



Rancho Santiago Community College District
District Council Meeting
August 21, 2017
Executive Conference Room
3:00 – 5:00 p.m.

Agenda

- | | |
|--|-----------------|
| 1. Approval of Minutes of August 7, 2017 Meeting | Rodríguez |
| 2. Adopted Budget Recommendation from Fiscal Resources Comm. | Hardash/Mettler |
| 3. Reorganizations | Chitlik |
| 4. Board Policies/Administrative Regulations | Perez/Gerard |
| a. BP/AR 3310 – Records Retention and Destruction | |
| b. AR 6307 Debt Issuance and Management | |
| c. BP/AR 6330 – Purchasing | |
| d. BP/AR 6332 – Competitive Bidding, Quotations and Contracts | |
| e. BP 6340 – Contracts | |
| f. BP/AR 6503 – Inventory Control | |
| g. BP/AR 6504 – Moveable Inventory Control Responsibilities | |
| h. BP/AR 6505 – Inventory Order Quantity and Storage Controls | |
| i. BP/AR 6550 – Disposal of Property | |
| j. BP/AR 6603 – Informal Bidding Procedures under the Uniform
Public Construction Cost Accounting Act | |
| k. BP/AR 6750 – Vehicle Operation and Parking | |
| l. BP/AR 6752 – Donation of Vehicles | |
| m. BP 7500 - Volunteers | |
| 5. Committee Reports | |
| a. Planning & Organizational Effectiveness Committee | Perez |
| b. Human Resources Committee | Chitlik |
| c. Fiscal Resources Committee | Hardash |
| d. Physical Resources Committee | Hardash |
| e. Technology Advisory Group | Krichmar |

6. Constituent Representative Reports

- a. Academic Senate - SAC
- b. Academic Senate – SCC
- c. Classified Staff
- d. Student Government – SAC
- e. Student Government – SCC

Zarske
DeCarbo
Pleitez
Esqueda
Hou

7. Other

**Next Meeting:
September 18, 2017
3:00 – 5:00 p.m.
Executive Conference Room #114**



Rancho Santiago Community College District District Council Meeting

MINUTES

August 7, 2017

Members:	Raúl Rodríguez	Absent
	Peter Hardash	Present
	Enrique Perez	Present
	Alistair Winter for Judy Chitlik	Present
	Linda Rose	Present
	John Hernandez	Present
	Lee Krichmar	Present
	Monica Zarske	Present
	Michael Taylor for Michael DeCarbo	Present
	Roxana Pleitez	Absent
	Amber Stapleton	Present
	Juan Esqueda	Present
	Edward Hou	Present
	Mary Mettler	Absent
	Diane Hill	Present
	George Sweeney	Absent

Vice Chancellor Peter Hardash convened the meeting at 3:05 p.m.

1. Approval of Minutes of July 10, 2017

It was moved by Ms. Stapleton, seconded by Dr. Hernandez and carried unanimously to approve the minutes of the July 10, 2017 meeting.

2. August 14, 2017 Board of Trustees Meeting

Vice Chancellor Hardash shared highlights of the agenda for the August 14, 2017 Board of Trustees Meeting.

3. Committee Reports

a. Planning and Organizational Effectiveness Committee (POEC)

Mr. Perez reported that the Governance Workshop is scheduled for August 22, 2017 and an agenda will be sent out this week.

3. Committee Reports (continued)

b. Human Resources Committee (HRC)

Mr. Winter reported that EEO training will be held at both college campuses on August 22. While targeted for faculty during flex week, the training is open to all employees.

c. Fiscal Resources Committee (FRC)

Mr. Hardash announced that the next meeting to address the 2017-2018 Adopted Budget would be held via email on August 16, 2017.

d. Physical Resources Committee (PRC)

Mr. Hardash reported that the next meeting would be held via email on September 6, 2017. The October 5, 2017 meeting will be held in person.

e. Technology Advisory Group (TAG)

Ms. Krichmar reported that the next meeting is scheduled for September 7, 2017.

4. Constituent Representative Reports

a. Academic Senate/SAC: Ms. Zarske reported that the bachelor's degree program is fully enrolled, work on Guided Pathways begins this semester and the SAC Academic Senate will be holding a retreat on August 23.

b. Academic Senate/SCC: Mr. Taylor reported that the SCC Academic Senate retreat will be held on August 23 with a focus on Guided Pathways.

c. CSEA: Ms. Hill reported that the next meeting will be in September.

d. Student Government/SAC: Mr. Esqueda reported on the activities of the SAC ASG.

e. Student Government/SCC: Mr. Hou reported on activities of the SCC ASG.

5. Other

a. Mr. Hardash announced that Flex Week will take place August 21 to 25, 2017 and college convocations will be held on August 25 at 8:30 a.m. at SAC and 10:30 a.m. at SCC.

b. Dr. Rose reported SAC was encouraged with the activities on campus getting ready for the new semester and recapturing FTES. She also announced the Remington Center opening will be held on August 8 at 4:00 p.m.

c. Dr. Hernandez reported on the revamped "Discover SCC" targeted at incoming freshmen.

6. Next Meeting: The next District Council meeting will be held on Monday, August 21, 2017 in the Executive Conference Room (#114).

Meeting Adjourned: 3:30 p.m.

Approved:

Highlights and Notes re: 2017/18 Proposed Adopted General Fund Budget

- Included for review is the entire General Fund Budget for the District. This includes Fund 11 (ongoing Unrestricted GF), Fund 13 (one-time Unrestricted GF), and Fund 12 (Restricted GF).
- The packet includes an FTES analysis, the Budget Assumptions, Combined Funds 11, 12, and 13, Combined Funds 11 and 13, each Fund displayed separately, a breakdown of Fund Balance, the Budget Allocation Model (BAM) results, as well as recaps and graphs.
- The Budget Assumptions have been updated with the latest information from the Chancellor's Office, along with other revisions, and not much other than fine tuning has changed since the update email I sent the committee on July 19th. As a reminder some of the details to point out:
 - The District went into stabilization in 2016/17, as FTES was down 4.79% which was more than we could borrow to remain whole.
 - We are assuming the same FTES generation plus a maximum borrowing in 2017/18, which results in a permanent revenue loss of \$1.16 million.
 - The COLA amount is slightly higher and the Base Allocation is less than what was included in the previous version.
 - The bottom line is a balanced Unrestricted General Fund budget in total, with a shortfall in ongoing funds of \$1.35 million and with the one-time cuts made from the 2016/17 Round 1 cuts of \$2 million, there is a positive balance in remaining one-time funds of \$1.37.
- The Unrestricted portion of the proposed budget is complete (Funds 11 and 13). The Restricted portion of the budget (Fund 12) is included for review, but as always it continues to be built. Fund 12 is where grants and special projects are accounted for. These are self-balancing budgets, for example SSSP, where revenue is received for that particular restricted program and expenses of the same amount are budgeted to fulfill the purposes of the program. Restricted projects do not all fall within our typical July to June fiscal year, and with the large number of projects, we will continue to add and delete projects in Fund 12 until the Adopted Budget goes to print for Board approval (and subsequently as well - Fund 12 is constantly changing).
- Note the estimated ending balance of (\$1,346,566) that shows at the bottom of the BAM on page 46 ties to the 7910 account on page 31 as well as to the budget assumptions. The BAM shows both colleges with a negative bottom line. Although these are covered in the budget year with one time funds in Fund 13, these are ongoing deficits that will need to be considered in 2018/19 along with any other increased costs and budget shortfalls.
- Note on the Breakdown of Fund Balance on page 44 with all the various components of carryover. The overall Fund Balance decreased by \$1.7 million in 2016/17 and the 2017/18 budget estimates an additional decrease of \$1.3 million, for a total reduction of \$3 million. The chart on page 45 shows the overall comparison of the breakdown of Fund Balance from \$36.9 million beginning Fund Balance in 2016/17 to \$33.9 million ending Fund Balance in 2017/18.
- The historical charts beginning on page 48 include the combined Funds 11, 12, and 13 as well as the same information for the Unrestricted General Fund separately and the Restricted General Fund separately.
- Also included in the packet is one updated Multi-year Projection (MYP). This Base Version assumes all the updated information in the 2017/18 budget will hold true in the budget year, and assumes we will go in and out of Stabilization and Restoration each of the out years with no growth, holding revenues the same while our expenses continue to increase.

Rancho Santiago Community College District
Adopted Budget
2017-18

FTES Analysis and Targets
As of August 10, 2016

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

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

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

I. State Revenue

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

B. FTES Workload Measures Assumptions:

Year	Base	Actual	Funded	Actual Growth
2012/13	27,711.41	28,185.04	28,185.04	1.71%
2013/14	28,185.04	28,688.93	28,688.93	1.79%
2014/15	28,688.93	28,908.08	28,908.08	0.76%
2015/16	P3 28,908.08	28,901.63 a	28,901.63 a	-0.02%
2016/17	P3 28,901.63	27,517.31 b	28,901.63 b	-4.79%

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

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

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

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

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

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

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

C. Education Protection Account (EPA) funding estimated at \$21,022,922 based on 2017/18 Advance. These are not additional funds. The EPA is only a portion of general purpose funds that offsets what would otherwise be state aid in the apportionments. We intend to charge a portion of faculty salaries to this funding source in compliance with EPA requirements.

D. Unrestricted lottery is projected at \$146 per FTES (\$4,122,815). Restricted lottery at \$48 per FTES (\$1,355,446). (2016/17 P3 of resident & nonresident factored FTES, 28,238.46 x 146 = \$4,122,815 unrestricted lottery; 28,238.46 x 48 = \$1,355,446.) Slight decrease in unrestricted and slight increase in restricted.

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

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

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

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

II. Other Revenue

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

J. Interest earnings estimated at \$665,000. Increase based on County interest rate and cash balance increase.

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

L. Apprenticeship revenue estimated at \$2,757,300. Slight Increase.
(Corresponding expenses related to this allocation must be budgeted for additional apprenticeship course offerings)

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

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

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

III. Appropriations and Expenditures

- A. As the District's budget model is a revenue allocation model, revenues flow through the model to the colleges as earned. The colleges have the responsibility, within their earned revenue, to budget for ALL necessary expenditures including but not limited to all full time and part time employees, utilities, instructional services agreements, multi-year maintenance and other contracts, supplies, equipment and other operating costs.
- B. The state is providing a Cost of Living Allowance (COLA) of 1.56%. Any collectively bargained increased costs will be added to the budget. The estimated cost of a 1% salary increase is \$1.5 million.
- C. Step and column movement is budgeted at an additional cost of approximately \$1.2 million including benefits. (FARSCCD approximate cost \$410,000, CSEA approximate cost \$476,000, Management/Other approximate cost \$314,000)
- D. Health and Welfare benefit premium cost increase as of 1/1/18 is estimated at 3.5% for an additional cost of approximately \$501,000 for active employees and an additional cost of \$170,000 for retirees, for a combined increase of \$671,000. State Unemployment Insurance local experience charges are estimated at \$250,000 (2016/17 budgeted amount). Unchanged. CalPERS employer contribution rate will increase in 2017/18 from 13.888% to 15.531% for an increase of \$607,948. (Note: The cost of each 1% increase in the PERS rate is approximately \$350,000.) CalSTRS employer contribution rate will increase in 2017/18 from 12.58% to 14.43% for an increase of \$1,196,296. (Note: The cost of each 1% increase in the STRS rate is approximately \$700,000.)
- E. The full-time faculty obligation (FON) for Fall 2017 is estimated at 364.4. The District is currently recruiting to replace 18 faculty vacancies (plus one additional noncredit position which does not count toward the FON). The District expects to meet its obligation. SAC has 13 vacancies and is adding two new positions. SCC is filling five vacancies. The current cost for a new position is budgeted at Class VI, Step 12 at approximately \$144,000. Penalties for not meeting the obligation amount to approximately \$71,000 per FTE not filled.
- F. The current rate per Lecture Hour Equivalent (LHE) effective 7/1/16 for hourly faculty is \$1,275. Increase of \$26.
- G. Retiree Health Benefit Fund (OPEB/GASB 45 Obligation) - The District will continue to contribute an amount to fund the total actuarially determined Annual Required Contribution (ARC). The ARC increased in 2016/17 by over \$3.3 million from \$8.35 million to a cost of \$11.7 million. This increased cost was covered with one-time funds in 2016/17, but with no new one-time allocation proposed in the state budget, this is now added as an ongoing expense. This will require an increase in the percentage charged to payroll from 1% to 3.63% effective 7/1/17. The unrestricted general fund portion of this increase amounts to approximately \$2.6 million.
- H. Capital Outlay Fund - In addition to the state allocation for Scheduled Maintenance/Instructional Equipment, the District will continue to budget \$1.5 million for capital outlay needs.
- I. Utilities cost increases of 2.5%, estimated at \$100,000.
- J. Information Technology licensing contract escalation cost of 7%, estimated at \$125,000.
- K. Property and Liability Insurance transfer estimated at \$1,970,000. Unchanged.
- L. Other additional DS/Institutional Cost expenses:
 Legal Expenses of \$150,000 ongoing
 50% Cost of New Sergeant Position \$70,000 ongoing
 Interest Expense increase of \$15,000 as offset for additional Interest Earnings in II.J
 (Remaining allocation in 2016/17 for executive recruitment will be carried over for Vice Chancellor recruitment in 2017/18)
- M. Child Development Fund - The District will continue to budget \$250,000 as an interfund transfer from the unrestricted general fund as a contingency plan. (\$140,000 was transferred in 2014/15 and 2015/16, and expected in 2016/17)
- N. According to the District budget reduction strategy, round 1 ongoing reductions of \$2 million are incorporated in the adopted budget and \$2 million in one-time reductions are incorporated as well. \$628,000 is being budgeted for the remaining one-time costs related to the SCC ADA settlement (See II.M above).

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

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

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

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

* Reference to budget assumption number

Rancho Santiago Community College District
Adopted Budget
2017-18

DRAFT

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
Adopted Budget
2017-18

DRAFT

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

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

Rancho Santiago Community College District
Adopted Budget
2017-18

DRAFT

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

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

Rancho Santiago Community College District
Adopted Budget
2017-18

DRAFT

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

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

Rancho Santiago Community College District
Adopted Budget
2017-18

DRAFT

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

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

Rancho Santiago Community College District
Adopted Budget
2017-18

DRAFT

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

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

Rancho Santiago Community College District
Adopted Budget
2017-18

DRAFT

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

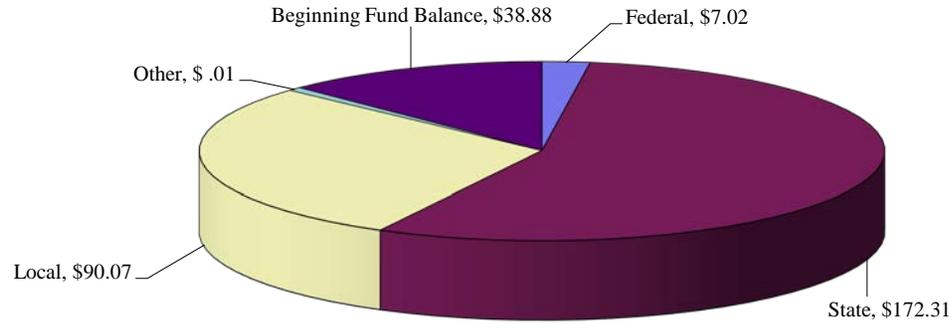
<u>Expenditures by Object</u>	2015-16 Actual Expenses	2016-17 Actual Expenses	2017-18 Tentative Budget	2017-18 Adopted Budget	% change 17/18 Adopt/ 16/17 Actual
7000 Other Outgo					
7200 Intrafund Transfers Out	(4,279)	(8)	0	0	(100.00)
7300 Interfund Transfers Out	16,708,259	9,390,000	1,750,000	1,750,000	(81.36)
7600 Other Student Aid	1,267,945	1,140,217	1,274,988	945,430	(17.08)
Subtotal	17,971,925	10,530,209	3,024,988	2,695,430	(74.40)
Subtotal, Expenditures (1000 - 7000)	221,796,914	239,123,468	279,589,697	270,243,323	13.01
7900 Reserve for Contingencies					
7910 Estimated COLA	0	0	2,400,000	2,435,506	-
7910 Estimated Restoration/Access/Growth	0	0	1,265,559	0	-
7920 Restricted Contingency-SCC Family Pact-2340	0	0	11,086	11,086	-
7920 Restricted Contingency-Campus Health Services-3250	0	0	150,894	143,275	-
7920 Restricted Contingency-Health Services Fees-3450	0	0	472,266	563,356	-
7920 Restricted Contingency-Safety & Parking-3610	0	0	492,125	340,264	-
7930 Board Policy Contingency (5%)	0	0	8,950,249	9,070,673	-
7940 Revolving Cash Accounts	0	0	100,000	100,000	-
7940 Employee Emergency Vacation Payout	0	0	250,000	250,000	-
7950 Budget Stabilization	0	0	13,690,485	14,621,068	-
Total Designated	0	0	27,782,664	27,535,228	-
7910 Unrestricted Contingency					
SAC	0	0	0	1,243,201	-
SCC	0	0	0	2,831,180	-
SCC - ADA Settlement Cost	0	0	0	628,000	-
7910 Unrestricted Contingency	40,541,020	38,884,499	2,196,165	5,810,898	(85.06)
Subtotal Expenditures (7900)	40,541,020	38,884,499	29,978,829	38,048,507	(2.15)
Total Expenditures, Other Outgo and Ending Fund Balance	\$262,337,934	\$278,007,967	\$309,568,526	\$308,291,830	10.89

Rancho Santiago Community College District Adopted Budget 2017-18

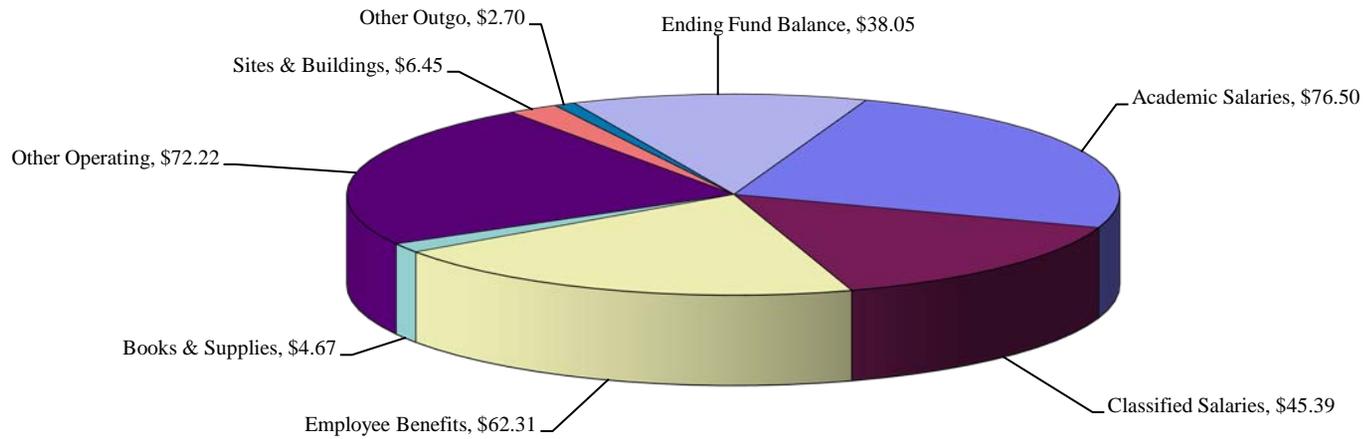
DRAFT

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

Revenue in Millions



Expenditures in Millions



Rancho Santiago Community College District
Adopted Budget
2017-18

DRAFT

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

Rancho Santiago Community College District
Adopted Budget
2017-18

DRAFT

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

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

Rancho Santiago Community College District
Adopted Budget
2017-18

DRAFT

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

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

Rancho Santiago Community College District
Adopted Budget
2017-18

DRAFT

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

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

Rancho Santiago Community College District
Adopted Budget
2017-18

DRAFT

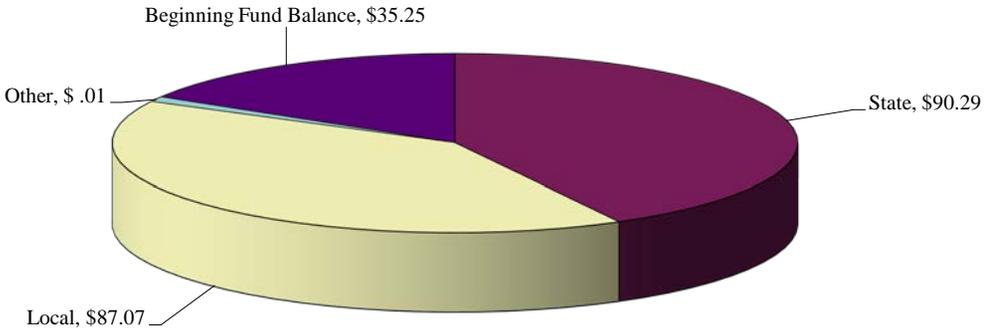
General Fund Expenditure Budget - Combined - Unrestricted - Fund 11, 13

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

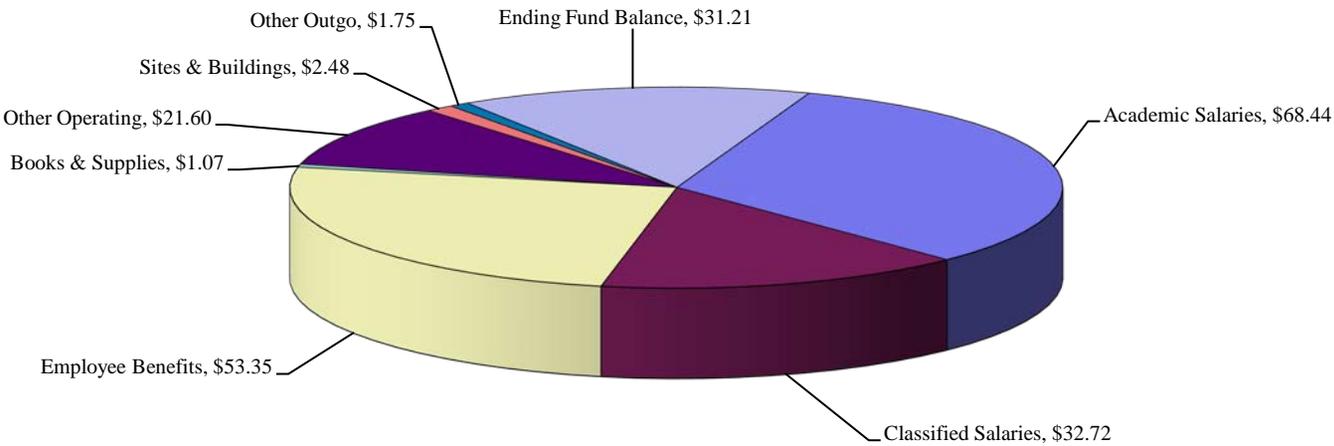
Rancho Santiago Community College District
Adopted Budget 2017-18
General Fund - Combined - Unrestricted - Fund 11, 13

DRAFT

Revenue in Millions



Expenditures in Millions



Rancho Santiago Community College District
Adopted Budget
2017-18

DRAFT

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

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

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

Total Expenditures-excludes Institutional Costs	\$163,223,436	100.00%	\$10,118,315	100.00%	\$173,341,751	100.00%	\$89,887,836	100.00%	\$263,229,587	100.00%
--	----------------------	----------------	---------------------	----------------	----------------------	----------------	---------------------	----------------	----------------------	----------------

Institutional Costs	Fund 11 Unrestricted	%	Fund 13 One-Time	%	Fund 11/13 Unrestricted	%	Fund 12 Restricted	%	Fund 11/12/13 Combined	%
Employee Benefits-retiree benefits/local experience charge	11,364,604		0		11,364,604		0		11,364,604	
Election	125,000		0		125,000		0		125,000	
Other Operating Exp & Services-prop&liability ins	1,970,000		0		1,970,000		0		1,970,000	
Other Operating Exp - holding for one-time exp	0		0		0		0		0	
Other Outgo-Interfund Transfers	1,750,000		0		1,750,000		0		1,750,000	
Other Outgo-Board Policy Contingency	0		9,070,673		9,070,673		0		9,070,673	
Other Outgo-Reserves	(1,346,566)		16,343,068		14,996,502		0		14,996,502	
Grand Total	\$13,863,038		\$25,413,741		\$39,276,779		\$0		\$39,276,779	

Total Expenditures-includes Institutional Costs	\$177,086,474		\$35,532,056		\$212,618,530		\$89,887,836		\$302,506,366	
--	----------------------	--	---------------------	--	----------------------	--	---------------------	--	----------------------	--

Rancho Santiago Community College District
Adopted Budget
2017-18

DRAFT

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

Rancho Santiago Community College District
Adopted Budget
2017-18

DRAFT

Unrestricted General Fund Revenue Budget - Fund 11					
<u>Revenues by Source</u>	2015-16 Actual Revenue	2016-17 Actual Revenue	2017-18 Tentative Budget	2017-18 Adopted Budget	% change 17/18 Adopt/ 16/17 Actual
8819 RDA Funds - Residuals	4,621,122	5,032,170	4,621,121	5,207,754 *	3.49
8820 Contrib, Gifts, Grants & Endowment	0	0	0	0	-
8850 Rents and Leases	309,274	257,286	305,952	305,952	18.92
8860 Interest & Investment Income	543,831	808,845	665,000	665,000	(17.78)
8866/8867 Gain(Loss)on Invest-Realized/Unrealized	2,646	0	0	0	-
8874 CCC Enrollment Fees	8,677,600	8,850,604	8,132,364	8,451,068 *	(4.51)
8880 Nonresident Tuition	2,875,471	3,247,985	2,925,000	2,925,000	(9.94)
8885 Student ID & ASB Fees	0	0	0	0	-
8890 Other Local Revenues (Student Transcript/Representation/ Discounts/Fines/Instr. Mat./Health Serv. Use Fees, etc.)	280,106	(187,369)	24,200	24,200	(112.92)
8891 Other Local Rev - Special Proj	0	0	0	0	-
Total Local Revenues	<u>75,727,315</u>	<u>84,887,072</u>	<u>75,565,956</u>	<u>86,789,608</u>	2.24
8900 Other Financing Sources					
8910 Proceeds-Sale of Equip & Suppl	8,449	148,482	5,000	5,000	(96.63)
8981 Interfund Transfer In	0	0	0	0	-
Total Other Sources	<u>8,449</u>	<u>148,482</u>	<u>5,000</u>	<u>5,000</u>	(96.63)
Total Revenues	<u>171,343,836</u>	<u>173,324,838</u>	<u>178,370,784</u>	<u>177,086,474</u>	2.17
Net Beginning Balance	0	0	0	0	-
Adjustments to Beginning Balance	0	0	0	0	-
Adjusted Beginning Fund Balance	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	-
Total Revenues, Other Financing Sources and Beginning Fund Balance	<u>\$171,343,836</u>	<u>\$173,324,838</u>	<u>\$178,370,784</u>	<u>\$177,086,474</u>	2.17
* Component of Apportionment				\$160,579,187	

Rancho Santiago Community College District
Adopted Budget
2017-18

DRAFT

Unrestricted General Fund Expenditure Budget - Fund 11

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

Rancho Santiago Community College District
Adopted Budget
2017-18

DRAFT

Unrestricted General Fund Expenditure Budget - Fund 11

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

Rancho Santiago Community College District
Adopted Budget
2017-18

DRAFT

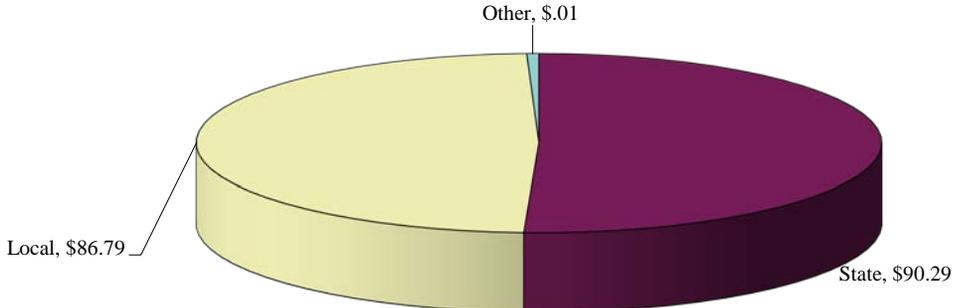
Unrestricted General Fund Expenditure Budget - Fund 11

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

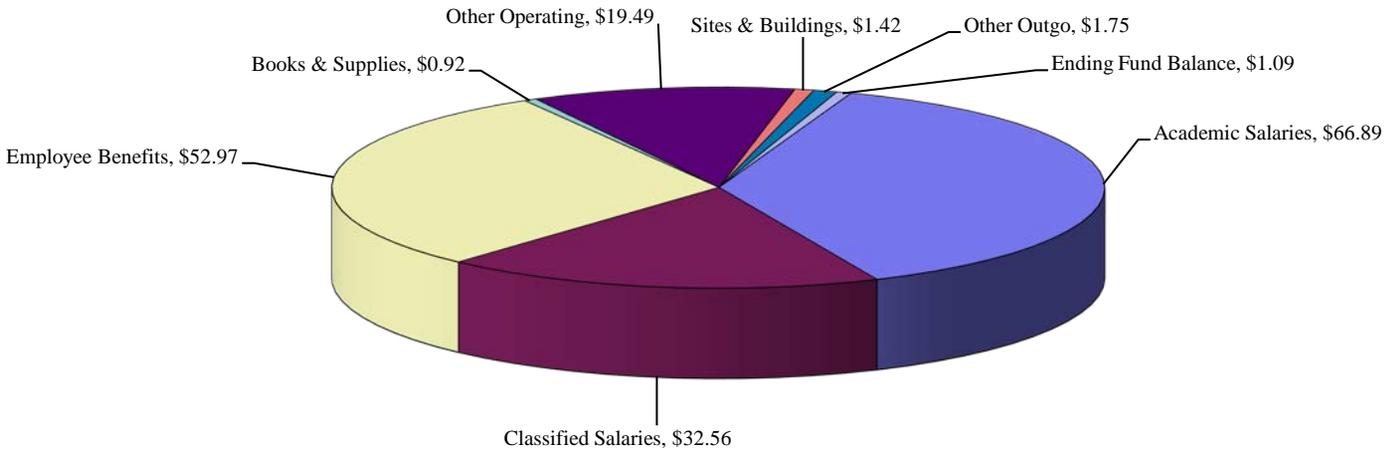
Rancho Santiago Community College District
Adopted Budget 2017-18
General Fund - Unrestricted - Fund 11

DRAFT

Revenue in Millions



Expenditures in Millions



Rancho Santiago Community College District
Adopted Budget
2017-18

DRAFT

Restricted General Fund Revenue Budget - Fund 12					
<u>Revenues by Source</u>	2015-16 Actual Revenue	2016-17 Actual Revenue	2017-18 Tentative Budget	2017-18 Adopted Budget	% change 17/18 Adopt/ 16/17 Actual
8100 Federal Revenues					
8120 Higher Education Act	\$3,249,083	\$3,267,422	\$3,286,882	\$1,202,925	(63.18)
8130 Workforce Investment Act (JTPA)	279,273	162,021	6,539	1,587	(99.02)
8140 Temporary Assistance for Needy Families (TANF)	92,201	104,795	106,968	106,968	2.07
8150 Student Financial Aid	7,582	4,591	131,562	131,562	2,765.65
8160 Veterans Education	0	0	0	0	-
8170 Vocational Technical Education Act (VTEA)	1,436,620	1,352,133	1,468,370	1,050,178	(22.33)
8199 Other Federal Revenues (ABE, CAMP, SBA, Gear Up, NSF)	4,946,774	4,761,065	5,558,479	4,525,039	(4.96)
Total Federal Revenues	10,011,533	9,652,027	10,558,800	7,018,259	(27.29)
8600 State Revenues					
8622 Extended Opportunity Programs & Services (EOPS)	2,061,403	2,064,619	2,072,077	2,072,077	0.36
8623 Disabled Students Programs & Services (DSPS)	1,888,300	1,987,255	2,119,488	2,119,488	6.65
8625 CalWORKS	412,835	521,740	560,704	560,704	7.47
8626 Telecomm./Technology Infrastructure Prog. (TTIP)	4,695	2,064	20,099	18,035	773.79
8629 Other Gen Categorical Apport-BSI	718,850	738,645	702,778	754,802	2.19
8629 Other Gen Categorical Apport-CARE	95,364	97,112	125,515	125,515	29.25
8629 Other Gen Categorical Apport-CTE SWP	0	371,310	28,507,105	28,506,445	7,577.26
8629 Other Gen Categorical Apport-Equal Employment Opportunity	15,228	9,809	16,340	16,340	66.58
8629 Other Gen Categorical Apport-Instructional Equipment	1,140,000	1,396,246	250,000	588,000	(57.89)
8629 Other Gen Categorical Apport-Matriculation-Credit	6,399,388	7,094,452	7,891,704	6,803,532	(4.10)
8629 Other Gen Categorical Apport-Matriculation-Non-Credit	2,262,945	3,207,566	3,276,581	2,650,308	(17.37)
8629 Other Gen Categorical Apport-Student Equity	3,283,186	4,349,861	5,072,210	3,808,286	(12.45)
8629 Other Gen Categorical Apport-Student Financial Aid Admin	1,036,479	964,173	1,037,940	1,037,940	7.65
8659 Other Reimb Categorical Allow-Career Tech/Econ Dev	10,946,304	19,101,553	21,663,691	21,490,490	12.51
8659 Other Reimb Categorical Allow-Other	1,061,841	5,151,836	10,374,224	10,109,971	96.24
8681 State Lottery Proceeds	1,525,122	1,437,686	1,334,084	1,355,446	(5.72)
8699 Other Misc State	306,496	391,041	0	0	(100.00)
Total State Revenues	33,158,436	48,886,968	85,024,540	82,017,379	67.77

Rancho Santiago Community College District
Adopted Budget
2017-18

DRAFT

Restricted General Fund Revenue Budget - Fund 12					
<u>Revenues by Source</u>	2015-16 Actual Revenue	2016-17 Actual Revenue	2017-18 Tentative Budget	2017-18 Adopted Budget	% change 17/18 Adopt/ 16/17 Actual
8800 Local Revenues					
8820 Contrib, Gifts, Grants & Endowment	0	0	561	561	-
8831 Contract Instructional Service	23,149	71,566	70,792	70,792	(1.08)
8876 Health Services Fees	1,172,732	1,172,900	1,150,000	1,110,000	(5.36)
8882 Parking Fees & Bus Passes	828,374	690,914	937,000	937,000	35.62
8890 Other Local Revenues (Instr. Mat./Health Serv. Use Fees, etc.)	175,596	167,450	215,797	205,031	22.44
8891 Other Local Rev - Special Proj	140,919	183,320	694,954	684,096	273.17
Total Local Revenues	2,340,770	2,286,150	3,069,104	3,007,480	31.55
8900 Other Financing Sources					
8910 Proceeds-Sale of Equip & Suppl	0	0	0	0	-
8981 Interfund Transfer In	0	0	0	0	-
8999 Revenue - Clearing	0	0	0	0	-
Total Other Sources	0	0	0	0	-
Total Revenues	45,510,739	60,825,145	98,652,444	92,043,118	51.32
Net Beginning Balance	2,784,818	3,606,735	3,058,637	3,630,182	0.65
Adjustments to Beginning Balance	0	0	0	0	-
Adjusted Beginning Fund Balance	2,784,818	3,606,735	3,058,637	3,630,182	0.65
Total Revenues, Other Financing Sources and Beginning Fund Balance	\$48,295,557	\$64,431,880	\$101,711,081	\$95,673,300	48.49

Rancho Santiago Community College District
Adopted Budget
2017-18

DRAFT

Restricted General Fund Expenditure Budget - Fund 12

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

Rancho Santiago Community College District
Adopted Budget
2017-18

DRAFT

Restricted General Fund Expenditure Budget - Fund 12

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

Rancho Santiago Community College District
Adopted Budget
2017-18

DRAFT

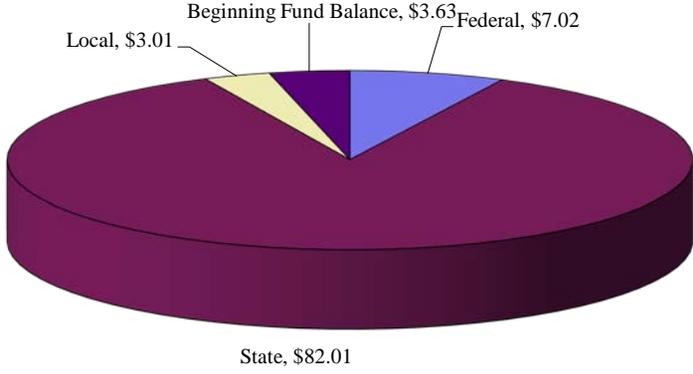
Restricted General Fund Expenditure Budget - Fund 12

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

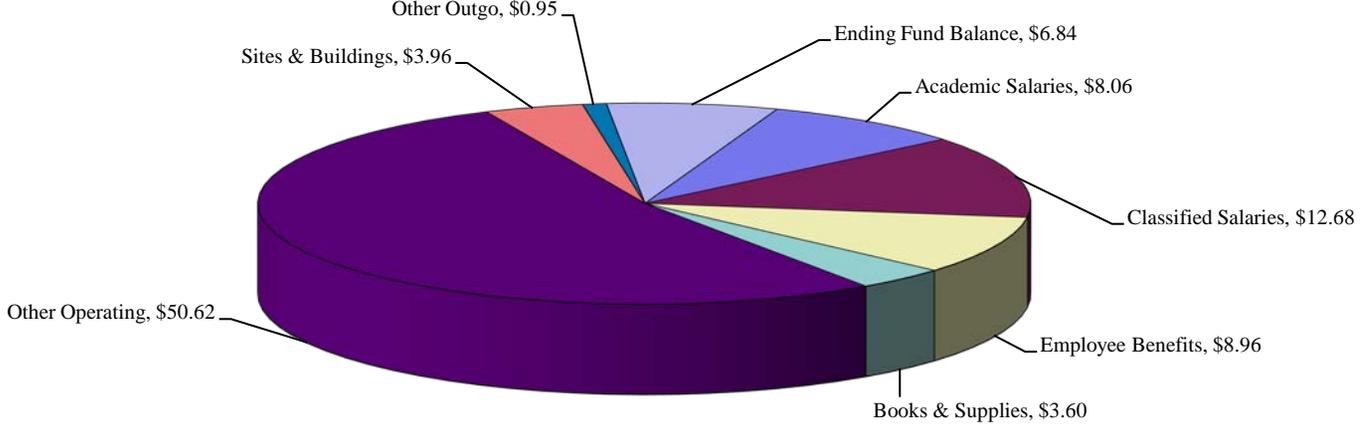
Rancho Santiago Community College District
Adopted Budget 2017-18
General Fund - Restricted - Fund 12

DRAFT

Revenue in Millions



Expenditures in Millions



Rancho Santiago Community College District
Adopted Budget
2017-18

DRAFT

Unrestricted - One-Time - General Fund Revenue Budget - Fund 13					
<u>Revenues by Source</u>	2015-16 Actual Revenue	2016-17 Actual Revenue	2017-18 Tentative Budget	2017-18 Adopted Budget	% change 17/18 Adopt/ 16/17 Actual
8100 Federal Revenues					
Total Federal Revenues	\$0	\$0	\$0	\$0	-
8600 State Revenues					
8611 Apprenticeship Allowance	29,437	107,777	0	0	(100.00)
8682 State Mandated Costs	16,079,186	2,660,407	0	0	(100.00)
8699 Other Misc State Revenue	352,196	18,118	0	0	(100.00)
Total State Revenues	<u>16,460,819</u>	<u>2,786,302</u>	<u>0</u>	<u>0</u>	(100.00)
8800 Local Revenues					
8850 Rents and Leases	169,229	265,251	235,000	250,272	(5.65)
8890 Other Local Revenues (Student Transcript/Representation/ Discounts/Fines/Instr. Mat./Health Serv. Use Fees, etc.)	151,366	265,411	44,555	27,467	(89.65)
8891 Other Local Rev - Special Proj	0	0	0	0	-
Total Local Revenues	<u>320,595</u>	<u>530,662</u>	<u>279,555</u>	<u>277,739</u>	(47.66)
8900 Other Financing Sources					
8910 Proceeds-Sale of Equip & Suppl	0	0	0	0	-
8981 Interfund Transfer In	0	0	0	0	-
Total Other Sources	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	-
Total Revenues	<u>16,781,414</u>	<u>3,316,964</u>	<u>279,555</u>	<u>277,739</u>	(91.63)
Net Beginning Balance	25,917,127	36,934,285	29,207,106	35,254,317	(4.55)
Adjustments to Beginning Balance	0	0	0	0	-
Adjusted Beginning Fund Balance	<u>25,917,127</u>	<u>36,934,285</u>	<u>29,207,106</u>	<u>35,254,317</u>	(4.55)
Total Revenues, Other Financing Sources and Beginning Fund Balance	<u><u>\$42,698,541</u></u>	<u><u>\$40,251,249</u></u>	<u><u>\$29,486,661</u></u>	<u><u>\$35,532,056</u></u>	(11.72)

Rancho Santiago Community College District
Adopted Budget
2017-18

DRAFT

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

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

Rancho Santiago Community College District
Adopted Budget
2017-18

DRAFT

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

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

Rancho Santiago Community College District
Adopted Budget
2017-18

DRAFT

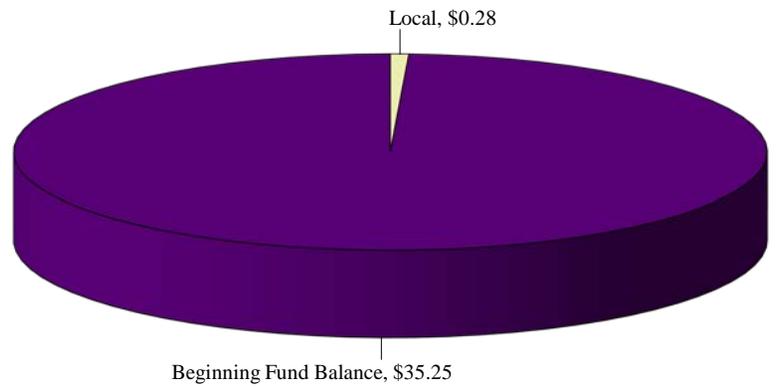
Unrestricted - One-Time - General Fund Expenditure Budget - Fund 13

<u>Expenditures by Object</u>	2015-16 Actual Expenses	2016-17 Actual Expenses	2017-18 Tentative Budget	2017-18 Adopted Budget	% change 17/18 Adopt/ 16/17 Actual
7000 Other Outgo					
7200 Intrafund Transfers Out	0	0	0	0	-
7300 Interfund Transfers Out	15,056,259	6,750,000	0	0	(100.00)
7600 Other Student Aid	0	0	0	0	-
Subtotal	15,056,259	6,750,000	0	0	(100.00)
Subtotal, Expenditures (1000 - 7000)	16,711,806	14,257,320	4,644,887	5,415,934	(62.01)
7900 Reserve for Contingencies					
7930 Board Policy Contingency (5%)	0	0	8,950,249	9,070,673	-
7940 Revolving Cash Accounts	0	0	100,000	100,000	-
7940 Employee Vacation Payout	0	0	250,000	250,000	-
7950 Budget Stabilization	0	0	13,690,485	14,621,068	-
Total Designated	0	0	22,990,734	24,041,741	-
7910 Unrestricted Contingency					
SAC	0	0	0	1,243,201	
SCC	0	0	0	2,831,180	
SCC - ADA Settlement Cost	0	0	0	628,000	
7910 Unrestricted Contingency	25,986,735	25,993,929	1,851,040	1,372,000	(94.72)
Subtotal Expenditures (7900)	25,986,735	25,993,929	24,841,774	30,116,122	15.86
Total Expenditures, Other Outgo and Ending Fund Balance	\$42,698,541	\$40,251,249	\$29,486,661	\$35,532,056	(11.72)

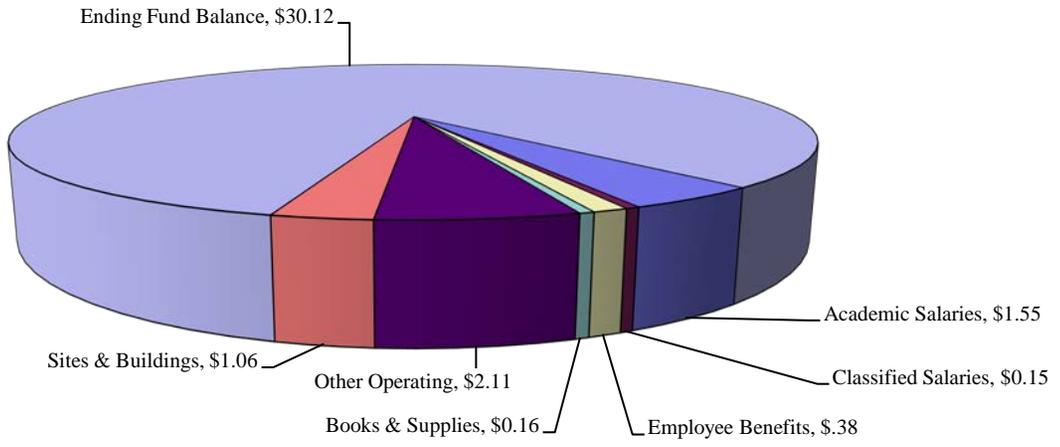
Rancho Santiago Community College District
Adopted Budget 2017-18
Unrestricted - One-Time - General Fund - Fund 13

DRAFT

Revenue in Millions



Expenditures in Millions



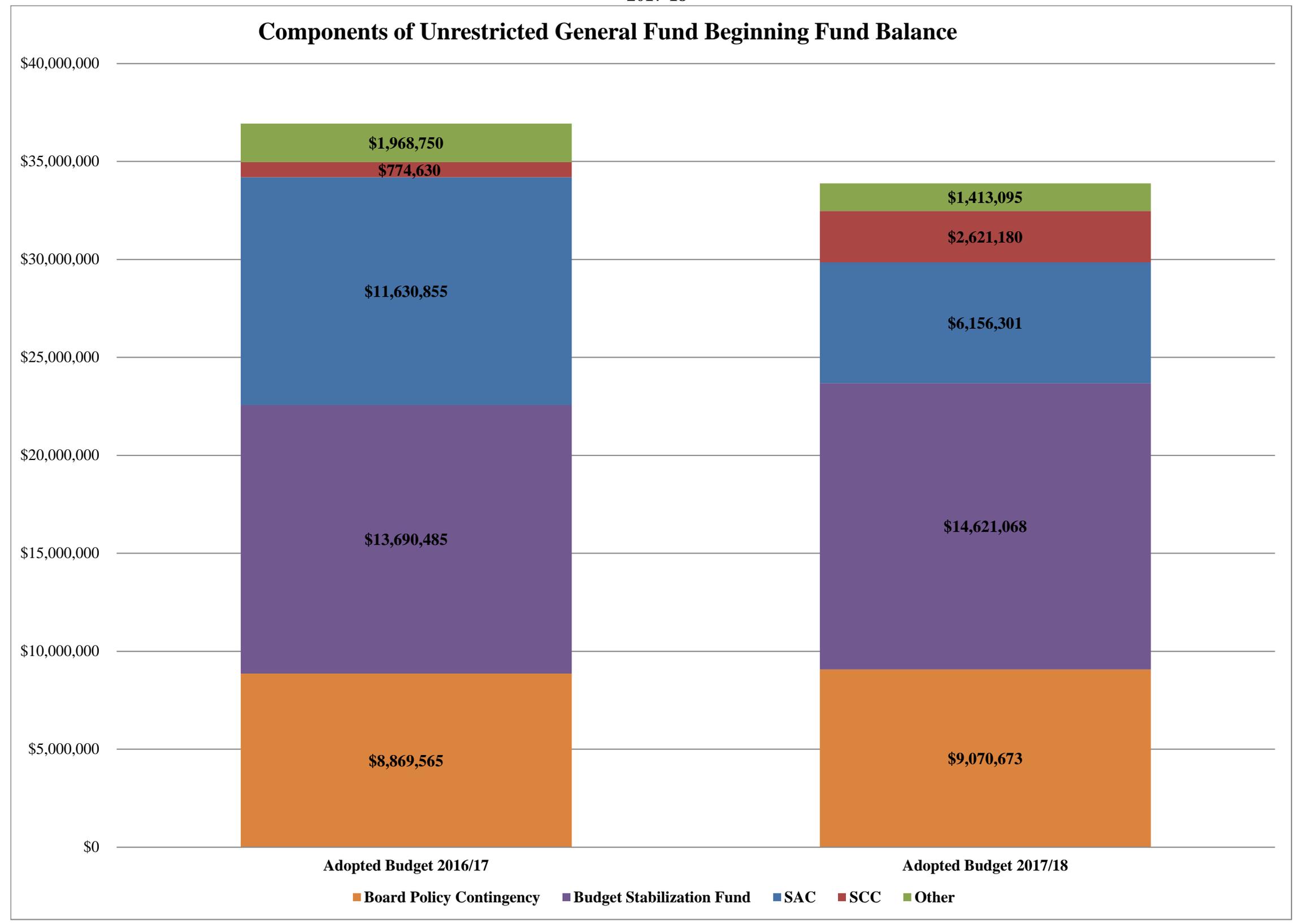
Rancho Santiago Community College District
Adopted Budget
2017-18

DRAFT

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

Rancho Santiago Community College District
Adopted Budget
2017-18

DRAFT



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

DRAFT

	SAC/CEC	SAC	CEC	SCC/OEC	SCC	OEC	District Services	Institutional Cost	TOTAL
APPORTIONMENT REVENUE									
Base Allocation	\$ 4,866,469	\$ 4,866,469		\$ 3,649,851	\$ 3,649,851				\$ 8,516,320
Grandfathered or Approved Center	\$ 1,216,617		\$ 1,216,617	\$ 1,216,617		\$ 1,216,617			\$ 2,433,234
Stabilization	\$ 5,089,689	\$ 3,978,469	\$ 1,111,220	\$ 2,240,251	\$ 1,748,380	\$ 491,871			\$ 7,329,940
FTES Base	\$ 95,894,701	\$ 75,754,830	\$ 20,139,872	\$ 41,947,956	\$ 33,291,262	\$ 8,656,694			\$ 137,842,657
Subtotal	\$ 107,067,477	\$ 84,599,767	\$ 22,467,709	\$ 49,054,675	\$ 38,689,493	\$ 10,365,181			\$ 156,122,151
Projected COLA - 1.56%	\$ 1,691,142	\$ 1,321,919	\$ 369,223	\$ 744,364	\$ 580,931	\$ 163,433			\$ 2,435,506
Estimated Restoration/Access/Growth - Decline 232 FTES	\$ (806,237)	\$ (630,213)	\$ (176,024)	\$ (354,869)	\$ (276,954)	\$ (77,915)			\$ (1,161,106)
Deficit Coefficient (0.70%)	\$ (766,586)	\$ (599,219)	\$ (167,367)	\$ (337,416)	\$ (263,333)	\$ (74,083)			\$ (1,104,002)
Base Increase in FY 17-18	\$ 2,976,512	\$ 2,326,657	\$ 649,855	\$ 1,310,126	\$ 1,022,474	\$ 287,652			\$ 4,286,638
TOTAL ESTIMATED APPORTIONMENT REVENUE	\$ 110,162,308	\$ 87,018,911	\$ 23,143,397	\$ 50,416,879	\$ 39,752,612	\$ 10,664,268			\$ 160,579,187
<i>Percentages</i>	<i>68.60%</i>	<i>54.19%</i>	<i>14.41%</i>	<i>31.40%</i>	<i>24.76%</i>	<i>6.64%</i>			
OTHER STATE REVENUE									
Lottery, Unrestricted	\$ 2,873,781	\$ 2,264,723	\$ 609,058	\$ 1,249,034	\$ 979,441	\$ 269,593			\$ 4,122,815
State Mandate	\$ 552,048	\$ 552,048	\$ -	\$ 242,952	\$ 242,952	\$ -			\$ 795,000
Part-Time Faculty Compensation	\$ 416,140	\$ 325,285	\$ 90,855	\$ 183,166	\$ 142,950	\$ 40,216			\$ 599,306
Subtotal, Other State Revenue	\$ 3,841,969	\$ 3,142,056	\$ 699,913	\$ 1,675,152	\$ 1,365,343	\$ 309,809			\$ 5,517,121
TOTAL ESTIMATED REVENUE	\$ 114,004,277	\$ 90,160,967	\$ 23,843,310	\$ 52,092,032	\$ 41,117,955	\$ 10,974,077			\$ 166,096,308
<i>Percentages</i>	<i>68.64%</i>	<i>54.28%</i>	<i>14.36%</i>	<i>31.36%</i>	<i>24.76%</i>	<i>6.61%</i>			
Less Institutional Cost Expenditures									\$ 11,209,604
Less Net District Services Expenditures									\$ 28,361,956
									\$ 126,524,748
ESTIMATED REVENUE	\$ 86,843,365	\$ 68,680,597	\$ 18,162,768	\$ 39,681,383	\$ 31,321,821	\$ 8,359,562			\$ 126,524,748
BUDGET EXPENDITURES FOR FY 2017-18									
SAC/CEC Expenses	\$ 90,126,860	\$ 78,599,546	\$ 11,527,314						\$ 90,126,860
SCC/OEC Expenses				\$ 43,527,706	\$ 37,483,140	\$ 6,044,566			\$ 43,527,706
District Services Expenses							\$ 29,568,870		\$ 29,568,870
Institutional Cost									
Retirees Instructional-local experience charge-STRS on behalf								\$ 6,504,461	\$ 6,504,461
Retirees Non-Instructional-local experience charge-STRS on behalf								\$ 4,860,143	\$ 4,860,143
Property & Liability								\$ 1,970,000	\$ 1,970,000
Election								\$ 125,000	\$ 125,000
Interfund Transfer								\$ 1,750,000	\$ 1,750,000
TOTAL ESTIMATED EXPENDITURES	\$ 90,126,860	\$ 78,599,546	\$ 11,527,314	\$ 43,527,706	\$ 37,483,140	\$ 6,044,566	\$ 29,568,870	\$ 15,209,604	\$ 178,433,040
Percent of Total Estimated Expenditures	50.51%	44.05%	6.46%	24.39%	21.01%	3.39%	16.57%	8.52%	
ESTIMATED EXPENSES UNDER/(OVER) REVENUE	\$ (3,283,495)	\$ (9,918,949)	\$ 6,635,454	\$ (3,846,323)	\$ (6,161,319)	\$ 2,314,996			\$ (7,129,818)
OTHER STATE REVENUE									
Apprenticeship				\$ 2,757,300	\$ 2,757,300				\$ 2,757,300
Enrollment Fees 2%								\$ 307,714	\$ 307,714
LOCAL REVENUE									
Non Resident Tuition	\$ 2,300,000	\$ 2,300,000		\$ 625,000	\$ 625,000				\$ 2,925,000
Interest/Investments								\$ 665,000	\$ 665,000
Rents/Leases	\$ 48,480	\$ 48,480		\$ 52,472	\$ 52,472		\$ 205,000		\$ 305,952
Proceeds-Sale of Equipment								\$ 5,000	\$ 5,000
Other Local								\$ 4,024,200	\$ 4,024,200
Subtotal, Other Local Revenue	\$ 2,348,480	\$ 2,348,480	\$ -	\$ 3,434,772	\$ 3,434,772	\$ -	\$ 205,000	\$ 5,001,914	\$ 10,990,166
ESTIMATED ENDING BALANCE FOR 6/30/18	\$ (935,015)	\$ (7,570,469)	\$ 6,635,454	\$ (411,551)	\$ (2,726,547)	\$ 2,314,996			\$ (1,346,566)

Rancho Santiago Community College District
Adopted Budget
2017-18

DRAFT

Budget Allocation Model						
FTES Credit vs. Non-Credit Breakdown						
<u>Full-Time Equivalent Students</u>	Santa Ana College		Santiago Canyon College		Total FTES	
	FTES	%	FTES	%		
2016/17 Annual						
Credit	14,935	69.47%	6,564	30.53%	21,499	
CDCP	3,668	70.85%	1,509	29.15%	5,177	
Non-Credit	504	59.93%	337	40.07%	841	
Total	<u>19,107</u>	<u>69.44%</u>	<u>8,410</u>	<u>30.56%</u>	<u>27,517</u>	
2017/18 Projected *						
Credit	15,687	69.47%	6,894	30.53%	22,581	
CDCP	3,852	71.03%	1,571	28.97%	5,423	
Non-Credit	529	58.97%	368	41.03%	897	
Total	<u>20,068</u>	<u>69.44%</u>	<u>8,833</u>	<u>30.56%</u>	<u>28,901</u>	

Expenditures by Major Object (2 Colleges Only) (Fund 11)						
<u>Expenditures by Object</u>	Santa Ana College		Santiago Canyon College		Adopted Budget	
	\$	%	\$	%		
1000 Academic Salaries	\$45,496,196	68.74%	\$20,688,527	31.26%	\$66,184,723	
2000 Classified Salaries	13,086,049	67.20%	6,387,972	32.80%	19,474,021	
3000 Employee Benefits	23,301,882	68.15%	10,891,065	31.85%	34,192,947	
4000 Books and Supplies	453,675	70.45%	190,332	29.55%	644,007	
5000 Services and Other Operating Expenses	6,380,904	57.65%	4,688,010	42.35%	11,068,914	
6000 Sites, Buildings, Books, and Equipment	62,890	55.62%	50,174	44.38%	113,064	
7000 Other Outgo and Contingencies	1,345,264	68.05%	631,626	31.95%	1,976,890	
Total Expenditures	<u>\$90,126,860</u>	<u>67.43%</u>	<u>\$43,527,706</u>	<u>32.57%</u>	<u>\$133,654,566</u>	

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

Rancho Santiago Community College District
Adopted Budget
 2017-18

DRAFT

Recap of Revenue and Expenses - General Fund 11 and 13

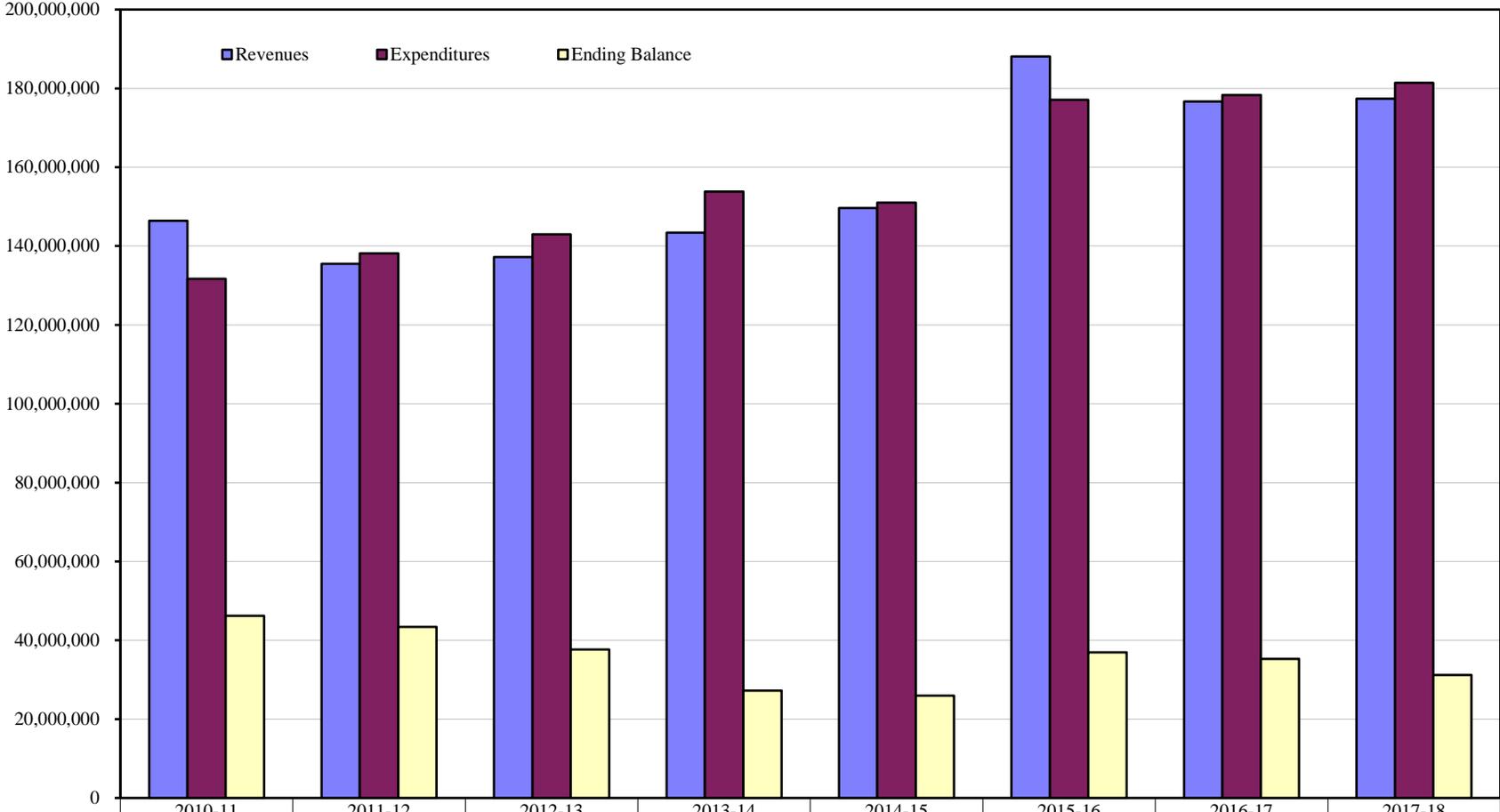
The table of multi-year financial information allows a comparison of prior fiscal years to projections for the current fiscal year. The table covers the following periods: fiscal years 2010-11 through 2017-18

	Actual 10-11	Actual 11-12	% Change	Actual 12-13	% Change	Actual 13-14	% Change	Actual 14-15	% Change	Actual 15-16	% Change	Actual 16-17	% Change	Adopted Budget 17-18	% Change
Adj. Beg. Balance	31,418,493	46,173,393	46.96%	43,395,854	-6.02%	37,633,190	-13.28%	27,266,692	-27.55%	25,917,127	-4.95%	36,934,285	42.51%	35,254,317	-4.55%
Revenues:															
Federal Income	-	9,215		-	-100.00%	19,017		-	-100.00%	-		9,909		-	
State Income:															
General Apportionment	89,168,017	81,597,569	-8.49%	50,719,320	-37.84%	58,137,335	14.63%	54,571,608	-6.13%	57,785,815	5.89%	52,117,505	-9.81%	56,394,398	8.21%
Lottery	3,112,536	3,833,379	23.16%	3,164,887	-17.44%	3,758,209	18.75%	3,844,324	2.29%	4,421,852	15.02%	4,324,568	-2.20%	4,122,815	-4.67%
EPA	-	-		20,761,952	0.00%	20,419,045	-1.65%	24,593,717	20.44%	23,577,290	-4.13%	22,186,845	-5.90%	21,022,922	-5.25%
Other State	3,055,108	2,642,141	-13.52%	3,414,938	29.25%	3,408,936	-0.18%	4,819,536	41.38%	26,283,934	445.36%	12,436,759	-52.68%	8,751,731	-29.63%
Total State	95,335,661	88,073,089	-7.62%	78,061,097	-11.37%	85,723,525	9.82%	87,829,185	2.46%	112,068,891	27.60%	91,065,677	-18.74%	90,291,866	-0.85%
Local Income:															
Property Taxes	39,353,393	39,879,978	1.34%	48,279,423	21.06%	46,377,655	-3.94%	49,230,216	6.15%	50,448,132	2.47%	52,992,580	5.04%	74,418,388	40.43%
ERAF	2,600,754	(2,511,684)	-196.58%	(346,907)	-86.19%	(7,795)	-97.75%	281,777	-3714.84%	12,590,255	4368.16%	18,917,141	50.25%	-	-100.00%
Interest	353,849	315,940	-10.71%	188,517	-40.33%	173,852	-7.78%	271,538	56.19%	543,831	100.28%	808,845	48.73%	665,000	-17.78%
Enrollment Fees	6,248,695	7,588,394	21.44%	8,621,927	13.62%	8,423,979	-2.30%	8,744,537	3.81%	8,677,600	-0.77%	8,850,604	1.99%	8,451,068	-4.51%
Non-resident Tuition	1,971,055	1,616,463	-17.99%	1,495,417	-7.49%	1,520,765	1.70%	2,100,223	38.10%	2,875,471	36.91%	3,247,985	12.95%	2,925,000	-9.94%
Other Local	519,183	494,350	-4.78%	925,591	87.23%	1,094,252	18.22%	1,177,835	7.64%	912,621	-22.52%	600,579	-34.19%	607,891	1.22%
Total Local	51,046,929	47,383,441	-7.18%	59,163,968	24.86%	57,582,708	-2.67%	61,806,126	7.33%	76,047,910	23.04%	85,417,734	12.32%	87,067,347	1.93%
Transfers/Others	17,279	41,176	138.30%	20,007	-51.41%	100,667	403.16%	8,977	-91.08%	8,449	-5.88%	148,482	1657.39%	5,000	-96.63%
Total Revenues	146,399,869	135,506,921	-7.44%	137,245,072	1.28%	143,425,917	4.50%	149,644,288	4.34%	188,125,250	25.71%	176,641,802	-6.10%	177,364,213	0.41%
Total Available	177,818,362	181,680,314	2.17%	180,640,926	-0.57%	181,059,107	0.23%	176,910,980	-2.29%	214,042,377	20.99%	213,576,087	-0.22%	212,618,530	-0.45%
Expenditures:															
Academic Salaries	55,159,225	55,074,053	-0.15%	55,565,289	0.89%	59,997,871	7.98%	61,579,162	2.64%	63,842,107	3.67%	67,519,283	5.76%	68,442,059	1.37%
Classified Salaries	27,141,380	27,631,949	1.81%	27,663,569	0.11%	29,140,022	5.34%	29,591,168	1.55%	29,063,337	-1.78%	30,660,767	5.50%	32,715,298	6.70%
Employee Benefits	30,546,733	35,712,899	16.91%	36,372,638	1.85%	34,206,977	-5.95%	36,193,816	5.81%	44,977,079	24.27%	47,089,952	4.70%	53,352,804	13.30%
Supplies & Materials	1,072,878	919,473	-14.30%	734,453	-20.12%	805,145	9.63%	686,574	-14.73%	761,759	10.95%	1,058,740	38.99%	1,072,131	1.26%
Other Operating	14,983,476	15,330,598	2.32%	15,000,458	-2.15%	16,438,216	9.58%	16,617,663	1.09%	18,416,657	10.83%	16,616,262	-9.78%	21,598,569	29.98%
Capital Outlay	1,173,058	1,437,935	22.58%	4,163,222	189.53%	3,907,896	-6.13%	3,946,167	0.98%	3,302,600	-16.31%	5,977,215	80.99%	2,482,607	-58.47%
Transfers	1,596,948	2,042,885	27.92%	3,508,107	71.72%	9,296,288	164.99%	2,379,303	-74.41%	16,744,553	603.76%	9,399,551	-43.87%	1,750,000	-81.38%
Total Expenditures	131,673,698	138,149,792	4.92%	143,007,736	3.52%	153,792,415	7.54%	150,993,853	-1.82%	177,108,092	17.29%	178,321,770	0.69%	181,413,468	1.73%
Ending Balance	46,144,664	43,530,522	-5.67%	37,633,190	-13.55%	27,266,692	-27.55%	25,917,127	-4.95%	36,934,285	42.51%	35,254,317	-4.55%	31,205,062	-11.49%
Adjustment to Beginning Balance	28,729	(134,668)		-		-		-		-		-	-		
Adjusted Beginning Fund Balance	46,173,393	43,395,854		37,633,190		27,266,692		25,917,127		36,934,285		35,254,317		31,205,062	
Ending Balance (% of Exp)	35.07%	31.41%		26.32%		17.73%		17.16%		20.85%		19.77%		17.20%	

Rancho Santiago Community College District Adopted Budget 2017-18

DRAFT

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



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

Rancho Santiago Community College District
Adopted Budget
 2017-18

DRAFT

Recap of Revenue and Expenses - General Fund 12

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

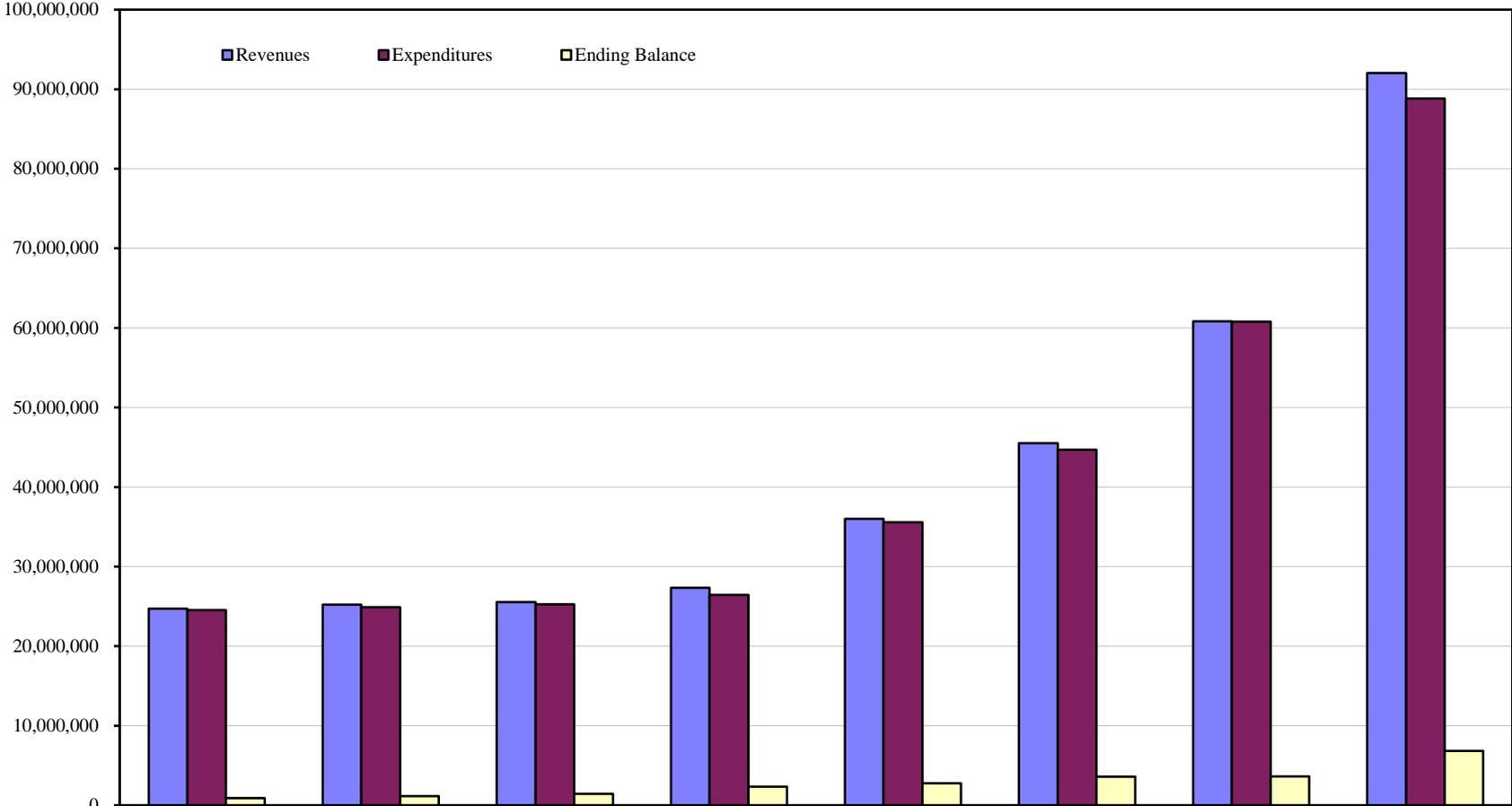
	Actual 10-11	Actual 11-12	% Change	Actual 12-13	% Change	Actual 13-14	% Change	Actual 14-15	% Change	Actual 15-16	% Change	Actual 16-17	% Change	Adopted Budget 17-18	% Change
Adj. Beg. Balance	772,383	905,985	17.30%	1,144,209	26.29%	1,435,844	25.49%	2,337,231	62.78%	2,784,818	19.15%	3,606,735	29.51%	3,630,182	30.36%
Revenues:															
Federal Income	12,408,972	11,981,111	-3.45%	11,989,120	0.07%	11,404,930	-4.87%	11,125,714	-2.45%	10,011,533	-10.01%	9,652,027	-3.59%	7,018,259	-29.90%
State Income:															
Lottery	497,765	899,471	80.70%	793,994	-11.73%	1,025,499	29.16%	1,104,150	7.67%	1,525,122	38.13%	1,437,686	-5.73%	1,355,446	-11.13%
Other State	9,452,682	10,117,316	7.03%	10,383,734	2.63%	12,465,012	20.04%	21,210,798	70.16%	31,633,314	49.14%	47,449,282	50.00%	80,661,933	154.99%
Total State	9,950,447	11,016,787	10.72%	11,177,728	1.46%	13,490,511	20.69%	22,314,948	65.41%	33,158,436	48.59%	48,886,968	47.43%	82,017,379	147.35%
Local Income:															
Other Local	2,351,028	2,229,239	-5.18%	2,368,054	6.23%	2,433,771	2.78%	2,567,603	5.50%	2,340,770	-8.83%	2,286,150	-2.33%	3,007,480	28.48%
Total Local	2,351,028	2,229,239	-5.18%	2,368,054	6.23%	2,433,771	2.78%	2,567,603	5.50%	2,340,770	-8.83%	2,286,150	-2.33%	3,007,480	28.48%
Total Revenues	24,710,447	25,227,137	2.09%	25,534,902	1.22%	27,329,212	7.03%	36,008,265	31.76%	45,510,739	26.39%	60,825,145	33.65%	92,043,118	102.24%
Total Available	25,482,830	26,133,122	2.55%	26,679,111	2.09%	28,765,056	7.82%	38,345,496	33.31%	48,295,557	25.95%	64,431,880	33.41%	95,673,300	98.10%
Expenditures:															
Academic Salaries	5,674,944	5,149,222	-9.26%	5,310,951	3.14%	5,738,462	8.05%	7,248,036	26.31%	8,388,502	15.73%	10,423,306	24.26%	8,062,027	-3.89%
Classified Salaries	8,073,925	8,569,101	6.13%	8,734,722	1.93%	9,008,225	3.13%	9,666,467	7.31%	11,868,603	22.78%	12,882,796	8.55%	12,677,757	6.82%
Employee Benefits	3,779,830	3,865,583	2.27%	4,090,039	5.81%	4,055,283	-0.85%	4,819,924	18.86%	6,306,769	30.85%	7,842,052	24.34%	8,955,245	41.99%
Supplies & Materials	1,378,776	1,196,570	-13.22%	1,491,624	24.66%	1,522,783	2.09%	1,699,439	11.60%	1,983,824	16.73%	2,721,167	37.17%	3,602,708	81.60%
Other Operating	3,467,664	3,953,069	14.00%	3,741,470	-5.35%	3,892,781	4.04%	8,866,099	127.76%	10,909,044	23.04%	21,501,755	97.10%	50,624,317	364.06%
Capital Outlay	1,712,093	1,462,505	-14.58%	1,277,240	-12.67%	1,484,164	16.20%	2,489,409	67.73%	4,004,708	60.87%	4,299,964	7.37%	3,962,371	-1.06%
Transfers	460,884	714,959	55.13%	597,221	-16.47%	726,127	21.58%	771,304	6.22%	1,227,372	59.13%	1,130,658	-7.88%	945,430	-22.97%
Total Expenditures	24,548,116	24,911,009	1.48%	25,243,267	1.33%	26,427,825	4.69%	35,560,678	34.56%	44,688,822	25.67%	60,801,698	36.06%	88,829,855	98.77%
Ending Balance	934,714	1,222,113	30.75%	1,435,844	17.49%	2,337,231	62.78%	2,784,818	19.15%	3,606,735	29.51%	3,630,182	0.65%	6,843,445	89.74%
Adjustment to Beginning Balance	(28,729)	(77,904)		-		-		-		-		-		-	
Adjusted Beginning Fund Balance	905,985	1,144,209		1,435,844		2,337,231		2,784,818		3,606,735		3,630,182		6,843,445	
Ending Balance (% of Exp)	3.69%	4.59%		5.69%		8.84%		7.83%		8.07%		5.97%		7.70%	

Rancho Santiago Community College District

Adopted Budget 2017-18

DRAFT

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



	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18
■ Revenues	24,710,447	25,227,137	25,534,902	27,329,212	36,008,265	45,510,739	60,825,145	92,043,118
■ Expenditures	24,548,116	24,911,009	25,243,267	26,427,825	35,560,678	44,688,822	60,801,698	88,829,855
■ Ending Balance	905,985	1,144,209	1,435,844	2,337,231	2,784,818	3,606,735	3,630,182	6,843,445

Rancho Santiago Community College District
Adopted Budget
 2017-18

DRAFT

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

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

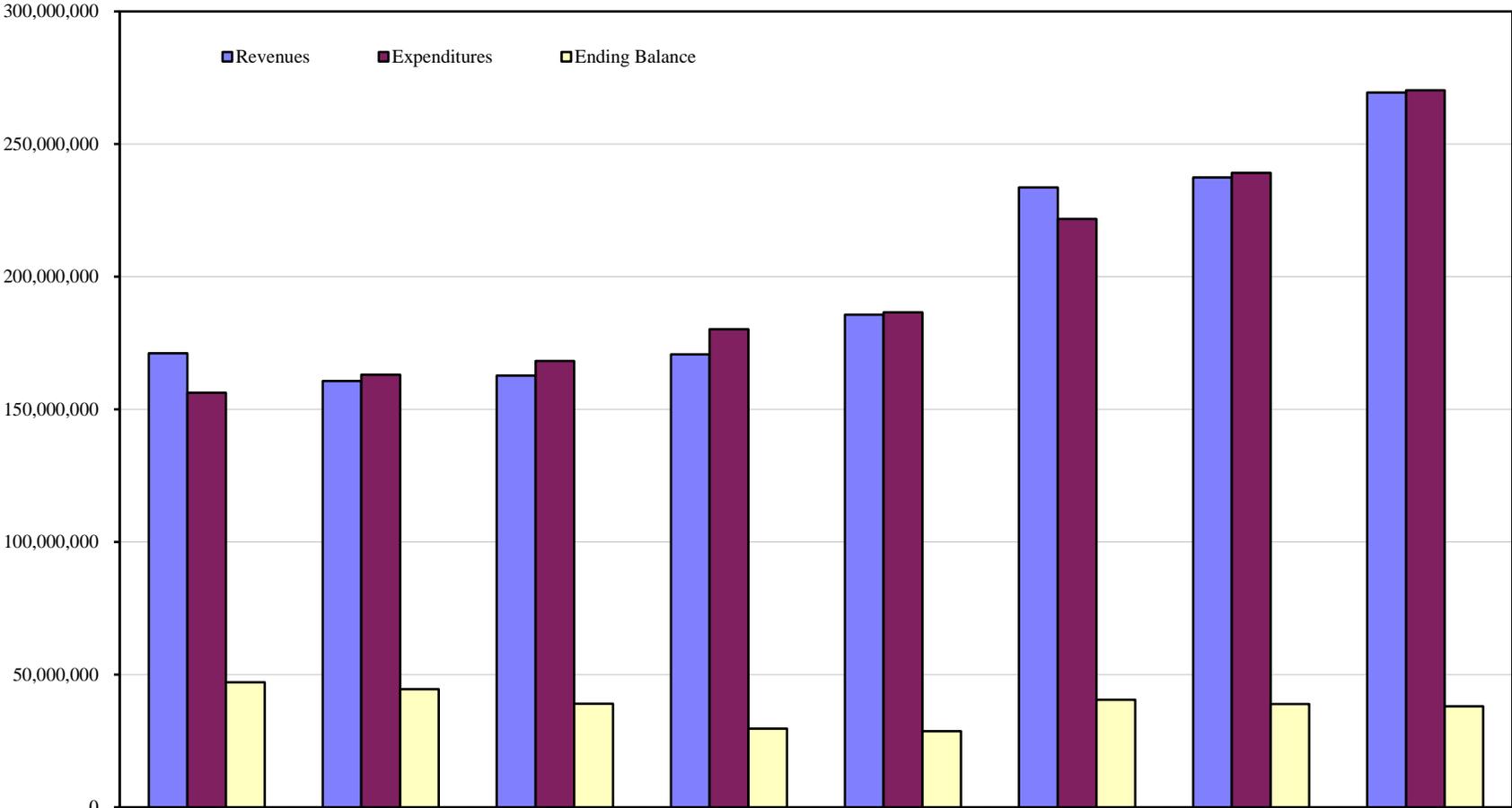
	Actual 10-11	Actual 11-12	% Change	Actual 12-13	% Change	Actual 13-14	% Change	Actual 14-15	% Change	Actual 15-16	% Change	Actual 16-17	% Change	Adopted Budget 17-18	% Change
Adj. Beg. Balance	32,190,876	47,079,378	46.25%	44,540,063	-5.39%	39,069,034	-12.28%	29,603,923	-24.23%	28,701,945	-3.05%	40,541,020	41.25%	38,884,499	-4.09%
Revenues:															
Federal Income	12,408,972	11,990,326	-3.37%	11,982,940	-0.06%	11,430,127	-4.61%	11,125,713	-2.66%	10,011,533	-10.01%	9,661,936	-3.49%	7,018,259	-27.36%
State Income:															
General Apportionment	89,269,090	81,681,595	-8.50%	50,719,320	-37.91%	58,137,335	14.63%	54,571,608	-6.13%	50,833,999	-6.85%	50,074,777	-1.49%	49,262,498	-1.62%
Lottery	3,610,301	4,732,850	31.09%	3,958,881	-16.35%	4,783,708	20.83%	4,948,474	3.44%	5,946,974	20.18%	5,762,254	-3.11%	5,478,261	-4.93%
EPA				20,761,952	0.00%	20,419,045	-1.65%	24,593,717	20.44%	23,577,290	-4.13%	22,186,845	-5.90%	21,022,922	-5.25%
Other State	12,406,717	12,675,431	2.17%	13,798,672	8.86%	15,873,948	15.04%	26,030,335	63.98%	64,869,064	149.21%	61,928,769	-4.53%	96,545,564	55.90%
Total State	105,286,108	99,089,876	-5.89%	89,238,825	-9.94%	99,214,036	11.18%	110,144,134	11.02%	145,227,327	31.85%	139,952,645	-3.63%	172,309,245	23.12%
Local Income:															
Property Taxes	39,353,393	39,879,978	1.34%	48,279,423	21.06%	46,377,655	-3.94%	49,230,216	6.15%	50,448,132	2.47%	52,992,580	5.04%	74,418,388	40.43%
ERAF	2,600,754	(2,511,684)	-196.58%	(346,907)	-86.19%	(7,795)	-97.75%	281,777	-3714.84%	12,590,255	4368.16%	18,917,141	50.25%	-	-100.00%
Interest	353,849	315,940	-10.71%	188,517	-40.33%	173,852	-7.78%	271,538	56.19%	546,477	101.25%	808,845	48.01%	665,000	-17.78%
Enrollment Fees	6,248,695	7,588,394	21.44%	8,621,927	13.62%	8,423,979	-2.30%	8,744,537	3.81%	8,677,600	-0.77%	8,850,604	1.99%	8,451,068	-4.51%
Non-resident Tuition	1,971,055	1,616,463	-17.99%	1,495,417	-7.49%	1,520,765	1.70%	2,100,223	38.10%	2,875,471	36.91%	3,247,985	12.95%	2,925,000	-9.94%
Other Local	2,870,211	2,723,589	-5.11%	3,293,645	20.93%	3,528,023	7.12%	3,745,438	6.16%	3,250,745	-13.21%	2,886,729	-11.20%	3,615,371	25.24%
Total Local	53,397,957	49,612,680	-7.09%	61,532,022	24.02%	60,016,479	-2.46%	64,373,729	7.26%	78,388,680	21.77%	87,703,884	11.88%	90,074,827	2.70%
Transfers/Others	17,279	41,176	138.30%	26,187	-36.40%	94,487	260.82%	8,977	-90.50%	8,449	-5.88%	148,482	1657.39%	5,000	-96.63%
Total Revenues	171,110,316	160,734,058	-6.06%	162,779,974	1.27%	170,755,129	4.90%	185,652,553	8.72%	233,635,989	25.85%	237,466,947	1.64%	269,407,331	13.45%
Total Available	203,301,192	207,813,436	2.22%	207,320,037	-0.24%	209,824,163	1.21%	215,256,476	2.59%	262,337,934	21.87%	278,007,967	5.97%	308,291,830	10.89%
Expenditures:															
Academic Salaries	60,834,168	60,223,279	-1.00%	60,876,240	1.08%	65,736,333	7.98%	68,827,198	4.70%	72,230,609	4.94%	77,942,589	7.91%	76,504,086	-1.85%
Classified Salaries	35,215,305	36,201,050	2.80%	36,398,291	0.54%	38,148,246	4.81%	39,257,634	2.91%	40,931,940	4.26%	43,543,563	6.38%	45,393,055	4.25%
Employee Benefits	34,326,565	39,578,475	15.30%	40,462,677	2.23%	38,262,261	-5.44%	41,013,741	7.19%	51,283,848	25.04%	54,932,004	7.11%	62,308,049	13.43%
Supplies & Materials	2,451,654	2,116,044	-13.69%	2,226,077	5.20%	2,327,928	4.58%	2,386,013	2.50%	2,745,583	15.07%	3,779,907	37.67%	4,674,839	23.68%
Other Operating	18,451,139	19,283,667	4.51%	18,741,928	-2.81%	20,330,997	8.48%	25,483,762	25.34%	29,325,701	15.08%	38,118,017	29.98%	72,222,886	89.47%
Capital Outlay	2,885,151	2,900,442	0.53%	5,440,462	87.57%	5,392,060	-0.89%	6,435,577	19.35%	7,307,308	13.55%	10,277,179	40.64%	6,444,978	-37.29%
Transfers	2,057,832	2,757,844	34.02%	4,105,328	48.86%	10,022,415	144.13%	3,150,606	-68.56%	17,971,925	470.43%	10,530,209	-41.41%	2,695,430	-74.40%
Total Expenditures	156,221,814	163,060,801	4.38%	168,251,003	3.18%	180,220,240	7.11%	186,554,531	3.51%	221,796,914	18.89%	239,123,468	7.81%	270,243,323	13.01%
Ending Balance	47,079,378	44,752,635	-4.94%	39,069,034	-12.70%	29,603,923	-24.23%	28,701,945	-3.05%	40,541,020	41.25%	38,884,499	-4.09%	38,048,507	-2.15%
Adjustment to Beginning Balance	-	(212,572)		-		-		-	-	-	-	-	-	-	
Adjusted Beginning Fund Balance	47,079,378	44,540,063		39,069,034		29,603,923		28,701,945		40,541,020		38,884,499		38,048,507	
Ending Balance (% of Exp)	30.14%	27.32%		23.22%		16.43%		15.39%		18.28%		16.26%		14.08%	

Rancho Santiago Community College District

Adopted Budget 2017-18

DRAFT

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



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

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

Adopted Budget Assumptions : July 24, 2017

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

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

(P3) FINAL

As of July 10,2017

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

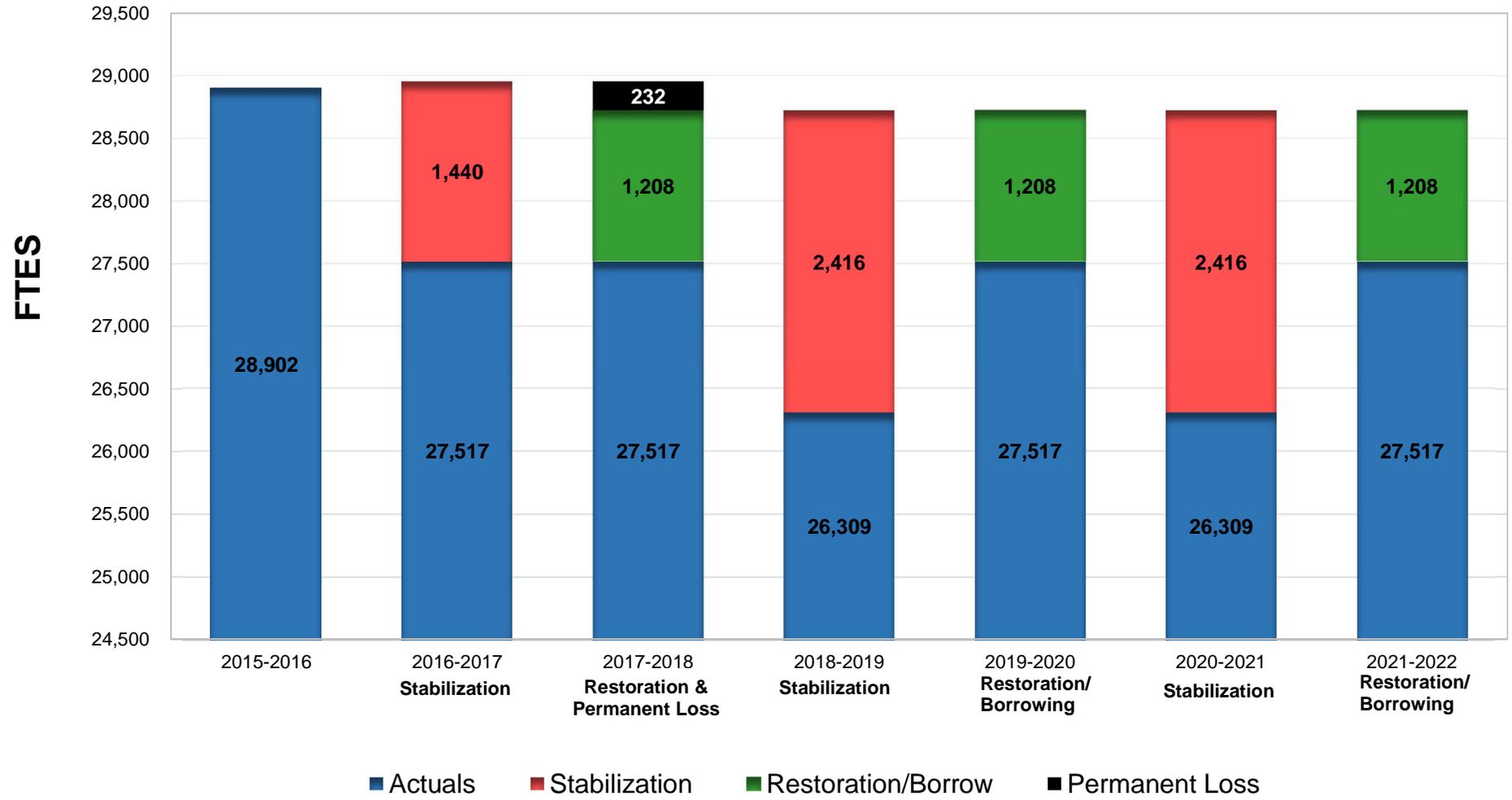
NOTE:
Actuals
Est. actuals
Updated projections

Growth Total District -4.79%

Growth Total by Campus -6.02% -1.88%

RSCCD Effects of Stabilization and Borrowing FTES

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



**RANCHO SANTIAGO COMMUNITY COLLEGE DISTRICT
REORGANIZATION REQUEST FORM**

Number # 1038-
Assigned by Human Resources

Use this form and the reorganization process to make a permanent personnel change in your program or department. If proposing a new and/or change of position, please attach a cost of position worksheet.

Site/Department/Division: DO/Fiscal Services
 Manager/Supervisor: Adam O'Connor

Position(s) affected:

CURRENT POSITION	PROPOSED POSITION
Accountant (vacancy) <i>(K. TRUNG)</i>	Senior Accountant

Current annual salary/benefits cost \$ 99,400 Proposed annual salary/benefits cost \$ 107,410
 Specify budget impact – include exact amounts or the best available estimate and the source of funding:

GENERAL FUNDS RESTRICTED FUNDS

Source of funding (account numbers): Cost of \$8,010 will be covered from existing budget.
(Attach necessary budget change forms)

Reason for reorganization:

This reorganization is increasing an accountant vacancy to a senior accountant position to pick up higher level duties in the department in order to better distribute the duties between the staff.

Will there be duties and/or responsibilities that will no longer be performed/required in this department/division?

No Yes If yes, please explain below.

Does this change affect more than one department/division? No Yes If yes, please explain below.

Please note: You are required to attach both current and proposed organization charts (*highlighting all positions affected, both current and proposed*) with this form.

Submitted by (District Cabinet Member): *[Signature]* Date: 8/1/17

SIGNATURES AND/OR REVIEW DATES	
Human Resources (Signature/Date): <i>[Signature]</i> 8/1/17	Business Operations & Fiscal Services (Signature/Date): <i>[Signature]</i> 8/1/17
	Resource Development (Signature/Date – Only for Restricted Funds)
COLLEGE POSITIONS	DISTRICT POSITIONS
President's Council Approval (Signature/Date):	Chancellor's Cabinet Approval (Signature/Date): <i>[Signature]</i> 8/7/17
Chancellor's Cabinet Approval (Signature/Date):	Chancellor's Council Approval (Signature/Date):
CSEA (Signature/Date):	CSEA (Signature/Date):

RSCCD

COST OF NEW POSITION - CLASSIFIED CONTRACT

POSITION TITLE	Accountant		
GRADE & STEP	MONTHLY RATE	NO OF MONTHS	ANNUAL COST
Grade 13 / Step 3	\$ 4,547.08	12	\$ 54,564.90

SALARY RELATED TAX/BENEFITS	BENEFIT RATE	BENEFIT COST	
PERS	15.531%	8,474.47	
SOCIAL SECURITY	6.200%	3,383.02	
MEDICARE	1.450%	791.19	
UNEMPLOYMENT	0.050%	27.28	
WORKERS COMP	2.250%	1,227.71	
ACTIVE RET. INS. COST	3.630%	1,980.71	
TOTAL TAX & BENEFIT COST	29.111%	\$ 15,884.38	\$ 15,884.38
TOTAL SALARY & BENEFIT COST			\$ 70,449.28

FRINGE BENEFITS COST	BENEFIT RATE	BENEFIT COST	
FRINGE BENEFITS (CSEA only)		1,500.00	
SOCIAL SECURITY	6.200%	93.00	
MEDICARE	1.450%	21.75	
UNEMPLOYMENT	0.050%	0.75	
WORKERS COMP	2.250%	33.75	
ACTIVE RET. INS. COST	3.630%	54.45	
TOTAL FRINGE BENEFIT COST	13.580%	\$ 1,703.70	\$ 1,703.70

INSURANCE BENEFITS			
LIFE INSURANCE (ANNUAL OR \$50,000 minimum)			
(Annual Life Insurance X \$0.19/1000 X 12 Months)	\$ 54,564.90	124.41	
MEDICAL INSURANCE (see below)		27,123.05	
TOTAL INSURANCE COST		27,247.46	\$ 27,247.46

TOTAL COST OF POSITION	\$ 99,400.44
-------------------------------	---------------------

BENEFITS =	\$ 44,835.54
BENEFIT COST AS A PERCENT OF CONTRACT =	82.17%

Admn., Superv/Mang. & Conf. (including Fringe amount)	32,330.00
CSEA	27,123.05

RSCCD

COST OF NEW POSITION - CLASSIFIED CONTRACT

POSITION TITLE	Senior Accountant		
GRADE & STEP	MONTHLY RATE	NO OF MONTHS	ANNUAL COST
Grade 15 / Step 3	\$ 5,063.15	12	\$ 60,757.85

SALARY RELATED TAX/BENEFITS	BENEFIT RATE	BENEFIT COST	
PERS	15.531%	9,436.30	
SOCIAL SECURITY	6.200%	3,766.99	
MEDICARE	1.450%	880.99	
UNEMPLOYMENT	0.050%	30.38	
WORKERS COMP	2.250%	1,367.05	
ACTIVE RET. INS. COST	3.630%	2,205.51	
TOTAL TAX & BENEFIT COST	29.111%	\$ 17,687.22	\$ 17,687.22
TOTAL SALARY & BENEFIT COST			\$ 78,445.07

FRINGE BENEFITS COST	BENEFIT RATE	BENEFIT COST	
FRINGE BENEFITS (CSEA only)		1,500.00	
SOCIAL SECURITY	6.200%	93.00	
MEDICARE	1.450%	21.75	
UNEMPLOYMENT	0.050%	0.75	
WORKERS COMP	2.250%	33.75	
ACTIVE RET. INS. COST	3.630%	54.45	
TOTAL FRINGE BENEFIT COST	13.580%	\$ 1,703.70	\$ 1,703.70

INSURANCE BENEFITS			
LIFE INSURANCE (ANNUAL OR \$50,000 minimum)			
(Annual Life Insurance X \$0.19/1000 X 12 Months)	\$ 60,757.85	138.53	
MEDICAL INSURANCE (see below)		27,123.05	
TOTAL INSURANCE COST		27,261.58	\$ 27,261.58

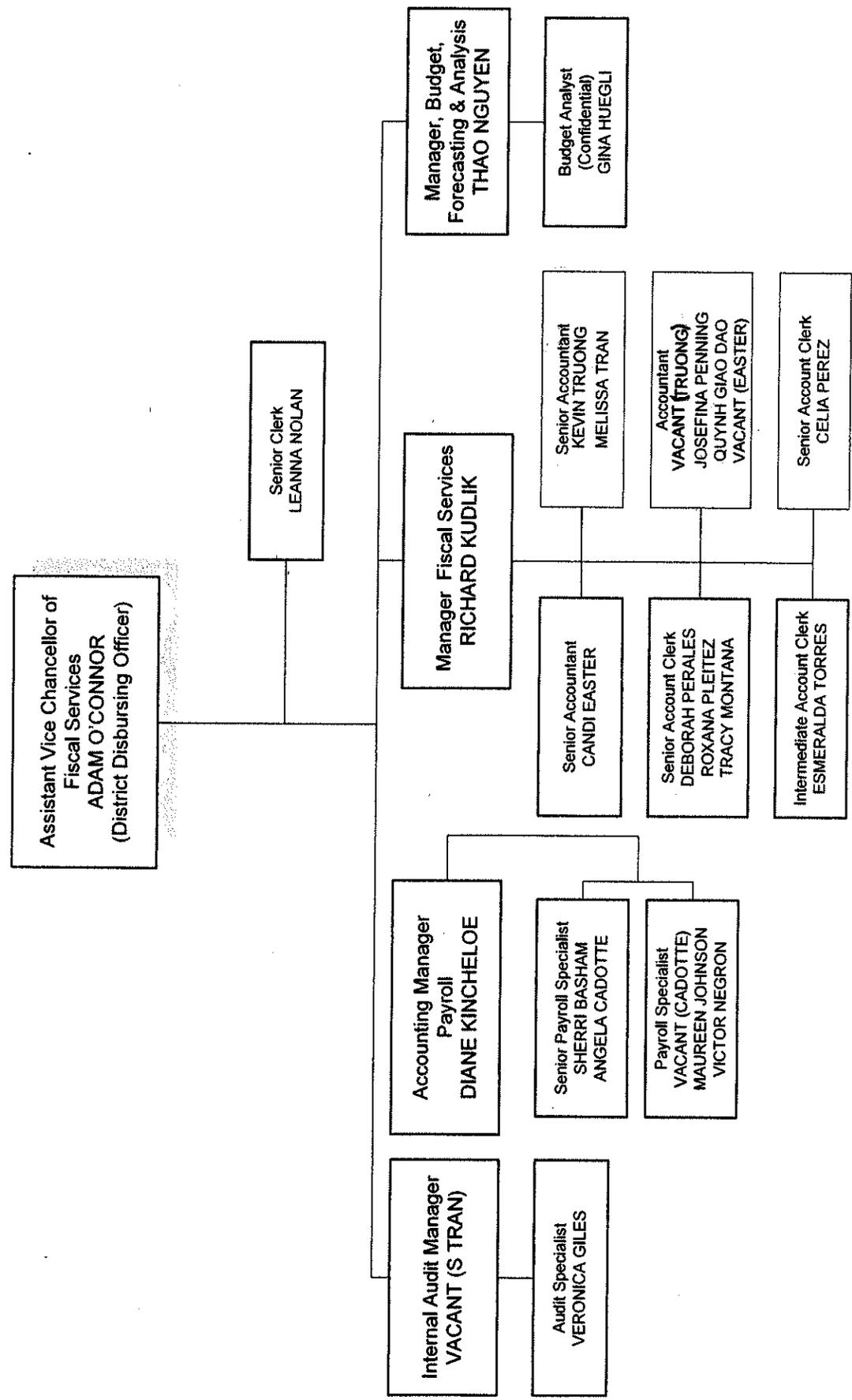
TOTAL COST OF POSITION	\$ 107,410.35
-------------------------------	----------------------

BENEFITS =	\$ 46,652.50
BENEFIT COST AS A PERCENT OF CONTRACT =	76.78%

Admn., Superv/Mang. & Conf. (including Fringe amount)	32,330.00
CSEA	27,123.05

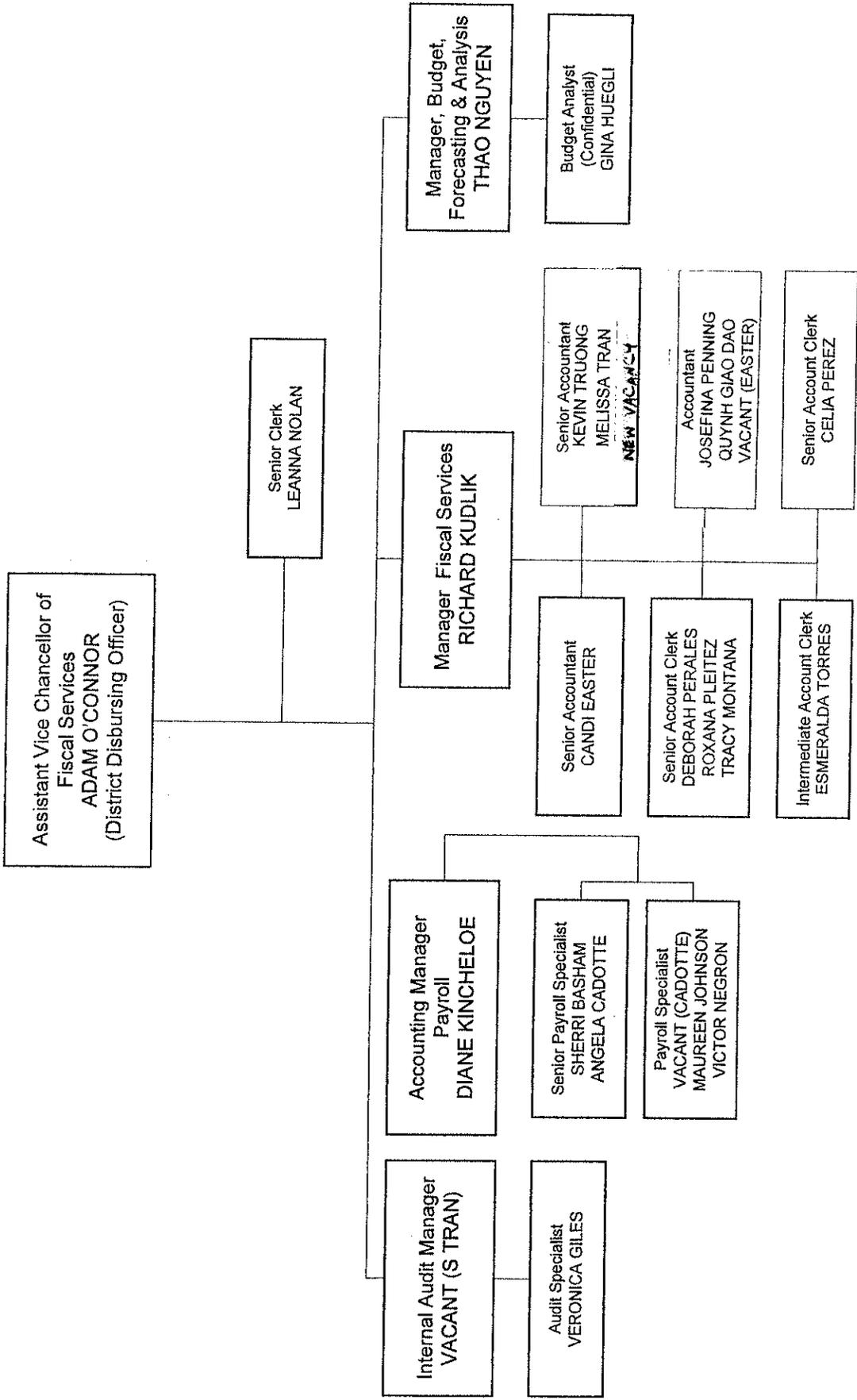
Rancho Santiago Community College District
BUSINESS OPERATIONS AND FISCAL SERVICES
FISCAL SERVICES

CURRENT



Rancho Santiago Community College District
BUSINESS OPERATIONS AND FISCAL SERVICES
FISCAL SERVICES

Proposed



AR 6307 Debt Issuance and Management (New)

References:

Government Code Section 8855

I. Purpose and Goals

These administrative regulations provide a framework for debt management and capital planning by the District and have been developed to meet the following goals:

- (1) Identifying the purposes for which the debt proceeds may be used.
- (2) Identifying the types of debt that may be issued.
- (3) Describing the relationship of the debt to, and integration with, the District's capital improvement program.
- (4) Establishing goals related to the District's planning goals and objectives.
- (5) Implementing internal control procedures to ensure that the proceeds of the proposed debt issuance will be directed to the intended use upon completion of the issuance.

II. Purposes for Which Debt Proceeds May be Used

Authority and Purposes of the Issuance of Debt

The laws of the State of California (the "State") authorize the District to incur debt to make lease payments, contract debt, borrow money, and issue bonds for district improvement projects. The District is authorized to contract debt to acquire, construct, reconstruct, rehabilitate, replace, improve, extend, enlarge, and equip such projects; to refund existing debt; or to provide for cash flow needs.

State Law

Section 18 of Article XVI of the State Constitution contains the "debt limitation" formula applicable to the District. There are a number of State laws that govern the issuance of general obligation bonds ("GO Bonds") by community college districts. Sections 1(b) (2) (Proposition 46) and 1(b) (3) of Article XIII A (Proposition 39) of the State Constitution allow the District to issue GO Bonds. The statutory authority for issuing GO Bonds is contained in Education Code Section 15000 *et seq.* Additional provisions applicable only to Proposition 39 GO Bonds are contained in Education Code Section 15264 *et seq.* An alternative procedure for issuing GO Bonds is also available in Government Code Section 53506 *et seq.* The statutory authority for issuing Tax and Revenue Anticipation Notes ("TRANS") is contained in Government Code Section 53850 *et seq.* Authority for lease financings is found in Education Code Section 17455 *et seq.* and additional authority is contained in Education Code Sections 17400 *et seq.*, 17430 *et seq.* and 17450 *et seq.* The District may also issue Mello-Roos bonds pursuant to Government Code Section 53311 *et seq.*

Debt Issued to Finance Operating Costs

The District may deem it necessary to finance cash flow requirements under certain conditions. Such cash flow borrowing must be payable from taxes, income, revenue, cash receipts and other moneys attributable to the fiscal year in which the debt is issued. General operating costs include, but are not limited to, those items normally funded in the District's annual operating budget. The District's Chancellor or Vice Chancellor, Business Operations/Fiscal Services ("Vice Chancellor"), will review potential financing methods to determine which method is most prudent for the District. Potential financing sources include tax and revenue anticipation notes, temporary borrowing from the Orange County Treasurer and Tax Collector, and internal temporary interfund borrowing.

III. Types of Debt Authorized to be Issued

- A. Short-Term: The District may issue fixed-rate and/or variable rate short-term debt, which may include TRANS, when such instruments allow the District to meet its cash flow requirements. The District may also issue bond anticipation notes ("BANs") to provide interim financing for bond projects that will ultimately be paid from GO Bonds.
- B. Long-Term: Debt issues may be used to finance essential capital facilities, projects and certain equipment where it is appropriate to spread the cost of the projects over more than one budget year. Long-term debt should not be used to fund District operations. Long term debt in the form of GO Bonds may be issued under Article XIII A of the State Constitution, either under Proposition 46, which requires approval by at least a two-thirds (66.67%) majority of voters, or Proposition 39, which requires approval by at least 55% of voters, subject to certain accountability requirements and

additional restrictions. The District may also enter into long-term leases and/or COPs for public facilities, property, and equipment.

C. Lease Financing: Lease-purchase obligations are a routine and appropriate means of financing capital equipment and certain capital facilities. However, lease obligations may impact on budget flexibility.

D. Use of General Obligation Bonds: A significant portion of the District's capital projects are projected to be funded by GO Bond proceeds. Projects financed by the GO Bonds will be determined by the constraints of applicable law and the project list approved by voters.

IV. Relationship of Debt to and Integration with District's Capital Improvement Program or Budget

Impact on Operating Budget and District Debt Burden

In evaluating financing options for capital projects, both short and long-term debt amortization will be evaluated when considering a debt issuance, along with the potential impact of debt service, and additional costs associated with new projects on the operating budget of the District. The cost of debt issued for major capital repairs or replacements may be judged against the potential cost of delaying such repairs.

Capital Improvement Program

The Vice Chancellor and the facilities staff have responsibility for the planning and management of the District's capital improvement program subject to review and approval by the Board of Trustees. Staff will, as appropriate, supplement and revise any applicable Facilities Master Plan in keeping with the District's current needs for the acquisition, development and/or improvement of District's real estate and facilities. Such plans may include a summary of the estimated cost of each project, schedules for the projects, the expected quarterly cash requirements, and annual appropriations, in order for the projects to be completed.

Considerations for Refunding:

1. District's Best Interest. Whenever deemed to be in the best interest of the District, the District shall consider refunding or restructuring outstanding debt if it will be financially advantageous or beneficial for debt repayment and/or structuring flexibility.
2. Net Present Value Analysis. The Vice Chancellor shall review a net present value analysis of any proposed refunding in order to make a determination regarding the cost-effectiveness of the proposed refunding.
3. Maximize Expected Net Savings. The timing of any refinancing shall be designed to maximize the District's expected net savings over the life of the bonds.
4. Comply with Existing Legal Requirements. The refunding of any existing debt shall comply with all applicable State and Federal laws governing such issuance.

V. Goals Related to District's Planning Goals and Objectives

In following these administrative procedures, the District shall pursue the following goals:

1. The District shall strive to fund capital improvements from voter-approved GO Bond issues to preserve the availability of its General Fund for District operating purposes and other purposes that cannot be funded by such bond issues.
2. The District shall endeavor to attain the best possible credit rating for each debt issue in order to reduce interest costs, within the context of preserving financial flexibility and meeting capital funding requirements.
3. The District shall take all practical precautions and proactive measures to avoid any financial decision that will negatively impact current credit ratings on existing or future debt issues.
4. The District shall, with respect to GO Bonds, remain mindful of its statutory debt limit in relation to assessed value growth within the college district and the tax burden needed to meet long-term capital requirements.
5. The District shall consider market conditions and District cash flows when timing the issuance of debt.
6. The District shall determine the amortization (maturity) schedule which will fit best within the overall debt structure of the District at the time the new debt is issued.
7. The District shall match the term of the issue to the useful lives of assets funded by that issue whenever practicable and economical, while considering repair and replacement costs of those assets to be incurred in future.
8. The District shall, when planning for the issuance of new debt, consider the impact of such new debt on overlapping debt of local, state and other governments that overlap with the District.
9. The District shall, when issuing debt, assess financial alternatives to include new and innovative financing approaches, including whenever feasible, categorical grants, revolving loans or other State/federal aid, so as to minimize the encroachment on the District's General Fund.
10. The District shall, when planning for the sizing and timing of debt issuance, consider its ability to expend the funds obtained in a timely, efficient and economical manner.

VI. Internal Control Procedures for Issuance of Debt to Ensure Intended Use of Proceeds

Structure of Debt Issues

A. Maturity of Debt: The duration of a debt issue shall be consistent, to the extent possible, with the economic or useful life of the improvement or asset that the issue is financing. Accordingly, the average life of the financing shall not exceed 120% of the average life of the assets being financed. In addition, the District shall consider the overall impact of the current and future debt burden of the financing when determining the duration of the debt issue.

B. Debt Structure:

1. GO Bonds:

a. *New Money Bond Issuances:* For new money bond issuances, the District shall size the bond issuance consistent with the "spend-down" requirements of the Internal Revenue Code and within any limits approved by the District's voters. To the extent possible, the District will also consider credit issues, market factors (e.g. bank qualification) and tax law when sizing the District's bond issuance.

b. *Refunding Bond Issuances:* The sizing of refunding bonds will be determined by the amount of money that will be required to cover the principal of, accrued interest (if any) on, and redemption premium for the bonds to be defeased on the call date and to cover appropriate financing costs.

c. *Maximum Maturity:* All bonds issued by the District shall mature within the limits set forth in applicable provisions of the Education Code or the Government Code. The final maturity of bonds will also be limited to the average useful life of the assets financed or as otherwise required by tax law.

2. *Lease-Purchase Obligations:* The final maturity of equipment or real property lease obligations will be limited to the useful life of the assets to be financed.

C. *Debt Service Structure:* The District shall design the financing schedule and repayment of debt so as to take best advantage of market conditions, provide flexibility, and, as practical, to recapture or maximize its debt capacity for future use.

Use of Proceeds

The District shall be vigilant in using bond proceeds in accordance with the stated purposes at the time such debt was incurred. In furtherance of the administrative regulations, and in connection with the issuance of all GO Bonds:

1. As required by Government Code Section 53410, the District shall only use GO Bond proceeds for the purposes approved by the District's voters; and

2. The Vice Chancellor shall have the responsibility, no less often than annually, to provide to the District's Board of Trustees a written report which shall contain at least the following information:

(i) The amount of the debt proceeds received and expended during the applicable reporting period; and

(ii) The status of the acquisition, construction or financing of the district facility projects, as identified in any applicable bond measure, with the proceeds of the debt.

These reports may be combined with other periodic reports which include the same information, including but not limited to, periodic reports made to the California Debt and Investment Advisory Commission, or continuing disclosure reports or other reports made in connection with the debt.

These requirements shall apply only until the earliest of the following: (i) all the debt is redeemed or defeased, but if the debt is refunded, such provisions shall apply until all such refunding bonds are redeemed or defeased, or (ii) all proceeds of the debt, or any investment earnings thereon, are fully expended.

3. The District shall post on the District website the Annual Report of the District's Independent Bond Oversight Committee which has been given the responsibility to review the expenditure of GO Bond proceeds to assure the community that all GO Bond funds have been used for the construction, renovation, repair, furnishing and equipping of district facilities, and not used for teacher or administrator salaries or other operating expenses.

4. The District shall hire an independent auditor to perform an annual independent financial and performance audit of the expenditure of GO Bond proceeds, and to post such audits on the District website.

VII. Reporting Requirements to the California Debt and Investment Advisory Commission

No later than 30 days prior to the sale of any debt issue, the District shall submit a report of the proposed issuance to the California Debt and Investment Advisory Commission. The report of the proposed debt issuance shall include a certification by the District that it has adopted local debt policies concerning the use of debt and that the contemplated debt issuance is consistent with those local debt policies.

No later than 21 days after the sale of the debt, the District shall submit a report of final sale to the California Debt and Investment Advisory Commission. A copy of the final official statement for the issue shall accompany the report of final sale. If there is no official statement, the District shall provide each of the following documents, if they exist, along with the report of final sale:

- Other disclosure document.
- Indenture.
- Installment sales agreement.
- Loan agreement.
- Promissory note.
- Bond purchase contract.
- Resolution authorizing the issue.
- Bond specimen.

The District shall submit an annual report for any issue of debt for which it has submitted a report of final sale on or after January 21, 2017. The annual report shall cover a reporting period from July 1 to June 30, inclusive, and shall be submitted no later than seven months after the end of the reporting period. The annual report shall consist of the following information:

- Debt authorized during the reporting period, which shall include the following: (1) Debt authorized at the beginning of the reporting period; (2) Debt authorized and issued during the reporting period; (3) Debt authorized but not issued at the end of the reporting period; and (4) Debt authority that has lapsed during the reporting period.
- Debt outstanding during the reporting period, which shall include the following: (1) Principal balance at the beginning of the reporting period; (2) Principal paid during the reporting period; and (3) Principal outstanding at the end of the reporting period.
- The use of proceeds of issued debt during the reporting period, which shall include the following: (1) Debt proceeds available at the beginning of the reporting period; (2) Proceeds spent during the reporting period and the purposes for which is was spent; and (3) Debt proceeds remaining at the end of the reporting period.

Adopted: xx, 2017

BP 3310 Records Retention and Destruction

Reference:

Title 5, Sections 59020, et seq.

Federal Rules of Civil Procedure; Rules 16, 26, 33, 34, 37, 45

The Chancellor shall establish administrative procedures to assure the retention and destruction of all District records—including electronically stored information as defined by the Federal Rules of Civil Procedure—in compliance with Title 5. Such records shall include but not be limited to student records, employment records and financial records.

The Chancellor delegates to the Vice Chancellor of Business Operations & Fiscal Services or designee, the authority to classify all records for retention purposes, transfer the classification of records from one class to another, and certify, supervise and approve the destruction of records as long as it is not in conflict with any applicable laws.

Revised: August 19, 2013 (Previously BP3105)

Revised: XXXX, 2017

AR 3310 - Records Retention and Destruction

Reference:

Title 5, Sections 59020, et. Seq
Federal Rules of Civil Procedure; Rules 16, 26, 33, 34, 37, 45

Records of the Rancho Santiago Community College District shall be retained, as appropriate, in accordance with Section 59020 through 59029 of Title 5 of the California Code of Regulations and other applicable provisions of state and federal law.

The Chancellor delegates to the Vice Chancellor of Business Operations/Fiscal Services or designee, the authority to classify all records for retention purposes, transfer the classification of records from one class to another, certify, supervise and approve the destruction of records as long as it is not in conflict with any applicable laws.

I. LEGAL DEFINITION OF RECORDS (Section 59020)

What a record is: All records, maps, books, papers, data processing output, student records and electronic documents.

What a record is not: Additional copies of documents beyond the original or one copy; correspondence between District employees that does not pertain to personnel matters or constitutes a student record; advertisements and other sales materials received; or textbooks used for instruction, and other instructional materials, including library books, pamphlets and magazines.

II. CLASSIFICATION OF RECORDS (Section 59022)

Records shall be classified as either Class 1 – Permanent, Class 2 – Optional or Class 3 – Disposable.

A. Class 1 – Permanent Records – As defined in Title 5, Section 59023. The original of each of the records, or one exact copy when the original is required by law to be filed with another agency, and must be retained indefinitely unless copied or reproduced on film or electronically.

1. Examples of Class 1 – Permanent Records (Section 59023)

a. Annual reports:

- i. Official budget
- ii. Financial reports of all funds, including cafeteria and student body funds
- iii. Audit reports of all funds
- iv. Average daily attendance/full-time equivalent student (ADA/FTES) including Period 1 and Period 2 reports
- v. Other major annual reports, including:
 1. Those relating to property, activities, financial conditions or transactions.
 2. Those declared by Board minutes to be permanent.

b. Official actions:

- i. Minutes of the Board or committees thereof, including the text of a rule, regulation, policy, or resolution not set forth verbatim in the minutes but included therein by reference only.
- ii. Elections, including the call, if any, for and the result (but not including detail documents, such as ballots) of an election called, conducted or cancelled by the Governing Board for a Board Member, the Board Member's recall, issuance of bonds, incurring any long-term liability, change in maximum tax rates, reorganization, or any other purpose.

- iii. Records transmitted by another agency that pertain to that agency's action with respect to District organization.

c. Personnel records of employees:

- i. All records relating to employment, assignment, employee evaluations, amounts and dates of service rendered, termination or dismissal of an employee in any position, sick leave records, other absence records (such as vacation cards and other absence cards), retirement records, time worked, rate of compensation, salaries or wages paid, deductions or withholdings made and the person or agency to whom such amounts were paid.

d. Student records:

- i. The records of enrollment and scholarship for each student, including but not limited to:
 - 1. Name of student
 - 2. Date of birth
 - 3. Place of birth
 - 4. Name and address of a parent having custody or a guardian, if the student is a minor
 - 5. Entering and leaving date for each academic year and for any summer session or other extra session
 - 6. Subjects taken during each year, half year, summer session or quarter
 - 7. If grades or credits are given, the grades and number of credits toward graduation allowed for work taken.
- ii. All records pertaining to any accident or injury involving a student for which a claim for damages has been filed as required by law, including any policy of liability insurance relating thereto, except that these records cease to be Class 1 – Permanent Records one year after the claim has been settled or applicable statute of limitations has run.

e. Property records:

- i. All detail property records relating to land, buildings, and equipment. In lieu of such detail records, a complete property ledger may be classified as Class 1 – Permanent, and the detail records may then be classified as Class 3 – Disposable, if the property ledger includes:
 - 1. All fixed assets
 - 2. An equipment inventory
 - 3. For each unit of property, the date of acquisition or augmentation, the person from whom acquired, an adequate description or identification, and the amount paid, and comparable data if the unit is disposed of by sale, loss or otherwise.

f. Archival records:

- i. Not required by law to be kept permanently but a District policy to retain documents related to historical events of the District, yearbooks, plaques, awards, photographs, etc.

g. Foundation records (District and Colleges):

- i. All documents of incorporation, governing by-laws and amendments, and all state and federal exemption designations and corresponding regulations governing operation of Title 26, USCA, Section 501(c)(3) tax exempt not-for-profit organizations.

B. Class 2 – Optional Records (Section 59024) – Not required by law to be retained permanently, but deemed worthy of further preservation as specified in Title 5, Section 59024. Any record not classified as Class 1 – Permanent may be classified as Class 2 – Optional and shall be retained until reclassified a Class 3 – Disposable.

C. Class 3 – Disposable Records (Section 59025) – Required retention periods and procedures for destruction or transfer of records as specified in Title 5, Section 59026 and 59029. All records, other than continuing records, not classified as Class 1 – Permanent or Class 2 – Optional shall be classified as Class 3 – Disposable including, but not limited to:

1. Records basic to audit, including those related to attendance, full-time equivalent student, or a business or financial transaction (purchase orders, invoices, warrants, ledger sheets, cancelled checks and stubs, student body and cafeteria fund records, etc.), and detail records used in the preparation of any other report.
2. Periodic reports, including daily, weekly, and monthly reports, bulletins and instructions.

III. MICROFILM, MICROFICHE, OPTICAL DISKS OR OTHER REPRODUCTION TECHNIQUES

Microfilm, microfiche, optical disks, or reproduction which do not permit additions, deletions, or changes to the original document as defined in Commercial Code 9407.1 Section 13 and Title 5 California Code of Regulations, Section 59022, are microphotographic images of record material which may be retained in lieu of the record itself. The following requirements apply to microphotographic images of any class of records and then the original may be destroyed:

- A. The reproduction must be accurate in detail.
- B. If the record is photographed or microfilmed, the reproduction must be on film of a type approved for permanent photographic records by the United States Bureau of Standards and the American National Standards Institute.
- C. The copy must incorporate the Vice Chancellor of Business Operations/Fiscal Services or designee signed and dated certification of compliance with the provisions of the Evidence Code Section 1531, stating that copy is a correct copy of the original.
- D. The copy must be conveniently accessible and provisions made for preserving permanently, examining and using same.

IV. RETENTION OF RECORDS (Section 59027)

Each fiscal year, and before January 1, the college president, vice chancellor, or appointed designee, shall classify and review every record originated during the prior fiscal school year. The retention period for Class 3 - Disposable Records should be designated and such records should be physically segregated by the fiscal year in which they are scheduled for destruction. In the inventory process, copies which are no longer useful to the District (except one copy of an original required by law to be filed with another agency) may be destroyed without making an inventory record.

With respect to college records, the president or designee, and with respect to the District, the vice chancellor or designee shall:

- A. Personally supervise the classification of records.
- B. Using only District approved, standard-sized, record storage boxes, mark each label as to classification, record title, and the school year in which records originated. If the records are classified as Class 3 - Disposable Records, the officer or designee shall also mark the school year in which such records are to be destroyed. Do not mix *different years* and Class 1 - Permanent Records or Class 2 - Optional Records with Class 3 - Disposable Records because when the destruction occurs, the *entire* box of records will be destroyed.
- C. Supervise the destruction of records.

V. RETENTION PERIOD (Section 59026)

A. Generally, a Class 3 - Disposable Record, unless otherwise specified, should be destroyed during the third school year after the school year in which it originated (e.g. 2013-14 plus three years – 2014-17). Federal programs including various

student aid programs may require longer retention periods and such program requirements shall take precedence over the requirements contained herein.

B. With respect to records basic to an audit, a Class 3 - Disposable Record shall not be destroyed until after the third July 1, succeeding the completion of the audit required by Education Code Section 84040 or of any other legally required audit, or that period specified by Section 59118 of this part, or after the ending date of any retention period required by any agency other than the State of California, whichever date is later.

C. With respect to Class 2 - Optional Records, a continuing record shall not be destroyed until the third year after it has been classified as Class 3 - Disposable.

VI. DESTRUCTION OF RECORDS (Section 59021)

A. Class 1 - Permanent Records - Hard copy records can be destroyed *only* if originals have been microfilmed, microfiched or similarly preserved. (Refer to Page 3, "III. Microfilm, Microfiche, and Optical Disks.") After verification, hard copy records can be destroyed.

B. Class 2 - Optional Records and Class 3 - Disposable Records - Records can be destroyed after termination according to the retention period.

Disposal of records should be supervised and accomplished by burning, shredding, pulping, or other means to assure destruction, and to prevent reconstruction of the records to any degree.

VII. DOCUMENT DESTRUCTION

Electronic Documents and Voicemail Purging - Electronic documents and voicemail messages have the same status as paper files in litigation-related cases. If an official investigation is underway or even suspected, employees must stop any document purging, including electronic documents and voicemail, in order to avoid criminal obstruction charges.

VIII. PREPARING RECORD BOXES FOR STORAGE

A. Fill out Record Transmittal Form including the class code, description of contents, year in which the records originated, and the destruction date. Send the form to the Warehouse Department. [If additional forms are needed, contact the Warehouse at extension 85976. This form is available via the District Intranet under Purchasing Services. If assistance is required, contact the District Warehouse at extension 85976.](#)

B. Records must be stored only in District-approved, Schick storage boxes. Using the label provided, fill in the classification code, record title, and the year in which the records originated. (Boxes without the above information will not be picked up for storage.) Retain all record boxes in your area. Upon receipt of your request, the Warehouse staff will pick up the box, assign a box number to each box, and add that number to the Record Transmittal Form. A copy of the form will be given to the department to retain for future retrievals.

IX. RETRIEVING AND RETURNING BOXES TO STORAGE

A. You must complete a [Storage Records Request Form. \(This form may be obtained from the Purchasing or Warehouse departments.\) Records Withdrawal Refile Form. This form is available via the District Intranet under Purchasing.](#)

1. Indicate whether you are requesting a withdrawal or a re-file.
2. Indicate the site, department, and room where the box will be either picked up or delivered.
3. Indicate the box number which was assigned by the Warehouse. (The number is located on your copy of the Records Transmittal Form.)
4. Describe the contents of the box.
5. Obtain the proper administrator's signature.

B. Forward the completed form to the [District Warehouse facility at 1465 North Batavia, Orange CA 92867 8045 E. Chapman Ave., Orange, CA 92869.](#) The request may also be sent via email to toner_armando@rscdd.edu or [fax \(714-628-0395\).](#) [Or any other Warehouse personnel in the department listing.](#)

C. The turnaround time for retrieval is usually one (1) working day from the time the Warehouse receives the request.

D. If there are extraordinary circumstances, such as auditors, and time is most critical, please don't hesitate to contact the Warehouse at extension 85976.

X. COMPANY TO USE FOR DESTRUCTION

A. ~~Paper Depot, Contact Person: Larry Silvia, 1200 W. Struck Avenue, Orange, CA 92868, (714) 744-3323. They offer shredding at their site and free pick up. On an annual basis, the Director of Purchasing will review a listing of end of life records and will authorize destruction. The destruction will be witnessed by the Director of Purchasing or a designee.~~

B. Certification of destruction ~~is provided will be filed in the Purchasing Department.~~

I. Class 1 - Permanent Records

Records to be retained permanently and the responsibility for maintenance and retention under the general direction of the Chancellor are as follows:

A. Chancellor

1. Board Documents

- a. Board policies and administrative procedures
- b. Minutes
- c. Board docket

2. Legal Counsel Opinions

3. Elections called by the Board

- a. Records of call, recall and results

4. District Organizations

- a. Records relating to Board action, formation, naming, boundaries, changes in boundaries, reorganizations.

5. District Foundation

- a. All documents of incorporation, governing by-laws and amendments, and all state and federal exemption designations, financial audits and corresponding regulations governing operation of 501(c)(3) tax exempt not-for-profit organizations.

B. Vice Chancellor, Business Operations/Fiscal Services

1. Administrative Affairs

- a. Budgets: State form, annual
- b. Financial reports of all funds including cafeteria and student body funds (quarterly and annual)
- c. Annual audit – all funds
- d. Budget allocation and planning review committee minutes
- e. Apportionment notices and worksheets

- f. Tentative budget
- g. Adopted/Final budget
- h. All worksheets and budget change forms/transfers
- i. Other major annual reports including those relating to property, activities, financial condition or transactions.

2. Fixed Assets and Property Records

- a. Property Records: All details records relating to land, building and equipment
- b. All fixed assets
- c. Buildings: Working drawings, blue prints and specifications of all structures, additions, alterations, certificates of approval of completion and related documents, change orders, contracts for construction, contractor payment requests, and appraisals
- d. Equipment: All records relating to model numbers, quantity, type, identification number assigned, vendor, cost, date of acquisition, the person from whom acquired and disposal by sale, loss or otherwise.

3. Payroll Records

- a. Proven summary payroll of every employee
- b. Salaries, wages, deductions and withholdings
- c. Absence records (vacation cards and sick cards)
- d. Payroll register

4. Purchasing

- a. Bids: Capital Outlay & Bond (successful bidder)

5. Safety

- a. Hazardous Waste Generator Reports
- b. Hazardous Bill of Lading
- c. Hazardous Waste Manifests

6. Facility Planning/District Construction & Support Services

- a. 5-year construction plan
- b. Application for capital outlay funds
- c. Escrow materials
- d. Lease Agreements

e. Appraisals

C. Vice Chancellor of Human Resources

1. Personnel Records - Classified and Academic Employees

- a. Dates of service rendered
- b. Employment, assignment and reassignment records
- c. Termination or dismissal notices
- d. Evaluations
- e. Retirement
- f. Professional growth reports
- g. Employee contracts
- h. Collective bargaining agreements
- i. Grievances
- j. Unfair labor practices

2. Risk Management/Employee Health Benefits

- a. Health and benefits contracts
- b. District certificates - proof of insurance certificates
- c. District worker's compensation insurance reports
- d. Workers' compensation claims files
- e. Liability claim files
- f. Insurance policies
- g. Insurance summary of loss runs
- h. Employee benefits/fringe enrollment forms (retirees only)
- i. OSHA logs
- j. Accident or injury reports (all records for which a claim has been made.)

D. College Presidents

1. Academic Affairs

- a. Catalog
- b. Class schedules

- c. Minutes of:
 - i. Advisory committee meetings
 - ii. Academic senate meetings
 - d. Accreditation reports
 - e. Faculty handbooks
2. Admissions & Records
- a. Attendance reports
 - b. Class rosters
 - c. Confidential records, correspondence
 - d. Instructor grade sheets
 - e. Permanent transcripts
 - f. Reports of degrees and certificates
 - g. State 320 reports
3. Commencement Program
4. Student Government Minutes
5. Foundations
- a. All documents of incorporation, governing by-laws and amendments, and all state and federal exemption designations and corresponding regulations governing operation of 501(c)(3) tax exempt not-for-profit organizations
6. Maintenance & Operations
- a. Deferred Maintenance Five Year Plan

II. Class II - Optional Records

Records not required to be retained permanently and the length of retention for each record are for three, four, five, seven and ten years. Example:

1. Academic and Classified Employment Applications	Retention Period (years)
Application for Employment*	4
Contract/Offer of Employment*	4
Employment Tests*	4

Letters of Recommendation*	4
Reclassification Request	4
Recruitment	4

*Will be kept in personnel files of current employees until termination.

2. Business Operations/Fiscal Services

Conflict of Interest Statements	7
Contracts (all)	5

3. District Accounting

Account Request Forms	3
Appropriation Transfer/Budget Change Forms	3
"B" Warrant Listing	3
"B" Warrant Summaries	7
Cancelled Checks - Revolving Fund/Clearing Account	7
Cash Receipts/Deposits	7
Categorical Program File (Agreements/Contract/Claims)	7
Check Books - Revolving Fund/Clearing Account	7
Check Registers	7
Community College Enrollment Fee (CCEF Report)	7
County Reconciliation Reports	7
Financial Reports (Local) Monthly Expenditure/	
Revenue Request (BR0070)	7
Journal Vouchers	7
Nonresident Withholding Allocation Worksheet (587)	7
Nonresident Withholding Waiver Request (588)	7
Pay Vendor Files with Supporting Documents:	7
- Affidavit of Publication	
- Invoices	
- Pos and Receivers	

- Reimbursement Requests

- Non-Resident Refunds

Posted IFAS Batch Reports	3
Request for Taxpayer Identification Number & Certification (W9)	7
Revolving Cash Fund Receipt	7
Student Financial Aid Records	7
Trial Balances	7
Withholding Exemption Certificate (590)	7

4. Purchasing

Bids (excluding capital outlay & bond)	4
Vendor Files	4
Maintenance and Service Contracts	4
Purchase Order Listing and Supplement	4
Docket Awards and Independent Contractors	4
Purchase Orders	4
Purchase Requisitions	4
Materials and Labor Bonds	4
Performance Bonds	4
Certificate of Insurance (vendors)*	3
Workers' Compensation Insurance Certificate (Vendors)*	3

*For ongoing contracts retain certificates for the length of the contract period.

5. Facility Planning

Allocations for Property Use	5
Architects Agreements	5
Escrow Materials	5
Master Plan	10

6. Financial Aid

Applications, correspondence and

records used for financial aid applications to federal, state and other agencies	7
7. Foundations (District & Colleges)	
Account Transaction Forms	5
Bank Statements	5
Check Logs	5
End-of-Year Trial and Balance and Balance Sheets	5
Investment Reports	5
8. Auxiliary Services	
A/P Check Listings	7
Bank Book	3
Bank Statements	3
Bookstore Inventory (annual)	3
Budget	7
Cancelled Checks	7
Cash Receipts/Deposits	7
Check Stubs	3
Community Education Application/Receipts	3
Daily Cash Sales Reports	3
Expenditure Vouchers	7
Financial Reports (monthly)	7
Invoices	3
Purchase Orders	3
Sales Receipts	3
Sales and Use Tax Slips	3
9. Maintenance & Operations	
Inspection Reports	3
Preventative Maintenance Schedules	3

Surveys	3
Vandalism Reports	3
Vehicle Request Forms	3
10. Safety & Security	
Daily Activity Logs	3
Daily Dispatch Logs	3
Lost and Found Logs	3
Underground Storage Tanks Reports*	3
On-Campus Incident Reports	3
Orange County Health Agency Inspection Reports*	3
OSHA Inspection Reports*	3
Parking Citations	3
Periodic Campus Safety Inspection Reports/Inspections*	3
Petroleum Products Storage/Handler Training	3
Staff Training Records*	3
- Hazardous Waste Generator/Handler Training	
- Forklift Training	
- First Aid/CPR Training	
Student Disciplinary Records	7
Criminal Background Records	7
Underground Storage Tanks Reports*	3
*Files are maintained at the District Office	
11. Payroll	
Duplicate Copies of Tax Returns/Tax Deposits	5
Copies of W-2 (including returned copies)	5
Cancelled/Voided Checks	5
W-4 and DE4 (Withholding Allowance Certificates)	5
Copies of Forms 941, 940, W-3, Schedule A, Schedule B	5

Unemployment Reports (DE9423)	5
12. Risk Management/Employee Health Benefits	
On-Campus Incident Reports (Copies of incident reports that have potential risk to the District are received from Safety)	3
Employee Benefit/Fringe Enrollment Forms*	7
Property/Liability Reports	7
Reports on Theft and Vandalism	5
*Will be retained for seven (7) years after termination.	
13. Admissions	
Admissions & Guidance Petition (A&G)	5
Academic Records from Other Institutions	5
Academic Records from Other Institutions if Student Fails to Attend	3
Add/Drop Cards	5
Admission Application (College Credit)	5
Admission Application (Continuing Education)	3
Admission Application (International Students)	3
Attendance Forms, Op-Scan	5
Board of Governor Grant Form (BOGG - C Waiver)	3
Career Advance Placement Form (CAP)	3
California Community College - Fiscal Service Unit (CCFS)	
320 Contact Hours by Class Audit Reports	5
Correspondence	3
Credit by Examination	5
Credit/No Credit	5
Evaluations and Petitions	5
Graduation Petitions	5
International Student Records	3

Proficiency Exam	3
Registration Cards and Residency Statements	3
Student Disclosure Form	3
Student Folders	5
Substandard Course Repetition Form	3
Transcript Request	3
Veterans Certifications	5
Veterans Education Administration Record (VEA)	5
14. Students' Health and Safety Records	
Students Examinations and Health Records	7
Records Pertaining to Eligibility for Licenses Examinations	7
Records Pertaining to Patient Confidentiality	7
Unusual Occurrences	7
15. Grants and Categorical Programs	
Correspondence with Funding Agency	5*
Original Contracts and Contract Amendments	5*
Periodic Progress and Final Reports	5*
Student Eligibility and Participation Records	5*
*Beyond end of entire project (if more than one year or last independent program audit or litigation).	
16. Citizenship	
Citizenship Records (All)	7

Responsible Manager: Director of Purchasing Services

Revised: March 17, 2014 (Previously AR3105)

Revised: September 19, 2016

Revised: XXXXX, 2017

BP 6330 Purchasing

References:

Public Contract Code Sections 20650 and 20651
Education Code 81656
Government Code 1090 - Conflicts of Interest

The Chancellor is delegated the authority to purchase supplies, materials, apparatus, equipment and services as necessary to the efficient operation of the District. No such purchase shall exceed the amounts specified by Section 20651 of the California Public Contract Code as amended from time to time.

All such transactions shall be reviewed by the Board every 60 days.

The Governing Board recognizes that money and money management comprise the foundation support of the whole district program. To make that support as effective as possible, the Governing Board intends:

1. to encourage advance planning through the best possible budget procedures;
2. to explore all practical sources of potential income;
3. to guide the expenditure of funds so as to extract the greatest educational returns;
4. to expect quality accounting and reporting procedures, and recognize the need for cost effective systems to support this requirement;
5. to maintain the level of unit expenditure needed to provide quality education within the ability of the community to pay.
6. to ensure that the value of goods and services is adequate for the amount of money expended; and, that specifications for material and equipment are determined (when appropriate).

The Director of Purchasing is authorized to make purchases through the State of California Cooperative Purchasing Program operated by the Department of General Service, [the Foundation for California Community Colleges](#) and via liaison systems established with other state, county, ~~and~~ city public agencies, [schools and community colleges](#). These types of purchases will be executed when they are in the best interest of the district relative to optimum pricing, delivery, and purchasing logistics.

Purchasing Code of Ethics

It is the policy of the Governing Board to adopt the concepts in the suggested Purchasing Code of Ethics and recommended policies and procedures of the California Association of School Business Officials (CASBO). These standards are included in periodic revisions to the "School Purchasing Handbook." The following Code of Ethics is based on the CASBO model.

RANCHO SANTIAGO COMMUNITY COLLEGE DISTRICT

PURCHASING CODE OF ETHICS

It is the policy of staff and Governing Board members:

1. To regard public service as a sacred trust, giving primary consideration to the interests of the college district and the community by which we are employed.
2. To purchase without prejudice, seeking to obtain the maximum benefit for each tax dollar expended.
3. To avoid any unfair, questionable, or unethical practices.
4. To respect our obligations and to require that obligations to our college district be respected.
5. To accord vendor representatives the same courteous treatment we would like to receive.

6. To strive constantly for the improvement of our purchasing methods and the materials we buy.
7. To assist purchasing agents of other public entities in the performance of their duties whenever possible.
8. To conduct ourselves with fairness and dignity, avoid conflicts of interest, and demand honesty in buying and selling.
9. To cooperate with all organizations and individuals engaged in enhancing the development of the purchasing profession.
10. To remember that we act as representatives of the college district and to govern ourselves accordingly.
11. To negotiate the lowest purchase prices feasible while maintaining quality products and service.
12. To adhere to all laws and regulations and to be strong advocates for the success of women, minority, and disabled veteran-owned businesses.
13. Members of the Governing Board and any district employee shall not be financially interested in any contract made by them in their official capacity; nor, shall any member of the Governing Board and any district employee be purchasers of any sale or vendors of any purchase to the district in which they are financially interested.

Revised: September 9, 2013 (Previously BP3300, BP3302, BP3304 and BP3306)

References Updated: March 16, 2015

Revised: XXXXX, 2017

AR 6330 Purchasing

References:

Education Code 81656
Public Contract Code 20650-20653 and 20651;

Delegation and Approval Limits

A. The Board delegates to the District Chancellor, or to such staff member as he or she may designate, the authority to expend up to \$250 per transaction for work done, compensation for employees or consultants, and purchases of equipment, supplies, or materials where ratification by the Board shall not be required, as long as the other policies stipulated by the Board are followed.

B. The Board delegates to the Director of Purchasing Services and the Vice Chancellor of Business and Fiscal Services the authority to sign purchase orders and contracts, on behalf of the District, pursuant to proper application of all other Board policies.

C. The Board shall require its advance approval of all contracts or purchase orders for transactions in the following or higher annual dollar amounts, including applicable sales taxes, freight, and other initial purchase costs:

1. Equipment, materials, supplies, and services *(Bid limit is adjusted annually pursuant to Public Contract Code #20651)
2. Public works \$15,000 **(i.e., construction, alterations, repairs, or improvements)
3. Consulting or instructional services \$15,000

a) Category "3" includes those services described under Government Code Section 53060, Special Service and Advice, and covers services in financial, economic accounting, architectural, engineering, legal, and administrative matters. It also includes all lecture and instructional services, which are not covered by collective bargaining agreements.

b) When time is of the essence, the Chancellor or designee is authorized to pre-approve items up to \$30,000 in category "3" and report to the Board of Trustees for subsequent ratification. For this exception there is an annual maximum of \$30,000 with each consultant, instructor, or contractor.

~~*2013 (\$83,400)-2017 (\$88,300)~~

** (Subject to the District's adoption of BP6603, Informal Bidding Procedures Under the Uniform Public Construction Cost Accounting Act)

D. Procedures will be implemented to assure that there are not multiple transactions to the same vendor which are at or below the advance approval amounts.

E. Employees who violate the approval limit procedures can be subject to disciplinary action up to and including termination.

F. Multi-year contracts which annually or in the aggregate require spending in excess of the amounts at C 1-3 above must have advanced approval by the Board. If a long-term contract with renewal options has been approved, each annual renewal does not have to be approved.

G. Transactions for amounts less than those specified in item 3 C 1-3 above can be executed by the Director of Purchasing Services, the Vice Chancellor of Business Operations and Fiscal Services, or the Assistant Vice Chancellor of Fiscal Services on behalf of the District and submitted for Board ratification within 60 days of execution, as long as all of the policy and procedural guidelines stipulated by the Board are adhered.

H. The Auxiliary Services Business Office shall be responsible for centralized purchasing for the auxiliary operations.

I. Staff and faculty members who evade purchasing procedures and commit the District to financial obligations without proper authority are personally liable for those commitments and subject to reprimand.

General Money Management

The Governing Board recognizes that money and money management comprise the foundation of support of the whole District program.

To accomplish the above, the Vice Chancellor of Business Operations and Fiscal Services, Assistant Vice Chancellor of Fiscal Services and Director of Purchasing Services will do the following:

1. Maintain regular lines of communication with other District departments to inform them of District policies and to get their support regarding compliance.
2. Maintain regular lines of communication with the business community and the State Chancellor's Office for direction and information.
3. Provide adequate training and communication for staff members to facilitate their compliance with policies.
4. Review spending trends and patterns for compliance with policies during budget cycles and year-end audit and financial reporting cycles.
5. As part of the year-end review process, prepare and analyze reports of spending by major vendors and commodity.

Cooperative Purchasing

The Director of Purchasing Services is authorized to make purchases through the State of California Cooperative Purchasing Program operated by the Department of General Services, [the Foundation of California Community Colleges](#) and via liaison systems established with other public agencies including county, city, town or district. These types of purchases will be executed when they are in the best interest of the District relative to optimum pricing, delivery, and purchasing logistics.

To accomplish BP 6330, the Director of Purchasing Services will do the following:

1. Establish systems which will enable them to maintain a liaison with the Department of General Services and stay current on available cooperative or piggyback purchasing arrangements which meet the above criteria. Possible sources are: a. Affiliation with CASBO and similar professional organizations, b. Affiliation with the Orange County Department of Education, c. Affiliation with the Foundation for California Community Colleges, d. The use of automated bulletin boards and other formal or informal information systems.
2. Work closely with Facility Planning and Construction and Support Services, Information Technology Services, and other departments during the plans for major procurement items so that possible cooperative and piggyback options can be explored as soon as possible.
3. Provide adequate training and communication for staff members to facilitate their compliance with the policy.

Purchasing Code of Ethics

To comply with the Purchasing Code of Ethics the Director of Purchasing Services will do the following:

1. Establish systems which will enable them to stay current on all significant changes in legal codes and regulations affecting community college purchasing. Sources for this are: a. Affiliation with CASBO and similar professional organizations b. The use of manual or automated published legal services which provide current reference data.
2. Publish and keep current Purchasing brochure, which includes basic information regarding the District's Purchasing Code of Ethics, for distribution to current and prospective vendors.
3. Provide adequate training and communication for staff members to facilitate their compliance with the Purchasing Code of Ethics.

To facilitate this policy the Vice Chancellor of Business Operations and Fiscal Services and Governing Board will:

1. Maintain separation of duties between Purchasing, Accounts Payable and cash disbursements functions.
2. Instruct the Assistant Vice Chancellor of Fiscal Services and Accounting Manager-Accounts Payable to review transactions for compliance.
3. Instruct the District's independent auditors to periodically examine Purchasing operations for compliance.

Responsible Manager: Director of Purchasing Services

Revised: March 17, 2014 (Previously AR3300, AR3302, AR3304 and AR3306)

References Updated: March 16, 2015

Revised: XXXXX, 2017

BP 6332 Competitive Bidding, ~~and~~ Quotations ~~and~~ Contracts Policies

Reference:

Public Contract Code 20105 - 20113 and 20651 – 20654
Government Contract Code 53060

A. Competitive bids are required for all public works (i.e., construction, alterations, repairs, or improvements) with costs of \$ 15,000 or more, and for all purchases of materials, supplies, ~~and~~ equipment ~~and services~~ with costs ~~of \$88,300 or more (this dollar amount increases annually) including sales tax as~~ per Public Contract Code 20651, ~~or more (sales taxes included)~~ with the following exceptions:

1. "Emergency Work" as defined by the Education Code, where time is of the essence. This is work necessary to permit the continuance of classes, and/or avoid danger to life or property.
2. "Sole Source" situations as defined by existing case law, in those instances where "competitive proposals would be unavailing or not produce an advantage."
3. Purchases through public corporations ~~or agencies~~ in those instances "when the Board has determined it to be in the best interests of the District, or via cooperative purchasing programs as described in BP 6330.
4. "Special Services and Advice" consulting as defined by the Government Contract Code, where persons specially trained in financial, economic, accounting, architectural, engineering, legal, or administrative matters are needed by the District.
5. Informal bidding procedures for public works projects under the Uniform Public Construction Cost Accounting Act as described in BP 6603.

B. When elements of both the "Services" and "Equipment/Supply" spending categories are combined (e.g. a printing project where the vendor provides a service and materials) the higher limit (as per Public Contract Code 20651) applies for bid requirement purposes.

C. Integral projects cannot be separated into separate components to circumvent the competitive bidding requirements.

D. Except for the items at A1-A3 above, requesting competitive quotations is preferable on those purchases which do require competitive bids, and is mandatory for those purchases over \$ 15,000 (unless the conditions at A1-A3 apply, or time is a critical constraint). Generally two (2) or three (3) quotes should be obtained. However, this will vary depending on the nature of the product, the urgency of need, and the responsiveness of vendors. The adequacy of competitive quotes shall be based on the Purchasing Director's judgment.

E. Regarding item A4, Government Contract Code Section 53060 allows for the award of contracts for Special Services and Advice without competitive bidding. However, it will be District practice that all purchases estimated to be \$ 15,000 or more will be subject to the procedure at section D above, unless that requirement is waived by the Chancellor or a Vice Chancellor in the Chancellor's absence. Purchases estimated to be greater than \$1 million will be subject to this policy without exception.

F. The Board delegates to the responsible managers authorization to make any "emergency work" purchases with cost below the amounts where competitive bids are required. Those "emergency work" purchases, with cost at or above the amounts where competitive bids are required, can be performed without competitive bidding as long as they are pre-approved by the Board and the Orange County Superintendent of Schools or executed in accordance with policy BP 6603.

Revised: October 28, 2013 (Previously BP3307)

Revised: XXXX, 2017

AR 6332 Competitive Bidding, ~~and~~ Quotations ~~and~~ Contracts

References:

Public Contract Code 20105-20113 and 20651-20654, and 20660
Government Contract Code 53060
Education Code 81645

To adhere to BP 6332, the Director of Purchasing Services will do the following:

1. Maintain regular lines of communication with other District departments to inform them of the policy and get their support regarding communication and compliance.
2. Maintain regular lines of communication with the business community and the State Chancellor's Office to get direction and information, provide information on our goals, and get their support regarding communication and compliance.
3. Provide adequate training and communication for staff members to facilitate their compliance with the policy.

To facilitate this policy the Vice Chancellor of Business Operations and Fiscal Services and Governing Board will do the following:

1. Maintain separation of duties between Purchasing, Accounts Payable and cash disbursement functions.
2. Instruct the Assistant Vice Chancellor of Fiscal Services and ~~Accounting Manager~~ Fiscal Services Manager to review transactions for compliance.
3. Instruct the District's independent auditors to periodically examine Purchasing operations for compliance.

Following is an outline of the competitive bid and quotation procedures:

1. Purchase request for supplies, materials, equipment or services are received in Purchasing, either as a bid, or a normal requisition.
2. Two or three quotations are required for purchases \$15,000 and above. This is usually done by the Purchasing Department; however, depending on the complexity of the request, the department may obtain quotations.
3. For purchases ~~\$83,400*~~ \$88,300* or more require formal bidding. Bid packages are assembled as outlined.
 - a. ~~Request must have detailed specifications and timelines for when the product or service is needed. Bid and quotation specifications shall include a definite, complete statement of what is required and, insofar as practical, shall include pertinent details of size, composition, construction, and/or texture of what is specified, and minimum standards of efficiency, durability, and/or utility required of what is specified. The Director of Purchasing shall be responsible for insuring that the bid specifications are sufficiently broad to encourage and promote open competitive bidding.~~
 - b. Bids and quotations must have timelines for when the product or service is needed.
 - c. All bid notices for work to be done shall contain an affirmative statement requiring compliance with Labor Code Sections 1775 and 1776 governing payment of prevailing wages and Labor Code Section 1777.5 governing employment of apprentices. All bid submissions shall contain all documents necessary to assure compliance with these California Labor Code Sections. Failure to provide such documentation shall cause any such bid to be deemed incomplete.
 - d. When required or determined to be appropriate, bids shall be accompanied by a certified or cashier's check, or bid bond, in the amount specified in the bid form, as a guarantee that

the bidder will enter into contract and furnish the required contract bonds. When no longer required for the protection of the District, any certified or cashier's check received shall be returned to the respective bidder.

e. The Facility Planning, District Construction and Support Services or Purchasing Services shall provide an electronic copy of the plans and specifications and other contract documents to a contractor plan room service at no charge upon request from that contractor plan room.

b. f. Purchasing will combine individual requests, if appropriate, to obtain best pricing, and conform to District policy and legal procurement requirements.

e. g. County boilerplate, bonds, insurance, and other legal documents are included.

4. Bids must be advertised twice in once a week for two weeks in a newspaper of general circulation published within the District and posted on the District's website. Notice calling for bids or proposals must state the work to be done or materials, supplies, equipment or services to be furnished and the time and place when bids will be opened. The District shall not accept a bid that was submitted electronically. It is best to have bid packages completed before the first advertisement to avoid problems with bidders.
5. Bid and contract forms not related to Public Works projects shall be prepared and maintained by Purchasing Services. All applicable statutory provisions and board policies shall be observed in preparation of the forms.
6. Pre-bid meetings and job walks could add 1-2 weeks to the process. For complex or large dollar bids, pre-bid meetings and job walks are advisable. Bidders have the opportunity to ask questions and clarify issues.

a. For complex or large dollar bids, pre-bid meetings and job walks are advisable. Bidders have the opportunity to ask questions and clarify issues.

b. a. These meetings sometimes result in addenda to the bid. Any and all addendum must be sent to all bidders via registered mail or electronically and posted on the District's website as soon as possible.

b. Pre-bid meetings and job walks could add one to two weeks to the process.

7. All bids shall remain sealed and unopened until designated date and time of bid opening. It is the bidders responsibility to ensure that their bid is received at the location on date and time stated. Late bids will not be accepted. All bids are opened publicly and Purchasing encourages bidders and requesting departments to attend.
8. Normally at least two competitive bids must be received for bid process to be valid.
9. Bid evaluation is a joint effort between Purchasing and the requesting department. This could take from one day to two weeks, depending on the complexity of the bid.
 - a. Purchasing is responsible for the proper legal procedures, and fair execution.
 - b. The requesting department has technical and industry expertise, and knows the specifications. Accordingly, they do the majority of the evaluation and take the lead in the recommendation process.
10. Purchasing prepares the recommendations for Board approval and must show a tabulation of the bids received in reasonable detail. The awarding of bids and contracts shall be subject to the following conditions:
 - Any and all bids and contract proposals may be rejected by the District
 - Bid and contract awards shall be made to the lowest responsible bidder substantially meeting the requirements of the specifications. The District reserves the right to make its

selection of materials or services purchased based on its best judgment as to which bid substantially complies with the quality required by the specifications.

11. Purchasing is responsible for communicating the Notice to Proceed to vendors and taking care of all insurance and bonding requirements after the award by the Governing Board.
12. For the acquisition, procurement, or maintenance of electronic data processing systems and equipment, electronic telecommunication equipment, supporting software and related materials, goods, and services, a choice can be made to contract from among the three lowest qualified responsive bidders. For all other bids, the lowest responsive and responsible qualified bidder must be selected.
13. When bids meeting specification are equal in price, preference is given to firms in the order named:
 - a. which are minority, women, small or disabled veteran owned businesses as defined by Public Contract Code section 10115.1;
 - b. located within the District;
 - c. located within Orange County;
 - d. located within the State of California;
 - e. with whom satisfactory business has been conducted in the past. All other conditions being equal, the recommendation for the award will be made by lot.
14. It is unlawful to split or separate into smaller purchases, services, work orders, or projects for the purpose of evading the competitive bidding laws.
15. Continuing contracts for works or services furnished to the District are not to exceed five years. Contracts for materials, supplies and equipment are not to exceed three years.

Responsible Manager: Director of Purchasing Services

Revised: March 17, 2014 (Previously AR3307)

Revised: XXXXX, 2017

BP 6340 – Contracts

References:

Education Code Sections 81641 et seq.
Public Contract Code Sections 20650 et seq.
Government Code Section 53060
ACCJC Accreditation Standard III.D.16
2 Code of Federal Regulations Part 200.318

The Board delegates to the Chancellor the authority to enter into contracts on behalf of the District and to establish administrative procedures for contract awards and management ([see AR 6332](#)), subject to the following:

- Contracts are not enforceable obligations until they are ratified by the Board.
- Contracts for work to be done, services to be performed or for goods, equipment or supplies to be furnished or sold to the District that exceed the amounts specified in Public Contract Code Section 20651 shall require prior approval by the Board.
- When bids are required according to Public Contract Code Section 20651, the Board shall award each such contract to the lowest responsible bidder who meets the specifications published by the District and who shall give such security as the Board requires, or reject all bids.

If the Chancellor concludes that the best interests of the District will be served by pre-qualification of bidders in accordance with Public Contract Code Section 20651.5, pre-qualification may be conducted in accordance with procedures that provide for a uniform system of rating on the basis of a questionnaire and financial statements.

If the best interests of the District will be served by a contract, lease, requisition or purchase order [through](#) [through](#) any other public corporation or agency in accordance with Public Contract Code Section 20652, the Chancellor is authorized to proceed with a contract.

It is the policy of the Governing Board of Rancho Santiago Community College District to require from any bidding vendor or contractor, prior to the awarding of a contract, an affidavit that such vendor or contractor does comply with all Federal and State regulations pertaining to fair employment practices. Such Certificate of Compliance is to be required in all cases where the Rancho Santiago Community College District is legally required to advertise for bids prior to contract.

Revised: September 9, 2013 (Previously BP3100)

References & Title Updated: May 18, 2015

References Updated: November 7, 2016

[Revised: XXXXX, 2017](#)

BP 6503 Inventory Control

Reference:

Education Code 60500, 60510, 60521, and 81450 - 81455

The Governing Board authorizes an inventory system for the control of district fixed assets. The inventory system shall be adequate to meet basic and required internal control, accounting and risk management requirements.

The Vice Chancellor of Business and Fiscal Services or designee are responsible for the development, implementation, and reconciliation of Rancho Santiago Community College District's inventory system.

The Governing Board shall adopt adequate procedures and staff resources to maintain records and controls for all district moveable equipment. This includes all district direct and auxiliary operations and services, and all related activities supervised by the Chancellor and sanctioned by the Governing Board. All district managers and staff shall be responsible and accountable for inventory control in their area.

Revised: September 9, 2013 (Previously BP3400)

Reviewed: XXXXX, 2017

AR 6503 Inventory Control

Reference

Education Code 60500, 60510, 60521, and 81450 - 81455

A central District Warehouse Department, managed by the Director of Purchasing Services, shall be responsible for receiving all moveable equipment purchases and tagging those items for identification in the District's records.

Large and bulky moveable equipment purchases requiring direct delivery shall be tagged and recorded by the District Warehouse Department upon notification by the ordering department or end user.

A tag controlled inventory record of moveable assets shall be maintained in a manner authorized by the California Community Colleges Budget and Accounting Manual (BAM). All items including federally funded items with a cost or donated value of \$1000.00 or more per item shall be tagged and included in the inventory record for control purposes with the exception of the equipment permanently fixed in a building, such as heaters or lockers. These permanent fixtures shall be included in the fixed asset inventory records related to buildings and building improvements. For capitalization and depreciation purposes for the District's accounting records, all items with a value of \$5,000.00 or more will be included according to the uniform system level in the BAM.

The inventory system shall be adequate for basic internal control, accounting, and risk management requirements. The inventory reports shall include at least the name, description, date of acquisition, identification (serial) numbers, inventory tag number, campus and department location, and original cost of all items.

A complete physical count shall be conducted by the District Warehouse Department every two years at the beginning of the fiscal year. Exception reports will be distributed to responsible administrators so that they or their designee may resolve any discrepancies.

At least annually, but preferably quarterly, the inventory record shall be reconciled to the general ledger and any necessary adjustments made.

It is the responsibility of the Administrative Services staff at each college and District Office to transfer equipment. Equipment shall be transferred or moved to another area through the use of the Inventory Control Form developed for that purpose.

It is the responsibility of all District managers and staff shall be accountable for inventory control in their areas.

Revised: December 1, 2014 (Previously AR3400)

Revised: XXXXX, 2017

BP 6504 Moveable Inventory Control Responsibilities

All district managers and staff shall be responsible and accountable for inventory control in their area.

Revised: September 9, 2013 (Previously BP3403)

Reviewed: XXXXX, 2017

AR 6504 Moveable Inventory Control Responsibilities

All District managers and staff shall be responsible and accountable for inventory control in their area. Following is an outline of key functions:

Purchasing, Inventory Control and Warehouse Personnel

The Director of Purchasing Services and the Inventory, Delivery & Storage Services Supervisor shall be responsible for managing the following functions related to moveable inventory which are performed by the Storekeepers, and Mail/Warehouse Assistants:

1. Proper receipt from vendors at a central warehouse and delivery to ordering departments, or coordination of direct deliveries to campuses or departments.
2. Tagging ~~the~~ equipment with an acquisition cost of \$1,000 and more and maintaining a centralized record of all transactions and balances.
3. Coordinating the development of institutional policies which optimize internal controls.
4. Coordinating with the appropriate department heads to maintain accurate sub-ledger and general ledger records.
5. Monitoring and coordinating the disposal of obsolete items.
6. Control and reconciliation of District-wide physical inventory counts, and coordination of periodic cycle counting or verification procedures.
- 7.

Other Departments

The department head or budgetary manager in control of an item of moveable inventory shall have the following responsibilities:

1. Signing for the receipt of items delivered by the warehouse or directly from common carriers.
2. Immediately informing Inventory Control regarding any items which are picked up from the vendor by the department, or any items received which have not been tagged.
3. Assuring that all District policies and procedures regarding security, safety and risk management are adhered to by the department.
4. Properly preparing transfer requests which document all inventory movement from the original point of delivery to a new (permanent or temporary) location, either within or outside of the college.
5. Physically inspecting (counting) the inventory in order to verify or correct the periodic exception reports provided by the Inventory Control department, and providing accurate and timely feedback regarding these reports.
6. Assuming responsibility for the proper maintenance of the inventory and informing the appropriate departments (e.g. Risk Management, Inventory Control, etc.) whenever the asset value is impaired, or an item is lost or stolen.

Responsible Manager: Director of Purchasing Services

Revised: March 17, 2014 (Previously AR3403)

Revised: XXXXX, 2017

BP 6505 Inventory Order Quantity and Storage Controls

The District does not maintain a central store of inventory items, except for a small dollar office supply inventory managed by the Bookstore. District policy shall be to maintain only minimal central warehouse storage, primarily for emergency storage, and for departments to order inventory in a manner which will minimize inventory carrying costs and the risk of obsolescence.

Departments should not request orders for inventory needs beyond the current fiscal period, unless there is some substantial economic benefit. The Director of Purchasing Services shall be contacted regarding exceptions and is responsible for managing the District-wide coordination of inventory orders in an effort to reduce cost and adhere to all code regulations.

Items stored at college and district office locations should be minimal and under the ultimate responsibility of the college president, vice Chancellor, or designee.

Items which are obsolete or temporarily out of service and excess inventory items are stored in an off-site warehouse a designated area of the warehouse facility. For security and segregation of duties, this warehouse is managed by the Director of Purchasing.

Revised: September 9, 2013 (Previously BP3404)

Revised: XXXXX, 2017

AR 6505 Inventory Order Quantity and Storage Controls

Storage

Items stored at college campuses and other District locations should be minimal and under the ultimate responsibility of the college President, Vice Chancellor, or designee.

Responsibilities

The Director of Purchasing Services shall do the following:

1. Review and sign all requisitions before orders are issued.
2. Follow-up with department heads on transactions which appear as though they may violate policy.
3. Meet with budget managers as necessary to plan purchases.

Managers in each department will do the following:

1. Order in a manner which will minimize inventory carrying costs and the risk of obsolescence.
2. Only request order for inventory needs within the current fiscal period, unless there is some substantial economic benefit.
3. Only request orders for which they have adequate storage space.

Responsible Manager: Director of Purchasing Services

Revised: March 17, 2014 (Previously AR3404)

Reviewed: XXXXX, 2017

BP 6550 Disposal of Property

Reference:

Education Code 70902 (b) (6), 81360 et seq. and 81450 et seq.

The Governing Board authorizes the Vice Chancellor of Business and Fiscal Services or designee to sell, donate, or dispose of obsolete equipment and material in accordance with state laws. Any item valued under \$5,000, prior to it being declared surplus, will be offered first as a donation to public schools and qualified non-profit charitable organizations preferably located within the Rancho Santiago Community College District service area. All sales of surplus personal property shall be reported to the Board on a periodic basis. This policy shall not be construed as authorizing any representative of the District to dispose of surplus real property at any time.

Revised: September 9, 2013 (Previously BP3405)

Reviewed: XXXXX, 2017

AR 6550 Disposal of Property

Reference:

Education Code 60500-60501, 60510, 60521, 70902 (b) (6) and 81450 – 81455

The Director of Purchasing Services shall be authorized to sell, donate, or dispose of obsolete equipment, materials and books in accordance with state law, and shall conform to the following procedures:

1. The department/division responsible for furniture or equipment in their area must complete a Furniture and Equipment Transfer Request form to remove and transfer unwanted item(s) to the District's surplus warehouse facility. The transfer request form is available via the employee intranet under Purchasing and should be forwarded to the Warehouse Department when completed.
2. If the item is equipment and contains a hard drive or other form of electronic memory, the information technology equipment transfer request form must be used. This form must be completed and clearly noted that the equipment is to be transported to the appropriate Information Technology Services (ITS) department first so that the stored memory may be destroyed or removed. Once this has been accomplished, ITS will make a notation on the information technology equipment transfer request form and forward the paperwork to the Warehouse Department.
3. When the Warehouse receives the transfer request form, the staff will review, initial and forward the form to the appropriate Administrative/Custodial Services department authorizing the transportation of the item to the surplus warehouse facility.
4. When the item is accepted at the surplus warehouse facility, the staff will update the inventory record accordingly and the item will become available to other departments.
5. When an excessive amount of surplus items have been accumulated, they will be depleted in the following manner:
 - a. The District shall conduct an open house for District staff to view surplus items for use in the classroom or office.
 - b. The remaining surplus items, valued at less than \$5,000, will be offered first as a donation to public schools and qualified non-profit, charitable organizations preferably located within the Rancho Santiago Community College District service area. Notice will be mailed or sent via the internet to inform public schools and qualified, non-profit, charitable organizations of such activity. Prior to releasing surplus property, Board action must take place.
 - c. Prior to any donation, sale, or disposal, Board approval is required.
 - d. The remaining surplus items are tagged to be sold by a private auction firm. If items are not feasible for sale, the surplus property will be disposed of in the local public dump in compliance with federal, state, local and county safety, environmental and sanitation laws and regulations.
 - e. Legal notice shall be published at least once a week for a period of not less than two weeks in a newspaper published within the District's service area or posting a notice in at least three public places at least once a week for not less than two weeks within the District's service area.
 - f. Public auction is held.
 - g. All moveable equipment that has been donated, sold, or disposed of shall be recorded in the District's inventory system.

Such disposal must be coordinated with the Chancellor, Vice Chancellors, and/or Presidents responsible for District sites, to make sure there is no district need for the items, and coordinated with the Director of Purchasing Services or the Inventory, Delivery & Storage Services Supervisor, if a sale of the merchandise is necessary.

Surplus books and other instructional materials shall be donated to either of the institutions described above, or to children or adults, or an organization who will use them for the purpose of increasing the general literacy rate of the people in California or any foreign country or by sale.

All proceeds from any sales will be obtained in the form of a check or money order made payable to the Rancho Santiago Community College District. The funds received should be immediately remitted to the Assistant Vice Chancellor of Fiscal Services or Vice Chancellor of Business Operations and Fiscal Services for deposit into District revenue accounts. The method of disposition and amount of any proceeds will be available in the Purchasing Department.

Responsible Manager: Director of Purchasing Services

Revised: March 16, 2015 (Previously AR3405)

Reviewed: XXXXX, 2017

BP 6603 Informal Bidding Procedures Under the Uniform Public Construction Cost Accounting Act

Reference:

Public Contract Code Section 22000, et seq

The Governing Board of Rancho Santiago Community College District elects to be subject to the uniform public construction cost accounting procedures set forth in Public Contract Code 22000 et seq.

The Board also adopts the alternative bidding and contracting procedures for Public Works projects as specified in Public Contract Code 22000 et seq.

Revised: September 9, 2013 (Previously BP3310)

Reviewed: XXXXX, 2017

AR 6603 Informal Bidding Procedures Under The Uniform Public Construction Cost Accounting Act

Reference:

Public Contract Code Section 22000, et seq

The Governing Board adopts the alternative bidding and contracting procedures for Public Works projects as specified in Public Contract Code 22000 et seq.

Informal Bid Procedures

Public projects, as defined by the Act, of \$175,000 or less may be let to contract by informal procedures as set forth in Sections 22032, et seq, of the Public Contract Code. Public projects are primarily construction, reconstruction, remodeling, erection, alteration, renovation, improvement, demolition, painting or repainting of facility and major facility repairs. Public work projects do not include any equipment or supply purchases.

It is unlawful to split or separate into smaller work orders or projects any project for the purpose of evading the provisions of this Procedure requiring work to be done by contract after competitive bidding.

All bid notices for work to be done shall contain an affirmative statement requiring compliance with Labor Code Sections 1775 and 1776 governing payment of prevailing wages and Labor Code Section 1777.5 governing employment of apprentices. All bid submissions must contain all documents necessary to assure compliance with these Labor Code sections. Failure to provide such documentation shall cause any such bid to be deemed incomplete.

Contractors List

A list of qualified contractors shall be developed and maintained in accordance with the provisions of Section 22034 of the Public Contract Code and criteria promulgated from time to time by the California Uniform Construction Cost Accounting Commission.

Award to Low Bidder: No Bids

All contracts must be awarded to the lowest responsible bidders. If two or more bids are the same and lowest, the District is subject to the provision of AR 6332(12). When no bids are received, the District may perform Public Projects with District employees or through a negotiated contract without further complying with this procedure.

Notice Inviting Informal Bids

Where a public project anticipated to cost less than \$175,000 is to be performed which is subject to the provision of this policy, the District shall prepare a notice inviting of the opportunity to bid, informal bids ~~which is subject to the provision of this policy, the District shall prepare~~ The notice must describe the project in general terms, state the time and place for the submission of bids and how to obtain more detailed information about the Project. The District shall be mailed to all contractors for the category of work to be bid, as shown on the list developed in accordance with Section 22034(a) or to all construction trade journals or both as specified by the California Uniform Construction Cost Accounting Commission in accordance with Section 22036 of the Public Contract Code. Additional contractors or construction trade journals may be notified at the discretion of the District; provided however:

1. If there is no list of qualified contractors maintained by the District for the particular category of work to be performed, the notice inviting bids shall be sent only to the construction trade journals specified by the Commission.
2. If the product or service is proprietary in nature such that it can be obtained only from a certain contractor or contractors, the notice inviting informal bids may be sent exclusively to such contractor or contractors.

Award of Contracts

The Chancellor, ~~Executive~~ Vice Chancellor of Educational Services, Vice Chancellor of Human Resources/Educational Services and Vice Chancellor of Business Operations and Fiscal Services are authorized to award informal contracts less than \$175,000 pursuant to this policy.

Bids Exceed Informal Bidding Limit

If all informal bids received exceed \$175,000 and the District determines that the cost estimate was reasonable, the District may award the contract at up to \$187,500 to the lowest responsible bidder. The contract must be approved by Resolution receiving a four-fifths (4/5) vote of the Board of Trustees.

Emergency Procedures

The Governing Board delegates to the Chancellor the power to declare a state of public emergency when repairs or replacements are necessary to permit the continued conduct of district operations or services, or to avoid danger to life or property. Given such an emergency, the Chancellor in consultation with the Vice Chancellor, who is administratively responsible for the service area, and the Assistant Vice Chancellor of Facility Planning & District Construction and Support Services, will direct staff to proceed at once to replace or repair any public facility in accordance with the provisions of Public Contract Code Section 22000 et seq. The declaration of emergency is subject to confirmation by the Governing Board, by a four-fifths vote, at its next meeting following the occurrence.

Notice Inviting Formal Bids

When a Public Project which is anticipated to cost in excess of \$175,000 is to be performed, the District shall publish a notice inviting formal bids in a newspaper of general circulation. The notice shall be published at least 14 calendar days before the date of bid opening. The notice shall also be sent electronically, if available, by facsimile or electronic mail and mailed to all construction trade journals. The notice to construction trade journals shall be sent at least 15 calendar days before the date of bid opening. Other contractors and/or construction trade journals may also be notified, at the discretion of the department soliciting bids. Mailing shall be completed at least 30 days before the date of bid opening.

When the Contractors List Has Not Been Prepared: Proprietary Product or Service Notwithstanding the above:

- If the District has not prepared a list of contractors for the particular category of work to be performed, the notice inviting bids shall be sent to each of the construction trade journals.
- IF the product or service is proprietary in nature, such that it can be legally obtained only from a certain contractor(s) pursuant to Public Contract Code Section 3400, the notice inviting informal bids may be sent exclusively to such contractors.

Rejection of Bids; Re-solicitation; Use of District Employees

If the District intends to reject all bids, it must mail the apparent low bidder a written notice of the District's intent to reject the bid at least two business days prior to the hearing at which the bids will be considered.

After rejecting all bids, the District may:

- Abandon the project;
- Re-advertise the project; or
- Perform the work with District employees after passing a resolution by a four-fifths (4/5) majority of the Board of Trustees declaring that the project can be performed more economically by District employees.

Revised: March 17, 2014 (Previously AR3310)

Revised: XXXXX, 2017

BP 6750 Vehicle Operation and Parking

Reference:

Education Code 76360

Vehicle Code Section 21113(a)

This policy is intended to promote safe and orderly movement of traffic within district property and the safe and orderly parking of vehicles and bicycles.

The Chancellor shall establish such administrative ~~procedures regulations~~ regarding vehicles and parking on campus as are necessary for the orderly operation of the instructional program. No person shall drive any vehicle or leave any vehicle unattended on the campus except in accordance with such procedures.

All applicable provisions of the California Vehicle Code are expressly applicable both on and off paved roadways.

Parking of motor vehicles and bicycles is limited to specifically designated areas. Vehicles or bicycles parked in violation of the provisions of this code are subject to fines, towing, or impoundment.

All persons who enter the colleges are charged with knowledge of the provisions of this ~~procedure~~ policy and are subject to the penalties for violations of such provisions.

In accordance with Section 21113(a) of the California Vehicle Code, it shall be a misdemeanor for any person to do any act forbidden or fail to perform any act required in ~~these procedures this policy~~.

Parking fees may be established in accordance with these board policies. (See BP 5030 titled Fees.)

Revised: September 9, 2013 (Previously BP3501)

Revised: XXXXX, 2017

AR 6750 Vehicle Operation and Parking

Legal References:

Education Code 76360

California Vehicle Code CVC 21113(a), 21458, 40215, 40230,

These procedures are intended to promote the safe and orderly movement of traffic on all District and College property for vehicles and bicycles. All applicable provisions of the California Vehicle Code are expressly applicable to the traffic upon the highways, roadways, driveways, paths, parking facilities and grounds of the District and Colleges.

Parking of motor vehicles and bicycles is limited to specially designated areas. Fee permits are required. Vehicles or bicycles parked or left standing in violation of the provisions of this procedure regulation are subject to fines, towing, or impoundment. The District provides parking facilities for vehicles for the sole purpose of conducting college business. Persons park on District property at their own risk. The District assumes no liability for damages or loss to any vehicle or its contents.

All persons operating, driving, parking, or leaving a vehicle standing on District property are required to adhere to the provisions of AR-~~3450~~ 6750. All persons who enter on District and/or College property are charged with knowledge of the provisions of this procedure regulation and are subject to the penalties for violations of such provisions.

DEFINITIONS

Every word or phrase relating to traffic and parking used in this procedure shall have the same meaning as defined in Division 1 of the California Vehicle Code, unless otherwise defined in this procedure.

1. District – Means the Rancho Santiago Community College District
2. Governing Board – Means the Rancho Santiago Community College District Governing Board of Trustees
3. SAC – Santa Ana College
4. SCC – Santiago Canyon College
5. Authorized Service Vehicle – Means any of the following:
 - a. A district owned, leased or operated vehicle when operated in an authorized manner
 - b. An authorized emergency vehicle as defined by the California Vehicle Code 39
6. 'Leave standing' – is:
 - a. The stopping of a vehicle,
 - b. whether occupied or not,
 - c. otherwise than temporarily for the purpose of and while actually engaged in receiving or discharging passengers.

VEHICLE OPERATION

These procedures are intended to promote safe and orderly movement of traffic within District property and for the safe and orderly parking of vehicles and bicycles.

1. All persons who enter on to District property are charged with knowledge of the provisions of this procedure and are subject to the penalties for violations of such provisions.
2. No vehicles shall be operated on the grounds or facilities of the district outside the scope of BP 3501.
3. All persons operating a vehicle on district property in areas not designated for vehicle operation shall have effective proof of insurance on file with the district prior to bringing the vehicle on the property.
4. The speed limit of vehicles used in areas other than roads and parking lots is 15 MPH.
5. All persons have the right-of-way over vehicles. Drivers shall use extreme care in operation of vehicles on the property and not operate the vehicle in any manner that may cause personal or property damage.

6. Vendors parking vehicles on the premises to provide service shall first obtain specific permission to do so. The Administrative Services Office and Campus Safety and Security staff shall provide the vehicle operator direction on best path and acceptable parking locations.
7. All vehicles other than those owned and operated by the district shall have an appropriate parking permit displayed. All students, visitors and employees, except non-credit students at the non-credit Centers and part-time non credit faculty, must pay parking fees. Annual permits ~~and~~ semester permits are available through WebAdvisor. ~~and~~ Daily parking permits are available for purchase from Cashier's office on at the parking permit dispenser located in the parking lots of each campus and at the District Safety Office at the District office. In some instance, a parking permit can be paid for at the Cashier's office on each campus. Vehicles not displaying a permit may be cited and/or towed from the property at the owner's expense.
8. The driver and/or owner of a vehicle operated on district property shall be responsible for any personal and/or property damage caused by such operation. The District accepts no liability for any loss or damage caused to a vehicle when it is parked on District property.
9. The current citation bail amounts are as follows:
 - \$45 for most violations
 - \$100 for red curb violation
 - \$350 for Disabled Parking (R204) violation
 - ~~\$20 for all violations apart from R204 (Disabled parking) which is \$250.~~
10. The District Safety department will enforce parking regulations 24/7 on district property, pursuant to California Vehicle Code section 21113(a), and may issue parking citations to vehicles parked in violation of these regulations.
11. Bicycles must park in bicycle racks on campus.
12. Motorcycles may park for free in designated motorcycle parking zones. Motorcycles parked in regular spaces on campus must pay and display a valid permit.

The District parking regulations are as follows:

R101: No person shall fail to obey any sign or signal erected to carry out these regulations or the California Vehicle Code.

R102: No person shall operate a vehicle, motorcycle, bicycle or any other mechanical vehicle on District property at a speed greater than 15 MILES PER HOUR, except for emergency vehicles.

R103: The driver of a vehicle, motorcycle, bicycle or any other mechanical vehicle shall yield the right of way to a pedestrian crossing any roadway or parking areas or walkways.

R104: No person shall operate a vehicle, motorcycle, bicycle or any other mechanical vehicle on any walkway, field, or landscaped area. Authorized Service vehicles are exempt.

PARKING REGULATIONS

R201: All vehicles parked on Campus shall clearly display a current parking permit, with the number of the permit clearly visible, on the driver's side of the ~~windshield dashboard or hanging from the rearview mirror of their vehicle.~~ Daily parking permits shall be displayed on the driver's side dashboard so the information on the permit is clearly visible. A permit or receipt in any other area of the vehicle is a violation and subject to citation. ~~Owners of jeeps or convertible may obtain adhesive backed parking permits.~~ See the Campus Safety & Security Department for further details.

R202: No parking is allowed in any area that does not have a clearly marked parking stall.

R203: Vehicles parked within a parking stall shall not overlap the lines that designate the parking stall. No vehicle shall be parked outside of the designated parking stall. Doing so negatively impacts other vehicles around you. Any vehicle that impinges negatively on the adjacent stall or is parked excessively outside the boundary lines of the parking stall will be cited.

R204: No person shall park in an area posted or marked for "Disabled Parking Only" unless that person has with them a valid Department of Motor Vehicles issued Disabled Persons placard or displays a valid Disabled Person's

license plate which refers to the occupant of the vehicle. The vehicle must also display a valid college parking permit.

R205: No student or staff member or visitor shall park a vehicle in an area posted "Visitors" or "Vendors" for more than the 30 minute posted time.

R206: No student or visitor shall park a vehicle or motorcycle in parking lots, parking areas or parking spaces designated for "Staff Only" except as posted. Violators will be cited immediately.

R207: When signs or markings prohibiting or limiting parking are posted, no person shall park or leave standing a vehicle in violation of such sign or marking. This includes reserved parking spaces, or temporary parking restrictions for an event or construction.

R208: No person shall park or leave standing a vehicle on any walkway, landscaped area, driveway, road, or field without prior approval of the District Safety Department and display of a valid Temporary Parking Permit. Authorized service vehicles are exempt.

R209 Motorcycles and bicycles must be parked in designated motorcycle parking areas, and are exempt from the required parking permit, if parked in designated areas. Motorcycles that park in a normal stall must display a valid parking permit.

R210: Painted curbs are an indication of restricted parking and the color denotes the type of parking allowed [per California Vehicle Code 21458\(a\)](#) ~~as follows~~:

- A. RED ZONE - indicates no parking or stopping anytime, whether attended or not. All roads and driveways on the District property and campuses which are fire lanes must be kept unobstructed and available to emergency response vehicles at all times. Access to fire hydrants must also be maintained at all times. Any vehicle presenting a hazard by obstructing a fire lane or fire hydrant will be cited and / or may be towed immediately.
- B. YELLOW ZONE - indicates an area for loading and unloading of vehicles and the parking of service vehicles, there is a 10 minute time limit.
- C. GREEN ZONE – Indicates a parking time of 30 minutes.
- D. BLUE ZONE - indicates "Disabled Parking ONLY" with special permit. An occupant in the vehicle must be the holder of a valid Department of Motor Vehicles issued Disabled Persons placard. The vehicle must also display a valid college parking permit.

R211: All vehicles parked in the Auto-Diesel Complex must display a valid work order.

R212: All vehicles parked in the Auto-Diesel Complex over 24 hours must display a current parking permit.

R213: All vehicles shall be parked heading into a slanted / diagonal parking stall. Maneuvering into a slanted / diagonal parking stall so that the front-end of the vehicle is at the stall opening can disrupt the flow of traffic in parking aisles and can cause accidents or inconvenience to other road users. In parking lots or on sites (like District Office or Orange Education Center) where the parking stalls are at 90 degrees to each other, vehicles can park either head in or head out.

R214: No person shall park or leave unattended a motor vehicle or motorcycle blocking traffic lanes on Campus or any other District properties.

R215: No person shall sleep in, or remain overnight in any vehicle parked on Campus or any other District properties.

R216: No person shall leave any animals or minor children unattended in a vehicle on Campus or any other District properties.

R217: No person shall abandon, or leave standing, any vehicle or motorcycle on the District premises for 72 or more consecutive hours without advanced permission of the District Safety Department. Violations will result in vehicle removal and storage under authority of Section 21113(a) of the California Vehicle Code.

CITATIONS

[Consistent with California Vehicle Code 40215](#), ~~†~~ the procedures for contesting ~~†~~ or paying [an](#) RSSCD parking citations are:

1. ~~Citizen mails To pay a parking citation fee to the~~ RSSCD parking administration ([address below](#)), OR pays for the citation online at www.paymycite.com/rscdd
2. ~~Citizen calls / or applies online to RSCCD Parking Administration to contest citation. To contest a citation, request an Initial Review by telephone (888) 300-9915 or online at www.paymycite.com/rscdd. There is no charge for this hearing and you do not pay the citation penalty prior to this hearing.~~
3. ~~The~~ Parking Administration forwards ~~Administrative Review the Initial Review~~ form to Chief, District Safety and Security ~~or their designee~~.
4. ~~The~~ Chief, District Safety and Security or ~~his appointee their designee~~ reviews ~~the~~ form and either upholds or dismisses ~~the~~ citation based upon available information. The result is updated online and a results letter is forwarded to the ~~Citizen person~~.
5. ~~If citation is dismissed, A dismissed citation requires no further action is necessary. If citation is upheld, citizen must An upheld citation requires the person to~~ forward a deposit in the amount of the citation ~~penalty~~ to the Parking Administration ~~on or~~. RSCCD ~~bail- fee~~ schedule is set at \$45 (\$100 for Red curb violations and \$350 for violation of Disabled Persons regulations).
6. ~~An in-person hearing or written declaration review is scheduled. If the person is dissatisfied with the results of the Initial Review, the person may request an Administrative Hearing no later than 21 calendar days following the results of the issuing agency's review. The person requesting the Administrative Hearing shall pay the amount of the parking penalty. A person can request an Administrative Hearing without payment of the parking penalty upon satisfactory proof of an inability to pay the amount due (you must complete the form online at www.paymycite.com/rscdd to qualify).~~
7. A college Hearing Examination Committee will meet for in-person hearings and reviews. This committee will be managed by an external parking processing company. ~~Within 90 days an in-person hearing or written declaration is scheduled.~~
8. ~~Within 20 days after the mailing of the final decision of the committee, the citizen may proceed to Civil Court if the disposition is disputed. A Hearing Administrator will meet for in-person hearings and reviews. The parking processing company manages the hearing. Per California Vehicle Code 40230(a), within 30 calendar days after the mailing or personal deliver of the final decision, the person may seek review by filing an appeal to be heard by the Superior Court.~~
9. ~~Procedures thereafter will be governed by AB 408. Fine amounts will be \$45, \$90, \$135 (as they become delinquent); Address for parking administration is:~~
[Request for Citation Review Hearing](#)
[Parking Citation Service Center](#)
[Post Office Box 11923](#)
[Santa Ana, CA 92711](#)

ENFORCEMENT

The Board of Trustees authorizes the Department of Safety and Security at Rancho Santiago Community College District to issue traffic and parking citations within the boundaries of District properties pursuant to:

1. Traffic and parking regulations established by the Board of Trustees of the District.
2. California Vehicle Code, California Education Code and California Penal Code.

The ultimate goal of enforcement is to gain voluntary compliance with this regulation, through fair, equitable, and consistent enforcement of the policy itself. Safety & Security staff charged with enforcing this regulation are encouraged to gain compliance through verbal and written warnings, citations, and whatever other tools available to encourage students, employees, and visitors to comply with these regulations.

Responsible Manager: Chief, District Safety and Security

Revised June 16, 2014 (Previously AR3501)
Revised: xxxxx, 2017

BP 6752 Donation of Vehicles

All district vehicles shall be legally registered with Rancho Santiago Community College listed as the legal owner. No employee shall accept possession of a vehicle on the district's behalf without documentation required to legally transfer ownership to the district.

Revised: September 9, 2013 (Previously BP4608)

Reviewed: XXXXX, 2017

AR 6752 Donation of Vehicles

Donation of Acceptance of donated vehicles must meet the following terms and regulations:

1. The donor must provide the appropriate administrator a letter indicating their intent to donate the vehicle. The letter must include the year, make, model, vehicle identification number, odometer reading, condition of vehicle and fair market value.
2. The appropriate administrator must provide the Director of Purchasing Services the donor's letter along with a memorandum indicating their intent to accept the donation and how the vehicle will benefit their program.
3. The Director of Purchasing Services will prepare the item for Board approval.
4. Upon Board approval, Rancho Santiago Community College District must be named as the owner of the vehicle donated. The Inventory, Delivery & Storage Services Supervisor will complete and process the transfer of ownership with the Department of Motor Vehicles. A copy of the transfer form must be filed with Risk Management who will insure the vehicle.
5. The Director of Purchasing Services shall notify the Inventory, Delivery & Storage Services Supervisor of the new asset so that it may be capitalized and added to fixed assets.
6. A letter of acknowledgement will be prepared by the Director of Purchasing Services and mailed to the donor indicating that the donation was approved by the Governing Board and the District's internal requirements have been met.
7. When the title arrives from the Department of Motor Vehicles, it will be filed with Risk Management.
8. If applicable, Administrative Services at the college must be notified if the donated vehicle is used as part of the college vehicles fleet.

Responsible Manager: Director of Purchasing Services

Revised: March 17, 2014 (Previously AR4608)

Revised: XXXXX, 2017

BP ~~7007~~ 7500 Volunteers

The dates of volunteer service and a description of the service to be provided shall be presented to the Board on the Human Resources docket.

Revised: October 28, 2013 (Previously BP4117)

Revised: XXXX, 2017 (Previously BP 7007)