Tuition	2,600,000	2,600,000	3,247,985	24.92	2,925,000	(9.94)
Other Local Revenues (Student Transcript/ Representation/Discounts/Fines/ Instr. Mat./Health Serv. Use Fees, etc.)	78,661	406,015	78,042	(80.78)	51,667	(33.80)
8891 Other Local Rev - Special Proj	0	0	0	-	0	-
Total Local Revenues	<u>75,222,236</u>	<u>75,549,590</u>	<u>85,417,734</u>	13.06	<u>87,067,347</u>	1.93
8900 Other Financing Sources						
8910 Proceeds-Sale of Equip & Suppl	5,000	5,000	148,482	2,869.64	5,000	(96.63)
8981 Interfund Transfer In	0	0	0	-	0	-
Total Other Sources	<u>5,000</u>	<u>5,000</u>	<u>148,482</u>	2,869.64	<u>5,000</u>	(96.63)
Total Revenues	<u>173,570,942</u>	<u>173,913,296</u>	<u>176,641,802</u>	1.57	<u>177,364,213</u>	0.41
Net Beginning Balance	36,934,285	36,934,285	36,934,285	-	35,254,317	(4.55)
Adjustments to Beginning Balance	0	0	0	-	0	-
Adjusted Beginning Fund Balance	<u>36,934,285</u>	<u>36,934,285</u>	<u>36,934,285</u>	-	<u>35,254,317</u>	(4.55)
Total Revenues, Other Financing Sources and Beginning Fund Balance	<u>\$210,505,227</u>	<u>\$210,847,581</u>	<u>\$213,576,087</u>	1.29	<u>\$212,618,530</u>	(0.45)

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

<u>Expenditures by Object</u>	2016-17 Adopted Budget	2016-17 Allocated Budget	2016-17 Actual Expenses	% change 16/17 Actual/ 16/17 Budget	2017-18 Adopted Budget	% change 17/18 Adopt/ 16/17 Actual
1000 Academic Salaries						
1100 Instructional Salaries, Regular Contract	\$28,301,007	\$28,405,402	\$27,875,156	(1.87)	\$28,667,383	2.84
1200 Non-Instructional Salaries, Regular Contract	13,286,213	13,480,055	12,845,263	(4.71)	13,706,042	6.70
1300 Instructional Salaries, Other Non-Regular	24,993,000	24,498,942	25,434,404	3.82	24,700,269	(2.89)
1400 Non-Instructional Salaries, Other Non-Regular	1,245,746	1,374,148	1,364,460	(0.71)	1,368,365	0.29
Subtotal	67,825,966	67,758,547	67,519,283	(0.35)	68,442,059	1.37
2000 Classified Salaries						
2100 Non-Instructional Salaries, Regular Full Time	28,163,999	27,229,398	26,116,944	(4.09)	28,643,842	9.68
2200 Instructional Aides, Regular Full Time	794,736	740,651	657,681	(11.20)	712,528	8.34
2300 Non-Instructional Salaries, Other	1,578,447	1,694,417	1,907,856	12.60	1,705,267	(10.62)
2400 Instructional Aides, Other	1,573,486	1,924,187	1,978,286	2.81	1,653,661	(16.41)
Subtotal	32,110,668	31,588,653	30,660,767	(2.94)	32,715,298	6.70
3000 Employee Benefits						
3100 State Teachers' Retirement System Fund	12,256,920	11,986,678	10,723,888	(10.53)	13,487,575	25.77
3200 Public Employees' Retirement System Fund	4,314,575	4,321,752	4,144,800	(4.09)	5,069,585	22.31
3300 Old Age, Survivors, Disability, and Health Ins.	3,486,195	3,478,213	3,364,504	(3.27)	3,580,700	6.43
3400 Health and Welfare Benefits	24,897,475	26,646,753	25,259,176	(5.21)	27,174,543	7.58
3500 State Unemployment Insurance	300,214	300,751	80,905	(73.10)	302,063	273.36
3600 Workers' Compensation Insurance	2,264,624	2,254,871	2,255,384	0.02	2,299,052	1.94
3900 Other Benefits	1,252,878	1,266,642	1,261,295	(0.42)	1,439,286	14.11
Subtotal	48,772,881	50,255,660	47,089,952	(6.30)	53,352,804	13.30
TOTAL SALARIES/BENEFITS	148,709,515	149,602,860	145,270,002	(9.59)	154,510,161	6.36
Salaries/Benefits Cost % of Total Expenditures	83%	84%	86%		86%	

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

<u>Expenditures by Object</u>	2016-17 Adopted Budget	2016-17 Allocated Budget	2016-17 Actual Expenses	% change 16/17 Actual/ 16/17 Budget	2017-18 Adopted Budget	% change 17/18 Adopt/ 16/17 Actual
4000 Books and Supplies						
4100 Textbooks	0	0	0	-	0	-
4200 Other Books	10,118	25,361	17,351	(31.58)	4,568	(73.67)
4300 Instructional Supplies	5,200	60,759	48,850	(19.60)	17,242	(64.70)
4400 Media Supplies	0	0	0	-	0	-
4500 Maintenance Supplies	184,127	186,932	153,178	(18.06)	212,219	38.54
4600 Non-Instructional Supplies	722,992	1,079,871	831,484	(23.00)	826,746	(0.57)
4700 Food Supplies	13,560	17,060	7,877	(53.83)	11,356	44.17
Subtotal	935,997	1,369,983	1,058,740	(22.72)	1,072,131	1.26
5000 Services and Other Operating Expenses						
5100 Personal & Consultant Svcs	1,279,048	1,776,140	1,512,702	(14.83)	2,142,394	41.63
5200 Travel & Conference Expenses	317,966	269,684	193,596	(28.21)	302,655	56.33
5300 Dues & Memberships	157,146	149,124	146,270	(1.91)	163,940	12.08
5400 Insurance	1,970,000	1,970,000	1,970,000	-	1,970,000	-
5500 Utilities & Housekeeping Svcs	4,539,959	3,809,610	3,684,152	(3.29)	4,019,500	9.10
5600 Rents, Leases & Repairs	3,852,371	3,874,736	3,424,189	(11.63)	4,146,145	21.08
5700 Legal, Election & Audit Exp	1,565,390	1,093,817	1,055,687	(3.49)	1,228,322	16.35
5800 Other Operating Exp & Services	7,510,471	6,791,117	4,050,742	(40.35)	6,122,339	51.14
5900 Other (Transp., Postge, Reprod., Spec. Proj., etc.)	6,812,320	686,658	578,924	(15.69)	1,503,274	159.67
Subtotal	28,004,671	20,420,886	16,616,262	(18.63)	21,598,569	29.98
6000 Sites, Buildings, Books, and Equipment						
6100 Sites & Site Improvements	0	473,981	457,383	(3.50)	0	(100.00)
6200 Buildings	0	1,968,187	1,954,039	(0.72)	500	(99.97)
6300 Library Books	5,500	9,988	5,778	(42.15)	3,920	(32.16)
6400 Equipment	1,985,352	4,088,414	3,560,015	(12.92)	2,478,187	(30.39)
Subtotal	1,990,852	6,540,570	5,977,215	(8.61)	2,482,607	(58.47)
Subtotal, Expenditures (1000 - 6000)	179,641,035	177,934,299	168,922,219	(5.06)	179,663,468	6.36

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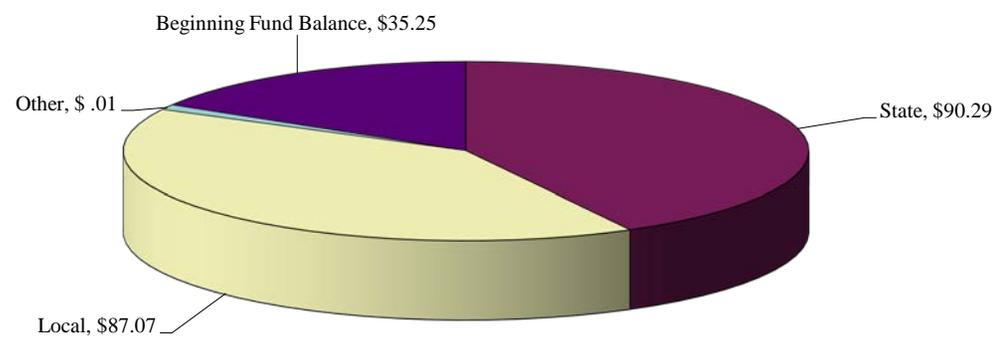
General Fund Expenditure Budget - Combined - Unrestricted - Fund 11, 13

<u>Expenditures by Object</u>	2016-17 Adopted Budget	2016-17 Allocated Budget	2016-17 Actual Expenses	% change 16/17 Actual/ 16/17 Budget	2017-18 Adopted Budget	% change 17/18 Adopt/ 16/17 Actual
7000 Other Outgo						
7200 Intrafund Transfers Out	0	0	9,551	-	0	(100.00)
7300 Interfund Transfers Out	1,750,000	9,500,000	9,390,000	(1.16)	1,750,000	(81.36)
7600 Other Student Aid	0		0	-	0	-
Subtotal	1,750,000	9,500,000	9,399,551	(1.06)	1,750,000	(81.38)
Subtotal, Expenditures (1000 - 7000)	181,391,035	187,434,299	178,321,770	(4.86)	181,413,468	1.73
7900 Reserve for Contingencies						
7910 Estimated COLA	0	0	0	-	2,435,506	-
7910 Estimated Restoration/Access/Growth	0	0	0	-	0	-
7930 Board Policy Contingency (5%)	8,869,565	8,869,565	0	(100.00)	9,070,673	-
7940 Revolving Cash Accounts	100,000	100,000	0	(100.00)	100,000	-
7940 Employee Emergency Vacation Payout	250,000	250,000	0	(100.00)	250,000	-
7950 Budget Stabilization	13,690,485	13,690,485	0	(100.00)	14,621,068	-
Total Designated	22,910,050	22,910,050	0	(100.00)	26,477,247	-
7910 Unrestricted Contingency						
SAC	0	0	0	-	1,243,201	-
SCC	0	0	0	-	2,831,180	-
SCC - ADA Settlement Cost	0	0	0	-	628,000	-
7910 Unrestricted Contingency	6,204,142	503,232	35,254,317	6,905.58	25,434	(99.93)
Subtotal Expenditures (7900)	29,114,192	23,413,282	35,254,317	50.57	31,205,062	(11.49)
Total Expenditures, Other Outgo and Ending Fund Balance	\$210,505,227	\$210,847,581	\$213,576,087	1.29	\$212,618,530	(0.45)

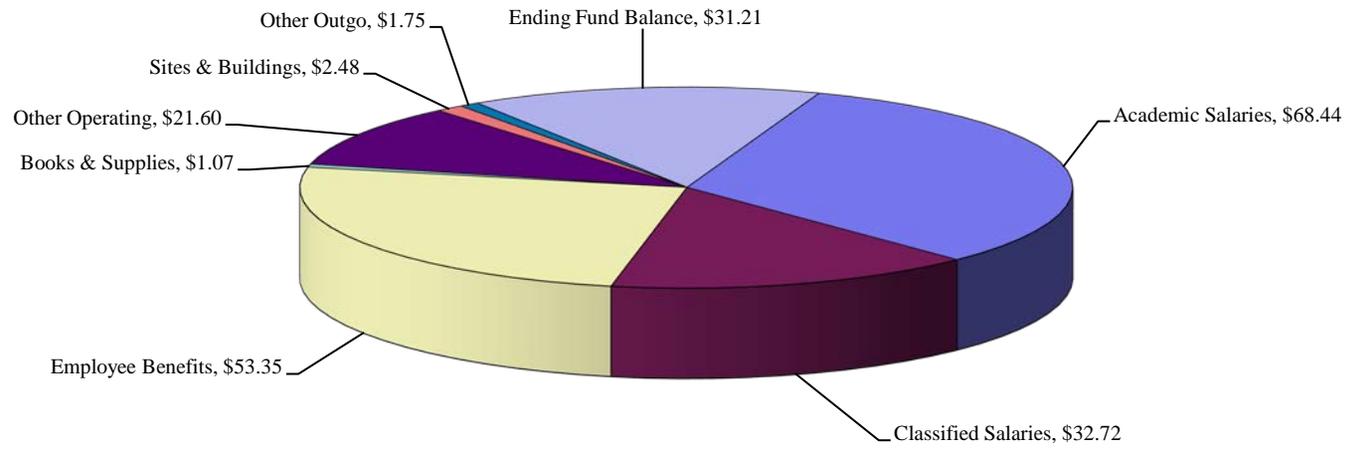
Rancho Santiago Community College District
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General Fund - Combined - Unrestricted - Fund 11, 13

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Revenue in Millions



Expenditures in Millions



Rancho Santiago Community College District
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Santa Ana College	Fund 11 Unrestricted	%	Fund 13 One-Time	%	Fund 11/13 Unrestricted	%	Fund 12 Restricted	%	Fund 11/12/13 Combined	%
Academic Salaries	45,496,196		1,552,827		47,049,023		5,713,494		52,762,517	
Classified Salaries	13,086,049		102,524		13,188,573		6,823,306		20,011,879	
Employee Benefits	23,301,882		363,343		23,665,225		5,216,480		28,881,705	
Supplies & Materials	453,675		136,935		590,610		1,869,027		2,459,637	
Other Operating Exp & Services	6,380,904		1,770,417		8,151,321		3,555,193		11,706,514	
Capital Outlay	62,890		1,054,793		1,117,683		2,292,729		3,410,412	
Other Outgo	1,345,264		1,243,201		2,588,465		1,157,920		3,746,385	
Grand Total	\$90,126,860	55.22%	\$6,224,040	61.51%	\$96,350,900	55.58%	\$26,628,149	29.62%	\$122,979,049	46.72%

Santiago Canyon College	Fund 11 Unrestricted	%	Fund 13 One-Time	%	Fund 11/13 Unrestricted	%	Fund 12 Restricted	%	Fund 11/12/13 Combined	%
Academic Salaries	20,688,527		0		20,688,527		2,346,533		23,035,060	
Classified Salaries	6,387,972		0		6,387,972		3,503,071		9,891,043	
Employee Benefits	10,891,065		0		10,891,065		2,641,835		13,532,900	
Supplies & Materials	190,332		0		190,332		1,497,870		1,688,202	
Other Operating Exp & Services	4,688,010		0		4,688,010		6,279,819		10,967,829	
Capital Outlay	50,174		0		50,174		1,377,549		1,427,723	
Other Outgo	631,626		3,459,180		4,090,806		505,227		4,596,033	
Grand Total	\$43,527,706	26.67%	\$3,459,180	34.19%	\$46,986,886	27.11%	\$18,151,904	20.19%	\$65,138,790	24.75%

District Services	Fund 11 Unrestricted	%	Fund 13 One-Time	%	Fund 11/13 Unrestricted	%	Fund 12 Restricted	%	Fund 11/12/13 Combined	%
Academic Salaries	704,509		0		704,509		2,000		706,509	
Classified Salaries	13,088,205		50,548		13,138,753		2,351,380		15,490,133	
Employee Benefits	7,413,310		18,600		7,431,910		1,096,930		8,528,840	
Supplies & Materials	268,568		22,621		291,189		235,811		527,000	
Other Operating Exp & Services	6,326,412		337,826		6,664,238		40,789,305		47,453,543	
Capital Outlay	1,309,250		5,500		1,314,750		292,093		1,606,843	
Other Outgo	458,616		0		458,616		340,264		798,880	
Grand Total	\$29,568,870	18.12%	\$435,095	4.30%	\$30,003,965	17.31%	\$45,107,783	50.18%	\$75,111,748	28.53%

Total Expenditures-excludes Institutional Costs	\$163,223,436	100.00%	\$10,118,315	100.00%	\$173,341,751	100.00%	\$89,887,836	100.00%	\$263,229,587	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	11,364,604		0		11,364,604		0		11,364,604	
Election	125,000		0		125,000		0		125,000	
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		0		0		0		0	
Other Outgo-Interfund Transfers	1,750,000		0		1,750,000		0		1,750,000	
Other Outgo-Board Policy Contingency	0		9,070,673		9,070,673		0		9,070,673	
Other Outgo-Reserves	(1,346,566)		16,343,068		14,996,502		0		14,996,502	
Grand Total	\$13,863,038		\$25,413,741		\$39,276,779		\$0		\$39,276,779	

Total Expenditures-includes Institutional Costs	\$177,086,474		\$35,532,056		\$212,618,530		\$89,887,836		\$302,506,366	
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Unrestricted General Fund Revenue Budget - Fund 11					
<u>Revenues by Source</u>	2015-16 Actual Revenue	2016-17 Actual Revenue	2017-18 Tentative Budget	2017-18 Adopted Budget	% change 17/18 Adopt/ 16/17 Actual
8100 Federal Revenues					
8110 Forest Reserve	\$0	\$9,909	\$0	\$0	(100.00)
Total Federal Revenues	0	9,909	0	0	(100.00)
8600 State Revenues					
8611 Apprenticeship Allowance	2,388,374	2,670,285	2,670,285	2,757,300	3.26
8612 State General Apportionment	49,983,203	49,238,686	61,216,579	50,366,500 *	2.29
8612 State General Apportionment-estimated COLA	0	0	2,400,000	2,435,506 *	-
8612 Base Allocation Increase	6,951,816	2,042,728	4,590,000	4,286,638 *	109.85
8612 Estimated Restoration/Access/Growth - Decline 232 FTES	0	0	0	(1,161,106) *	-
8612 State General Apportionment-Deficit	0	0	(1,104,002)	(1,104,002) *	-
8612-8630 State General Apportionment&EPA-prior year adjustment	850,796	836,091	0	0	(100.00)
8612 Other General Apportionments-Full-time Faculty Allocation	1,573,700	1,608,953	0	1,570,862 *	(2.37)
8619 Other General Apportionments-Enrollment Fee Admin-2%	284,586	305,275	294,302	307,714	0.80
8619 Other General Apportionments-Part-time Faculty Compensation	601,066	594,716	592,773	599,306	0.77
8630 Education Protection Account	23,577,290	22,186,845	22,783,410	21,022,922 *	(5.25)
8672-8673 Homeowners' Property Tax Relief/Timber Yield Tax	292,416	282,140	292,411	292,411 *	3.64
8681 State Lottery Proceeds	4,421,852	4,324,568	4,269,070	4,122,815	(4.67)
8682 State Mandated Costs	813,268	808,903	795,000	795,000	(1.72)
8699 Other Misc State Revenue - STRS on-behalf entry	3,869,705	3,380,185	4,000,000	4,000,000	18.34
Total State Revenues	95,608,072	88,279,375	102,799,828	90,291,866	2.28
8800 Local Revenues					
8809 RDA Funds - Other	0	70,563	0	0 *	(100.00)
8811 Tax Allocation, Secured Roll	42,434,836	44,221,208	55,500,145	65,413,988 *	47.92
8812 Tax Allocation, Supplement Roll	1,084,842	1,226,014	1,084,842	1,268,792 *	3.49
8813 Tax Allocation, Unsecured Roll	1,422,655	1,386,744	1,422,655	1,435,131 *	3.49
8816 Prior Years' Taxes	628,741	490,436	628,741	507,548 *	3.49
8817 Education Revenue Augmentation Fund (ERAF)	12,590,255	18,917,141	0	0 *	(100.00)
8818 RDA Funds - Pass Thru AB	255,936	565,445	255,936	585,175 *	3.49

Rancho Santiago Community College District
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Unrestricted General Fund Revenue Budget - Fund 11					
<u>Revenues by Source</u>	2015-16 Actual Revenue	2016-17 Actual Revenue	2017-18 Tentative Budget	2017-18 Adopted Budget	% change 17/18 Adopt/ 16/17 Actual
8819 RDA Funds - Residuals	4,621,122	5,032,170	4,621,121	5,207,754 *	3.49
8820 Contrib, Gifts, Grants & Endowment	0	0	0	0	-
8850 Rents and Leases	309,274	257,286	305,952	305,952	18.92
8860 Interest & Investment Income	543,831	808,845	665,000	665,000	(17.78)
8866/8867 Gain(Loss)on Invest-Realized/Unrealized	2,646	0	0	0	-
8874 CCC Enrollment Fees	8,677,600	8,850,604	8,132,364	8,451,068 *	(4.51)
8880 Nonresident Tuition	2,875,471	3,247,985	2,925,000	2,925,000	(9.94)
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.)	280,106	(187,369)	24,200	24,200	(112.92)
8891 Other Local Rev - Special Proj	0	0	0	0	-
Total Local Revenues	<u>75,727,315</u>	<u>84,887,072</u>	<u>75,565,956</u>	<u>86,789,608</u>	2.24
8900 Other Financing Sources					
8910 Proceeds-Sale of Equip & Suppl	8,449	148,482	5,000	5,000	(96.63)
8981 Interfund Transfer In	0	0	0	0	-
Total Other Sources	<u>8,449</u>	<u>148,482</u>	<u>5,000</u>	<u>5,000</u>	(96.63)
Total Revenues	<u>171,343,836</u>	<u>173,324,838</u>	<u>178,370,784</u>	<u>177,086,474</u>	2.17
Net Beginning Balance	0	0	0	0	-
Adjustments to Beginning Balance	0	0	0	0	-
Adjusted Beginning Fund Balance	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	-
Total Revenues, Other Financing Sources and Beginning Fund Balance	<u>\$171,343,836</u>	<u>\$173,324,838</u>	<u>\$178,370,784</u>	<u>\$177,086,474</u>	2.17
* Component of Apportionment				\$160,579,187	

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Unrestricted General Fund Expenditure Budget - Fund 11

<u>Expenditures by Object</u>	2015-16 Actual Expenses	2016-17 Actual Expenses	2017-18 Tentative Budget	2017-18 Adopted Budget	% change 17/18 Adopt/ 16/17 Actual
1000 Academic Salaries					
1100 Instructional Salaries, Regular Contract	\$25,959,212	\$27,875,156	\$28,660,027	\$28,667,383	2.84
1200 Non-Instructional Salaries, Regular Contract	12,784,874	12,787,093	13,264,954	13,706,042	7.19
1300 Instructional Salaries, Other Non-Regular	23,881,933	25,434,404	22,576,803	23,263,539	(8.54)
1400 Non-Instructional Salaries, Other Non-Regular	1,152,829	1,322,257	1,154,670	1,252,268	(5.29)
Subtotal	63,778,848	67,418,910	65,656,454	66,889,232	(0.79)
2000 Classified Salaries					
2100 Non-Instructional Salaries, Regular Full Time	25,168,669	26,099,055	28,427,063	28,571,605	9.47
2200 Instructional Aides, Regular Full Time	775,256	657,681	745,038	712,528	8.34
2300 Non-Instructional Salaries, Other	1,429,834	1,773,346	1,531,398	1,624,987	(8.37)
2400 Instructional Aides, Other	1,618,336	1,881,198	1,684,164	1,653,106	(12.12)
Subtotal	28,992,095	30,411,280	32,387,663	32,562,226	7.07
3000 Employee Benefits					
3100 State Teachers' Retirement System Fund	10,058,994	10,984,071	13,133,654	13,263,503	20.75
3200 Public Employees' Retirement System Fund	3,392,517	4,135,099	5,135,906	5,058,364	22.33
3300 Old Age, Survivors, Disability, and Health Ins.	3,169,048	3,353,693	3,528,491	3,549,329	5.83
3400 Health and Welfare Benefits	24,869,023	21,904,175	26,997,945	27,100,134	23.72
3500 State Unemployment Insurance	76,227	80,752	299,651	301,204	273.00
3600 Workers' Compensation Insurance	2,275,330	2,247,486	2,236,133	2,260,630	0.58
3900 Other Benefits	1,110,540	1,260,139	1,423,834	1,437,697	14.09
Subtotal	44,951,679	43,965,415	52,755,614	52,970,861	20.48
TOTAL SALARIES/BENEFITS	137,722,622	141,795,605	150,799,731	152,422,319	7.49
Salaries/Benefits Cost % of Total Expenditures	87%	88%	87%	87%	

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Unrestricted General Fund Expenditure Budget - Fund 11

<u>Expenditures by Object</u>	2015-16 Actual Expenses	2016-17 Actual Expenses	2017-18 Tentative Budget	2017-18 Adopted Budget	% change 17/18 Adopt/ 16/17 Actual
4000 Books and Supplies					
4100 Textbooks	0	0	0	0	-
4200 Other Books	2,243	10,499	1,568	1,568	(85.07)
4300 Instructional Supplies	3,133	12,093	12,898	12,898	6.66
4400 Media Supplies	0	0	0	0	-
4500 Maintenance Supplies	148,572	153,178	169,844	209,844	36.99
4600 Non-Instructional Supplies	524,534	705,490	647,054	676,909	(4.05)
4700 Food Supplies	9,739	7,492	11,356	11,356	51.58
Subtotal	688,221	888,752	842,720	912,575	2.68
5000 Services and Other Operating Expenses					
5100 Personal & Consultant Svcs	730,876	898,792	926,219	1,259,096	40.09
5200 Travel & Conference Expenses	187,372	166,324	242,253	249,032	49.73
5300 Dues & Memberships	146,786	145,620	161,440	162,940	11.89
5400 Insurance	1,940,000	1,970,000	1,970,000	1,970,000	-
5500 Utilities & Housekeeping Svcs	4,144,579	3,661,005	3,985,800	3,994,000	9.10
5600 Rents, Leases & Repairs	2,973,566	3,338,870	3,875,960	3,888,825	16.47
5700 Legal, Election & Audit Exp	886,025	816,147	1,233,054	1,213,322	48.66
5800 Other Operating Exp & Services	5,230,371	3,464,931	6,417,220	5,894,965	70.13
5900 Other (Transp., Postage, Reproduction, Special Proj., etc.)	889,157	522,192	800,193	858,146	64.34
Subtotal	17,128,732	14,983,881	19,612,139	19,490,326	30.08
6000 Sites, Buildings, Books, and Equipment					
6100 Sites & Site Improvements	84,605	457,383	0	0	(100.00)
6200 Buildings	1,320,845	1,774,596	0	0	(100.00)
6300 Library Books	3,743	5,778	920	920	(84.08)
6400 Equipment	1,759,224	1,508,904	1,354,590	1,421,394	(5.80)
Subtotal	3,168,417	3,746,661	1,355,510	1,422,314	(62.04)
Subtotal, Expenditures (1000 - 6000)	158,707,992	161,414,899	172,610,100	174,247,534	7.95

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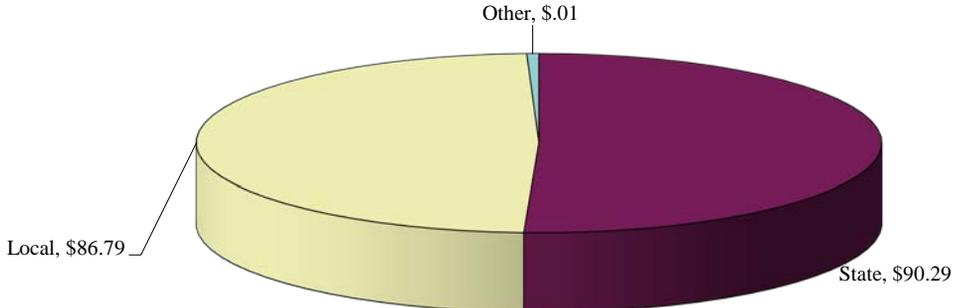
Unrestricted General Fund Expenditure Budget - Fund 11

<u>Expenditures by Object</u>	2015-16 Actual Expenses	2016-17 Actual Expenses	2017-18 Tentative Budget	2017-18 Adopted Budget	% change 17/18 Adopt/ 16/17 Actual
7000 Other Outgo					
7200 Intrafund Transfers Out	36,294	9,551	0	0	(100.00)
7300 Interfund Transfers Out	1,652,000	2,640,000	1,750,000	1,750,000	(33.71)
7600 Other Student Aid	0	0	0	0	-
Subtotal	1,688,294	2,649,551	1,750,000	1,750,000	(33.95)
Subtotal, Expenditures (1000 - 7000)	160,396,286	164,064,450	174,360,100	175,997,534	7.27
7900 Reserve for Contingencies					
7910 Estimated COLA	0	0	2,400,000	2,435,506	-
7910 College Contingency	0	0	1,265,559	0	-
7910 Estimated Restoration/Access/Growth	0	0	0	0	-
7950 Budget Stabilization	0	0	0	0	-
Total Designated	0	0	3,665,559	2,435,506	-
7910 Unrestricted Contingency	10,947,550	9,260,388	345,125	(1,346,566)	(114.54)
Subtotal Expenditures (7900)	10,947,550	9,260,388	4,010,684	1,088,940	(88.24)
Total Expenditures, Other Outgo and Ending Fund Balance	\$171,343,836	\$173,324,838	\$178,370,784	\$177,086,474	2.17

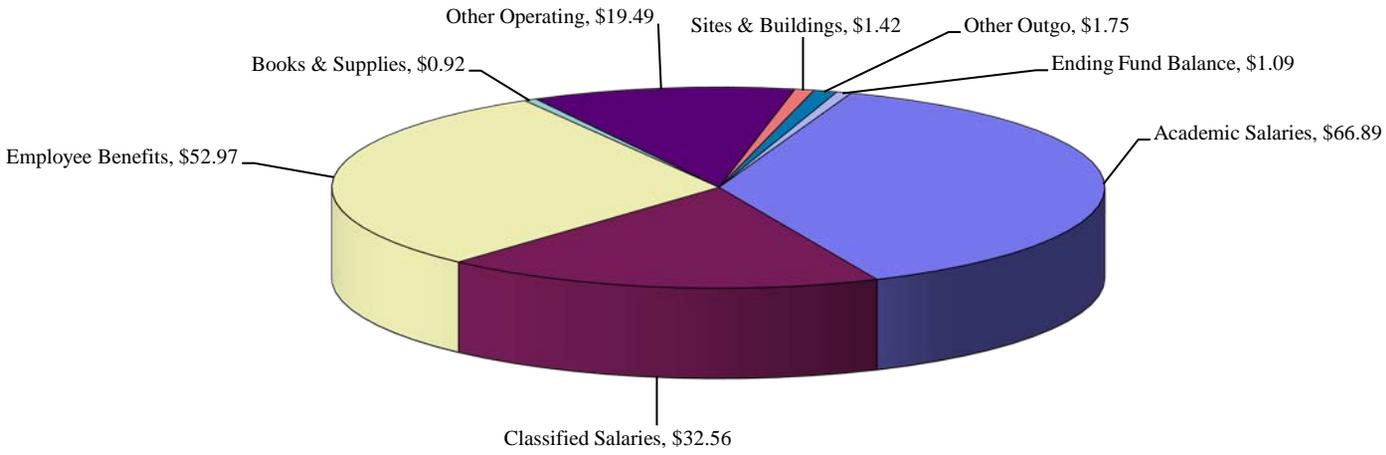
Rancho Santiago Community College District
Adopted Budget 2017-18
General Fund - Unrestricted - Fund 11

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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>	2015-16 Actual Revenue	2016-17 Actual Revenue	2017-18 Tentative Budget	2017-18 Adopted Budget	% change 17/18 Adopt/ 16/17 Actual
8100 Federal Revenues					
8120 Higher Education Act	\$3,249,083	\$3,267,422	\$3,286,882	\$1,202,925	(63.18)
8130 Workforce Investment Act (JTPA)	279,273	162,021	6,539	1,587	(99.02)
8140 Temporary Assistance for Needy Families (TANF)	92,201	104,795	106,968	106,968	2.07
8150 Student Financial Aid	7,582	4,591	131,562	131,562	2,765.65
8160 Veterans Education	0	0	0	0	-
8170 Vocational Technical Education Act (VTEA)	1,436,620	1,352,133	1,468,370	1,050,178	(22.33)
8199 Other Federal Revenues (ABE, CAMP, SBA, Gear Up, NSF)	4,946,774	4,761,065	5,558,479	4,525,039	(4.96)
Total Federal Revenues	10,011,533	9,652,027	10,558,800	7,018,259	(27.29)
8600 State Revenues					
8622 Extended Opportunity Programs & Services (EOPS)	2,061,403	2,064,619	2,072,077	2,072,077	0.36
8623 Disabled Students Programs & Services (DSPS)	1,888,300	1,987,255	2,119,488	2,119,488	6.65
8625 CalWORKS	412,835	521,740	560,704	560,704	7.47
8626 Telecomm./Technology Infrastructure Prog. (TTIP)	4,695	2,064	20,099	18,035	773.79
8629 Other Gen Categorical Apport-BSI	718,850	738,645	702,778	754,802	2.19
8629 Other Gen Categorical Apport-CARE	95,364	97,112	125,515	125,515	29.25
8629 Other Gen Categorical Apport-CTE SWP	0	371,310	28,507,105	28,506,445	7,577.26
8629 Other Gen Categorical Apport-Equal Employment Opportunity	15,228	9,809	16,340	16,340	66.58
8629 Other Gen Categorical Apport-Instructional Equipment	1,140,000	1,396,246	250,000	588,000	(57.89)
8629 Other Gen Categorical Apport-Matriculation-Credit	6,399,388	7,094,452	7,891,704	6,803,532	(4.10)
8629 Other Gen Categorical Apport-Matriculation-Non-Credit	2,262,945	3,207,566	3,276,581	2,650,308	(17.37)
8629 Other Gen Categorical Apport-Student Equity	3,283,186	4,349,861	5,072,210	3,808,286	(12.45)
8629 Other Gen Categorical Apport-Student Financial Aid Admin	1,036,479	964,173	1,037,940	1,037,940	7.65
8659 Other Reimb Categorical Allow-Career Tech/Econ Dev	10,946,304	19,101,553	21,663,691	21,490,490	12.51
8659 Other Reimb Categorical Allow-Other	1,061,841	5,151,836	10,374,224	10,109,971	96.24
8681 State Lottery Proceeds	1,525,122	1,437,686	1,334,084	1,355,446	(5.72)
8699 Other Misc State	306,496	391,041	0	0	(100.00)
Total State Revenues	33,158,436	48,886,968	85,024,540	82,017,379	67.77

Rancho Santiago Community College District
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Restricted General Fund Revenue Budget - Fund 12					
<u>Revenues by Source</u>	2015-16 Actual Revenue	2016-17 Actual Revenue	2017-18 Tentative Budget	2017-18 Adopted Budget	% change 17/18 Adopt/ 16/17 Actual
8800 Local Revenues					
8820 Contrib, Gifts, Grants & Endowment	0	0	561	561	-
8831 Contract Instructional Service	23,149	71,566	70,792	70,792	(1.08)
8876 Health Services Fees	1,172,732	1,172,900	1,150,000	1,110,000	(5.36)
8882 Parking Fees & Bus Passes	828,374	690,914	937,000	937,000	35.62
8890 Other Local Revenues (Instr. Mat./Health Serv. Use Fees, etc.)	175,596	167,450	215,797	205,031	22.44
8891 Other Local Rev - Special Proj	140,919	183,320	694,954	684,096	273.17
Total Local Revenues	2,340,770	2,286,150	3,069,104	3,007,480	31.55
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	0	0	0	0	-
Total Revenues	45,510,739	60,825,145	98,652,444	92,043,118	51.32
Net Beginning Balance	2,784,818	3,606,735	3,058,637	3,630,182	0.65
Adjustments to Beginning Balance	0	0	0	0	-
Adjusted Beginning Fund Balance	2,784,818	3,606,735	3,058,637	3,630,182	0.65
Total Revenues, Other Financing Sources and Beginning Fund Balance	\$48,295,557	\$64,431,880	\$101,711,081	\$95,673,300	48.49

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

<u>Expenditures by Object</u>	2015-16 Actual Expenses	2016-17 Actual Expenses	2017-18 Tentative Budget	2017-18 Adopted Budget	% change 17/18 Adopt/ 16/17 Actual
1000 Academic Salaries					
1100 Instructional Salaries, Regular Contract	\$326,332	\$449,633	\$299,994	\$301,236	(33.00)
1200 Non-Instructional Salaries, Regular Contract	3,206,100	4,451,170	5,310,910	4,942,943	11.05
1300 Instructional Salaries, Other Non-Regular	233,797	339,684	649,797	244,983	(27.88)
1400 Non-Instructional Salaries, Other Non-Regular	4,622,273	5,182,819	6,118,094	2,572,865	(50.36)
Subtotal	8,388,502	10,423,306	12,378,795	8,062,027	(22.65)
2000 Classified Salaries					
2100 Non-Instructional Salaries, Regular Full Time	6,884,177	7,941,828	8,817,941	8,866,301	11.64
2200 Instructional Aides, Regular Full Time	81,490	65,701	99,888	73,755	12.26
2300 Non-Instructional Salaries, Other	3,682,449	3,855,589	5,139,006	2,994,938	(22.32)
2400 Instructional Aides, Other	1,220,487	1,019,678	1,308,831	742,763	(27.16)
Subtotal	11,868,603	12,882,796	15,365,666	12,677,757	(1.59)
3000 Employee Benefits					
3100 State Teachers' Retirement System Fund	1,054,974	1,486,220	1,390,107	1,031,996	(30.56)
3200 Public Employees' Retirement System Fund	1,070,117	1,415,028	1,634,697	1,710,415	20.87
3300 Old Age, Survivors, Disability, and Health Ins.	896,856	1,017,853	1,193,285	1,006,627	(1.10)
3400 Health and Welfare Benefits	2,573,703	3,102,372	4,070,296	4,395,060	41.67
3500 State Unemployment Insurance	10,289	11,172	17,044	12,685	13.54
3600 Workers' Compensation Insurance	488,463	529,899	633,676	478,326	(9.73)
3900 Other Benefits	212,367	279,508	304,506	320,136	14.54
Subtotal	6,306,769	7,842,052	9,243,611	8,955,245	14.20
TOTAL SALARIES/BENEFITS	26,563,874	31,148,154	36,988,072	29,695,029	(4.67)

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Restricted General Fund Expenditure Budget - Fund 12

<u>Expenditures by Object</u>	2015-16 Actual Expenses	2016-17 Actual Expenses	2017-18 Tentative Budget	2017-18 Adopted Budget	% change 17/18 Adopt/ 16/17 Actual
4000 Books and Supplies					
4100 Textbooks	6,064	8,824	8,061	9,342	5.87
4200 Other Books	175,465	258,670	248,584	237,838	(8.05)
4300 Instructional Supplies	1,168,979	1,671,922	1,522,854	2,509,099	50.07
4400 Media Supplies	0	0	0	0	-
4500 Maintenance Supplies	17,772	11,217	36,287	36,287	223.50
4600 Non-Instructional Supplies	428,994	568,489	821,714	648,279	14.04
4700 Food Supplies	186,550	202,045	223,688	161,863	(19.89)
Subtotal	1,983,824	2,721,167	2,861,188	3,602,708	32.40
5000 Services and Other Operating Expenses					
5100 Personal & Consultant Svcs	8,180,729	18,320,822	46,975,234	44,368,306	142.17
5200 Travel & Conference Expenses	599,041	746,483	1,010,422	830,419	11.24
5300 Dues & Memberships	30,051	28,904	39,953	47,413	64.04
5400 Insurance	61,113	64,236	64,241	63,508	(1.13)
5500 Utilities & Housekeeping Svcs	14,173	56,542	98,418	184,638	226.55
5600 Rents, Leases & Repairs	319,937	250,861	452,131	635,789	153.44
5700 Legal, Election & Audit Exp	0	0	0	0	-
5800 Other Operating Exp & Services	688,213	1,210,090	1,918,970	1,678,559	38.71
5900 Other (Transp., Postage, Reproduction, Special Proj., etc.)	1,015,787	823,817	3,672,319	2,815,685	241.79
Subtotal	10,909,044	21,501,755	54,231,688	50,624,317	135.44
6000 Sites, Buildings, Books, and Equipment					
6100 Sites & Site Improvements	0	0	0	0	-
6200 Buildings	109,300	222,327	622,953	840,590	278.09
6300 Library Books	124,249	226,719	227,226	305,435	34.72
6400 Equipment	3,771,159	3,850,918	4,378,595	2,816,346	(26.87)
Subtotal	4,004,708	4,299,964	5,228,774	3,962,371	(7.85)
Subtotal, Expenditures (1000 - 6000)	43,461,450	59,671,040	99,309,722	87,884,425	47.28

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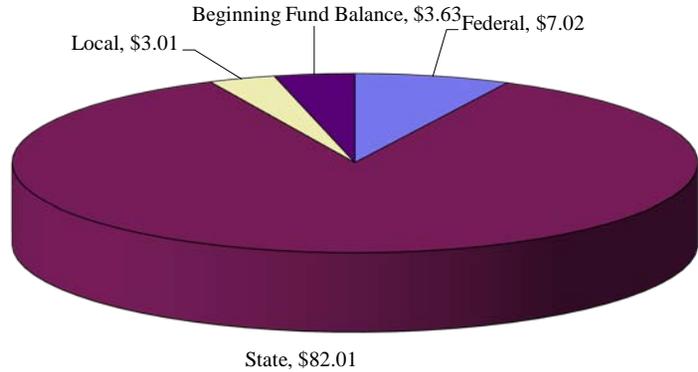
Restricted General Fund Expenditure Budget - Fund 12

<u>Expenditures by Object</u>	2015-16 Actual Expenses	2016-17 Actual Expenses	2017-18 Tentative Budget	2017-18 Adopted Budget	% change 17/18 Adopt/ 16/17 Actual
7000 Other Outgo					
7200 Intrafund Transfers Out	(40,573)	(9,559)	0	0	(100.00)
7300 Interfund Transfers Out	0	0	0	0	-
7600 Other Student Aid	1,267,945	1,140,217	1,274,988	945,430	(17.08)
Subtotal	1,227,372	1,130,658	1,274,988	945,430	(16.38)
Subtotal, Expenditures (1000 - 7000)	44,688,822	60,801,698	100,584,710	88,829,855	46.10
7900 Reserve for Contingencies					
7920 Restricted Contingency-SCC Family Pact-2340	0	0	11,086	11,086	-
7920 Restricted Contingency-Campus Health Services-3250	0	0	150,894	143,275	-
7920 Restricted Contingency-Health Services Fees-3450	0	0	472,266	563,356	-
7920 Restricted Contingency-Safety & Parking-3610	0	0	492,125	340,264	-
Total Designated	0	0	1,126,371	1,057,981	-
7910 Unrestricted Contingency	3,606,735	3,630,182	0	5,785,464	59.37
Subtotal Expenditures (7900)	3,606,735	3,630,182	1,126,371	6,843,445	88.52
Total Expenditures, Other Outgo and Ending Fund Balance	\$48,295,557	\$64,431,880	\$101,711,081	\$95,673,300	48.49

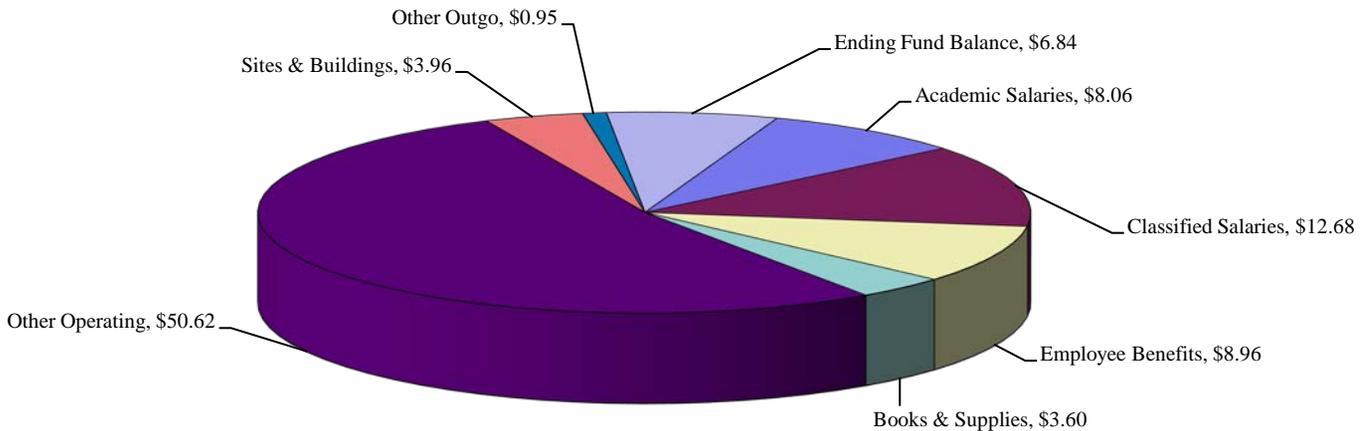
Rancho Santiago Community College District
Adopted Budget 2017-18
General Fund - Restricted - Fund 12

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Revenue in Millions



Expenditures in Millions



Rancho Santiago Community College District
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Unrestricted - One-Time - General Fund Revenue Budget - Fund 13					
<u>Revenues by Source</u>	2015-16 Actual Revenue	2016-17 Actual Revenue	2017-18 Tentative Budget	2017-18 Adopted Budget	% change 17/18 Adopt/ 16/17 Actual
8100 Federal Revenues					
Total Federal Revenues	\$0	\$0	\$0	\$0	-
8600 State Revenues					
8611 Apprenticeship Allowance	29,437	107,777	0	0	(100.00)
8682 State Mandated Costs	16,079,186	2,660,407	0	0	(100.00)
8699 Other Misc State Revenue	352,196	18,118	0	0	(100.00)
Total State Revenues	16,460,819	2,786,302	0	0	(100.00)
8800 Local Revenues					
8850 Rents and Leases	169,229	265,251	235,000	250,272	(5.65)
8890 Other Local Revenues (Student Transcript/Representation/ Discounts/Fines/Instr. Mat./Health Serv. Use Fees, etc.)	151,366	265,411	44,555	27,467	(89.65)
8891 Other Local Rev - Special Proj	0	0	0	0	-
Total Local Revenues	320,595	530,662	279,555	277,739	(47.66)
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	0	0	0	0	-
Total Revenues	16,781,414	3,316,964	279,555	277,739	(91.63)
Net Beginning Balance	25,917,127	36,934,285	29,207,106	35,254,317	(4.55)
Adjustments to Beginning Balance	0	0	0	0	-
Adjusted Beginning Fund Balance	25,917,127	36,934,285	29,207,106	35,254,317	(4.55)
Total Revenues, Other Financing Sources and Beginning Fund Balance	\$42,698,541	\$40,251,249	\$29,486,661	\$35,532,056	(11.72)

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

<u>Expenditures by Object</u>	2015-16 Actual Expenses	2016-17 Actual Expenses	2017-18 Tentative Budget	2017-18 Adopted Budget	% change 17/18 Adopt/ 16/17 Actual
1000 Academic Salaries					
1100 Instructional Salaries, Regular Contract	\$0	\$0	\$0	\$0	-
1200 Non-Instructional Salaries, Regular Contract	59,988	58,170	0	0	(100.00)
1300 Instructional Salaries, Other Non-Regular	0	0	836,126	1,436,730	-
1400 Non-Instructional Salaries, Other Non-Regular	3,271	42,203	99,087	116,097	175.09
Subtotal	63,259	100,373	935,213	1,552,827	1,447.06
2000 Classified Salaries					
2100 Non-Instructional Salaries, Regular Full Time	23,015	17,889	27,329	72,237	303.81
2200 Instructional Aides, Regular Full Time	0	0	0	0	-
2300 Non-Instructional Salaries, Other	42,724	134,510	87,511	80,280	(40.32)
2400 Instructional Aides, Other	5,503	97,088	0	555	(99.43)
Subtotal	71,242	249,487	114,840	153,072	(38.65)
3000 Employee Benefits					
3100 State Teachers' Retirement System Fund	5,197	(260,183)	134,951	224,072	(186.12)
3200 Public Employees' Retirement System Fund	2,773	9,701	4,318	11,221	15.67
3300 Old Age, Survivors, Disability, and Health Ins.	4,421	10,811	19,086	31,371	190.18
3400 Health and Welfare Benefits	9,116	3,355,001	46,608	74,409	(97.78)
3500 State Unemployment Insurance	68	153	526	859	461.44
3600 Workers' Compensation Insurance	3,281	7,898	23,642	38,422	386.48
3900 Other Benefits	544	1,156	640	1,589	37.46
Subtotal	25,400	3,124,537	229,771	381,943	(87.78)
TOTAL SALARIES/BENEFITS	159,901	3,474,397	1,279,824	2,087,842	(39.91)

Rancho Santiago Community College District
Adopted Budget
2017-18

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Unrestricted - One-Time - General Fund Expenditure Budget - Fund 13

<u>Expenditures by Object</u>	2015-16 Actual Expenses	2016-17 Actual Expenses	2017-18 Tentative Budget	2017-18 Adopted Budget	% change 17/18 Adopt/ 16/17 Actual
4000 Books and Supplies					
4100 Textbooks	0	0	0	0	-
4200 Other Books	8,082	6,852	3,000	3,000	(56.22)
4300 Instructional Supplies	0	36,757	4,344	4,344	(88.18)
4400 Media Supplies	0	0	0	0	-
4500 Maintenance Supplies	4,451	0	2,500	2,375	-
4600 Non-Instructional Supplies	57,769	125,994	338,610	149,837	18.92
4700 Food Supplies	3,236	385	785	0	(100.00)
Subtotal	73,538	169,988	349,239	159,556	(6.14)
5000 Services and Other Operating Expenses					
5100 Personal & Consultant Svcs	163,451	613,910	367,234	883,298	43.88
5200 Travel & Conference Expenses	21,786	27,272	51,000	53,623	96.62
5300 Dues & Memberships	0	650	0	1,000	53.85
5400 Insurance	0	0	0	0	-
5500 Utilities & Housekeeping Svcs	17,494	23,147	25,000	25,500	10.17
5600 Rents, Leases & Repairs	193,352	85,319	410,630	257,320	201.60
5700 Legal, Election & Audit Exp	86,777	239,540	10,000	15,000	(93.74)
5800 Other Operating Exp & Services	750,130	585,811	222,003	227,374	(61.19)
5900 Other (Transp., Postage, Reproduction, Special Proj., etc.)	54,935	56,732	1,176,733	645,128	1,037.15
Subtotal	1,287,925	1,632,381	2,262,600	2,108,243	29.15
6000 Sites, Buildings, Books, and Equipment					
6100 Sites & Site Improvements	7,400	0	0	0	-
6200 Buildings	20,632	179,443	5,009	500	(99.72)
6300 Library Books	0	0	3,000	3,000	-
6400 Equipment	106,151	2,051,111	745,215	1,056,793	(48.48)
Subtotal	134,183	2,230,554	753,224	1,060,293	(52.47)
Subtotal, Expenditures (1000 - 6000)	1,655,547	7,507,320	4,644,887	5,415,934	(27.86)

Rancho Santiago Community College District
Adopted Budget
2017-18

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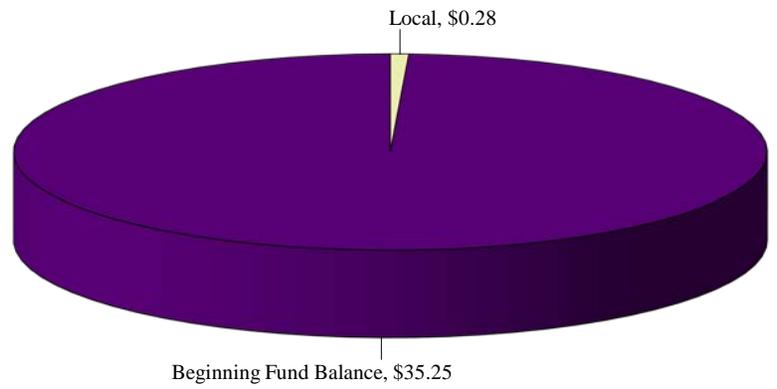
Unrestricted - One-Time - General Fund Expenditure Budget - Fund 13

<u>Expenditures by Object</u>	2015-16 Actual Expenses	2016-17 Actual Expenses	2017-18 Tentative Budget	2017-18 Adopted Budget	% change 17/18 Adopt/ 16/17 Actual
7000 Other Outgo					
7200 Intrafund Transfers Out	0	0	0	0	-
7300 Interfund Transfers Out	15,056,259	6,750,000	0	0	(100.00)
7600 Other Student Aid	0	0	0	0	-
Subtotal	15,056,259	6,750,000	0	0	(100.00)
Subtotal, Expenditures (1000 - 7000)	16,711,806	14,257,320	4,644,887	5,415,934	(62.01)
7900 Reserve for Contingencies					
7930 Board Policy Contingency (5%)	0	0	8,950,249	9,070,673	-
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	14,621,068	-
Total Designated	0	0	22,990,734	24,041,741	-
7910 Unrestricted Contingency					
SAC	0	0	0	1,243,201	
SCC	0	0	0	2,831,180	
SCC - ADA Settlement Cost	0	0	0	628,000	
7910 Unrestricted Contingency	25,986,735	25,993,929	1,851,040	1,372,000	(94.72)
Subtotal Expenditures (7900)	25,986,735	25,993,929	24,841,774	30,116,122	15.86
Total Expenditures, Other Outgo and Ending Fund Balance	\$42,698,541	\$40,251,249	\$29,486,661	\$35,532,056	(11.72)

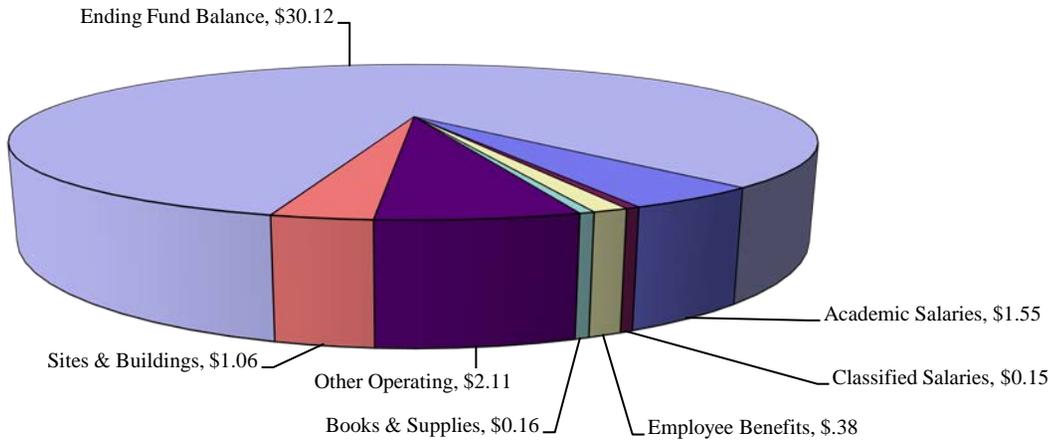
Rancho Santiago Community College District
Adopted Budget 2017-18
Unrestricted - One-Time - General Fund - Fund 13

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Revenue in Millions



Expenditures in Millions



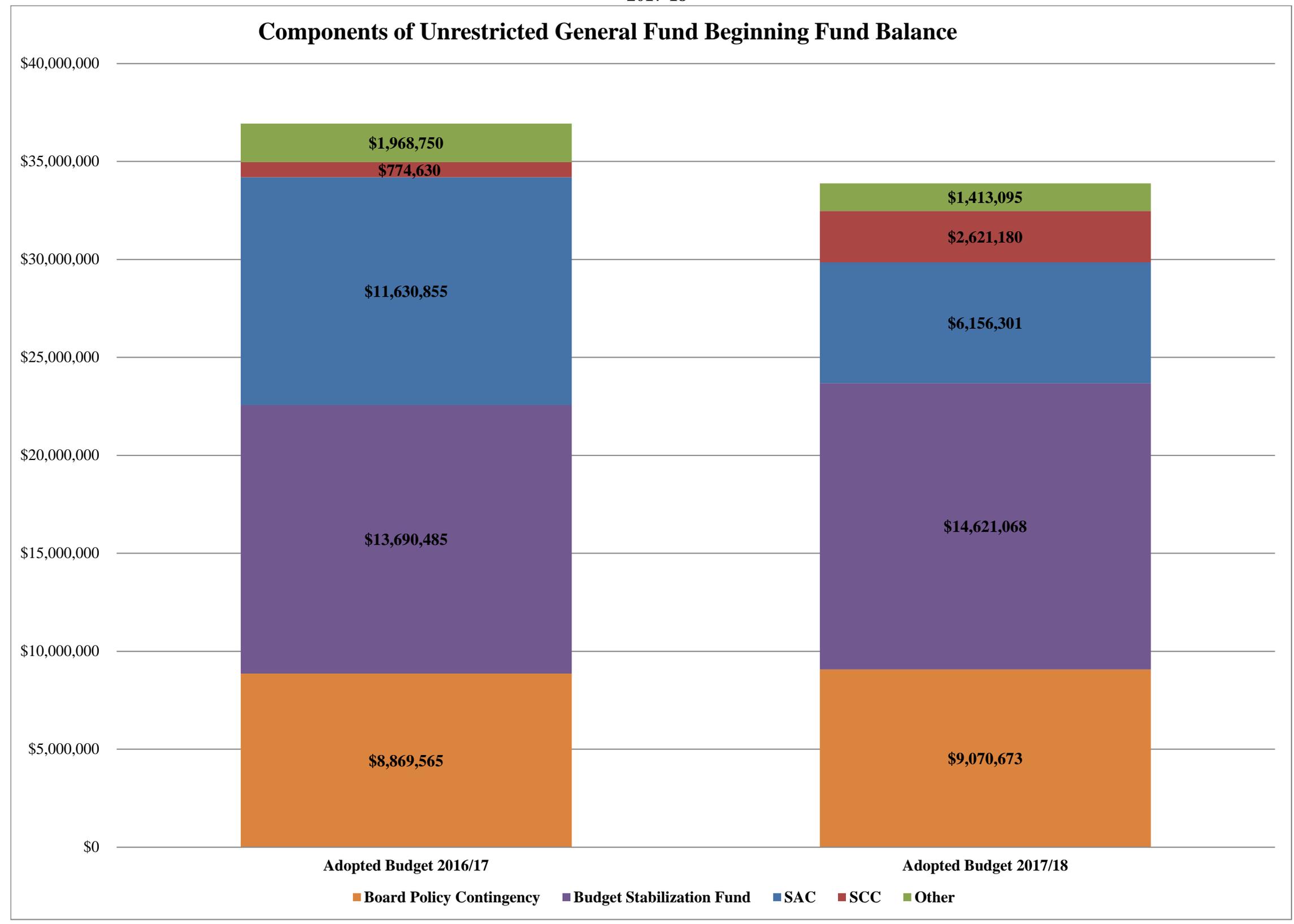
Rancho Santiago Community College District
Adopted Budget
2017-18

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FY 2016-17 Ending Balance and Carryover		
BREAKDOWN OF FUND BALANCE		
2016/17 Beginning Fund Balance		\$ 36,934,285
2016/17 Change in Fund Balance		(1,679,968)
Ending Balance FY 2016-17 / Beginning Balance FY 2017-18		35,254,317
FD 11 Budgeted Overspent - FY 2017-18		(1,346,566)
Carryover for Santa Ana College - one-time reduction (1,135,244)	\$ 6,156,301	
Carryover for Santiago Canyon College - one-time reduction (488,156)	2,621,180	
Carryover for District Services - one-time reduction (376,600)	-	
Marketing	69,110	
Recruitment	28,000	
Publication	78,351	
50 % Indirect - Educational Services	259,634	
SCC ADA Settlement Allocation	628,000	
Total Budget Center Carryovers		9,840,576
5% Board Policy Contingency		9,070,673
Revolving Cash/Vacation Payout		350,000
Ending Budget Stabilization		14,621,068
Unrestricted Balance		\$ 25,434
Beginning Budget Stabilization Fund		\$ 13,690,485
Awards Incentives		1,353
Discount Taken		6,510
Interest		808,845
Proceeds-sales of equipment		24,476
25% DS Indirect		129,817
-Less amount to balance 5% Contingency		(40,418)
Ending Budget Stabilization Fund		\$ 14,621,068

Rancho Santiago Community College District
Adopted Budget
2017-18

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**RSCCD - 2017-18 Adopted Budget SB 361 Revenue Allocation Simulation for Unrestricted General Fund -- FD 11
Based on 16-17 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	\$ 4,866,469	\$ 4,866,469		\$ 3,649,851	\$ 3,649,851				\$ 8,516,320
Grandfathered or Approved Center	\$ 1,216,617		\$ 1,216,617	\$ 1,216,617		\$ 1,216,617			\$ 2,433,234
Stabilization	\$ 5,089,689	\$ 3,978,469	\$ 1,111,220	\$ 2,240,251	\$ 1,748,380	\$ 491,871			\$ 7,329,940
FTES Base	\$ 95,894,701	\$ 75,754,830	\$ 20,139,872	\$ 41,947,956	\$ 33,291,262	\$ 8,656,694			\$ 137,842,657
Subtotal	\$ 107,067,477	\$ 84,599,767	\$ 22,467,709	\$ 49,054,675	\$ 38,689,493	\$ 10,365,181			\$ 156,122,151
Projected COLA - 1.56%	\$ 1,691,142	\$ 1,321,919	\$ 369,223	\$ 744,364	\$ 580,931	\$ 163,433			\$ 2,435,506
Estimated Restoration/Access/Growth - Decline 232 FTES	\$ (806,237)	\$ (630,213)	\$ (176,024)	\$ (354,869)	\$ (276,954)	\$ (77,915)			\$ (1,161,106)
Deficit Coefficient (0.70%)	\$ (766,586)	\$ (599,219)	\$ (167,367)	\$ (337,416)	\$ (263,333)	\$ (74,083)			\$ (1,104,002)
Base Increase in FY 17-18	\$ 2,976,512	\$ 2,326,657	\$ 649,855	\$ 1,310,126	\$ 1,022,474	\$ 287,652			\$ 4,286,638
TOTAL ESTIMATED APPORTIONMENT REVENUE	\$ 110,162,308	\$ 87,018,911	\$ 23,143,397	\$ 50,416,879	\$ 39,752,612	\$ 10,664,268			\$ 160,579,187
<i>Percentages</i>	<i>68.60%</i>	<i>54.19%</i>	<i>14.41%</i>	<i>31.40%</i>	<i>24.76%</i>	<i>6.64%</i>			
OTHER STATE REVENUE									
Lottery, Unrestricted	\$ 2,873,781	\$ 2,264,723	\$ 609,058	\$ 1,249,034	\$ 979,441	\$ 269,593			\$ 4,122,815
State Mandate	\$ 552,048	\$ 552,048	\$ -	\$ 242,952	\$ 242,952	\$ -			\$ 795,000
Part-Time Faculty Compensation	\$ 416,140	\$ 325,285	\$ 90,855	\$ 183,166	\$ 142,950	\$ 40,216			\$ 599,306
Subtotal, Other State Revenue	\$ 3,841,969	\$ 3,142,056	\$ 699,913	\$ 1,675,152	\$ 1,365,343	\$ 309,809			\$ 5,517,121
TOTAL ESTIMATED REVENUE	\$ 114,004,277	\$ 90,160,967	\$ 23,843,310	\$ 52,092,032	\$ 41,117,955	\$ 10,974,077			\$ 166,096,308
<i>Percentages</i>	<i>68.64%</i>	<i>54.28%</i>	<i>14.36%</i>	<i>31.36%</i>	<i>24.76%</i>	<i>6.61%</i>			
Less Institutional Cost Expenditures									\$ 11,209,604
Less Net District Services Expenditures									\$ 28,361,956
									\$ 126,524,748
ESTIMATED REVENUE	\$ 86,843,365	\$ 68,680,597	\$ 18,162,768	\$ 39,681,383	\$ 31,321,821	\$ 8,359,562			\$ 126,524,748
BUDGET EXPENDITURES FOR FY 2017-18									
SAC/CEC Expenses	\$ 90,126,860	\$ 78,599,546	\$ 11,527,314						\$ 90,126,860
SCC/OEC Expenses				\$ 43,527,706	\$ 37,483,140	\$ 6,044,566			\$ 43,527,706
District Services Expenses							\$ 29,568,870		\$ 29,568,870
Institutional Cost									
Retirees Instructional-local experience charge-STRS on behalf								\$ 6,504,461	\$ 6,504,461
Retirees Non-Instructional-local experience charge-STRS on behalf								\$ 4,860,143	\$ 4,860,143
Property & Liability								\$ 1,970,000	\$ 1,970,000
Election								\$ 125,000	\$ 125,000
Interfund Transfer								\$ 1,750,000	\$ 1,750,000
TOTAL ESTIMATED EXPENDITURES	\$ 90,126,860	\$ 78,599,546	\$ 11,527,314	\$ 43,527,706	\$ 37,483,140	\$ 6,044,566	\$ 29,568,870	\$ 15,209,604	\$ 178,433,040
Percent of Total Estimated Expenditures	50.51%	44.05%	6.46%	24.39%	21.01%	3.39%	16.57%	8.52%	
ESTIMATED EXPENSES UNDER/(OVER) REVENUE	\$ (3,283,495)	\$ (9,918,949)	\$ 6,635,454	\$ (3,846,323)	\$ (6,161,319)	\$ 2,314,996			\$ (7,129,818)
OTHER STATE REVENUE									
Apprenticeship				\$ 2,757,300	\$ 2,757,300				\$ 2,757,300
Enrollment Fees 2%								\$ 307,714	\$ 307,714
LOCAL REVENUE									
Non Resident Tuition	\$ 2,300,000	\$ 2,300,000		\$ 625,000	\$ 625,000				\$ 2,925,000
Interest/Investments								\$ 665,000	\$ 665,000
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	\$ 2,348,480	\$ 2,348,480	\$ -	\$ 3,434,772	\$ 3,434,772	\$ -	\$ 205,000	\$ 5,001,914	\$ 10,990,166
ESTIMATED ENDING BALANCE FOR 6/30/18	\$ (935,015)	\$ (7,570,469)	\$ 6,635,454	\$ (411,551)	\$ (2,726,547)	\$ 2,314,996			\$ (1,346,566)

Rancho Santiago Community College District
Adopted Budget
2017-18

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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	%		
2016/17 Annual						
Credit	14,935	69.47%	6,564	30.53%	21,499	
CDCP	3,668	70.85%	1,509	29.15%	5,177	
Non-Credit	504	59.93%	337	40.07%	841	
Total	<u>19,107</u>	<u>69.44%</u>	<u>8,410</u>	<u>30.56%</u>	<u>27,517</u>	
2017/18 Projected *						
Credit	15,687	69.47%	6,894	30.53%	22,581	
CDCP	3,852	71.03%	1,571	28.97%	5,423	
Non-Credit	529	58.97%	368	41.03%	897	
Total	<u>20,068</u>	<u>69.44%</u>	<u>8,833</u>	<u>30.56%</u>	<u>28,901</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	\$45,496,196	68.74%	\$20,688,527	31.26%	\$66,184,723	
2000 Classified Salaries	13,086,049	67.20%	6,387,972	32.80%	19,474,021	
3000 Employee Benefits	23,301,882	68.15%	10,891,065	31.85%	34,192,947	
4000 Books and Supplies	453,675	70.45%	190,332	29.55%	644,007	
5000 Services and Other Operating Expenses	6,380,904	57.65%	4,688,010	42.35%	11,068,914	
6000 Sites, Buildings, Books, and Equipment	62,890	55.62%	50,174	44.38%	113,064	
7000 Other Outgo and Contingencies	1,345,264	68.05%	631,626	31.95%	1,976,890	
Total Expenditures	<u>\$90,126,860</u>	<u>67.43%</u>	<u>\$43,527,706</u>	<u>32.57%</u>	<u>\$133,654,566</u>	

* The District is in stabilization in FY 2016-17, therefore is in restoration in FY 2017-18. The target included in this recap assumes the District fully restores. Without full restoration, the District will lose ongoing revenue in the current fiscal year.

Rancho Santiago Community College District
Adopted Budget
 2017-18

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Recap of Revenue and Expenses - General Fund 11 and 13

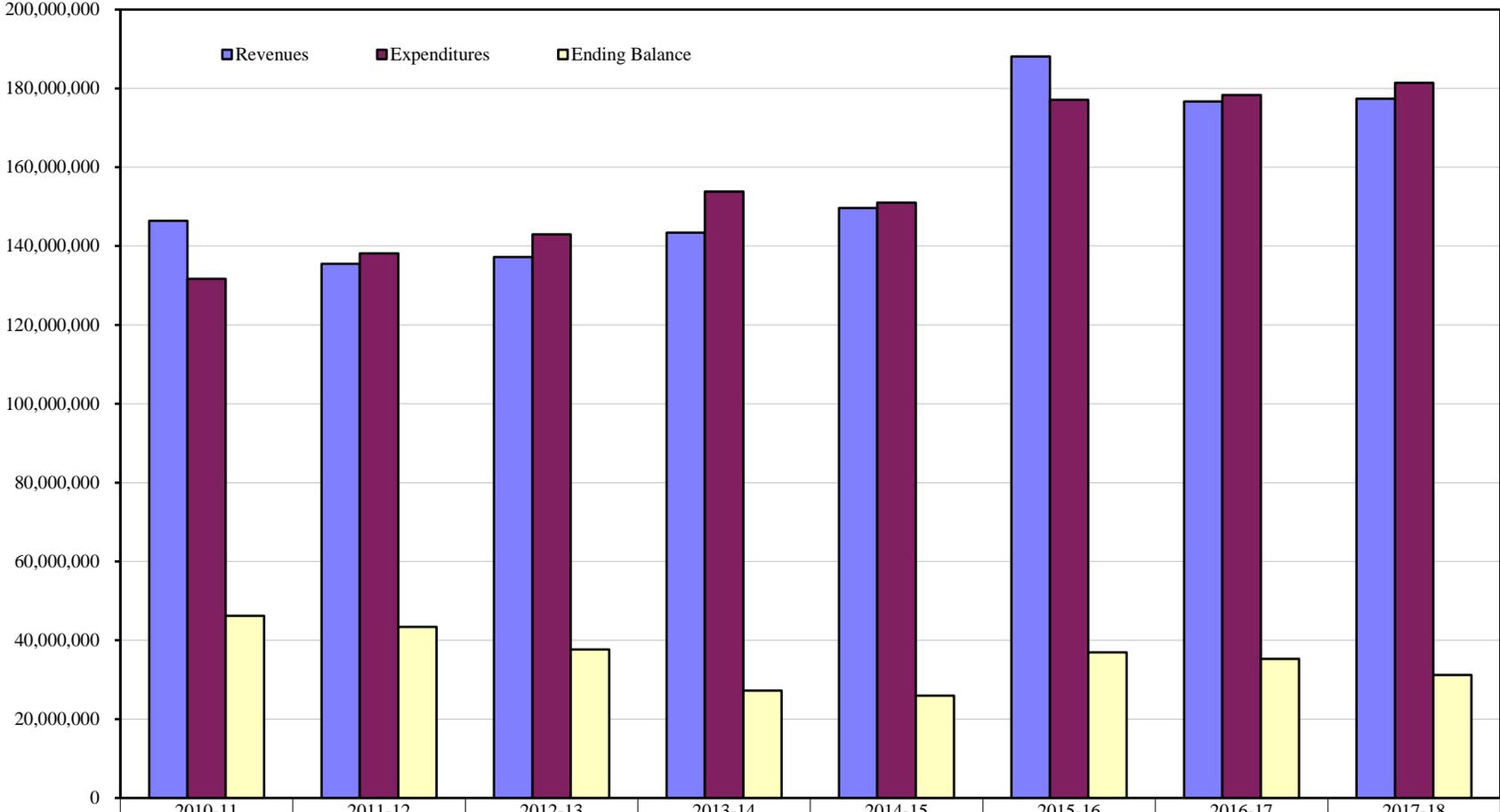
The table of multi-year financial information allows a comparison of prior fiscal years to projections for the current fiscal year. The table covers the following periods: fiscal years 2010-11 through 2017-18

	Actual 10-11	Actual 11-12	% Change	Actual 12-13	% Change	Actual 13-14	% Change	Actual 14-15	% Change	Actual 15-16	% Change	Actual 16-17	% Change	Adopted Budget 17-18	% Change
Adj. Beg. Balance	31,418,493	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%	35,254,317	-4.55%
Revenues:															
Federal Income	-	9,215		-	-100.00%	19,017		-	-100.00%	-		9,909		-	
State Income:															
General Apportionment	89,168,017	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%	52,117,505	-9.81%	56,394,398	8.21%
Lottery	3,112,536	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%	4,324,568	-2.20%	4,122,815	-4.67%
EPA	-	-		20,761,952	0.00%	20,419,045	-1.65%	24,593,717	20.44%	23,577,290	-4.13%	22,186,845	-5.90%	21,022,922	-5.25%
Other State	3,055,108	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%	12,436,759	-52.68%	8,751,731	-29.63%
Total State	95,335,661	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%	91,065,677	-18.74%	90,291,866	-0.85%
Local Income:															
Property Taxes	39,353,393	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%	52,992,580	5.04%	74,418,388	40.43%
ERAF	2,600,754	(2,511,684)	-196.58%	(346,907)	-86.19%	(7,795)	-97.75%	281,777	-3714.84%	12,590,255	4368.16%	18,917,141	50.25%	-	-100.00%
Interest	353,849	315,940	-10.71%	188,517	-40.33%	173,852	-7.78%	271,538	56.19%	543,831	100.28%	808,845	48.73%	665,000	-17.78%
Enrollment Fees	6,248,695	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%	8,850,604	1.99%	8,451,068	-4.51%
Non-resident Tuition	1,971,055	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%	3,247,985	12.95%	2,925,000	-9.94%
Other Local	519,183	494,350	-4.78%	925,591	87.23%	1,094,252	18.22%	1,177,835	7.64%	912,621	-22.52%	600,579	-34.19%	607,891	1.22%
Total Local	51,046,929	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%	85,417,734	12.32%	87,067,347	1.93%
Transfers/Others	17,279	41,176	138.30%	20,007	-51.41%	100,667	403.16%	8,977	-91.08%	8,449	-5.88%	148,482	1657.39%	5,000	-96.63%
Total Revenues	146,399,869	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%	176,641,802	-6.10%	177,364,213	0.41%
Total Available	177,818,362	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%	213,576,087	-0.22%	212,618,530	-0.45%
Expenditures:															
Academic Salaries	55,159,225	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%	67,519,283	5.76%	68,442,059	1.37%
Classified Salaries	27,141,380	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%	30,660,767	5.50%	32,715,298	6.70%
Employee Benefits	30,546,733	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%	47,089,952	4.70%	53,352,804	13.30%
Supplies & Materials	1,072,878	919,473	-14.30%	734,453	-20.12%	805,145	9.63%	686,574	-14.73%	761,759	10.95%	1,058,740	38.99%	1,072,131	1.26%
Other Operating	14,983,476	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%	16,616,262	-9.78%	21,598,569	29.98%
Capital Outlay	1,173,058	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%	5,977,215	80.99%	2,482,607	-58.47%
Transfers	1,596,948	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%	9,399,551	-43.87%	1,750,000	-81.38%
Total Expenditures	131,673,698	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%	178,321,770	0.69%	181,413,468	1.73%
Ending Balance	46,144,664	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%	35,254,317	-4.55%	31,205,062	-11.49%
Adjustment to Beginning Balance	28,729	(134,668)		-		-		-		-		-	-		
Adjusted Beginning Fund Balance	46,173,393	43,395,854		37,633,190		27,266,692		25,917,127		36,934,285		35,254,317		31,205,062	
Ending Balance (% of Exp)	35.07%	31.41%		26.32%		17.73%		17.16%		20.85%		19.77%		17.20%	

Rancho Santiago Community College District Adopted Budget 2017-18

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Recap of Revenues and Expenditures
General Fund 11 and 13
2010-11 to 2017-18



	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18
■ Revenues	146,399,869	135,506,921	137,245,072	143,425,917	149,644,288	188,125,250	176,641,802	177,364,213
■ Expenditures	131,673,698	138,149,792	143,007,736	153,792,415	150,993,853	177,108,092	178,321,770	181,413,468
■ Ending Balance	46,173,393	43,395,854	37,633,190	27,266,692	25,917,127	36,934,285	35,254,317	31,205,062

Rancho Santiago Community College District
Adopted Budget
 2017-18

DRAFT

Recap of Revenue and Expenses - General Fund 12

The table of multi-year financial information allows a comparison of prior fiscal years to projections for the current fiscal year. The table covers the following periods: fiscal years 2010-11 through 2017-18

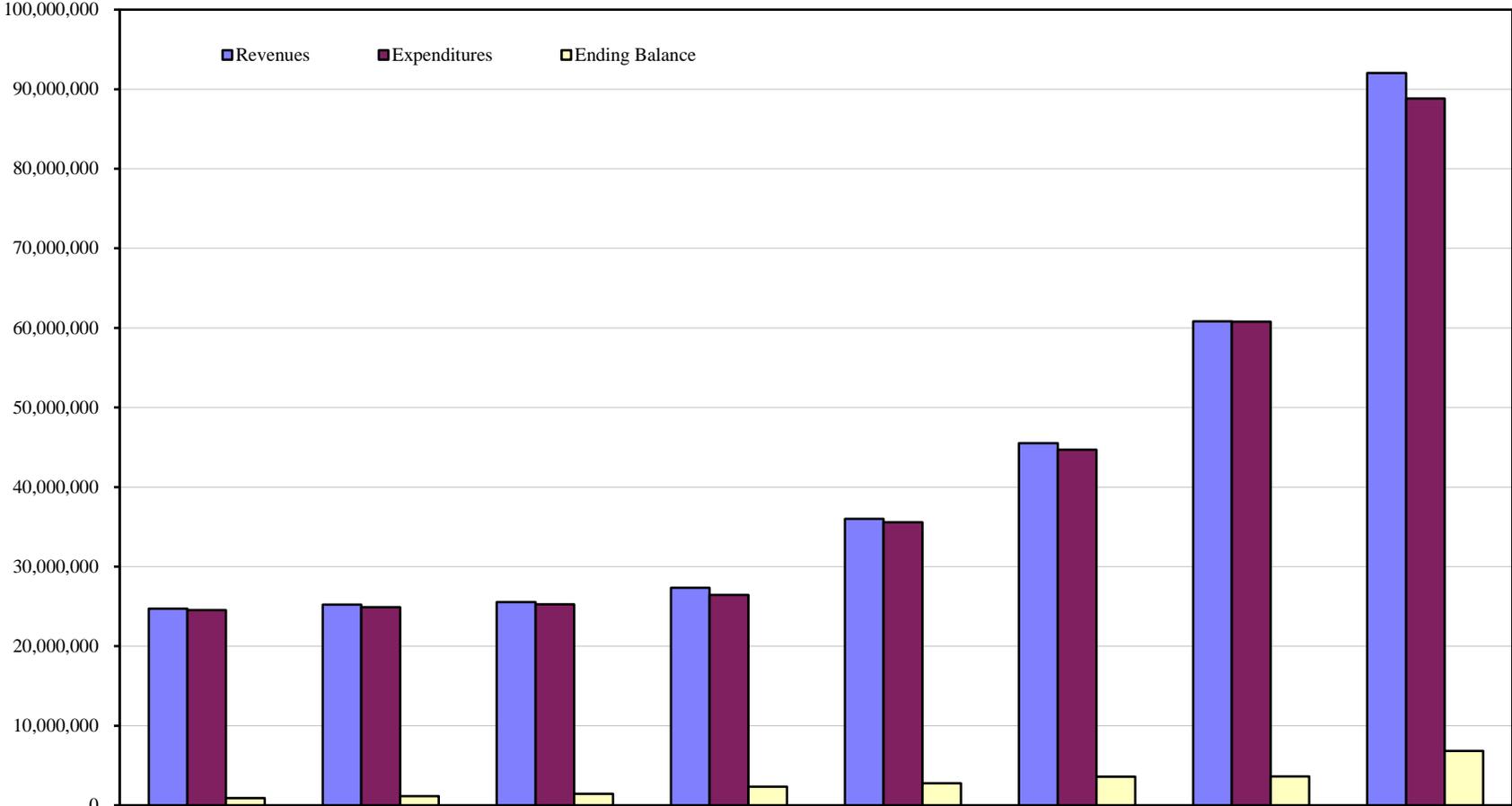
	Actual 10-11	Actual 11-12	% Change	Actual 12-13	% Change	Actual 13-14	% Change	Actual 14-15	% Change	Actual 15-16	% Change	Actual 16-17	% Change	Adopted Budget 17-18	% Change
Adj. Beg. Balance	772,383	905,985	17.30%	1,144,209	26.29%	1,435,844	25.49%	2,337,231	62.78%	2,784,818	19.15%	3,606,735	29.51%	3,630,182	30.36%
Revenues:															
Federal Income	12,408,972	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%	9,652,027	-3.59%	7,018,259	-29.90%
State Income:															
Lottery	497,765	899,471	80.70%	793,994	-11.73%	1,025,499	29.16%	1,104,150	7.67%	1,525,122	38.13%	1,437,686	-5.73%	1,355,446	-11.13%
Other State	9,452,682	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%	47,449,282	50.00%	80,661,933	154.99%
Total State	9,950,447	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%	48,886,968	47.43%	82,017,379	147.35%
Local Income:															
Other Local	2,351,028	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%	2,286,150	-2.33%	3,007,480	28.48%
Total Local	2,351,028	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%	2,286,150	-2.33%	3,007,480	28.48%
Total Revenues	24,710,447	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%	60,825,145	33.65%	92,043,118	102.24%
Total Available	25,482,830	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%	64,431,880	33.41%	95,673,300	98.10%
Expenditures:															
Academic Salaries	5,674,944	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%	10,423,306	24.26%	8,062,027	-3.89%
Classified Salaries	8,073,925	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%	12,882,796	8.55%	12,677,757	6.82%
Employee Benefits	3,779,830	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%	7,842,052	24.34%	8,955,245	41.99%
Supplies & Materials	1,378,776	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%	2,721,167	37.17%	3,602,708	81.60%
Other Operating	3,467,664	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%	21,501,755	97.10%	50,624,317	364.06%
Capital Outlay	1,712,093	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%	4,299,964	7.37%	3,962,371	-1.06%
Transfers	460,884	714,959	55.13%	597,221	-16.47%	726,127	21.58%	771,304	6.22%	1,227,372	59.13%	1,130,658	-7.88%	945,430	-22.97%
Total Expenditures	24,548,116	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%	60,801,698	36.06%	88,829,855	98.77%
Ending Balance	934,714	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%	3,630,182	0.65%	6,843,445	89.74%
Adjustment to Beginning Balance	(28,729)	(77,904)		-		-		-		-		-		-	
Adjusted Beginning Fund Balance	905,985	1,144,209		1,435,844		2,337,231		2,784,818		3,606,735		3,630,182		6,843,445	
Ending Balance (% of Exp)	3.69%	4.59%		5.69%		8.84%		7.83%		8.07%		5.97%		7.70%	

Rancho Santiago Community College District

Adopted Budget 2017-18

DRAFT

Recap of Revenues and Expenditures
General Fund 12
2010-11 to 2017-18



■ Revenues	24,710,447	25,227,137	25,534,902	27,329,212	36,008,265	45,510,739	60,825,145	92,043,118
■ Expenditures	24,548,116	24,911,009	25,243,267	26,427,825	35,560,678	44,688,822	60,801,698	88,829,855
■ Ending Balance	905,985	1,144,209	1,435,844	2,337,231	2,784,818	3,606,735	3,630,182	6,843,445

Rancho Santiago Community College District
Adopted Budget
 2017-18

DRAFT

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

The table of multi-year financial information allows a comparison of prior fiscal years to projections for the current fiscal year. The table covers the following periods: fiscal years 2010-11 through 2017-18

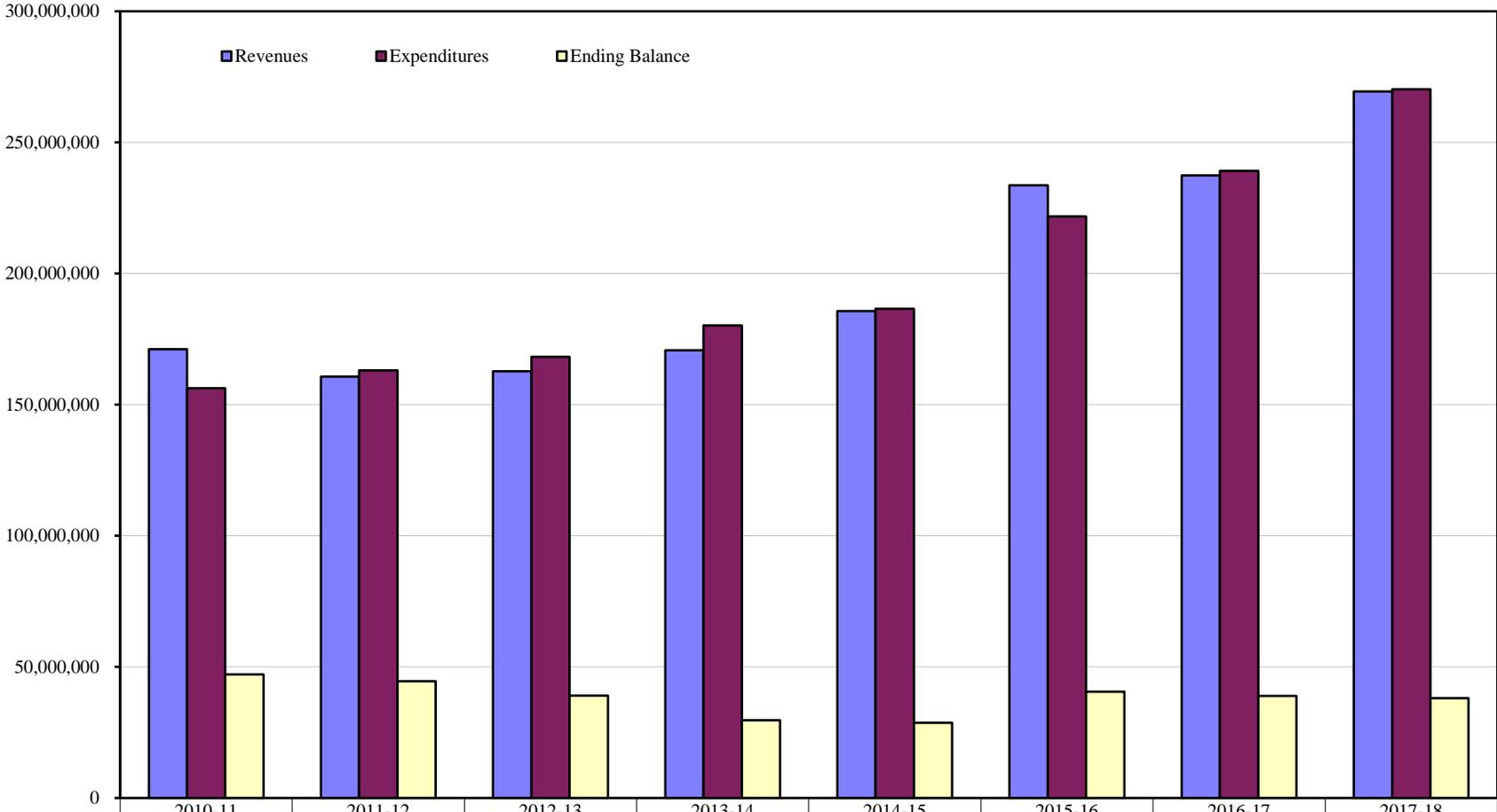
	Actual 10-11	Actual 11-12	% Change	Actual 12-13	% Change	Actual 13-14	% Change	Actual 14-15	% Change	Actual 15-16	% Change	Actual 16-17	% Change	Adopted Budget 17-18	% Change
Adj. Beg. Balance	32,190,876	47,079,378	46.25%	44,540,063	-5.39%	39,069,034	-12.28%	29,603,923	-24.23%	28,701,945	-3.05%	40,541,020	41.25%	38,884,499	-4.09%
Revenues:															
Federal Income	12,408,972	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%	9,661,936	-3.49%	7,018,259	-27.36%
State Income:															
General Apportionment	89,269,090	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%	50,074,777	-1.49%	49,262,498	-1.62%
Lottery	3,610,301	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%	5,762,254	-3.11%	5,478,261	-4.93%
EPA				20,761,952	0.00%	20,419,045	-1.65%	24,593,717	20.44%	23,577,290	-4.13%	22,186,845	-5.90%	21,022,922	-5.25%
Other State	12,406,717	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%	61,928,769	-4.53%	96,545,564	55.90%
Total State	105,286,108	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%	139,952,645	-3.63%	172,309,245	23.12%
Local Income:															
Property Taxes	39,353,393	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%	52,992,580	5.04%	74,418,388	40.43%
ERAF	2,600,754	(2,511,684)	-196.58%	(346,907)	-86.19%	(7,795)	-97.75%	281,777	-3714.84%	12,590,255	4368.16%	18,917,141	50.25%	-	-100.00%
Interest	353,849	315,940	-10.71%	188,517	-40.33%	173,852	-7.78%	271,538	56.19%	546,477	101.25%	808,845	48.01%	665,000	-17.78%
Enrollment Fees	6,248,695	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%	8,850,604	1.99%	8,451,068	-4.51%
Non-resident Tuition	1,971,055	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%	3,247,985	12.95%	2,925,000	-9.94%
Other Local	2,870,211	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%	2,886,729	-11.20%	3,615,371	25.24%
Total Local	53,397,957	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%	87,703,884	11.88%	90,074,827	2.70%
Transfers/Others	17,279	41,176	138.30%	26,187	-36.40%	94,487	260.82%	8,977	-90.50%	8,449	-5.88%	148,482	1657.39%	5,000	-96.63%
Total Revenues	171,110,316	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%	237,466,947	1.64%	269,407,331	13.45%
Total Available	203,301,192	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%	278,007,967	5.97%	308,291,830	10.89%
Expenditures:															
Academic Salaries	60,834,168	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%	77,942,589	7.91%	76,504,086	-1.85%
Classified Salaries	35,215,305	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%	43,543,563	6.38%	45,393,055	4.25%
Employee Benefits	34,326,565	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%	54,932,004	7.11%	62,308,049	13.43%
Supplies & Materials	2,451,654	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%	3,779,907	37.67%	4,674,839	23.68%
Other Operating	18,451,139	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%	38,118,017	29.98%	72,222,886	89.47%
Capital Outlay	2,885,151	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%	10,277,179	40.64%	6,444,978	-37.29%
Transfers	2,057,832	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%	10,530,209	-41.41%	2,695,430	-74.40%
Total Expenditures	156,221,814	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%	239,123,468	7.81%	270,243,323	13.01%
Ending Balance	47,079,378	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%	38,884,499	-4.09%	38,048,507	-2.15%
Adjustment to Beginning Balance	-	(212,572)		-		-		-		-		-	-	-	
Adjusted Beginning Fund Balance	47,079,378	44,540,063		39,069,034		29,603,923		28,701,945		40,541,020		38,884,499		38,048,507	
Ending Balance (% of Exp)	30.14%	27.32%		23.22%		16.43%		15.39%		18.28%		16.26%		14.08%	

Rancho Santiago Community College District

Adopted Budget 2017-18

DRAFT

Recap of Revenues and Expenditures
General Fund (Combined Fund 11, 12 & 13)
2010-11 to 2017-18



Revenues	171,110,316	160,734,058	162,779,974	170,755,129	185,652,553	233,635,989	237,466,947	269,407,331
Expenditures	156,221,814	163,060,801	168,251,003	180,220,240	186,554,531	221,796,914	239,123,468	270,243,323
Ending Balance	47,079,378	44,540,063	39,069,034	29,603,923	28,701,945	40,541,020	38,884,499	38,048,507

**Rancho Santiago Community College District
Unrestricted General Fund 5 Year MYP
Base Version- 4.79% FTES Decline in 2016-17**

Adopted Budget Assumptions : July 24, 2017

	A	B	C	D	E	F	G	H
1			2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022
2			Actuals	Proposed	Projected	Projected	Projected	Projected
3				Budget	Budget	Budget	Budget	Budget
4								
5								
6	Assumptions:							
7	Revenue:							
8		General Apportionment Deficit Factor	-0.708%	-0.708%	-1.000%	-1.000%	-1.000%	-1.000%
9		Growth/Access	-4.790%	0.00%	0.000%	0.000%	0.000%	0.000%
10		Stabilization	\$7,207,310	\$0	\$6,046,192	\$0	\$6,046,192	\$0
11		Restoration/Borrowing	\$0	\$6,046,192	\$0	\$6,046,192	\$0	\$6,046,192
12		Permanent Loss	\$0	(\$1,161,119)	\$0	\$0	\$0	\$0
13		Cost of Living Adjustment	0.00%	1.560%	2.15%	2.35%	2.57%	2.57%
14		One time Funds Prior Year Adjustment	\$0	\$0	\$0	\$0	\$0	\$0
15		Lottery Revenue-Unrestricted	\$143.00	\$146.00	\$146.00	\$146.00	\$146.00	\$146.00
17		Base Allocation Increase	\$2,042,728	\$4,286,638	\$0.00	\$0.00	\$0.00	\$0.00
18	Expenditure:							
19		Step/Column/Salary Net Adjustment	1.200%	2.760%	3.350%	3.550%	3.770%	3.770%
21		Allocation of Full time Faculty	\$0	\$0	\$0	\$0	\$0	\$0
22		STRS Rate	12.580%	14.430%	16.280%	18.130%	19.100%	20.100%
23		PERS Rate	13.888%	15.531%	18.100%	20.800%	23.800%	25.200%
24		Health and Welfare Premium Percent Increase (District Cost)	2.500%	3.500%	3.500%	3.500%	3.500%	3.500%
28		Utilities Cost Increase	5.000%	2.500%	2.500%	2.500%	2.500%	2.500%
30		ITS Licensing/Contract Escalation Cost	\$125,000	\$125,000	\$125,000	\$125,000	\$125,000	\$125,000
34								
35								
36	Multi-Year Projection:							
37		Beginning Budget Stabilization Balance	\$13,690,485	\$14,621,068	\$14,621,068	\$12,216,672	\$3,674,551	(\$10,466,659)
38		Budget Stabilization adjustment per updated BAM language	\$930,583	\$0	\$0	\$0	\$0	\$0
39		Total Revenue	173,324,838	177,086,474	181,189,280	183,373,787	185,950,706	188,567,421
40		Total Expenditure	164,064,450	175,997,534	183,593,676	191,915,907	200,091,916	208,050,993
41		Estimated COLA	0	2,435,506	0	0	0	0
42		#7910 Unrestricted Contingency	9,260,388	0	0	0	0	0
43		Surplus/ (Deficit)	0	(1,346,566)	(2,404,397)	(8,542,120)	(14,141,210)	(19,483,572)
44		Ending Budget Stabilization Balance	\$14,621,068	\$14,621,068	\$12,216,672	\$3,674,551	(\$10,466,659)	(\$29,950,231)
45		Percentage	8.9%	8.3%	6.7%	1.9%	-5.2%	-14.4%

**RANCHO SANTIAGO COMMUNITY COLLEGE DISTRICT
2015-16 FTES RECALC COMPARISON TO 2016-17 P3 ACTUAL**

(P3) FINAL

As of July 10,2017

	2015-2016			2016-2017			2016-2017		
	(RECALC) Reporting			Actuals as of July 10, 2017			Better (Worse) Actuals as of July 10, 2017		
	TOTAL	SAC	SCC	TOTAL	SAC	SCC	TOTAL	SAC	SCC
SUMMER 2016 On or After 7/1/2016									
NC	56.05	32.50	23.55	46.46	18.57	27.89	(9.59)	(13.93)	4.34
CDCP	545.93	422.18	123.75	411.66	306.58	105.08	(134.27)	(115.60)	(18.67)
CR	1,716.50	1,220.82	495.68	1,686.29	1,223.17	463.12	(30.21)	2.35	(32.56)
SUMMER TOTALS	2,318.48	1,675.50	642.98	2,144.41	1,548.32	596.09	(174.07)	(127.18)	(46.89)
FALL2016									
NC	271.35	202.06	69.29	297.64	183.83	113.81	26.29	(18.23)	44.52
CDCP	2,010.82	1,513.73	497.09	1,831.52	1,363.75	467.77	(179.30)	(149.98)	(29.32)
CR									
IS, DSCH	289.39	156.99	132.40	322.85	186.49	136.36	33.46	29.50	3.96
IS, WSCH	486.32	305.88	180.44	534.85	357.99	176.86	48.53	52.11	(3.58)
DSCH	459.97	301.50	158.47	381.14	248.62	132.52	(78.83)	(52.88)	(25.95)
Positive	1,572.32	1,513.65	58.67	1,135.35	1,068.42	66.92	(436.97)	(445.23)	8.25
WSCH	7,278.08	4,691.78	2,586.30	7,072.66	4,552.12	2,520.54	(205.42)	(139.66)	(65.76)
TOTAL CR	10,086.08	6,969.80	3,116.28	9,446.85	6,413.64	3,033.20	(639.23)	(556.16)	(83.08)
FALL TOTALS	12,368.25	8,685.59	3,682.66	11,576.01	7,961.22	3,614.79	(792.24)	(724.37)	(67.87)
SPRING2017									
NC	358.79	233.28	125.51	509.85	300.87	208.98	151.06	67.59	83.47
CDCP	3,154.95	2,178.04	976.91	2,783.89	1,860.89	923.00	(371.06)	(317.15)	(53.91)
CR									
Jan. intersession	793.53	556.22	237.31	836.45	585.28	251.17	42.92	29.06	13.86
IS, DSCH	315.91	191.47	124.44	371.04	200.39	170.65	55.13	8.92	46.21
IS, WSCH	459.68	311.98	147.70	555.08	378.00	177.08	95.40	66.02	29.38
DSCH	405.97	309.85	96.12	348.21	271.92	76.29	(57.76)	(37.93)	(19.83)
Positive	1,641.91	1,579.67	62.24	1,565.30	1,500.13	65.16	(76.61)	(79.54)	2.92
WSCH	6,796.56	4,331.81	2,464.75	6,651.88	4,327.28	2,324.60	(144.68)	(4.53)	(140.15)
TOTAL CR	10,413.56	7,281.00	3,132.56	10,327.96	7,263.00	3,064.95	(85.60)	(18.00)	(67.61)
SPRING TOTALS	13,927.30	9,692.32	4,234.98	13,621.69	9,424.76	4,196.94	(305.61)	(267.56)	(38.04)
SUMMER 2017 On or Before 6/30/2017									
NC	15.95	15.95	0.00	0.72	0.72	0.00	(15.23)	(15.23)	0.00
CDCP	213.71	213.71	0.00	136.43	136.43	0.00	(77.28)	(77.28)	0.00
CR	54.46	43.77	10.69	38.05	35.74	2.31	(16.41)	(8.03)	(8.38)
Borrowed	3.48	3.48	0.00	0.00	0.00	0.00	(3.48)	(3.48)	0.00
SUMMER TOTALS	287.60	276.91	10.69	175.20	172.89	2.31	(108.92)	(104.02)	(8.38)
COMBINED									
NC	702.14	483.79	218.35	854.66	503.98	350.68	152.52	20.19	132.33
CDCP	5,925.41	4,327.66	1,597.75	5,163.50	3,667.65	1,495.86	(761.91)	(660.01)	(101.89)
CREDIT	22,274.08	15,518.87	6,755.21	21,499.15	14,935.56	6,563.59	(774.93)	(583.31)	(191.62)
TOTAL	28,901.63	20,330.32	8,571.31	27,517.31	19,107.19	8,410.13	(1,384.32)	(1,223.13)	(161.18)
Non-Credit		68.90%	31.10%	Non-Credit		58.97%		41.03%	
CDCP		73.04%	26.96%	CDCP		71.03%		28.97%	
Credit		69.67%	30.33%	Credit		69.47%		30.53%	
Total		70.34%	29.66%	Total		69.44%		30.56%	

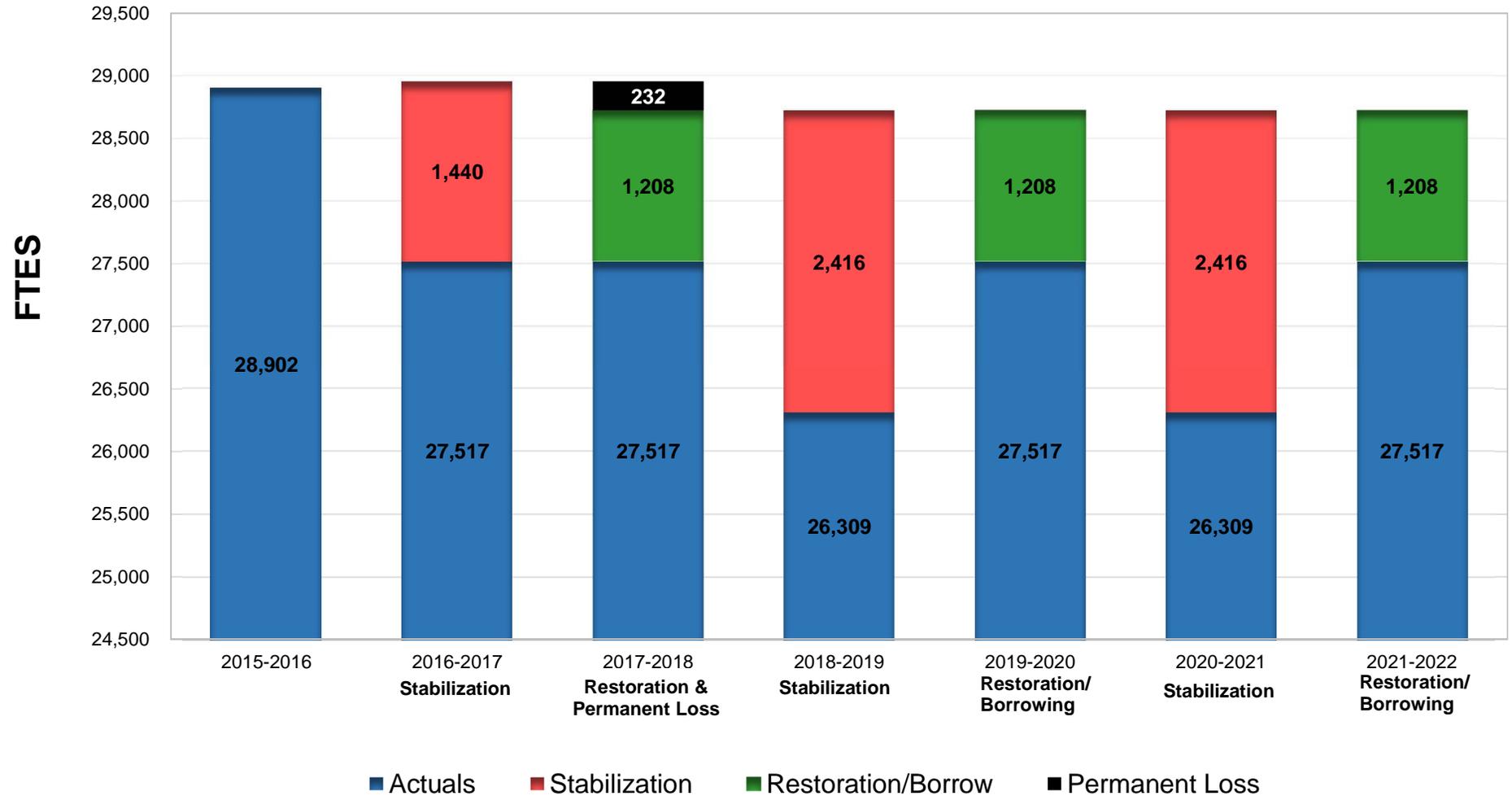
NOTE:
Actuals
Est. actuals
Updated projections

Growth Total District -4.79%

Growth Total by Campus -6.02% -1.88%

RSCCD Effects of Stabilization and Borrowing FTES

Based on 2016-2017 P3 Negative Growth **-4.79%**



Vacant Funded Positions as of 8/10/2017 - 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	Conner-Crabbe, Tracey	Director, Purchasing Services	Retirement	District	8/1/2017	Linda Melendez Interim Assignment 08/01/17-02/01/18	122,210	
11	Kincheloe, Diane	Accounting Manager Payroll	Retirement	District	1/1/2018	Tove Johnson Interim 8/22/17-12/29/17	87,836	
11	Kudlik, Richard	Fiscal Services Manager	Resignation	District	8/18/2017		146,639	
11	Oropeza, Alfonso	Director, Information Systems	Transfer to SCC	District	12/17/2015		191,496	719,478
11	Tran, Sheena	Internal Audit Manager	Promotion	District	7/10/2017		171,297	
11	Bryant, Micki	Dean of Counseling	Retirement	SAC	7/7/2017		185,695	
11	Becerra, Rosio	Associate Dean of Student Development	Resignation	SAC	4/24/2017	John Steffens - interim Associate Dean of Student Development	-	
11	Grant, Madeline	Professor, Management/Marketing	Interim assignment	SAC	9/23/2014		148,269	1,167,720
11	Huynh-Dang, KC	Professor, Pharmacy	Deceased	SAC	4/30/2017		140,081	
70%-fd 11 30%-fd 31	Langston, Rhonda	Director, Auxiliary Services	Retirement	SAC	5/1/2017	Jennie Adams Interim Director Auxiliary Services 7/1/17-12/31/17	113,797	
11	Lopez, Carlos	VP, Academic Affairs	Resignation	SAC	8/28/2017	Carol Comeau Interim 8/21/17	119,920	
11	Lunquist, Sara	Vice President of Student Service	Retirement	SAC	8/1/2017		165,759	
11	Shigematsu, Ted	Professor, Philosophy	Retirement	SAC	6/8/2017		143,991	
11	Wheeler, Mark	Facilities Manager	Resignation	SAC	5/12/2017		150,207	
11	Irwin, Kari	Assoc Dean, BCTED	Resignation	SCC	6/2/2017	Elizabeth Arteaga Interim Assignment	50,246	
11	Hernandez, John	Vice President of Student Services	Promotion	SCC	7/1/2016	Ruth Babeshoff, interim VP Student Services 7/1/17-06/30/18	32,678	
11	Kennedy, James	Dean, Instr & Std Svcs	Promotion	OEC	8/1/2011		193,258	424,452
11	Walker, Mary	Coordinator, ESL Integrated	Retirement	SCC	6/30/2016		148,269	
							2,311,650	
	Classified	Title	Reasons		Effective Date	Notes	2015-16 Annual Budgeted Salary/Ben	Total Unr. General Fund by Site
11	Cadotte, Angela	Payroll Specialist	Promotion	District	4/26/2017		92,541	
11	Easter, Candi	Accountant	Promotion	District	5/31/2017		99,400	
50%-fd 11 50%-fd 12	Enriquez, Janet	Research Analyst	Resignation	District	7/21/2017	CL17-1041	89,933	
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	Hsieh, Larry	Network Specialist II	Resignation	District	4/18/2017	CL17-0971	117,153	593,416
11	Truong, Kevin	Accountant	Promotion	District	8/1/2017		94,989	
11	Villasenor, Francisco	Accountant	Promotion	District	3/2/2017		99,401	
70%-fd 11 30%-fd 12	Andrade, Jose	Instructional Center Technician	Promotion	SAC	2/12/2017		84,044	
11	Ames, Richard P	Gardener/Utility Worker	Retirement	SAC	6/11/2017		98,634	
11	Bagdonas, Sheri	Administrative Secretary	Retirement	SAC	3/10/2017		95,953	
11	Brennan, Stephen	Media Systems Electronic Technician	Retirement	SAC	6/30/2016		99,399	
11	Cabrera, Juan	Instructional Assistant	Promotion	SAC	9/14/2014	CL17-0941. On hold Chancellor's cabinet 4-24-2017	-	
11	Cartwright, Tasha	Instructional Assistant	Resignation	SAC	9/30/2015	CL17-0941. On hold Chancellor's cabinet 4-24-2017	-	
11	Diaz, Ana	Administrative Clerk	Promotion	SAC	9/14/2015		25,968	
11	Donelan, Cynthia	Learning Facilitator	Resignation	SAC	1/28/2016		-	
11	Freeman, Dianne	Support Services Assistant	Retirement	SAC	7/1/2016		95,953	
11	Guevara, Angela	Success Center Specialist	FT Coordinator	SAC	8/14/2016		89,881	1,012,483
11	Hoang, Lisa	Counseling Assistant	Resignation	SAC	6/26/2017		21,488	
11	Houghtaling, Charlotte	Instructional Center Technician	Medical Layoff	SAC	3/2/2015		-	
11	Huynh, Kim	Instructional Assistant	Resignation	SAC	12/31/2012	CL17-0941. On hold Chancellor's cabinet 4-24-2017	-	
70%-fd 11 30%-fd 12	Lopez Mercedes, Jose A.	Administrative Secretary	Promotion	SAC	8/20/2017		86,887	
50%-fd 11 50%-fd 12	Ngo, Joseph	Instructional Assistant	Resignation	SAC	10/30/2015		-	
11	Ordiano, Cesar	Video Technician	Resignation	SAC	10/19/2015		-	
50%-fd 11 50%-fd 12	Pedroza, Guadalupe	Admission & Records Spec II	Retirement	SAC	12/30/2015		86,276	
50%-fd 11 50%-fd 12	Sandoval, Juan	Instructional Assistant	Resignation	SAC	2/1/2016		-	
11	Schug, Nora	Athletic Trainer/Therapist	Retirement	SAC	8/2/2017		86,828	
11	Steward, Christie-50%	Admission/Rec Spec I	Retirement	SAC	10/17/2016		27,920	
11	Torres Medina, Joa'n E.	Learning Facilitator	Resignation	SAC	8/14/2017		14,237	
11	Villegas Villalpando, Jose Javier	Sr Custodian/Util Work	Retirement	SAC	6/30/2017		99,014	
11	Zambrano, Adalberto	Instructional Assistant	Resignation	SAC	8/16/2015		-	
11	Alluis, Elizabeth	Administrative Secretary	Resignation	SCC	5/6/2017		95,953	
14%-fd 11 86%-fd 12	Berganza, Leyvi C	High School & Community Outreach	Promotion	OEC	3/19/2017		101,165	
11	Cain, Nevin	Adm/Rec Spec I	Resignation	SCC	6/30/2017		56,187	
11	Cruz, Jana	Senior Accountant	Resignation	SCC	3/17/2017	Reorg from Information System Spec to Senior Accountant	107,411	
11	Holmes, Michelle	Learning Assistant	Resignation	SCC	2/8/2013	defund for 17/18 Tentative Budget	-	608,169
11	Jensen, Ashley C.	Science Lab Coordinator	Resignation	SCC	8/1/2017	CL17-1025	83,918	
11	Sapak Winder, Linda	Administrative Secretary	Promotion	SCC	4/5/2017		95,953	
11	Vasquez, Pilar	Senior Account Clerk	Promotion	SCC	8/6/2017		67,581	
TOTAL							4,525,718	

Rancho Santiago Community College
FD 11-Unrestricted General Fund Cash Flow Summary
FY 2016-17, 2015-2016, 2014-2015
YTD Actuals-June 30, 2017

FY 2016/2017 Actual and Projection ¹													2016-2017		
	July Actual	August Actual	September Actual	October Actual	November Actual	December Actual	January Actual	February Actual	March Actual	April Actual	May Actual	June Actual	Total	Adopted Budget	Variance
Beginning Fund Balance	\$22,761,766	\$29,083,567	\$24,366,720	\$26,036,297	\$18,487,187	\$19,653,832	\$27,883,820	\$28,558,283	\$17,225,147	\$17,587,250	\$25,705,845	\$14,151,827			
Total Revenues	13,118,834	7,775,788	14,807,440	6,989,278	16,318,429	21,285,974	12,932,478	2,505,845	14,007,467	21,314,466	6,217,900	36,050,939	173,324,838	170,814,255	(2,510,583)
Total Expenditures	6,797,032	12,492,636	13,137,862	14,538,388	15,151,783	13,055,987	12,258,015	13,838,981	13,645,364	13,195,872	17,771,919	18,180,612	164,064,451	170,105,314	6,040,863
Change in Fund Balance	6,321,801	(4,716,848)	1,669,577	(7,549,110)	1,166,645	8,229,987	674,464	(11,333,136)	362,103	8,118,595	(11,554,018)	17,870,327	9,260,388	708,941	(8,551,447)
Ending Fund Balance	29,083,567	24,366,720	26,036,297	18,487,187	19,653,832	27,883,820	28,558,283	17,225,147	17,587,250	25,705,845	14,151,827	32,022,154			

FY 2015/2016													2015-2016		
	July Actual	August Actual	September Actual	October Actual	November Actual	December Actual	January Actual	February Actual	March Actual	April Actual	May Actual	June Actual	Total	Adopted Budget	Variance
Beginning Fund Balance	\$11,814,215	\$19,185,043	\$13,857,956	\$18,639,317	\$11,810,207	\$7,822,762	\$34,079,299	\$27,961,170	\$22,938,331	\$23,710,784	\$33,236,706	\$26,093,444			
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	171,343,836	162,361,098	(8,982,738)
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	160,396,286	160,892,480	496,194
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)	10,947,551		
Ending Fund Balance	19,185,043	13,857,956	18,639,317	11,810,207	7,822,762	34,079,299	27,961,170	22,938,331	23,710,784	33,236,706	26,093,444	22,761,766			

FY 2014/2015													2014-2015		
	July Actual	August Actual	September Actual	October Actual	November Actual	December Actual	January Actual	February Actual	March Actual	April Actual	May Actual	June Actual	Total	Adopted Budget	Variance
Beginning Fund Balance	\$8,749,959	\$13,691,405	\$10,665,403	\$9,879,548	\$3,192,959	\$4,181,178	\$19,659,152	\$21,295,672	\$14,586,913	\$14,930,050	\$23,469,504	\$16,249,394			
Total Revenues	12,296,277	7,878,336	12,094,278	7,260,875	13,578,066	27,364,488	13,126,517	5,837,937	12,953,682	20,644,919	5,706,964	10,349,514	149,091,853	146,054,363	(3,037,490)
Total Expenditures	7,354,831	10,904,338	12,880,133	13,947,464	12,589,847	11,886,514	11,489,997	12,546,696	12,610,545	12,105,465	12,927,074	14,784,692	146,027,597	145,656,094	(371,503)
Change in Fund Balance	4,941,446	(3,026,002)	(785,855)	(6,686,589)	988,219	15,477,974	1,636,520	(6,708,759)	343,136	8,539,454	(7,220,110)	(4,435,178)	3,064,256		
Ending Fund Balance	\$13,691,405	\$10,665,403	\$9,879,548	\$3,192,959	\$4,181,178	\$19,659,152	\$21,295,672	\$14,586,913	\$14,930,050	\$23,469,504	\$16,249,394	\$11,814,215			

Notes:

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