



Rancho Santiago Community College District
District Council Meeting
June 3, 2019

Executive Conference Room #114
3:00 – 5:00 p.m.

Agenda

1. Approval of Minutes of May 6, 2019 Meeting - **ACTION** Rodríguez
2. Tentative Budget – **ACTION** Hardash
3. Committee Reports - **INFORMATION**
 - a. Planning & Organizational Effectiveness Committee Perez
 - b. Human Resources Committee Green
 - c. Fiscal Resources Committee Hardash
 - d. Physical Resources Committee Hardash
 - e. Technology Advisory Group Gonzalez
4. Constituent Representative Reports - **INFORMATION**
 - a. Academic Senate - SAC Zarske
 - b. Academic Senate – SCC DeCarbo
 - c. Classified Staff Martin
 - d. Student Government – SAC Ceja
 - e. Student Government – SCC Ostrow
5. Other

Next Meeting: July 8, 2019



Rancho Santiago Community College District District Council Meeting

MINUTES

May 6, 2019

Members:	Raúl Rodríguez	Present
	Peter Hardash	Present
	Enrique Perez	Absent
	Tracie Green	Present
	Linda Rose	Absent
	John Hernandez	Present
	Jesse Gonzalez	Present
	Monica Zarske	Present
	Michael DeCarbo	Present
	Roy Shahbazian	Present
	Michael Taylor	Present
	Sheryl Martin	Present
	Amber Stapleton	Present
	Susan Hoang	Present
	Breanna Ceja	Present
	Evan Ostrow	Present
Guest:	Chief Michael Toledo	

Chancellor Raúl Rodríguez convened the meeting at 3:08 p.m.

1. Approval of Minutes of April 1, 2019 Meeting

It was moved by Mr. DeCarbo, seconded by Ms. Zarske and carried unanimously to approve the minutes of the April 1, 2019.

2. May 13, 2019 Board of Trustees Meeting

Chancellor Rodríguez shared highlights of the agenda for the May 13, 2019 Board of Trustees meeting.

3. OPEB Retiree Health Benefits Irrevocable Trust

Vice Chancellor Hardash provided an update on the establishment of an irrevocable trust to fund retiree health benefits. Five responses to the RFP were received and a committee has been formed to review the responses and provide a recommendation. Mr. Hardash also reported that the County Treasurer is aware of the establishment of the trust and will provide feedback on the RFPs. A recommendation will be made to District Council at the June 3, 2019 meeting.

4. Suspension of Drop for Non-Payment Policy

Academic Senate Presidents Ms. Monica Zarske and Mr. Michael DeCarbo presented resolutions passed by their respective Senates recommending the suspension of the district's Drop for Non-Payment Policy. Both shared discussions that took place at their Senate meetings about this subject. The Chancellor noted that the district is bound by state statute to collect fees or incur a 10% penalty in apportionment. Discussion ensued. It was agreed that it was important to educate students about their financial aid resources. The Academic Senate Presidents requested Administration study the issue to determine what can be done about the recommendation.

5. Reorganizations

- a. #1142 – DO/Resource Development: It was moved by Ms. Stapleton, seconded by Mr. Shahbazian and carried to approve Reorg #1142 with a vote in opposition by Ms. Martin.
- b. #1143 – DO/District Safety & Security: Discussion about the process to add district positions took place and it was noted that Chancellor's Cabinet approves and recommends reorganizations for district operations areas to District Council for approval. It was moved by Ms. Stapleton, seconded by Mr. DeCarbo and carried to approve Reorg #1143.

6. Administrative Regulations

- a. AR 6750 Vehicle Operation and Parking – Vice Chancellor Hardash presented the revision to the regulation relating to electric vehicle parking. It was also noted that additional revisions are to be made to the AR and comments should be directed to Mr. Hardash. Two suggestions were made during the meeting: the availability of online daily parking permit purchase and a staff daily parking permit. The AR will be brought back to the June 3, 2019 meeting for approval.
- b. AR 7400 Travel – Mr. Hardash noted that the AR is being brought to District Council for information only. When the AR was revised, a phrase relating to a revision in the AR was not removed. The phrase was removed and the updated AR has been posted to the district website.

7. 2019-2020 District Council Meeting Schedule

The Chancellor presented the proposed 2019-2020 District Council Meeting schedule. It was noted that the dates coincide with the academic calendar. There were no objections to the meeting schedule.

8. Committee Reports

a. Planning and Organizational Effectiveness Committee (POEC)

Mr. DeCarbo reported on the April 24, 2019 meeting. It was noted that the POE Committee meeting duration was shortened by 30 minutes to accommodate the meeting of the Districtwide Guided Pathways Subcommittee immediately following POE. All were reminded of the May 10, 2019 retreat. The next meeting is scheduled for May 22, 2019.

b. Human Resources Committee (HRC)

Vice Chancellor Green reported on the March 13, 2019 meeting. The next meeting is scheduled for May 8, 2019.

c. Fiscal Resources Committee (FRC)

Mr. Hardash reported on the April 17, 2019 meeting. It was reported that the May Revise for the state budget is scheduled to be released on May 10, 2019. The next meeting is scheduled for May 23, 2019.

d. Physical Resources Committee (PRC)

Mr. Hardash reported on the May 1, 2019 meeting. There was no quorum for the meeting and it was requested that the representatives to this committee be encouraged to attend the meetings.

e. Technology Advisory Group (TAG)

Assistant Vice Chancellor Jesse Gonzalez reported on the May 2, 2019 meeting. Inquiries were made about the status of the student portal. The next meeting is scheduled for September 5, 2019.

9. Constituent Representative Reports

a. Academic Senate/SAC: Ms. Zarske reported on the activities of the SAC Academic Senate.

b. Academic Senate/SCC: Mr. DeCarbo reported on the activities of the SCC Academic Senate.

c. CSEA: Ms. Martin reported on the classified employee recognition activities taking place in May: Board Resolution – May 13; SCC – May 15; SAC – May 19 and DO – June 11.

d. Student Government/SAC: Ms. Ceja reported on the activities of the SAC ASG.

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

10. Other

No discussion.

11. Next Meeting: The next meeting will be held on Monday, June 3, 2019 in the Executive Conference Room (#114).

Meeting Adjourned: 4:15 p.m.

Approved: xxxxxx

**RANCHO SANTIAGO COMMUNITY COLLEGE DISTRICT
UNRESTRICTED GENERAL FUND
2019-20 Tentative Budget Assumptions
May 13, 2019**

I. State Revenue

A. Budgeting will begin using the new Student Centered Funding Formula (SCFF) and continue to utilize the District's Budget Allocation Model (BAM) based on the SB 361 for Tentative Budget as there are still many unknowns with the new state performance based funding formula.

B. FTES Workload Measure Assumptions:

Year	Base	Actual	Funded	Actual Growth
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	28,908.08	28,901.64	28,901.64	-0.02%
2016/17	28,901.64	27,517.31 a	28,901.64 a	-4.79%
2017/18	P3 28,901.64	29,378.53 b	29,378.53 b	1.65%
2018/19	P1 29,378.53	26,348.51	Unknown	-10.31%

a - based on submitted P3, District went into Stabilization in FY 2016-17

b - based on submitted P3, the district shifted 1,392.91 FTES from summer 2018

The district went into stabilization in 2016/17 and was in restoration in 2017/18.

To maintain the 2015/16 funding level and produce growth FTES, the district borrowed from summer 2018 which reduces FTES in 2018/19.

The governor's proposed budget includes .55% systemwide growth funding, 3.46% COLA, and no base allocation increase. The effects of the SCFF on our budget is not fully known at this time. The governor proposes maintaining the split at 70/20/10 for this year plus COLA. Any changes to our funding related to the new formula will be incorporated in the Adopted Budget.

Projected COLA of 3.46%	\$6,070,000
Projected Growth/Access	\$0
Projected Base Allocation Increase	\$0
Continued Projected Deficit	\$0
Apportionment Base Incr (Decr) for 2019/20	\$6,070,000

2019/20 Potential Growth at 0.5% based on .55% system 29,525

C. Education Protection Account (EPA) funding estimated at \$26,163,294 based on 2018/19 @ 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 \$151 per FTES (\$4,082,069). Restricted lottery at \$53 per FTES (\$1,432,779). (2018/19 P1 of resident & nonresident factored FTES, 27,033.57 x 151 = \$4,082,069 unrestricted lottery; 27,033.57 x 53 = \$1,432,779.) Decrease of about 10%.

E. Estimated reimbursement for part-time faculty compensation is estimated at \$694,051 (2018/19 @ Advance). Unchanged.

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

G. BOG fee waivers 2% administration funding estimated at 2018/19 @ Advance of \$293,254. Unchanged.

H. Mandates Block Grant estimated at a total budget of \$792,827 (30.09 x 26,348.51). Slight decrease. No additional one-time allocation proposed.

II. Other Revenue

I. Non-Resident Tuition budgeted at \$3,200,000. (SAC \$2,400,000, SCC \$1,000,000) - Unchanged

J. Interest earnings estimated at \$1,000,000. Increase of \$175,000.

K. Other miscellaneous income (includes fines, fees, rents, etc.) is estimated at approximately \$407,680. Unchanged.

L. Apprenticeship revenue estimated at \$2,757,300. Increased of \$800,000.
(Corresponding expenses related to this allocation must be budgeted for additional apprenticeship course offerings)

RANCHO SANTIAGO COMMUNITY COLLEGE DISTRICT
UNRESTRICTED GENERAL FUND
2019-20 Tentative Budget Assumptions
May 13, 2019

M Scheduled Maintenance/Instructional Equipment allocation. - no allocation in proposed state budget

III. Appropriations and Expenditures

- A. As the District's budget model is a revenue allocation model, revenues flow through the model to the colleges as earned. The colleges have the responsibility, within their earned revenue, to budget for ALL necessary expenditures including but not limited to all full time and part time employees, utilities, instructional services agreements, multi-year maintenance and other contracts, supplies, equipment and other operating costs.
- B. The state is estimating a Cost of Living Allowance (COLA) of 3.46%. Any collectively bargained increased costs will be added to the budget. The estimated cost of a 1% salary increase is \$1.66 million for all funds. The estimated cost of a 1% salary increase is \$1.32 million for unrestricted general fund.
- C. Step and column movement is budgeted at an additional cost of approximately \$2.06 million including benefits for FD 11 & 13 (FARSCCD approximate cost \$577,291 CSEA approximate cost \$664,861, Management/Other approximate cost \$815,172) For all funds, it is estimated to = \$2.57 million (FARSCCD = \$657,895, CSEA = \$859,802, Management = \$1,052,246)
- D. Health and Welfare benefit premium cost increase as of 1/1/20 is estimated at 3.5% for an additional cost of approximately \$520,088 for active employees and an additional cost of \$224,056 for retirees, for a combined increase of \$744,144 for unrestricted general fund. The additional cost increase for all funds is estimated to = \$896,549.
State Unemployment Insurance local experience charges are estimated at \$250,000 (2018/19 budgeted amount). Unchanged.
The District will decrease the Worker's Compensation Insurance (WCI) rate from 2.25% to 1.5% of total salaries.
CalSTRS employer contribution rate will increase in 2019/20 from 16.28% to 17.13% for an increase of \$630,304.
The reduction from 18.13% originally estimated to 17.13% reduced the required CalSTRS contribution by \$741,533.
(Note: The cost of each 1% increase in the STRS rate is approximately \$740,000.)
CalPERS employer contribution rate will increase in 2019/20 from 18.062% to 20.70% for an increase of \$1,028,913
(Note: The cost of each 1% increase in the PERS rate is approximately \$390,000.)
- E. The full-time faculty obligation (FON) for Fall 2019 is estimated at 381. The District will recruit to replace 15 faculty vacancies and recruit 15 new faculty. SAC is recruiting for 21 positions (11 replacement, 10 new). SCC is recruiting for 9 positions (4 replacement, 5 new). Assuming all are successful recruitments, the District expects to meet its obligation. The current cost for a new position is budgeted at Class VI, Step 12 at approximately \$144,808. Penalties for not meeting the obligation amount to approximately \$77,063 per FTE not filled.
- F. The current rate per Lecture Hour Equivalent (LHE) effective 7/1/18 for hourly faculty is \$1,345. Increase of \$70 per LHE.
- G. Retiree Health Benefit Fund (OPEB/GASB 45 Obligation) - The District will increase the employer payroll contribution rate of 3.63% to 4.25% of total salaries to fund the total actuarially determined Annual Required Contribution (ARC). The calculated ARC is currently \$14,394,639.
- H. Capital Outlay Fund - Although there is no state allocation for Scheduled Maintenance/Instructional Equipment in the proposed state budget, 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: No requests have been submitted to date.
- 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 each year was transferred since 2014/15 and expected again in 2018/19)
- N. Estimated annual cost of Santiago Canyon College ADA Settlement expenses of \$2 million from one-time funds.

Rancho Santiago Community College District Unrestricted General Fund Summary 2019-20 Tentative Budget Assumptions Analysis May 13, 2019
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*	<u>New Revenues</u>	Ongoing Only	One-Time
A	Student Centered Funding Formula (see note below)	?	?
B	COLA 3.46%	\$6,070,000	
B	Growth	\$0	
B	Deficit Factor est	\$1,104,002	
D	Unrestricted Lottery	(\$454,717)	
H	Mandates Block Grant	(\$59,357)	
I	Non-Resident Tuition	\$200,000	
J	Interest Earnings	\$175,000	
L	Apprenticeship - SCC	\$800,000	
EGHK	Misc Income	\$0	
	Total	\$7,834,928	\$0
	 <u>New Expenditures</u>		
B	COLA 3.46%	\$6,070,000	
C	Step/Column	\$2,057,324	
D	Health and Welfare/Benefits Increase (3.5% for 1/2 yr)	\$744,144	
D	CalSTRS Increase	\$630,304	
D	CalPERS Increase	\$1,028,913	
D	Decreased Cost of WCI	(\$822,293)	
E	Full Time Faculty Obligation Hires	\$2,172,120	
E/F	Hourly Faculty Budgets (Convert to Full Time)	(\$605,250)	
G	Increased Cost of Retiree Health Benefit ARC	\$679,762	
H	Capital Outlay/Scheduled Maintenance Contribution	\$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	\$0	
N	SCC ADA Settlement Costs	\$0	\$2,000,000
	Total	\$12,180,024	\$2,000,000
	2019-20 Budget Year Unallocated (Deficit)	(\$4,345,096)	
	2018/19 Structural Unallocated (Deficit)	\$3,009,134	
	2018/19 Additional cost of remaining CB settlements	(\$581,550)	
	2018/19 Additional full-time faculty revenue	\$1,307,884	
	Difference of 17/18 settle up with Exhibit E	\$237,078	
	Savings Faculty replacement budget at VI-12	\$326,659	
	Savings 18/19 all employees - budgeted vs actual	\$1,271,428	
	Total Net Unallocated (Deficit)	\$1,225,537	(\$2,000,000)

Note: Budget Stabilization Fund Balance at 6/30/2019 is estimated at \$850,000 due to the shift in Board Policy Contingency from 5% to 12.5%.

On March 6th, the Chancellor's Office posted a "first draft" of the P1 apportionment report for 2018-19. This was their first attempt at reporting under the SCFF model. On April 26th they issued an "April Revision" correcting some errors and making some updates, however this version is not complete either. The Chancellor's Office has indicated that they anticipate any deficit will be backfilled for 2018-19. We are therefore removing the deficit factor and not including any budget reduction in these 2019-20 Tentative Budget Assumptions until more information is known.

* Reference to budget assumption number

Rancho Santiago Community College District
Tentative Budget
2019-20

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

Revenues by Source		2017-18 Actual Revenue	2018-19 Revised Budget	2018-19 Estimated Revenue	2019-20 Tentative Budget	% change 19/20 Tent/ 18/19 Est
8100	Federal Revenues					
8120	Higher Education Act	2,478,345	3,255,345	2,335,231	3,197,765	36.94
8140	Temporary Assistance for Needy Families (TANF)	106,371	105,183	105,183	105,183	-
8150	Student Financial Aid	4,075	201,672	28,130	201,672	616.93
8170	Vocational Technical Education Act (VTEA)	1,471,310	3,206,229	1,118,061	3,206,229	186.77
8199	Other Federal Revenues (ABE, CAMP, SBA, Gear Up, NSF)	4,435,679	4,413,728	4,607,997	4,049,880	(12.11)
	Total Federal Revenues	8,514,455	11,182,157	8,194,602	10,760,729	31.31
8600	State Revenues					
8611	Apprenticeship Allowance	2,860,475	3,168,698	3,219,312	3,557,300	10.50
8612	State General Apportionment	41,128,283	49,207,239	45,684,929	46,455,195	1.69
8612	State General Apportionment-estimated COLA	2,321,020	4,467,858	4,467,858	6,070,000	35.86
8612	Base Allocation Increase	4,629,418	0	0	0	-
8612	State General Apportionment-Deficit	0	(1,104,002)	0	0	-
8612	State General Apportionment-prior year adjustment	274,477	0	0	0	-
8612	State General Apportionment-Full-time Faculty Allocation	1,677,120	1,307,884	1,307,884	1,307,884	-
8619	Other General Apportionments-Enrollment Fee Admin-2%	307,714	293,254	293,254	293,254	-
8619	Other General Apportionments-Part-Time Faculty Compensation	575,306	694,051	694,051	694,051	-
8622	Extended Opportunity Programs & Services (EOPS)	2,156,433	2,262,938	2,262,938	2,262,938	-
8623	Disabled Students Programs & Services (DSPS)	1,929,363	2,061,397	2,061,397	2,061,397	-
8625	CalWORKS	553,266	570,519	570,519	570,519	-
8626	Telecomm./Technology Infrastructure Prog. (TTIP)	14,122	3,913	3,913	3,913	-
8629	Other Gen Categorical Apport-BSI	691,609	1,504,818	1,504,818	1,504,818	-
8629	Other Gen Categorical Apport-CARE	112,962	139,809	139,809	139,809	-
8629	Other Gen Categorical Apport-CTE SWP	15,891,077	140,473,890	75,343,093	125,554,761	66.64
8629	Other Gen Categorical Apport-Equal Employment Opportunity	58,899	92,403	92,403	92,403	-
8629	Other Gen Categorical Apport-Guided Pathways	41,354	1,270,161	1,270,161	1,270,161	-
8629	Other Gen Categorical Apport-Instructional Equipment	534,312	121,631	121,631	0	(100.00)
8629	Other Gen Categorical Apport-Matriculation-Credit	6,571,533	8,177,001	8,177,001	8,177,001	-

Rancho Santiago Community College District
Tentative Budget
2019-20

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

Revenues by Source	2017-18 Actual Revenue	2018-19 Revised Budget	2018-19 Estimated Revenue	2019-20 Tentative Budget	% change 19/20 Tent/ 18/19 Est
8629 Other Gen Categorical Apport-Matriculation-Non-Credit	2,533,793	2,564,377	2,564,377	2,564,377	-
8629 Other Gen Categorical Apport-Student Equity	3,271,759	3,499,027	3,499,027	3,499,027	-
8629 Other Gen Categorical Apport-Student Financial Aid Admin	1,130,447	1,131,724	1,131,724	1,131,724	-
8629 Other Reimb Categorical Allow-Other	20,411	1,838,997	1,838,997	1,838,997	-
8630 Education Protection Account	22,927,757	26,163,294	23,772,771	26,163,294	10.06
8659 Other Reimb Categorical Allow-Career Tech/Econ Dev	13,288,088	29,943,588	14,713,649	24,455,816	66.21
8659 Other Reimb Categorical Allow-Other	1,390,768	2,890,065	2,890,065	2,871,626	(0.64)
8672 Homeowners' Property Tax Relief	273,745	288,123	288,122	288,123	0.00
8681 State Lottery Proceeds	5,856,159	6,129,168	6,129,168	5,514,848	(10.02)
8682 State Mandated Costs	1,630,875	852,184	852,184	792,827	(6.97)
8699 Other Misc State Revenue	5,031,596	4,205,400	4,205,400	4,205,400	-
Total State Revenues	139,684,141	294,219,409	209,100,455	273,341,463	30.72
8800 Local Revenues					
8811 Tax Allocation, Secured Roll	46,635,287	52,414,146	49,799,194	52,414,146	5.25
8812 Tax Allocation, Supplement Roll	1,539,296	1,620,143	1,620,143	1,620,143	-
8813 Tax Allocation, Unsecured Roll	1,498,655	1,577,368	1,577,368	1,577,368	-
8816 Prior Years' Taxes	553,264	582,322	582,322	582,322	-
8817 Education Revenue Augmentation Fund (ERAF)	26,389,168	25,000,000	25,000,000	25,000,000	-
8818 RDA Funds - Pass Thru AB	428,614	451,127	451,127	451,127	-
8819 RDA Funds - Residuals	5,795,822	6,100,233	6,100,233	6,100,233	-
8820 Contrib, Gifts, Grants & Endowment	2,715	561	4,650	561	(87.94)
8831 Contract Instructional Service	48,412	52,434	72,495	52,434	(27.67)
8850 Rents and Leases	305,461	363,480	228,163	373,480	63.69
8860 Interest & Investment Income	1,418,945	825,000	1,599,299	1,000,000	(37.47)
8874 CCC Enrollment Fees	8,578,846	8,666,396	8,666,396	8,666,396	-
8875 Bachelor's Program Fee	39,228	40,000	68,880	40,000	(41.93)
8876 Health Services Fees	1,200,562	1,134,242	1,212,174	1,134,242	(6.43)
8880 Nonresident Tuition	3,687,654	3,200,000	3,692,276	3,400,000	(7.92)
8882 Parking Fees & Bus Passes	661,636	937,000	661,636	937,000	41.62

Rancho Santiago Community College District
Tentative Budget
2019-20

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

		2017-18	2018-19	2018-19	2019-20	% change
<u>Revenues by Source</u>		Actual	Revised	Estimated	Tentative	19/20 Tent/ 18/19 Est
		Revenue	Budget	Revenue	Budget	
8890	Other Local Revenues (Student Transcript/Representation/ Discounts/Fines/Instr. Mat./Health Serv. Use Fees, etc.)	971,917	353,289	1,202,794	326,301	(72.87)
8891	Other Local Rev - Special Proj	193,660	760,977	452,710	651,205	43.85
	Total Local Revenues	<u>99,949,142</u>	<u>104,078,718</u>	<u>102,991,860</u>	<u>104,326,958</u>	1.30
8900	Other Financing Sources					
8910	Proceeds-Sale of Equip & Suppl	9,143	5,000	19,820	5,000	(74.77)
8981	Interfund Transfer In	0	0	0	0	-
8999	Revenue - Clearing	0	0	0	0	-
	Total Other Sources	<u>9,143</u>	<u>5,000</u>	<u>19,820</u>	<u>5,000</u>	(74.77)
	Total Revenues	<u>248,156,881</u>	<u>409,485,284</u>	<u>320,306,737</u>	<u>388,434,150</u>	21.27
	Net Beginning Balance	38,884,499	41,271,793	41,271,793	39,332,646	(4.70)
	Adjustments to Beginning Balance	0	0	0	0	-
	Adjusted Beginning Fund Balance	<u>38,884,499</u>	<u>41,271,793</u>	<u>41,271,793</u>	<u>39,332,646</u>	(4.70)
	Total Revenues, Other Financing Sources and Beginning Fund Balance	<u><u>\$287,041,380</u></u>	<u><u>\$450,757,077</u></u>	<u><u>\$361,578,530</u></u>	<u><u>\$427,766,796</u></u>	18.31

Rancho Santiago Community College District
Tentative Budget
2019-20

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

<u>Expenditures by Object</u>	2017-18 Actual Expenses	2018-19 Revised Budget	2018-19 Estimated Expenses	2019-20 Tentative Budget	% change 19/20 Tent/ 18/19 Est
1000 Academic Salaries					
1100 Instructional Salaries, Regular Contract	\$27,570,998	\$31,820,655	\$29,919,734	\$32,016,505	7.01
1200 Non-Instructional Salaries, Regular Contract	16,967,891	19,725,067	19,112,695	20,381,404	6.64
1300 Instructional Salaries, Other Non-Regular	28,220,512	26,870,258	27,777,712	24,703,836	(11.07)
1400 Non-Instructional Salaries, Other Non-Regular	6,600,449	6,887,181	6,530,927	6,062,680	(7.17)
Subtotal	<u>79,359,850</u>	<u>85,303,161</u>	<u>83,341,068</u>	<u>83,164,425</u>	(0.21)
2000 Classified Salaries					
2100 Non-Instructional Salaries, Regular Full Time	35,414,134	43,220,145	39,721,105	44,754,188	12.67
2200 Instructional Aides, Regular Full Time	679,754	714,376	725,106	757,708	4.50
2300 Non-Instructional Salaries, Other	5,448,283	7,152,122	5,573,093	6,627,878	18.93
2400 Instructional Aides, Other	3,009,826	3,266,091	2,786,754	3,044,668	9.25
Subtotal	<u>44,551,997</u>	<u>54,352,734</u>	<u>48,806,058</u>	<u>55,184,442</u>	13.07
3000 Employee Benefits					
3100 State Teachers' Retirement System Fund	14,692,588	16,754,775	16,667,836	17,370,285	4.21
3200 Public Employees' Retirement System Fund	6,459,118	8,872,386	8,233,225	10,906,353	32.47
3300 Old Age, Survivors, Disability, and Health Ins.	4,490,105	5,185,999	4,748,649	5,486,400	15.54
3400 Health and Welfare Benefits	31,866,291	32,727,785	32,563,433	35,075,042	7.71
3500 State Unemployment Insurance	128,721	319,167	137,729	321,851	133.68
3600 Workers' Compensation Insurance	2,786,541	3,081,887	2,835,565	2,223,940	(21.57)
3900 Other Benefits	1,650,004	1,853,909	1,669,545	1,893,846	13.43
Subtotal	<u>62,073,368</u>	<u>68,795,908</u>	<u>66,855,982</u>	<u>73,277,717</u>	9.61
TOTAL SALARIES/BENEFITS	185,985,215	208,451,803	199,003,108	211,626,584	6.34
Salaries/Benefits Cost % of Total Expenditures	77.73%	51.12%	63.05%	55.07%	

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

Expenditures by Object	2017-18 Actual Expenses	2018-19 Revised Budget	2018-19 Estimated Expenses	2019-20 Tentative Budget	% change 19/20 Tent/ 18/19 Est
4000 Books and Supplies					
4100 Textbooks	4,959	4,800	5,258	3,097	(41.10)
4200 Other Books	185,514	189,697	157,500	127,354	(19.14)
4300 Instructional Supplies	1,492,883	3,330,390	1,715,626	1,648,965	(3.89)
4400 Media Supplies	0	0	0	0	-
4500 Maintenance Supplies	149,420	223,970	165,150	193,431	17.12
4600 Non-Instructional Supplies	1,209,716	2,463,380	1,721,102	1,802,900	4.75
4700 Food Supplies	202,714	378,542	250,339	249,282	(0.42)
Subtotal	3,245,206	6,590,779	4,014,975	4,025,029	0.25
5000 Services and Other Operating Expenses					
5100 Personal & Consultant Svcs	24,206,781	155,843,313	88,428,514	136,298,112	54.13
5200 Travel & Conference Expenses	744,426	1,765,301	991,353	1,255,430	26.64
5300 Dues & Memberships	276,108	269,074	223,612	254,262	13.71
5400 Insurance	2,032,443	2,031,938	2,030,437	2,031,938	0.07
5500 Utilities & Housekeeping Svcs	3,765,633	4,092,731	3,503,022	4,069,366	16.17
5600 Rents, Leases & Repairs	3,898,840	5,649,605	4,654,579	5,613,472	20.60
5700 Legal, Election & Audit Exp	788,875	983,380	663,024	983,439	48.33
5800 Other Operating Exp & Services	5,543,210	9,141,659	6,357,896	8,144,730	28.10
5900 Other (Transp., Postage, Reproduction, Special Proj., etc.)	1,078,237	6,728,549	1,760,388	5,593,984	217.77
Subtotal	42,334,553	186,505,550	108,612,825	164,244,733	51.22
6000 Sites, Buildings, Books, and Equipment					
6100 Sites & Site Improvements	1,369,268	1,613	1,613	0	(100.00)
6200 Buildings	1,781,045	391,941	240,145	205,461	(14.44)
6300 Library Books	248,922	281,921	245,077	161,871	(33.95)
6400 Equipment	4,319,857	5,566,154	3,490,074	4,001,391	14.65
6900 Project Contingencies	0	4,500	0	0	-
Subtotal	7,719,092	6,246,129	3,976,909	4,368,723	9.85
Subtotal, Expenditures (1000 - 6000)	239,284,066	407,794,261	315,607,817	384,265,069	21.75

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

Expenditures by Object	2017-18 Actual Expenses	2018-19 Revised Budget	2018-19 Estimated Expenses	2019-20 Tentative Budget	% change 19/20 Tent/ 18/19 Est
7000 Other Outgo					
7200 Intrafund Transfers Out	0	0	(246)	0	(100.00)
7300 Interfund Transfers Out	5,376,300	5,162,170	5,162,170	3,750,000	(27.36)
7500 Student Scholarship	5,797	0	0	0	-
7600 Other Student Aid	1,103,424	2,069,454	1,476,143	1,995,130	35.16
Subtotal	<u>6,485,521</u>	<u>7,231,624</u>	<u>6,638,067</u>	<u>5,745,130</u>	(13.45)
Subtotal, Expenditures (1000 - 7000)	<u>245,769,587</u>	<u>415,025,885</u>	<u>322,245,884</u>	<u>390,010,199</u>	21.03
7900 Reserve for Contingencies					
7910 Estimated COLA	0	0	0	6,070,000	-
7920 Restricted Contingency-SCC Family Pact-2340	0	56,654	0	56,654	-
7920 Restricted Contingency-Campus Health Services-3250	0	138,285	0	138,285	-
7920 Restricted Contingency-Health Services-3450	0	640,640	0	622,800	-
7920 Restricted Contingency-Safety & Parking-3610	0	0	0	0	-
7930 Board Policy Contingency (12.5%)	0	9,308,130	0	24,418,277	-
7940 Revolving Cash Accounts	0	100,000	0	100,000	-
7940 Employee Vacation Payout	0	250,000	0	250,000	-
7950 Budget Stabilization	0	15,847,286	0	857,675	-
Total Designated	<u>0</u>	<u>26,340,995</u>	<u>0</u>	<u>32,513,691</u>	-
7910 Unrestricted Contingency	41,271,793	9,390,197	39,332,646	5,242,906	(86.67)
Subtotal Expenditures (7900)	<u>41,271,793</u>	<u>35,731,192</u>	<u>39,332,646</u>	<u>37,756,597</u>	(4.01)
Total Expenditures, Other Outgo and Ending Fund Balance	<u>\$287,041,380</u>	<u>\$450,757,077</u>	<u>\$361,578,530</u>	<u>\$427,766,796</u>	18.31

Rancho Santiago Community College District
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General Fund Revenue Budget - Combined - Unrestricted - Fund 11, 13						
<u>Revenues by Source</u>	2018-19 Adopted Budget	2018-19 Allocated Budget	2018-19 Estimated Revenue	% change 18/19 Est/ 18/19 Budget	2019-20 Tentative Budget	% change 19/20 Tent/ 18/19 Est
8100 Federal Revenues						
8110 Forest Reserve	\$0	\$0	\$0	-	\$0	-
Total Federal Revenues	0	0	0	-	0	-
8600 State Revenues						
8611 Apprenticeship Allowance	2,757,300	3,168,698	3,219,312	1.60	3,557,300	10.50
8612 State General Apportionment	40,027,689	49,207,239	45,684,929	(7.16)	46,455,195	1.69
8612 State General Apportionment-estimated COLA	4,467,858	4,467,858	4,467,858	-	6,070,000	35.86
8612 Base Allocation Increase	0	0	0	-	0	-
8612 Estimated Restoration/Access/Growth	0	0	0	-	0	-
8612 State General Apportionment-Deficit	(1,104,002)	(1,104,002)	0	(100.00)	0	-
8612 State General Apportionment-prior year adjustment	0	0	0	-	0	-
8612 Other General Apportionments-Full-time Faculty Alloc	1,722,570	1,307,884	1,307,884	-	1,307,884	-
8619 Other General Apportionments-Enroll Fee Admin-2%	293,254	293,254	293,254	-	293,254	-
8619 Other General Apportionments-Part-Time Fac Comp	694,051	694,051	694,051	-	694,051	-
8630 Education Protection Account	26,163,294	26,163,294	23,772,771	(9.14)	26,163,294	10.06
8672 Homeowners' Property Tax Relief	288,123	288,123	288,122	(0.00)	288,123	0.00
8681 State Lottery Proceeds	4,536,786	4,536,786	4,536,786	-	4,082,069	(10.02)
8682 State Mandated Costs	852,184	852,184	852,184	-	792,827	(6.97)
8699 Other Misc State Revenue	4,000,000	4,000,000	4,000,000	-	4,000,000	-
Total State Revenues	84,699,107	93,875,369	89,117,151	(5.07)	93,703,997	5.15
8800 Local Revenues						
8811 Tax Allocation, Secured Roll	52,414,146	52,414,146	49,799,194	(4.99)	52,414,146	5.25
8812 Tax Allocation, Supplement Roll	1,620,143	1,620,143	1,620,143	-	1,620,143	-
8813 Tax Allocation, Unsecured Roll	1,577,368	1,577,368	1,577,368	-	1,577,368	-
8816 Prior Years' Taxes	582,322	582,322	582,322	-	582,322	-
8817 Education Revenue Augmentation Fund (ERAF)	25,000,000	25,000,000	25,000,000	-	25,000,000	-
8818 RDA Funds - Pass Thru AB	451,127	451,127	451,127	-	451,127	-
8819 RDA Funds - Residuals	6,100,233	6,100,233	6,100,233	-	6,100,233	-

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

<u>Revenues by Source</u>	2018-19 Adopted Budget	2018-19 Allocated Budget	2018-19 Estimated Revenue	% change 18/19 Est/ 18/19 Budget	2019-20 Tentative Budget	% change 19/20 Tent/ 18/19 Est
8850 Rents and Leases	363,480	363,480	228,163	(37.23)	373,480	63.69
8860 Interest & Investment Income	825,000	825,000	1,599,299	93.85	1,000,000	(37.47)
8874 CCC Enrollment Fees	8,666,396	8,666,396	8,666,396	-	8,666,396	-
8875 Bachelor's Program Fee	40,000	40,000	68,880	72.20	40,000	(41.93)
8880 Nonresident Tuition	3,200,000	3,200,000	3,692,276	15.38	3,400,000	(7.92)
8885 Student ID & ASB Fees	0	0	0	-	0	-
8890 Transcript/Representation/ Discounts/Fines/Instr. Mat./Health Serv. Use Fees,	94,812	115,296	964,801	736.80	94,812	(90.17)
8891 Other Local Rev - Special Proj	0	380	361	(5.00)	0	(100.00)
Total Local Revenues	<u>100,935,027</u>	<u>100,955,891</u>	<u>100,350,563</u>	(0.60)	<u>101,320,027</u>	0.97
8900 Other Financing Sources						
8910 Proceeds-Sale of Equip & Suppl	5,000	5,000	19,820	296.40	5,000	(74.77)
8981 Interfund Transfer In	0	0	0	-	0	-
Total Other Sources	<u>5,000</u>	<u>5,000</u>	<u>19,820</u>	296.40	<u>5,000</u>	(74.77)
Total Revenues	<u>185,639,134</u>	<u>194,836,260</u>	<u>189,487,534</u>	(2.75)	<u>195,029,024</u>	2.92
Net Beginning Balance	37,903,213	37,903,213	37,903,213	-	37,256,049	(1.71)
Adjustments to Beginning Balance	0	0	0	-	0	-
Adjusted Beginning Fund Balance	<u>37,903,213</u>	<u>37,903,213</u>	<u>37,903,213</u>	-	<u>37,256,049</u>	(1.71)
Total Revenues, Other Financing Sources and Beginning Fund Balance	<u>\$223,542,347</u>	<u>\$232,739,473</u>	<u>\$227,390,747</u>	(2.30)	<u>\$232,285,073</u>	2.15

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

<u>Expenditures by Object</u>	2018-19 Adopted Budget	2018-19 Allocated Budget	2018-19 Estimated Expenses	% change 18/19 Est/ 18/19 Budget	2019-20 Tentative Budget	% change 19/20 Tent/ 18/19 Est
1000 Academic Salaries						
1100 Instructional Salaries, Regular Contract	\$29,323,653	\$31,443,832	\$29,659,079	(5.68)	\$31,644,935	6.70
1200 Non-Instructional Salaries, Regular Contract	13,322,497	14,745,829	14,579,507	(1.13)	15,201,573	4.27
1300 Instructional Salaries, Other Non-Regular	25,429,368	26,247,678	27,469,427	4.65	24,102,869	(12.26)
1400 Non-Instructional Salaries, Other Non-Regular	1,368,650	1,540,409	1,612,449	4.68	1,376,983	(14.60)
Subtotal	<u>69,444,168</u>	<u>73,977,748</u>	<u>73,320,462</u>	(0.89)	<u>72,326,360</u>	(1.36)
2000 Classified Salaries						
2100 Non-Instructional Salaries, Regular Full Time	28,646,873	30,210,639	29,475,006	(2.44)	30,929,326	4.93
2200 Instructional Aides, Regular Full Time	664,481	651,368	662,090	1.65	650,938	(1.68)
2300 Non-Instructional Salaries, Other	1,604,173	1,691,233	1,335,890	(21.01)	1,631,505	22.13
2400 Instructional Aides, Other	1,926,217	1,996,179	1,785,583	(10.55)	1,963,681	9.97
Subtotal	<u>32,841,744</u>	<u>34,549,419</u>	<u>33,258,569</u>	(3.74)	<u>35,175,450</u>	5.76
3000 Employee Benefits						
3100 State Teachers' Retirement System Fund	14,920,142	15,116,138	14,840,065	(1.83)	15,756,996	6.18
3200 Public Employees' Retirement System Fund	5,949,924	5,969,089	5,942,450	(0.45)	7,506,443	26.32
3300 Old Age, Survivors, Disability, and Health Ins.	3,625,184	3,653,311	3,560,320	(2.55)	3,912,677	9.90
3400 Health and Welfare Benefits	26,837,263	26,973,382	28,289,084	4.88	29,043,315	2.67
3500 State Unemployment Insurance	302,426	303,113	125,669	(58.54)	306,070	143.55
3600 Workers' Compensation Insurance	2,333,479	2,366,604	2,266,501	(4.23)	1,635,431	(27.84)
3900 Other Benefits	1,455,777	1,462,916	1,361,606	(6.93)	1,483,789	8.97
Subtotal	<u>55,424,195</u>	<u>55,844,553</u>	<u>56,385,695</u>	0.97	<u>59,644,721</u>	5.78
TOTAL SALARIES/BENEFITS	157,710,107	164,371,720	162,964,726	(3.66)	167,146,531	2.57
Salaries/Benefits Cost % of Total Expenditures	86.46%	85.31%	88.10%		87.24%	

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

Expenditures by Object	2018-19 Adopted Budget	2018-19 Allocated Budget	2018-19 Estimated Expenses	% change 18/19 Est/ 18/19 Budget	2019-20 Tentative Budget	% change 19/20 Tent/ 18/19 Est
4000 Books and Supplies						
4100 Textbooks	0	0	0	-	0	-
4200 Other Books	4,070	3,445	2,329	(32.39)	4,070	74.75
4300 Instructional Supplies	64,971	195,494	147,793	(24.40)	24,091	(83.70)
4400 Media Supplies	0	0	0	-	0	-
4500 Maintenance Supplies	168,342	212,350	159,674	(24.81)	178,986	12.09
4600 Non-Instructional Supplies	1,041,571	1,516,123	1,271,477	(16.14)	1,091,773	(14.13)
4700 Food Supplies	13,156	16,696	10,286	(38.39)	13,156	27.90
Subtotal	<u>1,292,110</u>	<u>1,944,108</u>	<u>1,591,559</u>	(18.13)	<u>1,312,076</u>	(17.56)
5000 Services and Other Operating Expenses						
5100 Personal & Consultant Svcs	1,829,312	2,761,294	2,081,395	(24.62)	1,908,569	(8.30)
5200 Travel & Conference Expenses	238,920	391,042	232,017	(40.67)	256,177	10.41
5300 Dues & Memberships	167,090	164,633	150,757	(8.43)	173,795	15.28
5400 Insurance	1,970,000	1,970,000	1,970,000	-	1,970,000	-
5500 Utilities & Housekeeping Svcs	3,840,921	3,927,620	3,303,181	(15.90)	3,969,580	20.17
5600 Rents, Leases & Repairs	4,702,469	5,035,040	4,247,179	(15.65)	5,037,958	18.62
5700 Legal, Election & Audit Exp	1,121,639	983,380	663,024	(32.58)	983,439	48.33
5800 Other Operating Exp & Services	5,544,553	6,154,360	5,252,797	(14.65)	5,457,071	3.89
5900 Other (Transp., Postge, Reprod., Spec. Proj., etc.)	2,380,234	2,463,520	781,517	(68.28)	1,723,500	120.53
Subtotal	<u>21,795,138</u>	<u>23,850,889</u>	<u>18,681,867</u>	(21.67)	<u>21,480,089</u>	14.98
6000 Sites, Buildings, Books, and Equipment						
6100 Sites & Site Improvements	0	0	0	-	0	-
6200 Buildings	0	34,300	0	(100.00)	0	-
6300 Library Books	920	5,269	920	(82.54)	920	-
6400 Equipment	1,614,318	2,467,994	1,732,948	(29.78)	1,656,599	(4.41)
6900 Project Contingencies	0	4,500	0	(100.00)	0	-
Subtotal	<u>1,615,238</u>	<u>2,512,063</u>	<u>1,733,868</u>	(30.98)	<u>1,657,519</u>	(4.40)
Subtotal, Expenditures (1000 - 6000)	<u>182,412,593</u>	<u>192,678,780</u>	<u>184,972,020</u>	(4.00)	<u>191,596,215</u>	3.58

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

<u>Expenditures by Object</u>	2018-19 Adopted Budget	2018-19 Allocated Budget	2018-19 Estimated Expenses	% change 18/19 Est/ 18/19 Budget	2019-20 Tentative Budget	% change 19/20 Tent/ 18/19 Est
7000 Other Outgo						
7200 Intrafund Transfers Out	0	0	508	-	0	(100.00)
7300 Interfund Transfers Out	3,750,000	5,162,170	5,162,170	-	3,750,000	(27.36)
7600 Other Student Aid	0	2,910	0	(100.00)	0	-
Subtotal	<u>3,750,000</u>	<u>5,165,080</u>	<u>5,162,678</u>	(0.05)	<u>3,750,000</u>	(27.36)
Subtotal, Expenditures (1000 - 7000)	<u>186,162,593</u>	<u>197,843,860</u>	<u>190,134,698</u>	(3.90)	<u>195,346,215</u>	2.74
7900 Reserve for Contingencies						
7910 Estimated COLA	4,467,858	0	0	-	6,070,000	-
7910 FY 17/18 COLA Balance	1,563,654	0	0	-	0	-
7930 Board Policy Contingency (12.5%)	9,308,130	9,308,130	0	(100.00)	24,418,277	-
7940 Revolving Cash Accounts	100,000	100,000	0	(100.00)	100,000	-
7940 Employee Vacation Payout	250,000	250,000	0	(100.00)	250,000	-
7950 Budget Stabilization	15,847,286	15,847,286	0	(100.00)	857,675	-
Total Designated	<u>31,536,928</u>	<u>25,505,416</u>	<u>0</u>	(100.00)	<u>31,695,952</u>	-
7910 Unrestricted Contingency	5,842,826	9,390,197	37,256,049	296.75	5,242,906	(85.93)
Subtotal Expenditures (7900)	<u>37,379,754</u>	<u>34,895,613</u>	<u>37,256,049</u>	6.76	<u>36,938,858</u>	(0.85)
Total Expenditures, Other Outgo and Ending Fund Balance	<u>\$223,542,347</u>	<u>\$232,739,473</u>	<u>\$227,390,747</u>	(2.30)	<u>\$232,285,073</u>	2.15

Rancho Santiago Community College District
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Santa Ana College	Fund 11 Unrestricted	%	Fund 13 One-Time	%	Fund 11/13 Unrestricted	%	Fund 12 Restricted	%	Fund 11/12/13 Combined	%
Academic Salaries	48,135,236		707,045		48,842,281		7,161,535		56,003,816	
Classified Salaries	13,531,275		74,597		13,605,872		9,606,825		23,212,697	
Employee Benefits	26,069,375		206,990		26,276,365		7,154,969		33,431,334	
Supplies & Materials	558,279		90,554		648,833		1,769,190		2,418,023	
Other Operating Exp & Services	5,862,680		2,518,764		8,381,444		5,647,673		14,029,117	
Capital Outlay	36,993		611,452		648,445		1,834,103		2,482,548	
Other Outgo	3,539,792		3,772,369		7,312,161		1,512,931		8,825,092	
Grand Total	\$97,733,630	54.88%	\$7,981,771	81.98%	\$105,715,401	56.28%	\$34,687,226	17.74%	\$140,402,627	36.63%

Santiago Canyon College	Fund 11 Unrestricted	%	Fund 13 One-Time	%	Fund 11/13 Unrestricted	%	Fund 12 Restricted	%	Fund 11/12/13 Combined	%
Academic Salaries	22,014,571		723,588		22,738,159		3,676,530		26,414,689	
Classified Salaries	7,076,860		17,704		7,094,564		6,053,615		13,148,179	
Employee Benefits	12,598,702		182,460		12,781,162		4,150,526		16,931,688	
Supplies & Materials	128,697		0		128,697		702,341		831,038	
Other Operating Exp & Services	4,266,813		55,000		4,321,813		3,364,379		7,686,192	
Capital Outlay	10,174		0		10,174		845,965		856,139	
Other Outgo	1,667,457		245,000		1,912,457		1,299,938		3,212,395	
Grand Total	\$47,763,274	26.82%	\$1,223,752	12.57%	\$48,987,026	26.08%	\$20,093,294	10.28%	\$69,080,320	18.02%

District Services	Fund 11 Unrestricted	%	Fund 13 One-Time	%	Fund 11/13 Unrestricted	%	Fund 12 Restricted	%	Fund 11/12/13 Combined	%
Academic Salaries	741,920		4,000		745,920		0		745,920	
Classified Salaries	14,366,604		108,410		14,475,014		4,348,552		18,823,566	
Employee Benefits	8,770,927		49,607		8,820,534		2,327,501		11,148,035	
Supplies & Materials	509,018		25,528		534,546		241,422		775,968	
Other Operating Exp & Services	6,343,691		338,141		6,681,832		133,752,592		140,434,424	
Capital Outlay	994,400		4,500		998,900		31,136		1,030,036	
Other Outgo	862,751		0		862,751		0		862,751	
Grand Total	\$32,589,311	18.30%	\$530,186	5.45%	\$33,119,497	17.63%	\$140,701,203	71.98%	\$173,820,700	45.35%

Total Expenditures-excludes Institutional Costs	\$178,086,215	100.00%	\$9,735,709	100.00%	\$187,821,924	100.00%	\$195,481,723	100.00%	\$383,303,647	100.00%
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Institutional Costs	Fund 11 Unrestricted	%	Fund 13 One-Time	%	Fund 11/13 Unrestricted	%	Fund 12 Restricted	%	Fund 11/12/13 Combined	%
Employee Benefits-retiree benefits/local experience charge	7,766,660		4,000,000		11,766,660		0		11,766,660	
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 - SCC-ADA settlement expense	0		2,000,000		2,000,000		0		2,000,000	
Other Outgo-Interfund Transfers	1,750,000		0		1,750,000		0		1,750,000	
Other Outgo-Board Policy Contingency	0		24,418,277		24,418,277		0		24,418,277	
Other Outgo-Reserves	1,225,537		1,207,675		2,433,212		0		2,433,212	
Grand Total	\$12,837,197		\$31,625,952		\$44,463,149		\$0		\$44,463,149	

Total Expenditures-includes Institutional Costs	\$190,923,412		\$41,361,661		\$232,285,073		\$195,481,723		\$427,766,796	
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Unrestricted General Fund Revenue Budget - Fund 11					
<u>Revenues by Source</u>	2017-18 Actual Revenue	2018-19 Revised Budget	2018-19 Estimated Revenue	2019-20 Tentative Budget	% change 19/20 Tent/ 18/19 Est
8100 Federal Revenues					
8110 Forest Reserve	\$18,675	\$0	\$0	\$0	-
Total Federal Revenues	<u>18,675</u>	<u>0</u>	<u>0</u>	<u>0</u>	-
8600 State Revenues					
8611 Apprenticeship Allowance	2,757,300	3,168,698	3,168,698	3,557,300	12.26
8612 State General Apportionment	41,128,283	49,207,239	45,684,929	46,455,195	*
8612 State General Apportionment-estimated COLA	2,321,020	4,467,858	4,467,858	6,070,000	*
8612 Base Allocation Increase	4,629,418	0	0	0	*
8612 Estimated Restoration/Access/Growth	0	0	0	0	*
8612 State General Apportionment-Deficit	0	(1,104,002)	0	0	*
8612-8630 State General Apportionment&EPA-prior year adjustment	274,477	0	0	0	-
8612 Other General Apportionments-Full-time Faculty Allocation	1,677,120	1,307,884	1,307,884	1,307,884	-
8619 Other General Apportionments-Enrollment Fee Admin-2%	307,714	293,254	293,254	293,254	-
8619 Other General Apportionments-Part-Time Faculty Compensation	575,306	694,051	694,051	694,051	-
8630 Education Protection Account	22,927,757	26,163,294	23,772,771	26,163,294	*
8672-8673 Homeowners' Property Tax Relief/Timber Yield Tax	273,745	288,123	288,122	288,123	*
8681 State Lottery Proceeds	4,218,563	4,536,786	4,536,786	4,082,069	(10.02)
8682 State Mandated Costs	822,818	852,184	852,184	792,827	(6.97)
8699 Other Misc State Revenue - STRS on-behalf entry	4,216,335	0	0	0	-
Total State Revenues	<u>86,129,856</u>	<u>89,875,369</u>	<u>85,066,537</u>	<u>89,703,997</u>	5.45
8800 Local Revenues					
8809 RDA Funds - Other	0	0	0	0	*
8811 Tax Allocation, Secured Roll	46,635,287	52,414,146	49,799,194	52,414,146	*
8812 Tax Allocation, Supplement Roll	1,539,296	1,620,143	1,620,143	1,620,143	*
8813 Tax Allocation, Unsecured Roll	1,498,655	1,577,368	1,577,368	1,577,368	*
8816 Prior Years' Taxes	553,264	582,322	582,322	582,322	*
8817 Education Revenue Augmentation Fund (ERAF)	26,389,168	25,000,000	25,000,000	25,000,000	*
8818 RDA Funds - Pass Thru AB	428,614	451,127	451,127	451,127	*

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Unrestricted General Fund Revenue Budget - Fund 11

<u>Revenues by Source</u>	2017-18 Actual Revenue	2018-19 Revised Budget	2018-19 Estimated Revenue	2019-20 Tentative Budget	% change 19/20 Tent/ 18/19 Est
8819 RDA Funds - Residuals	5,795,822	6,100,233	6,100,233	6,100,233	*
8820 Contrib, Gifts, Grants & Endowment	0	0	0	0	-
8850 Rents and Leases	173,606	338,480	192,392	338,480	75.93
8860 Interest & Investment Income	1,418,945	825,000	1,599,299	1,000,000	(37.47)
8874 CCC Enrollment Fees	8,578,846	8,666,396	8,666,396	8,666,396	*
8875 Bachelor's Program Fee	39,228	40,000	68,880	40,000	
8880 Nonresident Tuition	3,687,654	3,200,000	3,692,276	3,400,000	(7.92)
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.)	630,704	24,200	897,517	24,200	(97.30)
8891 Other Local Rev - Special Proj	0	0	0	0	-
Total Local Revenues	97,369,089	100,839,415	100,247,147	101,214,415	0.96
8900 Other Financing Sources					
8910 Proceeds-Sale of Equip & Suppl	9,143	5,000	19,820	5,000	(74.77)
8981 Interfund Transfer In	0	0	0	0	-
Total Other Sources	9,143	5,000	19,820	5,000	(74.77)
Total Revenues	183,526,763	190,719,784	185,333,504	190,923,412	3.02
Net Beginning Balance	0	0	0	0	-
Adjustments to Beginning Balance	0	0	0	0	-
Adjusted Beginning Fund Balance	0	0	0	0	-
Total Revenues, Other Financing Sources and Beginning Fund Balance	\$183,526,763	\$190,719,784	\$185,333,504	\$190,923,412	3.02

* Component of Apportionment

\$175,388,347

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Unrestricted General Fund Expenditure Budget - Fund 11

<u>Expenditures by Object</u>	2017-18 Actual Expenses	2018-19 Revised Budget	2018-19 Estimated Expenses	2019-20 Tentative Budget	% change 19/20 Tent/ 18/19 Est
1000 Academic Salaries					
1100 Instructional Salaries, Regular Contract	\$27,265,657	\$30,892,542	\$29,659,079	\$31,644,935	6.70
1200 Non-Instructional Salaries, Regular Contract	12,586,166	14,743,524	14,572,991	15,201,573	4.31
1300 Instructional Salaries, Other Non-Regular	27,893,908	24,078,567	26,706,553	22,774,818	(14.72)
1400 Non-Instructional Salaries, Other Non-Regular	1,643,972	1,351,210	1,482,269	1,270,401	(14.29)
Subtotal	<u>69,389,703</u>	<u>71,065,843</u>	<u>72,420,892</u>	<u>70,891,727</u>	(2.11)
2000 Classified Salaries					
2100 Non-Instructional Salaries, Regular Full Time	26,755,207	30,118,461	29,374,913	30,779,603	4.78
2200 Instructional Aides, Regular Full Time	645,392	651,368	662,090	650,938	(1.68)
2300 Non-Instructional Salaries, Other	1,708,588	1,557,603	1,320,966	1,583,517	19.88
2400 Instructional Aides, Other	1,967,182	1,993,179	1,783,346	1,960,681	9.94
Subtotal	<u>31,076,369</u>	<u>34,320,611</u>	<u>33,141,315</u>	<u>34,974,739</u>	5.53
3000 Employee Benefits					
3100 State Teachers' Retirement System Fund	12,860,677	10,639,450	10,590,430	11,512,149	8.70
3200 Public Employees' Retirement System Fund	4,739,905	5,949,128	5,921,269	7,471,777	26.19
3300 Old Age, Survivors, Disability, and Health Ins.	3,420,564	3,596,002	3,543,931	3,876,417	9.38
3400 Health and Welfare Benefits	27,911,066	26,841,485	28,258,937	28,949,666	2.44
3500 State Unemployment Insurance	117,484	301,482	125,515	305,240	143.19
3600 Workers' Compensation Insurance	2,255,099	2,293,860	2,259,381	1,609,453	(28.77)
3900 Other Benefits	1,350,618	1,460,952	1,359,649	1,480,962	8.92
Subtotal	<u>52,655,413</u>	<u>51,082,359</u>	<u>52,059,112</u>	<u>55,205,664</u>	6.04
TOTAL SALARIES/BENEFITS	153,121,485	156,468,813	157,621,319	161,072,130	2.19
Salaries/Benefits Cost % of Total Expenditures	88.31%	86.98%	88.84%	88.56%	

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Unrestricted General Fund Expenditure Budget - Fund 11

Expenditures by Object	2017-18 Actual Expenses	2018-19 Revised Budget	2018-19 Estimated Expenses	2019-20 Tentative Budget	% change 19/20 Tent/ 18/19 Est
4000 Books and Supplies					
4100 Textbooks	0	0	0	0	-
4200 Other Books	694	1,793	1,052	1,668	58.56
4300 Instructional Supplies	18,856	20,974	21,105	15,494	(26.59)
4400 Media Supplies	0	0	0	0	-
4500 Maintenance Supplies	128,665	163,278	128,116	175,514	37.00
4600 Non-Instructional Supplies	741,729	1,313,051	1,168,283	991,462	(15.14)
4700 Food Supplies	9,466	14,166	9,737	11,856	21.76
Subtotal	899,410	1,513,262	1,328,293	1,195,994	(9.96)
5000 Services and Other Operating Expenses					
5100 Personal & Consultant Svcs	1,059,722	1,828,441	1,492,226	1,199,531	(19.61)
5200 Travel & Conference Expenses	156,621	273,698	202,069	189,669	(6.14)
5300 Dues & Memberships	157,537	156,633	143,757	167,295	16.37
5400 Insurance	1,970,000	1,970,000	1,970,000	1,970,000	-
5500 Utilities & Housekeeping Svcs	3,697,846	3,927,180	3,303,181	3,969,140	20.16
5600 Rents, Leases & Repairs	3,188,894	4,076,274	3,520,539	3,934,563	11.76
5700 Legal, Election & Audit Exp	737,633	923,575	627,123	928,439	48.05
5800 Other Operating Exp & Services	4,114,083	5,884,512	5,159,751	5,349,591	3.68
5900 Other (Transp., Postage, Reproduction, Special Proj., etc.)	244,406	1,185,488	765,604	859,956	12.32
Subtotal	15,326,742	20,225,801	17,184,250	18,568,184	8.05
6000 Sites, Buildings, Books, and Equipment					
6100 Sites & Site Improvements	1,369,268	0	0	0	-
6200 Buildings	1,604,634	0	0	0	-
6300 Library Books	1,338	5,269	920	920	-
6400 Equipment	1,072,262	1,677,616	1,286,118	1,040,647	(19.09)
Subtotal	4,047,502	1,682,885	1,287,038	1,041,567	(19.07)
Subtotal, Expenditures (1000 - 6000)	173,395,139	179,890,761	177,420,900	181,877,875	2.51

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Unrestricted General Fund Expenditure Budget - Fund 11

Expenditures by Object	2017-18 Actual Expenses	2018-19 Revised Budget	2018-19 Estimated Expenses	2019-20 Tentative Budget	% change 19/20 Tent/ 18/19 Est
7000 Other Outgo					
7200 Intrafund Transfers Out	31,620	0	508	0	(100.00)
7300 Interfund Transfers Out	1,740,000	3,023,898	3,023,898	1,750,000	(42.13)
7600 Other Student Aid	0	0	0	0	-
Subtotal	<u>1,771,620</u>	<u>3,023,898</u>	<u>3,024,406</u>	<u>1,750,000</u>	(42.14)
Subtotal, Expenditures (1000 - 7000)	<u>175,166,759</u>	<u>182,914,659</u>	<u>180,445,306</u>	<u>183,627,875</u>	1.76
7900 Reserve for Contingencies					
7910 Estimated COLA	0	0	0	6,070,000	-
7910 Estimated Restoration/Access/Growth	0	0	0	0	-
7950 Budget Stabilization	0	0	0	0	-
Total Designated	<u>0</u>	<u>0</u>	<u>0</u>	<u>6,070,000</u>	-
7910 Unrestricted Contingency	8,360,004	7,805,125	4,888,198	1,225,537	(74.93)
Subtotal Expenditures (7900)	<u>8,360,004</u>	<u>7,805,125</u>	<u>4,888,198</u>	<u>7,295,537</u>	49.25
Total Expenditures, Other Outgo and Ending Fund Balance	<u>\$183,526,763</u>	<u>\$190,719,784</u>	<u>\$185,333,504</u>	<u>\$190,923,412</u>	3.02

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Restricted General Fund Revenue Budget - Fund 12					
<u>Revenues by Source</u>	2017-18 Actual Revenue	2018-19 Revised Budget	2018-19 Estimated Revenue	2019-20 Tentative Budget	% change 19/20 Tent/ 18/19 Est
8100 Federal Revenues					
8120 Higher Education Act	\$2,478,345	\$3,255,345	\$2,335,231	\$3,197,765	36.94
8130 Workforce Investment Act (JTPA)	0	0	0	0	-
8140 Temporary Assistance for Needy Families (TANF)	106,371	105,183	105,183	105,183	-
8150 Student Financial Aid	4,075	201,672	28,130	201,672	616.93
8170 Vocational Technical Education Act (VTEA)	1,471,310	3,206,229	1,118,061	3,206,229	186.77
8199 Other Federal Revenues (ABE, CAMP, SBA, Gear Up, NSF)	4,435,679	4,413,728	4,607,997	4,049,880	(12.11)
Total Federal Revenues	<u>8,495,780</u>	<u>11,182,157</u>	<u>8,194,602</u>	<u>10,760,729</u>	31.31
8600 State Revenues					
8622 Extended Opportunity Programs & Services (EOPS)	2,156,433	2,262,938	2,262,938	2,262,938	-
8623 Disabled Students Programs & Services (DSPS)	1,929,363	2,061,397	2,061,397	2,061,397	-
8625 CalWORKS	553,266	570,519	570,519	570,519	-
8626 Telecomm./Technology Infrastructure Prog. (TTIP)	14,122	3,913	3,913	3,913	-
8629 Other Gen Categorical Apport-BSI	691,609	1,504,818	1,504,818	1,504,818	-
8629 Other Gen Categorical Apport-CARE	112,962	139,809	139,809	139,809	-
8629 Other Gen Categorical Apport-Adult Ed Block/CTE SWP	15,891,077	140,473,890	75,343,093	125,554,761	66.64
8629 Other Gen Categorical Apport-Equal Employment Opportunity	58,899	92,403	92,403	92,403	-
8629 Other Gen Categorical Apport-Guided Pathways	41,354	1,270,161	1,270,161	1,270,161	-
8629 Other Gen Categorical Apport-Instructional Equipment	534,312	121,631	121,631	0	(100.00)
8629 Other Gen Categorical Apport-Matriculation-Credit	6,571,533	8,177,001	8,177,001	8,177,001	-
8629 Other Gen Categorical Apport-Matriculation-Non-Credit	2,533,793	2,564,377	2,564,377	2,564,377	-
8629 Other Gen Categorical Apport-Student Equity	3,271,759	3,499,027	3,499,027	3,499,027	-
8629 Other Gen Categorical Apport-Student Financial Aid Admin	1,130,447	1,131,724	1,131,724	1,131,724	-
8629 Other Gen Categorical Apport-Other	20,411	1,838,997	1,838,997	1,838,997	-
8659 Other Reimb Categorical Allow-Career Tech/Econ Dev	13,288,088	29,943,588	14,713,649	24,455,816	66.21
8659 Other Reimb Categorical Allow-Other	1,390,768	2,890,065	2,890,065	2,871,626	(0.64)

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Restricted General Fund Revenue Budget - Fund 12					
Revenues by Source	2017-18 Actual Revenue	2018-19 Revised Budget	2018-19 Estimated Revenue	2019-20 Tentative Budget	% change 19/20 Tent/ 18/19 Est
8681 State Lottery Proceeds	1,637,596	1,592,382	1,592,382	1,432,779	(10.02)
8699 Other Misc State	812,219	205,400	205,400	205,400	-
Total State Revenues	<u>52,640,011</u>	<u>200,344,040</u>	<u>119,983,304</u>	<u>179,637,466</u>	49.72
8800 Local Revenues					
8820 Contrib, Gifts, Grants & Endowment	2,715	561	4,650	561	(87.94)
8831 Contract Instructional Service	48,412	52,434	72,495	52,434	(27.67)
8876 Health Services Fees	1,200,562	1,134,242	1,212,174	1,134,242	(6.43)
8882 Parking Fees & Bus Passes	661,636	937,000	661,636	937,000	41.62
8890 Other Local Revenues (Instr. Mat./Health Serv. Use Fees, etc.)	181,294	237,993	237,993	231,489	(2.73)
8891 Other Local Rev - Special Proj	193,660	760,597	452,349	651,205	43.96
Total Local Revenues	<u>2,288,279</u>	<u>3,122,827</u>	<u>2,641,297</u>	<u>3,006,931</u>	13.84
8900 Other Financing Sources					
8910 Proceeds-Sale of Equip & Suppl	0	0	0	0	-
8981 Interfund Transfer In	0	0	0	0	-
8999 Revenue - Clearing	0	0	0	0	-
Total Other Sources	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	-
Total Revenues	<u>63,424,070</u>	<u>214,649,024</u>	<u>130,819,203</u>	<u>193,405,126</u>	47.84
Net Beginning Balance	3,630,182	3,368,580	3,368,580	2,076,597	(38.35)
Adjustments to Beginning Balance	0	0	0	0	-
Adjusted Beginning Fund Balance	<u>3,630,182</u>	<u>3,368,580</u>	<u>3,368,580</u>	<u>2,076,597</u>	(38.35)
Total Revenues, Other Financing Sources and Beginning Fund Balance	<u>\$67,054,252</u>	<u>\$218,017,604</u>	<u>\$134,187,783</u>	<u>\$195,481,723</u>	45.68

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Restricted General Fund Expenditure Budget - Fund 12

<u>Expenditures by Object</u>	2017-18 Actual Expenses	2018-19 Revised Budget	2018-19 Estimated Expenses	2019-20 Tentative Budget	% change 19/20 Tent/ 18/19 Est
1000 Academic Salaries					
1100 Instructional Salaries, Regular Contract	\$305,341	\$376,823	\$260,655	\$371,570	42.55
1200 Non-Instructional Salaries, Regular Contract	4,381,725	4,979,238	4,533,188	5,179,831	14.26
1300 Instructional Salaries, Other Non-Regular	320,382	622,580	308,285	600,967	94.94
1400 Non-Instructional Salaries, Other Non-Regular	4,856,821	5,346,772	4,918,478	4,685,697	(4.73)
Subtotal	<u>9,864,269</u>	<u>11,325,413</u>	<u>10,020,606</u>	<u>10,838,065</u>	8.16
2000 Classified Salaries					
2100 Non-Instructional Salaries, Regular Full Time	8,586,433	13,009,506	10,246,099	13,824,862	34.93
2200 Instructional Aides, Regular Full Time	34,362	63,008	63,016	106,770	69.43
2300 Non-Instructional Salaries, Other	3,688,605	5,460,889	4,237,203	4,996,373	17.92
2400 Instructional Aides, Other	996,039	1,269,912	1,001,171	1,080,987	7.97
Subtotal	<u>13,305,439</u>	<u>19,803,315</u>	<u>15,547,489</u>	<u>20,008,992</u>	28.70
3000 Employee Benefits					
3100 State Teachers' Retirement System Fund	1,814,416	1,638,637	1,827,771	1,613,289	(11.73)
3200 Public Employees' Retirement System Fund	1,700,863	2,903,297	2,290,775	3,399,910	48.42
3300 Old Age, Survivors, Disability, and Health Ins.	1,057,068	1,532,688	1,188,329	1,573,723	32.43
3400 Health and Welfare Benefits	3,933,138	5,754,403	4,274,349	6,031,727	41.11
3500 State Unemployment Insurance	11,103	16,054	12,060	15,781	30.85
3600 Workers' Compensation Insurance	525,195	715,283	569,064	588,509	3.42
3900 Other Benefits	297,797	390,993	307,939	410,057	33.16
Subtotal	<u>9,339,580</u>	<u>12,951,355</u>	<u>10,470,287</u>	<u>13,632,996</u>	30.21
TOTAL SALARIES/BENEFITS	32,509,288	44,080,083	36,038,382	44,480,053	23.42

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Restricted General Fund Expenditure Budget - Fund 12

Expenditures by Object	2017-18 Actual Expenses	2018-19 Revised Budget	2018-19 Estimated Expenses	2019-20 Tentative Budget	% change 19/20 Tent/ 18/19 Est
4000 Books and Supplies					
4100 Textbooks	4,959	4,800	5,258	3,097	(41.10)
4200 Other Books	183,111	186,252	155,171	123,284	(20.55)
4300 Instructional Supplies	1,433,020	3,134,896	1,567,833	1,624,874	3.64
4400 Media Supplies	0	0	0	0	-
4500 Maintenance Supplies	7,166	11,620	5,476	14,445	163.79
4600 Non-Instructional Supplies	332,960	947,257	449,625	711,127	58.16
4700 Food Supplies	192,225	361,846	240,053	236,126	(1.64)
Subtotal	2,153,441	4,646,671	2,423,416	2,712,953	11.95
5000 Services and Other Operating Expenses					
5100 Personal & Consultant Svcs	22,456,552	153,082,019	86,347,119	134,389,543	55.64
5200 Travel & Conference Expenses	571,564	1,374,259	759,336	999,253	31.60
5300 Dues & Memberships	113,071	104,441	72,855	80,467	10.45
5400 Insurance	62,443	61,938	60,437	61,938	2.48
5500 Utilities & Housekeeping Svcs	43,929	165,111	199,841	99,786	(50.07)
5600 Rents, Leases & Repairs	374,174	614,565	407,400	575,514	41.27
5700 Legal, Election & Audit Exp	0	0	0	0	-
5800 Other Operating Exp & Services	1,150,990	2,987,299	1,105,099	2,687,659	143.21
5900 Other (Transp., Postage, Reproduction, Special Proj., etc.)	724,476	4,265,029	978,871	3,870,484	295.40
Subtotal	25,497,199	162,654,661	89,930,958	142,764,644	58.75
6000 Sites, Buildings, Books, and Equipment					
6100 Sites & Site Improvements	0	1,613	1,613	0	(100.00)
6200 Buildings	176,411	357,641	240,145	205,461	(14.44)
6300 Library Books	247,235	276,652	244,157	160,951	(34.08)
6400 Equipment	2,027,446	3,098,160	1,757,126	2,344,792	33.44
Subtotal	2,451,092	3,734,066	2,243,041	2,711,204	20.87
Subtotal, Expenditures (1000 - 6000)	62,611,020	215,115,481	130,635,797	192,668,854	47.49

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

Expenditures by Object	2017-18 Actual Expenses	2018-19 Revised Budget	2018-19 Estimated Expenses	2019-20 Tentative Budget	% change 19/20 Tent/ 18/19 Est
7000 Other Outgo					
7200 Intrafund Transfers Out	(31,620)	0	(754)	0	(100.00)
7300 Interfund Transfers Out	0	0	0	0	-
7500 Student Financial Aid	5,797	0	0	0	-
7600 Other Student Aid	1,100,475	2,066,544	1,476,143	1,995,130	35.16
Subtotal	<u>1,074,652</u>	<u>2,066,544</u>	<u>1,475,389</u>	<u>1,995,130</u>	35.23
Subtotal, Expenditures (1000 - 7000)	<u>63,685,672</u>	<u>217,182,025</u>	<u>132,111,186</u>	<u>194,663,984</u>	47.35
7900 Reserve for Contingencies					
7920 Restricted Contingency-Family Pact 2339 & 2340	0	56,654	0	56,654	-
7920 Restricted Contingency-Campus Health Services-3250	0	138,285	0	138,285	-
7920 Restricted Contingency-Health Services-3450	0	640,640	0	622,800	-
7920 Restricted Contingency-Safety & Parking-3610	0	0	0	0	-
Total Designated	<u>0</u>	<u>835,579</u>	<u>0</u>	<u>817,739</u>	-
7910 Unrestricted Contingency	3,368,580	0	2,076,597	0	(100.00)
Subtotal Expenditures (7900)	<u>3,368,580</u>	<u>835,579</u>	<u>2,076,597</u>	<u>817,739</u>	(60.62)
Total Expenditures, Other Outgo and Ending Fund Balance	<u>\$67,054,252</u>	<u>\$218,017,604</u>	<u>\$134,187,783</u>	<u>\$195,481,723</u>	45.68

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

<u>Revenues by Source</u>		2017-18 Actual Revenue	2018-19 Revised Budget	2018-19 Estimated Revenue	2019-20 Tentative Budget	% change 19/20 Tent/ 18/19 Est
8100	Federal Revenues					
	Total Federal Revenues	\$0	\$0	\$0	\$0	-
8600	State Revenues					
8611	Apprenticeship Allowance	103,175	0	50,614	0	-
8682	State Mandated Costs	808,057	0	0	0	-
8699	Other Misc State Revenue	3,042	4,000,000	4,000,000	4,000,000	-
	Total State Revenues	<u>914,274</u>	<u>4,000,000</u>	<u>4,050,614</u>	<u>4,000,000</u>	(1.25)
8800	Local Revenues					
8850	Rentals Short-term/Lease Facilities	131,855	25,000	35,771	35,000	(2.16)
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.)	159,919	91,096	67,284	70,612	4.95
8891	Other Local Rev - Special Proj	0	380	361	0	(100.00)
	Total Local Revenues	<u>291,774</u>	<u>116,476</u>	<u>103,416</u>	<u>105,612</u>	2.12
8900	Other Financing Sources					
8981	Interfund Transfer In	0	0	0	0	-
	Total Revenues	<u>1,206,048</u>	<u>4,116,476</u>	<u>4,154,030</u>	<u>4,105,612</u>	(1.17)
	Net Beginning Balance	35,254,317	37,903,213	37,903,213	37,256,049	(1.71)
	Adjustments to Beginning Balance	0	0	0	0	-
	Adjusted Beginning Fund Balance	<u>35,254,317</u>	<u>37,903,213</u>	<u>37,903,213</u>	<u>37,256,049</u>	(1.71)
	Total Revenues, Other Financing Sources and Beginning Fund Balance	<u>\$36,460,365</u>	<u>\$42,019,689</u>	<u>\$42,057,243</u>	<u>\$41,361,661</u>	(1.65)

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

<u>Expenditures by Object</u>	2017-18 Actual Expenses	2018-19 Revised Budget	2018-19 Estimated Expenses	2019-20 Tentative Budget	% change 19/20 Tent/ 18/19 Est
1000 Academic Salaries					
1100 Instructional Salaries, Regular Contract	\$0	\$551,290	\$0	\$0	-
1200 Non-Instructional Salaries, Regular Contract	0	2,305	6,516	0	(100.00)
1300 Instructional Salaries, Other Non-Regular	6,222	2,169,111	762,874	1,328,051	74.09
1400 Non-Instructional Salaries, Other Non-Regular	99,656	189,199	130,180	106,582	(18.13)
Subtotal	<u>105,878</u>	<u>2,911,905</u>	<u>899,570</u>	<u>1,434,633</u>	59.48
2000 Classified Salaries					
2100 Non-Instructional Salaries, Regular Full Time	72,494	92,178	100,093	149,723	49.58
2200 Instructional Aides, Regular Full Time	0	0	0	0	-
2300 Non-Instructional Salaries, Other	51,090	133,630	14,924	47,988	221.55
2400 Instructional Aides, Other	46,605	3,000	2,237	3,000	34.11
Subtotal	<u>170,189</u>	<u>228,808</u>	<u>117,254</u>	<u>200,711</u>	71.18
3000 Employee Benefits					
3100 State Teachers' Retirement System Fund	17,495	4,476,688	4,249,635	4,244,847	(0.11)
3200 Public Employees' Retirement System Fund	18,350	19,961	21,181	34,666	63.67
3300 Old Age, Survivors, Disability, and Health Ins.	12,473	57,309	16,389	36,260	121.25
3400 Health and Welfare Benefits	22,087	131,897	30,147	93,649	210.64
3500 State Unemployment Insurance	134	1,631	154	830	438.96
3600 Workers' Compensation Insurance	6,247	72,744	7,120	25,978	264.86
3900 Other Benefits	1,589	1,964	1,957	2,827	44.46
Subtotal	<u>78,375</u>	<u>4,762,194</u>	<u>4,326,583</u>	<u>4,439,057</u>	2.60
TOTAL SALARIES/BENEFITS	354,442	7,902,907	5,343,407	6,074,401	13.68

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

<u>Expenditures by Object</u>	2017-18 Actual Expenses	2018-19 Revised Budget	2018-19 Estimated Expenses	2019-20 Tentative Budget	% change 19/20 Tent/ 18/19 Est
4000 Books and Supplies					
4100 Textbooks	0	0	0	0	-
4200 Other Books	1,709	1,652	1,277	2,402	88.10
4300 Instructional Supplies	41,007	174,520	126,688	8,597	(93.21)
4400 Media Supplies	0	0	0	0	-
4500 Maintenance Supplies	13,589	49,072	31,558	3,472	(89.00)
4600 Non-Instructional Supplies	135,027	203,072	103,194	100,311	(2.79)
4700 Food Supplies	1,023	2,530	549	1,300	136.79
Subtotal	192,355	430,846	263,266	116,082	(55.91)
5000 Services and Other Operating Expenses					
5100 Personal & Consultant Svcs	690,507	932,853	589,169	709,038	20.35
5200 Travel & Conference Expenses	16,241	117,344	29,948	66,508	122.08
5300 Dues & Memberships	5,500	8,000	7,000	6,500	(7.14)
5400 Insurance	0	0	0	0	-
5500 Utilities & Housekeeping Svcs	23,858	440	0	440	-
5600 Rents, Leases & Repairs	335,772	958,766	726,640	1,103,395	51.85
5700 Legal, Election & Audit Exp	51,242	59,805	35,901	55,000	53.20
5800 Other Operating Exp & Services	278,137	269,848	93,046	107,480	15.51
5900 Other (Transp., Postage, Reproduction, Special Proj., etc.)	109,355	1,278,032	15,913	863,544	5,326.66
Subtotal	1,510,612	3,625,088	1,497,617	2,911,905	94.44
6000 Sites, Buildings, Books, and Equipment					
6100 Sites & Site Improvements	0	0	0	0	-
6200 Buildings	0	34,300	0	0	-
6300 Library Books	349	0	0	0	-
6400 Equipment	1,220,149	790,378	446,830	615,952	37.85
6900 Project Contingencies	0	4,500	0	0	-
Subtotal	1,220,498	829,178	446,830	615,952	37.85
Subtotal, Expenditures (1000 - 6000)	3,277,907	12,788,019	7,551,120	9,718,340	28.70

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

Expenditures by Object	2017-18 Actual Expenses	2018-19 Revised Budget	2018-19 Estimated Expenses	2019-20 Tentative Budget	% change 19/20 Tent/ 18/19 Est
7000 Other Outgo			0		
7200 Intrafund Transfers Out	0	0	0	0	-
7300 Interfund Transfers Out	3,636,300	2,138,272	2,138,272	2,000,000	(6.47)
7600 Other Student Aid	2,949	2,910	0	0	-
Subtotal	<u>3,639,249</u>	<u>2,141,182</u>	<u>2,138,272</u>	<u>2,000,000</u>	(6.47)
Subtotal, Expenditures (1000 - 7000)	<u>6,917,156</u>	<u>14,929,201</u>	<u>9,689,392</u>	<u>11,718,340</u>	20.94
7900 Reserve for Contingencies					
7930 Board Policy Contingency (12.5%)	0	9,308,130	0	24,418,277	-
7940 Revolving Cash Accounts	0	100,000	0	100,000	-
7940 Employee Vacation Payout	0	250,000	0	250,000	-
7950 Budget Stabilization	0	15,847,286	0	857,675	-
Total Designated	<u>0</u>	<u>25,505,416</u>	<u>0</u>	<u>25,625,952</u>	-
7910 Unrestricted Contingency SAC=3,772,369, SCC=245,000, DS=0)	29,543,209	1,585,072	32,367,851	4,017,369	(87.59)
Subtotal Expenditures (7900)	<u>29,543,209</u>	<u>27,090,488</u>	<u>32,367,851</u>	<u>29,643,321</u>	(8.42)
Total Expenditures, Other Outgo and Ending Fund Balance	<u><u>\$36,460,365</u></u>	<u><u>\$42,019,689</u></u>	<u><u>\$42,057,243</u></u>	<u><u>\$41,361,661</u></u>	(1.65)

**RSCCD - Estimate 2019-20 Revenue Allocation Simulation for Unrestricted General Fund -- FD 11
Based on Student Centered Funding Formula - Hold Harmless Calculation 2017-18 TCR + COLA**

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	SAC/CEC	SAC	CEC	SCC/OEC	SCC	OEC	District Services	Institutional Cost	TOTAL
APPORTIONMENT REVENUE									
Basic Allocation	\$ 6,529,605	\$ 5,223,684	\$ 1,305,921	\$ 5,223,682	\$ 3,917,761	\$ 1,305,921			\$ 11,753,287
FTES - based on 18/19 P1	\$ 77,387,006	\$ 59,502,869	\$ 17,884,137	\$ 33,434,999	\$ 26,119,421	\$ 7,315,578			\$ 110,822,005
SCFF - Supplemental Allocation - based on 18/19 P1	\$ 16,809,613	\$ 16,809,613	\$ -	\$ 6,271,003	\$ 6,271,003	\$ -			\$ 23,080,616
SCFF - Student Success Allocation - based on 18/19 P1	\$ 12,952,773	\$ 12,952,773	\$ -	\$ 6,242,207	\$ 6,242,207	\$ -			\$ 19,194,980
Stabilization	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			\$ -
Subtotal	\$ 113,678,996	\$ 94,488,938	\$ 19,190,058	\$ 51,171,892	\$ 42,550,393	\$ 8,621,499			\$ 164,850,888
18/19 COLA - 2.71%	\$ 3,080,701	\$ 2,560,650	\$ 520,051	\$ 1,386,758	\$ 1,153,116	\$ 233,643			\$ 4,467,459
19/20 COLA - 3.46%	\$ 4,185,792	\$ 3,479,192	\$ 706,600	\$ 1,884,208	\$ 1,566,755	\$ 317,454			\$ 6,070,000
Deficit Coefficient (0.656%)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			\$ -
Additional Student Centered Funding Formula	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			\$ -
TOTAL ESTIMATED APPORTIONMENT REVENUE	\$ 120,945,489	\$ 100,528,780	\$ 20,416,709	\$ 54,442,858	\$ 45,270,263	\$ 9,172,595			\$ 175,388,347
<i>Percentages</i>	<i>68.96%</i>	<i>57.32%</i>	<i>11.64%</i>	<i>31.04%</i>	<i>25.81%</i>	<i>5.23%</i>			
OTHER STATE REVENUE									
Lottery, Unrestricted	\$ 2,860,397	\$ 2,216,136	\$ 644,261	\$ 1,221,672	\$ 961,162	\$ 260,510			\$ 4,082,069
State Mandate	\$ 555,578	\$ 555,578	\$ -	\$ 237,249	\$ 237,249	\$ -			\$ 792,827
Full-Time Faculty Hiring Allocation	\$ 871,966	\$ 871,966	\$ -	\$ 435,918	\$ 435,918	\$ -			\$ 1,307,884
Part-Time Faculty Compensation	\$ 486,360	\$ 373,972	\$ 112,388	\$ 207,691	\$ 162,246	\$ 45,445			\$ 694,051
Subtotal, Other State Revenue	\$ 4,774,302	\$ 4,017,653	\$ 756,649	\$ 2,102,529	\$ 1,796,575	\$ 305,954			\$ 6,876,831
TOTAL ESTIMATED REVENUE	\$ 125,719,791	\$ 104,546,433	\$ 21,173,358	\$ 56,545,387	\$ 47,066,838	\$ 9,478,549			\$ 182,265,178
<i>Percentages</i>	<i>68.98%</i>	<i>57.36%</i>	<i>11.62%</i>	<i>31.02%</i>	<i>25.82%</i>	<i>5.20%</i>			
Less Institutional Cost Expenditures									\$ 7,611,660
Less Net District Services Expenditures									\$ 35,061,857
									\$ 139,591,661
ESTIMATED REVENUE	\$ 96,285,174	\$ 80,069,108	\$ 16,216,066	\$ 43,306,487	\$ 36,047,138	\$ 7,259,348			\$ 139,591,661
BUDGET EXPENDITURES FOR FY 2019-20									
SAC/CEC Expenses - F/T & Ongoing	\$ 97,733,630	\$ 86,313,061	\$ 11,420,569						\$ 97,733,630
SCC/OEC Expenses - F/T & Ongoing				\$ 47,763,274	\$ 41,070,188	\$ 6,693,086			\$ 47,763,274
District Services Expenses - F/T & Ongoing							\$ 32,589,311		\$ 32,589,311
Institutional Cost									
Retirees Instructional-local experience charge								\$ 3,439,865	\$ 3,439,865
Retirees Non-Instructional-local experience charge								\$ 4,326,795	\$ 4,326,795
Property & Liability								\$ 1,970,000	\$ 1,970,000
Election								\$ 125,000	\$ 125,000
Interfund Transfer								\$ 1,750,000	\$ 1,750,000
TOTAL ESTIMATED EXPENDITURES	\$ 97,733,630	\$ 86,313,061	\$ 11,420,569	\$ 47,763,274	\$ 41,070,188	\$ 6,693,086	\$ 32,589,311	\$ 11,611,660	\$ 189,697,875
Percent of Total Estimated Expenditures	51.52%	45.50%	6.02%	25.18%	21.65%	3.53%	17.18%	6.12%	
ESTIMATED EXPENSES UNDER/(OVER) REVENUE	\$ (1,448,456)	\$ (6,243,953)	\$ 4,795,497	\$ (4,456,787)	\$ (5,023,050)	\$ 566,262			\$ (5,905,243)
OTHER STATE REVENUE									
Apprenticeship				\$ 3,557,300	\$ 3,557,300				\$ 3,557,300
Enrollment Fees 2%								\$ 293,254	\$ 293,254
LOCAL REVENUE									
Non Resident Tuition	\$ 2,400,000	\$ 2,400,000		\$ 1,000,000	\$ 1,000,000				\$ 3,400,000
Interest/Investments								\$ 1,000,000	\$ 1,000,000
Rents/Leases	\$ 48,480	\$ 48,480		\$ 125,000	\$ 125,000		\$ 205,000		\$ 378,480
Proceeds-Sale of Equipment								\$ 5,000	\$ 5,000
Other Local								\$ 24,200	\$ 24,200
Subtotal, Other Local Revenue	\$ 2,448,480	\$ 2,448,480	\$ -	\$ 4,682,300	\$ 4,682,300	\$ -	\$ 205,000	\$ 1,322,454	\$ 8,658,234
ESTIMATED ENDING BALANCE FOR 6/30/20									\$ 1,225,537