

# RANCHO SANTIAGO COMMUNITY COLLEGE DISTRICT

website: [Fiscal Resources Committee](#)

## Agenda for May 24, 2017

EMAIL ONLY

1. State/District Budget Update:
  - [Board of Trustee Budget Update Presentation May 15, 2017](#)
  - [Governor's May Revise](#)
  - [LAO - May Revision Analysis](#)
  - California Community College Chancellor's Office May Revise Update
  - CCLC - May Revision Analysis
  - CCLC- Proceed with Caution
  - SSC-2017-18 Governor's May Revise Dartboard
  - SSC-An Overview of the 2017-18 Governor's May Revision
  - SSC-LAO Agrees with May Revision Revenue Forecast
  - SSC-May Revise Update: One-Time Deferred Maintenance and Instructional Equipment
  - SSC-Significant Base Allocation Increase in 2017-18 May Revision
2. Update to RSCCD Planning Design Manual – **Feedback by email no later than noon June 7<sup>th</sup>**
3. 2017/18 Proposed Tentative Budget – **Recommendation to District Council email by noon May 31<sup>st</sup>**
4. Informational Handouts
  - District-wide expenditure report link: <https://intranet.rsccd.edu>
  - Vacant Funded Position List as of May 12, 2017
  - Measure “Q” Project Cost Summary as of April 30, 2017
  - Monthly Cash Flow Summary as of April 30, 2017
  - [SAC Planning and Budget Committee Agendas and Minutes](#)
  - [SCC Budget Committee Agendas and Minutes](#)

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

July 5, 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.

**From:** Chief Business Officers [<mailto:CBO-ALL@LISTSERV.CCCCO.EDU>] **On Behalf Of** Rodriguez, Mario  
**Sent:** Thursday, May 11, 2017 6:30 PM  
**To:** [CBO-ALL@LISTSERV.CCCCO.EDU](mailto:CBO-ALL@LISTSERV.CCCCO.EDU)  
**Subject:** 2017-18 May Revision Update

Colleagues,

A point of clarification and a few updates after I was able to dig through the official May Revision budget documents:

- The funded COLA for apportionments is 1.56%, not 1.54% as stated below. The funding amount was correct, but the percentage was off 0.02%.
- The EOPS, DSPS, CalWORKs, and Campus Child Care Tax Bailout categoricals each received a 1.56% COLA.
- The California Apprenticeship Initiative grants provided in in 2015-16, 2016-17, and 2018-19 are provided an additional two years to be encumbered or expended, which recognizes the lead time necessary to develop and implement an innovative apprenticeship program.
- The Equal Employment Opportunity Program was provided an additional \$1,825,000 on a one-time basis from FON penalties.
- \$45.8 million in additional one-time revenue to be allocated on an FTES basis due to 2015-16 Apportionment having revenue in excess of the entitlement. This funding may be used by the Legislature to fund other one-time priorities in the final budget.
- \$31.7 million in additional one-time revenue to be allocated on an FTES basis to backfill for lower than estimated RDA revenue.

Finally, there has been additional questions raised about the changes proposed to the Proposition 98 calculation. Please see pages 15 and 16 on the May Revision Summary document ([link below](#)) for a detailed explanation.

<http://www.ebudget.ca.gov/FullBudgetSummary.pdf>

As always, if you have any questions, feel free to reach out.

Regards,  
Mario Rodriguez  
VC Finance and Facilities  
CCC Chancellor's Office  
(916) 218-2759  
[mrodriguez@cccco.edu](mailto:mrodriguez@cccco.edu)

**From:** Chief Business Officers [<mailto:CBO-ALL@LISTSERV.CCCCO.EDU>] **On Behalf Of** Rodriguez, Mario  
**Sent:** Thursday, May 11, 2017 10:10 AM

To: cbo-all <cbo-all@listserv.cccco.edu>

Subject: 2017-18 May Revision Update

Colleagues,

The Governor recently released his May Revision. Below are a few highlights for community colleges.

#### Proposition 98

- The 2015-16 funded guarantee is \$69.1 billion, of which community colleges receive 10.97%. This is an increase of \$0.4 billion above the Governor's Budget, which is consistent with the estimate at the 2016-17 Budget Act.
- The 2016-17 funded guarantee is \$71.4 billion, of which community colleges receive 10.93%. This is consistent with the Governor's Budget and is a decrease of \$0.5 billion below the 2016-17 Budget Act.
- The 2017-18 funded guarantee is \$74.6 billion, of which community colleges receive 10.90%. This is an increase of \$1.1 billion above the Governor's Budget and is an increase of \$2.7 billion above the 2016-17 Budget Act.
- While the May Revision does not provide community colleges the statutorily required 10.93% of the funded guarantee in 2017-18, it does provide us with an additional \$23.1 million in additional "settle-up" funding beyond what would be expected if the 10.93% were applied equally across all three years applicable fiscal years. "Settle-up" funding is essentially a correction of an underpayment in a prior years. In short, the Governor has continued to support our segment and we appreciate the improvements made at the May Revision.
- The May Revision also proposes some technical, yet material, changes to the funded guarantee in an effort to mitigate concerns raised when the Governor's Budget reduced the 2015-16 level of funding from \$69.1 billion to \$68.7 billion, which is proposed to remain at \$69.1 billion in the May Revision. As a part of this package of changes, the deferred maintenance and instructional equipment funding discussed below will act as a contingency in 2017-18, and will not be allocated until P2 in 2018-19. There will likely be plenty of discussion on this issue over the next few weeks.

#### Apportionments

- An additional \$160 million of base increase for a total of \$183.6 million, which is provided in recognition of pending cost increases in areas such as pension rates, employee benefits, and utilities. This brings the total provided for a base increase to \$552.3 million over the three year period.
- A reduction of \$21.5 million of growth for a total of \$57.8 million to reduce growth from 1.34% to 1%. Growth funds will continue to be allocated by the revised growth formula that gives consideration to high-need students and high-need communities.
- An increase of \$3.5 million for a total of \$97 million to reflect a COLA that increased from 1.48% to 1.54%.
- The Administration also proposes budget bill language that authorizes the Chancellor's Office to apply unused growth funds to cover an apportionment deficit. While this does not remove all uncertainty from the apportionment process, it will help in years we are not growing to our funded cap and have an apportionment deficit. The Governor's Budget proposal to remove the authority of the Chancellor's Office to allocate unused apportionment funding due to higher that estimated student fee and property tax revenues remains in the May Revision. While we have concerned with the Governor's Budget proposal, we appreciate the consideration provided at the May Revision, and overall we are better positioned to stabilize apportionment deficits.

#### Staffing

- The May Revision alters the initial plan to provide two additional vice chancellor positions, and instead provides the following:
  - 1 administrator in the Institutional Effectiveness Division to implement the Guided Pathways grant.

- 2 information technology specialists and 2 research specialists in the Technology, Research, and Information Systems Division to better support the systems increasing demands for more timely data and research.
- 1 attorney in the Office of the General Counsel to provide additional legal services given the complexities of our current legal climate.
- In addition, the May Revision provides funding for a vacant Executive Vice Chancellor position that would support the Chancellor's focus toward providing greater technical assistance and supporting a more coordinated approach to the programs and services administered by the Chancellor's Office.

#### Facilities

- A decrease of \$5.8 million of Proposition 39 for a total of \$46.5 million to fund energy efficiency projects. 2017-18 is scheduled to be the final year of the program under current law, however, there are attempts to continue the program that will play out over the next year.
- An additional \$92.1 million of deferred maintenance and instructional equipment funding for a total of \$135.8 million. As discussed above, these funds are not proposed to be allocated until the P2 in 2018-19 and will act as a contingency against future reductions in Proposition 98.
- While the May Revision did not provide any additional Proposition 51 capital outlay projects, an April 1 Finance Letter provided an additional four projects, listed below
  - Allan Hancock Joint Community College District, Allan Hancock College: Fine Arts Complex
  - Coast Community College District, Orange Coast College, Language Arts & Social Sciences Building
  - Long Beach Community College District, Long Beach City College: Liberal Arts Campus Multi-Disciplinary Facility Replacement
  - Santa Monica Community College District, Santa Monica College: Math/Science Addition

#### Guided Pathways

- The Administration also amends the Guided Pathways grant trailer bill language to do the following: (1) clarify the Guided Pathways four pillar framework, (2) clarify the funds will be primarily used for release time, professional development, and technology solutions, (3) ensures the Chancellor's Office has sufficient authority to require a grant application with programmatic criteria and both qualitative and quantitative indicators, and (4) requires the Chancellor's Office to report annually on the status of implementing the grant.

#### Support Services

- An additional \$1.9 million for a total increase of \$5 million for the Full-time Student Success Grant that provides grants to CalGrant B and C students taking 12 or more units per term. Further, the Administration proposes increasing the grant amounts from \$300 to \$350 per term.

While I have only covered the adjustments made at the May Revision, the \$20 million for Innovation Awards, \$10 million for the Online Education Initiative's learning management system, and \$6 million for the integrated library service are all still included in the budget package.

Overall, this is shaping up to be a great budget for community colleges. During the next four week each house of the Legislature will pass their own budget and the differences will be worked out during Conference Committee. Some of the top issues we can expect to hear about are: promise programs, student financial aid, additional facilities projects, veteran resource centers, part-time faculty programs, supporting the transition of Compton College, and mental health services.

The budget process will move expeditiously over the next few weeks, and while I will continue to update everyone on this progress, feel free to reach out to me at the contact information provided below if you have any questions.

Regards,  
Mario Rodriguez  
VC Finance and Facilities  
CCC Chancellor's Office  
(916) 218-2759  
[mrodriguez@cccco.edu](mailto:mrodriguez@cccco.edu)



## Governor's 2017-18 May Revision

Dear Adam,

This morning, Governor Brown released the revision to the 2017-18 state budget proposal – a budget focused on prudent investments in California's future. Recognizing the importance of enhancing educational quality and supporting community colleges in their mission to provide opportunities for social mobility for all Californians, the Governor dedicates substantial resources to higher per-student funding.

The base augmentation increase in the Governor's Revised Budget illustrates a recognition that California's community colleges are an indispensable component of a more prosperous and equitable California. The one-time Guided Pathways funding is a necessary catalyst for a systemic and integrated redesign of the student experience at California's community colleges.

### ***Economic Context:***

The May Revision is driven by economic insecurity based on a mild drop in state revenue coupled with uncertainty about federally-funded programs. Governor Brown's budget underscores a belief that the current spending trajectory will lead to a state budget deficit. Spending growth is tempered by lower revenue projections. The Revised Budget reflects a revenue forecast that is \$5.8 billion lower for 2015-16 through 2017-18.

### ***Proposition 98 and Community Colleges:***

California's economic flattening has resulted in prior year adjustments to Proposition 98, however overall K-14 funding still grows by \$2.1 billion for 2017-18. The total Proposition 98 K-14 guarantee for 2017-18 is \$74.6 billion.

For community colleges, the Governor's 2017-18 proposal provides \$230.2 million in new Proposition 98 resources. The Administration's community college investments focus on enhancing colleges' institutional capacity to nurture and sustain

success for California's 2.1 million community college students. This investment also supports evidence-based approaches in curriculum development, planning, and other measures to improve student outcomes.

**Supporting Quality Education:**

The League appreciates the recognition of the critical nexus between a base augmentation and maintaining educational quality. Governor Brown's May Revision recognizes robust investments in community colleges lead to economic opportunities for all Californians.

*General Operating Resources* – The May Revision includes an additional \$160 million to fund general operating expenses for a total of \$183 million. Among other necessities, base funding is essential to maintaining faculty and staff talent, converting part-time professors to full-time faculty, covering healthcare and pensions for the workforce, and confronting increasing operating costs.

*Proposition 98 Statutory Split* – The League is grateful to Governor Brown and members of the Legislature for efforts to more closely honor the Proposition 98 statutory split and continuing its longstanding support for the nation's largest system of public higher education.

**Remaining Areas of Concern:**

*Bond and Capital Outlay* – In 2016, California voters approved a facilities bond providing a \$2 billion infrastructure investment in California's community colleges. Nevertheless, the May Revision adds only four additional projects or nine of the 29 shovel-ready capital projects. Moreover, this budget includes only a fraction of the \$29.2 billion in facilities needs identified in the Five-Year Capital Outlay Plan. Failing to fund approximately 70% of these capital projects represents a missed opportunity to create jobs and to cultivate a skilled and educated workforce in communities throughout the state.

Though a much-needed investment in the Cal Grant Program is absent from this budget, the League will continue to advocate for reforms to better serve the state's community college students. The Cal Grant Program distributes less than 10% of total aid to our community college students despite the fact that our students comprise 73% of the higher education population in the state. This policy approach reinforces the very socio-economic stratification that public higher education seeks to counteract.

The League's May Revision Summary chart illustrates the major components of the proposed budget for community colleges. The chart is also available [here](#).

Item	2016-17 Enacted Totals	2017-18 System Budget Request	2017-18 Governor's January Proposal	2017-18 May Revision	Notes
<b>ONGOING FUNDS</b>					
Cost of Living Adjustment (COLA)	0%	1%	\$94.1 M (1.48%)	\$97 M (1.56%)	

<b>Enrollment Growth</b>	2%	2%	<b>\$79.3 M (1.34%)</b>	<b>\$57.8 M (1%)</b>	Allows the system to serve around 24,000 more students.
<b>Base Augmentation</b>	\$75 M	\$200 M	<b>\$23.6 M</b>	<b>\$186.3 M</b>	
<b>Student Success and Support Program (SSSP)</b>	No Augmentation	No Augmentation	No Augmentation	No Augmentation	
<b>SSSP - Equity</b>	No Augmentation	No Augmentation	No Augmentation	No Augmentation	
<b>Workforce &amp; CTE Pathways</b>	\$248 M	No Augmentation	No Augmentation	No Augmentation	
<b>Basic Skills</b>	\$30M	\$25 M	No Augmentation	No Augmentation	
<b>COLA for EOPS, DSPS, Cal Works, Childcare Tax Bailout</b>	0%	1%	<b>\$5.6 M (1.48%)</b>	<b>\$5.6 M (1.56%)</b>	
<b>Full-Time Student Success Grants</b>	\$41.2 M	No Augmentation	<b>No Augmentation</b>	<b>\$5 M</b>	About \$600 per full-time student.
<b>Online Education Initiative</b>	No Augmentation	\$10 M	<b>\$10 M</b>	<b>\$10 M</b>	
<b>ONE-TIME FUNDS</b>					
<b>Guided Pathways</b>			<b>\$150 M</b>	<b>\$150 M</b>	Amends trailer bill language: (1) clarify the Guided Pathways four pillar framework; (2) clarify the funds will be used for release time, professional

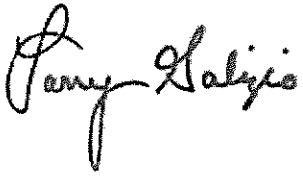


					development, and technology solutions; (3) CO authority to require program criteria, qualitative and quantitative indicators; and (4) requires annual report.
<b>Integrated Library Systems</b>			<b>\$6 M</b>	<b>\$6 M</b>	
<b>Deferred Maintenance &amp; Instructional Equipment</b>		\$184.5 M	<b>\$43.7 M</b>	<b>\$135.8 M</b>	Majority allocated in P2 2018-19
<b>Prop 39 Clean Energy Job Creation Fund</b>			<b>\$52.3 M</b>	<b>\$46.5 M</b>	
<b>Innovation Awards</b>		\$25M	<b>\$20 M</b>	<b>\$20 M</b>	Focus areas determined by CCC Chancellor.

By allocating critical base augmentation resources, the Governor's proposal acknowledges the quality and value community colleges offer to millions of Californians and the indispensable role we play in strengthening the economy, supporting vulnerable populations, and promoting social mobility.

Next week, the League will release the 2017-18 May Revision talking points and a sample letter for your local advocacy efforts. You can also follow budget updates on the League's [Budget & Policy Center](#) or participate in the League's next Legislative Webinar on Tuesday, May 30 at 11:30 AM.

Sincerely,



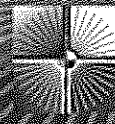
Larry Galizio, Ph.D.

President/CEO, Community College League of California

*Quality Public Community Colleges for All Californians*

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15 May 2017

Dear Adam,



With a base augmentation as the League's top budget advocacy priority, we are pleased that the May Revision included an additional \$160 million above the \$23 million in the Governor's January Budget.

However, the May Revision is not the final budget.

Therefore, we respectfully urge districts to proceed with caution and to avoid unsustainable commitments based on a proposal that is subject to change.

The Governor proposes a higher investment in schools and colleges than is required by the constitutional minimum funding level. Naturally, this forces education to compete with other state General Fund cost pressures. Whether or not the Legislature concurs with the Governor's choice to fund K-14 above the guaranteed Proposition 98 minimum is unknowable. The Legislature could choose to use those resources for other priorities.

While the League and our colleagues throughout the state will continue advocating for a base augmentation to support districts confronting PERS and STRS obligations, healthcare, energy, and the increasing costs necessary to operate, be mindful that uncertainty and significant change to the 2017-18 budget is conceivable.

Sincerely,

A handwritten signature in black ink that reads "Larry Galizio".

Larry Galizio, Ph.D.

President/CEO, Community College League of California

## SSC Community College Financial Projection Dashboard 2017-18 Governor's May Revision

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

Factor	2016-17	2017-18	2018-19	2019-20	2020-21
Statutory COLA for Apportionments	0.00%	1.56%	2.15%	2.35%	2.57%
Base Apportionment Increase	\$75 million	\$183.6 million	TBD	TBD	TBD
<b>Growth/Restoration Funding</b>	<b>2% (\$126.9 million)</b>	<b>1% (\$57.8 million)</b>	<b>TBD</b>	<b>TBD</b>	<b>TBD</b>
State Categorical Programs	\$688.2 million	\$380.7 <sup>1</sup> million	2.15% <sup>2</sup>	2.35% <sup>2</sup>	2.57% <sup>2</sup>
California CPI	2.50%	3.11%	3.19%	2.86%	2.97%
Interest: Ten-Year Treasuries	2.20%	2.67%	2.90%	3.05%	3.00%
California Lottery <sup>3</sup>	Base \$144	\$144	\$144	\$144	\$144
	Proposition 20 \$45	\$45	\$45	\$45	\$45
CalPERS Employer Rate	13.888%	15.531%	18.1%	20.8%	23.8%
CalSTRS Employer Rate	12.58%	14.43%	16.28%	18.13%	19.10%

<sup>1</sup> The 2017-18 Proposed State Budget includes the following additional programmatic funding sources, most of which are grant programs and not automatic entitlements:

- \$150 million for the Guided Pathways Program (one-time funds)
- \$135.8 million for deferred maintenance or instructional equipment, with no match requirement (one-time funds)—*\$125 million not apportioned until June 2019*
- \$46.5 million for Proposition 39 energy efficiency program grants (one-time funds)
- \$20 million for an Innovation Awards Program (one-time funds)
- \$10 million for the Online Education Initiative
- \$6 million for an Integrated Library System
- \$5.6 million to provide the 1.56% COLA for Disabled Student Programs and Services (DSPS), Extended Opportunity Programs and Services (EOPS), California Work Opportunity and Responsibility to Kids (CalWORKs), and Child Care Tax Bailout programs
- \$1.5 million to fund Cal Grant B and C to statewide annual average of \$600/full-time student
- \$1.8 million for the Equal Employment Opportunity Program

<sup>2</sup> COLA for DSPS, EOPS, CalWORKs, and Child Care Tax Bailout programs

<sup>3</sup> The forecast for Lottery funding per full-time equivalent student (FTES) includes both base (unrestricted) funding and the amount restricted by Proposition 20 for instructional materials. Lottery funding is initially based on prior-year actual annual FTES, and is ultimately based on current-year annual FTES.

# **SSC** COMMUNITY COLLEGE UPDATE

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Volume 37

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No. 10

## **An Overview of the 2017-18 Governor's May Revision**

### **Preface**

The May Revision represents the final statutory opportunity for the Governor to update his economic projections prior to enactment of the State Budget in June. Factors such as tax revenues, population growth and competing state priorities are all detailed in the Governor's May Revision. As we have seen in the past, significant changes, both positive and negative, can surface in the May Revision.

This year, there was a mixture of hope and confusion in January when the Governor announced lower revenue projections and the Legislative Analyst's Office immediately announced higher projections. In the May Revision, the Administration's new forecast for 2017-18 splits the difference. The hoped-for higher revenues have not materialized in the current year. However, the Governor has increased the 2017-18 revenue forecast and reflected an increase in the Proposition 98 minimum guarantee. At the same time, the Governor also proposes modification to the provision of Test 3 to ensure that the state is not compelled to fund Proposition 98 above the minimum guarantee.

The Governor projects the 2017-18 Proposition 98 minimum guarantee from January to be up \$1.1 billion to \$74.6 billion, while the current-year minimum guarantee is calculated once again at the 2016-17 State Budget level of \$71.4 billion.

### **Overview of the Governor's May Revision**

Governor Jerry Brown's May Revision paints a somewhat brighter fiscal picture than what he offered in his January Budget proposal. Throughout the current year, state revenues have been soft, falling below projections through April. However, even though the May Revision acknowledges a current-year shortfall of \$225 million, budget-year revenues are expected to exceed the January forecast by almost \$1.9 billion. This revenue gain allows for increased spending next year compared to what we were bracing for just four months ago.

In his May 11, 2017, press conference, the Governor returned to his theme of fiscal prudence. He noted that the state has increased spending by billions of dollars over the last several years, especially for education. He warned, however, that we're starting to press the envelope with regard to the length of our current economic recovery, noting that the longest recovery on record is ten years, and we're now in our eighth year of growth.

He stressed that he did not want to return to the practices of prior Administrations in which new programs were added during the good times but have "the rug pulled out" from people receiving these services when the economy turned south. Without predicting such a recession, he stated that the Department of Finance (DOF) has forecast a \$55 billion revenue shortfall over three years even with a recession of "moderate intensity."

Proposals outside of Proposition 98 include:

- A \$6 billion supplemental payment to the California Public Employees' Retirement System (CalPERS) with a loan from the state's Surplus Money Investment Fund
- A \$400 million increase to mitigate cost increases to counties related to realignment of the In-Home Supportive Services program
- Sequesters \$50 million from the University of California (UC) until State Auditor recommendations and other UC commitments are met

Finally, the Governor's May Revision highlights a number of initiatives to assist those in poverty, including raising the minimum wage, expanding health care coverage and providing a cost-of-living increase to the Supplemental Security Income/State Supplementary Payment program.

## **The Economy and Revenues**

### **Economic Outlook**

The Governor's May Revision continues the themes from the January Budget proposal, including continued emphasis on the risks posed by the all but inevitable eventual recession. The Governor was quick to point out that the current recovery is the third longest in the post-war period and if there is not a recession within the next two years it would be historical. He emphasized exercising fiscal restraint due to this looming recession and pressures from Washington D.C. He cautioned that if the American Health Care Act ("Trumpcare"), or a similar bill were to become law, it would cost California billions of dollars. While we concur with the Governor about the risks present, we believe that there is still room for optimism.

Federal tax and spending policies remain relatively constant compared to 2016, with modest economic growth continuing over the next few years. U.S. inflation is expected to rise from 1.3% in 2016 to over 2% in 2017 as housing, gas, and medical costs increase. The Federal Reserve is expected to continue steadily increasing interest rates after the March interest rate hike.

The national unemployment rate as of April 2017 is equal to the pre-recession low of 4.4%, while California's unemployment rate fell to 4.9% in March 2017 and is expected to remain near that level throughout the forecast. The drop in the unemployment rate is leading to higher wage growth, which is shifting the source of personal income growth. Education has been a beneficiary of these good times, but as the Governor likes to remind us . . . The next recession is just around the corner.

### **State Revenues**

While not at the level that education has experienced in the past, revenue projections are once again up as part of the May Revision compared to the Governor's January Budget. Personal income tax and corporation tax revenues are up \$2.9 billion and \$400 million, respectively, while sales tax revenues are down \$1.2 billion due to weak cash receipts. These factors reduce the forecast for 2016-17 by \$225 million compared to the January Budget, but increase the 2017-18 forecast by \$1.9 billion. Total General Fund revenues are projected to be \$118.5 billion in 2016-17 and \$125.9 billion in 2017-18.

While the Governor continues to stress the likelihood of a recession in the near future, the forecast does not project a recession and in fact reflects continued growth over the next four years. The

average year-over-year growth rate over these four years is projected at 3.7%, with total General Fund revenues increasing \$22.7 billion to \$136.8 billion in 2020-21.

### **Proposition 98**

Proposition 98 sets in the State Constitution a series of complex formulas that establish the minimum funding level for K-12 education and community colleges from one year to the next. This target level is determined by prior-year appropriations that count toward the guarantee and (1) workload changes as measured by the change in K-12 average daily attendance (ADA), and (2) inflation adjustments as measured by the change in either per capita personal income or per capita state General Fund revenues, whichever is less. Over the past few years, Proposition 98 has provided significant funding increases for schools, which have been used to restore cuts that were imposed during the Great Recession.

While Proposition 98 funding increases slightly over the January proposal, the Governor cautions that the major gains of the recent past have come to an end. The May Revision proposes a \$1.1 billion increase for 2017-18 from the January proposal in Proposition 98 funding to \$74.6 billion, while the current-year minimum guarantee is maintained at the 2016-17 State Budget level of \$71.4 billion.

The Governor proposes to suspend the statutory Proposition 98 Test 3B supplemental appropriation in 2016-17, in addition to the 2018-19 through 2020-21 fiscal years. Although the summary asserts that funding reduced through this mechanism will be automatically added to the maintenance factor obligation, which ensures that K-14 education funding is restored in the long term, there are still some unanswered questions about this strategy and the future outlook of Proposition 98 funding.

### **Cost-of-Living Adjustment**

The May Revision includes a 1.56% cost-of-living adjustment (COLA) for most K-14 education programs, which is based on the annual average percentage change in value of the federally maintained Implicit Price Deflator for state and local governments. The estimated statutory COLA in the Governor's January Budget proposal for 2017-18 was 1.48%, but based on final data for the Implicit Price Deflator, the actual COLA is 1.56%. How this COLA is applied to community college programs is detailed in later sections of this article.

### **Community College Proposals**

Overall, the Governor's 2017-18 May Revision proposal provides approximately \$250 million more in funding for the California Community College (CCC) system beyond that proposed in the Governor's January proposal. For general apportionments, community colleges are proposed to receive:

- An additional \$160 million for the base allocation increase, bringing the total to \$184 million
- Another \$3.5 million to fund the 1.56% statutory cost-of-living adjustment (COLA)
- A decrease of \$21.5 million to reduce enrollment growth funding from 1.34% to 1.00%, equating to approximately 8,600 full-time equivalent students
- An additional \$28.5 million to reflect the amounts earned back by districts that declined in enrollment during the previous three years

- A \$23.6 million increase to reflect unused prior-year enrollment growth funding
- A decrease of \$24.8 million to offset an estimated increase in student enrollment fee revenues

The Governor states his expectation that the increased discretionary resources through the base allocation “. . . will improve completion rates, reduce time-to-degree, close gaps in achievement between underrepresented student groups and their peers, and improve students’ employment opportunities.”

The Governor also proposes an increase of \$68.2 million in the current year to backfill local property tax revenues.

The Governor continues the departure from prior-year proposals in that no one-time discretionary funds are proposed for 2017-18—funds that have historically been counted as paying down outstanding state mandate claims; however, he does propose one-time deferred maintenance funds (see below). Also, the Governor continues not to propose any changes to the current student fee levels.

### **Guided Pathways**

The Governor continues the January proposal of \$150 million in one-time funds to provide grants to community colleges for developing and implementing the Guided Pathways Program—integrated, institution wide approaches focused on improving student success.

As proposed in January, colleges can use the funds for activities such as: design academic roadmaps and transfer pathways that explicitly detail the courses students must take to complete a credential or degree on time; provide targeted advising and support services; redesign assessment, placement, and remedial education policies and courses; and redesign or refresh courses and programs to better align learning outcomes with the requirements for successful employment. The May Revision further states that this program will provide the opportunity to integrate many programs, including Student Success and Support, Student Equity, Student Success for Basic Skills, and Strong Workforce.

### **Deferred Maintenance and Instructional Equipment**

The Governor proposes increasing the one-time funding for deferred maintenance, instructional equipment, and specified water conservation projects by \$92.1 million for a total of \$135.8 million. There continues to be no matching funds requirement.

### **Other Community College Programs**

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

- A decrease of \$5.8 million in one-time funds for Proposition 39 energy efficiency program grants, which reflects reduced revenue estimates; this leaves \$46.5 million in proposed funding for the program
- \$1.9 million for an increased estimate of eligible Cal Grant B and C recipients and to align grant amounts with a statewide annual academic year average of \$600 per full-time student
- An increase of \$1.8 million for the Equal Employment Opportunity Program



- An increase of \$229,000 to fully fund the 1.56% COLA for Apprenticeship, Extended Opportunity Programs and Services, Disabled Student Programs and Services, Special Services for California Work Opportunity and Responsibility for Kids (CalWORKs) Recipients, and the Child Care Tax Bailout programs

The Governor proposes funding from non-Proposition 98 sources to add six positions (instead of the two Vice Chancellor positions proposed in January) and funding to support a second Deputy Chancellor, who would be responsible for shifting operations away from compliance and regulatory oversight toward providing colleges with direct technical assistance and guidance.

### **The Rest of Higher Education**

In his May Revision, the Governor continues his themes of reducing the overall cost structure at the University of California (UC) and increasing the graduation rates at the California State University (CSU). Acknowledging that the UC system needs to make further progress on reducing costs, especially in the wake of the State Auditor's April 2017 report on the system, the Governor proposes holding \$50 million of the proposed funding for the UC until the specified requirements are met.

Because both systems recently authorized tuition increases, the Governor proposes reducing each system's funding by \$4 million to fund increased costs of the Cal Grant program, as the maximum award amounts have traditionally been pegged to the UC and CSU tuition charges. The Governor also proposes to eliminate the scheduled reduction in the maximum Cal Grant award for students in private institutions, leaving the maximum at \$9,084.

The Governor continues his proposal to phase out the Middle Class Scholarship Program, in which only the 37,000 students that received awards in 2016-17 will be eligible for renewals in 2017-18. There will be no new awards provided.

### **Child Care and Preschool**

In a significant shift from his January Budget, which proposed to suspend a 2016-17 Budget agreement with the Legislature for a three-year investment plan in child care and preschool, the May Revision now fully funds last year's deal by providing increases to provider reimbursement rates and additional state preschool slots. Specifically, the May Revision provides an additional \$67.6 million to fund a full 10% increase to the Standard Reimbursement Rate over the 2015-16 rate. It also increases the Regional Market Rate to the 75<sup>th</sup> percentile of the 2016 survey, beginning on January 1, 2018. With regard to increasing access to preschool and consistent with the 2016-17 agreement, the May Revision proposes to increase full-day preschool slots by 2,959. The Governor's January Budget also proposed no COLA for child care and preschool; however, the May Revision includes a COLA for both. The 2017-18 investment in rates, slots, and COLA amounts to a total of \$239.21 million (\$111.14 million from non-Proposition 98 funds, and \$127.85 million from Proposition 98 funds). Finally, the May Revision proposes reductions in CalWORKs Stages 2 and 3 of \$18.1 million and \$12.8 million, respectively, to reflect caseload adjustments.

### **In Closing**

Regardless of any one-year's budget decisions, California remains a very high-tax state but assigns a lower priority to education than other high-revenue states. Volatility is also a significant problem in education funding in California. Reliance on the volatile income tax instead of the more stable property tax amplifies year-to-year swings in funding. Also, even during periods of tremendously

high job growth, overreliance on the top 1% of earners ensures additional volatility. Successful states enjoy a high level of stable funding; we don't enjoy either.

While the Governor is quick to note that we are overdue for a recession, his forecasts do not include any potential effects of the next recession. Make no mistake, modification of the Test 3 provisions of Proposition 98 is proposed in order to protect the state, not school and community college districts.

All in all, the May Revision is better for public education than the January Budget. But only enough to offer slightly better prospects for maintaining programs. There is little room for growth in program costs or new programs.

The best education plans have always shared the characteristics of good reserves, conservative budgeting, and rigorous setting of priorities. That will continue to be true over the next few years under the Governor's plan.

—*SSC Staff*

posted 05/11/2017

# **COMMUNITY COLLEGE UPDATE**

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For Publication Date: May 19, 2017

No. 10

## **Legislative Analyst's Office Agrees With May Revision Revenue Forecast**

When Governor Jerry Brown released his initial Budget proposal for 2017-18 in January, the Legislative Analyst's Office (LAO) commented that the Administration's revenue estimate for the budget year was too low, offering that revenues could be \$4 billion higher. The Governor's May Revision moved toward the LAO forecast, adding almost \$1.9 billion to the January estimate for 2017-18. On May 15, 2017, the LAO released its analysis of the May Revision and is now in agreement with the Administration's current forecast, with only \$81 million separating the two (the LAO is now the lower of the two).

In their assessment of the revised expenditure proposal, the LAO identifies major General Fund changes to the Governor's January Budget, including:

- \$2.2 billion in higher revenues over the 2015-16 through 2017-18
- \$1.2 billion in higher deposits to the state's rainy day fund and debt service payments
- \$1.6 billion in lower spending for health and human services programs and other baseline costs
- \$400 million increase for In-Home Support Services
- \$114 million net increase for child care, prison infrastructure and other state programs
- \$2.2 billion increase for Proposition 98

The LAO also notes that several of the Governor's January proposals to reduce spending remain in place in the May Revision, including elimination of \$400 million for affordable housing, elimination of \$300 million for construction and maintenance of state office buildings, and the phase-out of the Middle Class Scholarship program.

### **Proposition 98**

The LAO begins its analysis of the Governor's May Revision education proposal by stating that the revised plan departs from prior years in that it funds Proposition 98 above the minimum level, providing \$1.6 billion more than the minimum over the three-year period 2015-16 through 2017-18. The LAO concludes that coupled with almost \$600 million required to backfill for lower property tax estimates, the General Fund increase to fund Proposition 98 accounts for almost all of the gain from the revised revenue forecast.

*Test 3B Suspension.* The LAO notes that the May Revision proposes to suspend through 2020-21 a supplemental appropriation under Test 3 (known as Test 3B or the "equal pain/equal gain" provision). This provision is operative when the minimum guarantee grows less quickly than the rest of the State Budget. Test 3B has been operative six times, with the maximum impact occurring in 2001-02 when this provision boosted the guarantee by \$1.4 billion. The Administration projects that Test 3B would provide \$450 million in 2018-19, \$290 million in 2019-20, and \$110 million in 2020-21. It should be noted that this cumulative \$850 million would lower the Proposition 98 guarantee

from the level that would otherwise prevail under current law, thereby increasing funding to the non-Proposition 98 side of the budget.

The LAO notes that this proposal “could lead to somewhat slower growth in school funding in future years.” On the other hand, the LAO points out that “*For state budgeting purposes*, not automatically providing the supplemental appropriation could provide some additional flexibility, which would be particularly helpful during tight fiscal times (emphasis added).”

*Deferred Payment of One-Time Funds.* The LAO also comments on the May Revision proposal to defer disbursement of \$1.1 billion in one-time funds (\$1 billion for K-12 education and \$124 million for community colleges) until May 2019, ten months after the close of the 2017-18 fiscal year. The LAO concludes that this deferred disbursement is a “reasonable planning option” that protects the state in the event that the economy slows down and Proposition 98 is lowered from the level proposed in the May Revision. Like the Governor’s proposal to suspend the Test 3B appropriation, the LAO concludes that the deferred disbursement “would better position *the state* to accommodate a drop in the 2017-18 minimum guarantee (emphasis added).”

The LAO’s analyses and recommendations will be considered by the Legislature as it crafts its version of the 2017-18 State Budget during the coming weeks.

—**Robert Miyashiro**

posted 05/16/2017

# **SSC COMMUNITY COLLEGE UPDATE**

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## **May Revise Update: One-Time Deferred Maintenance and Instructional Equipment Funds**

The Governor's May Revision, released on May 11, 2017, included an additional \$92.1 million in one-time funds for deferred maintenance and instructional equipment, in addition to the \$43.7 million that was part of the January Budget Proposal, for a total of \$135.8 million. However, for 2017-18, these funds come with a catch: Most of the funds (\$125 million) are not scheduled to be disbursed until May 2019. The Governor's intent of holding onto the funds is to ensure that Proposition 98 is not over appropriated as a result of lower-than-expected revenues in the 2017-18 fiscal year.

As a result of the lack of receipt in the 2017-18 fiscal year, and some uncertainty around receipt during the 2018-19 fiscal year, School Services of California, Inc., is recommending that community colleges exclude this revenue from their upcoming budget, as well as their multiyear projection.

—*SSC Staff*

posted 05/12/2017

# *The* COMMUNITY COLLEGE UPDATE

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No. 10

## Significant Base Allocation Increase in 2017-18 May Revision

Bucking expectations built on year-to-date lackluster revenue collections, Governor Jerry Brown's revision to his 2017-18 State Budget proposal reflected a modestly improved fiscal outlook compared to his January State Budget proposal. The purpose of this article is to provide a quick overview of Governor Brown's assertions regarding the revised 2017-18 State Budget. We address topics highlighted by Governor Brown, but reserve our commentary for inclusion in our more detailed *Community College Update* article, to be released later today, May 11, 2017.

Reflecting this modest improvement, the Proposition 98 guarantee increased slightly in the budget year compared to January. The Governor projects the 2017-18 Proposition 98 minimum guarantee increase compared to January to be \$1.1 billion to \$74.6 billion, while the current-year minimum guarantee is calculated once again at the 2016-17 State Budget level of \$71.4 billion. This increase compared to January fully eliminates that current-year, one-time deferral that was proposed at the January State Budget.

The Administration proposes to suspend the statutory Proposition 98 supplemental appropriation in 2016-17, as well as in 2018-19 through 2020-21. The funding reduced by this suspension would be automatically added to the maintenance factor obligation.

The Governor proposes significantly more resources for base allocation, increasing from \$24 million to \$184 million.

Apportionments were also increased by \$34.1 million:

- \$28.5 million to reflect the amounts earned back by districts that declined in enrollment during the previous three years
- \$23.6 million to reflect unused prior-year enrollment growth funding
- \$3.5 million to reflect an increased cost-of-living adjustment
- \$21.5 million less to adjust enrollment growth from 1.34% to 1.0%

The amount for deferred maintenance and instructional equipment increased by \$92.1 million.

In January, the Governor proposed pausing the increase to preschool provider reimbursement rates and adding preschool slots until 2018-19. The Governor has reversed that proposal and now proposes to fully restore this funding.

More in-depth coverage of the Governor's revised proposals will be released in a comprehensive *Community College Update* article this evening.

—SSC Staff

posted 05/11/2017

**From:** Perez, Enrique  
**Sent:** Wednesday, May 17, 2017 7:46 AM  
**To:** Hardash, Peter <[Hardash\\_Peter@rscgd.edu](mailto:Hardash_Peter@rscgd.edu)>; Mettler, Mary <[Mettler\\_Mary@sccollege.edu](mailto:Mettler_Mary@sccollege.edu)>  
**Cc:** Duenez, Patricia <[Duenez\\_Patricia@rscgd.edu](mailto:Duenez_Patricia@rscgd.edu)>; Perez, Enrique <[Perez\\_Enrique@rscgd.edu](mailto:Perez_Enrique@rscgd.edu)>  
**Subject:** FISCAL RESOURCES COMMITTEE

Hi Mary and Peter,

We are in the midst of planning for the next meeting of the governance committees that is scheduled for Tuesday, August 22nd, 9am-12pm. I am leading the planning and agenda for this meeting. In order to have a productive meeting and not waste anyone's time, I will be seeking certain information from you, prior to the meeting, via email or during quick one-on-one meetings rather than take up time during the meeting or send out a tedious survey.

A focus of this meeting is to update the Planning Design Manual (attached). As you know, the Manual's purpose is to guide our work in comprehensive planning for the district and its colleges. It is now time to reevaluate this process and make changes accordingly.

**First step is to ensure that your committee responsibilities and membership still apply. As co-chairs of the Fiscal Resources Committee, can you please:**

- (1) Review the list of responsibilities for your committee to determine if they still apply to your committee's work; and**
- (2) Review the membership to see if those listed are still appropriate to contribute to your committee's work (and/or if titles need to be updated/revised).**

For your convenience, I have attached your committee's responsibilities and membership as they currently appear in the Manual. These may or may not be different from your committee page on the district website, but I wanted to make sure we received the most up to date information from you.

You can simply reply to me via email confirming that the listed responsibilities and membership still apply or email me your changes.

The POE committee is in the process of reviewing the entire Manual. I would appreciate it if you could get back to me **no later than next Monday, May 22nd.**

We also need a mission / purpose statement for each committee. In order to facilitate this, I will be emailing you a draft for your committee as a starting point. I understand you may not meet until the fall, so I would appreciate it if you could email the draft to your committee members to get their approval or recommendations.

Please let me know if you have any questions. Thanks.



**Enrique Perez, J.D.**

Vice Chancellor

Educational Services

Rancho Santiago Community College District

(714) 480-7460

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**Co-chairs Mettler and Hardash recommendation for FRC review -  
For consistency between FRC Website and the Planning Manual, the  
following changes to the committee responsibilities are suggested for  
both:**

Reviews and evaluates the RSCCD revenue **Budget Allocation Model**  
~~allocation model~~

Monitors state budget development and recommends mid-year  
adjustments to ~~the budget assumptions and budgets as needed~~

Develops assumptions for tentative and adopted budgets

Develops ~~RSCCD~~ **District** budget process calendar

~~Review enrollment management and develop annual FTES targets~~

Assesses effective use of financial resources

Reviews and evaluates financial management processes

\*\*\* Please provide your feedback by replying "all" to the FRC email no later  
than noon, June 7<sup>th</sup>. \*\*\*

**RANCHO SANTIAGO COMMUNITY COLLEGE DISTRICT  
UNRESTRICTED GENERAL FUND  
2017-18 Tentative Budget Assumptions  
May 19, 2017**

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	28,908.08	0.76%
2015/16	P3 28,908.08	28,901.63	28,901.63	-0.02%
2016/17	P2 28,901.63	27,755.00	28,932.00	-3.97%

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 P2, anticipated loss of FTES at 3.97%

Based on the FTES reported on the 320 submitted at P2, the district has declined by 1,177 FTES and would be in stabilization in 2016/17. To maintain the 2015/16 funding level the district borrowed from summer 2017 for reporting purposes. A decision will need to be made by fiscal year end whether to borrow or remain in stabilization for 2016/17.

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

Projected COLA of 1.56%	<b>\$2,400,000</b>	
Projected Growth/Access (Decline of 3.97%)	<b>\$0</b>	<b>(Effective loss of \$5,893,110 in revenue based on this decline in FTES)</b>
Projected Base Allocation Increase	<b>\$4,590,000</b>	
Continued Projected Deficit (est. 0.708%)	<b>\$0</b>	
Apportionment Base Incr (Decr) for 2017/18	<b>\$6,990,000</b>	

2017/18 Potential Growth at 0.5% based on 1.34% system 29,046

C. Education Protection Account (EPA) funding estimated at \$22,783,410 based on 2016/17 Advance. These are not additional funds. The EPA is only a portion of general purpose funds that offsets what would otherwise be state aid in the apportionments. We intend to charge a portion of faculty salaries to this funding source in compliance with EPA requirements.

D. Unrestricted lottery is projected at \$144 per FTES (\$4,269,070). Restricted lottery at \$45 per FTES (\$1,334,084). (2016/17 P1 of resident & nonresident factored FTES, 29,646.32 x 144 = \$4,269,070 unrestricted lottery; 29,646.32 x 45 = \$1,334,084.) Slight increase.

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

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

G. BOG fee waivers 2% administration funding estimated at 2016/17 Advance of \$294,302. Unchanged.

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 \$2,670,285. Unchanged.  
(Corresponding expenses related to this allocation must be budgeted for additional apprenticeship course offerings)

M. Scheduled Maintenance/Instructional Equipment allocation **\$250,000** (no match required).

N. Energy Efficiency/Prop 39 revenue allocation of **\$975,000**. Slight decrease from 2016/17.

**RANCHO SANTIAGO COMMUNITY COLLEGE DISTRICT  
UNRESTRICTED GENERAL FUND  
2017-18 Tentative Budget Assumptions  
May 19, 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 estimating 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 15.8% 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 one new position. SCC is filling five vacancies. The current cost for a new position is budgeted at Class VI, Step 12 at approximately \$136,500. 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 5%, estimated at \$200,000.
- 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
- 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 tentative budget.

**Rancho Santiago Community College District**  
**Unrestricted General Fund Summary**  
**2017-18 Tentative Budget Assumptions Analysis**  
**May 19, 2017**

*	<u><b>New Revenues</b></u>	Ongoing Only	One-Time
B	COLA 1.56%	\$2,400,000	
B	Growth (Decline of 3.97%/Borrow from summer) <sup>1</sup>	\$0	
B	Base Allocation	\$4,590,000	
B	Deficit Factor est. at 0.708%	\$0	
D	Unrestricted Lottery	\$126,529	
H	Mandates Block Grant (one-time)	\$0	\$0
I	Non-Resident Tuition	\$325,000	
J	Interest Earnings	\$115,000	
L	Apprenticeship - SCC	\$0	
EGHK	Misc Income	\$0	
	<b>Total</b>	\$7,556,529	\$0
	 <u><b>New Expenditures</b></u>		
B	COLA 1.56%	\$2,400,000	
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	\$0	
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	\$200,000	
J	ITS Licensing/Contract Escalation Cost	\$125,000	
K	Property, Liability and All Risks Insurance	\$0	
I.L	Apprenticeship - SCC	\$0	
L	Other Additional DS/Institutional Costs	\$235,000	
N	Ongoing Budget Reductions	(\$2,000,000)	\$0
	<b>Total</b>	\$7,211,350	\$0
	2017-18 Budget Year Surplus (Deficit)	\$345,179	

**Note: Budget Stabilization Fund Balance at 6/30/2017 is estimated at \$13.7 million.**

<sup>1</sup> Based on the FTES reported on the 320 submitted at P2, the district has declined by 1,177 FTES and would be in stabilization in 2016/17. To maintain the 2015/16 funding level the district borrowed from summer 2017 for reporting purposes. A decision will need to be made by fiscal year end whether to borrow or remain in stabilization for 2016/17.

\* Reference to budget assumption number

**Rancho Santiago Community College District**  
**Tentative Budget**  
**2017-18**

**DRAFT**

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

<b>Revenues by Source</b>		<b>2015-16 Actual Revenue</b>	<b>2016-17 Revised Budget</b>	<b>2016-17 Estimated Revenue</b>	<b>2017-18 Tentative Budget</b>	<b>% change 17/18 Tent/ 16/17 Est</b>
8100	Federal Revenues					
8120	Higher Education Act	3,249,083	4,042,724	2,597,894	3,286,882	26.52
8130	Workforce Investment Act (JTPA)	279,273	163,207	163,207	6,539	(95.99)
8140	Temporary Assistance for Needy Families (TANF)	92,201	106,968	106,968	106,968	-
8150	Student Financial Aid	7,582	131,562	131,562	131,562	-
8170	Vocational Technical Education Act (VTEA)	1,436,620	1,468,370	1,468,370	1,468,370	-
8199	Other Federal Revenues (ABE, CAMP, SBA, Gear Up, NSF)	4,946,774	6,096,903	6,096,903	5,558,479	(8.83)
	Total Federal Revenues	<u>10,011,533</u>	<u>12,009,734</u>	<u>10,564,904</u>	<u>10,558,800</u>	(0.06)
8600	State Revenues					
8611	Apprenticeship Allowance	2,417,811	2,670,285	2,778,062	2,670,285	(3.88)
8612	State General Apportionment	49,983,203	59,487,994	59,487,994	61,216,579	2.91
8612	State General Apportionment-estimated COLA	0	0	0	2,400,000	-
8612	Base Allocation Increase	6,951,816	1,904,074	1,904,074	4,590,000	141.06
8612	State General Apportionment-Deficit	0	(1,104,002)	(1,104,002)	(1,104,002)	-
8612	State General Apportionment-prior year adjustment	850,796	0	0	0	-
8612	State General Apportionment-Full-time Faculty Allocation	1,573,700	0	0	0	-
8619	Other General Apportionments-Enrollment Fee Admin-2%	284,586	294,302	294,302	294,302	-
8619	Other General Apportionments-Part-Time Faculty Compensation	601,066	592,773	592,773	592,773	-
8622	Extended Opportunity Programs & Services (EOPS)	2,061,403	2,074,235	2,074,235	2,072,077	(0.10)
8623	Disabled Students Programs & Services (DSPS)	1,888,300	2,115,810	2,115,810	2,119,488	0.17
8625	CalWORKS	412,835	560,704	560,704	560,704	-
8626	Telecomm./Technology Infrastructure Prog. (TTIP)	4,695	20,099	20,099	20,099	-
8629	Other Gen Categorical Apport-BSI	718,850	1,406,166	1,406,166	702,778	(50.02)
8629	Other Gen Categorical Apport-CARE	95,364	121,265	121,265	125,515	3.50
8629	Other Gen Categorical Apport-CTE SWP	0	28,507,105	507,105	28,507,105	5,521.54
8629	Other Gen Categorical Apport-Equal Employment Opportunity	15,228	16,340	16,340	16,340	-
8629	Other Gen Categorical Apport-Instructional Equipment	1,140,000	1,396,246	1,396,246	250,000	(82.09)
8629	Other Gen Categorical Apport-Matriculation-Credit	6,399,388	7,891,704	7,891,704	7,891,704	-
8629	Other Gen Categorical Apport-Matriculation-Non-Credit	2,262,945	3,276,581	3,276,581	3,276,581	-

**Rancho Santiago Community College District**  
**Tentative Budget**  
**2017-18**

**DRAFT**

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

<b>Revenues by Source</b>	<b>2015-16 Actual Revenue</b>	<b>2016-17 Revised Budget</b>	<b>2016-17 Estimated Revenue</b>	<b>2017-18 Tentative Budget</b>	<b>% change 17/18 Tent/ 16/17 Est</b>
8629 Other Gen Categorical Apport-Student Equity	3,283,186	5,072,210	5,072,210	5,072,210	-
8629 Other Gen Categorical Apport-Student Financial Aid Admin	1,036,479	1,037,940	1,037,940	1,037,940	-
8630 Education Protection Account	23,577,290	22,607,921	22,607,921	22,783,410	0.78
8659 Other Reimb Categorical Allow-Career Tech/Econ Dev	10,946,304	29,021,374	11,965,543	21,663,691	81.05
8659 Other Reimb Categorical Allow-Other	1,061,841	10,496,985	10,496,985	10,374,224	(1.17)
8672 Homeowners' Property Tax Relief	292,416	292,411	292,411	292,411	-
8681 State Lottery Proceeds	5,946,974	5,355,714	5,355,714	5,603,154	4.62
8682 State Mandated Costs	16,892,454	3,455,407	3,455,407	795,000	(76.99)
8699 Other Misc State Revenue	4,528,397	4,015,000	4,015,000	4,000,000	(0.37)
Total State Revenues	145,227,327	192,586,643	147,638,589	187,824,368	27.22
8800 Local Revenues					
8811 Tax Allocation, Secured Roll	42,434,836	55,500,145	55,500,145	55,500,145	-
8812 Tax Allocation, Supplement Roll	1,084,842	1,084,842	1,084,842	1,084,842	-
8813 Tax Allocation, Unsecured Roll	1,422,655	1,422,655	1,422,655	1,422,655	-
8816 Prior Years' Taxes	628,741	628,741	628,741	628,741	-
8817 Education Revenue Augmentation Fund (ERAF)	12,590,255	0	0	0	-
8818 RDA Funds - Pass Thru AB	255,936	255,936	255,936	255,936	-
8819 RDA Funds - Residuals	4,621,122	4,621,121	4,621,121	4,621,121	-
8820 Contrib, Gifts, Grants & Endowment	0	561	0	561	-
8831 Contract Instructional Service	23,149	67,942	36,467	70,792	94.13
8850 Rents and Leases	478,503	347,771	536,432	540,952	0.84
8860 Interest & Investment Income	543,831	550,000	550,000	665,000	20.91
8874 CCC Enrollment Fees	8,677,600	8,132,364	8,132,364	8,132,364	-
8876 Health Services Fees	1,172,732	1,150,000	1,150,000	1,150,000	-
8880 Nonresident Tuition	2,875,471	2,600,000	2,925,000	2,925,000	-
8882 Parking Fees & Bus Passes	828,374	937,000	937,000	937,000	-
8885 Student ID & ASB Fees	10	0	0	0	-
8890 Other Local Revenues (Student Transcript/Representation/ Discounts/Fines/Instr. Mat./Health Serv. Use Fees, etc.)	607,058	624,662	334,353	284,552	(14.89)

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

<b>Revenues by Source</b>	<b>2015-16 Actual Revenue</b>	<b>2016-17 Revised Budget</b>	<b>2016-17 Estimated Revenue</b>	<b>2017-18 Tentative Budget</b>	<b>% change 17/18 Tent/ 16/17 Est</b>
8891 Other Local Rev - Special Proj	140,919	695,954	375,845	694,954	84.90
Total Local Revenues	<u>78,388,680</u>	<u>78,619,694</u>	<u>78,490,901</u>	<u>78,914,615</u>	0.54
8900 Other Financing Sources					
8910 Proceeds-Sale of Equip & Suppl	8,449	5,000	5,000	5,000	-
8981 Interfund Transfer In	0	0	0	0	-
8999 Revenue - Clearing	0	0	0	0	-
Total Other Sources	<u>8,449</u>	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>	-
Total Revenues	<u>233,635,989</u>	<u>283,221,071</u>	<u>236,699,394</u>	<u>277,302,783</u>	17.15
Net Beginning Balance	28,701,945	40,541,020	40,541,020	32,265,743	(20.41)
Adjustments to Beginning Balance	0	0	0	0	-
Adjusted Beginning Fund Balance	<u>28,701,945</u>	<u>40,541,020</u>	<u>40,541,020</u>	<u>32,265,743</u>	(20.41)
Total Revenues, Other Financing Sources and Beginning Fund Balance	<u><u>\$262,337,934</u></u>	<u><u>\$323,762,091</u></u>	<u><u>\$277,240,414</u></u>	<u><u>\$309,568,526</u></u>	11.66

**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>	<b>2015-16 Actual Expenses</b>	<b>2016-17 Revised Budget</b>	<b>2016-17 Estimated Expenses</b>	<b>2017-18 Tentative Budget</b>	<b>% change 17/18 Tent/ 16/17 Est</b>
1000 Academic Salaries					
1100 Instructional Salaries, Regular Contract	\$26,285,544	\$28,716,885	\$28,857,970	\$28,960,021	0.35
1200 Non-Instructional Salaries, Regular Contract	16,050,962	18,641,309	17,638,396	18,575,864	5.31
1300 Instructional Salaries, Other Non-Regular	24,115,730	23,160,268	25,494,996	24,062,726	(5.62)
1400 Non-Instructional Salaries, Other Non-Regular	5,778,373	7,883,745	6,697,881	7,371,851	10.06
Subtotal	<u>72,230,609</u>	<u>78,402,207</u>	<u>78,689,243</u>	<u>78,970,462</u>	0.36
2000 Classified Salaries					
2100 Non-Instructional Salaries, Regular Full Time	32,075,861	38,011,511	34,251,059	37,272,333	8.82
2200 Instructional Aides, Regular Full Time	856,746	904,298	810,682	844,926	4.22
2300 Non-Instructional Salaries, Other	5,155,007	7,538,135	5,886,279	6,757,915	14.81
2400 Instructional Aides, Other	2,844,326	3,089,989	3,052,603	2,992,995	(1.95)
Subtotal	<u>40,931,940</u>	<u>49,543,933</u>	<u>44,000,623</u>	<u>47,868,169</u>	8.79
3000 Employee Benefits					
3100 State Teachers' Retirement System Fund	11,119,165	13,398,409	13,205,878	14,658,712	11.00
3200 Public Employees' Retirement System Fund	4,465,407	6,141,744	5,628,860	6,774,921	20.36
3300 Old Age, Survivors, Disability, and Health Ins.	4,070,325	4,809,173	4,474,022	4,740,862	5.96
3400 Health and Welfare Benefits	27,451,842	31,307,482	29,229,145	31,114,849	6.45
3500 State Unemployment Insurance	86,584	318,514	90,045	317,221	252.29
3600 Workers' Compensation Insurance	2,767,074	2,914,957	2,829,347	2,893,451	2.27
3900 Other Benefits	1,323,451	1,577,038	1,441,870	1,728,980	19.91
Subtotal	<u>51,283,848</u>	<u>60,467,317</u>	<u>56,899,167</u>	<u>62,228,996</u>	9.37
<b>TOTAL SALARIES/BENEFITS</b>	<b>164,446,397</b>	<b>188,413,457</b>	<b>179,589,033</b>	<b>189,067,627</b>	5.28
<b>Salaries/Benefits Cost % of Total Expenditures</b>	<b>80.68%</b>	<b>65.27%</b>	<b>76.09%</b>	<b>68.36%</b>	



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

<b>Expenditures by Object</b>	<b>2015-16 Actual Expenses</b>	<b>2016-17 Revised Budget</b>	<b>2016-17 Estimated Expenses</b>	<b>2017-18 Tentative Budget</b>	<b>% change 17/18 Tent/ 16/17 Est</b>
4000 Books and Supplies					
4100 Textbooks	6,064	10,261	9,806	8,061	(17.80)
4200 Other Books	185,790	352,839	262,826	253,152	(3.68)
4300 Instructional Supplies	1,172,112	2,922,402	1,336,620	1,540,096	15.22
4400 Media Supplies	0	0	0	0	-
4500 Maintenance Supplies	170,795	216,166	181,628	208,631	14.87
4600 Non-Instructional Supplies	1,011,297	2,063,750	1,492,509	1,807,378	21.10
4700 Food Supplies	199,525	349,592	219,049	235,829	7.66
Subtotal	<u>2,745,583</u>	<u>5,915,010</u>	<u>3,502,438</u>	<u>4,053,147</u>	15.72
5000 Services and Other Operating Expenses					
5100 Personal & Consultant Svcs	9,075,056	54,851,594	22,729,430	48,268,687	112.36
5200 Travel & Conference Expenses	808,199	1,547,307	916,295	1,303,675	42.28
5300 Dues & Memberships	176,837	195,430	175,652	201,393	14.65
5400 Insurance	2,001,113	2,034,241	2,034,236	2,034,241	0.00
5500 Utilities & Housekeeping Svcs	4,176,246	4,387,919	4,259,678	4,109,218	(3.53)
5600 Rents, Leases & Repairs	3,486,855	4,882,638	3,966,059	4,738,721	19.48
5700 Legal, Election & Audit Exp	972,802	1,427,636	1,125,622	1,243,054	10.43
5800 Other Operating Exp & Services	6,668,714	9,474,433	7,596,468	8,558,193	12.66
5900 Other (Transp., Postage, Reproduction, Special Proj., etc.)	1,959,879	4,379,148	1,411,875	5,649,245	300.12
Subtotal	<u>29,325,701</u>	<u>83,180,346</u>	<u>44,215,315</u>	<u>76,106,427</u>	72.13
6000 Sites, Buildings, Books, and Equipment					
6100 Sites & Site Improvements	92,005	45,734	0	0	-
6200 Buildings	1,450,777	745,598	415,505	627,962	51.13
6300 Library Books	127,992	239,576	227,545	231,146	1.58
6400 Equipment	5,636,534	10,130,609	8,079,521	6,478,400	(19.82)
Subtotal	<u>7,307,308</u>	<u>11,161,517</u>	<u>8,722,571</u>	<u>7,337,508</u>	(15.88)
Subtotal, Expenditures (1000 - 6000)	<u>203,824,989</u>	<u>288,670,330</u>	<u>236,029,357</u>	<u>276,564,709</u>	17.17

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

<u>Expenditures by Object</u>	<b>2015-16 Actual Expenses</b>	<b>2016-17 Revised Budget</b>	<b>2016-17 Estimated Expenses</b>	<b>2017-18 Tentative Budget</b>	<b>% change 17/18 Tent/ 16/17 Est</b>
7000 Other Outgo					
7200 Intrafund Transfers Out	(4,279)	0	19,673	0	(100.00)
7300 Interfund Transfers Out	16,708,259	8,000,000	8,000,000	1,750,000	(78.13)
7600 Other Student Aid	1,267,945	1,353,641	925,641	1,274,988	37.74
Subtotal	<u>17,971,925</u>	<u>9,353,641</u>	<u>8,945,314</u>	<u>3,024,988</u>	(66.18)
Subtotal, Expenditures (1000 - 7000)	<u>221,796,914</u>	<u>298,023,971</u>	<u>244,974,671</u>	<u>279,589,697</u>	14.13
7900 Reserve for Contingencies					
7910 Estimated COLA	0	0	0	2,400,000	-
7910 Estimated Restoration/Access/Growth	0	0	0	0	-
7920 Restricted Contingency-SCC Family Pact-2340	0	11,086	0	11,086	-
7920 Restricted Contingency-Campus Health Services-3250	0	150,894	0	150,894	-
7920 Restricted Contingency-Health Services-3450	0	472,266	0	472,266	-
7920 Restricted Contingency-Safety & Parking-3610	0	368,869	0	492,125	-
7930 Board Policy Contingency (5%)	0	8,869,565	0	8,950,249	-
7940 Revolving Cash Accounts	0	100,000	0	100,000	-
7940 Employee Vacation Payout	0	250,000	0	250,000	-
7950 Budget Stabilization	0	13,690,485	0	13,690,485	-
Total Designated	<u>0</u>	<u>23,913,165</u>	<u>0</u>	<u>26,517,105</u>	-
7910 Unrestricted Contingency SAC=1,907,397, SCC=832,602, DS=376,600, unallocated=345,125)	<u>40,541,020</u>	<u>1,824,955</u>	<u>32,265,743</u>	<u>3,461,724</u>	(89.27)
Subtotal Expenditures (7900)	<u>40,541,020</u>	<u>25,738,120</u>	<u>32,265,743</u>	<u>29,978,829</u>	(7.09)
Total Expenditures, Other Outgo and Ending Fund Balance	<u>\$262,337,934</u>	<u>\$323,762,091</u>	<u>\$277,240,414</u>	<u>\$309,568,526</u>	11.66

**Rancho Santiago Community College District**  
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<b>General Fund Revenue Budget - Combined - Unrestricted - Fund 11, 13</b>						
<u>Revenues by Source</u>	<b>2016-17 Adopted Budget</b>	<b>2016-17 Allocated Budget</b>	<b>2016-17 Estimated Revenue</b>	<b>% change 16/17 Est/ 16/17 Budget</b>	<b>2017-18 Tentative Budget</b>	<b>% change 17/18 Tent/ 16/17 Est</b>
8100 Federal Revenues						
8110 Forest Reserve	\$0	\$0	\$0	-	\$0	-
Total Federal Revenues	<u>0</u>	<u>0</u>	<u>0</u>	-	<u>0</u>	-
8600 State Revenues						
8611 Apprenticeship Allowance	2,670,285	2,670,285	2,778,062	4.04	2,670,285	(3.88)
8612 State General Apportionment	59,487,994	59,487,994	59,487,994	-	61,216,579	2.91
8612 State General Apportionment-estimated COLA	0	0	0	-	2,400,000	-
8612 Base Allocation Increase	1,904,074	1,904,074	1,904,074	-	4,590,000	141.06
8612 State General Apportionment-Deficit	(1,104,002)	(1,104,002)	(1,104,002)	-	(1,104,002)	-
8612 State General Apportionment-prior year adjustment	0	0	0	-	0	-
8619 Other General Apportionments-Enroll Fee Admin-2%	294,302	294,302	294,302	-	294,302	-
8619 Other General Apportionments-Part-Time Fac Comp	592,773	592,773	592,773	-	592,773	-
8619 Other General Apportionments-Full-time Faculty Alloc	0	0	0	-	0	-
8630 Education Protection Account	22,607,921	22,607,921	22,607,921	-	22,783,410	0.78
8672 Homeowners' Property Tax Relief	292,411	292,411	292,411	-	292,411	-
8681 State Lottery Proceeds	4,142,541	4,142,541	4,142,541	-	4,269,070	3.05
8682 State Mandated Costs	3,455,407	3,455,407	3,455,407	-	795,000	(76.99)
8699 Other Misc State Revenue	4,000,000	4,015,000	4,015,000	-	4,000,000	(0.37)
Total State Revenues	<u>98,343,706</u>	<u>98,358,706</u>	<u>98,466,483</u>	0.11	<u>102,799,828</u>	4.40
8800 Local Revenues						
8809 RDA Funds - Other	0	0	0	-	0	-
8811 Tax Allocation, Secured Roll	55,500,145	55,500,145	55,500,145	-	55,500,145	-
8812 Tax Allocation, Supplement Roll	1,084,842	1,084,842	1,084,842	-	1,084,842	-
8813 Tax Allocation, Unsecured Roll	1,422,655	1,422,655	1,422,655	-	1,422,655	-
8816 Prior Years' Taxes	628,741	628,741	628,741	-	628,741	-
8817 Education Revenue Augmentation Fund (ERAF)	0	0	0	-	0	-
8818 RDA Funds - Pass Thru AB	255,936	255,936	255,936	-	255,936	-
8819 RDA Funds - Residuals	4,621,121	4,621,121	4,621,121	-	4,621,121	-

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<b>General Fund Revenue Budget - Combined - Unrestricted - Fund 11, 13</b>						
<b>Revenues by Source</b>	<b>2016-17 Adopted Budget</b>	<b>2016-17 Allocated Budget</b>	<b>2016-17 Estimated Revenue</b>	<b>% change 16/17 Est/ 16/17 Budget</b>	<b>2017-18 Tentative Budget</b>	<b>% change 17/18 Tent/ 16/17 Est</b>
8820 Contrib, Gifts, Grants & Endowment	0	0	0	-	0	-
8850 Rents and Leases	347,771	347,771	536,432	54.25	540,952	0.84
8860 Interest & Investment Income	550,000	550,000	550,000	-	665,000	20.91
8874 CCC Enrollment Fees	8,132,364	8,132,364	8,132,364	-	8,132,364	-
8880 Nonresident Tuition	2,600,000	2,600,000	2,925,000	12.50	2,925,000	-
8885 Student ID & ASB Fees	0	0	0	-	0	-
8890 Transcript/Representation/ Discounts/Fines/Instr. Mat./Health Serv. Use Fees,	78,661	406,015	115,706	(71.50)	68,755	(40.58)
8891 Other Local Rev - Special Proj	0	0	0	-	0	-
Total Local Revenues	75,222,236	75,549,590	75,772,942	0.30	75,845,511	0.10
8900 Other Financing Sources						
8910 Proceeds-Sale of Equip & Suppl	5,000	5,000	5,000	-	5,000	-
8981 Interfund Transfer In	0	0	0	-	0	-
Total Other Sources	5,000	5,000	5,000	-	5,000	-
Total Revenues	173,570,942	173,913,296	174,244,425	0.19	178,650,339	2.53
Net Beginning Balance	36,934,285	36,934,285	36,934,285	-	29,207,106	(20.92)
Adjustments to Beginning Balance	0	0	0	-	0	-
Adjusted Beginning Fund Balance	36,934,285	36,934,285	36,934,285	-	29,207,106	(20.92)
Total Revenues, Other Financing Sources and Beginning Fund Balance	\$210,505,227	\$210,847,581	\$211,178,710	0.16	\$207,857,445	(1.57)

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

<u>Expenditures by Object</u>	<b>2016-17 Adopted Budget</b>	<b>2016-17 Allocated Budget</b>	<b>2016-17 Estimated Expenses</b>	<b>% change 16/17 Est/ 16/17 Budget</b>	<b>2017-18 Tentative Budget</b>	<b>% change 17/18 Tent/ 16/17 Est</b>
1000 Academic Salaries						
1100 Instructional Salaries, Regular Contract	\$28,301,007	\$28,412,169	\$28,567,604	0.55	\$28,660,027	0.32
1200 Non-Instructional Salaries, Regular Contract	13,286,213	13,360,292	13,232,529	(0.96)	13,264,954	0.25
1300 Instructional Salaries, Other Non-Regular	24,993,000	22,439,827	25,139,456	12.03	23,412,929	(6.87)
1400 Non-Instructional Salaries, Other Non-Regular	1,245,746	1,375,183	1,494,523	8.68	1,253,757	(16.11)
Subtotal	<u>67,825,966</u>	<u>65,587,471</u>	<u>68,434,112</u>	4.34	<u>66,591,667</u>	(2.69)
2000 Classified Salaries						
2100 Non-Instructional Salaries, Regular Full Time	28,163,999	28,559,783	26,462,344	(7.34)	28,454,392	7.53
2200 Instructional Aides, Regular Full Time	794,736	775,329	738,636	(4.73)	745,038	0.87
2300 Non-Instructional Salaries, Other	1,578,447	1,929,547	2,063,839	6.96	1,618,909	(21.56)
2400 Instructional Aides, Other	1,573,486	1,854,008	1,998,926	7.82	1,684,164	(15.75)
Subtotal	<u>32,110,668</u>	<u>33,118,667</u>	<u>31,263,745</u>	(5.60)	<u>32,502,503</u>	3.96
3000 Employee Benefits						
3100 State Teachers' Retirement System Fund	12,256,920	11,978,865	11,854,963	(1.03)	13,268,605	11.92
3200 Public Employees' Retirement System Fund	4,314,575	4,417,400	4,269,161	(3.36)	5,140,224	20.40
3300 Old Age, Survivors, Disability, and Health Ins.	3,486,195	3,517,245	3,471,130	(1.31)	3,547,577	2.20
3400 Health and Welfare Benefits	24,897,475	27,112,856	26,213,859	(3.32)	27,044,553	3.17
3500 State Unemployment Insurance	300,214	299,608	78,469	(73.81)	300,177	282.54
3600 Workers' Compensation Insurance	2,264,624	2,234,610	2,303,757	3.09	2,259,775	(1.91)
3900 Other Benefits	1,252,878	1,263,816	1,181,318	(6.53)	1,424,474	20.58
Subtotal	<u>48,772,881</u>	<u>50,824,400</u>	<u>49,372,657</u>	(2.86)	<u>52,985,385</u>	7.32
<b>TOTAL SALARIES/BENEFITS</b>	<b>148,709,515</b>	<b>149,530,538</b>	<b>149,070,514</b>	<b>(4.12)</b>	<b>152,079,555</b>	<b>2.02</b>
<b>Salaries/Benefits Cost % of Total Expenditures</b>	<b>82.78%</b>	<b>83.95%</b>	<b>85.70%</b>		<b>85.80%</b>	

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

<b>Expenditures by Object</b>	<b>2016-17 Adopted Budget</b>	<b>2016-17 Allocated Budget</b>	<b>2016-17 Estimated Expenses</b>	<b>% change 16/17 Est/ 16/17 Budget</b>	<b>2017-18 Tentative Budget</b>	<b>% change 17/18 Tent/ 16/17 Est</b>
4000 Books and Supplies						
4100 Textbooks	0	0	0	-	0	-
4200 Other Books	10,118	25,536	18,896	(26.00)	4,568	(75.83)
4300 Instructional Supplies	5,200	51,808	44,663	(13.79)	17,242	(61.40)
4400 Media Supplies	0	0	0	-	0	-
4500 Maintenance Supplies	184,127	179,379	168,878	(5.85)	172,344	2.05
4600 Non-Instructional Supplies	722,992	1,030,406	831,212	(19.33)	985,664	18.58
4700 Food Supplies	13,560	17,060	9,773	(42.71)	12,141	24.23
Subtotal	<u>935,997</u>	<u>1,304,189</u>	<u>1,073,422</u>	(17.69)	<u>1,191,959</u>	11.04
5000 Services and Other Operating Expenses						
5100 Personal & Consultant Svcs	1,279,048	1,923,036	1,587,904	(17.43)	1,293,453	(18.54)
5200 Travel & Conference Expenses	317,966	313,847	212,140	(32.41)	293,253	38.24
5300 Dues & Memberships	157,146	150,279	146,322	(2.63)	161,440	10.33
5400 Insurance	1,970,000	1,970,000	1,970,000	-	1,970,000	-
5500 Utilities & Housekeeping Svcs	4,539,959	4,291,771	4,182,932	(2.54)	4,010,800	(4.12)
5600 Rents, Leases & Repairs	3,852,371	4,429,428	3,668,000	(17.19)	4,286,590	16.86
5700 Legal, Election & Audit Exp	1,565,390	1,427,636	1,125,622	(21.15)	1,243,054	10.43
5800 Other Operating Exp & Services	7,510,471	7,314,892	6,599,983	(9.77)	6,639,223	0.59
5900 Other (Transp., Postge, Reprod., Spec. Proj., etc.)	6,812,320	1,078,519	617,223	(42.77)	1,976,926	220.29
Subtotal	<u>28,004,671</u>	<u>22,899,408</u>	<u>20,110,126</u>	(12.18)	<u>21,874,739</u>	8.77
6000 Sites, Buildings, Books, and Equipment						
6100 Sites & Site Improvements	0	45,734	0	(100.00)	0	-
6200 Buildings	0	228,270	187,869	(17.70)	5,009	(97.33)
6300 Library Books	5,500	6,450	3,308	(48.71)	3,920	18.50
6400 Equipment	1,985,352	4,097,987	3,506,692	(14.43)	2,099,805	(40.12)
Subtotal	<u>1,990,852</u>	<u>4,378,441</u>	<u>3,697,869</u>	(15.54)	<u>2,108,734</u>	(42.97)
Subtotal, Expenditures (1000 - 6000)	<u>179,641,035</u>	<u>178,112,576</u>	<u>173,951,931</u>	(2.34)	<u>177,254,987</u>	1.90

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

<b>Expenditures by Object</b>	<b>2016-17 Adopted Budget</b>	<b>2016-17 Allocated Budget</b>	<b>2016-17 Estimated Expenses</b>	<b>% change 16/17 Est/ 16/17 Budget</b>	<b>2017-18 Tentative Budget</b>	<b>% change 17/18 Tent/ 16/17 Est</b>
7000 Other Outgo						
7200 Intrafund Transfers Out	0	0	19,673	-	0	(100.00)
7300 Interfund Transfers Out	1,750,000	8,000,000	8,000,000	-	1,750,000	(78.13)
7600 Other Student Aid	0	0	0	-	0	-
Subtotal	<u>1,750,000</u>	<u>8,000,000</u>	<u>8,019,673</u>	0.25	<u>1,750,000</u>	(78.18)
Subtotal, Expenditures (1000 - 7000)	<u>181,391,035</u>	<u>186,112,576</u>	<u>181,971,604</u>	(2.22)	<u>179,004,987</u>	(1.63)
7900 Reserve for Contingencies						
7910 Estimated COLA	0	0	0	-	2,400,000	-
7910 Estimated Restoration/Access/Growth	0	0	0	-	0	-
7930 Board Policy Contingency (5%)	8,869,565	8,869,565	0	(100.00)	8,950,249	-
7940 Revolving Cash Accounts	100,000	100,000	0	(100.00)	100,000	-
7940 Employee Vacation Payout	250,000	250,000	0	(100.00)	250,000	-
7950 Budget Stabilization	13,690,485	13,690,485	0	(100.00)	13,690,485	-
Total Designated	<u>22,910,050</u>	<u>22,910,050</u>	<u>0</u>	(100.00)	<u>25,390,734</u>	-
7910 Unrestricted Contingency SAC=1,907,397, SCC=832,602, DS=376,600, unallocated=345,125)	6,204,142	1,824,955	29,207,106	1,500.43	3,461,724	(88.15)
Subtotal Expenditures (7900)	<u>29,114,192</u>	<u>24,735,005</u>	<u>29,207,106</u>	18.08	<u>28,852,458</u>	(1.21)
Total Expenditures, Other Outgo and Ending Fund Balance	<u>\$210,505,227</u>	<u>\$210,847,581</u>	<u>\$211,178,710</u>	0.16	<u>\$207,857,445</u>	(1.57)

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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	44,505,151		935,213		45,440,364		8,324,377		53,764,741	
Classified Salaries	13,010,210		114,840		13,125,050		8,531,936		21,656,986	
Employee Benefits	22,920,702		229,771		23,150,473		5,473,569		28,624,042	
Supplies & Materials	450,770		327,629		778,399		1,863,169		2,641,568	
Other Operating Exp & Services	6,601,206		2,111,596		8,712,802		4,750,763		13,463,565	
Capital Outlay	58,890		753,224		812,114		3,630,692		4,442,806	
Other Outgo	2,546,580		686,469		3,233,049		1,432,878		4,665,927	
<b>Grand Total</b>	<b>\$90,093,509</b>	<b>55.33%</b>	<b>\$5,158,742</b>	<b>79.42%</b>	<b>\$95,252,251</b>	<b>56.26%</b>	<b>\$34,007,384</b>	<b>33.44%</b>	<b>\$129,259,635</b>	<b>47.69%</b>

Santiago Canyon College	Fund 11 Unrestricted	%	Fund 13 One-Time	%	Fund 11/13 Unrestricted	%	Fund 12 Restricted	%	Fund 11/12/13 Combined	%
Academic Salaries	20,449,608		0		20,449,608		4,052,418		24,502,026	
Classified Salaries	6,237,990		0		6,237,990		4,237,657		10,475,647	
Employee Benefits	11,006,199		0		11,006,199		2,730,554		13,736,753	
Supplies & Materials	123,382		0		123,382		802,609		925,991	
Other Operating Exp & Services	4,671,264		0		4,671,264		7,733,621		12,404,885	
Capital Outlay	4,870		0		4,870		1,381,073		1,385,943	
Other Outgo	667,049		787,971		1,455,020		476,356		1,931,376	
<b>Grand Total</b>	<b>\$43,160,362</b>	<b>26.51%</b>	<b>\$787,971</b>	<b>12.13%</b>	<b>\$43,948,333</b>	<b>25.96%</b>	<b>\$21,414,288</b>	<b>21.05%</b>	<b>\$65,362,621</b>	<b>24.12%</b>

District Services	Fund 11 Unrestricted	%	Fund 13 One-Time	%	Fund 11/13 Unrestricted	%	Fund 12 Restricted	%	Fund 11/12/13 Combined	%
Academic Salaries	701,695		0		701,695		2,000		703,695	
Classified Salaries	13,139,463		0		13,139,463		2,596,073		15,735,536	
Employee Benefits	7,464,109		0		7,464,109		1,039,488		8,503,597	
Supplies & Materials	268,568		21,610		290,178		195,410		485,588	
Other Operating Exp & Services	6,244,669		151,004		6,395,673		41,747,304		48,142,977	
Capital Outlay	1,291,750		0		1,291,750		217,009		1,508,759	
Other Outgo	451,930		376,600		828,530		492,125		1,320,655	
<b>Grand Total</b>	<b>\$29,562,184</b>	<b>18.16%</b>	<b>\$549,214</b>	<b>8.45%</b>	<b>\$30,111,398</b>	<b>17.78%</b>	<b>\$46,289,409</b>	<b>45.51%</b>	<b>\$76,400,807</b>	<b>28.19%</b>

<b>Total Expenditures-excludes Institutional Costs</b>	<b>\$162,816,055</b>	<b>100.00%</b>	<b>\$6,495,927</b>	<b>100.00%</b>	<b>\$169,311,982</b>	<b>100.00%</b>	<b>\$101,711,081</b>	<b>100.00%</b>	<b>\$271,023,063</b>	<b>100.00%</b>
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Institutional Costs	Fund 11 Unrestricted	%	Fund 13 One-Time	%	Fund 11/13 Unrestricted	%	Fund 12 Restricted	%	Fund 11/12/13 Combined	%
Employee Benefits-retiree benefits/local experience charge	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 - holding for One-Time expense	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		8,950,249		8,950,249		0		8,950,249	
Other Outgo-Reserves	345,125		14,040,485		14,385,610		0		14,385,610	
<b>Grand Total</b>	<b>\$15,554,729</b>		<b>\$22,990,734</b>		<b>\$38,545,463</b>		<b>\$0</b>		<b>\$38,545,463</b>	

<b>Total Expenditures-includes Institutional Costs</b>	<b>\$178,370,784</b>		<b>\$29,486,661</b>		<b>\$207,857,445</b>		<b>\$101,711,081</b>		<b>\$309,568,526</b>	
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<b>Unrestricted General Fund Revenue Budget - Fund 11</b>					
<u>Revenues by Source</u>	<b>2015-16 Actual Revenue</b>	<b>2016-17 Revised Budget</b>	<b>2016-17 Estimated Revenue</b>	<b>2017-18 Tentative Budget</b>	<b>% change 17/18 Tent/ 16/17 Est</b>
8100 Federal Revenues					
8110 Forest Reserve	\$0	\$0	\$0	\$0	-
Total Federal Revenues	0	0	0	0	-
8600 State Revenues					
8611 Apprenticeship Allowance	2,388,374	2,670,285	2,670,285	2,670,285	-
8612 State General Apportionment	49,983,203	59,487,994	59,487,994	61,216,579 *	2.91
8612 State General Apportionment-estimated COLA	0	0	0	2,400,000 *	-
8612 Base Allocation Increase	6,951,816	1,904,074	1,904,074	4,590,000 *	141.06
8612 State General Apportionment-Deficit	0	(1,104,002)	(1,104,002)	(1,104,002) *	-
8612-8630 State General Apportionment&EPA-prior year adjustment	850,796	0	0	0	-
8619 Other General Apportionments-Full-time Faculty Allocation	1,573,700	0	0	0 *	-
8619 Other General Apportionments-Enrollment Fee Admin-2%	284,586	294,302	294,302	294,302	-
8619 Other General Apportionments-Part-Time Faculty Compensation	601,066	592,773	592,773	592,773	-
8630 Education Protection Account	23,577,290	22,607,921	22,607,921	22,783,410 *	0.78
8672-8673 Homeowners' Property Tax Relief/Timber Yield Tax	292,416	292,411	292,411	292,411 *	-
8681 State Lottery Proceeds	4,421,852	4,142,541	4,142,541	4,269,070	3.05
8682 State Mandated Costs	813,268	795,000	795,000	795,000	-
8699 Other Misc State Revenue - STRS on-behalf entry	3,869,705	4,000,000	4,000,000	4,000,000	
Total State Revenues	95,608,072	95,683,299	95,683,299	102,799,828	7.44
8800 Local Revenues					
8809 RDA Funds - Other	0	0	0	0 *	-
8811 Tax Allocation, Secured Roll	42,434,836	55,500,145	55,500,145	55,500,145 *	-
8812 Tax Allocation, Supplement Roll	1,084,842	1,084,842	1,084,842	1,084,842 *	-
8813 Tax Allocation, Unsecured Roll	1,422,655	1,422,655	1,422,655	1,422,655 *	-
8816 Prior Years' Taxes	628,741	628,741	628,741	628,741 *	-
8817 Education Revenue Augmentation Fund (ERAF)	12,590,255	0	0	0 *	-
8818 RDA Funds - Pass Thru AB	255,936	255,936	255,936	255,936 *	-
8819 RDA Funds - Residuals	4,621,122	4,621,121	4,621,121	4,621,121 *	-

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**Unrestricted General Fund Revenue Budget - Fund 11**

<u>Revenues by Source</u>	<b>2015-16 Actual Revenue</b>	<b>2016-17 Revised Budget</b>	<b>2016-17 Estimated Revenue</b>	<b>2017-18 Tentative Budget</b>	<b>% change 17/18 Tent/ 16/17 Est</b>
8820 Contrib, Gifts, Grants & Endowment	0	0	0	0	-
8850 Rents and Leases	309,274	305,952	305,952	305,952	-
8860 Interest & Investment Income	543,831	550,000	550,000	665,000	20.91
8866/8867 Gain(Loss)on Invest-Realized/Unrealized	2,646	0	0	0	-
8874 CCC Enrollment Fees	8,677,600	8,132,364	8,132,364	8,132,364 *	-
8880 Nonresident Tuition	2,875,471	2,600,000	2,925,000	2,925,000	-
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	24,200	24,200	24,200	-
8891 Other Local Rev - Special Proj	0	0	0	0	-
Total Local Revenues	<u>75,727,315</u>	<u>75,125,956</u>	<u>75,450,956</u>	<u>75,565,956</u>	0.15
8900 Other Financing Sources					
8910 Proceeds-Sale of Equip & Suppl	8,449	5,000	5,000	5,000	-
8981 Interfund Transfer In	0	0	0	0	-
Total Other Sources	<u>8,449</u>	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>	-
Total Revenues	<u>171,343,836</u>	<u>170,814,255</u>	<u>171,139,255</u>	<u>178,370,784</u>	4.23
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>\$170,814,255</u>	<u>\$171,139,255</u>	<u>\$178,370,784</u>	4.23

\* Component of Apportionment

\$154,834,202

\$161,824,202

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

<u>Expenditures by Object</u>	<b>2015-16 Actual Expenses</b>	<b>2016-17 Revised Budget</b>	<b>2016-17 Estimated Expenses</b>	<b>2017-18 Tentative Budget</b>	<b>% change 17/18 Tent/ 16/17 Est</b>
1000 Academic Salaries					
1100 Instructional Salaries, Regular Contract	\$25,959,212	\$28,412,169	\$28,567,604	\$28,660,027	0.32
1200 Non-Instructional Salaries, Regular Contract	12,784,874	13,238,277	13,165,651	13,264,954	0.75
1300 Instructional Salaries, Other Non-Regular	23,881,933	22,439,827	25,139,456	22,576,803	(10.19)
1400 Non-Instructional Salaries, Other Non-Regular	1,152,829	1,254,357	1,473,625	1,154,670	(21.64)
Subtotal	<u>63,778,848</u>	<u>65,344,630</u>	<u>68,346,336</u>	<u>65,656,454</u>	(3.94)
2000 Classified Salaries					
2100 Non-Instructional Salaries, Regular Full Time	25,168,669	28,316,594	26,446,108	28,427,063	7.49
2200 Instructional Aides, Regular Full Time	775,256	775,329	738,636	745,038	0.87
2300 Non-Instructional Salaries, Other	1,429,834	1,661,600	1,931,802	1,531,398	(20.73)
2400 Instructional Aides, Other	1,618,336	1,729,622	1,906,677	1,684,164	(11.67)
Subtotal	<u>28,992,095</u>	<u>32,483,145</u>	<u>31,023,223</u>	<u>32,387,663</u>	4.40
3000 Employee Benefits					
3100 State Teachers' Retirement System Fund	10,058,994	11,950,979	11,844,455	13,133,654	10.88
3200 Public Employees' Retirement System Fund	3,392,517	4,392,740	4,260,519	5,135,906	20.55
3300 Old Age, Survivors, Disability, and Health Ins.	3,169,048	3,494,346	3,460,932	3,528,491	1.95
3400 Health and Welfare Benefits	24,869,023	23,728,158	22,829,161	26,997,945	18.26
3500 State Unemployment Insurance	76,227	299,311	78,324	299,651	282.58
3600 Workers' Compensation Insurance	2,275,330	2,220,072	2,296,345	2,236,133	(2.62)
3900 Other Benefits	1,110,540	1,260,552	1,180,166	1,423,834	20.65
Subtotal	<u>44,951,679</u>	<u>47,346,158</u>	<u>45,949,902</u>	<u>52,755,614</u>	14.81
<b>TOTAL SALARIES/BENEFITS</b>	<b>137,722,622</b>	<b>145,173,933</b>	<b>145,319,461</b>	<b>150,799,731</b>	3.77
<b>Salaries/Benefits Cost % of Total Expenditures</b>	<b>86.78%</b>	<b>86.56%</b>	<b>87.36%</b>	<b>87.36%</b>	

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

<b>Expenditures by Object</b>	<b>2015-16 Actual Expenses</b>	<b>2016-17 Revised Budget</b>	<b>2016-17 Estimated Expenses</b>	<b>2017-18 Tentative Budget</b>	<b>% change 17/18 Tent/ 16/17 Est</b>
4000 Books and Supplies					
4100 Textbooks	0	0	0	0	-
4200 Other Books	2,243	13,920	12,043	1,568	(86.98)
4300 Instructional Supplies	3,133	13,630	11,344	12,898	13.70
4400 Media Supplies	0	0	0	0	-
4500 Maintenance Supplies	148,572	176,879	168,878	169,844	0.57
4600 Non-Instructional Supplies	524,534	784,934	704,250	647,054	(8.12)
4700 Food Supplies	9,739	15,856	9,557	11,356	18.82
Subtotal	688,221	1,005,219	906,072	842,720	(6.99)
5000 Services and Other Operating Expenses					
5100 Personal & Consultant Svcs	730,876	1,170,715	1,112,185	926,219	(16.72)
5200 Travel & Conference Expenses	187,372	253,375	197,788	242,253	22.48
5300 Dues & Memberships	146,786	149,629	145,672	161,440	10.82
5400 Insurance	1,940,000	1,970,000	1,970,000	1,970,000	-
5500 Utilities & Housekeeping Svcs	4,144,579	4,266,771	4,166,734	3,985,800	(4.34)
5600 Rents, Leases & Repairs	2,973,566	3,610,496	3,494,702	3,875,960	10.91
5700 Legal, Election & Audit Exp	886,025	1,071,413	926,437	1,233,054	33.10
5800 Other Operating Exp & Services	5,230,371	6,504,319	5,974,321	6,417,220	7.41
5900 Other (Transp., Postage, Reproduction, Special Proj., etc.)	889,157	912,489	553,814	800,193	44.49
Subtotal	17,128,732	19,909,207	18,541,653	19,612,139	5.77
6000 Sites, Buildings, Books, and Equipment					
6100 Sites & Site Improvements	84,605	0	0	0	-
6200 Buildings	1,320,845	38,539	8,111	0	(100.00)
6300 Library Books	3,743	3,450	3,308	920	(72.19)
6400 Equipment	1,759,224	1,579,628	1,559,389	1,354,590	(13.13)
Subtotal	3,168,417	1,621,617	1,570,808	1,355,510	(13.71)
Subtotal, Expenditures (1000 - 6000)	158,707,992	167,709,976	166,337,994	172,610,100	3.77

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

<b>Expenditures by Object</b>	<b>2015-16 Actual Expenses</b>	<b>2016-17 Revised Budget</b>	<b>2016-17 Estimated Expenses</b>	<b>2017-18 Tentative Budget</b>	<b>% change 17/18 Tent/ 16/17 Est</b>
7000 Other Outgo					
7200 Intrafund Transfers Out	36,294	0	19,673	0	(100.00)
7300 Interfund Transfers Out	1,652,000	1,750,000	1,750,000	1,750,000	-
7600 Other Student Aid	0	0		0	-
Subtotal	<u>1,688,294</u>	<u>1,750,000</u>	<u>1,769,673</u>	<u>1,750,000</u>	(1.11)
Subtotal, Expenditures (1000 - 7000)	<u>160,396,286</u>	<u>169,459,976</u>	<u>168,107,667</u>	<u>174,360,100</u>	3.72
7900 Reserve for Contingencies					
7910 Estimated COLA	0	0	0	2,400,000	-
7910 Colleges Contingency (SAC=1,220,928, SCC=44,631)	0	0	0	1,265,559	-
7910 Estimated Restoration/Access/Growth	0	0	0	0	-
7950 Budget Stabilization	0	0	0	0	-
Total Designated	<u>0</u>	<u>0</u>	<u>0</u>	<u>3,665,559</u>	-
7910 Unrestricted Contingency	10,947,550	1,354,279	3,031,588	345,125	(88.62)
Subtotal Expenditures (7900)	<u>10,947,550</u>	<u>1,354,279</u>	<u>3,031,588</u>	<u>4,010,684</u>	32.30
Total Expenditures, Other Outgo and Ending Fund Balance	<u>\$171,343,836</u>	<u>\$170,814,255</u>	<u>\$171,139,255</u>	<u>\$178,370,784</u>	4.23

**Rancho Santiago Community College District**  
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**2017-18**

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<b>Restricted General Fund Revenue Budget - Fund 12</b>					
<b><u>Revenues by Source</u></b>	<b>2015-16 Actual Revenue</b>	<b>2016-17 Revised Budget</b>	<b>2016-17 Estimated Revenue</b>	<b>2017-18 Tentative Budget</b>	<b>% change 17/18 Tent/ 16/17 Est</b>
8100 Federal Revenues					
8120 Higher Education Act	\$3,249,083	\$4,042,724	\$2,597,894	\$3,286,882	26.52
8130 Workforce Investment Act (JTPA)	279,273	163,207	163,207	6,539	(95.99)
8140 Temporary Assistance for Needy Families (TANF)	92,201	106,968	106,968	106,968	-
8150 Student Financial Aid	7,582	131,562	131,562	131,562	-
8170 Vocational Technical Education Act (VTEA)	1,436,620	1,468,370	1,468,370	1,468,370	-
8199 Other Federal Revenues (ABE, CAMP, SBA, Gear Up, NSF)	4,946,774	6,096,903	6,096,903	5,558,479	(8.83)
Total Federal Revenues	<u>10,011,533</u>	<u>12,009,734</u>	<u>10,564,904</u>	<u>10,558,800</u>	(0.06)
8600 State Revenues					
8622 Extended Opportunity Programs & Services (EOPS)	2,061,403	2,074,235	2,074,235	2,072,077	(0.10)
8623 Disabled Students Programs & Services (DSPS)	1,888,300	2,115,810	2,115,810	2,119,488	0.17
8625 CalWORKS	412,835	560,704	560,704	560,704	-
8626 Telecomm./Technology Infrastructure Prog. (TTIP)	4,695	20,099	20,099	20,099	-
8629 Other Gen Categorical Apport-BSI	718,850	1,406,166	1,406,166	702,778	(50.02)
8629 Other Gen Categorical Apport-CARE	95,364	121,265	121,265	125,515	3.50
8629 Other Gen Categorical Apport-CTE SWP	0	28,507,105	507,105	28,507,105	5,521.54
8629 Other Gen Categorical Apport-Equal Employment Opportunity	15,228	16,340	16,340	16,340	-
8629 Other Gen Categorical Apport-Instructional Equipment	1,140,000	1,396,246	1,396,246	250,000	(82.09)
8629 Other Gen Categorical Apport-Matriculation-Credit	6,399,388	7,891,704	7,891,704	7,891,704	-
8629 Other Gen Categorical Apport-Matriculation-Non-Credit	2,262,945	3,276,581	3,276,581	3,276,581	-
8629 Other Gen Categorical Apport-Student Equity	3,283,186	5,072,210	5,072,210	5,072,210	-
8629 Other Gen Categorical Apport-Student Financial Aid Admin	1,036,479	1,037,940	1,037,940	1,037,940	-
8659 Other Reimb Categorical Allow-Career Tech/Econ Dev	10,946,304	29,021,374	11,965,543	21,663,691	81.05
8659 Other Reimb Categorical Allow-Other	1,061,841	10,496,985	10,496,985	10,374,224	(1.17)
8681 State Lottery Proceeds	1,525,122	1,213,173	1,213,173	1,334,084	9.97
8699 Other Misc State	306,496	0	0	0	
Total State Revenues	<u>33,158,436</u>	<u>94,227,937</u>	<u>49,172,106</u>	<u>85,024,540</u>	72.91

**Rancho Santiago Community College District**  
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<b>Restricted General Fund Revenue Budget - Fund 12</b>					
<b><u>Revenues by Source</u></b>	<b>2015-16 Actual Revenue</b>	<b>2016-17 Revised Budget</b>	<b>2016-17 Estimated Revenue</b>	<b>2017-18 Tentative Budget</b>	<b>% change 17/18 Tent/ 16/17 Est</b>
8800 Local Revenues					
8820 Contrib, Gifts, Grants & Endowment	0	561	0	561	-
8831 Contract Instructional Service	23,149	67,942	36,467	70,792	94.13
8876 Health Services Fees	1,172,732	1,150,000	1,150,000	1,150,000	-
8882 Parking Fees & Bus Passes	828,374	937,000	937,000	937,000	-
8890 Other Local Revenues (Instr. Mat./Health Serv. Use Fees, etc.)	175,596	218,647	218,647	215,797	(1.30)
8891 Other Local Rev - Special Proj	140,919	695,954	375,845	694,954	84.90
Total Local Revenues	2,340,770	3,070,104	2,717,959	3,069,104	12.92
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	109,307,775	62,454,969	98,652,444	57.96
Net Beginning Balance	2,784,818	3,606,735	3,606,735	3,058,637	(15.20)
Adjustments to Beginning Balance	0	0	0	0	-
Adjusted Beginning Fund Balance	2,784,818	3,606,735	3,606,735	3,058,637	(15.20)
Total Revenues, Other Financing Sources and Beginning Fund Balance	\$48,295,557	\$112,914,510	\$66,061,704	\$101,711,081	53.96

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

<u>Expenditures by Object</u>	<b>2015-16 Actual Expenses</b>	<b>2016-17 Revised Budget</b>	<b>2016-17 Estimated Expenses</b>	<b>2017-18 Tentative Budget</b>	<b>% change 17/18 Tent/ 16/17 Est</b>
1000 Academic Salaries					
1100 Instructional Salaries, Regular Contract	\$326,332	\$304,716	\$290,366	\$299,994	3.32
1200 Non-Instructional Salaries, Regular Contract	3,206,100	5,281,017	4,405,867	5,310,910	20.54
1300 Instructional Salaries, Other Non-Regular	233,797	720,441	355,540	649,797	82.76
1400 Non-Instructional Salaries, Other Non-Regular	4,622,273	6,508,562	5,203,358	6,118,094	17.58
Subtotal	<u>8,388,502</u>	<u>12,814,736</u>	<u>10,255,131</u>	<u>12,378,795</u>	20.71
2000 Classified Salaries					
2100 Non-Instructional Salaries, Regular Full Time	6,884,177	9,451,728	7,788,715	8,817,941	13.21
2200 Instructional Aides, Regular Full Time	81,490	128,969	72,046	99,888	38.64
2300 Non-Instructional Salaries, Other	3,682,449	5,608,588	3,822,440	5,139,006	34.44
2400 Instructional Aides, Other	1,220,487	1,235,981	1,053,677	1,308,831	24.22
Subtotal	<u>11,868,603</u>	<u>16,425,266</u>	<u>12,736,878</u>	<u>15,365,666</u>	20.64
3000 Employee Benefits					
3100 State Teachers' Retirement System Fund	1,054,974	1,419,544	1,350,915	1,390,107	2.90
3200 Public Employees' Retirement System Fund	1,070,117	1,724,344	1,359,699	1,634,697	20.22
3300 Old Age, Survivors, Disability, and Health Ins.	896,856	1,291,928	1,002,892	1,193,285	18.98
3400 Health and Welfare Benefits	2,573,703	4,194,626	3,015,286	4,070,296	34.99
3500 State Unemployment Insurance	10,289	18,906	11,576	17,044	47.24
3600 Workers' Compensation Insurance	488,463	680,347	525,590	633,676	20.56
3900 Other Benefits	212,367	313,222	260,552	304,506	16.87
Subtotal	<u>6,306,769</u>	<u>9,642,917</u>	<u>7,526,510</u>	<u>9,243,611</u>	22.81
<b>TOTAL SALARIES/BENEFITS</b>	<b>26,563,874</b>	<b>38,882,919</b>	<b>30,518,519</b>	<b>36,988,072</b>	21.20



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

<b>Expenditures by Object</b>	<b>2015-16 Actual Expenses</b>	<b>2016-17 Revised Budget</b>	<b>2016-17 Estimated Expenses</b>	<b>2017-18 Tentative Budget</b>	<b>% change 17/18 Tent/ 16/17 Est</b>
4000 Books and Supplies					
4100 Textbooks	6,064	10,261	9,806	8,061	(17.80)
4200 Other Books	175,465	327,303	243,930	248,584	1.91
4300 Instructional Supplies	1,168,979	2,870,594	1,291,957	1,522,854	17.87
4400 Media Supplies	0	0	0	0	-
4500 Maintenance Supplies	17,772	36,787	12,750	36,287	184.60
4600 Non-Instructional Supplies	428,994	1,033,344	661,297	821,714	24.26
4700 Food Supplies	186,550	332,532	209,276	223,688	6.89
Subtotal	1,983,824	4,610,821	2,429,016	2,861,188	17.79
5000 Services and Other Operating Expenses					
5100 Personal & Consultant Svcs	8,180,729	52,928,558	21,141,526	46,975,234	122.19
5200 Travel & Conference Expenses	599,041	1,233,460	704,155	1,010,422	43.49
5300 Dues & Memberships	30,051	45,151	29,330	39,953	36.22
5400 Insurance	61,113	64,241	64,236	64,241	0.01
5500 Utilities & Housekeeping Svcs	14,173	96,148	76,746	98,418	28.24
5600 Rents, Leases & Repairs	319,937	453,210	298,059	452,131	51.69
5700 Legal, Election & Audit Exp	0	0	0	0	-
5800 Other Operating Exp & Services	688,213	2,159,541	996,485	1,918,970	92.57
5900 Other (Transp., Postage, Reproduction, Special Proj., etc.)	1,015,787	3,300,629	794,652	3,672,319	362.13
Subtotal	10,909,044	60,280,938	24,105,189	54,231,688	124.98
6000 Sites, Buildings, Books, and Equipment					
6100 Sites & Site Improvements	0	0	0	0	-
6200 Buildings	109,300	517,328	227,636	622,953	173.66
6300 Library Books	124,249	233,126	224,237	227,226	1.33
6400 Equipment	3,771,159	6,032,622	4,572,829	4,378,595	(4.25)
Subtotal	4,004,708	6,783,076	5,024,702	5,228,774	4.06
Subtotal, Expenditures (1000 - 6000)	43,461,450	110,557,754	62,077,426	99,309,722	59.98

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

<b>Expenditures by Object</b>	<b>2015-16 Actual Expenses</b>	<b>2016-17 Revised Budget</b>	<b>2016-17 Estimated Expenses</b>	<b>2017-18 Tentative Budget</b>	<b>% change 17/18 Tent/ 16/17 Est</b>
7000 Other Outgo					
7200 Intrafund Transfers Out	(40,573)	0	0	0	-
7300 Interfund Transfers Out	0	0	0	0	-
7600 Other Student Aid	1,267,945	1,353,641	925,641	1,274,988	37.74
Subtotal	<u>1,227,372</u>	<u>1,353,641</u>	<u>925,641</u>	<u>1,274,988</u>	37.74
Subtotal, Expenditures (1000 - 7000)	<u>44,688,822</u>	<u>111,911,395</u>	<u>63,003,067</u>	<u>100,584,710</u>	59.65
7900 Reserve for Contingencies					
7920 Restricted Contingency-SCC Family Pact-2340	0	11,086	0	11,086	
7920 Restricted Contingency-Campus Health Services-3250	0	150,894	0	150,894	-
7920 Restricted Contingency-Health Services-3450	0	472,266	0	472,266	-
7920 Restricted Contingency-Safety & Parking-3610	0	368,869	0	492,125	-
Total Designated	<u>0</u>	<u>1,003,115</u>	<u>0</u>	<u>1,126,371</u>	-
7910 Unrestricted Contingency	3,606,735	0	3,058,637	0	(100.00)
Subtotal Expenditures (7900)	<u>3,606,735</u>	<u>1,003,115</u>	<u>3,058,637</u>	<u>1,126,371</u>	(63.17)
Total Expenditures, Other Outgo and Ending Fund Balance	<u>\$48,295,557</u>	<u>\$112,914,510</u>	<u>\$66,061,704</u>	<u>\$101,711,081</u>	53.96

**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 Revised Budget	2016-17 Estimated Revenue	2017-18 Tentative Budget	% change 17/18 Tent/ 16/17 Est
8100	Federal Revenues					
	Total Federal Revenues	\$0	\$0	\$0	\$0	-
8600	State Revenues					
8611	Apprenticeship Allowance	29,437	0	107,777	0	-
8682	State Mandated Costs	16,079,186	2,660,407	2,660,407	0	(100.00)
8699	Other Misc State Revenue	352,196	15,000	15,000	0	(100.00)
	Total State Revenues	<u>16,460,819</u>	<u>2,675,407</u>	<u>2,783,184</u>	<u>0</u>	(100.00)
8800	Local Revenues					
8850	Rentals Short-term/Lease Facilities	169,229	41,819	230,480	235,000	1.96
8885	Student ID & ASB Fees	10	0	0	0	-
8890	Other Local Revenues (Student Transcript/Representation/ Discounts/Fines/Instr. Mat./Health Serv. Use Fees, etc.)	151,356	381,815	91,506	44,555	(51.31)
8891	Other Local Rev - Special Proj	0	0	0	0	-
	Total Local Revenues	<u>320,595</u>	<u>423,634</u>	<u>321,986</u>	<u>279,555</u>	(13.18)
8900	Other Financing Sources					
8981	Interfund Transfer In	0	0	0	0	-
	Total Revenues	<u>16,781,414</u>	<u>3,099,041</u>	<u>3,105,170</u>	<u>279,555</u>	(91.00)
	Net Beginning Balance	25,917,127	36,934,285	36,934,285	29,207,106	(20.92)
	Adjustments to Beginning Balance	0	0	0	0	-
	Adjusted Beginning Fund Balance	<u>25,917,127</u>	<u>36,934,285</u>	<u>36,934,285</u>	<u>29,207,106</u>	(20.92)
	Total Revenues, Other Financing Sources and Beginning Fund Balance	<u>\$42,698,541</u>	<u>\$40,033,326</u>	<u>\$40,039,455</u>	<u>\$29,486,661</u>	(26.36)

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

<u>Expenditures by Object</u>	<b>2015-16 Actual Expenses</b>	<b>2016-17 Revised Budget</b>	<b>2016-17 Estimated Expenses</b>	<b>2017-18 Tentative Budget</b>	<b>% change 17/18 Tent/ 16/17 Est</b>
1000 Academic Salaries					
1100 Instructional Salaries, Regular Contract	\$0	\$0	\$0	\$0	-
1200 Non-Instructional Salaries, Regular Contract	59,988	122,015	66,878	0	(100.00)
1300 Instructional Salaries, Other Non-Regular	0	0	0	836,126	-
1400 Non-Instructional Salaries, Other Non-Regular	3,271	120,826	20,898	99,087	374.15
Subtotal	<u>63,259</u>	<u>242,841</u>	<u>87,776</u>	<u>935,213</u>	965.45
2000 Classified Salaries					
2100 Non-Instructional Salaries, Regular Full Time	23,015	243,189	16,236	27,329	68.32
2200 Instructional Aides, Regular Full Time	0	0	0	0	-
2300 Non-Instructional Salaries, Other	42,724	267,947	132,037	87,511	(33.72)
2400 Instructional Aides, Other	5,503	124,386	92,249	0	(100.00)
Subtotal	<u>71,242</u>	<u>635,522</u>	<u>240,522</u>	<u>114,840</u>	(52.25)
3000 Employee Benefits					
3100 State Teachers' Retirement System Fund	5,197	27,886	10,508	134,951	1,184.27
3200 Public Employees' Retirement System Fund	2,773	24,660	8,642	4,318	(50.03)
3300 Old Age, Survivors, Disability, and Health Ins.	4,421	22,899	10,198	19,086	87.15
3400 Health and Welfare Benefits	9,116	3,384,698	3,384,698	46,608	(98.62)
3500 State Unemployment Insurance	68	297	145	526	262.76
3600 Workers' Compensation Insurance	3,281	14,538	7,412	23,642	218.97
3900 Other Benefits	544	3,264	1,152	640	(44.44)
Subtotal	<u>25,400</u>	<u>3,478,242</u>	<u>3,422,755</u>	<u>229,771</u>	(93.29)
<b>TOTAL SALARIES/BENEFITS</b>	<b>159,901</b>	<b>4,356,605</b>	<b>3,751,053</b>	<b>1,279,824</b>	(65.88)

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

<b>Expenditures by Object</b>	<b>2015-16 Actual Expenses</b>	<b>2016-17 Revised Budget</b>	<b>2016-17 Estimated Expenses</b>	<b>2017-18 Tentative Budget</b>	<b>% change 17/18 Tent/ 16/17 Est</b>
4000 Books and Supplies					
4100 Textbooks	0	0	0	0	-
4200 Other Books	8,082	11,616	6,853	3,000	(56.22)
4300 Instructional Supplies	0	38,178	33,319	4,344	(86.96)
4400 Media Supplies	0	0	0	0	-
4500 Maintenance Supplies	4,451	2,500	0	2,500	-
4600 Non-Instructional Supplies	57,769	245,472	126,962	338,610	166.70
4700 Food Supplies	3,236	1,204	216	785	263.43
Subtotal	73,538	298,970	167,350	349,239	108.69
5000 Services and Other Operating Expenses					
5100 Personal & Consultant Svcs	163,451	752,321	475,719	367,234	(22.80)
5200 Travel & Conference Expenses	21,786	60,472	14,352	51,000	255.35
5300 Dues & Memberships	0	650	650	0	(100.00)
5400 Insurance	0	0	0	0	-
5500 Utilities & Housekeeping Svcs	17,494	25,000	16,198	25,000	54.34
5600 Rents, Leases & Repairs	193,352	818,932	173,298	410,630	136.95
5700 Legal, Election & Audit Exp	86,777	356,223	199,185	10,000	(94.98)
5800 Other Operating Exp & Services	750,130	810,573	625,662	222,003	(64.52)
5900 Other (Transp., Postage, Reproduction, Special Proj., etc.)	54,935	166,030	63,409	1,176,733	1,755.78
Subtotal	1,287,925	2,990,201	1,568,473	2,262,600	44.25
6000 Sites, Buildings, Books, and Equipment					
6100 Sites & Site Improvements	7,400	45,734	0	0	-
6200 Buildings	20,632	189,731	179,758	5,009	(97.21)
6300 Library Books	0	3,000	0	3,000	-
6400 Equipment	106,151	2,518,359	1,947,303	745,215	(61.73)
Subtotal	134,183	2,756,824	2,127,061	753,224	(64.59)
Subtotal, Expenditures (1000 - 6000)	1,655,547	10,402,600	7,613,937	4,644,887	(38.99)

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

<b>Expenditures by Object</b>	<b>2015-16 Actual Expenses</b>	<b>2016-17 Revised Budget</b>	<b>2016-17 Estimated Expenses</b>	<b>2017-18 Tentative Budget</b>	<b>% change 17/18 Tent/ 16/17 Est</b>
7000 Other Outgo					
7200 Intrafund Transfers Out	0	0	0	0	-
7300 Interfund Transfers Out	15,056,259	6,250,000	6,250,000	0	(100.00)
7600 Other Student Aid	0	0	0	0	-
Subtotal	15,056,259	6,250,000	6,250,000	0	(100.00)
Subtotal, Expenditures (1000 - 7000)	16,711,806	16,652,600	13,863,937	4,644,887	(66.50)
7900 Reserve for Contingencies					
7930 Board Policy Contingency (5%)	0	8,869,565	0	8,950,249	-
7940 Revolving Cash Accounts	0	100,000	0	100,000	-
7940 Employee Vacation Payout	0	250,000	0	250,000	-
7950 Budget Stabilization	0	13,690,485	0	13,690,485	-
Total Designated	0	22,910,050	0	22,990,734	-
7910 Unrestricted Contingency SAC=686,469, SCC=787,971, DS=376,600)	25,986,735	470,676	26,175,518	1,851,040	(92.93)
Subtotal Expenditures (7900)	25,986,735	23,380,726	26,175,518	24,841,774	(5.10)
Total Expenditures, Other Outgo and Ending Fund Balance	\$42,698,541	\$40,033,326	\$40,039,455	\$29,486,661	(26.36)

**RSCCD - 2017-18 Tentative Budget SB 361 Revenue Allocation Simulation for Unrestricted General Fund -- FD 11**  
**Based on 16-17 Second Period Reported FTES**

**DRAFT**

	SAC/CEC	SAC	CEC	SCC/OEC	SCC	OEC	District Services	Institutional Cost	TOTAL
<b>APPORTIONMENT REVENUE</b>									
Base Allocation	\$ 4,801,725	\$ 4,801,725		\$ 3,601,294	\$ 3,601,294				\$ 8,403,019
Grandfathered or Approved Center	\$ 1,200,431		\$ 1,200,431	\$ 1,200,431		\$ 1,200,431			\$ 2,400,862
Base Allocation Increase/FT Faculty	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			\$ -
FTES Base	\$ 99,831,739	\$ 80,027,126	\$ 19,804,613	\$ 43,398,511	\$ 34,929,911	\$ 8,468,600			\$ 143,230,249
Subtotal	\$ 105,833,895	\$ 84,828,851	\$ 21,005,044	\$ 48,200,236	\$ 38,531,205	\$ 9,669,031	\$ -	\$ -	\$ 154,034,130
Projected COLA - 1.56%	\$ 1,670,160	\$ 1,326,679	\$ 343,481	\$ 729,840	\$ 579,064	\$ 150,776			\$ 2,400,000
Estimated Restoration/Access/Growth - 0%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			\$ -
Deficit Coefficient - (0.708%)	\$ (768,275)	\$ (610,273)	\$ (158,002)	\$ (335,727)	\$ (266,370)	\$ (69,357)			\$ (1,104,002)
Base Increase in FY 16/17	\$ 1,325,045	\$ 1,052,540	\$ 272,505	\$ 579,029	\$ 459,408	\$ 119,621			\$ 1,904,074
Base Increase in FY 17/18 - May Revision	\$ 3,194,181	\$ 2,537,274	\$ 656,907	\$ 1,395,819	\$ 1,107,459	\$ 288,360			\$ 4,590,000
<b>TOTAL ESTIMATED APPORTIONMENT REVENUE</b>	<b>\$ 111,255,006</b>	<b>\$ 89,135,070</b>	<b>\$ 22,119,936</b>	<b>\$ 50,569,197</b>	<b>\$ 40,410,766</b>	<b>\$ 10,158,430</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 161,824,202</b>
<i>Percentages</i>	<i>68.75%</i>	<i>55.08%</i>	<i>13.67%</i>	<i>31.25%</i>	<i>24.97%</i>	<i>6.28%</i>			
<b>OTHER STATE REVENUE</b>									
Lottery, Unrestricted	\$ 2,982,047	\$ 2,386,214	\$ 595,833	\$ 1,287,023	\$ 1,025,473	\$ 261,550			\$ 4,269,070
State Mandate Cost	\$ 553,240	\$ 553,240		\$ 241,760	\$ 241,760				\$ 795,000
Part-Time Faculty Compensation	\$ 412,511	\$ 327,675	\$ 84,836	\$ 180,262	\$ 143,022	\$ 37,240			\$ 592,773
Subtotal, Other State Revenue	\$ 3,947,798	\$ 3,267,129	\$ 680,669	\$ 1,709,045	\$ 1,410,254	\$ 298,790	\$ -	\$ -	\$ 5,656,843
<b>TOTAL ESTIMATED REVENUE</b>	<b>\$ 115,202,804</b>	<b>\$ 92,402,199</b>	<b>\$ 22,800,605</b>	<b>\$ 52,278,241</b>	<b>\$ 41,821,021</b>	<b>\$ 10,457,221</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 167,481,045</b>
	<i>68.79%</i>	<i>55.17%</i>	<i>13.61%</i>	<i>31.21%</i>	<i>24.97%</i>	<i>6.24%</i>			
Less Institutional Cost Expenditures - exclude STRS on behalf								* \$	\$ 11,209,604
Less Net District Services Expenditure									\$ 28,368,682
									<b>\$ 127,902,759</b>
<b>ESTIMATED REVENUE</b>	<b>\$ 87,978,651</b>	<b>\$ 70,566,172</b>	<b>\$ 17,412,480</b>	<b>\$ 39,924,108</b>	<b>\$ 31,938,086</b>	<b>\$ 7,986,022</b>			<b>\$ 127,902,759</b>
<b>BUDGET EXPENDITURES FOR FY 2017-18</b>									
SAC/CEC Expenses	\$ 90,093,509	\$ 78,750,832	\$ 11,342,677						\$ 90,093,509
SCC/OEC Expenses				\$ 43,160,362	\$ 37,331,585	\$ 5,828,777			\$ 43,160,362
District Services Expenses							\$ 29,562,184		\$ 29,562,184
Institutional Cost									
Retirees Instructional/local experience charge-STRS on behalf								\$ 6,439,153	\$ 6,439,153
Retirees Non-Instructional/local experience charge-STRS on behalf								\$ 4,925,451	\$ 4,925,451
Property & Liability								\$ 1,970,000	\$ 1,970,000
Election								\$ 125,000	\$ 125,000
Interfund Transfer								\$ 1,750,000	\$ 1,750,000
<b>TOTAL ESTIMATED EXPENDITURES</b>	<b>\$ 90,093,509</b>	<b>\$ 78,750,832</b>	<b>\$ 11,342,677</b>	<b>\$ 43,160,362</b>	<b>\$ 37,331,585</b>	<b>\$ 5,828,777</b>	<b>\$ 29,562,184</b>	<b>\$ 15,209,604</b>	<b>\$ 178,025,659</b>
Percent of Total Estimated Expenditures	50.61%	44.24%	6.37%	24.24%	20.97%	3.27%	16.61%	8.54%	
<b>ESTIMATED EXPENSES UNDER/(OVER) REVENUE</b>	<b>\$ (2,114,858)</b>	<b>\$ (8,184,660)</b>	<b>\$ 6,069,803</b>	<b>\$ (3,236,254)</b>	<b>\$ (5,393,499)</b>	<b>\$ 2,157,245</b>			<b>\$ (5,351,112)</b>

**OTHER STATE REVENUE**

Apprenticeship				\$ 2,670,285	\$ 2,670,285				\$ 2,670,285
Enrollment Fees 2%								\$ 294,302	\$ 294,302

**LOCAL REVENUE**

Non Resident Tuition	\$ 2,300,000	\$ 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	\$ -	\$ 3,347,757	\$ 3,347,757	\$ -	\$ 205,000	\$ 4,988,502	\$ 10,889,739

**ESTIMATED ENDING BALANCE FOR 6/30/18**

**\$ 345,125**

**Vacant Funded Positions as of 5/12/2017 - 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		-	
11	Oropeza, Alfonso	Director, Information Systems	Transfer to SCC	District	12/17/2015		183,760	183,760
11	Winter, Alistair	Chief District Safety/Security	Promotion	District	7/1/2016	Interim Chief, Toni Bland	-	
11	Bryant, Micki	Dean of Counseling	Retirement	SAC	7/7/2017		-	
11	Burke, Jeffrey	Assistant Professor/Math Center	Resignation	SAC	8/1/2016	AC17-0605 - Assistant Professor/Counselor	132,484	
11	Eastmond, Thomas	Professor of Physics/Astronomy	Retirement	SAC	6/8/2017	AC16-0598 - Assistant Professor of Astronomy	-	
11	Ghelfi, Gerald	Professor, History	Retirement	SAC	6/9/2017	AC16-0590 - Assistant Professor of History	-	
11	Grant, Madeline	Professor, Management/Marketing	Interim assignmer	SAC	9/23/2014	Interim Dean, Business Division	130,144	856,816
11	Haglund, Becky	Professor, Health Science/Nursing	Retirement	SAC	6/8/2017	AC16-0597 - Assistant Professor of Nursing - Lisa Carriger	-	
11	Hirsch, Rosemarie	Professor, Health Science/Nursing	Retirement	SAC	6/10/2017	AC17-0612 - Assistant Professor - CEC Non Credit Counselor	-	
	Huynh-Dang, KC	Professor, Pharmacy	Deceased	SAC	4/30/2017		-	
11	Jaros, Bonita	Professor/Coordinator, Institutional	Retirement	SAC	6/30/2017	AC17-0611 - Assistant Professor of Mathematics	-	
70%-fd 11 30%-fd 31	Langston, Rhonda	Director, Auxiliary Services	Retirement	SAC	5/1/2017		-	
11	Lopez, David	Professor, Instrumental Music/	Retirement	SAC	6/10/2017	AC17-0611 - Assistant Professor of Mathematics	-	
11	Mansfield, Patricia	Professor, Biology	Retirement	SAC	12/16/2016	AC17-0606 - Assistant Professor of Psychology	80,378	
11	Montiel-Childress, Dena	Professor, Business Application	Retirement	SAC	6/3/2016	AC16-0595 - Assistant Professor of Business Applications & Tech- Dori Dumon	130,144	
11	Moore, George	Assistant Professor/Welding	Resignation	SAC	6/4/2016	AC17-0600 - Assistant Professor of Occupational Therapy	128,937	
11	Schultz, Randall	Professor, TV/Video Communications	Retirement	SAC	12/10/2016	AC17-0602 - Assistant Professor/Counselor	70,553	
11	Shegematsu, Ted	Professor, Philosophy	Retirement	SAC	6/8/2017		-	
11	Simmons, Kathleen	Professor, ESL/Reading	Retirement	SAC	6/3/2016	AC17-0591 - Assistant Professor of Psychology	114,363	
11	Smorstok Stephens, Mary	Professor, High School Subject	Retirement	SAC	6/30/2016	Reorg #965 - use to fund OOC position for Accountant will DEFUND position in FY 17/18	69,814	
11	Tivenan, Valinda	Professor/Coordinator, Theatre	Retirement	SAC	6/8/2017	AC17-0609 - Assistant Professor of Theatre Arts	-	
11	Wheeler, Mark	Facilities Manager	Resignation	SAC	5/12/2017		-	
11	Wood, Sandra	Professor, Anthropology/Sociology	Retirement	SAC	6/8/2017	AC16-0589 - Assistant Professor of Anthropology	-	
11	Babeshoff, Ruth	Dean of Counseling & Student Services	Interim assignmer	SCC	7/1/2016	Jennifer Coto, interim Dean, Counseling & Student Support Services	-	
11	Baez, Elizabeth	Professor, Spanish	Retirement	SCC	6/9/2017	AC16-0584 - Assistant Professor of Anthropology - Yanina Valdos	-	
11	Coto, Jennifer	Coordinator	Interim assignmer	SCC	7/1/2016	Interim for Ruth Babeshoff	-	
11	Hernandez, John	Vice President of Student Services	Interim assignmer	SCC	7/1/2016	Ruth Babeshoff, interim VP Student Services	-	
11	Houska, Robert	Professor, Biology	Retirement	SCC	6/2/2016	AC16-0587 - Assistant Professor of Mathematics	137,376	
11	Kennedy, James	Dean, Instr & Std Svcs	Promotion	OEC	8/1/2011	A. Isira in position right now	-	
11	Mc Mullin, Mary	Professor, Reading	Retirement	SCC	12/9/2016	AC16-0583 - Assistant Professor of English - Ryan Murphy	78,745	
11	Powers, Charleen	Professor, Biology	Retirement	SCC	6/9/2017	AC16-0586 - Assistant Professor of Biology (Anatomy & Physiology) - Sandra Sanchez	-	517,736
11	Salcido, Steven	Assistant Dean, Financial Aid, Scholarship & Veterans	Resignation	SCC	2/3/2017	AC17-0614	47,179	
11	Strother, Judy	Counselor	Retirement	SCC	6/2/2016	AC17-0608 - Assistant Professor/Counselor - Maria Chaidez	124,293	
11	Walker, Mary	Coordinator, ESL Integrated	Retirement	SCC	6/30/2016		130,144	
11	Weispfenning, John	President, SCC	Resignation	SCC	7/15/2016	AC17-0607 - John Hernandez, interim President	-	
							1,558,312	
	<b>Classified</b>	<b>Title</b>	<b>Reasons</b>		<b>Effective Date</b>	<b>Notes</b>	<b>2015-16 Annual Budgeted Salary/Ben</b>	<b>Total Unr. General Fund by Site</b>
11	Cadotte, Angela	Payroll Specialist	Promotion	District	4/26/2017		12,449	
11	Chapple, Felomina	Senior Purchasing Clerk	Promotion	District	3/6/2017	CL17-0943	29,416	
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	-	
11	Hunt, Michael	Custodian	Resignation	District	9/22/2015		19,915	166,213
11	Nguyen, Catherine	Audit Specialist	Resignation	District	1/3/2017	CL17-0945	41,444	
11	Vink, Eileen	Desktop Publishing Tech	Retirement	District	12/29/2016	CL17-0900	36,383	
11	Xu, Xiaofei (Sophie)	Senior Accountant	Resignation	District	3/6/2017	CL17-0949	26,605	
70%-fd 11 30%-fd 12	Andrade, Jose	Instructional Center Technician	Promotion	SAC	2/12/2017		17,647	
11	Bagdonas, Sheri	Administrative Secretary	Retirement	SAC	3/10/2017		19,747	
11	Barker, Hillary	General Office Clerk	Promotion	SAC	10/22/2015		19,284	
11	Basurto, Renee	Custodian	Retirement	SAC	12/30/2016		28,016	
11	Becerra, Rosio	Associate Dean of Student Development	Resignation	SAC	4/24/2017	John Steffens - interim	-	
11	Brennan, Stephen	Media Systems Electronic Technician	Retirement	SAC	6/30/2016		84,505	
11	Cabrera, Juan	Instructional Assistant	Promotion	SAC	9/14/2014	CL17-0941	-	
11	Cartwright, Tasha	Instructional Assistant	Resignation	SAC	9/30/2015	CL17-0941	-	
11	Diaz, Ana	Administrative Clerk	Promotion	SAC	9/14/2015		25,109	
11	Donelan, Cynthia	Learning Facilitator	Resignation	SAC	1/28/2016		-	
11	Dorin, Mirela	Administrative Secretary	Transfer	SAC	3/6/2017	CL17-0944	35,959	
11	Freeman, Dianne	Support Services Assistant	Retirement	SAC	7/1/2016		70,811	
11	Guevara, Angela	Success Center Specialist	FT Coordinator	SAC	8/14/2016		78,085	489,244
11	Houghtaling, Charlotte	Instructional Center Technician	Medical Layoff	SAC	3/2/2015		-	
11	Huynh, Kim	Instructional Assistant	Resignation	SAC	12/31/2012	CL17-0941	-	



**Vacant Funded Positions as of 5/12/2017 - 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
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		41,395	
82%-fd 11 18%-fd 12	Salas, Sarah	Admissions/Records Specialist III	Promotion	SAC	2/5/2017		41,394	
50%-fd 11 50%-fd 12	Sandoval, Juan	Instructional Assistant	Resignation	SAC	2/1/2016		-	
75%-fd 11 25%-fd 12	Saavedra, Lupe	Test Projctor	Retirement	SAC	6/9/2017		-	
11	Schug, Nora	Athletic Trainer/Therapist	Retirement	SAC	8/2/2017		-	
11	Steward, Christie-50%	Admission/Rec Spec I	Retirement	SAC	10/17/2016		27,293	
11	Wood-Rogers, Leslie	Science Lab Coordinator	Retirement	SAC	3/31/2017	CL17-0969	-	
11	Zambrano, Adalberto	Instructional Assistant	Resignation	SAC	8/16/2015		-	
11	Alluis, Elizabeth	Administrative Secretary	Resignation	SCC	5/6/2017		-	
11	Barrios, Blanca	Instructional Assistant	Resignation	SCC	9/4/2015	CL15-0725	-	
14%-fd 11 86%-fd 12	Berganza, Leyvi C	High School & Community Outr	Promotion	OEC	3/19/2017		4,222	
11	Gleason, Kathryn	Instructional Assistant	Resignation	SCC	6/6/2016	CL17-0946	-	
11	Holmes, Michelle	Learning Assistant	Resignation	SCC	2/8/2013		23,016	<b>125,562</b>
11	Patel, Jagruti	Science Lab Coordinator	Medical Layoff	SCC	2/1/2017	CL17-0939	21,610	
11	Sapak Winder, Linda	Administrative Secretary	Promotion	SCC	4/5/2017		17,354	
11	Selby, Nadine	Admissions/Records Specialist I	Promotion	SCC	1/22/2017		40,933	
11	Vasquez, Reyes V	Administrative Secretary	Promotion	SCC	4/16/2017	CL17-0968	18,426	
<b>TOTAL</b>							<b>2,339,331</b>	

RANCHO SANTIAGO COMMUNITY COLLEGE DISTRICT

MEASURE Q

Projects Cost Summary  
04/30/17 on 05/05/17

Special Project Numbers	Description	Project Allocation	Total PY Expenditures	FY 2016-2017		Cumulative Exp & Enc	Project Balance	% Spent
				Expenditures	Encumbrances			
<b>ACTIVE PROJECTS</b>								
<b>SANTA ANA COLLEGE</b>								
3032	Dunlap Hall Renovation	12,634,041	12,620,659	-	13,382	12,634,041	0	100%
	Agency Cost		559	-		559		
	Professional Services		1,139,116	-	13,382	1,152,498		
	Construction Services		11,480,984	-	-	11,480,984		
	Furniture and Equipment		-	-	-	-		
3035	Johnson Student Center	38,957,630	509,351	457,588	4,094,010	5,060,949	33,896,681	13%
	Agency Cost		343	4,239	1,994	6,576		
	Professional Services		509,007	453,349	4,092,017	5,054,373		
	Construction Services		-	-	-	-		
	Furniture and Equipment		-	-	-	-		
3042	Central Plant Infrastructure	68,170,000	13,755,800	20,577,207	26,328,538	60,661,545	7,508,455	89%
	Agency Cost		322,282	(9,052)	1,905	315,134		
	Professional Services		5,629,739	1,932,657	4,638,586	12,200,982		
	Construction Services		7,803,780	18,653,602	21,688,047	48,145,429		
	Furniture and Equipment		-	-	-	-		
3043	17th & Bristol Street Parking Lot	2,500,000	136,167	3,475	2,558	142,200	2,357,800	6%
	Agency Cost		15,110	-	1,180	16,290		
	Professional Services		68,061	3,475	1,378	72,914		
	Construction Services		52,996	-	-	52,996		
	Furniture and Equipment		-	-	-	-		
3049	Science Center & Building J Demolition	73,380,861	1,709,965	1,743,029	2,100,491	5,553,485	67,827,376	8%
	Agency Cost		348	387,014	1,386	388,748		
	Professional Services		1,709,617	1,356,015	2,099,105	5,164,737		
	Construction Services		-	-	-	-		
	Furniture and Equipment		-	-	-	-		
3056	Johnson Demolition	2,500,000	605	1,690	-	2,295	2,497,705	0%
	Agency Cost		120	-	-	120		
	Professional Services		485	-	-	485		
	Construction Services		-	1,690	-	1,690		
	Furniture and Equipment		-	-	-	-		
<b>TOTAL</b>		<b>198,142,532</b>	<b>28,732,546</b>	<b>22,782,990</b>	<b>32,538,979</b>	<b>84,054,515</b>	<b>114,088,017</b>	<b>42%</b>
<b>ACTIVE PROJECTS</b>		<b>198,142,532</b>	<b>28,732,546</b>	<b>22,782,990</b>	<b>32,538,979</b>	<b>84,054,515</b>	<b>114,088,017</b>	<b>42%</b>
<b>SOURCE OF FUNDS</b>								
	ORIGINAL Bond Proceeds	198,000,000						
	Interest Earned	142,532						
	<b>Totals</b>	<b>198,142,532</b>						

**Rancho Santiago Community College**  
**Unrestricted General Fund Cash Flow Summary**  
**FY 2016-2017, 2015-2016, 2014-2015**  
**YTD Actuals-April 30, 2017**

	FY 2016/2017											
	July Actual	August Actual	September Actual	October Actual	November Actual	December Actual	January Actual	February	March	April	May	June
<b>Beginning Fund Balance</b>	\$37,337,509	\$43,659,310	\$38,942,462	\$40,612,040	\$33,062,929	\$34,229,575	\$42,459,562	\$43,134,026	\$31,800,890	\$32,151,747	\$40,270,342	\$40,270,342
<b>Total Revenues</b>	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		
<b>Total Expenditures</b>	6,797,032	12,492,636	13,137,862	14,538,388	15,151,783	13,055,987	12,258,015	13,838,981	13,656,610	13,195,872		
<b>Change in Fund Balance</b>	6,321,801	(4,716,848)	1,669,577	(7,549,110)	1,166,645	8,229,987	674,464	(11,333,136)	350,857	8,118,595	0	0
<b>Ending Fund Balance</b>	\$43,659,310	\$38,942,462	\$40,612,040	\$33,062,929	\$34,229,575	\$42,459,562	\$43,134,026	\$31,800,890	\$32,151,747	\$40,270,342	\$40,270,342	\$40,270,342

	FY 2015/2016 <sup>1</sup>											
	July	August	September	October	November	December	January	February	March	April	May	June
<b>Beginning Fund Balance</b>	\$26,389,958	\$33,760,785	\$28,433,699	\$33,215,060	\$26,385,950	\$22,398,504	\$48,655,042	\$42,536,913	\$37,514,073	\$38,286,526	\$47,812,448	\$40,669,186
<b>Total Revenues</b>	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
<b>Total Expenditures</b>	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
<b>Change in Fund Balance</b>	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)
<b>Ending Fund Balance</b>	\$33,760,785	\$28,433,699	\$33,215,060	\$26,385,950	\$22,398,504	\$48,655,042	\$42,536,913	\$37,514,073	\$38,286,526	\$47,812,448	\$40,669,186	\$37,337,509

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

**Notes:**

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