



Rancho Santiago Community College District
District Council Meeting
May 23, 2016
Executive Conference Room
3:00 – 5:00 p.m.

Agenda

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| 1. Approval of Minutes of May 9, 2016 Meeting | |
| 2. May 31 Board of Trustees Meeting Agenda | Rodríguez |
| 3. Reorganization | Didion |
| 4. EEO/Diversity Funds from Chancellor’s Office | Didion |
| 5. 2016-2017 Tentative Budget | Hardash |
| 6. Future Meetings | Rodríguez |
| a. June 6 and 20, 2016 meetings | |
| b. Proposed 2016-2017 Meeting Schedule | |
| 7. Committee Reports | |
| a. Planning & Organizational Effectiveness Committee | Didion |
| b. Human Resources Committee | Didion |
| c. Fiscal Resources Committee | Hardash |
| d. Physical Resources Committee | Hardash |
| e. Technology Advisory Group | Krichmar |
| 8. Constituent Representative Reports | |
| a. Academic Senate - SAC | Jones |
| b. Academic Senate – SCC | Evet |
| c. Classified Staff | Small |
| d. Student Government – SAC | Cortes |
| e. Student Government – SCC | Underwood |
| 9. Other | |

Mission Statement

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.

The mission of Santa Ana College is to be a leader and partner in meeting the intellectual, cultural, technological, and workforce development needs of our diverse community. Santa Ana College provides access and equity in a dynamic learning environment that prepares students for transfer, careers and lifelong intellectual pursuits in a global community.

Santiago Canyon College is an innovative learning community dedicated to intellectual and personal growth. Our purpose is to foster student success and to help students achieve these core outcomes: to learn, to act, to communicate and to think critically. We are committed to maintaining standards of excellence and providing accessible, transferable, and engaging education to a diverse community.



Rancho Santiago Community College District District Council Meeting

MINUTES

May 9, 2016

Members:	Raúl Rodríguez	Present
	John Didion	Absent
	Peter Hardash	Present
	Erlinda Martinez	Absent
	John Weispfenning	Present
	Elliott Jones	Present
	Corinna Evett	Present
	Sean Small	Absent
	Oscar Cortes	Absent
	Nathan Underwood	Absent
	Lee Krichmar	Present
	Bonnie Jaros	Present
	Mary Mettler	Present
	Jim Granitto	Absent
	Victoria Williams	Absent

Chancellor Rodríguez convened the meeting at 3:05 p.m.

1. Approval of Minutes of March 21, 2016

It was moved by Mr. Hardash, seconded by Dr. Jaros and carried unanimously to approve the minutes of the March 21, 2016 meeting.

2. May 16, 2016 Board of Trustees Meeting Agenda

Dr. Rodríguez shared highlights of the agenda for the May 16, 2016 Board of Trustees Meeting.

3. Administrative Regulations

The following administrative regulations were presented:

- AR 2365 – Recording: new
- AR 5200 – Student Health Services: new
- AR 7120 – Recruitment and Hiring: revised.

It was moved by Dr. Jaros, seconded by Dr. Weispfenning and carried unanimously to approve the Administrative Regulations as presented.

4. SiteImprove Reports

Dr. Jaros reported receiving SiteImprove Reports for the SAC webpages for which she's responsible and inquired about how they should be handled. Assistant Vice Chancellor Lee Krichmar explained that, to ensure all district webpages were accessible, a program is being used by the district to alert webpage owners of any problems. There is no action to be taken at this time in response to the SiteImprove Reports. Information and training will be provided when ITS has fully implemented the program.

5. Governance Summit Follow Up

- a. In response to the discussion at the Governance Summit, the Planning and Organizational Effectiveness Committee proposed additional objectives under Goal 3 and Goal 4. POE Committee Co-Chair Corinna Evett presented the objectives, making note that the goals did not change:
 - i. Objective added to Goal 3 – Increase support for Distance Education and Open Educational Resources (OER).
 - ii. Objective added to Goal 4 – In collaboration with constituent groups, provide support for efforts to increase faculty/staff diversity.

It was moved by Mr. Hardash, seconded by Dr. Jones and carried unanimously to approve the additional objectives.

- b. Ms. Evett also reported the following six themes resulted from the discussions at the Governance Summit:
 - i. Governance orientation meetings for all – it was suggested that each governance committee restate the purpose of the committee and its role in the governance of the district at the first meeting in the fall of each year.
 - ii. Alignment with the college planning cycle
 - iii. Accreditation link to the colleges
 - iv. Year-end report on goals
 - v. District Council communication – it was suggested that the District Council representatives report back to their committees the discussion/action about District Council meetings.
 - vi. Chancellor communication to colleges

6. Executive Searches – 2016-2017

Chancellor Rodríguez reported that funds would be requested in the 2016-2017 budget to conduct the searches for Santiago Canyon College President and Executive Vice Chancellor.

7. Committee Reports

- a. Planning and Organizational Effectiveness Committee (POE)

Ms. Evett presented this report in Item 5 above.

- b. Human Resources Committee (HRC)

No report

- c. Fiscal Resources Committee (FRC)

Vice Chancellor Hardash reported FRC will meet on May 18 where they will discuss the Governor's May Revise, which is scheduled to be released Friday, May 13. A report to District Council will be given at the May 23 meeting.

7. Committee Reports (continued)

d. Physical Resources Committee (PRC)

Mr. Hardash reported that the committee met on May 3, will meet by email on May 7 and then in person on October 5, 2016. Communication between meetings takes place at the college facilities meetings.

e. Technology Advisory Group (TAG)

Asst. Vice Chancellor Krichmar reported on the May 5 meeting discussions and that work is being done on the college Technology Plans after which the district plan will be completed.

8. Constituent Representative Reports

a. Academic Senate/SAC: Academic Senate President Jones reported that the Chancellor will visit the next SAC Academic Senate meeting on May 10 and that Counselor Steve Bautista was announced the OCDE community college teacher of the year.

b. Academic Senate/SCC: Academic Senate President Corinna Evett reported on SCC Academic Senate activities.

c. CSEA: No report.

d. Student Government/SAC: No report.

e. Student Government/SCC: No report.

9. Other

Chancellor Rodríguez reported that this is an election year and election expenses would be included in the 2016-2017 budget. Mr. Hardash reminded all that \$150,000 was budgeted each year, and carried over in years not expended, to cover the anticipated costs of an election. If election expenses exceed \$300,000, the colleges will be asked to fund the shortage because the district office has no carry over funds.

Dr. Jones announced the schedule of the end-of-the-year performing art events at SAC.

10. Next Meeting: The next District Council meeting will be held on Monday, May 23, 2016 in the Executive Conference Room (#114).

Meeting Adjournment: 3:55 p.m.

Approved:

**RANCHO SANTIAGO COMMUNITY COLLEGE DISTRICT
UNRESTRICTED GENERAL FUND
2016-17 Tentative Budget Assumptions
May 18, 2016**

I. State Revenue

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

B. FTES Workload Measure Assumptions:

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

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

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

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

Projected COLA of 0.00%	\$0
Projected Restoration/Access/Growth -0-	\$0
Projected Base Allocation Increase	\$1,800,000
Continued Projected Deficit (Reduced to est. 0.70%)	\$461,255
Apportionment Base Increase for 2016/17	\$2,261,255

2016/17 Potential Growth at 0.65% based on 2% system 29,134

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

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

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

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

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

H. Mandates Block Grant estimated at a total budget of \$740,000. Unchanged. In addition, with a one-time \$105.5 million allocation statewide for past Mandated Cost reimbursement, we expect approximately \$2.7 million in one time funds. These funds can be used for any one-time purposes and will require additional discussion before allocation.

II. Other Revenue

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

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

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

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

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

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

**RANCHO SANTIAGO COMMUNITY COLLEGE DISTRICT
UNRESTRICTED GENERAL FUND
2016-17 Tentative Budget Assumptions
May 18, 2016**

III. Appropriations and Expenditures

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

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

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

Rancho Santiago Community College District Unrestricted General Fund Summary 2016-17 Tentative Budget Assumptions Analysis May 18, 2016
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*	<u>New Revenues</u>	Ongoing Only	One-Time
B	COLA 0.00%	\$0	
B	Growth -0-	\$0	
B	Base Allocation	\$1,800,000	
B	Deficit Factor est. at 0.70%	\$461,255	
D	Unrestricted Lottery	\$75,026	
H	Mandates Block Grant (one-time)	\$0	\$2,700,000
I	Non-Resident Tuition	\$600,000	
J	Interest Earnings	\$45,000	
L	Apprenticeship - SCC	\$627,900	
EGK	Misc Income	\$73,860	

Total	\$3,683,041	\$2,700,000
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New Expenditures

B	COLA 0.00%	\$0	
C	Step/Column	\$1,100,000	
D	Health and Welfare/Benefits at 5% (1/2 year)	\$610,000	
D	CalPERS Increase	\$630,063	
D	CalSTRS Increase	\$1,161,452	
E	Full Time Faculty Obligation Hires	\$0	
E/F	Hourly Faculty Budgets (Convert to Full Time)	\$0	
H	Estimated Salary and Benefit Placement Savings	(\$2,300,000)	
I	Capital Outlay/Scheduled Maintenance Match	\$0	
J	Utilities Increase	\$200,000	
K	ITS Licensing/Contract Escalation Cost	\$125,000	
L.	Property, Liability and All Risks Insurance	(\$203,033)	
I.L	Apprenticeship - SCC	\$627,900	
M.	Other Additional DS/Institutional Costs	\$0	\$310,000
I.H	Holding for Allocation of One-Time Expense	\$0	\$2,390,000
	Total	\$1,951,382	\$2,700,000

2016-17 Budget Year Surplus (Deficit)	\$1,731,659
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Note: Budget Stabilization Fund Balance at 6/30/2016 is estimated at \$13.7 million.

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

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

* Reference to budget assumption number

Rancho Santiago Community College District
Tentative Budget
2016-17

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

Revenues by Source		2014-15 Actual Revenue	2015-16 Revised Budget	2015-16 Estimated Revenue	2016-17 Tentative Budget	% change 16/17 Tent/ 15/16 Est
8100	Federal Revenues					
8110	Forest Reserve	\$0	\$0	\$0	\$0	-
8120	Higher Education Act	3,511,881	5,111,512	4,111,512	5,087,342	23.73
8130	Workforce Investment Act (JTPA)	152,286	435,941	435,941	449,091	3.02
8140	Temporary Assistance for Needy Families (TANF)	96,817	96,801	96,801	96,801	-
8150	Student Financial Aid	16,044	134,661	134,661	131,562	(2.30)
8170	Vocational Technical Education Act (VTEA)	1,813,232	1,543,551	1,543,551	1,543,551	-
8199	Other Federal Revenues (ABE, CAMP, SBA, Gear Up, NSF)	5,535,453	6,656,948	5,656,948	6,655,798	17.66
	Total Federal Revenues	11,125,713	13,979,414	11,979,414	13,964,145	16.57
8600	State Revenues					
8611	Apprenticeship Allowance	1,494,100	2,538,900	2,568,337	2,538,900	(1.15)
8612	State General Apportionment	51,934,506	53,042,488	48,696,211	62,609,599	28.57
8612	Base Allocation Increase	0	6,763,458	6,763,458	0	(100.00)
8612	State General Apportionment-Deficit	(434,275)	(1,537,518)	(1,076,263)	(1,076,263)	-
8612	State General Apportionment-prior year adjustment	3,071,377	0	998,296	0	(100.00)
8619	Other General Apportionments-Enrollment Fee Admin-2%	250,674	284,586	284,586	284,586	-
8619	Other General Apportionments-Part-Time Faculty Compensation	691,647	601,066	601,066	674,926	12.29
8619	Other General Apportionments-Full-time Faculty Allocation	0	1,537,621	1,537,621	0	(100.00)
8622	Extended Opportunity Programs & Services (EOPS)	1,530,510	2,106,387	1,606,387	2,103,131	30.92
8623	Disabled Students Programs & Services (DSPS)	1,935,163	2,180,396	2,180,396	2,180,396	-
8625	CalWORKS	391,181	427,777	427,777	427,777	-
8626	Telecomm./Technology Infrastructure Prog. (TTIP)	14,452	24,794	24,794	24,794	-
8629	Other Gen Categorical Apport-BSI	1,233,051	1,449,744	1,449,744	1,456,442	0.46
8629	Other Gen Categorical Apport-CARE	73,605	116,165	116,165	128,649	10.75
8629	Other Gen Categorical Apport-Equal Employment Opportunity	9,263	16,340	16,340	16,340	-
8629	Other Gen Categorical Apport-Instructional Equipment	1,146,811	1,140,000	1,140,000	1,140,000	-
8629	Other Gen Categorical Apport-Matriculation-Credit	3,594,514	8,068,047	4,068,047	7,900,986	94.22
8629	Other Gen Categorical Apport-Matriculation-Non-Credit	1,594,346	2,799,723	1,799,723	2,799,723	55.56
8629	Other Gen Categorical Apport-Student Equity	574,034	4,314,858	1,314,858	4,040,608	207.30

Rancho Santiago Community College District
Tentative Budget
2016-17

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

<u>Revenues by Source</u>	2014-15 Actual Revenue	2015-16 Revised Budget	2015-16 Estimated Revenue	2016-17 Tentative Budget	% change 16/17 Tent/ 15/16 Est
8629 Other Gen Categorical Apport-Student Financial Aid Admin	991,490	1,040,270	1,040,270	1,040,270	-
8630 Education Protection Account	24,593,717	23,946,110	23,946,110	24,480,078	2.23
8659 Other Reimb Categorical Allow-Career Tech/Econ Dev	6,066,508	22,947,797	16,198,422	22,659,237	39.89
8659 Other Reimb Categorical Allow-Other	2,055,871	3,291,841	3,291,841	3,291,841	-
8672 Homeowners' Property Tax Relief	295,246	360,129	360,129	360,129	-
8681 State Lottery Proceeds	4,948,474	5,333,044	5,333,044	5,430,041	1.82
8682 State Mandated Costs	2,087,869	16,892,668	16,892,454	3,440,000	(79.64)
8699 Other Misc State Revenue	0	0	350,000	0	(100.00)
Total State Revenues	110,144,134	159,686,691	141,929,813	147,952,190	4.24
8800 Local Revenues					
8809 RDA Funds - Other	2,111,500	2,575,574	2,575,574	2,575,574	-
8811 Tax Allocation, Secured Roll	39,961,546	48,744,446	48,744,446	48,744,446	-
8812 Tax Allocation, Supplement Roll	1,144,948	1,396,589	1,396,589	1,396,589	-
8813 Tax Allocation, Unsecured Roll	1,529,150	1,865,232	1,865,232	1,865,232	-
8816 Prior Years' Taxes	662,064	807,575	807,575	807,575	-
8817 Education Revenue Augmentation Fund (ERAF)	281,777	0	4,346,277	0	(100.00)
8818 RDA Funds - Pass Thru AB	147,273	179,641	179,641	179,641	-
8819 RDA Funds - Residuals	3,673,735	4,481,163	4,481,163	4,481,163	-
8820 Contrib, Gifts, Grants & Endowment	61	561	561	561	-
8831 Contract Instructional Service	55,972	66,559	66,559	66,559	-
8850 Rents and Leases	350,740	412,488	317,772	317,771	(0.00)
8860 Interest & Investment Income	271,538	180,000	257,121	225,000	(12.49)
8874 CCC Enrollment Fees	8,744,537	8,051,780	8,051,780	8,051,780	-
8876 Health Services Fees	1,231,808	1,205,754	1,205,754	1,205,754	-
8880 Nonresident Tuition	2,100,223	2,331,909	2,805,841	2,600,000	(7.34)
8882 Parking Fees & Bus Passes	936,649	937,000	937,000	937,000	-
8885 Student ID & ASB Fees	252,863	0	0	0	-
8890 Other Local Revenues (Student Transcript/Representation/ Discounts/Fines/Instr. Mat./Health Serv. Use Fees, etc.)	732,775	364,844	367,236	271,701	(26.01)

Rancho Santiago Community College District
Tentative Budget
2016-17

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

<u>Revenues by Source</u>	2014-15 Actual Revenue	2015-16 Revised Budget	2015-16 Estimated Revenue	2016-17 Tentative Budget	% change 16/17 Tent/ 15/16 Est
8891 Other Local Rev - Special Proj	184,570	421,013	421,013	415,513	(1.31)
Total Local Revenues	<u>64,373,729</u>	<u>74,022,128</u>	<u>78,827,134</u>	<u>74,141,859</u>	(5.94)
8900 Other Financing Sources					
8910 Proceeds-Sale of Equip & Suppl	8,977	5,000	8,449	5,000	(40.82)
8981 Interfund Transfer In	0	0	0	0	-
8999 Revenue - Clearing	0	0	0	0	-
Total Other Sources	<u>8,977</u>	<u>5,000</u>	<u>8,449</u>	<u>5,000</u>	(40.82)
Total Revenues	<u>185,652,553</u>	<u>247,693,233</u>	<u>232,744,810</u>	<u>236,063,194</u>	1.43
Net Beginning Balance	29,603,923	28,701,945	28,701,945	39,367,833	37.16
Adjustments to Beginning Balance	0	0	0	0	-
Adjusted Beginning Fund Balance	<u>29,603,923</u>	<u>28,701,945</u>	<u>28,701,945</u>	<u>39,367,833</u>	37.16
Total Revenues, Other Financing Sources and Beginning Fund Balance	<u><u>\$215,256,476</u></u>	<u><u>\$276,395,178</u></u>	<u><u>\$261,446,755</u></u>	<u><u>\$275,431,027</u></u>	5.35

Rancho Santiago Community College District
Tentative Budget
2016-17

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

<u>Expenditures by Object</u>	2014-15 Actual Expenses	2015-16 Revised Budget	2015-16 Estimated Expenses	2016-17 Tentative Budget	% change 16/17 Tent/ 15/16 Est
1000 Academic Salaries					
1100 Instructional Salaries, Regular Contract	\$25,071,630	\$28,517,129	\$26,449,222	\$28,147,613	6.42
1200 Non-Instructional Salaries, Regular Contract	15,624,094	17,552,878	16,309,057	17,160,410	5.22
1300 Instructional Salaries, Other Non-Regular	22,994,159	22,718,436	24,398,596	25,458,730	4.35
1400 Non-Instructional Salaries, Other Non-Regular	5,137,315	6,975,839	5,787,948	6,897,896	19.18
Subtotal	68,827,198	75,764,282	72,944,823	77,664,649	6.47
2000 Classified Salaries					
2100 Non-Instructional Salaries, Regular Full Time	31,273,061	34,153,498	32,379,569	36,395,737	12.40
2200 Instructional Aides, Regular Full Time	928,732	865,970	863,182	871,298	0.94
2300 Non-Instructional Salaries, Other	4,239,262	7,128,995	5,020,317	6,904,202	37.53
2400 Instructional Aides, Other	2,816,579	3,273,987	2,842,651	3,160,561	11.18
Subtotal	39,257,634	45,422,450	41,105,719	47,331,798	15.15
3000 Employee Benefits					
3100 State Teachers' Retirement System Fund	5,476,471	7,628,354	7,122,387	9,220,918	29.46
3200 Public Employees' Retirement System Fund	4,274,089	4,874,038	4,448,646	5,599,378	25.87
3300 Old Age, Survivors, Disability, and Health Ins.	3,879,583	4,446,204	4,055,536	4,525,131	11.58
3400 Health and Welfare Benefits	23,365,432	27,116,465	23,886,694	27,177,836	13.78
3500 State Unemployment Insurance	91,073	315,043	91,581	318,190	247.44
3600 Workers' Compensation Insurance	2,637,734	2,910,289	2,768,054	2,994,354	8.18
3900 Other Benefits	1,289,359	1,426,965	1,325,209	1,440,921	8.73
Subtotal	41,013,741	48,717,358	43,698,107	51,276,728	17.34
TOTAL SALARIES/BENEFITS	149,098,573	169,904,090	157,748,649	176,273,175	11.74
Salaries/Benefits Cost % of Total Expenditures	81%	73%	78%	73%	

Rancho Santiago Community College District
Tentative Budget
2016-17

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

Expenditures by Object	2014-15 Actual Expenses	2015-16 Revised Budget	2015-16 Estimated Expenses	2016-17 Tentative Budget	% change 16/17 Tent/ 15/16 Est
4000 Books and Supplies					
4100 Textbooks	60	8,061	8,000	8,061	0.76
4200 Other Books	122,847	278,726	136,989	208,570	52.25
4300 Instructional Supplies	1,151,770	2,222,532	1,233,128	2,233,727	81.14
4400 Media Supplies	0	0	0	0	-
4500 Maintenance Supplies	161,598	221,861	216,786	217,014	0.11
4600 Non-Instructional Supplies	810,950	1,720,284	932,533	1,503,977	61.28
4700 Food Supplies	138,788	296,303	175,071	268,543	53.39
Subtotal	2,386,013	4,747,767	2,702,507	4,439,892	64.29
5000 Services and Other Operating Expenses					
5100 Personal & Consultant Svcs	7,838,875	19,822,033	16,362,479	19,435,679	18.78
5200 Travel & Conference Expenses	532,011	1,309,057	743,765	1,292,441	73.77
5300 Dues & Memberships	194,031	193,182	175,612	193,383	10.12
5400 Insurance	1,861,593	2,204,426	2,001,113	2,001,393	0.01
5500 Utilities & Housekeeping Svcs	4,171,931	4,826,112	3,971,725	4,578,866	15.29
5600 Rents, Leases & Repairs	3,399,217	4,294,308	3,555,646	4,723,923	32.86
5700 Legal, Election & Audit Exp	827,315	1,274,956	1,158,507	1,567,190	35.28
5800 Other Operating Exp & Services	5,031,434	8,413,274	7,254,943	7,611,007	4.91
5900 Other (Transp., Postage, Reproduction, Special Proj., etc.)	1,627,355	6,325,034	1,636,349	12,336,072	653.88
Subtotal	25,483,762	48,662,382	36,860,139	53,739,954	45.79
6000 Sites, Buildings, Books, and Equipment					
6100 Sites & Site Improvements	340,361	64,806	64,805	0	(100.00)
6200 Buildings	2,266,239	1,020,893	1,020,894	112,925	(88.94)
6300 Library Books	88,663	151,446	133,621	117,607	(11.98)
6400 Equipment	3,740,314	8,054,253	4,698,501	6,627,020	41.05
Subtotal	6,435,577	9,291,398	5,917,821	6,857,552	15.88
Subtotal, Expenditures (1000 - 6000)	183,403,925	232,605,637	203,229,116	241,310,573	18.74

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

<u>Expenditures by Object</u>	2014-15 Actual Expenses	2015-16 Revised Budget	2015-16 Estimated Expenses	2016-17 Tentative Budget	% change 16/17 Tent/ 15/16 Est
7000 Other Outgo					
7200 Intrafund Transfers Out	(52)	0	34	0	(100.00)
7300 Interfund Transfers Out	2,390,000	17,687,722	17,687,722	1,750,000	(90.11)
7500 Teacher's Stipend	0	1,000	0	0	-
7600 Other Student Aid	760,658	1,434,657	1,162,050	1,403,012	20.74
Subtotal	3,150,606	19,123,379	18,849,806	3,153,012	(83.27)
Subtotal, Expenditures (1000 - 7000)	186,554,531	251,729,016	222,078,922	244,463,585	10.08
7900 Reserve for Contingencies					
7910 Estimated COLA	0	1,468,618	0	0	-
7910 Estimated Restoration/Access/Growth	0	0	0	0	-
7920 Restricted Contingency-Campus Health Services-3250	0	154,861	0	154,861	-
7920 Restricted Contingency-Health Services-3450	0	471,823	0	471,823	-
7920 Restricted Contingency-Safety & Parking-3610	0	511,302	0	487,749	-
7930 Board Policy Contingency (5%)	0	8,944,553	0	8,778,521	-
7940 Revolving Cash Accounts	0	100,000	0	100,000	-
7940 Employee Vacation Payout	0	50,000	0	250,000	-
7950 Budget Stabilization	0	12,138,371	0	13,690,485	-
Total Designated	0	23,839,528	0	23,933,439	-
7910 Unrestricted Contingency	28,701,945	826,634	39,367,833	7,034,003	(82.13)
Subtotal Expenditures (7900)	28,701,945	24,666,162	39,367,833	30,967,442	(21.34)
Total Expenditures, Other Outgo and Ending Fund Balance	\$215,256,476	\$276,395,178	\$261,446,755	\$275,431,027	5.35

Rancho Santiago Community College District
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General Fund Revenue Budget - Combined - Unrestricted - Fund 11, 13						
<u>Revenues by Source</u>	2015-16 Adopted Budget	2015-16 Allocated Budget	2015-16 Estimated Revenue	% change 15/16 Est/ 15/16 Budget	2016-17 Tentative Budget	% change 16/17 Tent/ 15/16 Est
8100 Federal Revenues						
8110 Forest Reserve	\$0	\$0	\$0	-	\$0	-
Total Federal Revenues	0	0	0	-	0	-
8600 State Revenues						
8611 Apprenticeship Allowance	1,911,000	2,538,900	2,568,337	1.16	2,538,900	(1.15)
8612 State General Apportionment	53,042,488	53,042,488	48,696,211	(8.19)	62,609,599	28.57
8612 Base Allocation Increase	6,763,458	6,763,458	6,763,458	-	0	(100.00)
8612 State General Apportionment-Deficit	(1,537,518)	(1,537,518)	(1,076,263)	(30.00)	(1,076,263)	-
8612 State General Apportionment-prior year adjustment	0	0	998,296	-	0	(100.00)
8619 Other General Apportionments-Enroll Fee Admin-2%	284,586	284,586	284,586	-	284,586	-
8619 Other General Apportionments-Part-Time Fac Comp	601,066	601,066	601,066	-	674,926	12.29
8619 Other General Apportionments-Full-time Faculty Alloc	1,537,621	1,537,621	1,537,621	-	0	(100.00)
8630 Education Protection Account	23,946,110	23,946,110	23,946,110	-	24,480,078	2.23
8672 Homeowners' Property Tax Relief	360,129	360,129	360,129	-	360,129	-
8681 State Lottery Proceeds	4,125,006	4,125,006	4,125,006	-	4,200,032	1.82
8682 State Mandated Costs	16,140,000	16,892,668	16,892,454	(0.00)	3,440,000	(79.64)
8699 Other Misc State Revenue	0	0	350,000	-	0	(100.00)
Total State Revenues	107,173,946	108,554,514	106,047,011	(2.31)	97,511,987	(8.05)
8800 Local Revenues						
8809 RDA Funds - Other	2,575,574	2,575,574	2,575,574	-	2,575,574	-
8811 Tax Allocation, Secured Roll	48,744,446	48,744,446	48,744,446	-	48,744,446	-
8812 Tax Allocation, Supplement Roll	1,396,589	1,396,589	1,396,589	-	1,396,589	-
8813 Tax Allocation, Unsecured Roll	1,865,232	1,865,232	1,865,232	-	1,865,232	-
8816 Prior Years' Taxes	807,575	807,575	807,575	-	807,575	-
8817 Education Revenue Augmentation Fund (ERAF)	0	0	4,346,277	-	0	(100.00)
8818 RDA Funds - Pass Thru AB	179,641	179,641	179,641	-	179,641	-
8819 RDA Funds - Residuals	4,481,163	4,481,163	4,481,163	-	4,481,163	-
8820 Contrib, Gifts, Grants & Endowment	0	0	0	-	0	-

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

<u>Revenues by Source</u>	2015-16 Adopted Budget	2015-16 Allocated Budget	2015-16 Estimated Revenue	% change 15/16 Est/ 15/16 Budget	2016-17 Tentative Budget	% change 16/17 Tent/ 15/16 Est
8850 Rents and Leases	300,385	412,488	317,772	(22.96)	317,771	(0.00)
8860 Interest & Investment Income	180,000	180,000	257,121	42.85	225,000	(12.49)
8874 CCC Enrollment Fees	8,051,780	8,051,780	8,051,780	-	8,051,780	-
8880 Nonresident Tuition	2,000,000	2,331,909	2,805,841	20.32	2,600,000	(7.34)
8885 Student ID & ASB Fees	0	0	0	-	0	-
8890 Transcript/Representation/ Discounts/Fines/Instr. Mat./Health Serv. Use Fees,	82,851	171,804	174,196	1.39	78,661	(54.84)
8891 Other Local Rev - Special Proj	0	0	0	-	0	-
Total Local Revenues	70,665,236	71,198,201	76,003,207	6.75	71,323,432	(6.16)
8900 Other Financing Sources						
8910 Proceeds-Sale of Equip & Suppl	5,000	5,000	8,449	68.98	5,000	(40.82)
8981 Interfund Transfer In	0	0	0	-	0	-
Total Other Sources	5,000	5,000	8,449	68.98	5,000	(40.82)
Total Revenues	177,844,182	179,757,715	182,058,667	1.28	168,840,419	(7.26)
Net Beginning Balance	25,917,127	25,917,127	25,917,127	-	36,583,015	41.15
Adjustments to Beginning Balance	0	0	0	-	0	-
Adjusted Beginning Fund Balance	25,917,127	25,917,127	25,917,127	-	36,583,015	41.15
Total Revenues, Other Financing Sources and Beginning Fund Balance	\$203,761,309	\$205,674,842	\$207,975,794	1.12	\$205,423,434	(1.23)

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

<u>Expenditures by Object</u>	2015-16 Adopted Budget	2015-16 Allocated Budget	2015-16 Estimated Expenses	% change 15/16 Est/ 15/16 Budget	2016-17 Tentative Budget	% change 16/17 Tent/ 15/16 Est
1000 Academic Salaries						
1100 Instructional Salaries, Regular Contract	\$28,205,780	\$28,244,153	\$26,155,920	(7.39)	\$27,948,892	6.85
1200 Non-Instructional Salaries, Regular Contract	13,567,635	13,621,922	12,885,931	(5.40)	13,336,781	3.50
1300 Instructional Salaries, Other Non-Regular	22,430,353	22,340,338	24,114,812	7.94	25,068,957	3.96
1400 Non-Instructional Salaries, Other Non-Regular	1,109,416	1,233,521	1,370,357	11.09	1,220,051	(10.97)
Subtotal	65,313,184	65,439,934	64,527,020	(1.40)	67,574,681	4.72
2000 Classified Salaries						
2100 Non-Instructional Salaries, Regular Full Time	26,398,235	26,007,407	25,597,425	(1.58)	28,321,206	10.64
2200 Instructional Aides, Regular Full Time	925,742	780,723	781,685	0.12	775,166	(0.83)
2300 Non-Instructional Salaries, Other	1,512,992	1,658,510	1,441,127	(13.11)	1,470,745	2.06
2400 Instructional Aides, Other	1,615,321	1,681,113	1,561,651	(7.11)	1,511,344	(3.22)
Subtotal	30,452,290	30,127,753	29,381,888	(2.48)	32,078,461	9.18
3000 Employee Benefits						
3100 State Teachers' Retirement System Fund	6,629,694	6,627,082	6,310,430	(4.78)	8,240,281	30.58
3200 Public Employees' Retirement System Fund	3,544,247	3,536,613	3,443,211	(2.64)	4,272,688	24.09
3300 Old Age, Survivors, Disability, and Health Ins.	3,289,722	3,291,732	3,192,106	(3.03)	3,384,772	6.04
3400 Health and Welfare Benefits	24,379,910	23,501,379	21,451,450	(8.72)	23,608,678	10.06
3500 State Unemployment Insurance	297,570	297,777	81,776	(72.54)	299,770	266.57
3600 Workers' Compensation Insurance	2,285,060	2,293,229	2,281,372	(0.52)	2,382,048	4.41
3900 Other Benefits	1,164,619	1,166,169	1,117,307	(4.19)	1,184,549	6.02
Subtotal	41,590,822	40,713,981	37,877,652	(6.97)	43,372,786	14.51
TOTAL SALARIES/BENEFITS	137,356,296	136,281,668	131,786,560	(10.84)	143,025,928	8.53
Salaries/Benefits Cost % of Total Expenditures	78%	83%	86%		82%	

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

<u>Expenditures by Object</u>	2015-16 Adopted Budget	2015-16 Allocated Budget	2015-16 Estimated Expenses	% change 15/16 Est/ 15/16 Budget	2016-17 Tentative Budget	% change 16/17 Tent/ 15/16 Est
4000 Books and Supplies						
4100 Textbooks	0	0	0	-	0	-
4200 Other Books	5,907	19,313	4,918	(74.54)	4,243	(13.73)
4300 Instructional Supplies	1,614	4,268	2,616	(38.71)	780	(70.18)
4400 Media Supplies	0	0	0	-	0	-
4500 Maintenance Supplies	188,581	189,324	185,479	(2.03)	184,477	(0.54)
4600 Non-Instructional Supplies	675,145	874,745	550,756	(37.04)	748,306	35.87
4700 Food Supplies	13,637	18,613	10,191	(45.25)	13,356	31.06
Subtotal	884,884	1,106,263	753,960	(31.85)	951,162	26.16
5000 Services and Other Operating Expenses						
5100 Personal & Consultant Svcs	926,973	1,144,315	767,958	(32.89)	827,007	7.69
5200 Travel & Conference Expenses	196,644	285,070	199,889	(29.88)	279,956	40.06
5300 Dues & Memberships	153,455	156,485	147,966	(5.44)	156,271	5.61
5400 Insurance	2,143,033	2,143,033	1,940,000	(9.47)	1,940,000	-
5500 Utilities & Housekeeping Svcs	4,797,107	4,781,980	3,937,926	(17.65)	4,527,759	14.98
5600 Rents, Leases & Repairs	3,762,647	3,410,610	3,234,622	(5.16)	3,878,064	19.89
5700 Legal, Election & Audit Exp	1,041,368	1,274,956	1,158,507	(9.13)	1,567,190	35.28
5800 Other Operating Exp & Services	5,818,610	7,197,440	6,674,830	(7.26)	6,485,397	(2.84)
5900 Other (Transp., Postge, Reprod., Spec. Proj., etc.)	16,869,094	3,328,537	700,123	(78.97)	8,684,019	1,140.36
Subtotal	35,708,931	23,722,426	18,761,821	(20.91)	28,345,663	51.08
6000 Sites, Buildings, Books, and Equipment						
6100 Sites & Site Improvements	0	64,806	64,805	(0.00)	0	(100.00)
6200 Buildings	5,000	911,593	911,594	0.00	0	(100.00)
6300 Library Books	3,043	8,133	3,358	(58.71)	2,500	(25.55)
6400 Equipment	1,682,915	2,364,055	1,422,959	(39.81)	1,495,172	5.07
Subtotal	1,690,958	3,348,587	2,402,716	(28.25)	1,497,672	(37.67)
Subtotal, Expenditures (1000 - 6000)	175,641,069	164,458,944	153,705,057	(6.54)	173,820,425	13.09

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

<u>Expenditures by Object</u>	2015-16 Adopted Budget	2015-16 Allocated Budget	2015-16 Estimated Expenses	% change 15/16 Est/ 15/16 Budget	2016-17 Tentative Budget	% change 16/17 Tent/ 15/16 Est
7000 Other Outgo						
7200 Intrafund Transfers Out	0	0	0	-	0	-
7300 Interfund Transfers Out	3,250,000	17,687,722	17,687,722	-	1,750,000	(90.11)
7600 Other Student Aid	0	0	0	-	0	-
Subtotal	<u>3,250,000</u>	<u>17,687,722</u>	<u>17,687,722</u>	-	<u>1,750,000</u>	(90.11)
Subtotal, Expenditures (1000 - 7000)	<u>178,891,069</u>	<u>182,146,666</u>	<u>171,392,779</u>	(5.90)	<u>175,570,425</u>	2.44
7900 Reserve for Contingencies						
7910 Estimated COLA	1,468,618	1,468,618	0	(100.00)	0	-
7910 Estimated Restoration/Access/Growth	0	0	0	-	0	-
7930 Board Policy Contingency (5%)	8,944,553	8,944,553	0	(100.00)	8,778,521	-
7940 Revolving Cash Accounts	100,000	100,000	0	(100.00)	100,000	-
7940 Employee Vacation Payout	50,000	50,000	0	(100.00)	250,000	-
7950 Budget Stabilization	13,690,485	12,138,371	0	(100.00)	13,690,485	-
Total Designated	<u>24,253,656</u>	<u>22,701,542</u>	<u>0</u>	(100.00)	<u>22,819,006</u>	-
7910 Unrestricted Contingency	616,584	826,634	36,583,015	4,325.54	7,034,003	(80.77)
Subtotal Expenditures (7900)	<u>24,870,240</u>	<u>23,528,176</u>	<u>36,583,015</u>	55.49	<u>29,853,009</u>	(18.40)
Total Expenditures, Other Outgo and Ending Fund Balance	<u>\$203,761,309</u>	<u>\$205,674,842</u>	<u>\$207,975,794</u>	1.12	<u>\$205,423,434</u>	(1.23)

Rancho Santiago Community College District
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Santa Ana College	Fund 11 Unrestricted	%	Fund 13 One-Time	%	Fund 11/13 Unrestricted	%	Fund 12 Restricted	%	Fund 11/12/13 Combined	%
Academic Salaries	44,271,796		2,553,626		46,825,422		6,757,064		53,582,486	
Classified Salaries	12,287,097		90,003		12,377,100		8,482,641		20,859,741	
Employee Benefits	19,201,348		459,913		19,661,261		4,478,447		24,139,708	
Supplies & Materials	430,995		135,636		566,631		1,961,302		2,527,933	
Other Operating Exp & Services	9,362,725		3,324,365		12,687,090		6,567,262		19,254,352	
Capital Outlay	74,453		83,377		157,830		3,706,148		3,863,978	
Other Outgo	0		826,261		826,261		1,545,811		2,372,072	
Grand Total	\$85,628,414	55.35%	\$7,473,181	92.75%	\$93,101,595	57.20%	\$33,498,675	47.85%	\$126,600,270	54.39%

Santiago Canyon College	Fund 11 Unrestricted	%	Fund 13 One-Time	%	Fund 11/13 Unrestricted	%	Fund 12 Restricted	%	Fund 11/12/13 Combined	%
Academic Salaries	19,887,615		0		19,887,615		3,303,198		23,190,813	
Classified Salaries	6,219,388		0		6,219,388		4,004,637		10,224,025	
Employee Benefits	9,291,173		0		9,291,173		2,332,295		11,623,468	
Supplies & Materials	77,706		0		77,706		1,304,371		1,382,077	
Other Operating Exp & Services	4,430,536		0		4,430,536		6,175,704		10,606,240	
Capital Outlay	8,412		0		8,412		1,503,985		1,512,397	
Other Outgo	0		0		0		483,885		483,885	
Grand Total	\$39,914,830	25.80%	\$0	0.00%	\$39,914,830	24.52%	\$19,108,075	27.29%	\$59,022,905	25.36%

District Services	Fund 11 Unrestricted	%	Fund 13 One-Time	%	Fund 11/13 Unrestricted	%	Fund 12 Restricted	%	Fund 11/12/13 Combined	%
Academic Salaries	861,644		0		861,644		29,706		891,350	
Classified Salaries	13,481,973		0		13,481,973		2,766,059		16,248,032	
Employee Benefits	6,897,724		0		6,897,724		1,093,200		7,990,924	
Supplies & Materials	285,215		21,610		306,825		223,057		529,882	
Other Operating Exp & Services	6,305,281		342,756		6,648,037		12,651,325		19,299,362	
Capital Outlay	1,331,430		0		1,331,430		149,747		1,481,177	
Other Outgo	0		219,774		219,774		487,749		707,523	
Grand Total	\$29,163,267	18.85%	\$584,140	7.25%	\$29,747,407	18.28%	\$17,400,843	24.86%	\$47,148,250	20.26%

Total Expenditures-excludes Institutional Costs	\$154,706,511	100.00%	\$8,057,321	100.00%	\$162,763,832	100.00%	\$70,007,593	100.00%	\$232,771,425	100.00%
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Institutional Costs	Fund 11 Unrestricted	%	Fund 13 One-Time	%	Fund 11/13 Unrestricted	%	Fund 12 Restricted	%	Fund 11/12/13 Combined	%
Employee Benefits-retiree benefits/local experience charge	7,522,628		0		7,522,628		0		7,522,628	
Election	125,000		125,000		250,000		0		250,000	
Other Operating Exp & Services-prop&liability ins	1,940,000		0		1,940,000		0		1,940,000	
Other Operating - holding for One-Time expense	0		2,390,000		2,390,000		0		2,390,000	
Other Outgo-Interfund Transfers	1,750,000		0		1,750,000		0		1,750,000	
Other Outgo-Board Policy Contingency	0		8,778,521		8,778,521		0		8,778,521	
Other Outgo-Reserves	0		20,028,453		20,028,453		0		20,028,453	
Grand Total	\$11,337,628		\$31,321,974		\$42,659,602		\$0		\$42,659,602	

Total Expenditures-includes Institutional Costs	\$166,044,139		\$39,379,295		\$205,423,434		\$70,007,593		\$275,431,027	
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Unrestricted General Fund Revenue Budget - Fund 11

<u>Revenues by Source</u>	2014-15 Actual Revenue	2015-16 Revised Budget	2015-16 Estimated Revenue	2016-17 Tentative Budget	% change 16/17 Tent/ 15/16 Est
8100 Federal Revenues					
8110 Forest Reserve	\$0	\$0	\$0	\$0	-
Total Federal Revenues	0	0	0	0	-
8600 State Revenues					
8611 Apprenticeship Allowance	1,494,100	2,538,900	2,538,900	2,538,900	-
8612 State General Apportionment	51,934,506	53,042,488	48,696,211	62,609,599	* 28.57
8612 Base Allocation Increase	0	6,763,458	6,763,458	0	*
8612 State General Apportionment-Deficit	(434,275)	(1,537,518)	(1,076,263)	(1,076,263)	* -
8612 State General Apportionment&EPA-prior year adjustment	3,071,377	0	998,296	0	(100.00)
8619 Other General Apportionments-Enrollment Fee Admin-2%	250,674	284,586	284,586	284,586	-
8619 Other General Apportionments-Part-Time Faculty Compensator	691,647	601,066	601,066	674,926	12.29
8619 Other General Apportionments-Full-time Faculty Allocation	0	1,537,621	1,537,621	0	* (100.00)
8630 Education Protection Account	24,593,717	23,946,110	23,946,110	24,480,078	* 2.23
8672 Homeowners' Property Tax Relief	295,246	360,129	360,129	360,129	* -
8681 State Lottery Proceeds	3,844,324	4,125,006	4,125,006	4,200,032	1.82
8682 State Mandated Costs	2,087,869	813,482	813,268	740,000	(9.01)
Total State Revenues	87,829,185	92,475,328	89,588,388	94,811,987	5.83
8800 Local Revenues					
8809 RDA Funds - Other	2,111,500	2,575,574	2,575,574	2,575,574	* -
8811 Tax Allocation, Secured Roll	39,961,546	48,744,446	48,744,446	48,744,446	* -
8812 Tax Allocation, Supplement Roll	1,144,948	1,396,589	1,396,589	1,396,589	* -
8813 Tax Allocation, Unsecured Roll	1,529,150	1,865,232	1,865,232	1,865,232	* -
8816 Prior Years' Taxes	662,064	807,575	807,575	807,575	* -
8817 Education Revenue Augmentation Fund (ERAF)	281,777	0	4,346,277	0	* (100.00)
8818 RDA Funds - Pass Thru AB	147,273	179,641	179,641	179,641	* -
8819 RDA Funds - Residuals	3,673,735	4,481,163	4,481,163	4,481,163	* -
8820 Contrib, Gifts, Grants & Endowment	0	0	0	0	-
8850 Rents and Leases	306,795	275,952	275,952	275,952	-

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Unrestricted General Fund Revenue Budget - Fund 11

<u>Revenues by Source</u>	2014-15 Actual Revenue	2015-16 Revised Budget	2015-16 Estimated Revenue	2016-17 Tentative Budget	% change 16/17 Tent/ 15/16 Est
8860 Interest & Investment Income	271,538	180,000	257,121	225,000	(12.49)
8867 Gain(Loss)on Invest-Unrealized	0	0	0	0	-
8874 CCC Enrollment Fees	8,744,537	8,051,780	8,051,780	8,051,780 *	-
8880 Nonresident Tuition	2,100,223	2,331,909	2,805,841	2,600,000	(7.34)
8885 Student ID & ASB Fees	0	0	0	0	-
8890 Other Local Revenues (Student Transcript/Representation/ Discounts/Fines/Instr. Mat./Health Serv. Use Fees, etc.)	318,605	24,200	24,200	24,200	-
8891 Other Local Rev - Special Proj	0	0	0	0	-
Total Local Revenues	61,253,691	70,914,061	75,811,391	71,227,152	(6.05)
8900 Other Financing Sources					
8910 Proceeds-Sale of Equip & Suppl	8,977	5,000	8,449	5,000	(40.82)
8981 Interfund Transfer In	0	0	0	0	-
Total Other Sources	8,977	5,000	8,449	5,000	(40.82)
Total Revenues	149,091,853	163,394,389	165,408,228	166,044,139	0.38
Net Beginning Balance	0	0	0	0	-
Adjustments to Beginning Balance	0	0	0	0	-
Adjusted Beginning Fund Balance	0	0	0	0	-
Total Revenues, Other Financing Sources and Beginning Fund Balance	\$149,091,853	\$163,394,389	\$165,408,228	\$166,044,139	0.38

* Component of Apportionment

\$154,475,543

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Unrestricted General Fund Expenditure Budget - Fund 11

<u>Expenditures by Object</u>	2014-15 Actual Expenses	2015-16 Revised Budget	2015-16 Estimated Expenses	2016-17 Tentative Budget	% change 16/17 Tent/ 15/16 Est
1000 Academic Salaries					
1100 Instructional Salaries, Regular Contract	\$24,572,146	\$28,244,153	\$26,155,920	\$27,948,892	6.85
1200 Non-Instructional Salaries, Regular Contract	13,107,642	13,562,061	12,826,070	13,336,781	3.98
1300 Instructional Salaries, Other Non-Regular	22,662,453	22,340,338	24,114,812	22,515,331	(6.63)
1400 Non-Instructional Salaries, Other Non-Regular	1,094,530	1,197,584	1,334,420	1,220,051	(8.57)
Subtotal	61,436,771	65,344,136	64,431,222	65,021,055	0.92
2000 Classified Salaries					
2100 Non-Instructional Salaries, Regular Full Time	25,537,190	25,984,748	25,574,766	28,308,059	10.69
2200 Instructional Aides, Regular Full Time	926,184	780,723	781,685	775,166	(0.83)
2300 Non-Instructional Salaries, Other	1,319,172	1,510,191	1,401,127	1,399,851	(0.09)
2400 Instructional Aides, Other	1,739,760	1,675,151	1,555,689	1,505,382	(3.23)
Subtotal	29,522,306	29,950,813	29,313,267	31,988,458	9.13
3000 Employee Benefits					
3100 State Teachers' Retirement System Fund	4,931,599	6,621,680	6,306,930	7,919,035	25.56
3200 Public Employees' Retirement System Fund	3,380,628	3,530,776	3,440,211	4,269,552	24.11
3300 Old Age, Survivors, Disability, and Health Ins.	3,134,793	3,282,276	3,187,606	3,342,947	4.87
3400 Health and Welfare Benefits	21,293,207	23,490,897	21,440,968	23,580,007	9.98
3500 State Unemployment Insurance	83,366	297,630	81,676	298,439	265.39
3600 Workers' Compensation Insurance	2,222,909	2,286,667	2,277,872	2,318,594	1.79
3900 Other Benefits	1,111,263	1,165,619	1,116,757	1,184,299	6.05
Subtotal	36,157,765	40,675,545	37,852,020	42,912,873	13.37
TOTAL SALARIES/BENEFITS	127,116,842	135,970,494	131,596,509	139,922,386	6.33
Salaries/Benefits Cost % of Total Expenditures	87%	85%	86%	85%	

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Unrestricted General Fund Expenditure Budget - Fund 11

Expenditures by Object	2014-15 Actual Expenses	2015-16 Revised Budget	2015-16 Estimated Expenses	2016-17 Tentative Budget	% change 16/17 Tent/ 15/16 Est
4000 Books and Supplies					
4100 Textbooks	0	0	0	0	-
4200 Other Books	3,165	15,978	1,583	4,243	168.04
4300 Instructional Supplies	4,793	4,268	2,616	780	(70.18)
4400 Media Supplies	0	0	0	0	-
4500 Maintenance Supplies	160,168	182,324	179,929	181,977	1.14
4600 Non-Instructional Supplies	491,121	687,231	527,638	593,560	12.49
4700 Food Supplies	10,424	15,111	9,691	13,356	37.82
Subtotal	669,671	904,912	721,457	793,916	10.04
5000 Services and Other Operating Expenses					
5100 Personal & Consultant Svcs	552,354	1,016,799	696,558	763,007	9.54
5200 Travel & Conference Expenses	129,556	250,623	193,889	245,956	26.85
5300 Dues & Memberships	159,857	156,485	147,966	156,271	5.61
5400 Insurance	1,800,000	2,143,033	1,940,000	1,940,000	-
5500 Utilities & Housekeeping Svcs	4,103,786	4,756,980	3,924,926	4,502,759	14.72
5600 Rents, Leases & Repairs	3,108,267	3,343,010	3,204,622	3,845,308	19.99
5700 Legal, Election & Audit Exp	819,098	1,191,882	1,081,507	1,185,190	9.59
5800 Other Operating Exp & Services	2,811,407	6,281,288	6,040,830	6,110,870	1.16
5900 Other (Transp., Postage, Reproduction, Special Proj., etc.)	858,979	1,034,737	670,123	3,414,181	409.49
Subtotal	14,343,304	20,174,837	17,900,421	22,163,542	23.82
6000 Sites, Buildings, Books, and Equipment					
6100 Sites & Site Improvements	321,928	64,806	64,805	0	(100.00)
6200 Buildings	2,266,239	911,593	911,594	0	(100.00)
6300 Library Books	22,932	8,133	3,358	2,500	(25.55)
6400 Equipment	1,297,378	2,099,635	1,322,959	1,411,795	6.71
Subtotal	3,908,477	3,084,167	2,302,716	1,414,295	(38.58)
Subtotal, Expenditures (1000 - 6000)	146,038,294	160,134,410	152,521,103	164,294,139	7.72

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Unrestricted General Fund Expenditure Budget - Fund 11

<u>Expenditures by Object</u>	2014-15 Actual Expenses	2015-16 Revised Budget	2015-16 Estimated Expenses	2016-17 Tentative Budget	% change 16/17 Tent/ 15/16 Est
7000 Other Outgo					
7200 Intrafund Transfers Out	(10,697)	0	0	0	-
7300 Interfund Transfers Out	0	1,762,000	1,762,000	1,750,000	(0.68)
7600 Other Student Aid	0	0	0	0	-
Subtotal	(10,697)	1,762,000	1,762,000	1,750,000	(0.68)
Subtotal, Expenditures (1000 - 7000)	146,027,597	161,896,410	154,283,103	166,044,139	7.62
7900 Reserve for Contingencies					
7910 Estimated COLA	0	1,468,618	0	0	-
7910 Estimated Restoration/Access/Growth	0	0	0	0	-
7950 Budget Stabilization	0	0	0	0	-
Total Designated	0	1,468,618	0	0	-
7910 Unrestricted Contingency	3,064,256	29,361	11,125,125	0	(100.00)
Subtotal Expenditures (7900)	3,064,256	1,497,979	11,125,125	0	(100.00)
Total Expenditures, Other Outgo and Ending Fund Balance	\$149,091,853	\$163,394,389	\$165,408,228	\$166,044,139	0.38

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

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Restricted General Fund Revenue Budget - Fund 12

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

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Restricted General Fund Expenditure Budget - Fund 12

<u>Expenditures by Object</u>	2014-15 Actual Expenses	2015-16 Revised Budget	2015-16 Estimated Expenses	2016-17 Tentative Budget	% change 16/17 Tent/ 15/16 Est
1000 Academic Salaries					
1100 Instructional Salaries, Regular Contract	\$499,484	\$272,976	\$293,302	\$198,721	(32.25)
1200 Non-Instructional Salaries, Regular Contract	2,492,946	3,930,956	3,423,126	3,823,629	11.70
1300 Instructional Salaries, Other Non-Regular	331,706	378,098	283,784	389,773	37.35
1400 Non-Instructional Salaries, Other Non-Regular	3,923,900	5,742,318	4,417,591	5,677,845	28.53
Subtotal	7,248,036	10,324,348	8,417,803	10,089,968	19.86
2000 Classified Salaries					
2100 Non-Instructional Salaries, Regular Full Time	5,715,361	8,146,091	6,782,144	8,074,531	19.06
2200 Instructional Aides, Regular Full Time	2,548	85,247	81,497	96,132	17.96
2300 Non-Instructional Salaries, Other	2,890,321	5,470,485	3,579,190	5,433,457	51.81
2400 Instructional Aides, Other	1,058,236	1,592,874	1,281,000	1,649,217	28.74
Subtotal	9,666,466	15,294,697	11,723,831	15,253,337	30.11
3000 Employee Benefits					
3100 State Teachers' Retirement System Fund	532,667	1,001,272	811,957	980,637	20.77
3200 Public Employees' Retirement System Fund	890,987	1,337,425	1,005,435	1,326,690	31.95
3300 Old Age, Survivors, Disability, and Health Ins.	739,333	1,154,472	863,430	1,140,359	32.07
3400 Health and Welfare Benefits	2,062,102	3,615,086	2,435,244	3,569,158	46.56
3500 State Unemployment Insurance	7,603	17,266	9,805	18,420	87.86
3600 Workers' Compensation Insurance	409,742	617,060	486,682	612,306	25.81
3900 Other Benefits	177,491	260,796	207,902	256,372	23.31
Subtotal	4,819,925	8,003,377	5,820,455	7,903,942	35.80
TOTAL SALARIES/BENEFITS	21,734,427	33,622,422	25,962,089	33,247,247	28.06

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Restricted General Fund Expenditure Budget - Fund 12

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

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Restricted General Fund Expenditure Budget - Fund 12

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

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

<u>Revenues by Source</u>	2014-15 Actual Revenue	2015-16 Revised Budget	2015-16 Estimated Revenue	2016-17 Tentative Budget	% change 16/17 Tent/ 15/16 Est
8100 Federal Revenues					
Total Federal Revenues	\$0	\$0	\$0	\$0	-
8600 State Revenues					
8611 Apprenticeship Allowance	0	0	29,437	0	-
8682 State Mandated Costs	0	16,079,186	16,079,186	2,700,000	(83.21)
8699 Other Misc State Revenue	0	0	350,000	0	-
Total State Revenues	0	16,079,186	16,458,623	2,700,000	(83.60)
8800 Local Revenues					
8850 Rentals Short-term	43,945	136,536	41,820	41,819	(0.00)
8885 Student ID & ASB Fees	252,863	0	0	0	-
8890 Other Local Revenues (Student Transcript/Representation/ Discounts/Fines/Instr. Mat./Health Serv. Use Fees, etc.)	255,627	147,604	149,996	54,461	(63.69)
8891 Other Local Rev - Special Proj	0	0	0	0	-
Total Local Revenues	552,435	284,140	191,816	96,280	(49.81)
8900 Other Financing Sources					
8981 Interfund Transfer In	0	0	0	0	-
Total Revenues	552,435	16,363,326	16,650,439	2,796,280	(83.21)
Net Beginning Balance	27,266,692	25,917,127	25,917,127	36,583,015	41.15
Adjustments to Beginning Balance	0	0	0	0	-
Adjusted Beginning Fund Balance	27,266,692	25,917,127	25,917,127	36,583,015	41.15
Total Revenues, Other Financing Sources and Beginning Fund Balance	\$27,819,127	\$42,280,453	\$42,567,566	\$39,379,295	(7.49)

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

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

Rancho Santiago Community College District
Tentative Budget
2016-17

DRAFT

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

Expenditures by Object	2014-15 Actual Expenses	2015-16 Revised Budget	2015-16 Estimated Expenses	2016-17 Tentative Budget	% change 16/17 Tent/ 15/16 Est
4000 Books and Supplies					
4100 Textbooks	0	0	0	0	-
4200 Other Books	0	3,335	3,335	0	(100.00)
4300 Instructional Supplies	6,705	0	0	0	-
4400 Media Supplies	0	0	0	0	-
4500 Maintenance Supplies	864	7,000	5,550	2,500	(54.95)
4600 Non-Instructional Supplies	7,875	187,514	23,118	154,746	569.37
4700 Food Supplies	1,459	3,502	500	0	(100.00)
Subtotal	16,903	201,351	32,503	157,246	383.79
5000 Services and Other Operating Expenses					
5100 Personal & Consultant Svcs	75,905	127,516	71,400	64,000	(10.36)
5200 Travel & Conference Expenses	22,100	34,447	6,000	34,000	466.67
5300 Dues & Memberships	3,495	0	0	0	-
5400 Insurance	0	0	0	0	-
5500 Utilities & Housekeeping Svcs	66,798	25,000	13,000	25,000	92.31
5600 Rents, Leases & Repairs	32,407	67,600	30,000	32,756	9.19
5700 Legal, Election & Audit Exp	8,217	83,074	77,000	382,000	396.10
5800 Other Operating Exp & Services	1,706,924	916,152	634,000	374,527	(40.93)
5900 Other (Transp., Postage, Reproduction, Special Proj., etc.)	358,512	2,293,800	30,000	5,269,838	17,466.13
Subtotal	2,274,358	3,547,589	861,400	6,182,121	617.68
6000 Sites, Buildings, Books, and Equipment					
6100 Sites & Site Improvements	18,433	0	0	0	-
6200 Buildings	0	0	0	0	-
6300 Library Books	0	0	0	0	-
6400 Equipment	19,258	264,420	100,000	83,377	(16.62)
Subtotal	37,691	264,420	100,000	83,377	(16.62)
Subtotal, Expenditures (1000 - 6000)	2,576,256	4,324,534	1,183,954	9,526,286	704.62

Rancho Santiago Community College District
Tentative Budget
2016-17

DRAFT

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

Expenditures by Object	2014-15 Actual Expenses	2015-16 Revised Budget	2015-16 Estimated Expenses	2016-17 Tentative Budget	% change 16/17 Tent/ 15/16 Est
7000 Other Outgo					
7200 Intrafund Transfers Out	0	0	0	0	-
7300 Interfund Transfers Out	2,390,000	15,925,722	15,925,722	0	(100.00)
7600 Other Student Aid	0	0	0	0	-
Subtotal	2,390,000	15,925,722	15,925,722	0	(100.00)
Subtotal, Expenditures (1000 - 7000)	4,966,256	20,250,256	17,109,676	9,526,286	(44.32)
7900 Reserve for Contingencies					
7930 Board Policy Contingency (5%)	0	8,944,553	0	8,778,521	-
7940 Revolving Cash Accounts	0	100,000	0	100,000	-
7940 Employee Vacation Payout	0	50,000	0	250,000	-
7950 Budget Stabilization	0	12,138,371	0	13,690,485	-
Total Designated	0	21,232,924	0	22,819,006	-
7910 Unrestricted Contingency	22,852,871	797,273	25,457,890	7,034,003	(72.37)
Subtotal Expenditures (7900)	22,852,871	22,030,197	25,457,890	29,853,009	17.26
Total Expenditures, Other Outgo and Ending Fund Balance	\$27,819,127	\$42,280,453	\$42,567,566	\$39,379,295	(7.49)

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

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	SAC/CEC	SAC	CEC	SCC/OEC	SCC	OEC	District Services	Institutional Cost	TOTAL
APPORTIONMENT REVENUE									
Base Allocation	\$ 4,590,931	\$ 4,590,931		\$ 3,443,198	\$ 3,443,198				\$ 8,034,129
Grandfathered or Approved Center	\$ 1,147,732		\$ 1,147,732	\$ 1,147,732		\$ 1,147,732			\$ 2,295,465
Base Allocation Increase/FT Faculty	\$ 7,113,320	\$ 5,435,290	\$ 1,678,030	\$ 2,987,759	\$ 2,373,932	\$ 613,827			\$ 10,101,079
FTES Base	\$ 95,135,031	\$ 73,334,424	\$ 21,800,607	\$ 39,986,102	\$ 32,032,119	\$ 7,953,983			\$ 135,121,132
Subtotal	\$ 107,987,014	\$ 83,360,645	\$ 24,626,369	\$ 47,564,792	\$ 37,849,249	\$ 9,715,543	\$ -	\$ -	\$ 155,551,806
Projected COLA - 0%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			\$ -
Estimated Restoration/Access/Growth - 0%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			\$ -
Deficit Coefficient -	\$ (757,919)	\$ (579,126)	\$ (178,793)	\$ (318,344)	\$ (252,941)	\$ (65,403)			\$ (1,076,263)
Allocation for Full-time Faculty	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			\$ -
Property Tax Deficit Factor (ERAF)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			\$ -
Enrollment Fee Deficit Factor	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			\$ -
TOTAL ESTIMATED APPORTIONMENT REVENUE	\$ 107,229,094	\$ 82,781,518	\$ 24,447,576	\$ 47,246,448	\$ 37,596,308	\$ 9,650,140	\$ -	\$ -	\$ 154,475,543
<i>Percentages</i>	<i>69.41%</i>	<i>53.59%</i>	<i>15.83%</i>	<i>30.59%</i>	<i>24.34%</i>	<i>6.25%</i>			
OTHER STATE REVENUE									
Lottery, Unrestricted	\$ 2,968,515	\$ 2,287,138	\$ 681,377	\$ 1,231,517	\$ 982,267	\$ 249,249			\$ 4,200,032
State Mandate Cost	\$ 521,118	\$ 521,118		\$ 218,882	\$ 218,882				\$ 740,000
Part-Time Faculty Compensation	\$ 475,292	\$ 363,171	\$ 112,121	\$ 199,634	\$ 158,620	\$ 41,014			\$ 674,926
Subtotal, Other State Revenue	\$ 3,964,926	\$ 3,171,427	\$ 793,499	\$ 1,650,032	\$ 1,359,769	\$ 290,264	\$ -	\$ -	\$ 5,614,958
TOTAL ESTIMATED REVENUE	\$ 111,194,020	\$ 85,952,945	\$ 25,241,075	\$ 48,896,481	\$ 38,956,077	\$ 9,940,404	\$ -	\$ -	\$ 160,090,501
<i>Percentages</i>	<i>69.46%</i>	<i>53.69%</i>	<i>15.77%</i>	<i>30.54%</i>	<i>24.33%</i>	<i>6.21%</i>			
Less Institutional Cost Expenditures									\$ 11,337,628
Less Net District Services Expenditure									\$ 28,419,481
									\$ 120,333,392
ESTIMATED REVENUE	\$ 83,579,934	\$ 64,607,265	\$ 18,972,669	\$ 36,753,457	\$ 29,281,668	\$ 7,471,789			\$ 120,333,392
BUDGET EST. EXPENDITURES FOR FY 2016-17									
SAC/CEC Expenses	\$ 85,628,414	\$ 75,225,380	\$ 10,403,034						\$ 85,628,414
SCC/OEC Expenses				\$ 39,914,830	\$ 34,392,107	\$ 5,522,723			\$ 39,914,830
District Services Expenses							\$ 29,163,267		\$ 29,163,267
Institutional Cost									
Retirees Instructional/local experience charge								\$ 3,663,502	\$ 3,663,502
Retirees Non-Instructional/local experience charge								\$ 3,859,126	\$ 3,859,126
All Risks Insurance								\$ -	\$ -
Property & Liability								\$ 1,940,000	\$ 1,940,000
Election								\$ 125,000	\$ 125,000
Interfund Transfer								\$ 1,750,000	\$ 1,750,000
TOTAL ESTIMATED EXPENDITURES	\$ 85,628,414	\$ 75,225,380	\$ 10,403,034	\$ 39,914,830	\$ 34,392,107	\$ 5,522,723	\$ 29,163,267	\$ 11,337,628	\$ 166,044,139
Percent of Total Estimated Expenditures	51.57%	45.30%	6.27%	24.04%	20.71%	3.33%	17.56%	6.83%	
ESTIMATED EXPENSES UNDER/(OVER) REVENUE	\$ (2,048,480)	\$ (10,618,115)	\$ 8,569,635	\$ (3,161,373)	\$ (5,110,439)	\$ 1,949,066			\$ (5,209,852)
OTHER STATE REVENUE									
Apprenticeship				\$ 2,538,900	\$ 2,538,900				\$ 2,538,900
Enrollment Fees 2%								\$ 284,586	\$ 284,586
LOCAL REVENUE									
Non Resident Tuition	\$ 2,000,000	\$ 2,000,000		\$ 600,000	\$ 600,000				\$ 2,600,000
Interest/Investments	\$ -	\$ -		\$ -	\$ -			\$ 225,000	\$ 225,000
Rents/Leases	\$ 48,480	\$ 48,480		\$ 22,472	\$ 22,472		\$ 205,000		\$ 275,952
Proceeds-Sale of Equipment	\$ -	\$ -		\$ -	\$ -			\$ 5,000	\$ 5,000
Other Local	\$ -	\$ -		\$ -	\$ -			\$ 24,200	\$ 24,200
Subtotal, Other Local Revenue	\$ 2,048,480	\$ 2,048,480	\$ -	\$ 3,161,372	\$ 3,161,372	\$ -	\$ 205,000	\$ 538,786	\$ 5,953,638
ESTIMATED ENDING BALANCE FOR 6/30/17	\$ 0	\$ (8,569,635)	\$ 8,569,635	\$ (0)	\$ (1,949,066)	\$ 1,949,066			\$ 0



PROPOSED
Rancho Santiago Community College District
2016 - 2017 District Council Meetings

District Council meetings are held in the **Executive Conference Room (#114)** from **3:00 – 5:00 p.m.** Meeting participants include Chancellor’s Cabinet members, Presidents of the district governance groups, and the Chairs and Co-Chairs of the district’s five participatory governance committees. The Executive Assistant to the Chancellor provides administrative support to the committee.

Fall 2016

August 8	October 17
August 29	November 7
September 19	November 28
October 3	

Spring 2017

February 6	May 1
March 6	May 15
March 20	June 5
April 3	June 19
April 17	