



TENTATIVE BUDGET 2019 - 2020



**Rancho Santiago Community College District
2019-20**

TENTATIVE BUDGET

Submitted on June 17, 2019

by

Raúl Rodríguez, Ph.D., Chancellor

to the

BOARD OF TRUSTEES

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Rancho Santiago Community College District
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Chancellor's Message Tentative Budget 2019-20

The proposed 2019-20 Tentative Budget is the result of a process of participatory governance led by the Planning and Organizational Effectiveness (POE) Committee for general planning related to the budget and the Fiscal Resources Committee (FRC) for reviewing and endorsing the budget assumptions that were used as the basis for this budget. FRC also recommended both the assumptions and the Tentative Budget to District Council, our primary participatory governance body, for final review and recommendation to me.

In January, Governor Newsom released his first state budget proposal and on May 9th he released his May revision. The governor's economic forecast does not project a recession, however he acknowledges the risks to the outlook are increasing and slower growth in the economy is expected. While the governor states that he remains committed to the Student Centered Funding Formula (SCFF), several revisions to the formula are currently being considered and significant unknowns as to our funding level in both 2018-19 as well as 2019-20 still remain. As revisions and updates have unfolded, funding levels have been reduced from the original estimates. Consequently, this Tentative Budget is more of a "placeholder" budget than any other Tentative Budget in the past. We originally anticipated significant new funding under the formula, however at the time of preparing this budget, we are only anticipating to be funded at the "hold harmless" level of funding at 2017-18 plus Cost of Living Adjustment (COLA). We are hopeful more information will be released in time for building the 2019-20 Adopted Budget.

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

Sincerely,

Raúl Rodríguez, Ph.D.
Chancellor

Rancho Santiago Community College District
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List of Funds Budgeted

General Fund		
Expenditures	\$ 390,010,199	
Board Policy Contingency (12.5%)	24,418,277	
Restricted Reserves	7,237,739	
Budget Stabilization Unrestricted	857,675	
Contingency	5,242,906	
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Total General Fund		\$ 427,766,796
Bond Interest and Redemption Funds		59,711,601
Bookstore Fund		9,471,911
Child Development Fund		9,124,819
Capital Outlay Projects Fund		109,577,093
General Obligation Bond Fund - Measure Q		81,159,580
Self-Insurance Fund - Property and Liability		7,561,766
Self-Insurance Fund - Workers' Compensation		14,102,746
Retiree Benefits Fund		8,582,275
Associated Students Fund		1,751,313
Representation Fee Trust Fund		230,411
Student Financial Aid Fund		33,526,412
Community Education Fund		1,211,707
Diversified Trust Fund		5,627,541
		<hr/>
Total All Funds		<u><u>\$ 769,405,971</u></u>

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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.

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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
Revenues by Source		Actual	Revised	Estimated	Tentative	19/20 Tent/ 18/19 Est
		Revenue	Budget	Revenue	Budget	
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	-

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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

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

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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

<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	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

<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
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						
Revenues by Source	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	<u>0</u>	<u>0</u>	<u>0</u>	-	<u>0</u>	-
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	<u>84,699,107</u>	<u>93,875,369</u>	<u>89,117,151</u>	(5.07)	<u>93,703,997</u>	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
Tentative Budget
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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
Tentative Budget
2019-20

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
Tentative Budget
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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
Tentative Budget
2019-20

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
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
Tentative Budget
2019-20

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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Rancho Santiago Community College District
Tentative Budget
2019-20

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	*

Rancho Santiago Community College District
Tentative Budget
2019-20

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	(41.93)
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

Rancho Santiago Community College District
Tentative Budget
2019-20

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%	

Rancho Santiago Community College District
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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
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

Rancho Santiago Community College District
Tentative Budget
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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
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

Rancho Santiago Community College District
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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)

Rancho Santiago Community College District
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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><u>\$67,054,252</u></u>	<u><u>\$218,017,604</u></u>	<u><u>\$134,187,783</u></u>	<u><u>\$195,481,723</u></u>	45.68

Rancho Santiago Community College District
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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

Rancho Santiago Community College District
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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
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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
2019-20

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
2019-20

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

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	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
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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
7000 Other Outgo					
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)	<u>29,543,209</u>	<u>1,585,072</u>	<u>32,367,851</u>	<u>4,017,369</u>	(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**

	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

Rancho Santiago Community College District
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2019-20

Bond Interest and Redemption Funds

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

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2019-20

Bond Interest and Redemption Funds - Combined - Fund 24					
Revenue Budget					
<u>Revenue 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
8600 State Revenues					
8671 Voted Indebtedness Levies-HOPTR	\$161,246	\$0	\$0	\$0	-
8800 Local Revenues					
8814 Voted Indebtedness Levies-Secured	28,602,299	29,880,368	29,880,368	29,880,368	-
8815 Voted Indebtedness Levies-Unsecured	2,885,554	1,159,138	1,159,138	1,159,138	-
8860 Interest & Investment Income	241,560	175,187	175,187	175,187	-
8890 Other Local Revenue	0	0	0	0	-
Total Local Revenues	<u>31,729,413</u>	<u>31,214,693</u>	<u>31,214,693</u>	<u>31,214,693</u>	-
8900 Other Financing Sources					
8945 Premium From Sale of Bonds	5,198,180	0	0	0	-
8981/8983 Interfund/Intrafund Transfers In	37,440	0	0	0	-
Total Revenues and Other Financing Sources	<u>37,126,279</u>	<u>31,214,693</u>	<u>31,214,693</u>	<u>31,214,693</u>	-
Beginning Fund Balance	<u>24,805,790</u>	<u>31,292,625</u>	<u>31,292,625</u>	<u>28,496,908</u>	(8.93)
Adjustment to Beginning Fund Balance	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	-
Adjusted Beginning Fund Balance	<u>24,805,790</u>	<u>31,292,625</u>	<u>31,292,625</u>	<u>28,496,908</u>	(8.93)
Total Revenues, Other Financing Sources and Beginning Fund Balance	<u><u>\$61,932,069</u></u>	<u><u>\$62,507,318</u></u>	<u><u>\$62,507,318</u></u>	<u><u>\$59,711,601</u></u>	(4.47)

Rancho Santiago Community College District
Tentative Budget
2019-20

Bond Interest and Redemption Funds - Combined - Fund 24					
Expenditure Budget					
<u>Expenditures by Object</u>	2017-18 Actual Expenses	2018-19 Revised Budget	2018-19 Estimated Revenue	2019-20 Tentative Budget	% change 19/20 Tent/ 18/19 Est
5000 Other Operating Expenses					
5885 Investment & Interest Expense	\$10,800	\$9,024	\$9,024	\$9,024	-
5900 Other Operating Exp & Services	11,691	0	0	0	-
Subtotal	22,491	9,024	9,024	9,024	-
7000 Other Outgo					
7110 Debt Payment - Principal	17,592,284	18,687,248	18,687,248	18,687,248	-
7120 Debt Payment - Interest	12,987,229	15,314,138	15,314,138	15,314,138	-
7200/7300 Intrafund/Interfund Transfer Out	37,440	0	0	0	-
Subtotal	30,616,953	34,001,386	34,001,386	34,001,386	-
Subtotal, Expenditures (1000 - 7000)	30,639,444	34,010,410	34,010,410	34,010,410	-
7900 Reserve for Contingencies					
7920 Restricted Contingency	31,292,625	28,496,908	28,496,908	25,701,191	(9.81)
Total Fund Balance	31,292,625	28,496,908	28,496,908	25,701,191	(9.81)
Total Expenditures, Other Outgo and Ending Fund Balance	\$61,932,069	\$62,507,318	\$62,507,318	\$59,711,601	(4.47)

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Bookstore Fund

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

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Bookstore Fund - Fund 31					
Revenue Budget					
<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
8800 Local Revenues					
8843 Sales-Miscellaneous	\$5,710,539	\$5,921,463	\$5,121,868	\$5,415,426	5.73
8850 Rentals Short-Term	13,734	16,696	6,898	16,241	135.45
8860 Interest & Investment Income	4	60	1,157	1,157	-
8890 Other Local Revenues	19,690	25,989	19,163	27,276	42.34
Total Revenues	<u>5,743,967</u>	<u>5,964,208</u>	<u>5,149,086</u>	<u>5,460,100</u>	6.04
 Beginning Fund Balance	 4,764,169	 4,169,564	 4,169,564	 4,011,811	 (3.78)
Prior Year Adj	(246)				
Total Revenues and Beginning Fund Balance	<u><u>\$10,507,890</u></u>	<u><u>\$10,133,772</u></u>	<u><u>\$9,318,650</u></u>	<u><u>\$9,471,911</u></u>	1.64

Rancho Santiago Community College District
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Bookstore Fund - Fund 31					
Expenditure Budget					
<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
2000 Classified Salaries	\$882,192	\$1,000,706	\$962,903	\$1,002,505	4.11
3000 Employee Benefits	382,911	398,078	421,238	449,141	6.62
4000 Books and Supplies	4,293,127	4,421,493	3,660,782	3,700,780	1.09
5000 Services and Other Operating Expenses	210,694	241,248	230,145	234,194	1.76
6000 Sites, Buildings, Books, and Equipment	14,870	23,491	23,491	23,491	-
Subtotal, Expenditures (1000 - 6000)	5,783,794	6,085,016	5,298,559	5,410,111	2.11
7300 Interfund Transfers Out	554,532	8,280	8,280	8,280	-
Subtotal, Expenditures (1000 - 7000)	6,338,326	6,093,296	5,306,839	5,418,391	2.10
7900 Reserve for Contingencies					
7910 Unrestricted Contingency	4,169,564	4,040,476	4,011,811	4,053,520	1.04
Total Expenditures and Ending Fund Balance	\$10,507,890	\$10,133,772	\$9,318,650	\$9,471,911	1.64

Total of \$1,599,516 of inventory is designated in the Reserve for Contingency Account (SAC=\$1,060,655 and SCC=\$538,861)

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Child Development Fund

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

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

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

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

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

Rancho Santiago Community College District
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Child Development Fund - Fund 33					
Revenue Budget					
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					
8199 Other Federal Revenue	\$2,228,411	\$3,775,505	\$2,156,412	\$2,791,303	29.44
8600 State Revenues					
8621 Child Development Apportionment	4,082,882	4,219,030	4,555,355	4,219,030	(7.38)
8629 Other Categorical Apportionment	363,851	347,484	253,791	247,105	(2.63)
8659 Other Reimb Categorical	0	0	0	0	-
8699 Other Miscellaneous State Revenue	285,268	444,270	102,956	357,570	247.30
Total State Revenues	<u>4,732,001</u>	<u>5,010,784</u>	<u>4,912,102</u>	<u>4,823,705</u>	(1.80)
8800 Local Revenues					
8860 Interest & Investment Income	18,016	0	25,000	0	(100.00)
8871 Child Development Services	333,402	332,387	320,117	332,387	3.83
8890 Other Local Rev	550	8,000	0	8,000	-
8893 Outlawed Checks	95	0	29	0	(100.00)
8896 Penalties/Late Fees	100	0	100	0	(100.00)
Total Local Revenues	<u>352,163</u>	<u>340,387</u>	<u>345,246</u>	<u>340,387</u>	(1.41)
8900 Other Financing Sources					
8981 Interfund Transfers In	140,000	250,000	140,000	250,000 *	78.57
Total Other Financing Sources	<u>140,000</u>	<u>250,000</u>	<u>140,000</u>	<u>250,000</u>	78.57
Total Revenues	<u>7,452,575</u>	<u>9,376,676</u>	<u>7,553,760</u>	<u>8,205,395</u>	8.63
Beginning Fund Balance	<u>710,441</u>	<u>879,139</u>	<u>879,139</u>	<u>919,424</u>	4.58
Total Revenues, Other Financing Sources and Beginning Fund Balance	<u><u>\$8,163,016</u></u>	<u><u>\$10,255,815</u></u>	<u><u>\$8,432,899</u></u>	<u><u>\$9,124,819</u></u>	8.21

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

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2019-20

Child Development Fund - Fund 33					
Expenditure Budget					
<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					
1200 Non-instructional Salaries, Regular Contract	\$2,382,852	\$2,927,025	\$2,432,817	\$2,815,195	15.72
1400 Non-instructional Salaries, Other Non-Regular	75,347	95,660	67,015	73,357	9.46
Subtotal	<u>2,458,199</u>	<u>3,022,685</u>	<u>2,499,832</u>	<u>2,888,552</u>	15.55
2000 Classified Salaries					
2100 Non-instructional Salaries, Regular Full Time	741,233	884,293	787,966	821,516	4.26
2300 Non-instructional Salaries, Other	1,197,825	1,716,160	1,297,009	1,298,521	0.12
Subtotal	<u>1,939,058</u>	<u>2,600,453</u>	<u>2,084,975</u>	<u>2,120,037</u>	1.68
3000 Employee Benefits					
3100 State Teachers' Retirement System Fund	510,269	496,232	416,475	484,031	16.22
3200 Public Employees' Retirement System Fund	183,258	305,327	215,515	274,684	27.45
3300 Old Age, Survivors, Disability, and Health Ins.	144,719	183,461	154,845	152,146	(1.74)
3400 Health and Welfare Benefits	1,011,487	1,292,296	1,075,944	1,250,846	16.26
3500 State Unemployment Insurance	1,935	2,503	2,017	2,364	17.20
3600 Workers' Compensation Insurance	102,284	131,433	105,393	80,395	(23.72)
3900 Other Benefits	147,523	108,792	92,890	102,151	9.97
Subtotal	<u>2,101,475</u>	<u>2,520,044</u>	<u>2,063,079</u>	<u>2,346,617</u>	13.74
4000 Books and Supplies					
4200 Books, Mags & Ref Mat	0	9,145	0	9,076	-
4300 Instructional Supplies	78,379	216,955	115,938	135,567	16.93
4500 Maintenance Supplies	0	3,500	0	3,500	-
4600 Non-Instructional Supplies	70,399	133,161	76,197	84,570	10.99
4700 Food Supplies	220,946	266,303	231,399	262,769	13.56
Subtotal	<u>369,724</u>	<u>629,064</u>	<u>423,534</u>	<u>495,482</u>	16.99

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Child Development Fund - Fund 33					
Expenditure Budget					
<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
5000 Services and Other Operating Expenses					
5100 Personal & Consultant Svcs	223,249	330,477	190,608	163,330	(14.31)
5200 Travel & Conference Expenses	(20,796)	80,294	32,178	60,158	86.95
5300 Dues & Memberships	3,382	5,080	2,815	3,790	34.64
5500 Utilities & Housekeeping Svcs	15,480	16,320	16,320	16,320	-
5600 Rents, Leases & Repairs	80,891	101,187	79,941	99,959	25.04
5800 Other Operating Exp & Services	93,472	143,835	54,496	100,281	84.02
5900 Other	6,136	147,815	7,296	146,386	1,906.39
Subtotal	<u>401,814</u>	<u>825,008</u>	<u>383,654</u>	<u>590,224</u>	53.84
6000 Sites, Buildings, Books, and Equipment					
6200 Buildings	0	200,100	8,790	191,310	
6400 Equipment	13,607	141,580	27,531	135,431	391.92
Subtotal	<u>13,607</u>	<u>341,680</u>	<u>36,321</u>	<u>326,741</u>	799.59
7000 Other Outgo					
7670 Other Exp Paid for Students	0	209,111	22,080	209,111	847.06
Subtotal	<u>0</u>	<u>209,111</u>	<u>22,080</u>	<u>209,111</u>	847.06
Subtotal, Expenditures (1000 - 7000)	<u>7,283,877</u>	<u>10,148,045</u>	<u>7,513,475</u>	<u>8,976,764</u>	19.48
7900 Reserve for Contingencies					
7920 Restricted Contingency	879,139	107,770	919,424	148,055	(83.90)
Total Expenditures, Other Outgo and Ending Fund Balance	<u><u>\$8,163,016</u></u>	<u><u>\$10,255,815</u></u>	<u><u>\$8,432,899</u></u>	<u><u>\$9,124,819</u></u>	8.21

Rancho Santiago Community College District
Tentative Budget
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Capital Outlay Projects Fund

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

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

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Capital Outlay Projects Fund - Fund 41					
Revenue Budget					
Revenue 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
8600 State Revenues					
8651 Community College Const. Act	\$0	\$20,729,000	\$14,175	\$20,729,000	146,136.33
8652 Scheduled Maintenance & Special Rep. Prog.	1,246,729	616,399	616,399	0	(100.00)
8654 Prop 39 Clean Energy	993,328	0	0	0	-
8699 Other Misc State Revenue	(68,234)	0	0	0	-
State Revenues	2,171,823	21,345,399	630,574	20,729,000	3,187.32
8800 Local Revenues					
8860 Interest & Investment Income	962,744	900,000	1,159,602	900,000	(22.39)
8866 Gain(Loss)on Invest-Realized	0	0	5,030	0	(100.00)
8881 Nonresident Tuition-Capital	565,223	565,223	501,211	565,223	12.77
8888 Utility Rebate Incentives	130,276	0	0	0	-
8890 Other Local Revenue	2,762,386	12,418	1,186	12,418	947.05
8893 Outlawed Checks	2,873	0	1,800	0	(100.00)
8894 Discounts Taken	0	72	0	72	-
8897 Redevelopment Rev/Health&Safety	3,132,801	3,132,799	3,132,799	3,132,799	-
Local Revenues	7,556,303	4,610,512	4,801,628	4,610,512	(3.98)
8900 Other Financing Sources					
8981 Interfund Transfers - In	5,251,300	3,638,272	4,638,272	3,500,000	(24.54)
Total Other Financing Sources	5,251,300	3,638,272	4,638,272	3,500,000	(24.54)
Total Revenues and Other Financing Sources	14,979,426	29,594,183	10,070,474	28,839,512	186.38
Beginning Fund Balance	71,037,821	80,363,506	80,363,506	80,737,581	0.47
Adjustment to Beginning Fund Balance	0	0	0	0	-
Total Revenues, Other Financing Sources and Beginning Fund Balance	\$86,017,247	\$109,957,689	\$90,433,980	\$109,577,093	21.17

Rancho Santiago Community College District
Tentative Budget
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		Capital Outlay Projects Fund - Fund 41				
		Expenditure Budget				
<u>Expenditures by Object</u>		2017-18	2018-19	2018-19	2019-20	% change
		Actual	Revised	Estimated	Tentative	19/20 Tent/
		Expenses	Budget	Expenses	Budget	18/19 Est
4000	Supplies					
4600	Non-Instructional Supplies	\$10,048	\$55,818	\$2,681	\$18,137	576.50
	Subtotal	<u>10,048</u>	<u>55,818</u>	<u>2,681</u>	<u>18,137</u>	576.50
5000	Services and Other Operating Expenses					
5100	Personal & Consultant Svcs	31,290	121,406	39,323	121,406	208.74
5500	Utilities & Housekeeping	0	49,781	49,781	0	(100.00)
5600	Rents, Leases & Repairs	0	201,151	79,661	201,151	152.51
5800	Other Operating Exp & Services	45,886	40,650	40,556	40,094	(1.14)
5900	Other	(64,337)	45,198	(31,752)	42,665	(234.37)
	Subtotal	<u>12,839</u>	<u>458,186</u>	<u>177,569</u>	<u>405,316</u>	128.26
6000	Sites, Buildings, Books, and Equipment					
6115	Sites - Contracted Services	38,860	8,970	61,116	8,970	(85.32)
6116	Sites - Licenses, Fees & Taxes	0	0	0	35,000	-
6122	Site Improv - Contract	734,111	4,798,654	1,037,871	3,769,327	263.18
6123	Site Improv - Archit	95,917	887,932	81,945	805,988	883.57
6124	Site Improv - Blueprint/Reproduction	21,401	38,472	6,580	26,239	298.77
6125	Site Improv - Construction Mgmt	15,595	78,760	0	78,760	-
6127	Site Improv - Demoli	0	1,115	0	1,115	-
6128	Site Improv - DSA Fees	31,054	144,342	7,003	145,437	1,976.78
6136	Site Improv - Modular, Lease	42,192	42,192	42,192	42,192	-
6137	Site Improv - Relocation	0	8,919	0	8,919	-
6141	Site Improv - Spcl Ins/Mat Tes	41,329	293,477	35,105	258,372	636.00
6142	Site Improv - DSA Project Insp	9,276	410,701	43,239	367,462	749.84
6143	Site Improv - Cost E	0	101,000	6,300	94,700	1,403.17
6145	Site Improv - Geotech/Geohaz	4,900	104,651	0	104,651	-

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

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
6148 Site Improv - Utility	5,250	53,000	0	53,000	-
6149 Site Improv - Land Sur	1,000	118,319	12,925	125,394	870.17
6150 Site Improv - CEQA	0	25,940	0	0	-
6153 Site Improv - City Permit/Fees	0	72,000	0	72,000	-
6154 Site Improv - Other Services	3,480	1,251,123	479,629	899,994	87.64
6155 Site Improv - Materials OFIBO	8,470	1,524	0	1,524	-
6156 Site Improv - Constructability	0	64,155	0	64,155	-
6157 Site Improv - Planning & Proje	1,500	9,000	0	9,000	-
Subtotal	1,054,335	8,514,246	1,813,905	6,972,199	284.38
6201 Buildings - Architects Fee	902,642	3,909,485	1,436,993	2,472,492	72.06
6202 Buildings - Blueprint/Reprod	584	52,424	8,459	42,965	407.92
6203 Buildings - Construction Mgmt	0	311,000	0	383,000	-
6204 Buildings - Construction Tests	0	10,724	0	10,724	-
6205 Buildings - Contracted Svcs	351,455	17,118,743	793,649	16,106,030	1,929.36
6206 Buildings - Demolition Costs	0	938,995	0	938,995	-
6207 Buildings - DSA Fees	14,951	747,789	293,550	454,239	54.74
6208 Buildings - Engineering Costs	0	7,570	0	7,570	-
6211 Buildings - Facilities	0	448,218	283,895	164,323	(42.12)
6213 Buildings - Labor Compliance	0	26,000	0	26,000	-
6214 Buildings - Legal Expenses	0	4,919	0	4,919	-
6215 Buildings - Licenses, Taxes	3,600	49,115	3,600	45,515	1,164.31
6216 Buildings - Modular	0	696,000	0	696,000	-
6217 Buildings - Relocation	0	435,161	0	435,161	-
6220 Building Improvements	25,662	28,381	0	28,381	-
6223 Buildings - Commissio	0	327,530	55,400	272,130	391.21

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

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
6224 Buildings - Spcl Ins	0	201,837	10,000	160,000	1,500.00
6225 Buildings - DSA Proj	0	256,976	18,000	226,000	1,155.56
6226 Buildings - Cost Est	35,500	52,000	42,000	10,000	(76.19)
6227 Buildings - Haz Mat	0	71,125	2,425	68,700	2,732.99
6228 Buildings - Geotech	15,500	88,175	15,000	64,200	328.00
6231 Buildings - SWPPP	0	2,500	0	2,500	-
6232 Buildings - Utility	0	5,000	0	5,000	-
6233 Buildings - Land Sur	11,059	6,581	0	6,581	-
6234 Buidlings - CEQA	0	1,425	0	1,425	-
6235 Buildings - Environmental	0	10,321	5,809	4,512	(22.33)
6238 Buildings - Other Ser	650	351,600	62,650	288,950	361.21
6239 Bldgs - Constructabili	31,000	104,000	53,678	50,322	(6.25)
6240 Bldgs - Planning & Pr	57,705	400,295	224,738	175,557	(21.88)
6250 Bldg Impr - AE Fee	102,269	5,511,098	124,598	5,353,523	4,196.64
6251 Bldg Impr - Blueprint/Repro	19,492	53,431	25,937	21,277	(17.97)
6252 Bldg Impr - Construction	34,872	30,700	0	30,700	-
6253 Bldg Impr - Contracted Svcs	2,120,454	24,832,580	1,879,453	22,951,851	1,121.20
6254 Bldg Impr - Demolition	0	3,500,000	0	3,500,000	-
6255 Bldg Impr - DSA Fees	6,833	38,018	550	38,018	6,812.36
6256 Bldg Impr - Engineering Costs	727	215,778	35,423	182,906	416.35
6258 Bldg Impr - Equipment	4,077	37	0	37	-
6262 Bldg Impr - Legal Expenses	0	37,000	0	37,000	-
6263 Bldg Impr - Lic/Tax/Agcy Fees	0	3,798	0	3,798	-
6265 Bldg Impr - Relocation/Moving	62,210	68,147	11,117	57,030	413.00
6268 Bldg Impr - Precon Services	0	70,714	0	70,714	-

Rancho Santiago Community College District
Tentative Budget
2019-20

Capital Outlay Projects Fund - Fund 41					
Expenditure Budget					
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
6269 Bldg Impr - Commissioning	31,062	123,900	28,487	95,413	234.94
6270 Bldg Impr - Spcl Ins/Mat Tes	6,162	43,845	1,458	42,387	2,807.20
6271 Bldg Impr - DSA Project Insp	13,444	226,934	55,556	171,378	208.48
6272 Bldg Impr - Cost Estimating	26,831	278,502	104,340	174,162	66.92
6273 Bldg Impr - Haz Mat	14,700	40,841	6,400	34,441	438.14
6277 Bldg Impr - Utility L	0	25,000	0	25,000	-
6278 Bldg Impr - Land Survey	0	15,000	0	15,000	-
6279 Bldg Impr - CEQA	590	81,573	19,780	61,793	212.40
6280 Bldg Impr - Environmental	112,732	1,272,026	50,985	1,221,041	2,294.90
6281 Bldg Impr - Utility F	0	79,732	22,684	57,048	151.49
6282 Bldg Impr - City Perm	0	60,000	0	60,000	-
6283 Bldg Impr - Other Services	18,467	260,746	99,292	161,454	62.61
6284 Bldg Impr - Materials	214,156	307,749	242,101	65,648	(72.88)
6286 Bldg Impr - Planning & Project	151,525	1,650,610	1,093,735	459,875	(57.95)
Subtotal	4,390,911	65,491,648	7,111,742	58,043,685	716.17
6400 Equipment	185,608	2,934,835	590,502	2,472,067	318.64
6900 Project Contingencies	0	5,839,011	0	5,967,168	-
Subtotal, Expenditures (1000 - 6000)	5,653,741	83,293,744	9,696,399	73,878,572	661.92
7900 Reserve for Contingencies					
7910 Unrestricted Contingency	80,363,506	23,951,873	80,737,581	23,951,873	(70.33)
7920 Restricted Contingency	0	2,712,072	0	11,746,648	-
	80,363,506	26,663,945	80,737,581	35,698,521	(55.78)
Total Expenditures, Other Outgo and Ending Fund Balance	\$86,017,247	\$109,957,689	\$90,433,980	\$109,577,093	21.17

Rancho Santiago Community College District
Tentative Budget
2019-20

General Obligation Bond Fund
Measure Q

This General Obligation Bond Fund is used exclusively to account for activity associated with Measure Q, an initiative approved by the electorate of the Santa Ana College Facilities Improvement District No. 1 in November 2012. This measure authorizes the District to issue up to \$198 million in general obligation bonds to finance renovation, repair and construction at Santa Ana College. The first issuance of \$70,585,000 was issued October of 2014. A second issuance of \$70,600,000 was issued December of 2017.

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

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

Rancho Santiago Community College District
Tentative Budget
2019-20

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

<u>Revenue 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
8800 Local Revenues					
8860 Interest & Investment Income	\$495,778	\$450,000	\$957,359	\$450,000	(53.00)
8893 Outlawed Checks	877	0	0	0	-
Total Local Revenues	<u>496,655</u>	<u>450,000</u>	<u>957,359</u>	<u>450,000</u>	(53.00)
8900 Other Financing Sources					
8940 Proceeds-Sale of Bonds	70,000,000	58,000,000	0	58,000,000	-
Total Other Financing Sources	<u>70,000,000</u>	<u>58,000,000</u>	<u>0</u>	<u>58,000,000</u>	-
Total Revenues and Other Financing Sources	<u>70,496,655</u>	<u>58,450,000</u>	<u>957,359</u>	<u>58,450,000</u>	6,005.34
Beginning Fund Balance	9,426,014	55,439,823	55,439,823	22,709,580	(59.04)
Adjustments to Beginning Fund Balance	0	0	0	0	-
Adjusted Beginning Fund Balance	<u>9,426,014</u>	<u>55,439,823</u>	<u>55,439,823</u>	<u>22,709,580</u>	(59.04)
Total Revenues, Other Financing Sources and Beginning Fund Balance	<u><u>\$79,922,669</u></u>	<u><u>\$113,889,823</u></u>	<u><u>\$56,397,182</u></u>	<u><u>\$81,159,580</u></u>	43.91

Rancho Santiago Community College District
Tentative Budget
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General Obligation Bond Fund - Measure Q - Fund 43
Expenditure Budget

<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
5000	Other Operating Expenses					
5885	Investment & Interest Expense	\$21,502	\$65,000	\$28,750	\$65,000	126.09
	Subtotal	21,502	65,000	28,750	65,000	126.09
6100	Sites and Site Improvements					
6124	Site Improv - Blueprint	1,866	0	0	0	-
	Subtotal	1,866	0	0	0	-
6200	Buildings					
6201	Buildings - Architects Fee	1,131,644	1,619,308	708,054	911,254	28.70
6202	Buildings - Blueprint/Reprod	7,294	31,534	1,038	30,496	2,837.96
6203	Buildings - Construction Mgmt	1,208,345	2,047,250	734,840	1,312,410	78.60
6205	Buildings - Contracted Svcs	19,302,801	41,359,745	23,131,687	18,228,058	(21.20)
6207	Buildings - DSA Fees	112,203	50,000	0	50,000	-
6211	Buildings - Facility	(1)	0	0	0	-
6213	Buildings - Labor Compliance	98,700	336,668	42,376	294,292	594.48
6214	Buildings - Legal Expenses	0	20,000	0	20,000	-
6215	Buildings - Licenses, Taxes	21,684	14,213	2,846	11,367	299.40
6217	Buildings - Relocation/Moving	0	51,000	0	51,000	-
6219	Buildings - Materials	42,992	0	0	0	-
6223	Buildings - Commissioning	101,044	429,660	31,326	398,334	1,171.58
6224	Buildings - Spcl Ins/Mat Tes	164,066	797,183	321,129	476,054	48.24
6225	Buildings - DSA Project Insp	214,188	410,202	192,688	217,514	12.88
6226	Buildings - Cost Estimating	0	7,431	0	7,431	-
6227	Buildings - Haz Mat	16,978	2,878	0	2,878	-
6228	Buildings - Geotech/Geohaz	128,248	65,180	20,038	45,142	125.28
6230	Buildings - OCIP	713,824	1,011,491	601,387	410,104	(31.81)

Rancho Santiago Community College District
Tentative Budget
2019-20

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

<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
6231 Buildings - SWPPP	1,010	24,474	526	23,948	4,452.85
6233 Buildings - Land Survey	0	25,449	0	25,449	-
6234 Buildings - CEQA	0	3,200	0	3,200	-
6237 Buildings - City Permit/Fees	0	20,000	0	20,000	-
6238 Buildings - Other Ser	76,431	116,946	31,729	85,217	168.58
6240 Buildings - Planning & Pro	29,405	0	0	0	-
6250 Bldg Impr - AE Fee	481,810	1,242,831	335,829	907,002	170.08
6251 Bldg Impr - Blueprint/Repro	5,462	8,119	6,777	1,342	(80.20)
6252 Bldg Impr - Construction Mgmt	72,500	1,563,486	365,386	1,198,100	227.90
6253 Bldg Impr - Contractor Svcs	0	47,264,263	6,454,147	40,810,116	532.31
6255 Bldg Impr - DSA Fees	358,450	203,886	94,151	109,735	16.55
6261 Bldg Impr - Labor Comp/CSWPA	0	136,500	15,375	121,125	687.80
6263 Bldg Impr - Lic/Tax/Agcy Fees	4,570	1,981	0	1,981	-
6265 Bldg Impr - Relocation/Moving	10,000	53,000	0	53,000	-
6269 Bldg Impr - Commissioning	8,425	248,410	15,462	232,948	1,406.58
6270 Bldg Impr - Spcl Ins/Mat Tes	0	376,370	0	376,370	-
6271 Bldg Impr - DSA Project Insp	0	457,936	46,903	411,033	776.35
6272 Bldg Impr - Cost Estimating	56,353	23,596	0	23,596	-
6273 Bldg Impr - Haz Mat	0	153,539	70,469	83,071	17.88
6274 Bldg Impr - Geotech/Geohaz	9,962	128,105	990	127,115	12,739.90
6275 Bldg Impr - OCIP	0	1,122,556	413,973	708,583	71.17
6276 Bldg Impr - SWPPP	0	10,000	526	9,474	1,701.14
6282 Bldg Impr - City Permit/Fees	0	5,000	0	5,000	-
6283 Bldg Impr - Other Ser	21,820	124,652	16,909	107,743	537.19
6286 Bldg Impr - Planning & Pr	21,125	1,985,053	0	1,985,053	-
Subtotal	24,421,333	103,553,095	33,656,561	69,896,535	107.68

Rancho Santiago Community College District
Tentative Budget
2019-20

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

<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
6400	Equipment	38,145	6,653,348	2,291	6,651,057	290,212.40
6900	Project Contingency	0	3,232,502	0	3,232,502	-
	Subtotal (6000)	<u>24,461,344</u>	<u>113,438,945</u>	<u>33,658,852</u>	<u>79,780,094</u>	137.03
7000	Other Outgo					
7100	Debt Payment Principal and Interest	0	0	0	0	-
	Subtotal (7000)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	-
	Subtotal Expenditures (1000 - 7000)	<u>24,482,846</u>	<u>113,503,945</u>	<u>33,687,602</u>	<u>79,845,094</u>	137.02
7900	Reserve for Contingencies					
7920	Restricted Contingency	55,439,823	385,878	22,709,580	1,314,486	(94.21)
	Total Expenditures, Other Outgo and Ending Fund Balance	<u><u>\$79,922,669</u></u>	<u><u>\$113,889,823</u></u>	<u><u>\$56,397,182</u></u>	<u><u>\$81,159,580</u></u>	43.91

Rancho Santiago Community College District
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2019-20

Self-Insurance Funds

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

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

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

Rancho Santiago Community College District
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2019-20

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

<u>Revenue 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
8800 Local Revenues					
8839 All Other Contract Services	\$1,970,000	\$1,970,000	\$1,970,000	\$1,970,000	-
8860 Interest & Investment Income	55,946	30,000	65,000	30,000	(53.85)
8866 Gain (Loss) on Invest-Realized	0	0	2	0	(100.00)
8890 Other Local Revenues	0	0	1,000,000	0	(100.00)
Total Local Revenues	<u>2,025,946</u>	<u>2,000,000</u>	<u>3,035,002</u>	<u>2,000,000</u>	(34.10)
8900 Other Financing Sources					
8981 Interfund Transfers In	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	-
Total Revenues and Other Financing Sources	2,025,946	2,000,000	3,035,002	2,000,000	(34.10)
Beginning Fund Balance	4,641,092	5,156,276	5,156,276	5,561,766	7.86
Total Revenues and Beginning Fund Balance	<u><u>\$6,667,038</u></u>	<u><u>\$7,156,276</u></u>	<u><u>\$8,191,278</u></u>	<u><u>\$7,561,766</u></u>	(7.69)

Rancho Santiago Community College District
Tentative Budget
2019-20

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

<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 Supplies					
4310 Instructional Supplies	\$0	\$40,000	\$0	\$40,000	-
4610 Non-instructional Supplies	8,283	5,515	5,732	5,515	(3.79)
Subtotal	<u>8,283</u>	<u>45,515</u>	<u>5,732</u>	<u>45,515</u>	694.05
5000 Services and Other Operating Expenses					
5100 Personal & Consultant Svcs	85,520	57,500	65,833	57,500	(12.66)
5400 Insurance	1,073,807	1,201,256	1,088,305	1,201,256	10.38
5500 Utilities & Housekeeping	23,119	30,000	20,028	30,000	49.79
5700 Legal, Election & Audit Exp	213,927	588,500	383,753	588,500	53.35
5800 Other Operating Exp & Services	2,822	45,500	2,444	45,500	1,761.70
5900 Other	75,687	78,200	59,688	78,200	31.01
Subtotal	<u>1,474,882</u>	<u>2,000,956</u>	<u>1,620,051</u>	<u>2,000,956</u>	23.51
6000 Capital Outlay					
6100 Sites & Sites Improvement	0	35,000	0	35,000	-
6400 Equipment	12,597	34,750	3,729	34,750	831.89
7000 Other Outgo					
7300 Interfund Transfer Out	15,000	0	1,000,000	0	(100.00)
Subtotal, Expenditures (1000 - 7000)	<u>1,510,762</u>	<u>2,116,221</u>	<u>2,629,512</u>	<u>2,116,221</u>	(19.52)
7900 Reserve for Contingencies					
7940 Reserved for Special Purposes	5,156,276	5,040,055	5,561,766	5,445,545	(2.09)
Total Expenditures and Ending Fund Balance	<u>\$6,667,038</u>	<u>\$7,156,276</u>	<u>\$8,191,278</u>	<u>\$7,561,766</u>	(7.69)

Rancho Santiago Community College District
Tentative Budget
2019-20

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

<u>Revenue 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
8800 Local Revenues					
8839 All Other Contract Services	\$2,924,344	\$3,053,193	\$3,053,193	\$3,053,193	-
8860 Interest & Investment Income	111,302	65,000	125,095	65,000	(48.04)
8890 Other Local Revenues	0	0	76	0	(100.00)
Total Revenues	3,035,646	3,118,193	3,178,364	3,118,193	(1.89)
Beginning Fund Balance	7,899,463	9,472,354	9,472,354	10,984,553	15.96
Total Revenues and Beginning Fund Balance	\$10,935,109	\$12,590,547	\$12,650,718	\$14,102,746	11.48

Rancho Santiago Community College District
Tentative Budget
2019-20

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

<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 Certificated Salaries					
1200 Non-Instructional Salaries, Regular Contract	\$0	\$29,714	\$30,519	\$31,716	3.92
2000 Classified Salaries					
2100 Non-instructional Salaries, Regular Full Time	173,077	208,378	231,950	239,268	3.15
3000 Employee Benefits					
3100 State Teachers' Retirement System Fund	0	4,838	4,968	5,433	9.36
3200 Public Employees' Retirement System Fund	26,880	36,884	41,952	49,530	18.06
3300 Old Age, Survivors, Disability, and Health Ins.	13,504	16,767	18,441	19,157	3.88
3400 Health and Welfare Benefits	51,671	66,795	69,328	72,791	5.00
3500 State Unemployment Insurance	88	124	132	141	6.82
3600 Workers' Compensation Insurance	3,985	5,481	6,027	4,143	(31.26)
3900 Other Benefits	4,030	6,458	4,808	6,111	27.10
Subtotal	100,158	137,347	145,656	157,306	8.00
4000 Supplies					
4600 Non-Instructional Supplies	0	8,374	3,729	8,374	124.56

Rancho Santiago Community College District
Tentative Budget
2019-20

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

<u>Expenditures by Object</u>		2017-18	2018-19	2018-19	2019-20	% change
		Actual	Revised	Estimated	Tentative	19/20 Tent/ 18/19 Est
		Expenses	Budget	Expenses	Budget	
5000	Services and Other Operating Expenses					
5100	Consultants and Contracted Services	7,350	13,750	7,350	13,750	87.07
5200	Conference Expenses	0	600	0	600	-
5400	Insurance	1,176,195	2,673,613	1,240,228	2,673,613	115.57
5800	Other Operating Exp & Services	3,686	6,050	4,465	6,050	35.50
	Subtotal	<u>1,187,231</u>	<u>2,694,013</u>	<u>1,252,043</u>	<u>2,694,013</u>	115.17
6000	Capital Outlay	2,289	6,200	2,268	6,200	173.37
	Subtotal, Expenditures (1000 - 6000)	<u>1,462,755</u>	<u>3,084,026</u>	<u>1,666,165</u>	<u>3,136,877</u>	88.27
7000	Other Outgo					
7940	Reserved for Special Purposes	9,472,354	9,506,521	10,984,553	10,965,869	(0.17)
	Subtotal	<u>9,472,354</u>	<u>9,506,521</u>	<u>10,984,553</u>	<u>10,965,869</u>	
	Total Expenditures and Ending Fund Balance	<u><u>\$10,935,109</u></u>	<u><u>\$12,590,547</u></u>	<u><u>\$12,650,718</u></u>	<u><u>\$14,102,746</u></u>	11.48

Rancho Santiago Community College District
Tentative Budget
2019-20

Retiree Benefits Fund

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

This fund is used to account for the monies transferred in and invested to pay the district's future obligation for retirees' benefits as determined by the actuarial assessments performed. Accounting principles provide that the cost of retiree benefits should be "accrued" over employees' working lifetime. The Governmental Accounting Standards Board (GASB) issued in 2015 Accounting Statements 74 and 75 for retiree health benefits. These standards apply to all public employers that pay any part of the cost of retiree health benefits for current or future retirees, and the district complies with these standards.

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

Estimated cash balance as of June 30, 2019 is \$68,678,000.

Rancho Santiago Community College District
Tentative Budget
2019-20

Retiree Benefits Fund - Fund 63
Revenue Budget

<u>Revenue 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
8800 Local Revenues					
8839 All Other Contract Services	\$14,394,639	\$14,394,639	\$14,394,639	\$14,394,639	-
8860 Interest & Investment Income	730,368	550,000	808,124	550,000	(31.94)
8866 Gain (Loss) on Invest-Realized	0	0	549	0	(100.00)
8890 Other Local Revenues	286,973	100,000	258,582	100,000	(61.33)
Total Revenues	<u>15,411,980</u>	<u>15,044,639</u>	<u>15,461,894</u>	<u>15,044,639</u>	(2.70)
Beginning Fund Balance	(11,149,343)	(7,494,619)	(7,494,619)	(6,462,364)	(13.77)
Total Revenues and Beginning Fund Balance	<u><u>\$4,262,637</u></u>	<u><u>\$7,550,020</u></u>	<u><u>\$7,967,275</u></u>	<u><u>\$8,582,275</u></u>	7.72

Rancho Santiago Community College District
Tentative Budget
2019-20

		Retiree Benefits Fund - Fund 63				
		Expenditure Budget				
<u>Expenditures by Object</u>		2017-18	2018-19	2018-19	2019-20	% change
		Actual	Revised	Estimated	Tentative	19/20 Tent/
		Expenses	Budget	Expenses	Budget	18/19 Est
3000	Employee Benefits					
3400	Net Post-Retirement Benefits	\$11,722,578	\$14,394,639	\$14,394,639	\$14,394,639	-
5000	Other Operating Exp & Services					
5885	Investment & Interest Expense	34,678	35,000	35,000	35,000	-
	Subtotal, Expenditures (1000 - 5000)	<u>11,757,256</u>	<u>14,429,639</u>	<u>14,429,639</u>	<u>14,429,639</u>	-
7900	Reserve for Contingencies					
7940	Reserved for Special Purposes	(7,494,619)	(6,879,619)	(6,462,364)	(5,847,364)	(9.52)
	Total Expenditures and Ending Fund Balance	<u><u>\$4,262,637</u></u>	<u><u>\$7,550,020</u></u>	<u><u>\$7,967,275</u></u>	<u><u>\$8,582,275</u></u>	7.72

Rancho Santiago Community College District
Tentative Budget
2019-20

Associated Students Fund

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

Rancho Santiago Community College District
Tentative Budget
2019-20

Associated Students Fund - Fund 71					
Revenue Budget					
<u>Revenue 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
8800 Local Revenues					
8860 Interest & Investment Income	\$638	\$3,000	\$3,320	\$3,000	(9.64)
8870 Other Student Fees and Charges	350,222	320,000	319,880	320,000	0.04
8885 Student ID & ASB Fees	185,753	185,744	170,000	166,466	(2.08)
8890 Other Local Revenues	2,480	1,000	3,747	2,650	(29.28)
Total Local Revenues	539,093	509,744	496,947	492,116	(0.97)
8900 Other Financing Sources					
8981/8983 Interfund/Intrafund Transfers In	13,225	0	0	0	-
Total Revenues and Other Financing Sources	552,318	509,744	496,947	492,116	(0.97)
Beginning Fund Balance	785,411	1,044,696	1,044,696	1,259,197	20.53
Total Revenues, Other Financing Sources and Beginning Fund Balance	\$1,337,729	\$1,554,440	\$1,541,643	\$1,751,313	13.60

Rancho Santiago Community College District
Tentative Budget
2019-20

		Associated Students Fund - Fund 71				
		Expenditure Budget				
<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
2000	Classified Salaries	\$34,959	\$173,799	\$42,957	\$171,386	298.97
3000	Employee Benefits	2,763	86,783	7,693	78,309	917.93
4000	Supplies & Materials	0	0	0	10,000	-
5000	Other Operating Exp & Services	242,086	427,250	231,796	430,972	85.93
6000	Capital Outlay	0	0	0	135,000	-
	Subtotal, Expenditures (1000 - 6000)	<u>279,808</u>	<u>687,832</u>	<u>282,446</u>	<u>825,667</u>	192.33
7200	Intrafund Transfers Out	13,225	0	0	0	-
	Subtotal Expenditures (1000 - 7000)	<u>293,033</u>	<u>687,832</u>	<u>282,446</u>	<u>825,667</u>	192.33
7900	Reserve for Contingencies					
7910	Unrestricted Contingency	1,044,696	866,608	1,259,197	925,646	(26.49)
	Subtotal	<u>1,044,696</u>	<u>866,608</u>	<u>1,259,197</u>	<u>925,646</u>	(26.49)
	Total Expenditures and Ending Fund Balance	<u><u>\$1,337,729</u></u>	<u><u>\$1,554,440</u></u>	<u><u>\$1,541,643</u></u>	<u><u>\$1,751,313</u></u>	13.60

Rancho Santiago Community College District
Tentative Budget
2019-20

Representation Fee Trust Fund

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

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

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

Rancho Santiago Community College District
Tentative Budget
2019-20

Representation Fee Trust Fund - Fund 72
Revenue Budget

<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
8800 Local Revenues					
8861 Interest Income - Bank Account	\$0	\$360	\$0	\$360	-
8877 Student Representation	106,821	100,100	101,553	102,597	1.03
Total Revenues	106,821	100,460	101,553	102,957	1.38
Beginning Fund Balance	75,243	95,989	95,989	127,454	32.78
Total Revenues and Beginning Fund Balance	\$182,064	\$196,449	\$197,542	\$230,411	16.64

Rancho Santiago Community College District
Tentative Budget
2019-20

		Representation Fee Trust Fund - Fund 72				
		Expenditure Budget				
<u>Expenditures by Object</u>		2017-18	2018-19	2018-19	2019-20	% change
		Actual	Revised	Estimated	Tentative	19/20 Tent/
		Expenses	Budget	Expenses	Budget	18/19 Est
5000	Other Operating Exp & Services	\$86,075	\$129,945	\$70,088	\$144,347	105.95
	Subtotal, Expenditures (1000 - 7000)	86,075	129,945	70,088	144,347	105.95
7900	Reserve for Contingencies					
7910	Unrestricted Contingency	95,989	66,504	127,454	86,064	(32.47)
	Total Expenditures and Ending Fund Balance	\$182,064	\$196,449	\$197,542	\$230,411	16.64

Rancho Santiago Community College District
Tentative Budget
2019-20

Student Financial Aid Fund

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

Rancho Santiago Community College District
Tentative Budget
2019-20

Student Financial Aid Fund - Fund 74
Revenue Budget

<u>Revenue 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	\$42,000	\$46,000	\$24,632	\$46,000	86.75
8150 Student Financial Aid	24,093,332	27,084,571	24,222,571	27,084,571	11.82
8199 Other Federal Revenue	0	19,500	0	19,500	-
Total Federal Revenue	<u>24,135,332</u>	<u>27,150,071</u>	<u>24,247,203</u>	<u>27,150,071</u>	11.97
8600 State Revenues					
8629 Other Categorical Apportionment-CARE	183,625	2,827,035	2,977,899	2,827,035	(5.07)
8659 Cal Grant & Other Reimb Categorical Allow	4,685,210	2,452,051	2,741,890	2,452,051	(10.57)
Total State Revenues	<u>4,868,835</u>	<u>5,279,086</u>	<u>5,719,789</u>	<u>5,279,086</u>	(7.70)
8800 Local Revenues					
8860 Interest & Investment Income	20,006	6,000	32,984	6,000	(81.81)
8866 Gain (Loss) on Invest-Realized	0	0	41	0	(100.00)
8893 Outlawed Checks	(40,181)	0	(35,879)	0	(100.00)
Total Local Revenues	<u>(20,175)</u>	<u>6,000</u>	<u>(2,854)</u>	<u>6,000</u>	(310.23)
Total Revenues	28,983,992	32,435,157	29,964,138	32,435,157	8.25
Beginning Fund Balance	<u>1,163,824</u>	<u>1,127,552</u>	<u>1,127,552</u>	<u>1,091,255</u>	(3.22)
Total Revenues and Beginning Fund Balance	<u><u>\$30,147,816</u></u>	<u><u>\$33,562,709</u></u>	<u><u>\$31,091,690</u></u>	<u><u>\$33,526,412</u></u>	7.83

Rancho Santiago Community College District
Tentative Budget
2019-20

Student Financial Aid Fund - Fund 74					
Expenditure Budget					
<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
5000 Services and Other Operating Expenses					
5810 Bank/Credit Card Use	\$2,463	\$2,025	\$2,025	\$2,025	-
5885 Investment & Interest Expense	909	2,532	1,000	2,532	153.20
5900 Other	0	1,075	0	1,075	-
Subtotal	3,372	5,632	3,025	5,632	86.18
7000 Other Outgo					
7502 Cal Grant B	3,047,656	1,894,000	2,839,720	1,894,000	(33.30)
7504 CARE Grant	19,670	7,434	5,666	7,434	31.20
7506 F S E O G	579,400	588,573	460,075	588,573	27.93
7508 Pell Grant	22,051,166	23,501,154	22,919,539	23,501,154	2.54
7509 SSS Grant	42,000	46,000	20,000	46,000	130.00
7523 Pell Grant Overawards	0	8,500	0	8,500	-
7525 CA College Promise Grant	0	538,158	0	538,158	-
7526 Student Success Completion Grant	0	2,057,238	1,605,445	2,057,238	28.14
7527 FT Student Success Grant	1,507,054	283,551	283,551	283,551	-
7528 Community College Completion G	130,500	242,500	183,750	242,500	31.97
7529 Dreamer Emergency Aid	163,955	224,205	117,333	224,205	91.08
7542 Federal Direct Loan	1,475,491	3,005,344	1,560,331	3,005,344	92.61
7590 Student Scholarships	0	32,000	2,000	32,000	1,500.00
7650 Stipend Paid to Student	0	19,500	0	19,500	-
Subtotal	29,016,892	32,448,157	29,997,410	32,448,157	8.17
Subtotal, Expenditures (1000 - 7000)	29,020,264	32,453,789	30,000,435	32,453,789	8.18

Rancho Santiago Community College District
Tentative Budget
2019-20

Student Financial Aid Fund - Fund 74
Expenditure Budget

<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
7900 Reserve for Contingencies					
9755 Federal Capital Contribution	488,428	488,428	488,428	488,428	-
9760 Institutional Capital Contrib	297,610	297,610	297,610	297,610	-
Subtotal	786,038	786,038	786,038	786,038	-
7910 Unrestricted Contingency	341,514	322,882	305,217	286,585	(6.10)
Total Fund Balance	1,127,552	1,108,920	1,091,255	1,072,623	(1.71)
Total Expenditures and Ending Fund Balance	\$30,147,816	\$33,562,709	\$31,091,690	\$33,526,412	7.83

Rancho Santiago Community College District
Tentative Budget
2019-20

Community Education Fund

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

Rancho Santiago Community College District
Tentative Budget
2019-20

Community Education Fund - Fund 76
Revenue Budget

<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
8800 Local Revenues					
8860 Interest & Investment Income	\$367	\$1,560	\$1,887	\$1,292	(31.53)
8872 Community Education Classes Fees	885,314	892,565	834,001	883,001	5.88
8890 Other Local Income	0	0	0	0	-
Total Revenues	<u>885,681</u>	<u>894,125</u>	<u>835,888</u>	<u>884,293</u>	5.79
Beginning Fund Balance	291,398	332,998	332,998	327,414	(1.68)
PY Adjustment	<u>13,348</u>	<u>0</u>	<u>0</u>	<u>0</u>	-
Total Revenues and Beginning Fund Balance	<u><u>\$1,190,427</u></u>	<u><u>\$1,227,123</u></u>	<u><u>\$1,168,886</u></u>	<u><u>\$1,211,707</u></u>	3.66

Rancho Santiago Community College District
Tentative Budget
2019-20

		Community Education Fund - Fund 76				
		Expenditure Budget				
<u>Expenditures by Object</u>		2017-18	2018-19	2018-19	2019-20	% change
		Actual	Revised	Estimated	Tentative	19/20 Tent/
		Expenses	Budget	Expenses	Budget	18/19 Est
2000	Classified Salaries	\$310,723	\$326,802	\$310,363	\$347,228	11.88
3000	Employee Benefits	127,718	142,729	134,612	140,764	4.57
4000	Supplies & Materials	376	500	0	0	-
5000	Other Operating Exp & Services	418,612	456,715	396,497	404,418	2.00
6000	Capital Outlay	0	0	0	0	-
	Subtotal, Expenditures (1000 - 6000)	<u>857,429</u>	<u>926,746</u>	<u>841,472</u>	<u>892,410</u>	6.05
7300	Interfund Transfers Out	0	0	0	0	-
	Subtotal, Expenditures (1000 - 7000)	<u>857,429</u>	<u>926,746</u>	<u>841,472</u>	<u>892,410</u>	6.05
7900	Reserve for Contingencies					
7910	Unrestricted Contingency	332,998	300,377	327,414	319,297	(2.48)
	Total Expenditures and Ending Fund Balance	<u><u>\$1,190,427</u></u>	<u><u>\$1,227,123</u></u>	<u><u>\$1,168,886</u></u>	<u><u>\$1,211,707</u></u>	3.66

Rancho Santiago Community College District
Tentative Budget
2019-20

Diversified Trust Fund

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

Rancho Santiago Community College District
Tentative Budget
2019-20

Diversified Trust Fund - Fund 79
Revenue Budget

<u>Revenue 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
8600	State Revenues	\$2,165	\$0	\$0	\$0	-
8800	Local Revenues	1,462,932	1,639,580	1,380,276	1,429,614	3.57
8900	Other Financing Sources					
8981/8983	Interfund/Intrafund Transfers In	727,613	196,685	187,185	177,780	(5.02)
	Total Revenue and Other Financing Sources	2,192,710	1,836,265	1,567,461	1,607,394	2.55
	Beginning Fund Balance	2,229,403	3,380,086	3,380,086	4,020,147	18.94
	Total Revenues, Other Financing Sources and Beginning Fund Balance	<u>\$4,422,113</u>	<u>\$5,216,351</u>	<u>\$4,947,547</u>	<u>\$5,627,541</u>	13.74

Rancho Santiago Community College District
Tentative Budget
2019-20

		Diversified Trust Fund - Fund 79				
		Expenditure Budget				
<u>Expenditures by Object</u>		2017-18	2018-19	2018-19	2019-20	% change
		Actual	Revised	Estimated	Tentative	19/20 Tent/
		Expenses	Budget	Expenses	Budget	18/19 Est
1000	Academic Salaries	\$32,289	\$18,503	\$20,942	\$21,687	3.56
2000	Classified Salaries	119,695	148,728	118,168	145,026	22.73
3000	Employee Benefits	58,487	64,499	61,933	63,411	2.39
4000	Supplies & Materials	106,009	185,936	73,996	145,632	96.81
5000	Services and Other Operating Expenses	573,968	1,047,474	472,834	1,022,950	116.34
6000	Sites, Buildings, Books, and Equipment	(22,515)	510,565	31,122	613,615	1,871.64
	Subtotal Expenditures (1000 - 6000)	<u>867,933</u>	<u>1,975,705</u>	<u>778,995</u>	<u>2,012,321</u>	158.32
7200/7300	Intrafund/Interfund Transfers Out	173,080	148,405	148,405	129,500	(12.74)
7600	Other Exp Paid for Students	1,014	0	0	0	-
	Subtotal Expenditures (1000 - 7000)	<u>1,042,027</u>	<u>2,124,110</u>	<u>927,400</u>	<u>2,141,821</u>	130.95
7900	Reserve for Contingencies					
	7910 Unrestricted Contingency	3,380,086	3,090,604	4,020,147	3,484,083	(13.33)
	7940 Reserved for Special Purposes	0	1,637	0	1,637	-
	Total Expenditures and Ending Fund Balance	<u><u>\$4,422,113</u></u>	<u><u>\$5,216,351</u></u>	<u><u>\$4,947,547</u></u>	<u><u>\$5,627,541</u></u>	13.74

Rancho Santiago Community College District
Tentative Budget
2019-20

SUPPLEMENTAL DATA

**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 \$3,400,000. (SAC \$2,400,000, SCC \$1,000,000) - Increase of \$200,000.

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 \$3,557,300. Increase of \$800,000. (Corresponding expenses related to this allocation must be budgeted for additional apprenticeship course offerings)

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

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

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

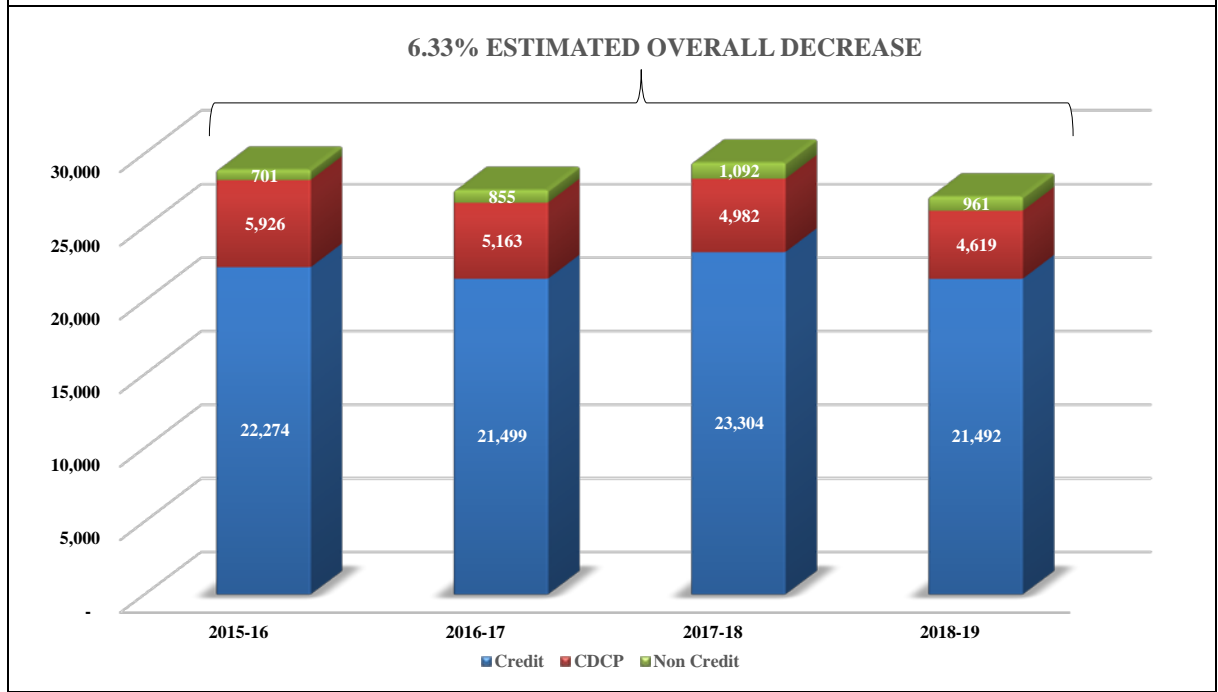
Rancho Santiago Community College District
Tentative Budget
2019-20

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	%		
2018/19 Estimated Annual @ P2						
Credit	15,268	71.04%	6,224	28.96%	21,492	
CDCP	3,352	72.57%	1,267	27.43%	4,619	
Non-Credit	586	60.98%	375	39.02%	961	
Total	19,206	70.94%	7,866	29.06%	27,072	
2019/20 Projected						
Credit	15,268	71.04%	6,224	28.96%	21,492	
CDCP	3,352	72.57%	1,267	27.43%	4,619	
Non-Credit	586	60.98%	375	39.02%	961	
Total	19,206	70.94%	7,866	29.06%	27,072	

Expenditures by Major Object (2 Colleges Only) (Fund 11)						
<u>Expenditures by Object</u>	Santa Ana College		Santiago Canyon College		Tentative Budget	
	\$	%	\$	%		
1000 Academic Salaries	\$48,135,236	68.62%	\$22,014,571	31.38%	\$70,149,807	
2000 Classified Salaries	13,531,275	65.66%	7,076,860	34.34%	20,608,135	
3000 Employee Benefits	26,069,375	67.42%	12,598,702	32.58%	38,668,077	
4000 Books and Supplies	558,279	81.27%	128,697	18.73%	686,976	
5000 Services and Other Operating Expenses	5,862,680	57.88%	4,266,813	42.12%	10,129,493	
6000 Sites, Buildings, Books, and Equipment	36,993	78.43%	10,174	21.57%	47,167	
7000 Other Outgo and Contingencies	3,539,792	67.98%	1,667,457	32.02%	5,207,249	
Total Expenditures	\$97,733,630	67.17%	\$47,763,274	32.83%	\$145,496,904	

Rancho Santiago Community College District
Tentative Budget
2019-20

Recap of Full-Time Equivalent Students															
	2015-16		change		2016-17		change		2017-18		change		2018-19		change
	Actual		FTEs		Actual		FTEs		Actual w/ borrowing		FTEs		Est. Actual		FTEs
SAC															
Credit	15,519				14,935				16,238				15,268		
CDCP	4,328				3,668				3,538				3,352		
Non-Credit	483				504				666				586		
Total	20,330	70.34%	-0.10%		19,107	69.44%	-6.02%		20,442	69.58%	6.99%		19,206	70.94%	-6.05%
SCC															
Credit	6,755				6,564				7,066				6,224		
CDCP	1,598				1,496				1,444				1,267		
Non-Credit	218				350				426				375		
Total	8,571	29.66%	0.16%		8,410	30.56%	-1.88%		8,936	30.42%	6.25%		7,866	29.06%	-11.97%
Total															
Credit	22,274				21,499				23,304				21,492		
CDCP	5,926				5,164				4,982				4,619		
Non-Credit	701				854				1,092				961		
Total	28,901	100.00%	-0.02%		27,517	100.00%	-4.79%		29,378	100.00%	6.76%		27,072	100.00%	-7.85%



Rancho Santiago Community College District
Tentative Budget
2019-20

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

	STRS				PERS				Total Annual Impact	Combined Cumulative Impact
	Annual Change	Rate	Annual Impact ¹	Cumulative Impact	Annual Change	Rate	Annual Impact ²	Cumulative Impact		
2013-14		8.250%				11.442%				
2014-15	0.630	8.880%	\$493,129	\$493,129	0.329	11.771%	\$173,291	\$173,291	\$666,420	\$666,420
2015-16	1.850	10.730%	\$1,248,486	\$1,741,615	0.076	11.847%	\$12,188	\$185,479	\$1,260,674	\$1,927,094
2016-17	1.850	12.580%	\$1,148,294	\$2,889,909	2.041	13.888%	\$749,510	\$934,989	\$1,897,804	\$3,824,898
2017-18	1.850	14.430%	\$1,318,567	\$4,208,476	1.643	15.531%	\$615,944	\$1,550,933	\$1,934,511	\$5,759,409
2018-19	1.850	16.280%	\$1,344,938	\$5,553,414	2.531	18.062%	\$967,823	\$2,518,756	\$2,312,761	\$8,072,170
2019-20	0.850	17.130%	\$630,304	\$6,183,718	2.638	20.700%	\$1,028,913	\$3,547,669	\$1,659,217	\$9,731,387
2020-21	0.970	18.100%	\$733,673	\$6,917,391	2.700	23.400%	\$1,074,157	\$4,621,827	\$1,807,831	\$11,539,218
2021-22	0.000	18.100% *	\$0	\$6,917,391	1.100	24.500%	\$446,372	\$5,068,199	\$446,372	\$11,985,590
2022-23	-0.500	17.600% *	-\$385,746	\$6,531,645	0.500	25.000%	\$206,954	\$5,275,153	-\$178,791	\$11,806,799
2023-24	0.500	18.100% *	\$393,461	\$6,925,106	0.500	25.500%	\$211,093	\$5,486,247	\$604,554	\$12,411,353
2024-25	0.000	18.100% *	\$0	\$6,925,106	0.200	25.700%	\$86,126	\$5,572,373	\$86,126	\$12,497,479
2025-26	0.000	18.100% *	\$0	\$6,925,106	-0.200	25.500%	-\$87,849	\$5,484,524	-\$87,849	\$12,409,630

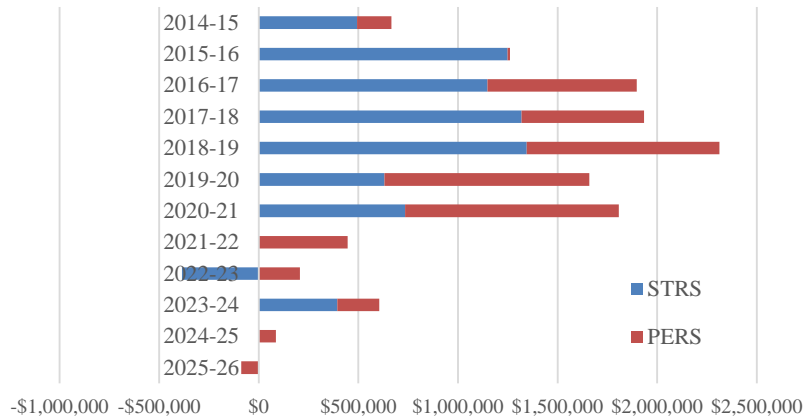
¹ Each 1% increase in STRS rate is approximately \$740,000

² Each 1% increase in PERS rate is approximately \$390,000

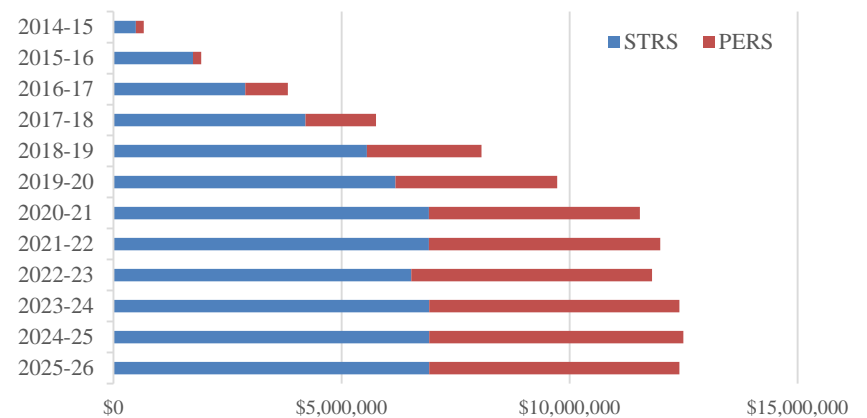
Employee Contribution % for STRS = 10.25%/10.205%

Employee Contribution % for PERS = 7.00%/7.00%

STRS & PERS Annual Increases



STRS & PERS Cumulative Impact



* Current law increases contribution rates to 18.1% beginning July 1, 2020, and also gives the CalSTRS Board authority to set rates through 2045/46 from AB 1469. These percentages reflect CalSTRS current estimates.

Rancho Santiago Community College District
Tentative Budget
2019-20

Cost-of-Living Adjustment

The Cost-of-Living Adjustment (COLA) is a reflection of the percentage change of the Implicit Price Deflator for state and local government purchases of goods and services for the United States, as published by the United States Department of Commerce. Although a COLA is specified in statute for the system, the recent history of the community colleges clearly demonstrates that during the recession of the early 1990's no COLA was received for three consecutive years, and in the most recent recession, beginning in late 2007, no COLA was funded for five consecutive years. For the first time in recent history statutory COLA was computed at zero for 2016-17. In 38% of the last 29 years the State has provided no COLA.

California Community Colleges COLA History Since 1991-92

<u>Fiscal Year</u>	<u>Statutory COLA</u>	<u>Funded CCC COLA</u>	<u>Negotiated COLA</u>	<u>Fiscal Year</u>	<u>Statutory COLA</u>	<u>Funded CCC COLA</u>	<u>Negotiated COLA</u>
1991-92	5.11%	0.00%	4.460%	2006-07	5.92%	5.92%	4.000%
1992-93	2.18%	0.00%	0.000%	2007-08	4.53%	4.53%	5.000%
1993-94	2.05%	0.00%	2.530%	2008-09	4.94%	0.00%	0.000%
1994-95	1.99%	0.00%	0.000%	2009-10	4.25%	0.00%	0.000%
1995-96	3.07%	3.00%	3.070%	2010-11	-0.39%	0.00%	0.000%
1996-97	3.06%	3.06%	5.750%	2011-12	2.24%	0.00%	1.053%
1997-98	2.97%	2.97%	2.790%	2012-13	3.24%	0.00%	1.000%
1998-99	2.26%	2.26%	3.260%	2013-14	1.57%	1.57%	1.570%
1999-00	1.41%	1.41%	1.520%	2014-15	0.85%	0.85%	0.850%
2000-01	3.17%	4.17%	6.900%	2015-16	1.02%	1.02%	1.550%
2001-02	3.87%	3.87%	4.260%	2016-17	0.00%	0.00%	1.060%
2002-03	1.66%	2.00%	3.750%	2017-18	1.56%	1.56%	3.546%
2003-04	1.80%	0.00%	0.000%	2018-19	2.71%	2.71%	1.894%/FARSCCD 2.71% CSEA
2004-05	2.41%	2.41%	0.000%	2019-20	3.46%*	3.46%*	unknown
2005-06	4.23%	4.23%	4.000%				
				TOTALS	77.14%	51.00%	64.63%

* Estimated

Rancho Santiago Community College District
Tentative Budget
2019-20

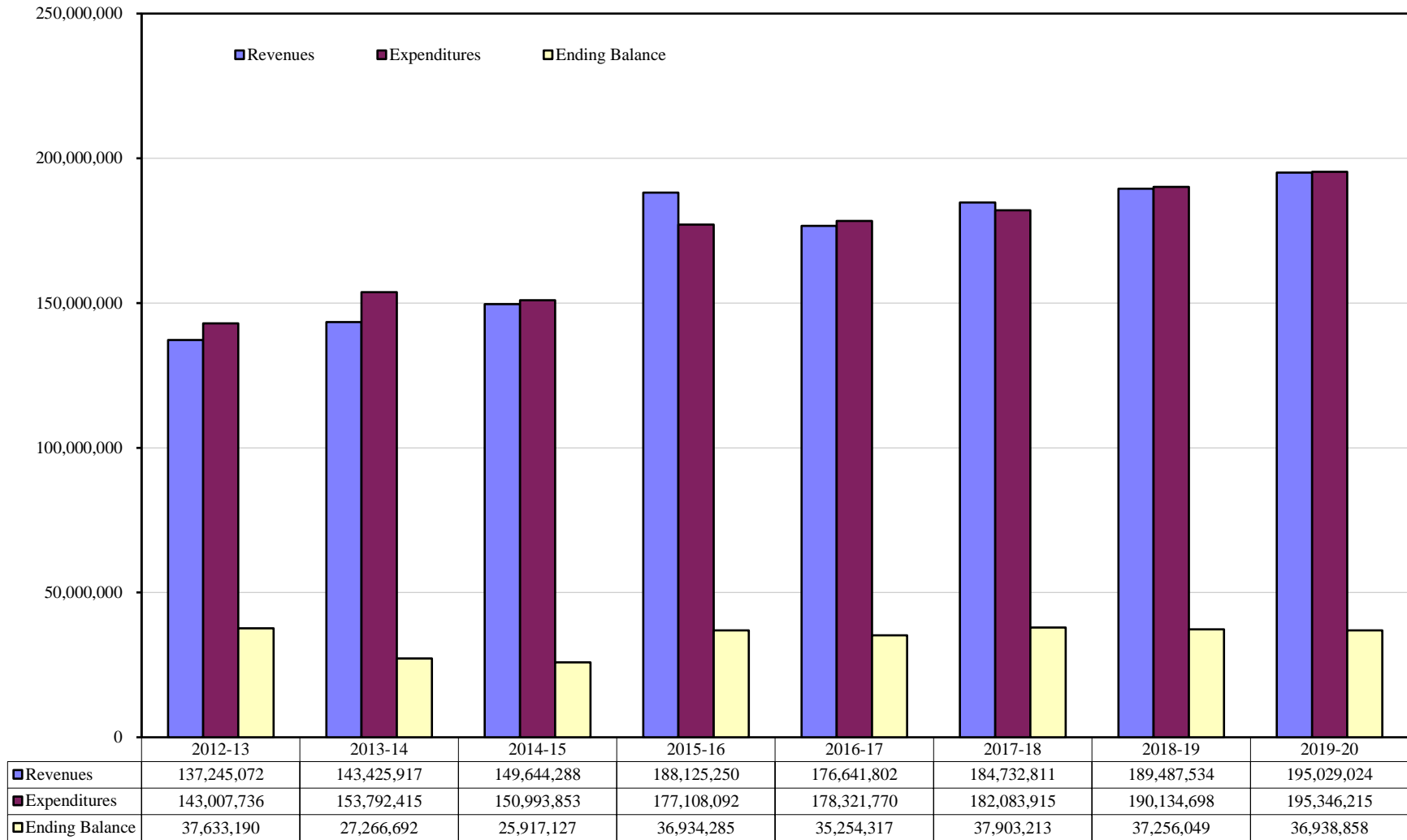
Recap of Revenue and Expenses - General Fund 11 and 13

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 2012-13 through 2019-20

	Actual 2012-13	Actual 2013-14	% Change	Actual 2014-15	% Change	Actual 2015-16	% Change	Actual 2016-17	% Change	Actual 2017-18	% Change	Est. Actual 2018-19	% Change	Tentative Budget 2019-20	% Change
Adj. Beg. Balance	43,395,854	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%	37,903,213	7.51%	37,256,049	-1.71%
Revenues:															
Federal Income	-	19,017	0.00%	-	-100.00%	-	0.00%	9,909	0.00%	18,675	88.47%	-	-100.00%	-	0.00%
State Income:															
General Apportionment	50,719,320	58,137,335	14.63%	54,571,608	-6.13%	57,785,815	5.89%	52,117,505	-9.81%	48,353,198	-7.22%	51,460,671	6.43%	53,833,079	4.61%
Lottery	3,164,887	3,758,209	18.75%	3,844,324	2.29%	4,421,852	15.02%	4,324,568	-2.20%	4,218,563	-2.45%	4,536,786	7.54%	4,082,069	-10.02%
EPA	20,761,952	20,419,045	-1.65%	24,593,717	20.44%	23,577,290	-4.13%	22,186,845	-5.90%	22,927,757	3.34%	23,772,771	3.69%	26,163,294	10.06%
Other State	3,414,938	3,408,936	-0.18%	4,819,536	41.38%	26,283,934	445.36%	12,436,759	-52.68%	11,544,612	-7.17%	9,346,923	-19.04%	9,625,555	2.98%
Total State	78,061,097	85,723,525	9.82%	87,829,185	2.46%	112,068,891	27.60%	91,065,677	-18.74%	87,044,130	-4.42%	89,117,151	2.38%	93,703,997	5.15%
Local Income:															
Property Taxes	48,279,423	46,377,655	-3.94%	49,230,216	6.15%	50,448,132	2.47%	52,992,580	5.04%	56,450,938	6.53%	60,130,387	6.52%	62,745,339	4.35%
ERAF	(346,907)	(7,795)	-97.75%	281,777	-3714.84%	12,590,255	4368.16%	18,917,141	50.25%	26,389,168	39.50%	25,000,000	-5.26%	25,000,000	0.00%
Interest	188,517	173,852	-7.78%	271,538	56.19%	543,831	100.28%	808,845	48.73%	1,418,945	75.43%	1,599,299	12.71%	1,000,000	-37.47%
Enrollment Fees	8,621,927	8,423,979	-2.30%	8,744,537	3.81%	8,677,600	-0.77%	8,850,604	1.99%	8,578,846	-3.07%	8,666,396	1.02%	8,666,396	0.00%
Non-resident Tuition	1,495,417	1,520,765	1.70%	2,100,223	38.10%	2,875,471	36.91%	3,247,985	12.95%	3,687,654	13.54%	3,692,276	0.13%	3,400,000	-7.92%
Other Local	925,591	1,094,252	18.22%	1,177,835	7.64%	912,621	-22.52%	600,579	-34.19%	1,135,312	89.04%	1,262,205	11.18%	508,292	-59.73%
Total Local	59,163,968	57,582,708	-2.67%	61,806,126	7.33%	76,047,910	23.04%	85,417,734	12.32%	97,660,863	14.33%	100,350,563	2.75%	101,320,027	0.97%
Transfers/Others	20,007	100,667	403.16%	8,977	-91.08%	8,449	-5.88%	148,482	1657.39%	9,143	-93.84%	19,820	116.78%	5,000	0.00%
Total Revenues	137,245,072	143,425,917	4.50%	149,644,288	4.34%	188,125,250	25.71%	176,641,802	-6.10%	184,732,811	4.58%	189,487,534	2.57%	195,029,024	2.92%
Total Available	180,640,926	181,059,107	0.23%	176,910,980	-2.29%	214,042,377	20.99%	213,576,087	-0.22%	219,987,128	3.00%	227,390,747	3.37%	232,285,073	2.15%
Expenditures:															
Academic Salaries	55,565,289	59,997,871	7.98%	61,579,162	2.64%	63,842,107	3.67%	67,519,283	5.76%	69,495,581	2.93%	73,320,462	5.50%	72,326,360	-1.36%
Classified Salaries	27,663,569	29,140,022	5.34%	29,591,168	1.55%	29,063,337	-1.78%	30,660,767	5.50%	31,246,558	1.91%	33,258,569	6.44%	35,175,450	5.76%
Employee Benefits	36,372,638	34,206,977	-5.95%	36,193,816	5.81%	44,977,079	24.27%	47,089,952	4.70%	52,733,788	11.99%	56,385,695	6.93%	59,644,721	5.78%
Supplies & Materials	734,453	805,145	9.63%	686,574	-14.73%	761,759	10.95%	1,058,740	38.99%	1,091,765	3.12%	1,591,559	45.78%	1,312,076	-17.56%
Other Operating	15,000,458	16,438,216	9.58%	16,617,663	1.09%	18,416,657	10.83%	16,616,262	-9.78%	16,837,354	1.33%	18,681,867	10.95%	21,480,089	14.98%
Capital Outlay	4,163,222	3,907,896	-6.13%	3,946,167	0.98%	3,302,600	-16.31%	5,977,215	80.99%	5,268,000	-11.87%	1,733,868	-67.09%	1,657,519	-4.40%
Transfers	3,508,107	9,296,288	164.99%	2,379,303	-74.41%	16,744,553	603.76%	9,399,551	-43.87%	5,410,869	-42.43%	5,162,678	-4.59%	3,750,000	-27.36%
Total Expenditures	143,007,736	153,792,415	7.54%	150,993,853	-1.82%	177,108,092	17.29%	178,321,770	0.69%	182,083,915	2.11%	190,134,698	4.42%	195,346,215	2.74%
Ending Balance	37,633,190	27,266,692	-27.55%	25,917,127	-4.95%	36,934,285	42.51%	35,254,317	-4.55%	37,903,213	7.51%	37,256,049	-1.71%	36,938,858	-0.85%
Adjustment to Beginning Balance	-	-		-		-		-		-		-		-	
Adjusted Beginning Fund Balance	37,633,190	27,266,692		25,917,127		36,934,285		35,254,317		37,903,213		37,256,049		36,938,858	
Ending Balance (% of Exp)	26.32%	17.73%		17.16%		20.85%		19.77%		20.82%		19.59%		18.91%	

Rancho Santiago Community College District
Tentative Budget
2019-20

Recap of Revenues and Expenditures
 General Fund 11 and 13
 2012-13 to 2019-20



Rancho Santiago Community College District
Tentative Budget
2019-20

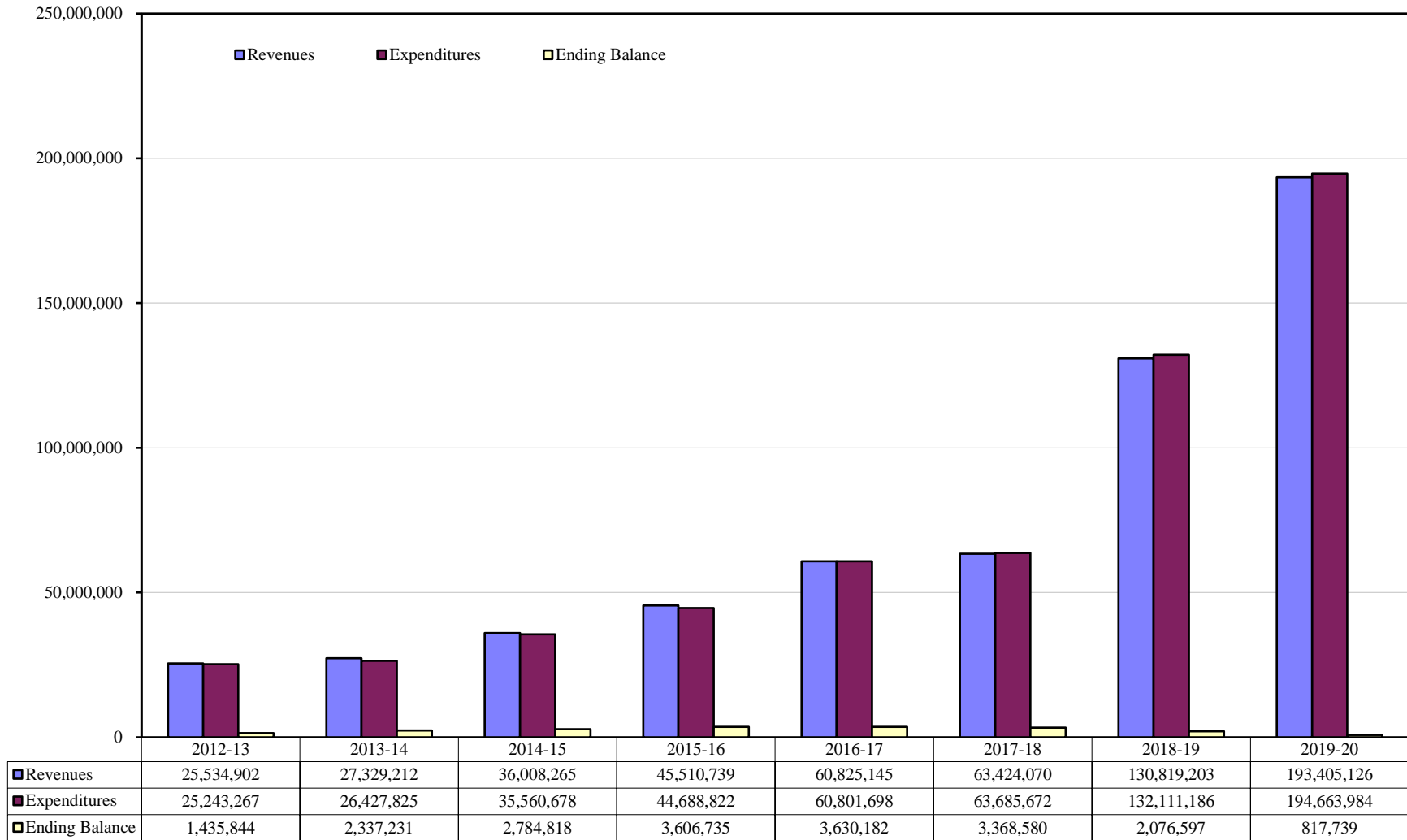
Recap of Revenue and Expenses - General Fund 12

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 2012-13 through 2019-20

	Actual 2012-13	Actual 2013-14	% Change	Actual 2014-15	% Change	Actual 2015-16	% Change	Actual 2016-17	% Change	Actual 2017-18	% Change	Est. Actual 2018-19	% Change	Tentative Budget 2019-20	% Change
Adj. Beg. Balance	1,144,209	1,435,844	25.49%	2,337,231	62.78%	2,784,818	19.15%	3,606,735	29.51%	3,630,182	0.65%	3,368,580	-7.21%	2,076,597	-38.35%
Revenues:															
Federal Income	11,989,120	11,404,930	-4.87%	11,125,714	-2.45%	10,011,533	-10.01%	9,652,027	-3.59%	8,495,780	-11.98%	8,194,602	-3.55%	10,760,729	31.31%
State Income:															
Lottery	793,994	1,025,499	29.16%	1,104,150	7.67%	1,525,122	38.13%	1,437,686	-5.73%	1,637,596	13.90%	1,592,382	-2.76%	1,432,779	-10.02%
Other State	10,383,734	12,465,012	20.04%	21,210,798	70.16%	31,633,314	49.14%	47,449,282	50.00%	51,002,415	7.49%	118,390,922	132.13%	178,204,687	50.52%
Total State	11,177,728	13,490,511	20.69%	22,314,948	65.41%	33,158,436	48.59%	48,886,968	47.43%	52,640,011	7.68%	119,983,304	127.93%	179,637,466	49.72%
Local Income:															
Other Local	2,368,054	2,433,771	2.78%	2,567,603	5.50%	2,340,770	-8.83%	2,286,150	-2.33%	2,288,279	0.09%	2,641,297	15.43%	3,006,931	13.84%
Total Local	2,368,054	2,433,771	2.78%	2,567,603	5.50%	2,340,770	-8.83%	2,286,150	-2.33%	2,288,279	0.09%	2,641,297	15.43%	3,006,931	13.84%
Total Revenues	25,534,902	27,329,212	7.03%	36,008,265	31.76%	45,510,739	26.39%	60,825,145	33.65%	63,424,070	4.27%	130,819,203	106.26%	193,405,126	47.84%
Total Available	26,679,111	28,765,056	7.82%	38,345,496	33.31%	48,295,557	25.95%	64,431,880	33.41%	67,054,252	4.07%	134,187,783	100.12%	195,481,723	45.68%
Expenditures:															
Academic Salaries	5,310,951	5,738,462	8.05%	7,248,036	26.31%	8,388,502	15.73%	10,423,306	24.26%	9,864,269	-5.36%	10,020,606	1.58%	10,838,065	8.16%
Classified Salaries	8,734,722	9,008,225	3.13%	9,666,467	7.31%	11,868,603	22.78%	12,882,796	8.55%	13,305,439	3.28%	15,547,489	16.85%	20,008,992	28.70%
Employee Benefits	4,090,039	4,055,283	-0.85%	4,819,924	18.86%	6,306,769	30.85%	7,842,052	24.34%	9,339,580	19.10%	10,470,287	12.11%	13,632,996	30.21%
Supplies & Materials	1,491,624	1,522,783	2.09%	1,699,439	11.60%	1,983,824	16.73%	2,721,167	37.17%	2,153,441	-20.86%	2,423,416	12.54%	2,712,953	11.95%
Other Operating	3,741,470	3,892,781	4.04%	8,866,099	127.76%	10,909,044	23.04%	21,501,755	97.10%	25,497,199	18.58%	89,930,958	252.71%	142,764,644	58.75%
Capital Outlay	1,277,240	1,484,164	16.20%	2,489,409	67.73%	4,004,708	60.87%	4,299,964	7.37%	2,451,092	-43.00%	2,243,041	-8.49%	2,711,204	20.87%
Transfers	597,221	726,127	21.58%	771,304	6.22%	1,227,372	59.13%	1,130,658	-7.88%	1,074,652	-4.95%	1,475,389	37.29%	1,995,130	35.23%
Total Expenditures	25,243,267	26,427,825	4.69%	35,560,678	34.56%	44,688,822	25.67%	60,801,698	36.06%	63,685,672	4.74%	132,111,186	107.44%	194,663,984	47.35%
Ending Balance	1,435,844	2,337,231	62.78%	2,784,818	19.15%	3,606,735	29.51%	3,630,182	0.65%	3,368,580	-7.21%	2,076,597	-38.35%	817,739	-60.62%
Adjustment to Beginning Balance	-	-		-		-		-		-		-		-	
Adjusted Beginning Fund Balance	1,435,844	2,337,231		2,784,818		3,606,735		3,630,182		3,368,580		2,076,597		817,739	
Ending Balance (% of Exp)	5.69%	8.84%		7.83%		8.07%		5.97%		5.29%		1.57%		0.42%	

Rancho Santiago Community College District
Tentative Budget
2019-20

Recap of Revenues and Expenditures
 General Fund 12
 2012-13 to 2019-20



Rancho Santiago Community College District
Tentative Budget
2019-20

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 2012-13 through 2019-20

	Actual 2012-13	Actual 2013-14	% Change	Actual 2014-15	% Change	Actual 2015-16	% Change	Actual 2016-17	% Change	Actual 2017-18	% Change	Est. Actual 2018-19	% Change	Tentative Budget 2019-20	% Change
Adj. Beg. Balance	44,540,063	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%	41,271,793	6.14%	39,332,646	-4.70%
Revenues:															
Federal Income	11,982,940	11,430,127	-4.61%	11,125,713	-2.66%	10,011,533	-10.01%	9,661,936	-3.49%	8,514,455	-11.88%	8,194,602	-3.76%	10,760,729	31.31%
State Income:															
General Apportionment	50,719,320	58,137,335	14.63%	54,571,608	-6.13%	50,833,999	-6.85%	50,074,777	-1.49%	41,402,760	-17.32%	45,684,929	10.34%	46,455,195	1.69%
Lottery	3,958,881	4,783,708	20.83%	4,948,474	3.44%	5,946,974	20.18%	5,762,254	-3.11%	5,856,159	1.63%	6,129,168	4.66%	5,514,848	-10.02%
EPA	20,761,952	20,419,045	-1.65%	24,593,717	20.44%	23,577,290	-4.13%	22,186,845	-5.90%	22,927,757	3.34%	23,772,771	3.69%	26,163,294	10.06%
Other State	13,798,672	15,873,948	15.04%	26,030,335	63.98%	64,869,064	149.21%	61,928,769	-4.53%	69,497,465	12.22%	133,513,587	92.11%	195,208,126	46.21%
Total State	89,238,825	99,214,036	11.18%	110,144,134	11.02%	145,227,327	31.85%	139,952,645	-3.63%	139,684,141	-0.19%	209,100,455	49.70%	273,341,463	30.72%
Local Income:															
Property Taxes	48,279,423	46,377,655	-3.94%	49,230,216	6.15%	50,448,132	2.47%	52,992,580	5.04%	56,450,938	6.53%	60,130,387	6.52%	62,745,339	4.35%
ERAF	(346,907)	(7,795)	-97.75%	281,777	-3714.84%	12,590,255	4368.16%	18,917,141	50.25%	26,389,168	39.50%	25,000,000	-5.26%	25,000,000	0.00%
Interest	188,517	173,852	-7.78%	271,538	56.19%	546,477	101.25%	808,845	48.01%	1,418,945	75.43%	1,599,299	12.71%	1,000,000	-37.47%
Enrollment Fees	8,621,927	8,423,979	-2.30%	8,744,537	3.81%	8,677,600	-0.77%	8,850,604	1.99%	8,578,846	-3.07%	8,666,396	1.02%	8,666,396	0.00%
Non-resident Tuition	1,495,417	1,520,765	1.70%	2,100,223	38.10%	2,875,471	36.91%	3,247,985	12.95%	3,687,654	13.54%	3,692,276	0.13%	3,400,000	-7.92%
Other Local	3,293,645	3,528,023	7.12%	3,745,438	6.16%	3,250,745	-13.21%	2,886,729	-11.20%	3,423,591	18.60%	3,903,502	14.02%	3,515,223	-9.95%
Total Local	61,532,022	60,016,479	-2.46%	64,373,729	7.26%	78,388,680	21.77%	87,703,884	11.88%	99,949,142	13.96%	102,991,860	3.04%	104,326,958	1.30%
Transfers/Others	26,187	94,487	260.82%	8,977	-90.50%	8,449	-5.88%	148,482	1657.39%	9,143	-93.84%	19,820	116.78%	5,000	-74.77%
Total Revenues	162,779,974	170,755,129	4.90%	185,652,553	8.72%	233,635,989	25.85%	237,466,947	1.64%	248,156,881	4.50%	320,306,737	29.07%	388,434,150	21.27%
Total Available	207,320,037	209,824,163	1.21%	215,256,476	2.59%	262,337,934	21.87%	278,007,967	5.97%	287,041,380	3.25%	361,578,530	25.97%	427,766,796	18.31%
Expenditures:															
Academic Salaries	60,876,240	65,736,333	7.98%	68,827,198	4.70%	72,230,609	4.94%	77,942,589	7.91%	79,359,850	1.82%	83,341,068	5.02%	83,164,425	-0.21%
Classified Salaries	36,398,291	38,148,246	4.81%	39,257,634	2.91%	40,931,940	4.26%	43,543,563	6.38%	44,551,997	2.32%	48,806,058	9.55%	55,184,442	13.07%
Employee Benefits	40,462,677	38,262,261	-5.44%	41,013,741	7.19%	51,283,848	25.04%	54,932,004	7.11%	62,073,368	13.00%	66,855,982	7.70%	73,277,717	9.61%
Supplies & Materials	2,226,077	2,327,928	4.58%	2,386,013	2.50%	2,745,583	15.07%	3,779,907	37.67%	3,245,206	-14.15%	4,014,975	23.72%	4,025,029	0.25%
Other Operating	18,741,928	20,330,997	8.48%	25,483,762	25.34%	29,325,701	15.08%	38,118,017	29.98%	42,334,553	11.06%	108,612,825	156.56%	164,244,733	0.512204
Capital Outlay	5,440,462	5,392,060	-0.89%	6,435,577	19.35%	7,307,308	13.55%	10,277,179	40.64%	7,719,092	-24.89%	3,976,909	-48.48%	4,368,723	9.85%
Transfers	4,105,328	10,022,415	144.13%	3,150,606	-68.56%	17,971,925	470.43%	10,530,209	-41.41%	6,485,521	-38.41%	6,638,067	2.35%	5,745,130	-13.45%
Total Expenditures	168,251,003	180,220,240	7.11%	186,554,531	3.51%	221,796,914	18.89%	239,123,468	7.81%	245,769,587	2.78%	322,245,884	31.12%	390,010,199	21.03%
Ending Balance	39,069,034	29,603,923	-24.23%	28,701,945	-3.05%	40,541,020	41.25%	38,884,499	-4.09%	41,271,793	6.14%	39,332,646	-4.70%	37,756,597	-4.01%
Adjustments to Beginning Balance	-	-		-		-		-		-		-	-	-	
Adjusted Beginning Fund Balance	39,069,034	29,603,923		28,701,945		40,541,020		38,884,499		41,271,793		39,332,646		37,756,597	
Ending Balance (% of Exp)	23.22%	16.43%		15.39%		18.28%		16.26%		16.79%		12.21%		9.68%	

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

Rancho Santiago Community College District
Tentative Budget
2019-20

Recap of Revenues and Expenditures
 General Fund (Combined Fund 11, 12 & 13)
 2012-13 to 2019-20

