



# TENTATIVE BUDGET 2017 - 2018



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

**TENTATIVE BUDGET**

**Submitted on June 12, 2017**

**by**

**Raúl Rodríguez, Ph.D., Chancellor**

**to the**

**BOARD OF TRUSTEES**

**John R. Hanna, President**

**Nelida Mendoza, Vice President**

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**Rancho Santiago Community College District**  
**Tentative Budget**

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## **Chancellor's Message Tentative Budget 2017-18**

The proposed 2017-18 Tentative Budget is the result of a process of participatory governance led by the Planning and Organizational Effectiveness (POE) Committee for general planning related to the budget and the Fiscal Resources Committee (FRC) for reviewing and endorsing the budget assumptions that were used as the basis for this budget. FRC also recommended both the assumptions and the Tentative Budget to District Council, our primary participatory governance body, for final review and recommendation to me.

The assumptions used for the Tentative Budget were updated to include proposals within the Governor's May Revise. Although the governor continues to caution that the next recession is getting closer, he does not believe it will materialize in 2017-18 and for the third year in a row is providing an additional base allocation increase along with a Cost of Living Adjustment (COLA) of 1.56% and systemwide growth funding of 1%. With a projected loss of FTES in 2016-17, the district will be in stabilization. For the 2017-18 budget, we are not projecting any growth of FTES therefore we are not budgeting any growth revenue. Without growth, we will need to borrow from summer 2018 to maintain our funding level.

We are budgeting \$4.59 million for the base allocation increase to help offset increasing operating expenses like health insurance premiums and PERS and STRS rate increases. In addition in order to maintain a balanced budget, the budget includes \$2 million in ongoing budget reductions to offset these increased costs as well. The budget also includes a 5% contingency reserve consistent with Board Policy. Depending on the outcome of the enacted state budget in June, the district will make any necessary changes to its proposed Adopted Budget.

State law requires that districts have an approved budget in place prior to the start of the fiscal year regardless of whether or not the state has an approved budget by that date. The main purpose of the Tentative Budget is to have an approved budget in place by the July 1<sup>st</sup> deadline to allow the district to continue to spend funds to meet our financial obligations. Having reviewed and approved this Tentative Budget, I recommend your review and adoption.

Sincerely,

Raúl Rodríguez, Ph.D.  
Chancellor

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

**List of Funds Budgeted**

General Fund		
Expenditures	\$ 279,589,697	
Board Policy Contingency (5%)	8,950,249	
Restricted Reserves	3,876,371	
Budget Stabilization	13,690,485	
Unrestricted Contingency	3,461,724	
	<hr/>	
Total General Fund		\$ 309,568,526
Bond Interest and Redemption Funds		52,670,067
Bookstore Fund		10,764,192
Child Development Fund		7,929,088
Capital Outlay Projects Fund		72,304,544
General Obligation Bond Fund - Measure E		0
General Obligation Bond Fund - Measure Q		139,853,504
Self-Insurance Fund - Property and Liability		6,414,915
Self-Insurance Fund - Workers' Compensation		10,327,957
Retiree Benefits Fund		840,539
Associated Students Fund		1,098,086
Representation Fee Trust Fund		173,748
Student Financial Aid Fund		30,141,719
Community Education Fund		1,201,999
Diversified Trust Fund		4,372,882
		<hr/>
Total All Funds		<u><u>\$ 647,661,766</u></u>

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

To ensure compliance with the California Community Colleges Budget and Accounting Manual, Title 5 of the California Code of Regulations and the California Education Code, the financial resources of the District are divided into separate funds for which separate accounts are maintained for recording cash, other resources, and all related liabilities, obligations and equities.

General Fund

The General Fund is maintained to account for the transactions that cover the full scope of operations for the District (instruction, administration, student services, maintenance and operations, capital improvements and other expenditures). All transactions that are not specifically required to be accounted for in other funds are recorded in the General Fund.

All monies received by or for a community college district from state apportionments or county or local property taxes shall be deposited in the General Fund.

For purposes of flexibility, the District may establish any number of accounts within the General Fund to facilitate reporting, management, and control.

The General Fund is divided into three subfunds: the Unrestricted Ongoing General Fund, Unrestricted One-time Funds, and the Restricted General Fund. This reflects the need to differentiate truly discretionary revenue from restricted revenue, while preserving a complete accounting of the financial operation and support of educational programs. Restricted monies such as those for categorically-funded programs are accounted for separately from other general purpose monies, but classified as a component of the total general fund that provides instructional and support services.

The ongoing unrestricted subfund shall be used to account for the ongoing resources that are available for the general purposes of each district's operation and support of its educational program. The governing board of the district may elect to set aside unrestricted monies for specific future operating purposes. The governing board may elect to transfer unrestricted monies to other funds. Similarly, the governing board may elect to return any balance of designated monies appearing in other fund groups to the General Fund. The unrestricted one-time funds subfund shall be used to account for one-time and carryover funds.

The restricted subfund shall be used to account for resources that are available for the operation and support of the educational programs that are specifically restricted by law, regulations, donors, or other outside agencies as to their expenditure. Such externally imposed restrictions are to be contrasted with internally created designations imposed by the governing board on unrestricted monies. Restricted monies are from a specific source that require monies to be used for specific purposes.

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

**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**  
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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>
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**

<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>
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**  
**Tentative Budget**  
**2017-18**

**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>	

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

**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>
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	2,745,583	5,915,010	3,502,438	4,053,147	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	29,325,701	83,180,346	44,215,315	76,106,427	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	7,307,308	11,161,517	8,722,571	7,337,508	(15.88)
Subtotal, Expenditures (1000 - 6000)	203,824,989	288,670,330	236,029,357	276,564,709	17.17

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

**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**  
**Tentative Budget**  
**2017-18**

<b>General Fund Revenue Budget - Combined - Unrestricted - Fund 11, 13</b>						
<b><u>Revenues by Source</u></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>
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	-

**Rancho Santiago Community College District**  
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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	<u>75,222,236</u>	<u>75,549,590</u>	<u>75,772,942</u>	0.30	<u>75,845,511</u>	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	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>	-	<u>5,000</u>	-
Total Revenues	<u>173,570,942</u>	<u>173,913,296</u>	<u>174,244,425</u>	0.19	<u>178,650,339</u>	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	<u>36,934,285</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>\$210,505,227</u>	<u>\$210,847,581</u>	<u>\$211,178,710</u>	0.16	<u>\$207,857,445</u>	(1.57)

**Rancho Santiago Community College District**  
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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>	

**Rancho Santiago Community College District**  
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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



**Rancho Santiago Community College District**  
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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>
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)

**Rancho Santiago Community College District**  
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<b>Santa Ana College</b>	<b>Fund 11 Unrestricted</b>	<b>%</b>	<b>Fund 13 One-Time</b>	<b>%</b>	<b>Fund 11/13 Unrestricted</b>	<b>%</b>	<b>Fund 12 Restricted</b>	<b>%</b>	<b>Fund 11/12/13 Combined</b>	<b>%</b>
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>

<b>Santiago Canyon College</b>	<b>Fund 11 Unrestricted</b>	<b>%</b>	<b>Fund 13 One-Time</b>	<b>%</b>	<b>Fund 11/13 Unrestricted</b>	<b>%</b>	<b>Fund 12 Restricted</b>	<b>%</b>	<b>Fund 11/12/13 Combined</b>	<b>%</b>
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>

<b>District Services</b>	<b>Fund 11 Unrestricted</b>	<b>%</b>	<b>Fund 13 One-Time</b>	<b>%</b>	<b>Fund 11/13 Unrestricted</b>	<b>%</b>	<b>Fund 12 Restricted</b>	<b>%</b>	<b>Fund 11/12/13 Combined</b>	<b>%</b>
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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<b>Institutional Costs</b>	<b>Fund 11 Unrestricted</b>	<b>%</b>	<b>Fund 13 One-Time</b>	<b>%</b>	<b>Fund 11/13 Unrestricted</b>	<b>%</b>	<b>Fund 12 Restricted</b>	<b>%</b>	<b>Fund 11/12/13 Combined</b>	<b>%</b>
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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**Rancho Santiago Community College District**  
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**2017-18**

<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	*
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	*
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	*
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	*

**Rancho Santiago Community College District**  
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**Unrestricted General Fund Revenue Budget - Fund 11**

<u>Revenues by Source</u>	2015-16 Actual Revenue	2016-17 Revised Budget	2016-17 Estimated Revenue	2017-18 Tentative Budget	% change 17/18 Tent/ 16/17 Est
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	

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

<u>Expenditures by Object</u>	2015-16 Actual Expenses	2016-17 Revised Budget	2016-17 Estimated Expenses	2017-18 Tentative Budget	% change 17/18 Tent/ 16/17 Est
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>	

**Rancho Santiago Community College District**  
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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

**Rancho Santiago Community College District**  
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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	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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<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>2015-16</b>	<b>2016-17</b>	<b>2016-17</b>	<b>2017-18</b>	<b>% change</b>
<b><u>Revenues by Source</u></b>		<b>Actual</b>	<b>Revised</b>	<b>Estimated</b>	<b>Tentative</b>	<b>17/18 Tent/ 16/17 Est</b>
		<b>Revenue</b>	<b>Budget</b>	<b>Revenue</b>	<b>Budget</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	<u>2,340,770</u>	<u>3,070,104</u>	<u>2,717,959</u>	<u>3,069,104</u>	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	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	-
	Total Revenues	<u>45,510,739</u>	<u>109,307,775</u>	<u>62,454,969</u>	<u>98,652,444</u>	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	<u>2,784,818</u>	<u>3,606,735</u>	<u>3,606,735</u>	<u>3,058,637</u>	(15.20)
	Total Revenues, Other Financing Sources and Beginning 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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**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

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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**  
**Tentative Budget**  
**2017-18**

**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**  
**Tentative Budget**  
**2017-18**

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

<u>Expenditures by Object</u>	2015-16 Actual Expenses	2016-17 Revised Budget	2016-17 Estimated Expenses	2017-18 Tentative Budget	% change 17/18 Tent/ 16/17 Est
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**  
**Tentative Budget**  
**2017-18**

**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>
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	<u>73,538</u>	<u>298,970</u>	<u>167,350</u>	<u>349,239</u>	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	<u>1,287,925</u>	<u>2,990,201</u>	<u>1,568,473</u>	<u>2,262,600</u>	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	<u>134,183</u>	<u>2,756,824</u>	<u>2,127,061</u>	<u>753,224</u>	(64.59)
Subtotal, Expenditures (1000 - 6000)	<u>1,655,547</u>	<u>10,402,600</u>	<u>7,613,937</u>	<u>4,644,887</u>	(38.99)

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

**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	<u>15,056,259</u>	<u>6,250,000</u>	<u>6,250,000</u>	<u>0</u>	<u>(100.00)</u>
Subtotal, Expenditures (1000 - 7000)	<u>16,711,806</u>	<u>16,652,600</u>	<u>13,863,937</u>	<u>4,644,887</u>	<u>(66.50)</u>
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	<u>0</u>	<u>22,910,050</u>	<u>0</u>	<u>22,990,734</u>	<u>-</u>
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)	<u>25,986,735</u>	<u>23,380,726</u>	<u>26,175,518</u>	<u>24,841,774</u>	<u>(5.10)</u>
Total Expenditures, Other Outgo and Ending Fund Balance	<u>\$42,698,541</u>	<u>\$40,033,326</u>	<u>\$40,039,455</u>	<u>\$29,486,661</u>	<u>(26.36)</u>



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

	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>Percentages</i>	<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**

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

Bond Interest and Redemption Funds

The Bond Interest and Redemption Fund is the designated fund referred to as the interest and sinking fund. These funds are to be used only for transactions related to the receipt and expenditure of local revenues derived from the property tax levied for the payment of the principal and interest on outstanding bonds of the district. Each separate issuance will be accounted for in its own project code. For budgeting and reporting purposes, we have combined all issuances into one fund for presentation only.

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

<b>Bond Interest and Redemption Funds - Combined - Fund 24</b>					
<b>Revenue Budget</b>					
<u>Revenue 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>
8600 State Revenues					
8671 Voted Indebtedness Levies-HOPTR	\$169,367	\$0	\$0	\$0	-
8800 Local Revenues					
8814 Voted Indebtedness Levies-Secured	25,468,830	27,406,277	27,406,277	27,406,277	-
8815 Voted Indebtedness Levies-Unsecured	2,691,414	1,082,211	1,082,211	1,082,211	-
8860 Interest & Investment Income	119,317	118,076	118,076	118,076	-
8890 Other Local Revenue	998	0	0	0	-
Total Local Revenues	<u>28,280,559</u>	<u>28,606,564</u>	<u>28,606,564</u>	<u>28,606,564</u>	-
8900 Other Financing Sources					
8945 Premium From Sale of Bonds	0	0	0	0	-
8981/8983 Interfund/Intrafund Transfers In	10,500	0	0	0	-
Total Revenues and Other Financing Sources	<u>28,460,426</u>	<u>28,606,564</u>	<u>28,606,564</u>	<u>28,606,564</u>	-
Beginning Fund Balance	<u>27,757,365</u>	<u>26,465,352</u>	<u>26,465,352</u>	<u>24,063,503</u>	(9.08)
Adjustment to Beginning Fund Balance	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	-
Adjusted Beginning Fund Balance	<u>27,757,365</u>	<u>26,465,352</u>	<u>26,465,352</u>	<u>24,063,503</u>	(9.08)
Total Revenues, Other Financing Sources and Beginning Fund Balance	<u><u>\$56,217,791</u></u>	<u><u>\$55,071,916</u></u>	<u><u>\$55,071,916</u></u>	<u><u>\$52,670,067</u></u>	(4.36)

**Rancho Santiago Community College District**  
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<b>Bond Interest and Redemption Funds - Combined - Fund 24</b>					
<b>Expenditure Budget</b>					
<b><u>Expenditures by Object</u></b>	<b>2015-16 Actual Expenses</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>
5000 Other Operating Expenses					
5885 Investment & Interest Expense	\$13,390	\$12,144	\$12,144	\$12,144	-
7000 Other Outgo					
7110 Debt Payment - Principal	15,582,545	17,171,366	17,171,366	17,592,284	2.45
7120 Debt Payment - Interest	14,146,004	13,824,903	13,824,903	12,987,228	(6.06)
7200 Intrafund Transfer Out	10,500	0	0	0	-
Subtotal	29,739,049	30,996,269	30,996,269	30,579,512	(1.34)
Subtotal, Expenditures (1000 - 7000)	29,752,439	31,008,413	31,008,413	30,591,656	(1.34)
7900 Reserve for Contingencies					
7920 Restricted Contingency	26,465,352	24,063,503	24,063,503	22,078,411	(8.25)
Total Fund Balance	26,465,352	24,063,503	24,063,503	22,078,411	(8.25)
Total Expenditures, Other Outgo and Ending Fund Balance	<u>\$56,217,791</u>	<u>\$55,071,916</u>	<u>\$55,071,916</u>	<u>\$52,670,067</u>	(4.36)

**Rancho Santiago Community College District**  
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Bookstore Fund

The Bookstore Fund is a special revenue fund designated to receive the proceeds derived from the District's operation of a community college bookstore pursuant to *EC* § 81676. All necessary expenses, including salaries, wages, operating expenses, cost of goods sold, and cost of capital improvements for the bookstore may be paid from generated revenue.

**Rancho Santiago Community College District**  
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<b>Bookstore Fund - Fund 31</b>					
<b>Revenue Budget</b>					
<u>Revenues by Source</u>	<b>2015-16</b>	<b>2016-17</b>	<b>2016-17</b>	<b>2017-18</b>	<b>% change</b>
	<b>Actual</b>	<b>Revised</b>	<b>Estimated</b>	<b>Tentative</b>	<b>17/18 Tent/</b>
	<b>Revenue</b>	<b>Budget</b>	<b>Revenue</b>	<b>Budget</b>	<b>16/17 Est</b>
8800 Local Revenues					
8843 Sales-Miscellaneous	\$7,153,991	\$7,200,000	\$6,326,800	\$6,326,800	-
8850 Rentals Short-Term	33,859	46,019	46,019	46,019	-
8890 Other Local Revenues	11,682	32,000	32,000	32,000	-
<b>Total Revenues</b>	<u>7,199,532</u>	<u>7,278,019</u>	<u>6,404,819</u>	<u>6,404,819</u>	-
Beginning Fund Balance	4,336,289	4,689,581	4,689,581	4,359,373	(7.04)
Prior Year Adj	<u>115</u>				
<b>Total Revenues and Beginning Fund Balance</b>	<u><u>\$11,535,936</u></u>	<u><u>\$11,967,600</u></u>	<u><u>\$11,094,400</u></u>	<u><u>\$10,764,192</u></u>	(2.98)

**Rancho Santiago Community College District**  
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<b>Bookstore Fund - Fund 31</b>					
<b>Expenditure Budget</b>					
<u><b>Expenditures by Object</b></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>
2000 Classified Salaries	\$831,152	\$1,039,508	\$887,101	\$887,101	-
3000 Employee Benefits	269,818	389,169	310,654	310,654	-
4000 Books and Supplies	4,962,698	5,736,736	4,589,342	4,930,155	7.43
5000 Services and Other Operating Expenses	301,076	357,441	305,996	305,996	-
6000 Sites, Buildings, Books, and Equipment	12,208	55,000	25,000	55,000	120.00
Subtotal, Expenditures (1000 - 6000)	6,376,952	7,577,854	6,118,093	6,488,906	6.06
7300 Interfund Transfers Out	469,403	616,934	616,934	215,045	(65.14)
Subtotal, Expenditures (1000 - 7000)	6,846,355	8,194,788	6,735,027	6,703,951	(0.46)
7900 Reserve for Contingencies					
7910 Unrestricted Contingency	4,689,581	3,772,812	4,359,373	4,060,241	(6.86)
<b>Total Expenditures and Ending Fund Balance</b>	<b>\$11,535,936</b>	<b>\$11,967,600</b>	<b>\$11,094,400</b>	<b>\$10,764,192</b>	<b>(2.98)</b>

*Total of \$1,713,125 of inventory is designated in the Reserve for Contingency Account*

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**2017-18**

Child Development Fund

The Child Development Fund is a special revenue fund designated to account for all revenues for or from the operation of child care and development services, including federal, state or local grants and student fees for child development services.

Costs incurred in the operation and maintenance of the child care and development services are paid from this fund. However, those segments of child care and development activities that are part of the instructional activity of the district must be accounted for in the General Fund.

The District currently operates five Child Development Centers at Santa Ana College, Santiago Canyon College, Centennial Education Center and Orange Education Center and Santa Ana East Campus.

Due to the reimbursement basis of certain grants within the Child Development Fund, as part of the approval of the budget by the Board of Trustees, authorization is given, as needed throughout the fiscal year, for temporary intra-year borrowing from the General Fund up to \$1 million for cash flow purposes.

In addition, with the approval of this budget, authorization is given for an amount not to exceed \$250,000 as a contribution from the Unrestricted General Fund to the Child Development Fund if needed.



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

<b>Child Development Fund - Fund 33</b>					
<b>Revenue Budget</b>					
<u>Revenues by Source</u>	<b>2015-16</b>	<b>2016-17</b>	<b>2016-17</b>	<b>2017-18</b>	<b>% change</b>
	<b>Actual</b>	<b>Revised</b>	<b>Estimated</b>	<b>Tentative</b>	<b>17/18 Tent/</b>
	<b>Revenue</b>	<b>Budget</b>	<b>Revenue</b>	<b>Budget</b>	<b>16/17 Est</b>
8100 Federal Revenues					
8199 Other Federal Revenue	\$2,359,955	\$3,307,917	\$2,225,656	\$2,308,023	3.70
8600 State Revenues					
8621 Child Development Apportionment	3,793,650	3,537,301	3,673,994	3,537,301	(3.72)
8629 Other Categorical Apportionment	241,746	241,746	243,295	241,746	(0.64)
8659 Other Reimb Categorical	70,668	180,267	180,267	180,267	-
8699 Other Miscellaneous State Revenue	208,356	528,055	428,250	399,215	(6.78)
Total State Revenues	<u>4,314,420</u>	<u>4,487,369</u>	<u>4,525,806</u>	<u>4,358,529</u>	(3.70)
8800 Local Revenues					
8860 Interest & Investment Income	5,297	0	8,834	0	(100.00)
8866 Gain(Loss)on Invest-Realized	65	0	0	0	-
8871 Child Development Services	340,022	543,867	373,333	543,867	45.68
8890 Other Local Rev	8,000	8,000	814	8,000	882.80
8891 Other Local Rev - Special Proj	37,500	37,500	0	0	-
8893 Outlawed Checks	3,510	0	346	0	(100.00)
Total Local Revenues	<u>394,394</u>	<u>589,367</u>	<u>383,327</u>	<u>551,867</u>	43.97
8900 Other Financing Sources					
8981 Interfund Transfers In	140,000	250,000	250,000	250,000 *	-
Total Other Financing Sources	<u>140,000</u>	<u>250,000</u>	<u>250,000</u>	<u>250,000</u>	-
Total Revenues	<u>7,208,769</u>	<u>8,634,653</u>	<u>7,384,789</u>	<u>7,468,419</u>	1.13
Beginning Fund Balance	<u>15,913</u>	<u>460,669</u>	<u>460,669</u>	<u>460,669</u>	-
Total Revenues, Other Financing Sources and Beginning Fund Balance	<u>\$7,224,682</u>	<u>\$9,095,322</u>	<u>\$7,845,458</u>	<u>\$7,929,088</u>	1.07

\* This amount represents the budgeted contribution from the unrestricted general fund.

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

<b>Child Development Fund - Fund 33</b>					
<b>Expenditure Budget</b>					
<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					
1200 Non-instructional Salaries, Regular Contract	\$2,148,431	\$2,757,288	\$2,670,228	\$2,440,605	(8.60)
1400 Non-instructional Salaries, Other Non-Regular	134,783	125,298	104,453	71,983	(31.09)
Subtotal	<u>2,283,214</u>	<u>2,882,586</u>	<u>2,774,681</u>	<u>2,512,588</u>	(9.45)
2000 Classified Salaries					
2100 Non-instructional Salaries, Regular Full Time	616,081	876,802	740,104	774,477	4.64
2300 Non-instructional Salaries, Other	1,127,940	1,250,568	1,105,815	1,137,365	2.85
Subtotal	<u>1,744,021</u>	<u>2,127,370</u>	<u>1,845,919</u>	<u>1,911,842</u>	3.57
3000 Employee Benefits					
3100 State Teachers' Retirement System Fund	378,257	366,058	287,186	318,815	11.01
3200 Public Employees' Retirement System Fund	103,966	168,313	256,361	150,987	(41.10)
3300 Old Age, Survivors, Disability, and Health Ins.	116,789	145,282	115,746	127,654	10.29
3400 Health and Welfare Benefits	767,991	1,055,213	974,750	940,267	(3.54)
3500 State Unemployment Insurance	1,731	2,327	2,135	2,042	(4.36)
3600 Workers' Compensation Insurance	99,919	119,832	95,239	105,899	11.19
3900 Other Benefits	141,210	186,999	141,472	165,801	17.20
Subtotal	<u>1,609,863</u>	<u>2,044,024</u>	<u>1,872,889</u>	<u>1,811,465</u>	(3.28)
4000 Books and Supplies					
4200 Books, Mags & Ref Mat	1,430	10,738	0	5,093	-
4300 Instructional Supplies	108,038	146,543	59,818	82,160	37.35
4600 Non-Instructional Supplies	97,930	108,676	65,220	65,199	(0.03)
4700 Food Supplies	227,428	231,108	212,978	228,566	7.32
Subtotal	<u>434,826</u>	<u>497,065</u>	<u>338,016</u>	<u>381,018</u>	12.72

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

<b>Child Development Fund - Fund 33</b>					
<b>Expenditure Budget</b>					
<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>
5000 Services and Other Operating Expenses					
5100 Personal & Consultant Svcs	271,086	289,830	241,541	228,882	(5.24)
5200 Travel & Conference Expenses	44,560	113,156	62,193	66,368	6.71
5300 Dues & Memberships	2,925	7,150	3,000	5,650	88.33
5500 Utilities & Housekeeping Svcs	14,160	14,760	14,760	14,760	-
5600 Rents, Leases & Repairs	92,140	114,593	104,838	113,811	8.56
5700 Legal, Election & Audit	1,200	0	0	0	-
5800 Other Operating Exp & Services	90,803	139,277	66,765	101,138	51.48
5900 Other	9,524	142,837	6,100	141,031	2,211.98
Subtotal	526,398	821,603	499,197	671,640	34.54
6000 Sites, Buildings, Books, and Equipment					
6200 Buildings	35,880	0	0	0	-
6400 Equipment	129,811	60,534	54,087	8,551	(84.19)
6900 Project Contingency	0	0	0	0	-
Subtotal	165,691	60,534	54,087	8,551	(84.19)
7000 Other Outgo					
7670 Other Exp Paid for Students	0	153,272	0	121,618	-
Subtotal	0	153,272	0	121,618	-
Subtotal, Expenditures (1000 - 7000)	6,764,013	8,586,454	7,384,789	7,418,722	0.46
7900 Reserve for Contingencies					
7920 Restricted Contingency	460,669	508,868	460,669	510,366	10.79
Total Expenditures, Other Outgo and Ending Fund Balance	\$7,224,682	\$9,095,322	\$7,845,458	\$7,929,088	1.07

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

Capital Outlay Projects Fund

The Capital Outlay Projects Fund is used to account for the accumulation of moneys for the acquisition or construction of capital outlay items including scheduled maintenance projects exceeding \$5,000, sites, site improvements, buildings, and initial building contents such as library books, furniture, fixtures, equipment, etc.

This fund may provide for the accumulation of monies over a period of years for specific capital outlay purposes (including district match for Scheduled Maintenance and Special Repairs (SMSR) projects as defined in *EC* § 84660 through interfund transfers of general purpose monies to the Capital Outlay Projects Fund. State monies for SMSR projects are recorded directly into this fund. SMSR is defined in *EC* § 84660 as "unusual, nonrecurring work to restore a facility to a safe and continually usable condition for which it was intended." These items are divided into five funding categories: roofs, utilities, mechanical, exterior, and other.

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

<b>Capital Outlay Projects Fund - Fund 41</b>					
<b>Revenue Budget</b>					
<b><u>Revenue 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>
8600 State Revenues					
8652 Scheduled Maintenance & Special Rep. Prog.	\$2,625,236	\$3,257,909	\$3,257,909	\$0	(100.00)
8654 Prop 39 Clean Energy	831,201	1,055,957	1,055,957	975,000	(7.67)
State Revenues	<u>3,456,437</u>	<u>4,313,866</u>	<u>4,313,866</u>	<u>975,000</u>	<u>(77.40)</u>
8800 Local Revenues					
8860 Interest & Investment Income	340,063	400,000	400,000	400,000	-
8866 Gain(Loss)on Invest-Realized	985	0	0	0	-
8881 Nonresident Tuition-Capital	467,648	425,000	490,223	425,000	(13.30)
8888 Utility Rebate Incentives	216,821	0	89,759	0	(100.00)
8890 Other Local Revenue	1,544	12,418	1,038	12,418	1,096.34
8894 Discounts Taken	0	72	0	72	-
8897 Redevelopment Rev/Health&Safety	2,732,300	2,732,299	1,950,921	2,732,299	40.05
Local Revenues	<u>3,759,361</u>	<u>3,569,789</u>	<u>2,931,941</u>	<u>3,569,789</u>	<u>21.76</u>
8900 Other Financing Sources					
8981 Interfund Transfers - In	16,693,259	8,899,412	8,899,412	1,500,000	(83.14)
Total Other Financing Sources	<u>16,693,259</u>	<u>8,899,412</u>	<u>8,899,412</u>	<u>1,500,000</u>	<u>(83.14)</u>
Total Revenues and Other Financing Sources	23,909,057	16,783,067	16,145,219	6,044,789	(62.56)
Beginning Fund Balance	40,515,117	59,619,928	59,619,928	66,259,755	11.14
Adjustment to Beginning Fund Balance	(124,006)		0	0	-
Total Revenues, Other Financing Sources and Beginning Fund Balance	<u><u>\$64,300,168</u></u>	<u><u>\$76,402,995</u></u>	<u><u>\$75,765,147</u></u>	<u><u>\$72,304,544</u></u>	<u><u>(4.57)</u></u>

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

<b>Capital Outlay Projects Fund - Fund 41</b>					
<b>Expenditure Budget</b>					
<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 Supplies					
4600 Non-Instructional Supplies	\$10,326	\$21,676	\$12,141	\$10,799	(11.05)
Subtotal	<u>10,326</u>	<u>21,676</u>	<u>12,141</u>	<u>10,799</u>	(11.05)
5000 Services and Other Operating Expenses					
5100 Personal & Consultant Svcs	0	136,295	58,601	111,165	89.70
5500 Utilities & Housekeeping	33,209	27,099	26,974	27,099	0.46
5600 Rents, Leases & Repairs	51,174	125,939	(7,874)	148,813	(1,989.93)
5800 Other Operating Exp & Services	32,518	25,000	28,119	25,000	(11.09)
5900 Other	0	35,415	35,415	0	(100.00)
Subtotal	<u>116,901</u>	<u>349,748</u>	<u>141,235</u>	<u>312,077</u>	120.96
6000 Sites, Buildings, Books, and Equipment					
6115 Sites - Contracted Services	0	8,970	8,850	8,970	1.36
6122 Site Improv - Contract	242,855	4,580,442	1,639,908	2,928,966	78.61
6123 Site Improv - Archit	26,894	312,065	125,133	203,012	62.24
6124 Site Improv - Blueprint/Reproduction	37	17,978	5,118	12,860	151.27
6125 Site Improv - Construction Mgmt	0	164,569	75,000	90,500	20.67
6127 Site Improv - Demoli	0	1,115	0	1,115	-
6128 Site Improv - DSA Fees	5,250	28,113	19,413	7,700	(60.34)
6129 Site Improv - Engineer	0	15,000	8,287	6,713	(18.99)
6136 Site Imp-Modular, Lease	0	45,000	42,192	2,808	(93.34)
6137 Site Improv - Relocation	0	25,000	0	25,000	-
6140 Site Improv - Comiss	0	5,000	0	5,000	-
6141 Site Improv - Spcl Ins/Mat Tes	998	188,832	32,569	149,981	360.50
6142 Site Improv - DSA Project Insp	2,574	280,060	117,300	161,720	37.87

**Rancho Santiago Community College District**  
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**Capital Outlay Projects Fund - Fund 41**  
**Expenditure Budget**

<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>
6144 Site Improv - Haz Mat	0	281	0	281	-
6145 Site Improv - Geotech/Geohaz	7,295	69,205	0	69,205	-
6147 Site Improv - SWPPP	0	10,000	0	10,000	-
6148 Site Improv - Utility	0	4,040	0	4,040	-
6149 Site Improv - Land Sur	26,214	176,043	65,000	103,151	58.69
6153 Site Improv - City Permit/Fees	0	3,000	0	3,000	-
6154 Site Improv - Other Services	64,453	692,378	294,869	397,509	34.81
6155 Site Improv - Materials OFIBO	348	1,596	1,596	0	(100.00)
6201 Buildings - Architects Fee	79,226	60,259	10,804	49,455	357.75
6202 Buildings - Blueprint/Reprod	2,000	28,913	16,104	12,809	(20.46)
6204 Buildings - Construction Tests	4,945	11,088	0	11,088	-
6205 Buildings - Contracted Svcs	75,400	2,378,752	1,238,765	1,139,987	(7.97)
6206 Buildings - Demolition Costs	0	6,495	0	6,495	-
6207 Buildings - DSA Fees	0	1,440	0	1,440	-
6208 Buildings - Engineering Costs	0	7,570	0	7,570	-
6211 Buildings - Facilities	218,568	690,809	242,591	448,218	84.76
6217 Buildings - Relocation	11,089	512,924	5,965	506,959	8,398.89
6220 Building Improvements	11,198	3,821	0	3,821	-
6250 Bldg Impr - AE Fee	141,609	2,909,504	570,038	2,332,556	309.19
6251 Bldg Impr - Blueprint/Repro	17,581	17,516	3,021	14,495	379.81
6252 Bldg Impr - Construction	30,216	13,500	27,200	13,500	(50.37)
6253 Bldg Impr - Contractor Svcs	2,953,135	32,380,741	3,723,125	28,667,061	669.97
6255 Bldg Impr - DSA Fees	11,627	40,444	13,215	27,229	106.05
6256 Bldg Impr - Engineering Costs	23,725	157,750	41,427	116,323	180.79
6258 Bldg Impr - Equipment	0	9,100	9,100	0	(100.00)

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

**Capital Outlay Projects Fund - Fund 41**  
**Expenditure Budget**

<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>
6262 Bldg Impr - Legal Expenses	0	5,000	0	5,000	-
6263 Bldg Impr - Lic/Tax/Agcy Fees	0	6,199	536	5,663	956.53
6265 Bldg Impr - Relocation/Moving	30,208	227,144	117,357	98,787	(15.82)
6268 Bldg Impr - Precon Services	0	117,626	32,072	85,554	166.76
6269 Bldg Impr - Commissioning	96,155	155,255	18,743	136,512	628.34
6270 Bldg Impr - Spcl Ins/Mat Tes	7,827	35,253	21,151	13,487	(36.23)
6271 Bldg Impr - DSA Project Insp	5,400	195,265	56,064	139,201	148.29
6272 Bldg Impr - Cost Estimating	0	100,653	1,215	99,438	8,084.20
6273 Bldg Impr - Haz Mat	1,188	36,380	14,302	22,078	54.37
6279 Bldg Impr - CEQA	0	83,053	0	83,053	-
6280 Bldg Impr - Environmental	0	124,621	55,669	68,952	23.86
6283 Bldg Impr - Other Services	4,050	193,354	128,919	64,435	(50.02)
6284 Bldg Impr - Materials	390,060	414,856	394,849	18,348	(95.35)
6400 Equipment	60,888	1,559,600	174,549	1,385,051	693.50
6900 Project Contingencies	0	8,209,909	0	8,134,990	-
Subtotal	<u>4,553,013</u>	<u>57,323,481</u>	<u>9,352,016</u>	<u>47,911,086</u>	412.31
Subtotal, Expenditures (1000 - 6000)	<u>4,680,240</u>	<u>57,694,905</u>	<u>9,505,392</u>	<u>48,233,962</u>	407.44
7900 Reserve for Contingencies					
7910 Unrestricted Contingency	59,619,928	17,546,740	66,259,755	17,546,740	(73.52)
7920 Restricted Contingency	0	1,161,350	0	6,523,842	-
	<u>59,619,928</u>	<u>18,708,090</u>	<u>66,259,755</u>	<u>24,070,582</u>	(63.67)
Total Expenditures, Other Outgo and Ending Fund Balance	<u><u>\$64,300,168</u></u>	<u><u>\$76,402,995</u></u>	<u><u>\$75,765,147</u></u>	<u><u>\$72,304,544</u></u>	(4.57)



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

General Obligation Bond Fund  
Measure E

This General Obligation Bond Fund is used exclusively to account for activity associated with Measure E, an initiative approved by local voters in November 2002. Total bonds issued were \$337,000,000. All funds have been fully expended by June 30, 2017.

These bond funds were used for property acquisitions, planning, infrastructure creation and enhancements, new capital construction projects, equipment acquisitions, and remodeling projects.

Under the requirements of the bond, an oversight committee met regularly to ensure the District met all requirements set forth in the bond. They will have their final meeting in 2017-18 to approve the final report to the community.

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

**General Obligation Bond Fund - Measure E - Fund 42**  
**Revenue Budget**

<u>Revenue 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
8800 Local Revenues					
8860 Interest & Investment Income	\$73,194	\$35,000	\$12,222	\$0	(100.00)
8866 Gain (Loss) on Invest-Realized	18,135	0	0	0	-
8890 Other Local Revenues	0	1,929	0	0	-
8893 Outlawed Checks	0	0	0	0	-
8894 Discounts Taken	0	265	0	0	-
Total Local Revenues	<u>91,329</u>	<u>37,194</u>	<u>12,222</u>	<u>0</u>	(100.00)
8900 Other Financing Sources					
8940 Proceeds-Sale of Bonds	0	0	0	0	-
Total Other Financing Sources	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	-
Total Revenues and Other Financing Sources	<u>91,329</u>	<u>37,194</u>	<u>12,222</u>	<u>0</u>	(100.00)
Beginning Fund Balance	12,322,353	1,530,362	1,530,362	0	(100.00)
Adjustments to Beginning Fund Balance	0	0	0	0	-
Adjusted Beginning Fund Balance	<u>12,322,353</u>	<u>1,530,362</u>	<u>1,530,362</u>	<u>0</u>	(100.00)
Total Revenues, Other Financing Sources and Beginning Fund Balance	<u><u>\$12,413,682</u></u>	<u><u>\$1,567,556</u></u>	<u><u>\$1,542,584</u></u>	<u><u>\$0</u></u>	(100.00)

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

**General Obligation Bond Fund - Measure E - Fund 42**  
**Expenditure Budget**

<b><u>Expenditures by Object</u></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>
5000	Other Operating Expenses					
5885	Investment & Interest Expense	\$7,105	\$46,200	\$1,296	\$0	(100.00)
	Subtotal	<u>7,105</u>	<u>46,200</u>	<u>1,296</u>	<u>0</u>	(100.00)
6100	Sites and Site Improvements					
6122	Site Improv - Contracted Svcs	330,806	28,690	28,690	0	(100.00)
6123	Site Improv - Architect Fee	70,570	7,866	7,866	0	(100.00)
6124	Site Improv - Blueprint	2,844	1,088	1,088	0	(100.00)
6125	Site Improv - Construction Mgmt	1,651	15,750	15,750	0	(100.00)
6128	Site Improv - DSA Fees	15,684	0	0	0	-
6136	Site Improv - Modular, Lease Purchase	162,062	0	0	0	-
6144	Site Improv - Haz Mat	3,532	1,080	1,080	0	(100.00)
6146	Site Improv - OCIP	81,368	0	0	0	-
	Subtotal	<u>668,517</u>	<u>54,474</u>	<u>54,474</u>	<u>0</u>	(100.00)
6200	Buildings					
6205	Buildings - Contracted Svcs	4,463,712	1,372,909	1,393,134	0	(100.00)
6250	Bldg Impr - AE Fee	952,176	0	0	0	-
6251	Bldg Impr - Blueprint/Repro	2,148	0	0	0	-
6252	Bldg Impr - Construct	267,036	0	0	0	-
6253	Bldg Impr - Contractor Svcs	4,009,922	60,982	60,982	0	(100.00)
6255	Bldg Impr - DSA Fees	51,556	7,997	7,997	0	(100.00)
6264	Bldg Impr - Mod Lease/Purch	42,192	0	(293)	0	(100.00)
6265	Bldg Impr - Relocation	51,981	0	0	0	-
6268	Bldg Impr - Precon Services	26,368	0	0	0	-
6269	Bldg Impr - Commissioning	6,600	0	0	0	-
6270	Bldg Impr - Spcl Ins/Mat Tes	46,637	0	0	0	-

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

**General Obligation Bond Fund - Measure E - Fund 42**  
**Expenditure Budget**

<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>
6271 Bldg Impr - DSA Project Insp	46,860	0	0	0	-
6272 Bldg Impr - Cost Esti	21,583	0	0	0	-
6273 Bldg Impr - Haz Mat	1,247	0	0	0	-
6274 Bldg Impr - Geotech/Geohaz	34,499	0	0	0	-
6275 Bldg Impr - OCIP	57,014	0	0	0	-
6276 Bldg Impr - SWPPP	5,973	0	0	0	-
6280 Bldg Impr - Environmental	3,091	0	0	0	-
6283 Bldg Impr - Other Ser	35,325	0	0	0	-
Subtotal	10,125,920	1,441,888	1,461,820	0	(100.00)
6400 Equipment	81,778	24,994	24,994	0	(100.00)
6900 Project Contingency	0	0	0	0	-
Subtotal (6000)	10,876,215	1,521,356	1,541,288	0	(100.00)
7000 Other Outgo					
7100 Debt Payment Principal and Interest	0	0	0	0	-
Subtotal (7000)	0	0	0	0	-
Subtotal Expenditures (1000 - 7000)	10,883,320	1,567,556	1,542,584	0	(100.00)
7900 Reserve for Contingencies					
7920 Restricted Contingency	1,530,362	0	0	0	-
Subtotal (7900)	1,530,362	0	0	0	-
Total Expenditures, Other Outgo and Ending Fund Balance	\$12,413,682	\$1,567,556	\$1,542,584	\$0	(100.00)

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

General Obligation Bond Fund  
Measure Q

This General Obligation Bond Fund is used exclusively to account for activity associated with Measure Q, an initiative approved by the electorate of the Santa Ana College Facilities Improvement District No. 1 in November 2012. This measure authorizes the District to issue up to \$198 million in general obligation bonds to finance renovation, repair and construction at Santa Ana College. The first issuance of \$70,585,000 was issued October of 2014. A second issuance is expected during 2017-18.

These bond funds are used for property acquisitions, planning, infrastructure creation and enhancements, new capital construction projects, equipment acquisitions, and remodeling projects.

Under the requirements of the bond, an oversight committee meets regularly to ensure the District meets all requirements set forth in the bond.

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

**General Obligation Bond Fund - Measure Q - Fund 43**  
**Revenue Budget**

<u>Revenue 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>
8800 Local Revenues					
8860 Interest & Investment Income	\$304,899	\$350,000	\$246,710	\$350,000	41.87
Total Local Revenues	<u>304,899</u>	<u>350,000</u>	<u>246,710</u>	<u>350,000</u>	41.87
8900 Other Financing Sources					
8940 Proceeds-Sale of Bonds	0	128,000,000	0	128,000,000	-
Total Other Financing Sources	<u>0</u>	<u>128,000,000</u>	<u>0</u>	<u>128,000,000</u>	-
Total Revenues and Other Financing Sources	<u>304,899</u>	<u>128,350,000</u>	<u>246,710</u>	<u>128,350,000</u>	51,924.64
Beginning Fund Balance	52,852,716	41,685,245	41,685,245	11,503,504	(72.40)
Adjustments to Beginning Fund Balance	0	0	0	0	-
Adjusted Beginning Fund Balance	<u>52,852,716</u>	<u>41,685,245</u>	<u>41,685,245</u>	<u>11,503,504</u>	(72.40)
Total Revenues, Other Financing Sources and Beginning Fund Balance	<u><u>\$53,157,615</u></u>	<u><u>\$170,035,245</u></u>	<u><u>\$41,931,955</u></u>	<u><u>\$139,853,504</u></u>	233.52

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

**General Obligation Bond Fund - Measure Q - Fund 43**  
**Expenditure Budget**

<b><u>Expenditures by Object</u></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>
5000	Other Operating Expenses					
5885	Investment & Interest Expense	\$29,640	\$65,000	\$20,352	\$65,000	219.38
	Subtotal	29,640	65,000	20,352	65,000	219.38
6100	Sites and Site Improvements					
6121	Site Improv - Legal Expenses	0	5,000	0	5,000	-
6122	Site Improv - Contracted Svcs	0	2,035,020	1,690	1,699,805	100,480.18
6123	Site Improv - Architect Fee	7,694	69,694	18,978	25,216	32.87
6124	Site Improv - Blueprint	180	8,639	0	8,700	-
6125	Site Improv - Construction Mgmt	0	21,660	0	21,660	-
6127	Site Improv - Demolition	0	2,100,000	0	2,100,000	-
6128	Site Improv - DSA Fees	13,750	12,750	0	12,750	-
6141	Site Improv - Spcl In	0	28,540	0	28,540	-
6142	Site Improv - DSA Pro	0	64,800	0	64,800	-
6143	Site Improv - Cost Est	1,485	8,350	2,048	3,377	64.89
6144	Site Improv - Haz Mat	0	7,000	0	7,000	-
6146	Site Improv - OCIP	0	39,200	0	39,200	-
6147	Site Improv - SWPPP	0	2,075	200	1,875	837.50
6148	Site Improv - Utility Locating	0	9,497	0	9,497	-
6153	Site Improv - City Permit/Fees	1,099	0	0	0	-
6154	Site Improv - Other Services	485	280	0	280	-
	Subtotal	24,693	4,412,505	22,916	4,027,700	17,475.93
6200	Buildings					
6201	Buildings - Architects Fee	1,826,594	4,686,077	2,203,587	2,482,490	12.66
6202	Buildings - Blueprint/Reprod	4,958	73,597	2,519	71,078	2,721.68

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

**General Obligation Bond Fund - Measure Q - Fund 43**  
**Expenditure Budget**

<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>
6203 Buildings - Construction Mgmt	760,268	4,522,214	877,791	3,644,423	315.18
6205 Buildings - Contracted Svcs	7,271,366	94,085,743	24,059,615	70,026,128	191.05
6206 Buildings - Demolition	0	1,200,000	0	1,200,000	-
6207 Buildings - DSA Fees	(14,864)	437,669	382,800	54,869	(85.67)
6213 Buildings - Labor Compliance	27,132	512,647	46,512	466,135	902.18
6214 Buildings - Legal Expenses	0	20,000	0	20,000	-
6215 Buildings - Licenses, Taxes	0	28,600	4,280	24,320	468.22
6217 Buildings - Relocation/Moving	0	77,150	0	77,150	-
6222 Buildings - Precon Services	164,741	257,008	0	257,008	-
6223 Buildings - Commissioning	19,525	264,553	43,013	221,540	415.05
6224 Buildings - Spcl Ins/Mat Tes	84,009	1,358,991	276,061	1,082,930	292.28
6225 Buildings - DSA Project Insp	207,450	818,550	281,700	536,850	90.58
6226 Buildings - Cost Estimating	74,599	80,509	47,650	32,859	(31.04)
6227 Buildings - Haz Mat	18,020	136,385	32,485	103,900	219.84
6228 Buildings - Geotech/Geohaz	65,443	335,914	75,327	260,587	245.94
6230 Buildings - OCIP	532,414	2,320,004	706,631	1,613,373	128.32
6231 Buildings - SWPPP	440	99,560	575	98,985	17,114.78
6233 Buildings - Land Survey	24,551	50,449	0	50,449	-
6234 Buildings - CEQA	0	3,200	0	3,200	-
6236 Buildings - Utility Fees	16,398	268,901	(9,052)	277,953	(3,170.63)
6237 Buildings - City Permit/Fees	0	20,000	0	20,000	-
6238 Buildings - Other Ser	3,150	24,237	9,990	14,247	42.61
6239 Bldgs- Constructability Review	0	86,800	86,800	0	(100.00)
6250 Bldg Impr - AE Fee	257,354	2,598,418	1,166,087	1,432,331	22.83
6251 Bldg Impr - Blueprint/Repro	343	14,657	369	14,288	3,772.09



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

**General Obligation Bond Fund - Measure Q - Fund 43**  
**Expenditure Budget**

<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>
6252 Bldg Impr - Construction Mgmt	30,088	1,758,165	39,150	1,719,015	4,290.84
6253 Bldg Impr - Contractor Svcs	0	26,017,492	0	26,017,492	-
6255 Bldg Impr - DSA Fees	0	260,000	0	260,000	-
6261 Bldg Impr - Labor Comp/CSWPA	0	104,000	0	104,000	-
6262 Bldg Impr - Legal Expenses	0	10,000	0	10,000	-
6263 Bldg Impr - Lic/Tax/Agcy Fees	0	3,600	3,600	0	(100.00)
6265 Bldg Impr - Relocation/Moving	8,000	43,000	0	43,000	-
6268 Bldg Impr - Precon Services	1,020	214,620	0	214,620	-
6269 Bldg Impr - Commissioning	2,450	102,400	15,000	87,400	482.67
6270 Bldg Impr - Spcl Ins/Mat Tes	0	560,000	0	560,000	-
6271 Bldg Impr - DSA Project Insp	0	268,800	0	268,800	-
6272 Bldg Impr - Cost Estimating	25,189	58,940	0	58,940	-
6273 Bldg Impr - Haz Mat	7,268	17,732	0	17,732	-
6274 Bldg Impr - Geotech/Geohaz	0	17,785	17,018	767	(95.49)
6275 Bldg Impr - OCIP	0	784,000	0	784,000	-
6276 Bldg Impr - SWPPP	0	25,000	0	25,000	-
6278 Bldg Impr - Land Survey	0	30,000	0	30,000	-
6279 Bldg Impr - CEQA	0	20,000	0	20,000	-
6281 Bldg Impr - Utility Fees	0	30,000	0	30,000	-
6282 Bldg Impr - City Permit/Fees	0	20,000	0	20,000	-
6283 Bldg Impr - Other Ser	131	99,677	15,675	84,002	435.90
Subtotal	11,418,037	144,827,044	30,385,183	114,441,861	276.64

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

**General Obligation Bond Fund - Measure Q - Fund 43**  
**Expenditure Budget**

<b><u>Expenditures by Object</u></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>
6400	Equipment	0	9,100,121	0	9,100,121	-
6900	Project Contingency	0	11,070,315	0	11,432,265	-
	Subtotal (6000)	<u>11,442,730</u>	<u>169,409,985</u>	<u>30,408,099</u>	<u>139,001,947</u>	357.12
7000	Other Outgo					
7100	Debt Payment Principal and Interest	0	0	0	0	-
	Subtotal (7000)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	-
	Subtotal Expenditures (1000 - 7000)	<u>11,472,370</u>	<u>169,474,985</u>	<u>30,428,451</u>	<u>139,066,947</u>	357.03
7900	Reserve for Contingencies					
7920	Restricted Contingency	41,685,245	560,260	11,503,504	786,557	(93.16)
	Total Expenditures, Other Outgo and Ending Fund Balance	<u><u>\$53,157,615</u></u>	<u><u>\$170,035,245</u></u>	<u><u>\$41,931,955</u></u>	<u><u>\$139,853,504</u></u>	233.52

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

Self-Insurance Funds

The internal Self-Insurance Funds are used to account for the financing of goods or services provided by one department or organizational unit to other units. The Self-Insurance Funds are the funds designated to account for income and expenditures of self-insurance programs.

The fund shall account for all activities of the self-insurance program and shall be operated as an internal service fund. In accordance with Internal Service Fund accounting, the Self-Insurance Funds shall charge other funds for their proportionate share of the estimated claims and expenses incurred plus contingencies and reflect the receipt of monies as revenue.

The District has established separate Self-Insurance Funds for two types of self-insurance activity: property and liability insurance (Fund 61) and worker's compensation (Fund 62). All losses or claims covered by the Self-Insurance Funds are paid directly from the respective Self-Insurance Fund. If all funds of a district are combined to reflect total district revenues and expenditures, the Self-Insurance Funds revenues and expenditures are excluded since inclusion would overstate the totals, however, aggregate balance sheets would include the Self-Insurance Funds.

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

**Self-Insurance Fund - Property and Liability - Fund 61**  
**Revenue Budget**

<u>Revenue 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>
8800 Local Revenues					
8839 All Other Contract Services	\$1,940,000	\$1,970,000	\$1,970,000	\$1,970,000	-
8860 Interest & Investment Income	17,455	12,000	23,908	12,000	(49.81)
8866 Gain (Loss) on Invest-Realized	8	0	0	0	-
8890 Other Local Revenues	0	0	0	0	-
Total Local Revenues	<u>1,957,463</u>	<u>1,982,000</u>	<u>1,993,908</u>	<u>1,982,000</u>	<u>(0.60)</u>
8900 Other Financing Sources					
8981 Interfund Transfers In	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	-
Total Revenues and Other Financing Sources	1,957,463	1,982,000	1,993,908	1,982,000	(0.60)
Beginning Fund Balance	3,047,717	3,730,183	3,730,183	4,432,915	18.84
Total Revenues and Beginning Fund Balance	<u><u>\$5,005,180</u></u>	<u><u>\$5,712,183</u></u>	<u><u>\$5,724,091</u></u>	<u><u>\$6,414,915</u></u>	12.07

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

**Self-Insurance Fund - Property and Liability - Fund 61**  
**Expenditure Budget**

<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>
4000 Supplies					
4310 Instructional Supplies	\$7,155	\$34,100	\$0	\$40,000	-
4610 Non-instructional Supplies	0	4,515	0	4,515	-
Subtotal	<u>7,155</u>	<u>38,615</u>	<u>0</u>	<u>44,515</u>	-
5000 Services and Other Operating Expenses					
5100 Personal & Consultant Svcs	81,186	97,500	68,395	97,500	42.55
5400 Insurance	895,647	1,136,306	1,134,563	1,136,306	0.15
5700 Legal, Election & Audit Exp	137,784	588,500	22,848	588,500	2,475.72
5800 Other Operating Exp & Services	44,646	45,500	5,055	45,500	800.10
5900 Other	62,971	104,400	60,315	98,500	63.31
Subtotal	<u>1,222,234</u>	<u>1,972,206</u>	<u>1,291,176</u>	<u>1,966,306</u>	52.29
6000 Capital Outlay					
6100 Sites & Sites Improvement	35,266	35,000	0	35,000	-
6400 Equipment	10,342	35,750	0	35,750	-
7000 Other Outgo					
7300 Interfund Transfer Out	0	0	0	0	-
Subtotal, Expenditures (1000 - 7000)	<u>1,274,997</u>	<u>2,081,571</u>	<u>1,291,176</u>	<u>2,081,571</u>	61.22
7900 Reserve for Contingencies					
7940 Reserved for Special Purposes	3,730,183	3,630,612	4,432,915	4,333,344	(2.25)
Total Expenditures and Ending Fund Balance	<u>\$5,005,180</u>	<u>\$5,712,183</u>	<u>\$5,724,091</u>	<u>\$6,414,915</u>	12.07

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

**Self-Insurance Fund - Workers' Compensation - Fund 62**  
**Revenue Budget**

<u>Revenue 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>
8800 Local Revenues					
8839 All Other Contract Services	\$2,910,736	\$2,643,725	\$2,643,725	\$2,643,725	-
8860 Interest & Investment Income	46,767	33,000	46,393	33,000	(28.87)
8890 Other Local Revenues	289	0	0	0	-
Total Revenues	<u>2,957,792</u>	<u>2,676,725</u>	<u>2,690,118</u>	<u>2,676,725</u>	(0.50)
Beginning Fund Balance	7,125,442	7,597,786	7,597,786	7,651,232	0.70
Total Revenues and Beginning Fund Balance	<u><u>\$10,083,234</u></u>	<u><u>\$10,274,511</u></u>	<u><u>\$10,287,904</u></u>	<u><u>\$10,327,957</u></u>	0.39

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

**Self-Insurance Fund - Workers' Compensation - Fund 62**  
**Expenditure Budget**

<u>Expenditures by Object</u>	2015-16 Actual Expenses	2016-17 Revised Budget	2016-17 Estimated Expenses	2017-18 Tentative Budget	% change 17/18 Tent/ 16/17 Est
2000 Classified Salaries					
2100 Non-instructional Salaries, Regular Full Time	\$160,715	\$164,138	\$164,919	\$164,919	-
3000 Employee Benefits					
3200 Public Employees' Retirement System Fund	19,040	22,796	22,904	26,057	13.77
3300 Old Age, Survivors, Disability, and Health Ins.	12,513	12,866	12,925	12,925	-
3400 Health and Welfare Benefits	45,779	47,228	44,362	51,680	16.50
3500 State Unemployment Insurance	82	85	84	84	-
3600 Workers' Compensation Insurance	3,950	3,783	3,801	3,801	-
3900 Other Benefits	3,880	4,030	4,030	4,030	-
Subtotal	<u>85,244</u>	<u>90,788</u>	<u>88,106</u>	<u>98,577</u>	11.88
4000 Supplies					
4600 Non-Instructional Supplies	790	3,374	612	3,374	451.31
5000 Services and Other Operating Expenses					
5100 Consultants and Contracted Services	7,350	13,750	5,513	13,750	149.41
5200 Conference Expenses	0	600	0	600	-
5400 Insurance	2,222,021	2,535,125	2,371,681	2,535,125	6.89
5800 Other Operating Exp & Services	4,526	4,000	3,436	4,000	16.41
Subtotal	<u>2,233,897</u>	<u>2,553,475</u>	<u>2,380,630</u>	<u>2,553,475</u>	7.26

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

**Self-Insurance Fund - Workers' Compensation - Fund 62**  
**Expenditure Budget**

<u><b>Expenditures by Object</b></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>
6000	Capital Outlay	4,802	11,215	2,405	12,400	415.59
	Subtotal, Expenditures (1000 - 6000)	2,485,448	2,822,990	2,636,672	2,832,745	7.44
7000						
	7940 Reserved for Special Purposes	7,597,786	7,451,521	7,651,232	7,495,212	(2.04)
	Total Expenditures and Ending Fund Balance	\$10,083,234	\$10,274,511	\$10,287,904	\$10,327,957	0.39



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

Retiree Benefits Fund

As part of the collective bargaining agreements and Board policies, the District offers benefits to eligible employees for their post-employment healthcare benefits. Every two years, the District is required to calculate this cost, through an independent actuarial assessment, associated with current employees and retired employees in order to properly record this liability within the District's annual financial statements and to determine the annual funding requirement.

This fund is used to account for the monies transferred in and invested to pay the district's future obligation for retirees' benefits as determined by the actuarial assessments performed. Accounting principles provide that the cost of retiree benefits should be "accrued" over employees' working lifetime. For this reason, the Governmental Accounting Standards Board (GASB) issued in 2004 Accounting Statements 43 and 45 for retiree health benefits. These standards apply to all public employers that pay any part of the cost of retiree health benefits for current or future retirees.

Rather than sequestering the funds in an irrevocable trust, the District accounts for 100% of the cost of the current year premiums for eligible employees as well as the estimated liability, and accumulates deposits within a separate fund of the District.

Estimated cash balance as of June 30, 2017 is \$45,316,665

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

**Retiree Benefits Fund - Fund 63**  
**Revenue Budget**

<u>Revenue 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>
8800 Local Revenues					
8839 All Other Contract Services	\$11,722,578	\$11,722,578	\$11,722,578	\$11,722,578	-
8860 Interest & Investment Income	284,047	300,000	308,102	300,000	(2.63)
8866 Gain (Loss) on Invest-Realized	2,085	0	0	0	-
8890 Other Local Revenues	304,040	100,000	358,523	100,000	(72.11)
Total Revenues	<u>12,312,750</u>	<u>12,122,578</u>	<u>12,389,203</u>	<u>12,122,578</u>	(2.15)
Beginning Fund Balance	(12,481,592)	(11,918,664)	(11,918,664)	(11,282,039)	(5.34)
Total Revenues and Beginning Fund Balance	<u><u>(\$168,842)</u></u>	<u><u>\$203,914</u></u>	<u><u>\$470,539</u></u>	<u><u>\$840,539</u></u>	78.63

**Rancho Santiago Community College District**  
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		<b>Retiree Benefits Fund - Fund 63</b>				
		<b>Expenditure Budget</b>				
<u><b>Expenditures by Object</b></u>		<b>2015-16</b>	<b>2016-17</b>	<b>2016-17</b>	<b>2017-18</b>	<b>% change</b>
		<b>Actual</b>	<b>Revised</b>	<b>Estimated</b>	<b>Tentative</b>	<b>17/18 Tent/</b>
		<b>Expenses</b>	<b>Budget</b>	<b>Expenses</b>	<b>Budget</b>	<b>16/17 Est</b>
3000	Employee Benefits					
3400	Net Post-Retirement Benefits	\$11,722,578	\$11,722,578	\$11,722,578	\$11,722,578	-
5000	Other Operating Exp & Services					
5885	Investment & Interest Expense	27,244	30,000	30,000	30,000	-
	Subtotal, Expenditures (1000 - 5000)	<u>11,749,822</u>	<u>11,752,578</u>	<u>11,752,578</u>	<u>11,752,578</u>	-
7900	Reserve for Contingencies					
7940	Reserved for Special Purposes	(11,918,664)	(11,548,664)	(11,282,039)	(10,912,039)	(3.28)
	Total Expenditures and Ending Fund Balance	<u><u>(\$168,842)</u></u>	<u><u>\$203,914</u></u>	<u><u>\$470,539</u></u>	<u><u>\$840,539</u></u>	78.63

**Rancho Santiago Community College District**  
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Associated Students Fund

The Associated Students Fund is designated to account for the monies held in trust by the district for organized student body associations. In a multi-college district, such a fund may be established for each college's student body. This fund is used for raising and expending money to promote the general welfare, morale, and educational experience of the student body.

**Rancho Santiago Community College District**  
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**Associated Students Fund - Fund 71**  
**Revenue Budget**

<u>Revenue 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>
8800 Local Revenues					
8860 Interest & Investment Income	\$0	\$0	\$0	\$0	-
8870 Other Student Fees and Charges	165,266	377,843	457,128	457,128	-
8890 Other Local Revenues	3,345	5,000	1,063	5,000	370.37
Total Local Revenues	168,611	382,843	458,191	462,128	0.86
8900 Other Financing Sources					
8981 Interfund Transfers In	0	0	0	0	-
Total Revenues and Other Financing Sources	168,611	382,843	458,191	462,128	0.86
Beginning Fund Balance	390,982	419,415	419,415	635,958	51.63
<b>Total Revenues, Other Financing Sources and Beginning Fund Balance</b>	<b>\$559,593</b>	<b>\$802,258</b>	<b>\$877,606</b>	<b>\$1,098,086</b>	<b>25.12</b>

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

		<b>Associated Students Fund - Fund 71</b>				
		<b>Expenditure Budget</b>				
<b><u>Expenditures by Object</u></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>
2000	Classified Salaries	\$28,747	\$20,797	\$36,590	\$36,590	-
3000	Employee Benefits	1,420	932	1,764	1,764	-
5000	Other Operating Exp & Services	110,011	198,436	203,294	187,746	(7.65)
6000	Capital Outlay	0	0	0	0	-
	Subtotal, Expenditures (1000 - 6000)	140,178	220,165	241,648	226,100	(6.43)
7300	Interfund Transfers Out	0	0	0	0	-
	Subtotal Expenditures (1000 - 7000)	140,178	220,165	241,648	226,100	(6.43)
7900	Reserve for Contingencies					
7910	Unrestricted Contingency	419,415	582,093	635,958	871,986	37.11
	Subtotal	419,415	582,093	635,958	871,986	37.11
	<b>Total Expenditures and Ending Fund Balance</b>	<b>\$559,593</b>	<b>\$802,258</b>	<b>\$877,606</b>	<b>\$1,098,086</b>	<b>25.12</b>

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

Representation Fee Trust Fund

The Student Representation Fee Trust Fund is used to account for moneys collected pursuant to *EC § 76060.5* that provides for a student representation fee if approved by two-thirds of the students voting in the election.

Santiago Canyon College has approved a \$1 fee and Santa Ana College has approved a \$2 fee. The fee is to be expended to provide for the support of governmental affairs representatives who may be stating their positions and viewpoints before city, county, and district governments and before offices and agencies of the State government.

Student Representation Fee Trust Fund moneys shall be expended in accordance with procedures established by the student body with the requirements of *EC § 76063*.

**Rancho Santiago Community College District**  
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**Representation Fee Trust Fund - Fund 72**  
**Revenue Budget**

<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
8800 Local Revenues					
8877 Student Representation	\$105,921	\$114,007	\$106,000	\$106,000	-
Total Revenues	<u>105,921</u>	<u>114,007</u>	<u>106,000</u>	<u>106,000</u>	-
Beginning Fund Balance	<u>74,403</u>	<u>72,592</u>	<u>72,592</u>	<u>67,748</u>	(6.67)
Total Revenues and Beginning Fund Balance	<u><u>\$180,324</u></u>	<u><u>\$186,599</u></u>	<u><u>\$178,592</u></u>	<u><u>\$173,748</u></u>	(2.71)



**Rancho Santiago Community College District**  
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<b>Representation Fee Trust Fund - Fund 72</b>						
<b>Expenditure Budget</b>						
<b><u>Expenditures by Object</u></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>
5000	Other Operating Exp & Services	\$107,732	\$110,844	\$110,844	\$110,844	-
	Subtotal, Expenditures (1000 - 7000)	107,732	110,844	110,844	110,844	-
7900	Reserve for Contingencies					
7910	Unrestricted Contingency	72,592	75,755	67,748	62,904	(7.15)
	Total Expenditures and Ending Fund Balance	\$180,324	\$186,599	\$178,592	\$173,748	(2.71)

**Rancho Santiago Community College District**  
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Student Financial Aid Fund

The Student Financial Aid Fund is the fund designated to account for the deposit and direct payment of government-funded student financial aid, including grants and loans or other similar purposes and the required district matching share of payments to students.

**Rancho Santiago Community College District**  
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<b>Student Financial Aid Fund - Fund 74</b>					
<b>Revenue Budget</b>					
<b><u>Revenue 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	\$41,500	\$51,800	\$46,300	\$27,500	(40.60)
8150 Student Financial Aid	22,548,511	26,710,955	23,969,782	26,628,765	11.09
8199 Other Federal Revenue	0	2,000	0	2,000	-
Total Federal Revenue	<u>22,590,011</u>	<u>26,764,755</u>	<u>24,016,082</u>	<u>26,658,265</u>	11.00
8600 State Revenues					
8629 Other Categorical Apportionment-CARE	29,734	10,500	10,500	2,250	(78.57)
8659 Cal Grant & Other Reimb Categorical Allow	2,474,242	2,240,800	3,117,500	2,240,800	(28.12)
Total State Revenues	<u>2,503,976</u>	<u>2,251,300</u>	<u>3,128,000</u>	<u>2,243,050</u>	(28.29)
8800 Local Revenues					
8860 Interest & Investment Income	8,385	6,015	4,790	6,015	25.57
8865 Interest Income - Bank/Perkins Loan	1,290	1,510	221	1,510	583.26
8866 Gain (Loss) on Invest-Realized	155	0	0	0	-
8868 Int Adj-Perkins/Nursing Loans	0	100	0	100	-
8869 Int-Loans Assigned to DOE	4,625	7,000	681	7,000	927.90
8893 Outlawed Checks	23,104	0	0	0	-
8896 Penalties/Late Fees/Returned	100	600	10	600	5,900.00
Total Local Revenues	<u>37,659</u>	<u>15,225</u>	<u>5,702</u>	<u>15,225</u>	167.01
Total Revenues	25,131,646	29,031,280	27,149,784	28,916,540	6.51
Beginning Fund Balance	<u>1,282,825</u>	<u>1,225,179</u>	<u>1,225,179</u>	<u>1,225,179</u>	-
Total Revenues and Beginning Fund Balance	<u><u>\$26,414,471</u></u>	<u><u>\$30,256,459</u></u>	<u><u>\$28,374,963</u></u>	<u><u>\$30,141,719</u></u>	6.23

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

<b>Student Financial Aid Fund - Fund 74</b>					
<b>Expenditure Budget</b>					
<b><u>Expenditures by Object</u></b>	<b>2015-16</b>	<b>2016-17</b>	<b>2016-17</b>	<b>2017-18</b>	<b>% change</b>
	<b>Actual</b>	<b>Revised</b>	<b>Estimated</b>	<b>Tentative</b>	<b>17/18 Tent/</b>
	<b>Expenses</b>	<b>Budget</b>	<b>Expenses</b>	<b>Budget</b>	<b>16/17 Est</b>
5000 Services and Other Operating Expenses					
5809 Bad Deb Expense	\$0	\$0	\$0	\$0	-
5810 Bank/Credit Card Use	657	25	2,010	25	(98.76)
5885 Investment & Interest Expense	1,131	2,532	392	2,532	545.92
5900 Other	91,585	90,522	53,478	90,522	69.27
Subtotal	<u>93,373</u>	<u>93,079</u>	<u>55,880</u>	<u>93,079</u>	66.57
7500 Student Financial Aid					
7502 Cal Grant B	2,077,903	1,894,000	2,568,654	1,894,000	(26.26)
7504 CARE Grant	29,734	10,500	10,500	2,250	(78.57)
7506 F S E O G	584,700	551,455	524,950	469,265	(10.61)
7508 Pell Grant	20,125,522	23,170,000	21,150,000	23,170,000	9.55
7509 SSS Grant	41,500	51,800	46,300	27,500	(40.60)
7523 Pell Grant Overawards	12,948	8,500	11,000	8,500	(22.73)
7527 FT Student Success Grant	396,339	346,800	582,500	346,800	(40.46)
7542 Federal Direct Loan	1,827,273	3,000,000	2,200,000	3,000,000	36.36
Subtotal	<u>25,095,919</u>	<u>29,033,055</u>	<u>27,093,904</u>	<u>28,918,315</u>	6.73
Subtotal, Expenditures (1000 - 7000)	<u>25,189,292</u>	<u>29,126,134</u>	<u>27,149,784</u>	<u>29,011,394</u>	6.86
7900 Reserve for Contingencies					
9755 Federal Capital Contribution	511,533	488,428	488,428	488,428	-
9760 Institutional Capital Contrib	297,610	297,610	297,610	297,610	-
Subtotal	<u>809,143</u>	<u>786,038</u>	<u>786,038</u>	<u>786,038</u>	-
7910 Unrestricted Contingency	416,036	344,287	439,141	344,287	(21.60)
Total Fund Balance	<u>1,225,179</u>	<u>1,130,325</u>	<u>1,225,179</u>	<u>1,130,325</u>	(7.74)
Total Expenditures and Ending Fund Balance	<u>\$26,414,471</u>	<u>\$30,256,459</u>	<u>\$28,374,963</u>	<u>\$30,141,719</u>	6.23

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

Community Education Fund

The Community Education Fund is used to account for the revenues and expenditures related to the operation of classes for the Community Services Programs.

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

**Community Education Fund - Fund 76**  
**Revenue Budget**

<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>
8800 Local Revenues					
8860 Interest & Investment Income	\$0	\$0	\$0	\$0	-
8872 Community Education Classes Fees	794,900	880,000	880,000	880,000	-
8890 Other Local Income	33	0	0	0	-
Total Revenues	<u>794,933</u>	<u>880,000</u>	<u>880,000</u>	<u>880,000</u>	-
Beginning Fund Balance	<u>282,525</u>	<u>310,098</u>	<u>310,098</u>	<u>321,999</u>	3.84
Total Revenues and Beginning Fund Balance	<u><u>\$1,077,458</u></u>	<u><u>\$1,190,098</u></u>	<u><u>\$1,190,098</u></u>	<u><u>\$1,201,999</u></u>	1.00

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

		<b>Community Education Fund - Fund 76</b>				
		<b>Expenditure Budget</b>				
<u><b>Expenditures by Object</b></u>		<b>2015-16</b>	<b>2016-17</b>	<b>2016-17</b>	<b>2017-18</b>	<b>% change</b>
		<b>Actual</b>	<b>Revised</b>	<b>Estimated</b>	<b>Tentative</b>	<b>17/18 Tent/</b>
		<b>Expenses</b>	<b>Budget</b>	<b>Expenses</b>	<b>Budget</b>	<b>16/17 Est</b>
2000	Classified Salaries	\$298,214	\$349,224	\$321,584	\$349,224	8.59
3000	Employee Benefits	84,372	113,100	113,100	113,100	-
4000	Supplies & Materials	0	500	0	500	-
5000	Other Operating Exp & Services	384,774	439,000	433,415	439,000	1.29
6000	Capital Outlay	0	0	0	0	-
	Subtotal, Expenditures (1000 - 6000)	<u>767,360</u>	<u>901,824</u>	<u>868,099</u>	<u>901,824</u>	3.88
7300	Interfund Transfers Out	0	0	0	0	-
	Subtotal, Expenditures (1000 - 7000)	<u>767,360</u>	<u>901,824</u>	<u>868,099</u>	<u>901,824</u>	3.88
7900	Reserve for Contingencies					
7910	Unrestricted Contingency	310,098	288,274	321,999	300,175	(6.78)
	Total Expenditures and Ending Fund Balance	<u><u>\$1,077,458</u></u>	<u><u>\$1,190,098</u></u>	<u><u>\$1,190,098</u></u>	<u><u>\$1,201,999</u></u>	1.00

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

Diversified Trust Fund

The Diversified Trust Fund is used to account for monies collected for field trips, student clubs, trusts, food services, and Adult Education vending revenues that will be disbursed for the educational and co-curricular experiences of the students.



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

**Diversified Trust Fund - Fund 79**  
**Revenue Budget**

<u>Revenue 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
8800	Local Revenues	\$1,786,788	\$1,636,648	\$1,788,987	\$1,794,719	0.32
8900	Other Financing Sources					
8981/8983	Interfund/Intrafund Transfers In	469,403	640,934	640,934	239,045	(62.70)
	Total Revenue and Other Financing Sources	2,256,191	2,277,582	2,429,921	2,033,764	(16.30)
	Beginning Fund Balance	1,780,226	2,591,148	2,591,148	2,339,118	(9.73)
	Total Revenues, Other Financing Sources and Beginning Fund Balance	\$4,036,417	\$4,868,730	\$5,021,069	\$4,372,882	(12.91)

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

		<b>Diversified Trust Fund - Fund 79</b>				
		<b>Expenditure Budget</b>				
<u><b>Expenditures by Object</b></u>		<b>2015-16</b>	<b>2016-17</b>	<b>2016-17</b>	<b>2017-18</b>	<b>% change</b>
		<b>Actual</b>	<b>Revised</b>	<b>Estimated</b>	<b>Tentative</b>	<b>17/18 Tent/ 16/17 Est</b>
		<b>Expenses</b>	<b>Budget</b>	<b>Expenses</b>	<b>Budget</b>	
1000	Academic Salaries	\$44,321	\$61,627	\$36,243	\$61,627	70.04
2000	Classified Salaries	353,972	337,667	176,127	397,186	125.51
3000	Employee Benefits	74,190	85,329	51,750	90,218	74.33
4000	Supplies & Materials	76,470	268,155	178,088	183,293	2.92
5000	Services and Other Operating Expenses	683,623	1,037,831	821,542	1,075,831	30.95
6000	Sites, Buildings, Books, and Equipment	87,693	465,999	268,789	441,349	64.20
	Subtotal Expenditures (1000 - 6000)	<u>1,320,269</u>	<u>2,256,608</u>	<u>1,532,539</u>	<u>2,249,504</u>	46.78
7200/7300	Intrafund/Interfund Transfers Out	125,000	1,249,228	1,149,412	99,816	(91.32)
	Subtotal Expenditures (1000 - 7000)	<u>1,445,269</u>	<u>3,505,836</u>	<u>2,681,951</u>	<u>2,349,320</u>	(12.40)
7900	Reserve for Contingencies					
	7910 Unrestricted Contingency	2,591,148	1,342,227	2,339,118	2,002,895	(14.37)
	7940 Reserved for Special Purposes	0	20,667		20,667	-
	Total Expenditures and Ending Fund Balance	<u><u>\$4,036,417</u></u>	<u><u>\$4,868,730</u></u>	<u><u>\$5,021,069</u></u>	<u><u>\$4,372,882</u></u>	(12.91)

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

**SUPPLEMENTAL DATA**

**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 15.531% for an increase of \$607,948. (Note: The cost of each 1% increase in the PERS rate is approximately \$350,000.) CalSTRS employer contribution rate will increase in 2017/18 from 12.58% to 14.43% for an increase of \$1,196,296. (Note: The cost of each 1% increase in the STRS rate is approximately \$700,000.)
- E. The full-time faculty obligation (FON) for Fall 2017 is estimated at 364.4. The District is currently recruiting to replace 18 faculty vacancies (plus one additional noncredit position which does not count toward the FON). The District expects to meet its obligation. SAC has 13 vacancies and is adding 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.

<b>Rancho Santiago Community College District</b> <b>Unrestricted General Fund Summary</b> <b>2017-18 Tentative Budget Assumptions Analysis</b> <b>May 19, 2017</b>
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	<b>* <u>New Revenues</u></b>	Ongoing Only	One-Time
<b>B</b>	COLA 1.56%	\$2,400,000	
<b>B</b>	Growth (Decline of 3.97%/Borrow from summer) <sup>1</sup>	\$0	
<b>B</b>	Base Allocation	\$4,590,000	
<b>B</b>	Deficit Factor est. at 0.708%	\$0	
<b>D</b>	Unrestricted Lottery	\$126,529	
<b>H</b>	Mandates Block Grant (one-time)	\$0	\$0
<b>I</b>	Non-Resident Tuition	\$325,000	
<b>J</b>	Interest Earnings	\$115,000	
<b>L</b>	Apprenticeship - SCC	\$0	
<b>EGHK</b>	Misc Income	\$0	
	<b>Total</b>	\$7,556,529	\$0
	<b><u>New Expenditures</u></b>		
<b>B</b>	COLA 1.56%	\$2,400,000	
<b>C</b>	Step/Column	\$1,200,000	
<b>D</b>	Health and Welfare/Benefits Increase	\$671,000	
<b>D</b>	CalPERS Increase	\$607,948	
<b>D</b>	CalSTRS Increase	\$1,196,296	
<b>E</b>	Full Time Faculty Obligation Hires	\$0	
<b>E/F</b>	Hourly Faculty Budgets (Convert to Full Time)	\$0	
<b>G</b>	Increased Cost of Retiree Health Benefit ARC	\$2,576,106	
<b>H</b>	Capital Outlay/Scheduled Maintenance Match	\$0	
<b>I</b>	Utilities Increase	\$200,000	
<b>J</b>	ITS Licensing/Contract Escalation Cost	\$125,000	
<b>K</b>	Property, Liability and All Risks Insurance	\$0	
<b>I.L</b>	Apprenticeship - SCC	\$0	
<b>L</b>	Other Additional DS/Institutional Costs	\$235,000	
<b>N</b>	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** **Budget Allocation Model** **Based on SB 361**

- The “*Rancho Santiago Community College District Budget Allocation Model Based on SB361, February 8, 2012*” was approved at the February 22, 2012 Budget Allocation and Planning Review Committee Meeting

### **Introduction**

In 2008, both colleges were visited by ACCJC Accreditation Teams in the normal accreditation cycle. The Teams noticed that the district’s budget allocation model that was in place for approximately ten years had not been annually reviewed as to its effectiveness as stated in the model documents. The existing revenue allocation model was developed when the district transformed into a multi college district. The visiting Team recommended a review of the existing budget allocation model and recommended changes as necessary.

The Budget Allocation and Planning Review Committee (BAPR) charged the BAPR Workgroup, a technical subgroup of BAPR, with the task of reviewing the ten year old model. In the process, the Workgroup requested to evaluate other California Community College multi-campus budget allocation models. Approximately twenty models were reviewed. Ultimately, the Workgroup focused on a revenue allocation model as opposed to an expenditure allocation model. A revenue allocation model allocates revenues (state and local) generated in a budget year to the college campuses in the district based on the state funding model that allocates state apportionment revenues to districts. An expenditure allocation model allocates, by agreed upon formulas, expenditure appropriations for full-time faculty staffing, adjunct faculty staffing, classified and administrative staffing, associated health and welfare benefit costs, supply and equipment budgets, utility costs, legal and other services. The BAPR Workgroup ultimately decided on a revenue allocation formula in order to provide the greatest amount of flexibility for the campuses.

Senate Bill 361, passed in 2006, changed the formula of earned state apportionment revenues to essentially two elements, 1) Basic Allocations for college/center base funding rates based on FTES size of the college and center and 2) Full Time Equivalent Students (FTES) based on earned and funded FTES. The BAPR Workgroup determined that since this is how our primary funding comes from the state this model should be used for distribution on earned revenues to the colleges. The colleges and centers are the only entities in the district that generates this type of funding. Revenue earned and funded by the state will be earned and funded at the colleges. The Budget Allocation Model (BAM) described in this document provides the guidelines, formulas, and basic steps for the development of an annual district budget including the allocation of budget expenditure responsibilities for Santa Ana College, Santiago Canyon College and District Services referred to as the three district Budget Centers. The budget is the financial plan for the district, and application of this model should be

utilized to implement the district's vision, mission statement, district strategic plan and the technology strategic plan as well as the colleges' mission statements, educational master plans, facilities master plans and other planning resources. The annual implementation of the budget allocation model is to be aligned with all of these plans. To ensure that budget allocation is tied to planning, it is the responsibility of District Council to review budget and planning during the fiscal year and, if necessary, recommend adjustments to the budget allocation model to keep the two aligned for the coming year. The Chancellor and the Board of Trustees are ultimately responsible for the annual budget and the expenditures associated with the budget. In February of 2013, the Board of Trustees adopted a new planning design manual. This document eliminated BAPR and created the Fiscal Resources Committee (FRC). FRC is responsible for recommending the annual budget to the District Council for its recommendation to the Chancellor and Board of Trustees. FRC is also responsible for annual review of the model for accreditation and can recommend any modifications to the guidelines.

The goal of the BAM is to create a documented revenue allocation process that provides financial stability and encourages fiscal accountability at all levels in times of either increasing or decreasing revenue streams. It is also intended to be simple, transparent, easy to understand, fair, predictable and consistent, using quantitative, verifiable factors with performance incentives. District Council should conduct a review(s) during each fiscal year to assess if the operation of the budget allocation model is meeting the goal.

Under state law, the District is the legal entity and is ultimately responsible for actions, decisions and legal obligations of the entire organization. The Board of Trustees of the Rancho Santiago Community College District has clear statutory authority and responsibility and, ultimately, makes all final decisions. Likewise, the Chancellor, under the direction of the Board of Trustees, is responsible for the successful operation, reputation, and fiscal integrity of the entire District. The funding model does not supplant the Chancellor's role, nor does it reduce the responsibility of the District Services staff to fulfill their fiduciary role of providing appropriate oversight of the operations of the entire District. It is important that guidelines, procedures and responsibility be clear with regard to District compliance with any and all laws and regulations such as the 50% Law, full-time/part-time faculty requirements, Faculty Obligation Number (FON), attendance accounting, audit requirements, fiscal and related accounting standards, procurement and contract law, employment relations and collective bargaining, payroll processing and related reporting requirements, etc. The oversight of these requirements are to be maintained by District Services, which has a responsibility to provide direction and data to the colleges to assure they have appropriate information for decision making with regard to resource allocation at the local level, thus, assuring District compliance with legal and regulatory requirements.

All revenue is considered District revenue because the district is the legal entity authorized by the State of California to receive and expend income and to incur expenses. However, the majority of revenue is provided by the taxpayers of California for the sole purpose of providing educational services to the communities and students served by the District. Services such as classes, programs, and student services are, with few exceptions, the responsibility of the colleges. It is the intent of the Revenue Allocation Model to allocate the majority of funds to the colleges in order to provide those educational services. The model intends to provide an opportunity to maximize resource allocation decisions at the local college level. Each college president is responsible for the successful operation and performance of his/her college as it relates to resource allocation and utilization. The purpose and function of the District Services in this structure is to maintain the fiscal and operational integrity of the District and its individual colleges and centers and to facilitate college operations so that their needs are met and fiscal stability is assured. District Services has responsibility for providing certain centralized functions, both to provide efficient operations as well as to assist in coordination between District Services and the colleges. Examples of these services include human resources, business operations, fiscal and budgetary oversight, procurement, construction and capital outlay, and information technology. On the broadest level, the goal of this partnership is to encourage and support collaboration between the colleges and District Services.



## Implementation

A detailed transition plan for the implementation of the new BAM should include:

- Standards and milestones for the initial year
- An evaluation process to determine if the standards and milestones have been achieved or if there is adequate progress
- A process to ensure planning is driving the budget

The 2012-2013 fiscal year is the transitional year from the old budget allocation model to the new SB 361 model. Essentially, the first year (2012-2013) of the new model is a rollover of expenditure appropriations from the prior year 2011-2012. Therefore the 2011/12 ending balance funds are used on a one time basis to cover the structural deficit spending in the 2012/13 fiscal year.

An SB 361 Budget Allocation Model Implementation Technical Committee (BAMIT) was established by the Budget Allocation and Planning Review Committee (BAPR) and began meeting in April 2012. The team included:

<b>District Office:</b>	
Peter Hardash	Vice Chancellor, Business Operations/Fiscal Services
John Didion	Executive Vice Chancellor
Adam O'Connor	Assistant Vice Chancellor, Fiscal Services
Gina Huegli	Budget Analyst
Thao Nguyen	Budget Analyst
<b>Santa Ana College:</b>	
Linda Rose	Vice President, Academic Affairs
Jim Kennedy	Interim Vice President, Administrative Services
Michael Collins	Vice President, Administrative Services
<b>Santiago Canyon College:</b>	
Aracely Mora	Vice President, Academic Affairs
Steve Kawa	Vice President, Administrative Services

BAMIT was tasked with evaluating any foreseeable implementation issues transitioning from the old model and to make recommendations on possible solutions.

The team spent the next five months meeting to discuss and agree on recommendations for implementing the transition to new model using a series of discussion topics. These agreements are either documented directly in this model narrative or included in an appendix if the topic was related solely to the transition year.

It was also agreed by BAMIT that any unforeseen issue that would arise should be brought back to FRC for review and recommendation.

## Revenue Allocation

The SB 361 funding model essentially allocates revenues to the colleges in the same manner as received by the District from the State of California. This method allocates all earned revenues to the colleges.

## **College and District Services Budgets and Expenditure Responsibilities**

Since the BAM is a revenue allocation model, all expenditures and allocation of revenues under the model are the responsibilities of the colleges and centers. Expenditure responsibilities for the colleges, District Services and Institutional Costs are summarized in Table 1.

Revenue and budget responsibilities are summarized on Table 2. The total annual revenue to each college will be the sum of base funding for each college and center as defined by SB 361 and applying the current FTES rates for credit base, noncredit base, career development and college preparation noncredit base revenues as well as any local unrestricted or restricted revenues earned by the college.

The revenue allocations will be regularly reviewed by FRC. In reviewing the allocation of general funds, FRC should take into consideration all revenues, including restricted revenues, available to each of the Budget Centers less any apportionment deficits, property tax shortfalls or uncollected student fees or shortfalls. If necessary, FRC will recommend adjustments to District Council for submission to the Chancellor.

The expenditures allocated for District Services and for Institutional Costs will be developed based on the projected levels of expenditure for the prior fiscal year, taking into account unusual or one-time anomalies, reviewed by FRC and the District Council and approved by the Chancellor and the Board of Trustees.

**DISTRICT SERVICES** – Examples are those expenses associated with the operations of the Chancellor’s Office, Board of Trustees, Public Affairs, Human Resources, Risk Management, Educational Services, Institutional Research, Business Operations, Internal Auditing, Fiscal Services, Payroll, Purchasing, Facilities Planning, ITS and Safety Services. Economic Development expenditures are to be included in the District Services budget but clearly delineated from other District expenditures.

**INSTITUTIONAL COSTS** – Examples are those expenses associated with State and Federal regulatory issues, property, liability and other insurances, board election, interfund transfers and Retiree Health Benefit Costs. As the board election expense is incurred every other year, it will be budgeted each year at one-half of the estimated cost. In the off years, the funds will remain unspent and specifically carried over to the next year to be used solely for the purpose of the election expense. If there is insufficient budget, the colleges will be assessed the difference based on the current FTES split. If any funds remain unspent in an election year, it will be allocated to the colleges based on the current FTES split for one-time uses.

An annual review of District Services and Institutional Costs will be conducted by District Council each fall in order to give time to complete the evaluation in time to prepare for the following fiscal year budget cycle and implement any suggestions. The review will include an evaluation of the effectiveness of the services provided to assure the District is appropriately funded. If District Council believes a change to the allocation is necessary, it will submit its recommendation to FRC for funding consideration and recommendation to the Chancellor.

### **District Reserves and Deficits**

The Board of Trustees will establish a reserve through board policy, state guidelines and budget assumptions.

The Chancellor reserves the right to adjust allocations as necessary.

The Board of Trustees is solely responsible for labor negotiations with employee groups. Nothing in this budget model shall be interpreted to infringe upon the Board’s ability to collectively bargain and negotiate in good faith with employee organizations and meet and confer with unrepresented employees.

## **College Budget and Expenditure Responsibilities**

Colleges will be responsible for funding the current programs and services that they operate as part of their budget plans. There are some basic guidelines the colleges must follow:

- Allocating resources to achieve the state funded level of FTES is a primary objective for all colleges.
- Requirements of the collective bargaining agreements apply to college level decisions.
- The FON (Faculty Obligation Number) must be maintained by each college. Full-time faculty hiring recommendations by the colleges are monitored on an institutional basis. Any financial penalties imposed by the state due to FON non-compliance will be borne proportionately by the campus not in compliance.
- In making expenditure decisions, the impact upon the 50% law calculation must be considered and budgeted appropriately. Any financial penalties imposed by the state due to 50% law non-compliance will be borne proportionally (by FTES split) by both campuses.
- With unpredictable state funding, the cost of physical plant maintenance is especially important. Lack of maintenance of the operations and district facilities and grounds will have a significant impact on the campuses and therefore needs to be addressed with a detailed plan and dedicated budget whether or not funds are allocated from the state.

## **Budget Center Reserves and Deficits**

At the Adopted Budget each college shall set aside a contingency reserve in the Unrestricted General Fund equal to a minimum of 1% of its total current year budgeted Fund 11 expenditures to handle unforeseen expenses. If the contingency reserve is unspent by fiscal year end, the college reserve rolls over into the colleges' beginning balance for the following fiscal year. The District Services and Institutional Cost allocations are budgeted as defined in the model for the appropriate operation of the district and therefore are not subject to carryover, unless specifically delineated. The Chancellor and Board of Trustees reserve the right to modify the budget as deemed necessary.

If a college incurs an overall deficit for any given year, the following sequential steps will be implemented:

The college reserve shall first be used to cover any deficit (structural and/or one-time). If reserves are not sufficient to cover the deficit, then the college is to prepare an immediate expenditure reduction plan that covers the amount of deficit along with a plan to replenish the 1% minimum reserve level. Once the college reserve has been exhausted, in circumstances when any remaining deficit is greater than 1.5% of budgeted Fund 11 expenditures, and a reduction plan has been prepared up to the 1.5% level, the college may request a temporary loan from District Reserves. The request, including a proposed payback period, should be submitted to FRC for review. If FRC supports the request, it will forward the recommendation to District Council for review and recommendation to the Chancellor who will make the final determination.

## **Revenue Modifications**

### **Apportionment Revenue Adjustments**

It is very likely each fiscal year that the District's revenues from state apportionment could be adjusted after the close of the fiscal year in the fall, but most likely at the P1 recalculation, which occurs eight months after the close of the fiscal year. This budget model therefore will be fluid, with changes made throughout the fiscal year (P-1, P-2, P-annual) as necessary. Any increase or decrease to prior year revenues is treated as a onetime addition or reduction to the colleges' current budget year and distributed in the model based on the most up to date FTES

split reported by the District and funded by the state.

An example of revenue allocation and FTES change:

\$100,000,000 is originally split 70% Santa Ana College (\$70,000,000) and 30% Santiago Canyon College (\$30,000,000) based on FTES split at the time. At the final FTES recalculation for that year, the District earns an additional \$500,000 based on the total funded FTES. In addition, the split of FTES changes to 71%/29%. The total revenue of \$100,500,000 is then redistributed \$71,355,000 to Santa Ana College and \$29,145,000 to Santiago Canyon College which would result in a shift of \$855,000 between the colleges. A reduction in funding will follow the same calculation.

It is necessary in this model to set a base level of FTES for each college. Per agreement by the Chancellor and college Presidents, the base FTES split of 70.80% SAC and 29.20% SCC will be utilized for the 2013/14 tentative budget. Similar to how the state sets a base for district FTES, this will be the beginning base level for each college. Each year through the planning process there will be a determination made if the district has growth potential for the coming fiscal year. Each college will determine what level of growth they believe they can achieve and targets will be discussed and established through Chancellor's Cabinet. For example, if the district believes it has the opportunity for 2% growth, the colleges will determine the level of growth they wish to pursue. If both colleges decide to pursue and earn 2% growth and the district is funded for 2% growth, then each college's base would increase 2% the following year. In this case the split would still remain 70.80%/29.20% as both colleges moved up proportionately (Scenario #1). If instead, one college decides not to pursue growth and the other college pursues and earns the entire district 2% growth, all of these FTES will be added to that college's base and therefore its base will grow more than 2% and the split will then be adjusted (Scenario #2).

Using this same example in which the district believes it has the opportunity for 2% growth, and both colleges decide to pursue 2% growth, however one college generates 3% growth and the other generates 2%, the college generating more FTES would have unfunded over cap FTES. The outcome would be that each college is credited for 2% growth, each base increases 2% and the split remains (Scenario #3). If instead, one college generates 3% and the other college less than 2%, the college generating the additional FTES can earn its 2% target plus up to the difference between the other college's lost FTES opportunity and the total amount funded by the district (Scenario #4).

This model should also include a stability mechanism. In a year in which a college earns less FTES than its base, the base FTES will remain intact following the state method for stabilization. That college is in funding stability for one year, but has up to three years in which to earn back to its base FTES. The funding for this stability will be from available district Budget Stabilization Funds. If this fund has been exhausted, the Chancellor will determine the source of funding. If the college does not earn back to its base during this period, then the new lower FTES base will be established. As an example (Scenario #5), year one there is 2% growth opportunity. One of the colleges earns 2% growth but the other college declines by 1%, going into stability. This year the college that declined is held at their base level of FTES while the other college is credited for their growth. In the second year of the example, there is no growth opportunity, but the college that declined recaptures FTES to the previous year base to emerge from stability. Note that since the other college grew in year one, the percentage split has now changed.

All of these examples exclude the effect of statewide apportionment deficits. In the case of any statewide deficits, the college revenues will be reduced accordingly. In addition, the Chancellor reserves the right to make changes to the base FTES as deemed necessary in the best interest of the district as a whole.

	<b>Base FTES</b>	<b>% split</b>	<b>Scenario #1</b>	<b>New FTES</b>	<b>% split</b>
SAC	19,824	70.80%	2.00%	20,220.48	70.80%
SCC	8,176	29.20%	2.00%	8,339.52	29.20%
	<u>28,000</u>		2.00%	<u>28,560.00</u>	
	<b>Base FTES</b>	<b>% split</b>	<b>Scenario #2</b>	<b>New FTES</b>	<b>% split</b>
SAC	19,824	70.80%	2.82%	20,384.00	71.37%
SCC	8,176	29.20%	0.00%	8,176.00	28.63%
	<u>28,000</u>		2.00%	<u>28,560.00</u>	
	<b>Base FTES</b>	<b>% split</b>	<b>Scenario #3</b>	<b>New FTES</b>	<b>% split</b>
SAC	19,824		3.00%	20,418.72	
unfunded				(198.24)	
SAC	19,824	70.80%	2.00%	20,220.48	70.80%
SCC	8,176	29.20%	2.00%	8,339.52	29.20%
	<u>28,000</u>		2.00%	<u>28,560.00</u>	
	<b>Base FTES</b>	<b>% split</b>	<b>Scenario #4</b>	<b>New FTES</b>	<b>% split</b>
SAC	19,824		3.00%	20,418.72	
unfunded				(136.92)	
SAC	19,824	70.80%	2.31%	20,281.80	71.01%
SCC	8,176	29.20%	1.25%	8,278.20	28.99%
	<u>28,000</u>		2.00%	<u>28,560.00</u>	
<b>YEAR 1</b>	<b>Base FTES</b>	<b>% split</b>	<b>Scenario #5</b>	<b>New FTES</b>	<b>% split</b>
Actual Generated:					
SAC	19,824	70.80%	-1.00%	19,625.76	70.18%
SCC	8,176	29.20%	2.00%	8,339.52	29.82%
	<u>28,000</u>		-0.124%	<u>27,965.28</u>	
Calculated for Stability:					
SAC	19,824		-1.00%	19,625.76	
stabilization				282.24	
SAC	19,824	70.80%	0.42%	19,908.00	70.48%
SCC	8,176	29.20%	2.00%	8,339.52	29.52%
	<u>28,000</u>		0.884%	<u>28,247.52</u>	
<b>YEAR 2</b>					
Actual Generated:					
SAC	19,625.76	70.18%	1.44%	19,908.00	70.48%
SCC	8,339.52	29.82%	0.00%	8,339.52	29.52%
	<u>27,965.28</u>		1.009%	<u>28,247.52</u>	

## **Allocation of New State Revenues**

**Growth Funding:** Plans from the Planning and Organizational Effectiveness Committee (POE) to seek growth funding requires FRC recommendation and approval by the Chancellor, and the plans should include how growth funds will be distributed if one of the colleges does not reach its growth target. A college seeking the opportunity for growth funding will utilize its own carryover funds to offer a schedule to achieve the desired growth. Once the growth has been confirmed as earned and funded by the state and distributed to the district, the appropriate allocation will be made to the college(s) generating the funded growth back through the model. Growth/Restoration Funds will be allocated to the colleges when they are actually earned.

Revenues which are not college specific (for example, student fees that cannot be identified by college), will be allocated based on total funded FTES percentage split between the campuses.

After consultation with district's independent audit firm, the implementation team agreed that any unpaid uncollected student fees will be written off as uncollectible at each year end. This way, only actual collected revenues are distributed in this model. At P-1, P-2 and P-annual, uncollected fee revenues will be adjusted.

Due to the instability of revenues, such as interest income, discounts earned, auction proceeds, vendor rebates (not including utility rebates which are budgeted in Fund 41 for the particular budget center), revenues from these sources will **not** be part of the revenue allocation formula. Income derived from these sources will be deposited to the institutional reserves. The ongoing state allocation for the Mandates Block Grant will be allocated to the colleges through the model. Any one-time Mandates allocations received from the state will be discussed by FRC and recommendations will be made for one-time uses.

**Cost of Living Adjustments:** COLAs included in the tentative and adopted budgets shall be sequestered and not allocated for expenditure until after collective bargaining for all groups have been finalized.

**Lottery Revenue:** Income for current year lottery income is received based on the prior fiscal year's FTES split. At Tentative Budget, the allocation will be made based on projected FTES without carryover. At Adopted Budget, final FTES will be used and carryovers will be included.

## **Other Modifications**

### **Salary and Benefits Cost**

All authorized full time and ongoing part time positions shall be budgeted with corresponding and appropriate fixed cost and health and welfare benefits. Vacant positions will be budgeted at the beginning of the fiscal year or when newly created at the ninth place ranking level (Class VI, Step 10) for full-time faculty and at the mid-level for other positions (ex. Step 3 for CSEA, Step 4 for Management, and AA step 6 for teachers and BA step 6 for master teachers in child development), with the district's contractual cap for the health and welfare benefits. The full cost of all positions, regardless of the budgeted amount, including step and column movement costs, longevity increment costs and any additional collective bargaining agreement costs, will be charged to the particular Budget Center. The colleges are responsible for this entire cost, including any increases or adjustments to salary or benefits throughout the year. If a position becomes vacant during a fiscal year, the Budget Center has the discretion to move unused and available budget from the previous employee's position for other one-time costs until filled or defunded. Any payoffs of accrued vacation, or any additional costs incurred at separation from employment with the district, will be borne by the particular Budget Center. When there is a vacancy that won't be filled immediately, Human Resources should be consulted as to how long it can remain vacant. The colleges should also consult Human Resources regarding the FON when recommending to defund faculty positions.

## **Grants/Special Projects**

Due to the timeliness issues related to grants, approvals rest with the respective Chancellor's Cabinet member, through established processes, in all cases except for Economic Development grants in which a new grant opportunity presents itself which requires an increase to the District Office budget due to match or other unrestricted general fund cost. In these cases, the grant will be reviewed by Chancellor's Cabinet with final approval made by the Chancellor.

Some grants allow for charges of indirect costs. These charges will accumulate by Budget Center during each fiscal year. At fiscal year end, once earned, each college will be allocated 100% of the total indirect earned by that college and transferred into Fund 13 the following year to be used for one-time expenses. The indirect earned by district projects will roll into the institutional ending fund balance with the exception of the District Educational Services grants. In order to increase support services and resources provided to the colleges and to acknowledge the additional costs associated with administering grants, any accumulated indirect generated from these grants will be distributed as follows: 25% will roll into the institutional ending fund balance, 25% will offset the overall District Services expenditures in that given year, and 50% will carryover specifically in a Fund 13 account under Educational Services to be used for one-time expenses to increase support services to the colleges.

It is the district's goal to fully expend grants and other special project allocations by the end of the term, however sometimes projects end with a small overage or can be under spent. For any overage or allowable amount remaining, these amounts will close into the respective Budget Center's Fund 13 using 7200 transfers.

## **Banked LHE Load Liability**

Beginning in 2012/13, the liability for banked LHE will be accounted for in separate college accounts. The cost of faculty banking load will be charged to the college during the semester the course is taught and added to the liability. When an instructor takes banked leave, they will be paid their regular salary and district office will make a transfer from the liability to the college 1300 account to pay the backfill cost of teaching the load. A college cannot permanently fill a faculty position at the time someone takes their final year or semester off before retirement. Filling a vacancy cannot occur until the position is actually vacant. In consultation with Human Resources and Fiscal Services, a college can request to swap another faculty vacancy they may have in another discipline or pay the cost differential if they determine programmatically it needs to be filled sooner.

This method will appropriately account for the costs of each semester offerings and ensure an appropriate liability. Although the liability amounts will be accounted for by college, only District Fiscal Services will be able to make transfers from these accounts. Each year end a report will be run to reconcile the total cost of the liability and if any additional transfers are required, the colleges will be charged for the differences.

## **Other Possible Strategic Modifications**

### **Summer FTES**

There may be times when it is in the best financial interest of the District to shift summer FTES between fiscal years. When this occurs, the first goal will be to shift FTES from both colleges in the same proportion as the total funded FTES for each of the colleges. If this is not possible, then care needs to be exercised to ensure that any such shift does not create a disadvantage to either college. If a disadvantage is apparent, then steps to mitigate this occurrence will be addressed by FRC.

Borrowing of summer FTES is not a college-level decision, but rather it is a District-level determination. It is not a mechanism available to individual colleges to sustain their internal FTES levels.

## **Long-Term Plans**

Colleges: Each college has a long-term plan for facilities and programs. The Chancellor, in consultation with the Presidents, will evaluate additional funding that may accrue to the colleges beyond what the model provides. The

source of this funding will also have to be identified.

Santa Ana College utilizes the Educational Master Plan in concert with the SAC Strategic Plan to determine the long-term plans for the college. Long-term facilities plans are outlined in the latest Facilities Master Plan, and are rooted in the Educational Master Plan. SAC links planning to budget through the use of the SAC Comprehensive Budget Calendar, which includes planning milestones linked to the college's program review process, Resource Allocation Request (RAR) process, and to the District's planning and budget calendar. As a result of the Program Review Process, resource allocation needs are requested via the RAR process, which identifies specific resources required to achieve specific intended outcomes. The budget augmentation requests are then prioritized at the department, division, and area level in accordance with established budget criteria. The college's Planning and Budget Committee reviews the prioritized RARs, and they are posted to the campus Planning and Budget web page for the campus community to review. As available resources are realized, the previously prioritized RAR are funded.

At Santiago Canyon College, long-term plans are developed similarly to short-term plans, and exist in a variety of interconnected processes and documents. Department Planning Portfolios (DPP) and Program Reviews are the root documents that form the college's Educational Master Plan and serve to align planning with resource allocation. The allocation of resources is determined through a formal participatory governance process. The Planning and Institutional Effectiveness (PIE) committee is the participatory governance committee that is charged with the task of ensuring resource allocation is tied to planning. Through its planning cycle, the PIE committee receives resource requests from all college units and ensures that each request aligns with the college mission, college goals, program reviews, and DPPs. All requests are then ranked by the PIE committee, placed on a college-wide prioritized list of resource requests, and forwarded to the college budget committee for review. If the budget committee identifies available funds, those funds are noted on the prioritized list, and sent back to the PIE committee. The PIE committee then forwards the prioritized list, along with the budget committee's identification of available funds, to College Council for approval of the annual budget.

District Services: District Services and Institutional Costs may also require additional funding to implement new initiatives in support of the colleges and the district as a whole. POE will evaluate budget augmentation requests and forward a recommendation to District Council. District Council may then refer such requests to FRC for funding consideration.

### **Full-Time Faculty Obligation Number (FON)**

To ensure that the District complies with the State required full-time Faculty Obligation Number (FON), the Chancellor will establish a FON for each college. Each college shall be required to fund at least that number of full-time faculty positions. If the District falls below the FON and is penalized, the amount of the penalty will be deducted from the revenues of the college(s) causing the penalty. FRC, along with the District Enrollment Management Committee, should regularly review the FON targets and actuals and determine if any budget adjustment is necessary. If an adjustment is needed, FRC should develop a proposal and forward it to POE Committee for review and recommendation to the Chancellor.

### **Budget Input**

Using a system for Position Control, Fiscal Services will budget 100% of all regular personnel cost of salary and benefits, and notify the Budget Centers of the difference between the computational total budget from the Budget Allocation Model and the cost of regular personnel. The remaining line item budgets will roll over from one year to the next so the Budget Centers are not required to input every line item. The Budget Centers can make any allowable budget changes at their discretion and will also be required to make changes to reconcile to the total allowable budget per the model.

## **Appendix Attached**

### **A. Definition of Terms**



<b>TABLE 1 Expenditure and Budget Responsibilities</b>		<b>Santa Ana College &amp; CEC</b> <input checked="" type="checkbox"/>	<b>Santiago Canyon College &amp; OEC</b> <input checked="" type="checkbox"/>	<b>District Services</b> <input checked="" type="checkbox"/>	<b>Institutional or Districtwide monitoring</b> <input checked="" type="checkbox"/>
<b>Academic Salaries- (1XXX)</b>					
1	State required full-time Faculty Obligation Number (FON)	✓	✓	✓	✓
2	Bank Leave	✓	✓		✓
3	Impact upon the 50% law calculation	✓	✓	✓	✓
4	Faculty Release Time	✓	✓		✓
5	Faculty Vacancy, Temporary or Permanent	✓	✓		
6	Faculty Load Banking Liability	✓	✓		✓
7	Adjunct Faculty Cost/Production	✓	✓		
8	Department Chair Reassigned Time	✓	✓		✓
9	Management of Sabbaticals (Budgeted at colleges)	✓	✓		✓
10	Sick Leave Accrual Cost	✓	✓		✓
11	AB1725	✓	✓		
12	Administrator Vacation	✓	✓	✓	
<b>Classified Salaries- (2XXX)</b>					
1	Classified Vacancy, Temporary or Permanent	✓	✓	✓	
2	Working Out of Class	✓	✓	✓	
3	Vacation Accrual Cost	✓	✓	✓	
4	Overtime	✓	✓	✓	
5	Sick Leave Accrual Cost	✓	✓	✓	
6	Compensation Time taken	✓	✓	✓	
<b>Employee Benefits-(3XXX)</b>					
1	STRS Employer Contribution Rates, Increase/(Decrease)	✓	✓	✓	
2	PERS Employer Contribution Rates, Increase/(Decrease)	✓	✓	✓	
3	OASDI Employer Rates, Increase/(Decrease)	✓	✓	✓	
4	Medicare Employer Rates, Increase/(Decrease)	✓	✓	✓	
5	Health and Welfare Benefits, Increases/(Decrease)	✓	✓	✓	
6	SUI Rates, Increase/(Decrease)	✓	✓	✓	
7	Workers' Comp. Rates, Increase/(Decrease)	✓	✓	✓	
8	Retiree Health Benefit Cost				
	-OPEB Liability vs. "Pay-as-you-go"				✓
9	Cash Benefit Fluctuation, Increase/(Decrease)	✓	✓	✓	
<b>Other Operating Exp &amp; Services-(5XXX)</b>					
1	Property and Liability Insurance Cost				✓
2	Waiver of Cash Benefits	✓	✓	✓	
3	Utilities				

	-Gas	✓	✓	✓	
	-Water	✓	✓	✓	
	-Electricity	✓	✓	✓	
	-Waste Management	✓	✓	✓	
	-Water District, Sewer Fees	✓	✓	✓	
4	Audit			✓	✓
5	Board of Trustee Elections				✓
6	Scheduled Maintenance	✓	✓		✓
7	Copyrights/Royalties Expenses	✓	✓		
<b>Capital Outlay-(6XXX)</b>					
1	Equipment Budget				
	-Instructional	✓	✓	✓	✓
	-Non-Instructional	✓	✓	✓	✓
2	Improvement to Buildings	✓	✓	✓	✓
3	Improvement to Sites	✓	✓	✓	✓

<b>TABLE 2 Revenue and Budget Responsibilities</b>		<b>Santa Ana College &amp; CEC</b> ✓	<b>Santiago Canyon College &amp; OEC</b> ✓	<b>District Services</b> ✓	<b>Institutional or Districtwide monitoring</b> ✓
<b>Federal Revenue- (81XX)</b>					
1	Grants Agreements	✓	✓	✓	
2	General Fund Matching Requirement	✓	✓	✓	
3	In-Kind Contribution (no additional cost to general fund)	✓	✓	✓	
4	Indirect Cost (overhead)	✓	✓	✓	✓
<b>State Revenue- (86XX)</b>					
1	Base Funding	✓	✓		✓
2	Apportionment	✓	✓		✓
3	COLA or Negative COLA	✓	✓	✓	✓ subject to collective bargaining
4	Growth, Work Load Measure Reduction, <b>Negative Growth</b>	✓	✓	✓	✓
5	Categorical Augmentation/Reduction	✓	✓	✓	
6	General Fund Matching Requirement	✓	✓	✓	
7	Apprenticeship	✓	✓		
8	In-Kind Contribution	✓	✓	✓	
9	Indirect Cost	✓	✓	✓	✓
10	Lottery				
	- Unrestricted (abate cost of utilities)	✓	✓	✓	
	- Restricted-Proposition 20	✓	✓		

11	Instructional Equipment Matches (3:1)	✓	✓		✓ and will have chargeback to site proportionally
12	Scheduled Maintenance Matches (1:1)	✓	✓	✓	✓ and will have chargeback to site proportionally
13	Part time Faculty Compensation Funding	✓	✓		✓ subject to collective bargaining
14	State Mandated Cost	✓	✓		✓
<b>Local Revenue- (88XX)</b>					
1	Contributions	✓	✓	✓	
2	Fundraising	✓	✓	✓	
3	Proceed of Sales	✓	✓	✓	
4	Health Services Fees	✓	✓		
5	Rents and Leases	✓	✓	✓	
6	Enrollment Fees	✓	✓		
7	Non-Resident Tuition	✓	✓		
8	Student ID and ASB Fees	✓	✓		
9	Parking Fees			✓	✓

# **Rancho Santiago Community College District**

## **Budget Allocation Model Based on SB 361**

### **Appendix A – Definition of Terms**

**AB 1725** – Comprehensive California community college reform legislation passed in 1988, that covers community college mission, governance, finance, employment, accountability, staff diversity and staff development.

**Accreditation** – The review of the quality of higher education institutions and programs by an association comprised of institutional representatives. The Accrediting Commission for Community and Junior Colleges (ACCJC) of the Western Association of Schools and Colleges (WASC) accredits California's community colleges.

**Apportionments** – Allocations of state or federal aid, local taxes, or other monies among school districts or other governmental units. The district's base revenue provides most of the district's revenue. The state general apportionment is equal to the base revenue less budgeted property taxes and student fees. There are other smaller apportionments for programs such as apprenticeship and EOPS.

**Augmentation** – An increased appropriation of budget for an intended purpose.

**Bank Leave** – Faculty have the option to “bank” their beyond contract teaching load instead of getting paid during that semester. They can later request a leave of absence using the banked LHE.

**BAM** – Budget Allocation Model.

**BAPR** – Budget and Planning Review Committee.

**Base FTES** – The amount of funded actual FTES from the prior year becomes the base FTES for the following year. For the tentative budget preparation, the prior year P1 will be used. For the proposed adopted budget, the prior year P2 will be used. At the annual certification at the end of February, an adjustment to actual will be made.

**Budget Center** – The three Budget Centers of the district are Santa Ana College, Santiago Canyon College and the District Services.

**Budget Stabilization Fund** – The portion of the district's ending fund balance, in excess of the 5% reserve, budget center carryovers and any restricted balances, used for one-time needs in the subsequent year.

**Cap** – An enrollment limit beyond which districts do not receive funds for additional students.

**Capital Outlay** – Capital outlay expenditures are those that result in the acquisition of, or addition to, fixed assets. They are expenditures for land or existing buildings, improvement of sites, construction of buildings, additions to buildings, remodeling of buildings, or initial or additional equipment. Construction-related salaries and expenses are included.

**Categorical Funds** – Money from the state or federal government granted to qualifying districts for special programs, such as Matriculation or Vocational Education. Expenditure of categorical funds is restricted to the fund's particular purpose. The funds are granted to districts in addition to their general apportionment.

**Center** – An off-campus site administered by a parent college that offers programs leading to certificates or degrees that are conferred by the parent institution. The district centers are Centennial Education Center and Orange Education Center.

**COLA** – Cost of Living Adjustment allocated from the state calculated by a change in the Consumer Price Index (CPI).

**College Reserve** – College-specific one-time funds set aside to provide for estimated future expenditures or deficits, for working capital, economic uncertainty, or for other purposes.

**Ending Fund Balance** – Defined in any fiscal year as Beginning Fund Balance plus total revenues minus total expenditures. The Ending Fund Balance rolls over into the next fiscal year and becomes the Beginning Fund Balance. It is comprised of College Reserves, Institutional Reserves and any other specific carryovers as defined in the model or otherwise designated by the Board.

**Defund** – Permanently eliminating a position and related cost from the budget.

**Fifty Percent Law (50% Law)** – Section 84362 of the Education Code, commonly known as the 50% Percent Law, requires each community college district to spend at least half of its “current expense of education” each fiscal year on the “salaries of classroom instructors.” Salaries include benefits and salaries of instructional aides.

**Fiscal Year** – Twelve calendar months; in California, it is the period beginning July 1 and ending June 30. Some special projects use a fiscal year beginning October 1 and ending September 30, which is consistent with the federal government’s fiscal year.

**FON** – Faculty Obligation Number, the number of full time faculty the district is required to employ as set forth in title 5, section 53308.

**FRC** – Fiscal Resources Committee.

**FTES** – Full Time Equivalent Students. The number of students in attendance as determined by actual count for each class hour of attendance or by prescribed census periods. Every 525 hours of actual attendance counts as one FTES. The number 525 is derived from the fact that 175 days of instruction are required each year, and students attending classes three hours per day for 175 days will be in attendance for 525 hours ( $3 \times 175 = 525$ ).

**Fund 11** – The unrestricted general fund used to account for ongoing revenue and expenditures.

**Fund 12** – The restricted general fund used to account for categorical and special projects.

**Fund 13** – The unrestricted general fund used to account for unrestricted carryovers and one-time revenues and expenses.

**Growth** – Funds provided in the state budget to support the enrollment of additional FTE students.

**In-Kind Contributions** – Project-specific contributions of a service or a product provided by the organization or a third-party where the cost cannot be tracked back to a cash transaction which, if allowable by a particular grant, can be used to meet matching requirements if properly documented. In-kind expenses generally involve donated labor or other expense.

**Indirect Cost** – Indirect costs are institutional, general management costs (i.e., activities for the direction and control of the district as a whole) which would be very difficult to be charged directly to a particular project.

General management costs consist of administrative activities necessary for the general operation of the agency, such as accounting, budgeting, payroll preparation, personnel services, purchasing, and centralized data processing. An indirect cost rate is the percentage of a district's indirect costs to its direct costs and is a standardized method of charging individual programs for their share of indirect costs.

**Institutional Reserve** – Overall districtwide one-time funds set aside to provide for estimated future expenditures or deficits, for working capital, economic uncertainty, or for other purposes. The Institutional Reserve consists of the Board Policy Contingency, the Budget Stabilization Fund, and any other contingency fund held at the institutional level over and above the College Reserves.

**LHE** – Lecture Hour Equivalent. The standard instructional work week for faculty is fifteen (15) LHE of classroom assignments, fifteen (15) hours of preparation, five (5) office hours, and five (5) hours of institutional service. The normal teaching load for faculty is thirty (30) LHE per school year.

**Mandated Costs** – District expenses which occur because of federal or state laws, decisions of federal or state courts, federal or state administrative regulations, or initiative measures.

**Modification** – The act of changing something.

**POE** – Planning and Organizational Effectiveness Committee.

**Proposition 98** – Proposition 98 refers to an initiative constitutional amendment adopted by California's voters at the November 1988 general election which created a minimum funding guarantee for K-14 education and also required that schools receive a portion of state revenues that exceed the state's appropriations limit.

**Reserves** – Funds set aside to provide for estimated future expenditures or deficits, for working capital, economic uncertainty, or for other purposes. Districts that have less than a 5% reserve are subject to a fiscal 'watch' to monitor their financial condition.

**SB 361** – The New Community College Funding Model (Senate Bill 361), effective October 1, 2006, includes funding base allocations depending on the number of FTES served, credit FTES funded at an equalized rate, noncredit FTES funded at an equalized rate, and enhanced noncredit FTES funded at an equalized rate. The intent of the formula is to provide a more equitable allocation of system wide resources, and to eliminate the complexities of the previous Program Based Funding model while still retaining focus on the primary component of that model, instruction. In addition, the formula provides base operational allocations for colleges and centers scaled for size.

**Seventy-five/twenty-five (75/25)** – Refers to policy enacted as part of AB 1725 that sets 75 percent of the hours of credit instruction as a goal for classes to be taught by full-time faculty.

**Target FTES** – The estimated amount of agreed upon FTES the district or college anticipates the opportunity to earn growth/restoration funding during a fiscal year.

**Title 5** – The portion of the California Code of Regulations containing regulations adopted by the Board of Governors which are applicable to community college districts.

**1300 accounts** – Object Codes 13XX designated to account for part time teaching and beyond contract salary cost.

**7200 Transfers** – Intrafund transfers made between the restricted and unrestricted general fund to close a categorical or other special project at the end of the fiscal year or term of the project.

# Rancho Santiago Community College District

## Sound Fiscal Management Self-Assessment Checklist 2016/2017

### 1. Deficit Spending - Is this area acceptable? **YES**

Is the district spending within their revenue budget in the current year? **Yes, with the additional base allocation increase in 2016/17, it is expected that 2016/17 will end the year balanced. The 2017/18 Tentative Budget is also balanced with both a projected base allocation increase of \$4.6 million and ongoing budget reductions of \$2 million. The Multi-Year Projections (MYP), however, show deficit spending in future years due to large anticipated cost increases such as PERS, STRS, and Health Benefits. The Budget Stabilization Fund has approximately \$13.7 million. Once one-time budget stabilization funds are exhausted, significant reductions in unrestricted current year ongoing costs will be necessary to bring costs in line with current year revenue.**

Has the district controlled deficit spending over multiple years? **Yes, due mostly to the infusion of base allocation increases in 2015/16, 2016/17 and projected for 2017/18.**

Is deficit spending addressed by fund balance, ongoing revenue increases, or expenditure reductions? **With the infusion of ongoing resources allocated in the state budget in 2015/16, 2016/17 and projected for 2017/18, deficit spending is not expected in these years, however there is concern in future years without additional revenue increases due to expected cost increases.**

Are district revenue estimates based upon past history? **Revenue estimates are based on a number of factors including State Chancellor's Office and Department of Finance estimates and local revenue estimates which are evaluated each year.**

Does the district automatically build in growth revenue estimates? **No, FTES growth opportunities must be carefully considered and earned before the revenue is budgeted.**

### 2. Fund Balance – Is this area acceptable? **YES**

Is the district's fund balance stable or consistently increasing? **The fund balance has stabilized due to the large infusion of state funds over the past few years, and remains above the minimum 5% reserve level. The MYP shows that with increases in cost of PERS, STRS, and health and welfare benefits, the fund balance will continue to erode commencing in 2018/19.**

Is the fund balance increasing due to on-going revenue increases and/or expenditure reductions? **The fund balance is not projected to increase.**

### 3. Enrollment - Is this area acceptable? **NO**

Has the district's enrollment been increasing or stable for multiple years? **No, the district had a slight reduction in FTES in 2015/16 and anticipates a further decline of approximately 4% in 2016/17 due to BOG fee waiver drops and a continuing strong economy. We anticipate being in stabilization at the end of 2016/17.**

Are the district's enrollment projections updated at least semiannually? **Yes.**

Are staffing adjustments consistent with the enrollment trends? **The colleges manage enrollment trends and budget for staffing.**

Does the district analyze enrollment and full time equivalent students (FTES) data? **The district office prepares 320 reports for submission to the State Chancellor's Office on behalf of the colleges and centers. The colleges are responsible to manage and analyze enrollment and FTES data.**

Does the district track historical data to establish future trends between P-1 and annual for projection purposes? **The district prepares FTES information in spreadsheets for the colleges to utilize for their planning.**

Has the district avoided stabilization funding? **In the past several years, yes, however it is anticipated the district will be in stabilization in 2016/17.**

### 4. Unrestricted General Fund Balance – Is this area acceptable? **YES**

Is the district's unrestricted general fund balance consistently maintained at or above the recommended minimum prudent level (5% of the total unrestricted general fund expenditures)? **Yes, the unrestricted ending fund balance has not been below 8% since 2006/07.**

Is the district's unrestricted fund balance maintained throughout the year? **Yes, although Budget Stabilization Funds have temporarily been used the last few years to offset budgeted deficit spending.**

**5. Cash Flow Borrowing - Is this area acceptable? YES**

Can the district manage its cash flow without interfund borrowing? **Yes. Currently the district is managing its cash flow without the need for interfund borrowing.**

Is the district repaying TRANS and/or borrowed funds within the required statutory period? **N/A**

**6. Bargaining Agreements - Is this area acceptable? YES/NO**

Has the district settled bargaining agreements within new revenue sources during the past three years? **Yes and no, salary and benefit cost increases have been negotiated in excess of COLA even though total compensation (COLA, health and Welfare, step and column movement, STRS/PERS cost, etc.) increases well exceed new unrestricted revenues. However, increased base allocations have partially offset these ongoing increases. The faculty collective bargaining agreement includes a 9<sup>th</sup> place ranking formula that contractually requires salary adjustments regardless of new revenue sources. All bargaining agreements also have an automatic health benefit increase cap of 6% that the district is required to fund regardless of new revenue sources.**

Did the district conduct a pre-settlement analysis identifying an ongoing revenue source to support the agreement? **Fiscal Services prepares a total compensation cost analysis after the negotiated settlement. One-time Budget Stabilization Funds have been used to offset ongoing compensation cost increases in excess of new revenues.**

Did the district correctly identify the related costs? **Both the salary and related benefits costs were identified after settlements.**

Did the district address budget reductions necessary to sustain the total compensation increase? **No, new base allocation increases and one-time Budget Stabilization Funds have been used to offset ongoing compensation cost increases. Future ongoing reductions will be necessary to maintain a balanced budget without additional ongoing unrestricted revenue sources or other expenditure reductions.**

**7. Unrestricted General Fund Staffing - Is this area acceptable? YES**

Is the district ensuring it is not using one-time funds to pay for permanent staff or other ongoing expenses? **In 2015/16 and 2016/17 with the infusion of additional unrestricted ongoing funds from the state, the colleges budgeted for all projected personnel costs and do not expect deficit spending. The Tentative Budget in 2017/18 also expects no deficit spending due to an additional Base Allocation increase proposed by the state. There is however concern in future years without additional revenue increases due to expected cost increases such as PERS, STRS, and Health Benefits.**

Is the percentage of district general fund budget allocated to salaries and benefits at or less than the statewide average (i.e. the statewide average for 2003-04 is 85%)? **Yes. The ongoing unrestricted general fund Adopted Budget for 2016/17 shows at 86%, however this includes the new required STRS on-behalf accounting entry. Factoring this entry out, the budget would be at 85%.**

**8. Internal Controls - Is this area acceptable? YES**

Does the district have adequate internal controls to insure the integrity of the general ledger? **Yes.**

Does the district have adequate internal controls to safeguard the district's assets? **Yes.**

**Both of these are evidenced by unmodified audit opinions with no material weaknesses or significant deficiencies noted recently, with only minor federal and state compliance issues noted.**

**9. Management Information Systems - Is this area acceptable? YES**

Is the district data accurate and timely? **Yes.**

Are the county and state reports filed in a timely manner? **Yes.**

Are key fiscal reports readily available and understandable? **Yes.**

**10. Position Control – Is this area acceptable? NO**

Is position control integrated with payroll? **No. The district has been in the process of creating and programming a position control system for numerous years with very little progress. Phase I went live in 2012/13 and includes only a salary encumbrance system for contractual staff salaries. A consultant was engaged in 2016/17 to assist the district with determining a course of action for including encumbrances for benefits costs and directly tying total compensation of positions to budget, but little progress has been made.**



Does the district control unauthorized hiring? **Human Resources processes all hiring in accordance with board policies and procedures.**

Does the district have controls over part-time academic staff hiring? **Human Resources processes all hiring in accordance with board policies and procedures.**

### 11. **Budget Monitoring** - Is this area acceptable? **YES**

Is there sufficient consideration to the budget, related to long-term bargaining agreements? **The district produces Multi-Year Projection models (MYP) for use in collective bargaining and budget preparation.**

Are budget revisions completed in a timely manner? **Yes, monthly.**

Does the district openly discuss the impact of budget revisions at the board level? **Budget updates are presented to and discussed with the Board of Trustees at regularly scheduled public meetings.**

Are budget revisions made or confirmed by the board in a timely manner after the collective bargaining agreements are ratified? **Yes.**

Has the district's long-term debt decreased from the prior fiscal year? **Yes.**

Has the district identified the repayment sources for the long-term debt? **The district's long-term liabilities includes its OPEB obligation discussed in #12 and its General Obligation Bonds. The only other long-term liabilities include claims payable and compensated absences and load banking for which the district does identify repayment sources.**

Does the district compile annualized revenue and expenditure projections throughout the year? **Yes, district Fiscal Services makes projections throughout the year. In the District's Budget Allocation Model, it is imperative for the colleges to do their own frequent projections as well.**

### 12. **Retiree Health Benefits** - Is this area acceptable? **YES**

Has the district completed an actuarial calculation to determine the unfunded liability? **Yes, the district contracts for a new actuarial study every other year. The latest report dated July 7, 2016 shows an estimated liability of \$129 million.**

Does the district have a plan for addressing the retiree benefits liabilities? **Yes, the district has contributed the full Annual Required Contribution (ARC) for the last six years and the district's 2017/18 budget assumptions call for continuing to fund the full ARC. The district has taken significant steps toward funding this long-term liability, although this still poses a large burden on future budgets, primarily the annual premium cost increases for lifetime health benefits.**

### 13. **Leadership/Stability** - Is this area acceptable? **YES**

Has the district experienced recent turnover in its management team (including the Chief Executive Officer, Chief Business Officer, and Board of Trustees)? **Three cabinet-level positions have changed effective fiscal year 2016/17. The President of Santiago Canyon College resigned effective July 15, 2016 to become Chancellor at a neighboring district, the President of Santa Ana College retired effective June 30, 2016 and the Executive Vice Chancellor retired effective August 19, 2016. A new President was hired for Santa Ana College, a new President for Santiago Canyon College is expected to be hired for the 2017/18 fiscal year, and two internal replacements have been appointed covering the duties of the Executive Vice Chancellor.**

### 14. **District Liability** – Is this area acceptable? **YES**

Has the district performed the proper legal analysis regarding potential lawsuits that may require the district to maintain increased reserve levels? **Yes. The district belongs to a Joint Powers Authority (JPA) for property and liability insurance, which helps analyze and monitor liability.**

Has the district set up contingent liabilities for anticipated settlements, legal fees, etc? **Yes.**

### 15. **Reporting** – Is this area acceptable? **YES**

Has the district filed the annual audit report with the System Office on a timely basis? **Yes.**

Has the district taken appropriate actions to address material findings cited in their annual audit report? **Yes, the district takes audit findings seriously and promptly corrects any issues.**

Has the district met the requirements of the 50 percent law? **Yes.**

Have the Quarterly Financial Status Reports (CCFS-311Q), Annual Financial and Budget Reports (CCFS-311), and Apportionment Attendance Reports (CCFS-320) been submitted to the System Office on or before the stated deadlines? **Yes.**

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

<b>Budget Allocation Model</b>						
<b>FTES Credit vs. Non-Credit Breakdown</b>						
<b><u>Full-Time Equivalent Students</u></b>	<b>Santa Ana College</b>		<b>Santiago Canyon College</b>		<b>Total FTES</b>	
	<b>FTES</b>	<b>%</b>	<b>FTES</b>	<b>%</b>		
<b>2016/17 Estimated Annual @ P2</b>						
Credit	15,993	69.61%	6,981	30.39%	22,974	
CDCP	3,679	71.01%	1,502	28.99%	5,181	
Non-Credit	462	59.46%	315	40.54%	777	
Total	20,134	69.59%	8,798	30.41%	28,932	
<b>2017/18 Projected</b>						
Credit	15,993	69.61%	6,981	30.39%	22,974	
CDCP	3,679	71.01%	1,502	28.99%	5,181	
Non-Credit	462	59.46%	315	40.54%	777	
Total	20,134	69.59%	8,798	30.41%	28,932	

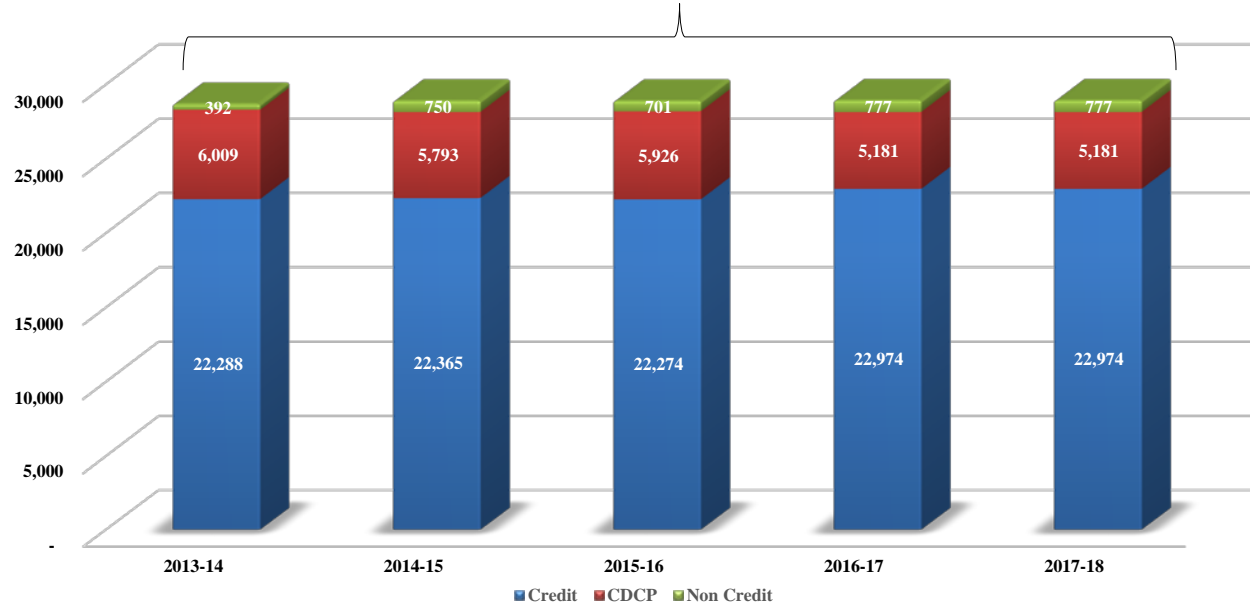
<b>Expenditures by Major Object (2 Colleges Only) (Fund 11)</b>						
<b><u>Expenditures by Object</u></b>	<b>Santa Ana College</b>		<b>Santiago Canyon College</b>		<b>Tentative Budget</b>	
	<b>\$</b>	<b>%</b>	<b>\$</b>	<b>%</b>		
1000 Academic Salaries	\$44,505,151	68.52%	\$20,449,608	31.48%	\$64,954,759	
2000 Classified Salaries	13,010,210	67.59%	6,237,990	32.41%	19,248,200	
3000 Employee Benefits	22,920,702	67.56%	11,006,199	32.44%	33,926,901	
4000 Books and Supplies	450,770	78.51%	123,382	21.49%	574,152	
5000 Services and Other Operating Expenses	6,601,206	58.56%	4,671,264	41.44%	11,272,470	
6000 Sites, Buildings, Books, and Equipment	58,890	92.36%	4,870	7.64%	63,760	
7000 Other Outgo and Contingencies	2,546,580	79.24%	667,049	20.76%	3,213,629	
Total Expenditures	\$90,093,509	67.61%	\$43,160,362	32.39%	\$133,253,871	

**Rancho Santiago Community College District**  
*Tentative Budget*  
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**Recap of Full-Time Equivalent Students**

	2013-14 Actual	2014-15 Actual	change FTEs	2015-16 Actual	change FTEs	2016-17 Est. Actual	change FTEs	2017-18 Targets	change FTEs
<b>SAC</b>									
Credit	15,493	15,530		15,523		15,993		15,993	
CDCP	4,289	4,254		4,328		3,679		3,679	
Non-Credit	305	567		483		462		462	
<b>Total</b>	20,087 70.02%	20,351 70.40%	1.31%	20,334 70.36%	-0.08%	20,134 69.59%	-0.98%	20,134 69.59%	0.00%
<b>SCC</b>									
Credit	6,795	6,835		6,751		6,981		6,981	
CDCP	1,720	1,539		1,598		1,502		1,502	
Non-Credit	87	183		218		315		315	
<b>Total</b>	8,602 29.98%	8,557 29.60%	-0.52%	8,567 29.64%	0.12%	8,798 30.41%	2.70%	8,798 30.41%	0.00%
<b>Total</b>									
Credit	22,288	22,365		22,274		22,974		22,974	
CDCP	6,009	5,793		5,926		5,181		5,181	
Non-Credit	392	750		701		777		777	
<b>Total</b>	28,689 100.00%	28,908 100.00%	0.76%	28,901 100.00%	-0.02%	28,932 100.00%	0.11%	28,932 100.00%	0.00%

**.847% ESTIMATED OVERALL INCREASE**



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

**STRS & PERS - Future Employer Rates and Additional Ongoing Unrestricted General Fund Costs**

	STRS				PERS				Total Annual Impact	Combined Cumulative Impact
	Annual Change	Rate	Annual Impact <sup>1</sup>	Cumulative Impact	Annual Change	Rate	Annual Impact <sup>2</sup>	Cumulative Impact		
2013-14		8.250%				11.442%				
2014-15	0.630	8.880%	\$346,500	\$346,500	0.329	11.771%	\$98,700	\$98,700	\$445,200	\$445,200
2015-16	1.850	10.730%	\$1,048,025	\$1,394,525	0.076	11.847%	\$23,484	\$122,184	\$1,071,509	\$1,516,709
2016-17	1.850	12.580%	\$1,161,452	\$2,555,977	2.041	13.888%	\$630,063	\$752,247	\$1,791,515	\$3,308,224
2017-18	1.850	14.430%	\$1,196,296	\$3,752,273	1.643	15.531%	\$607,948	\$1,360,195	\$1,804,244	\$5,112,468
2018-19	1.850	16.280%	\$1,220,221	\$4,972,494	2.569	18.100%	\$969,601	\$2,329,796	\$2,189,823	\$7,302,290
2019-20	1.850	18.130%	\$1,244,626	\$6,217,120	2.700	20.800%	\$1,039,425	\$3,369,221	\$2,284,050	\$9,586,341
2020-21	0.970	19.100%	\$665,639	\$6,882,759	3.000	23.800%	\$1,178,015	\$4,547,235	\$1,843,654	\$11,429,995
2021-22	1.000	20.100% *	\$699,951	\$7,582,710	1.400	25.200%	\$560,735	\$5,107,970	\$1,260,686	\$12,690,680
2022-23	0.150	20.250% *	\$107,092	\$7,689,802	0.900	26.100%	\$367,682	\$5,475,652	\$474,774	\$13,165,455
2023-24	0.000	20.250% *	\$0	\$7,689,802	0.700	26.800%	\$291,694	\$5,767,346	\$291,694	\$13,457,149

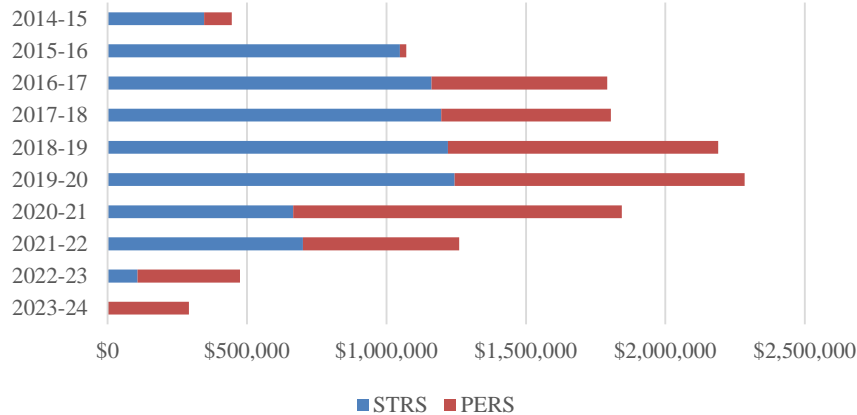
<sup>1</sup> Each 1% increase in STRS rate is approximately \$700,000

<sup>2</sup> Each 1% increase in PERS rate is approximately \$350,000

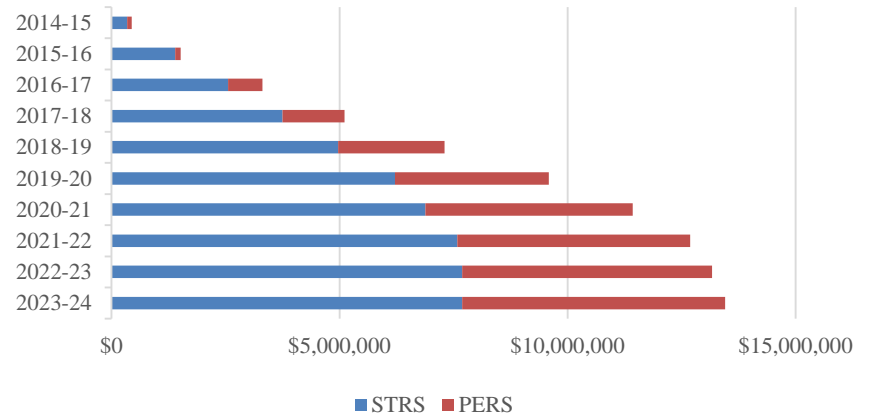
Employee Contribution % for STRS = 10.25%/9.205%

Employee Contribution % for PERS = 7.00%/6.50%

**STRS & PERS Annual Increases**



**STRS & PERS Cumulative Impact**



\* Current law increases contribution rates to 19.1% beginning July 1, 2020, and also gives the CalSTRS Board authority to increase rates to 20.1% beginning July 1, 2021, and to 20.25% beginning July 1, 2022, if necessary. (Current law limits the employer contribution rate to 20.25%.)

**Rancho Santiago Community College District**  
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**Cost-of-Living Adjustment**

The Cost-of-Living Adjustment (COLA) is a reflection of the percentage change of the Implicit Price Deflator for state and local government purchases of goods and services for the United States, as published by the United States Department of Commerce. Although a COLA is specified in statute for the system, the recent history of the community colleges clearly demonstrates that during the recession of the early 1990's no COLA was received for three consecutive years, and in the most recent recession, beginning in late 2007, no COLA was funded for five consecutive years. For the first time in recent history statutory COLA was computed at zero for 2016-17. In 40% of the last 25 years the State has provided no COLA.

**California Community Colleges COLA History Since 1992-93**

<u>Fiscal Year</u>	<u>Statutory</u>	<u>Funded COLA</u>	<u>Negotiated COLA</u>
1992-93	2.18	0.00	0.000
1993-94	2.05	0.00	2.530
1994-95	1.99	0.00	0.000
1995-96	3.07	3.07	3.070
1996-97	3.06	3.06	5.750
1997-98	2.97	2.97	2.790
1998-99	2.26	2.26	3.260
1999-00	1.41	1.41	1.520
2000-01	3.17	4.17	6.900
2001-02	3.87	3.87	4.260
2002-03	1.66	2.00	3.750
2003-04	1.86	0.00	0.000
2004-05	2.41	2.41	0.000
2005-06	4.23	4.23	4.000
2006-07	5.92	5.92	4.000
2007-08	4.53	4.53	5.000
2008-09	5.66	0.00	0.000
2009-10	4.25	0.00	0.000
2010-11	(0.39)	0.00	0.000
2011-12	2.24	0.00	1.053
2012-13	3.24	0.00	1.000
2013-14	1.57	1.57	1.570
2014-15	0.85	0.85	0.850
2015-16	1.02	1.02	1.550
2016-17	0.00	0.00	1.060
* Estimated 2017-18	1.56*	1.56*	unknown

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

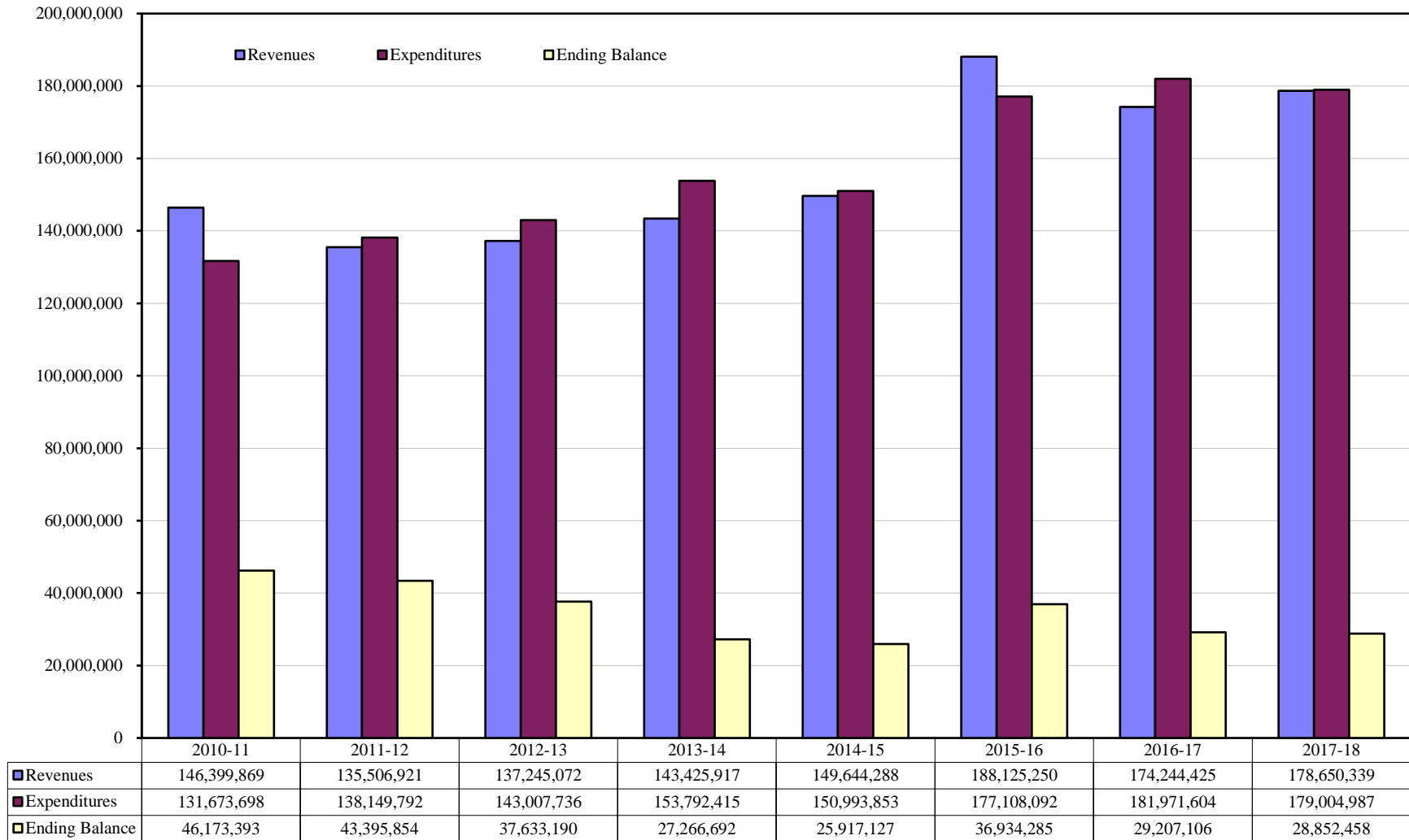
Recap of Revenue and Expenses - General Fund 11 and 13

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

	Actual 2010-11	Actual 2011-12	% Change	Actual 2012-13	% Change	Actual 2013-14	% Change	Actual 2014-15	% Change	Actual 2015-16	% Change	Est. Actual 2016-17	% Change	Tentative Budget 2017-18	% Change
Adj. Beg. Balance	31,418,493	46,173,393	46.96%	43,395,854	-6.02%	37,633,190	-13.28%	27,266,692	-27.55%	25,917,127	-4.95%	36,934,285	35.46%	29,207,106	-20.92%
<b>Revenues:</b>															
Federal Income	-	9,215		-	-100.00%	19,017		-	-100.00%	-		-		-	
<b>State Income:</b>															
General Apportionment	89,168,017	81,597,569	-8.49%	50,719,320	-37.84%	58,137,335	14.63%	54,571,608	-6.13%	57,785,815	5.89%	60,288,066	10.48%	67,102,577	11.30%
Lottery	3,112,536	3,833,379	23.16%	3,164,887	-17.44%	3,758,209	18.75%	3,844,324	2.29%	4,421,852	15.02%	4,142,541	7.76%	4,269,070	3.05%
EPA	-	-		20,761,952	0.00%	20,419,045	-1.65%	24,593,717	20.44%	23,577,290	-4.13%	22,607,921	-8.07%	22,783,410	0.78%
Other State	3,055,108	2,642,141	-13.52%	3,414,938	29.25%	3,408,936	-0.18%	4,819,536	41.38%	26,283,934	445.36%	11,427,955	137.12%	8,644,771	-24.35%
Total State	95,335,661	88,073,089	-7.62%	78,061,097	-11.37%	85,723,525	9.82%	87,829,185	2.46%	112,068,891	27.60%	98,466,483	12.11%	102,799,828	4.40%
<b>Local Income:</b>															
Property Taxes	39,353,393	39,879,978	1.34%	48,279,423	21.06%	46,377,655	-3.94%	49,230,216	6.15%	50,448,132	2.47%	63,513,440	29.01%	63,513,440	0.00%
ERAF	2,600,754	(2,511,684)	-196.58%	(346,907)	-86.19%	(7,795)	-97.75%	281,777	-3714.84%	12,590,255	4368.16%	-	-100.00%	-	0.00%
Interest	353,849	315,940	-10.71%	188,517	-40.33%	173,852	-7.78%	271,538	56.19%	543,831	100.28%	550,000	102.55%	665,000	20.91%
Enrollment Fees	6,248,695	7,588,394	21.44%	8,621,927	13.62%	8,423,979	-2.30%	8,744,537	3.81%	8,677,600	-0.77%	8,132,364	-7.00%	8,132,364	0.00%
Non-resident Tuition	1,971,055	1,616,463	-17.99%	1,495,417	-7.49%	1,520,765	1.70%	2,100,223	38.10%	2,875,471	36.91%	2,925,000	39.27%	2,925,000	0.00%
Other Local	519,183	494,350	-4.78%	925,591	87.23%	1,094,252	18.22%	1,177,835	7.64%	912,621	-22.52%	652,138	-44.63%	609,707	-6.51%
Total Local	51,046,929	47,383,441	-7.18%	59,163,968	24.86%	57,582,708	-2.67%	61,806,126	7.33%	76,047,910	23.04%	75,772,942	22.60%	75,845,511	0.10%
Transfers/Others	17,279	41,176	138.30%	20,007	-51.41%	100,667	403.16%	8,977	-91.08%	8,449	-5.88%	5,000	-44.30%	5,000	0.00%
Total Revenues	146,399,869	135,506,921	-7.44%	137,245,072	1.28%	143,425,917	4.50%	149,644,288	4.34%	188,125,250	25.71%	174,244,425	16.44%	178,650,339	2.53%
Total Available	177,818,362	181,680,314	2.17%	180,640,926	-0.57%	181,059,107	0.23%	176,910,980	-2.29%	214,042,377	20.99%	211,178,710	19.37%	207,857,445	-1.57%
<b>Expenditures:</b>															
Academic Salaries	55,159,225	55,074,053	-0.15%	55,565,289	0.89%	59,997,871	7.98%	61,579,162	2.64%	63,842,107	3.67%	68,434,112	11.13%	66,591,667	-2.69%
Classified Salaries	27,141,380	27,631,949	1.81%	27,663,569	0.11%	29,140,022	5.34%	29,591,168	1.55%	29,063,337	-1.78%	31,263,745	5.65%	32,502,503	3.96%
Employee Benefits	30,546,733	35,712,899	16.91%	36,372,638	1.85%	34,206,977	-5.95%	36,193,816	5.81%	44,977,079	24.27%	49,372,657	36.41%	52,985,385	7.32%
Supplies & Materials	1,072,878	919,473	-14.30%	734,453	-20.12%	805,145	9.63%	686,574	-14.73%	761,759	10.95%	1,073,422	56.34%	1,191,959	11.04%
Other Operating	14,983,476	15,330,598	2.32%	15,000,458	-2.15%	16,438,216	9.58%	16,617,663	1.09%	18,416,657	10.83%	20,110,126	21.02%	21,874,739	8.77%
Capital Outlay	1,173,058	1,437,935	22.58%	4,163,222	189.53%	3,907,896	-6.13%	3,946,167	0.98%	3,302,600	-16.31%	3,697,869	-6.29%	2,108,734	-42.97%
Transfers	1,596,948	2,042,885	27.92%	3,508,107	71.72%	9,296,288	164.99%	2,379,303	-74.41%	16,744,553	603.76%	8,019,673	237.06%	1,750,000	-78.18%
Total Expenditures	131,673,698	138,149,792	4.92%	143,007,736	3.52%	153,792,415	7.54%	150,993,853	-1.82%	177,108,092	17.29%	181,971,604	20.52%	179,004,987	-1.63%
Ending Balance	46,144,664	43,530,522	-5.67%	37,633,190	-13.55%	27,266,692	-27.55%	25,917,127	-4.95%	36,934,285	42.51%	29,207,106	12.69%	28,852,458	-1.21%
Adjustment to Beginning Balance	28,729	(134,668)		-		-		-		-		-		-	
Adjusted Beginning Fund Balance	46,173,393	43,395,854		37,633,190		27,266,692		25,917,127		36,934,285		29,207,106		28,852,458	
Ending Balance (% of Exp)	35.07%	31.41%		26.32%		17.73%		17.16%		20.85%		16.05%		16.12%	

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

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



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

Recap of Revenue and Expenses - General Fund 12

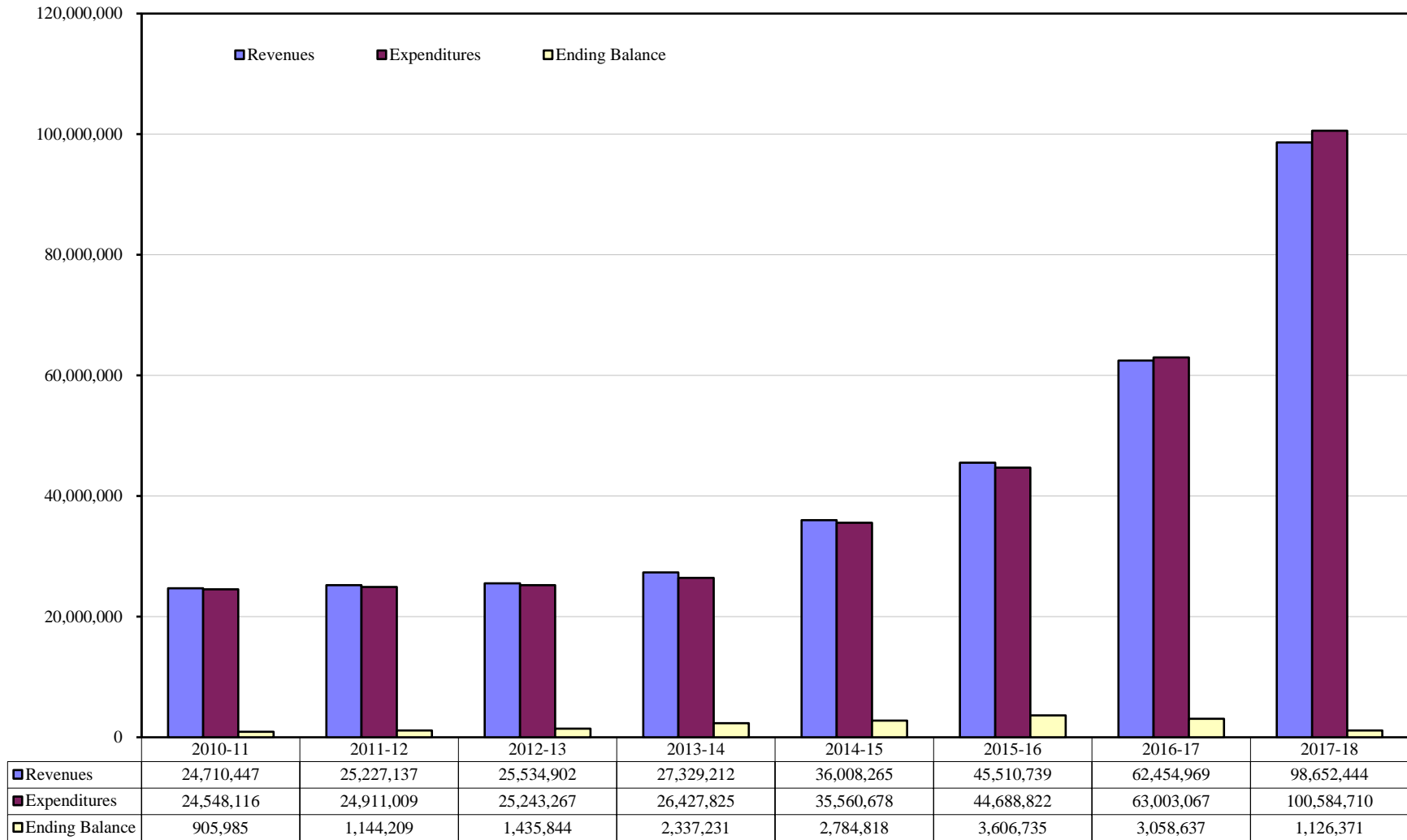
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Adj. Beg. Balance	772,383	157.03%	905,985	17.30%	1,144,209	26.29%	1,435,844	25.49%	2,337,231	62.78%	2,784,818	19.15%	3,606,735	54.32%	3,058,637	-15.20%
<b>Revenues:</b>																
Federal Income	12,408,972	8.58%	11,981,111	-3.45%	11,989,120	0.07%	11,404,930	-4.87%	11,125,714	-2.45%	10,011,533	-10.01%	10,564,904	-5.04%	10,558,800	-0.06%
<b>State Income:</b>																
Lottery	497,765	-20.91%	899,471	80.70%	793,994	-11.73%	1,025,499	29.16%	1,104,150	7.67%	1,525,122	38.13%	1,213,173	9.87%	1,334,084	9.97%
Other State	9,452,682	-15.38%	10,117,316	7.03%	10,383,734	2.63%	12,465,012	20.04%	21,210,798	70.16%	31,633,314	49.14%	47,958,933	126.11%	83,690,456	74.50%
Total State	9,950,447	-15.68%	11,016,787	10.72%	11,177,728	1.46%	13,490,511	20.69%	22,314,948	65.41%	33,158,436	48.59%	49,172,106	120.36%	85,024,540	72.91%
<b>Local Income:</b>																
Other Local	2,351,028	-9.52%	2,229,239	-5.18%	2,368,054	6.23%	2,433,771	2.78%	2,567,603	5.50%	2,340,770	-8.83%	2,717,959	5.86%	3,069,104	12.92%
Total Local	2,351,028	-13.30%	2,229,239	-5.18%	2,368,054	6.23%	2,433,771	2.78%	2,567,603	5.50%	2,340,770	-8.83%	2,717,959	5.86%	3,069,104	12.92%
<b>Total Revenues</b>	<b>24,710,447</b>	<b>-4.74%</b>	<b>25,227,137</b>	<b>2.09%</b>	<b>25,534,902</b>	<b>1.22%</b>	<b>27,329,212</b>	<b>7.03%</b>	<b>36,008,265</b>	<b>31.76%</b>	<b>45,510,739</b>	<b>26.39%</b>	<b>62,454,969</b>	<b>73.45%</b>	<b>98,652,444</b>	<b>57.96%</b>
Total Available	25,482,830	-2.89%	26,133,122	2.55%	26,679,111	2.09%	28,765,056	7.82%	38,345,496	33.31%	48,295,557	25.95%	66,061,704	72.28%	101,711,081	53.96%
<b>Expenditures:</b>																
Academic Salaries	5,674,944	3.02%	5,149,222	-9.26%	5,310,951	3.14%	5,738,462	8.05%	7,248,036	26.31%	8,388,502	15.73%	10,255,131	41.49%	12,378,795	20.71%
Classified Salaries	8,073,925	-2.02%	8,569,101	6.13%	8,734,722	1.93%	9,008,225	3.13%	9,666,467	7.31%	11,868,603	22.78%	12,736,878	31.76%	15,365,666	20.64%
Employee Benefits	3,779,830	4.30%	3,865,583	2.27%	4,090,039	5.81%	4,055,283	-0.85%	4,819,924	18.86%	6,306,769	30.85%	7,526,510	56.15%	9,243,611	22.81%
Supplies & Materials	1,378,776	30.73%	1,196,570	-13.22%	1,491,624	24.66%	1,522,783	2.09%	1,699,439	11.60%	1,983,824	16.73%	2,429,016	42.93%	2,861,188	17.79%
Other Operating	3,467,664	-24.19%	3,953,069	14.00%	3,741,470	-5.35%	3,892,781	4.04%	8,866,099	127.76%	10,909,044	23.04%	24,105,189	171.88%	54,231,688	124.98%
Capital Outlay	1,712,093	-7.43%	1,462,505	-14.58%	1,277,240	-12.67%	1,484,164	16.20%	2,489,409	67.73%	4,004,708	60.87%	5,024,702	101.84%	5,228,774	4.06%
Transfers	460,884	-20.31%	714,959	55.13%	597,221	-16.47%	726,127	21.58%	771,304	6.22%	1,227,372	59.13%	925,641	20.01%	1,274,988	37.74%
<b>Total Expenditures</b>	<b>24,548,116</b>	<b>-3.46%</b>	<b>24,911,009</b>	<b>1.48%</b>	<b>25,243,267</b>	<b>1.33%</b>	<b>26,427,825</b>	<b>4.69%</b>	<b>35,560,678</b>	<b>34.56%</b>	<b>44,688,822</b>	<b>25.67%</b>	<b>63,003,067</b>	<b>77.17%</b>	<b>100,584,710</b>	<b>59.65%</b>
Ending Balance	934,714	15.25%	1,222,113	30.75%	1,435,844	17.49%	2,337,231	62.78%	2,784,818	19.15%	3,606,735	29.51%	3,058,637	9.83%	1,126,371	-63.17%
Adjustment to Beginning Balance	(28,729)		(77,904)		-		-		-		-	-	-	-		
Adjusted Beginning Fund Balance	905,985		1,144,209		1,435,844		2,337,231		2,784,818		3,606,735		3,058,637		1,126,371	
Ending Balance (% of Exp)	3.69%		4.59%		5.69%		8.84%		7.83%		8.07%		4.85%		1.12%	



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

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



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

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

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

	Actual 2010-11	Actual 2011-12	% Change	Actual 2012-13	% Change	Actual 2013-14	% Change	Actual 2014-15	% Change	Actual 2015-16	% Change	Est. Actual 2016-17	% Change	Tentative Budget 2017-18	% Change
Adj. Beg. Balance	32,190,876	47,079,378	46.25%	44,540,063	-5.39%	39,069,034	-12.28%	29,603,923	-24.23%	28,701,945	-3.05%	40,541,020	36.94%	32,265,743	-20.41%
<b>Revenues:</b>															
Federal Income	12,408,972	11,990,326	-3.37%	11,982,940	-0.06%	11,430,127	-4.61%	11,125,713	-2.66%	10,011,533	-10.01%	10,564,904	-5.04%	10,558,800	-0.06%
<b>State Income:</b>															
General Apportionment	89,168,017	81,597,569	-8.49%	50,719,320	-37.84%	58,137,335	14.63%	54,571,608	-6.13%	50,833,999	-6.85%	58,383,992	6.99%	60,112,577	2.96%
Lottery	3,610,301	4,732,850	31.09%	3,958,881	-16.35%	4,783,708	20.83%	4,948,474	3.44%	5,946,974	20.18%	5,355,714	8.23%	5,603,154	4.62%
EPA				20,761,952	0.00%	20,419,045	-1.65%	24,593,717	20.44%	23,577,290	-4.13%	22,607,921	-8.07%	22,783,410	0.78%
Other State	12,507,790	12,759,457	2.01%	13,798,672	8.14%	15,873,948	15.04%	26,030,335	63.98%	64,869,064	149.21%	61,290,962	135.46%	99,325,227	62.06%
Total State	105,286,108	99,089,876	-5.89%	89,238,825	-9.94%	99,214,036	11.18%	110,144,134	11.02%	145,227,327	31.85%	147,638,589	34.04%	187,824,368	27.22%
<b>Local Income:</b>															
Property Taxes	39,353,393	39,879,978	1.34%	48,279,423	21.06%	46,377,655	-3.94%	49,230,216	6.15%	50,448,132	2.47%	63,513,440	29.01%	63,513,440	0.00%
ERAF	2,600,754	(2,511,684)	-196.58%	(346,907)	-86.19%	(7,795)	-97.75%	281,777	-3714.84%	12,590,255	4368.16%	-	-100.00%	-	0.00%
Interest	353,849	315,940	-10.71%	188,517	-40.33%	173,852	-7.78%	271,538	56.19%	546,477	101.25%	550,000	102.55%	665,000	20.91%
Enrollment Fees	6,248,695	7,588,394	21.44%	8,621,927	13.62%	8,423,979	-2.30%	8,744,537	3.81%	8,677,600	-0.77%	8,132,364	-7.00%	8,132,364	0.00%
Non-resident Tuition	1,971,055	1,616,463	-17.99%	1,495,417	-7.49%	1,520,765	1.70%	2,100,223	38.10%	2,875,471	36.91%	2,925,000	39.27%	2,925,000	0.00%
Other Local	2,870,211	2,723,589	-5.11%	3,293,645	20.93%	3,528,023	7.12%	3,745,438	6.16%	3,250,745	-13.21%	3,370,097	-10.02%	3,678,811	9.16%
Total Local	53,397,957	49,612,680	-7.09%	61,532,022	24.02%	60,016,479	-2.46%	64,373,729	7.26%	78,388,680	21.77%	78,490,901	21.93%	78,914,615	0.54%
Transfers/Others	17,279	41,176	138.30%	26,187	-36.40%	94,487	260.82%	8,977	-90.50%	8,449	-5.88%	5,000	-44.30%	5,000	0.00%
<b>Total Revenues</b>	<b>171,110,316</b>	<b>160,734,058</b>	<b>-6.06%</b>	<b>162,779,974</b>	<b>1.27%</b>	<b>170,755,129</b>	<b>4.90%</b>	<b>185,652,553</b>	<b>8.72%</b>	<b>233,635,989</b>	<b>25.85%</b>	<b>236,699,394</b>	<b>27.50%</b>	<b>277,302,783</b>	<b>17.15%</b>
<b>Total Available</b>	<b>203,301,192</b>	<b>207,813,436</b>	<b>2.22%</b>	<b>207,320,037</b>	<b>-0.24%</b>	<b>209,824,163</b>	<b>1.21%</b>	<b>215,256,476</b>	<b>2.59%</b>	<b>262,337,934</b>	<b>21.87%</b>	<b>277,240,414</b>	<b>28.80%</b>	<b>309,568,526</b>	<b>11.66%</b>
<b>Expenditures:</b>															
Academic Salaries	60,834,168	60,223,279	-1.00%	60,876,240	1.08%	65,736,333	7.98%	68,827,198	4.70%	72,230,609	4.94%	78,689,243	14.33%	78,970,462	0.36%
Classified Salaries	35,215,305	36,201,050	2.80%	36,398,291	0.54%	38,148,246	4.81%	39,257,634	2.91%	40,931,940	4.26%	44,000,623	12.08%	47,868,169	8.79%
Employee Benefits	34,326,565	39,578,475	15.30%	40,462,677	2.23%	38,262,261	-5.44%	41,013,741	7.19%	51,283,848	25.04%	56,899,167	38.73%	62,228,996	9.37%
Supplies & Materials	2,451,654	2,116,044	-13.69%	2,226,077	5.20%	2,327,928	4.58%	2,386,013	2.50%	2,745,583	15.07%	3,502,438	46.79%	4,053,147	15.72%
Other Operating	18,451,139	19,283,667	4.51%	18,741,928	-2.81%	20,330,997	8.48%	25,483,762	25.34%	29,325,701	15.08%	44,215,315	73.50%	76,106,427	72.13%
Capital Outlay	2,885,151	2,900,442	0.53%	5,440,462	87.57%	5,392,060	-0.89%	6,435,577	19.35%	7,307,308	13.55%	8,722,571	35.54%	7,337,508	-15.88%
Transfers	2,057,832	2,757,844	34.02%	4,105,328	48.86%	10,022,415	144.13%	3,150,606	-68.56%	17,971,925	470.43%	8,945,314	183.92%	3,024,988	-66.18%
<b>Total Expenditures</b>	<b>156,221,814</b>	<b>163,060,801</b>	<b>4.38%</b>	<b>168,251,003</b>	<b>3.18%</b>	<b>180,220,240</b>	<b>7.11%</b>	<b>186,554,531</b>	<b>3.51%</b>	<b>221,796,914</b>	<b>18.89%</b>	<b>244,974,671</b>	<b>31.32%</b>	<b>279,589,697</b>	<b>14.13%</b>
Ending Balance	47,079,378	44,752,635	-4.94%	39,069,034	-12.70%	29,603,923	-24.23%	28,701,945	-3.05%	40,541,020	41.25%	32,265,743	12.42%	29,978,829	-7.09%
Adjustments to Beginning Balance	-	(212,572)		-		-		-		-		-		-	
Adjusted Beginning Fund Balance	47,079,378	44,540,063		39,069,034		29,603,923		28,701,945		40,541,020		32,265,743		29,978,829	
<b>Ending Balance (% of Exp)</b>	<b>30.14%</b>	<b>27.32%</b>		<b>23.22%</b>		<b>16.43%</b>		<b>15.39%</b>		<b>18.28%</b>		<b>13.17%</b>		<b>10.72%</b>	

Ending Balance is for both restricted and unrestricted general fund  
5% reserve was set for unrestricted general fund only

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

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

