



ADOPTED BUDGET 2018 - 2019



**Rancho Santiago Community College District
2018-19**

ADOPTED BUDGET

Submitted on September 10, 2018

by

Raúl Rodríguez, Ph.D., Chancellor

to the

BOARD OF TRUSTEES

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Chancellor's Message Adopted Budget 2018/19

The proposed 2018/19 Adopted Budget is the result of a process of participatory governance led by both the Planning and Organizational Effectiveness (POE) Committee, which provides general planning related to the budget, and the Fiscal Resources Committee (FRC), which reviews the budget assumptions that were used as the basis for this budget. District Council, our primary participatory governance body, provides the final review and recommendation to me.

A new Student Centered Funding Formula was adopted beginning 2018/19 that includes a Base Allocation primarily based on FTES, a Supplemental Allocation based on low-income students and a Student Success Allocation based on counts of outcomes related to the Board of Governors' Vision for Success. The rates used to calculate the allocations will change over a three-year transition period. In addition, three major categorical programs (Student Equity, Student Success and Support Program and Basic Skills Initiative) have been consolidated in order to focus on student success with a clear emphasis on equity as part of the new program. Unfortunately as the 2017/18 data used to fund the 2018/19 budget have still not been released, the effects on our own budget are not known at this time. The new formula includes a hold harmless clause which keeps districts funded at the 2017/18 Total Computational Revenue level plus the 2018/19 Cost of Living Adjustment (COLA) of 2.71%. Therefore, this proposed budget includes only what we do know at this time. As additional information is known, we will bring back an update of the budget to the Board.

As a reminder, the district was in stabilization in 2016/17 due to a 4.79% drop in Full-Time Equivalent Students (FTES). The District earned back part of this decline in FTES in 2017/18, but not enough to fully restore. Without shifting FTES from summer 2018, the District would have taken a large reduction in ongoing revenue. In order to capture this revenue and ensure our base is as high as possible going into the new funding formula, the District shifted 1,393 FTES into 2017/18. This will put the District back into stabilization again in 2018/19 and under the hold harmless provisions of the new formula.

On the expense side, we are budgeting for increased operating expenses like health insurance premiums and continued PERS and STRS rate increases. In addition, in order to offset these increased costs, the budget includes \$3 million in ongoing budget reductions. The budget also includes a 5% contingency reserve consistent with Board Policy. This new funding formula will also require the district to update its own Budget Allocation Model during the year in order to appropriately distribute earned revenues internally.

The proposed Adopted Budget was reviewed by the Fiscal Resources Committee and District Council and 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	\$ 338,789,654	
Board Policy Contingency (5%)	9,308,130	
Restricted Reserves	10,202,906	
Budget Stabilization	15,847,286	
Unrestricted Contingency	3,009,134	
	Total General Fund	\$ 377,157,110
Bond Interest and Redemption Funds		62,507,318
Bookstore Fund		10,217,772
Child Development Fund		7,747,067
Capital Outlay Projects Fund		89,090,417
General Obligation Bond Fund - Measure Q		113,889,823
Self-Insurance Fund - Property and Liability		7,156,276
Self-Insurance Fund - Workers' Compensation		12,590,547
Retiree Benefits Fund		4,877,959
Associated Students Fund		1,554,440
Representation Fee Trust Fund		196,449
Student Financial Aid Fund		32,967,207
Community Education Fund		1,227,123
Diversified Trust Fund		5,189,674
	Total All Funds	\$ 726,369,182

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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

<u>Revenues by Source</u>	2016-17 Actual Revenue	2017-18 Actual Revenue	2018-19 Tentative Budget	2018-19 Adopted Budget	% change 18/19 Adopt/ 17/18 Actual
8100 Federal Revenues					
8110 Forest Reserve	\$9,909	\$18,675	\$0	\$0	(100.00)
8120 Higher Education Act	3,267,422	2,478,345	2,587,236	1,076,478	(56.56)
8130 Workforce Investment Act (JTPA)	162,021	0	0	0	-
8140 Temporary Assistance for Needy Families (TANF)	104,795	106,371	106,959	106,959	0.55
8150 Student Financial Aid	4,591	4,075	131,562	131,562	3,128.52
8170 Vocational Technical Education Act (VTEA)	1,352,133	1,471,310	1,498,092	3,127,165	112.54
8199 Other Federal Revenues (ABE, CAMP, SBA, Gear Up, NSF)	4,761,065	4,435,679	4,966,950	4,454,731	0.43
Total Federal Revenues	<u>9,661,936</u>	<u>8,514,455</u>	<u>9,290,799</u>	<u>8,896,895</u>	4.49
8600 State Revenues					
8611 Apprenticeship Allowance	2,778,062	2,860,475	2,757,300	2,757,300	(3.61)
8612 State General Apportionment	49,238,686	41,128,283	53,633,120	40,027,689	(2.68)
8612 State General Apportionment-estimated COLA	0	2,321,020	4,300,000	4,467,858	92.50
8612 Base Allocation Increase	2,042,728	4,629,418	0	0	(100.00)
8612 Estimated Restoration/Access/Growth	0	0	0	0	-
8612 State General Apportionment-Deficit	0	0	(1,104,002)	(1,104,002)	-
8612-8630 State General Apportionment-EPA Prior year adjustment	836,091	274,477	0	0	(100.00)
8619 Other General Apportionments-Full-Time Faculty Allocation	1,608,953	1,677,120	1,570,862	1,722,570	2.71
8619 Other General Apportionments-Enrollment Fee Admin-2%	305,275	307,714	307,714	293,254	(4.70)
8619 Other General Apportionments-Part-Time Faculty Compensation	594,716	575,306	599,306	694,051	20.64
8622 Extended Opportunity Programs & Services (EOPS)	2,064,619	2,156,433	2,162,273	2,152,655	(0.18)
8623 Disabled Students Programs & Services (DSPS)	1,987,255	1,929,363	2,075,121	2,075,121	7.55
8625 CalWORKS	521,740	553,266	568,325	568,325	2.72
8626 Telecomm./Technology Infrastructure Prog. (TTIP)	2,064	14,122	18,035	3,913	(72.29)
8629 Other Gen Categorical Apport-BSI	738,645	691,609	741,370	734,971	6.27
8629 Other Gen Categorical Apport-CARE	97,112	112,962	127,123	127,123	12.54
8629 Other Gen Categorical Apport-Adult Ed Block/CTE SWP	371,310	15,891,077	96,105,738	83,791,395	427.29
8629 Other Gen Categorical Apport-Equal Employment Opportunity	9,809	58,899	101,302	42,403	(28.01)

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<u>Revenues by Source</u>	2016-17 Actual Revenue	2017-18 Actual Revenue	2018-19 Tentative Budget	2018-19 Adopted Budget	% change 18/19 Adopt/ 17/18 Actual
8629 Other Gen Categorical Apport-Guided Pathways	0	41,354	596,143	554,789	1,241.56
8629 Other Gen Categorical Apport-Instructional Equipment	1,396,246	534,312	0	121,631	(77.24)
8629 Other Gen Categorical Apport-Matriculation-Credit	7,094,452	6,571,533	7,770,238	8,177,001	24.43
8629 Other Gen Categorical Apport-Matriculation-Non-Credit	3,207,566	2,533,793	2,583,593	2,564,377	1.21
8629 Other Gen Categorical Apport-Student Equity	4,349,861	3,271,759	3,303,327	3,499,027	6.95
8629 Other Gen Categorical Apport-Student Financial Aid Admin	964,173	1,130,447	1,137,426	1,137,426	0.62
8629 Other Gen Categorical Apport-Other	0	20,411	77,199	119,108	483.55
8630 Education Protection Account	22,186,845	22,927,757	21,022,922	26,163,294	14.11
8659 Other Reimb Categorical Allow-Career Tech/Econ Dev	19,101,553	13,288,088	26,892,950	28,933,129	117.74
8659 Other Reimb Categorical Allow-Other	5,151,836	1,390,768	3,276,276	2,185,065	57.11
8672 Homeowners' Property Tax Relief	282,140	273,745	292,411	288,123	5.25
8681 State Lottery Proceeds	5,762,254	5,856,159	5,765,825	6,129,168	4.66
8682 State Mandated Costs	3,469,310	1,630,875	795,000	852,184	(47.75)
8699 Other Misc State Revenue	3,789,344	5,031,596	4,204,500	4,005,400	(20.40)
Total State Revenues	139,952,645	139,684,141	241,681,397	223,084,348	59.71
8800 Local Revenues					
8809 RDA Funds - Other	70,563	0	0	0	-
8811 Tax Allocation, Secured Roll	44,221,208	46,635,287	67,877,943	52,414,146	12.39
8812 Tax Allocation, Supplement Roll	1,226,014	1,539,296	1,268,792	1,620,143	5.25
8813 Tax Allocation, Unsecured Roll	1,386,744	1,498,655	1,435,131	1,577,368	5.25
8816 Prior Years' Taxes	490,436	553,264	507,548	582,322	5.25
8817 Education Revenue Augmentation Fund (ERAF)	18,917,141	26,389,168	0	25,000,000	(5.26)
8818 RDA Funds - Pass Thru AB	565,445	428,614	585,175	451,127	5.25
8819 RDA Funds - Residuals	5,032,170	5,795,822	5,207,754	6,100,233	5.25
8820 Contrib, Gifts, Grants & Endowment	0	2,715	561	561	(79.34)
8831 Contract Instructional Service	71,566	48,412	70,792	55,284	14.19
8850 Rents and Leases	522,537	305,461	429,052	363,480	18.99
8860 Interest & Investment Income	808,845	1,418,945	725,000	825,000	(41.86)
8874 CCC Enrollment Fees	8,850,604	8,578,846	8,451,068	8,666,396	1.02

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

<u>Revenues by Source</u>	2016-17 Actual Revenue	2017-18 Actual Revenue	2018-19 Tentative Budget	2018-19 Adopted Budget	% change 18/19 Adopt/ 17/18 Actual
8875 Bachelor's Program Fee	0	39,228	0	40,000	1.97
8876 Health Services Fees	1,172,900	1,200,562	1,110,000	1,134,242	(5.52)
8880 Nonresident Tuition	3,247,985	3,687,654	3,200,000	3,200,000	(13.22)
8882 Parking Fees & Bus Passes	690,914	661,636	937,000	937,000	41.62
8890 Other Local Revenues (Student Transcript/Representation/ Discounts/Fines/Instr. Mat./Health Serv. Use Fees, etc.)	245,492	971,917	322,630	319,627	(67.11)
8891 Other Local Rev - Special Proj	183,320	193,660	638,108	612,145	216.09
Total Local Revenues	<u>87,703,884</u>	<u>99,949,142</u>	<u>92,766,554</u>	<u>103,899,074</u>	3.95
8900 Other Financing Sources					
8910 Proceeds-Sale of Equip & Suppl	148,482	9,143	5,000	5,000	(45.31)
8981 Interfund Transfer In	0	0	0	0	-
8999 Revenue - Clearing	0	0	0	0	-
Total Other Sources	<u>148,482</u>	<u>9,143</u>	<u>5,000</u>	<u>5,000</u>	(45.31)
Total Revenues	<u>237,466,947</u>	<u>248,156,881</u>	<u>343,743,750</u>	<u>335,885,317</u>	35.35
Net Beginning Balance	40,541,020	38,884,499	34,918,076	41,271,793	6.14
Adjustments to Beginning Balance	0	0	0	0	-
Adjusted Beginning Fund Balance	<u>40,541,020</u>	<u>38,884,499</u>	<u>34,918,076</u>	<u>41,271,793</u>	6.14
Total Revenues, Other Financing Sources and Beginning Fund Balance	<u><u>\$278,007,967</u></u>	<u><u>\$287,041,380</u></u>	<u><u>\$378,661,826</u></u>	<u><u>\$377,157,110</u></u>	31.39

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

<u>Expenditures by Object</u>	2016-17 Actual Expenses	2017-18 Actual Expenses	2018-19 Tentative Budget	2018-19 Adopted Budget	% change 18/19 Adopt/ 17/18 Actual
1000 Academic Salaries					
1100 Instructional Salaries, Regular Contract	\$28,324,789	\$27,570,998	\$29,742,116	\$29,632,121	7.48
1200 Non-Instructional Salaries, Regular Contract	17,296,433	16,967,891	18,708,269	16,873,147	(0.56)
1300 Instructional Salaries, Other Non-Regular	25,774,088	28,220,512	25,519,945	25,989,161	(7.91)
1400 Non-Instructional Salaries, Other Non-Regular	6,547,279	6,600,449	5,963,376	5,319,474	(19.41)
Subtotal	<u>77,942,589</u>	<u>79,359,850</u>	<u>79,933,706</u>	<u>77,813,903</u>	(1.95)
2000 Classified Salaries					
2100 Non-Instructional Salaries, Regular Full Time	34,058,772	35,414,134	40,914,118	40,000,921	12.95
2200 Instructional Aides, Regular Full Time	723,382	679,754	750,608	738,691	8.67
2300 Non-Instructional Salaries, Other	5,763,445	5,448,283	5,290,378	5,699,089	4.60
2400 Instructional Aides, Other	2,997,964	3,009,826	2,670,341	2,930,839	(2.62)
Subtotal	<u>43,543,563</u>	<u>44,551,997</u>	<u>49,625,445</u>	<u>49,369,540</u>	10.81
3000 Employee Benefits					
3100 State Teachers' Retirement System Fund	12,210,108	14,692,588	16,392,254	16,199,249	10.25
3200 Public Employees' Retirement System Fund	5,559,828	6,459,118	8,358,180	8,317,365	28.77
3300 Old Age, Survivors, Disability, and Health Ins.	4,382,357	4,490,105	4,960,870	4,885,894	8.81
3400 Health and Welfare Benefits	28,361,548	31,866,291	32,181,335	31,641,598	(0.71)
3500 State Unemployment Insurance	92,077	128,721	321,152	320,223	148.77
3600 Workers' Compensation Insurance	2,785,283	2,786,541	2,954,818	2,912,065	4.50
3900 Other Benefits	1,540,803	1,650,004	1,794,016	1,796,197	8.86
Subtotal	<u>54,932,004</u>	<u>62,073,368</u>	<u>66,962,625</u>	<u>66,072,591</u>	6.44
TOTAL SALARIES/BENEFITS	176,418,156	185,985,215	196,521,776	193,256,034	3.91
Salaries/Benefits Cost % of Total Expenditures	77%	78%	58%	58%	

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

Expenditures by Object	2016-17 Actual Expenses	2017-18 Actual Expenses	2018-19 Tentative Budget	2018-19 Adopted Budget	% change 18/19 Adopt/ 17/18 Actual
4000 Books and Supplies					
4100 Textbooks	8,824	4,959	6,783	7,800	57.29
4200 Other Books	276,021	185,514	181,598	188,462	1.59
4300 Instructional Supplies	1,720,772	1,492,883	1,767,650	2,996,709	100.73
4400 Media Supplies	0	0	0	0	-
4500 Maintenance Supplies	164,395	149,420	234,981	196,479	31.49
4600 Non-Instructional Supplies	1,399,973	1,209,716	1,779,598	1,753,992	44.99
4700 Food Supplies	209,922	202,714	199,311	282,668	39.44
Subtotal	<u>3,779,907</u>	<u>3,245,206</u>	<u>4,169,921</u>	<u>5,426,110</u>	67.20
5000 Services and Other Operating Expenses					
5100 Personal & Consultant Svcs	19,833,524	24,206,781	110,370,775	103,299,663	326.74
5200 Travel & Conference Expenses	940,079	744,426	1,266,051	1,237,870	66.29
5300 Dues & Memberships	175,174	276,108	273,301	246,805	(10.61)
5400 Insurance	2,034,236	2,032,443	2,032,687	2,032,687	0.01
5500 Utilities & Housekeeping Svcs	3,740,694	3,765,633	3,958,630	3,940,258	4.64
5600 Rents, Leases & Repairs	3,675,050	3,898,840	4,982,857	5,119,533	31.31
5700 Legal, Election & Audit Exp	1,055,687	788,875	1,147,022	1,121,639	42.18
5800 Other Operating Exp & Services	5,260,832	5,543,210	7,522,457	7,429,823	34.03
5900 Other (Transp., Postage, Reproduction, Special Proj., etc.)	1,402,741	1,078,237	4,334,321	5,796,958	437.63
Subtotal	<u>38,118,017</u>	<u>42,334,553</u>	<u>135,888,101</u>	<u>130,225,236</u>	207.61
6000 Sites, Buildings, Books, and Equipment					
6100 Sites & Site Improvements	457,383	1,369,268	0	0	(100.00)
6200 Buildings	2,176,366	1,781,045	649,862	431,569	(75.77)
6300 Library Books	232,497	248,922	165,437	199,517	(19.85)
6400 Equipment	7,410,933	4,319,857	3,578,319	4,187,265	(3.07)
Subtotal	<u>10,277,179</u>	<u>7,719,092</u>	<u>4,393,618</u>	<u>4,818,351</u>	(37.58)
Subtotal, Expenditures (1000 - 6000)	<u>228,593,259</u>	<u>239,284,066</u>	<u>340,973,416</u>	<u>333,725,731</u>	39.47

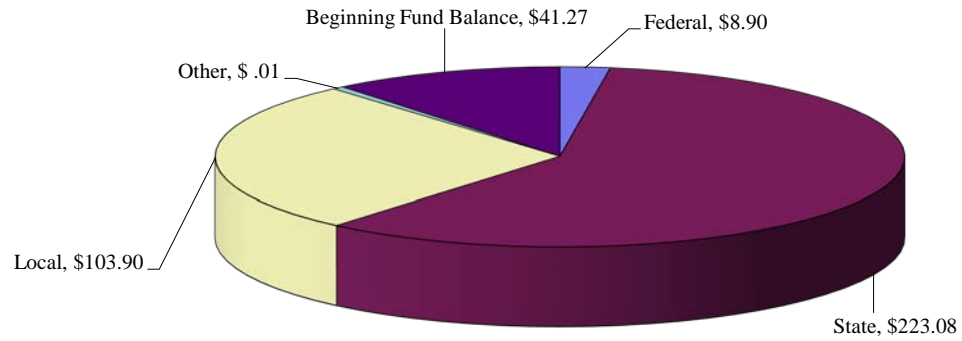
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General Fund Expenditure Budget - Combined - Restricted and Unrestricted - Fund 11, 12, 13

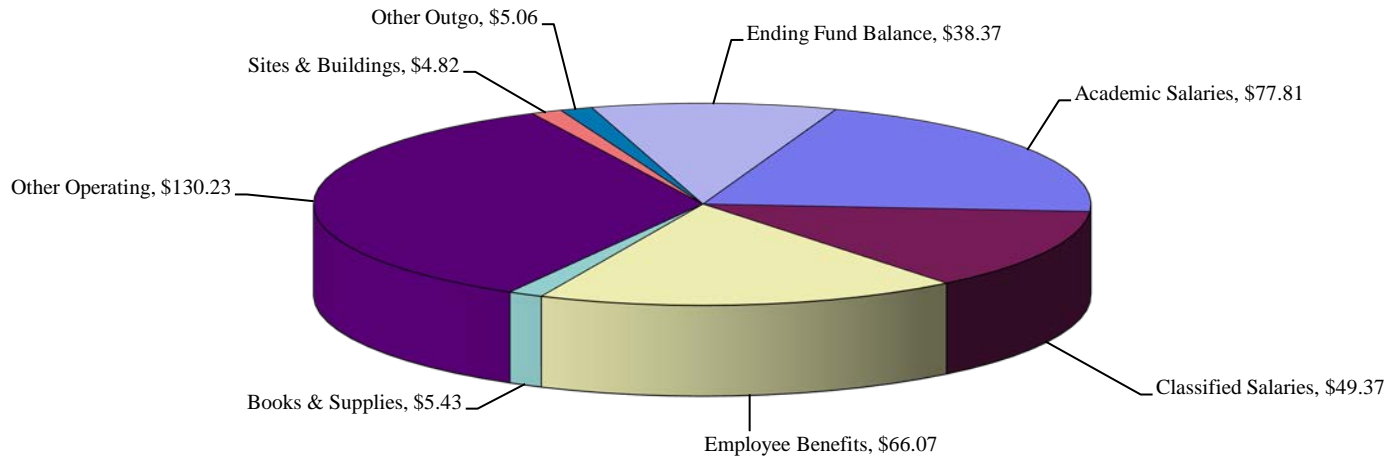
<u>Expenditures by Object</u>	2016-17 Actual Expenses	2017-18 Actual Expenses	2018-19 Tentative Budget	2018-19 Adopted Budget	% change 18/19 Adopt/ 17/18 Actual
7000 Other Outgo					
7200 Intrafund Transfers Out	(8)	0	0	0	-
7300 Interfund Transfers Out	9,390,000	5,376,300	3,750,000	3,750,000	(30.25)
7500 Student Scholarship	0	5,797	0	0	(100.00)
7600 Other Student Aid	1,140,217	1,103,424	1,052,203	1,313,923	19.08
Subtotal	<u>10,530,209</u>	<u>6,485,521</u>	<u>4,802,203</u>	<u>5,063,923</u>	(21.92)
Subtotal, Expenditures (1000 - 7000)	<u>239,123,468</u>	<u>245,769,587</u>	<u>345,775,619</u>	<u>338,789,654</u>	37.85
7900 Reserve for Contingencies					
7910 Estimated COLA	0	0	4,300,000	4,467,858	-
7910 Balance of 17/18 COLA	0	0	1,563,654	1,563,654	-
7920 Restricted Contingency-Family Pact-2339 & 2340	0	0	10,086	64,479	-
7920 Restricted Contingency-Campus Health Services-3250	0	0	143,275	138,285	-
7920 Restricted Contingency-Health Services Fees-3450	0	0	621,289	784,938	-
7920 Restricted Contingency-Safety & Parking-3610	0	0	0	0	-
7930 Board Policy Contingency (5%)	0	0	9,169,172	9,308,130	-
7940 Revolving Cash Accounts	0	0	100,000	100,000	-
7940 Employee Emergency Vacation Payout	0	0	250,000	250,000	-
7950 Budget Stabilization	0	0	15,422,605	15,847,286	-
Total Designated	<u>0</u>	<u>0</u>	<u>31,580,081</u>	<u>32,524,630</u>	-
7910 Unrestricted Contingency					
SAC	0	0	0	1,566,051	-
SCC	0	0	0	1,050,615	-
DS	0	0	0	217,026	-
7910 Unrestricted Contingency	<u>38,884,499</u>	<u>41,271,793</u>	<u>1,306,126</u>	<u>3,009,134</u>	(92.71)
Subtotal Expenditures (7900)	<u>38,884,499</u>	<u>41,271,793</u>	<u>32,886,207</u>	<u>38,367,456</u>	(7.04)
Total Expenditures, Other Outgo and Ending Fund Balance	<u><u>\$278,007,967</u></u>	<u><u>\$287,041,380</u></u>	<u><u>\$378,661,826</u></u>	<u><u>\$377,157,110</u></u>	31.39

Rancho Santiago Community College District
Adopted Budget 2018-19
General Fund - Combined - Restricted and Unrestricted - Fund 11, 12, 13

Revenue in Millions



Expenditures in Millions



Rancho Santiago Community College District
Adopted Budget
2018-19

General Fund Revenue Budget - Combined - Unrestricted - Fund 11, 13						
<u>Revenues by Source</u>	2017-18 Adopted Budget	2017-18 Allocated Budget	2017-18 Actual Revenue	% change 17/18 Actual/ 17/18 Budget	2018-19 Adopted Budget	% change 18/19 Adopt/ 17/18 Actual
8100 Federal Revenues						
8110 Forest Reserve	\$0	\$0	\$18,675	-	\$0	(100.00)
Total Federal Revenues	<u>0</u>	<u>0</u>	<u>18,675</u>	-	<u>0</u>	<u>(100.00)</u>
8600 State Revenues						
8611 Apprenticeship Allowance	2,757,300	2,757,300	2,860,475	3.74	2,757,300	(3.61)
8612 State General Apportionment	50,366,500	50,366,500	41,128,283	(18.34)	40,027,689	(2.68)
8612 State General Apportionment-estimated COLA	2,435,506	2,435,506	2,321,020	(4.70)	4,467,858	92.50
8612 Base Allocation Increase	4,286,638	4,286,638	4,629,418	8.00	0	(100.00)
8612 Estimated Restoration/Access/Growth	(1,161,106)	(1,161,106)	0	(100.00)	0	-
8612 State General Apportionment-Deficit	(1,104,002)	(1,104,002)	0	(100.00)	(1,104,002)	-
8612-8630 State General Apportionment-Prior year adjustment	0	0	274,477	-	0	(100.00)
8619 State General Apportionments-Full-Time Faculty Alloc	1,570,862	1,570,862	1,677,120	6.76	1,722,570	2.71
8619 Other General Apportionments-Enroll Fee Admin-2%	307,714	307,714	307,714	-	293,254	(4.70)
8619 Other General Apportionments-Part-Time Fac Comp	599,306	599,306	575,306	(4.00)	694,051	20.64
8630 Education Protection Account	21,022,922	21,022,922	22,927,757	9.06	26,163,294	14.11
8672/8673 Homeowners' Property Tax Relief/Timber Yield Tax	292,411	292,411	273,745	(6.38)	288,123	5.25
8681 State Lottery Proceeds	4,122,815	4,122,815	4,218,563	2.32	4,536,786	7.54
8682 State Mandated Costs	795,000	795,000	1,630,875	105.14	852,184	(47.75)
8699 Other Misc State Revenue	4,000,000	4,000,000	4,219,377	5.48	4,000,000	(5.20)
Total State Revenues	<u>90,291,866</u>	<u>90,291,866</u>	<u>87,044,130</u>	<u>(3.60)</u>	<u>84,699,107</u>	<u>(2.69)</u>
8800 Local Revenues						
8811 Tax Allocation, Secured Roll	65,413,988	65,413,988	46,635,287	(28.71)	52,414,146	12.39
8812 Tax Allocation, Supplement Roll	1,268,792	1,268,792	1,539,296	21.32	1,620,143	5.25
8813 Tax Allocation, Unsecured Roll	1,435,131	1,435,131	1,498,655	4.43	1,577,368	5.25
8816 Prior Years' Taxes	507,548	507,548	553,264	9.01	582,322	5.25
8817 Education Revenue Augmentation Fund (ERAF)	0	0	26,389,168	-	25,000,000	(5.26)
8818 RDA Funds - Pass Thru AB	585,175	585,175	428,614	(26.75)	451,127	5.25
8819 RDA Funds - Residuals	5,207,754	5,207,754	5,795,822	11.29	6,100,233	5.25

Rancho Santiago Community College District
Adopted Budget
2018-19

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

<u>Revenues by Source</u>	2017-18 Adopted Budget	2017-18 Allocated Budget	2017-18 Actual Revenue	% change 17/18 Actual/ 17/18 Budget	2018-19 Adopted Budget	% change 18/19 Adopt/ 17/18 Actual
8850 Rents and Leases	556,224	556,224	305,461	(45.08)	363,480	18.99
8860 Interest & Investment Income	665,000	665,000	1,418,945	113.38	825,000	(41.86)
8874 CCC Enrollment Fees	8,451,068	8,531,068	8,578,846	0.56	8,666,396	1.02
8875 Bachelor's Program Fee	0	0	39,228	-	40,000	1.97
8880 Nonresident Tuition	2,925,000	2,925,000	3,687,654	26.07	3,200,000	(13.22)
Other Local Revenues (Student Transcript/ 8890 Representation/Discounts/Fines/ Instr. Mat./Health Serv. Use Fees, etc.)	51,667	177,599	790,623	345.17	94,812	(88.01)
8891 Other Local Rev - Special Proj	0	0	0	-	0	-
Total Local Revenues	<u>87,067,347</u>	<u>87,273,279</u>	<u>97,660,863</u>	11.90	<u>100,935,027</u>	3.35
8900 Other Financing Sources						
8910 Proceeds-Sale of Equip & Suppl	5,000	5,000	9,143	82.86	5,000	(45.31)
8981 Interfund Transfer In	0	0	0	-	0	-
Total Other Sources	<u>5,000</u>	<u>5,000</u>	<u>9,143</u>	82.86	<u>5,000</u>	(45.31)
Total Revenues	<u>177,364,213</u>	<u>177,570,145</u>	<u>184,732,811</u>	4.03	<u>185,639,134</u>	0.49
Net Beginning Balance	35,254,317	35,254,317	35,254,317	-	37,903,213	7.51
Adjustments to Beginning Balance	0	0	0	-	0	-
Adjusted Beginning Fund Balance	<u>35,254,317</u>	<u>35,254,317</u>	<u>35,254,317</u>	-	<u>37,903,213</u>	7.51
Total Revenues, Other Financing Sources and Beginning Fund Balance	<u>\$212,618,530</u>	<u>\$212,824,462</u>	<u>\$219,987,128</u>	3.37	<u>\$223,542,347</u>	1.62

Rancho Santiago Community College District
Adopted Budget
2018-19

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

<u>Expenditures by Object</u>	2017-18 Adopted Budget	2017-18 Allocated Budget	2017-18 Actual Expenses	% change 17/18 Actual/ 17/18 Budget	2018-19 Adopted Budget	% change 18/19 Adopt/ 17/18 Actual
1000 Academic Salaries						
1100 Instructional Salaries, Regular Contract	\$28,667,383	\$28,631,208	\$27,265,657	(4.77)	\$29,323,653	7.55
1200 Non-Instructional Salaries, Regular Contract	13,706,042	13,748,643	12,586,166	(8.46)	13,322,497	5.85
1300 Instructional Salaries, Other Non-Regular	24,700,269	25,604,283	27,900,130	8.97	25,429,368	(8.86)
1400 Non-Instructional Salaries, Other Non-Regular	1,368,365	1,522,464	1,743,628	14.53	1,368,650	(21.51)
Subtotal	<u>68,442,059</u>	<u>69,506,598</u>	<u>69,495,581</u>	(0.02)	<u>69,444,168</u>	(0.07)
2000 Classified Salaries						
2100 Non-Instructional Salaries, Regular Full Time	28,643,842	28,468,930	26,827,701	(5.76)	28,646,873	6.78
2200 Instructional Aides, Regular Full Time	712,528	712,528	645,392	(9.42)	664,481	2.96
2300 Non-Instructional Salaries, Other	1,705,267	1,774,416	1,759,678	(0.83)	1,604,173	(8.84)
2400 Instructional Aides, Other	1,653,661	1,758,723	2,013,787	14.50	1,926,217	(4.35)
Subtotal	<u>32,715,298</u>	<u>32,714,597</u>	<u>31,246,558</u>	(4.49)	<u>32,841,744</u>	5.11
3000 Employee Benefits						
3100 State Teachers' Retirement System Fund	13,487,575	13,053,769	12,878,172	(1.35)	14,920,142	15.86
3200 Public Employees' Retirement System Fund	5,069,585	5,018,571	4,758,255	(5.19)	5,949,924	25.04
3300 Old Age, Survivors, Disability, and Health Ins.	3,580,700	3,531,826	3,433,037	(2.80)	3,625,184	5.60
3400 Health and Welfare Benefits	27,174,543	26,623,081	27,933,153	4.92	26,837,263	(3.92)
3500 State Unemployment Insurance	302,063	301,465	117,618	(60.98)	302,426	157.13
3600 Workers' Compensation Insurance	2,299,052	2,266,602	2,261,346	(0.23)	2,333,479	3.19
3900 Other Benefits	1,439,286	1,434,737	1,352,207	(5.75)	1,455,777	7.66
Subtotal	<u>53,352,804</u>	<u>52,230,051</u>	<u>52,733,788</u>	0.96	<u>55,424,195</u>	5.10
TOTAL SALARIES/BENEFITS	154,510,161	154,451,246	153,475,927	(3.54)	157,710,107	2.76
Salaries/Benefits Cost % of Total Expenditures	86%	86%	87%		86%	

Rancho Santiago Community College District
Adopted Budget
2018-19

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

Expenditures by Object	2017-18 Adopted Budget	2017-18 Allocated Budget	2017-18 Actual Expenses	% change 17/18 Actual/ 17/18 Budget	2018-19 Adopted Budget	% change 18/19 Adopt/ 17/18 Actual
4000 Books and Supplies						
4100 Textbooks	0	0	0	-	0	-
4200 Other Books	4,568	5,504	2,403	(56.34)	4,070	69.37
4300 Instructional Supplies	17,242	82,309	59,863	(27.27)	64,971	8.53
4400 Media Supplies	0	0	0	-	0	-
4500 Maintenance Supplies	212,219	172,128	142,254	(17.36)	168,342	18.34
4600 Non-Instructional Supplies	826,746	1,067,020	876,756	(17.83)	1,041,571	18.80
4700 Food Supplies	11,356	16,215	10,489	(35.31)	13,156	25.43
Subtotal	<u>1,072,131</u>	<u>1,343,176</u>	<u>1,091,765</u>	(18.72)	<u>1,292,110</u>	18.35
5000 Services and Other Operating Expenses						
5100 Personal & Consultant Svcs	2,142,394	2,307,029	1,750,229	(24.13)	1,829,312	4.52
5200 Travel & Conference Expenses	302,655	286,035	172,862	(39.57)	238,920	38.21
5300 Dues & Memberships	163,940	201,883	163,037	(19.24)	167,090	2.49
5400 Insurance	1,970,000	1,970,000	1,970,000	-	1,970,000	-
5500 Utilities & Housekeeping Svcs	4,019,500	3,998,320	3,721,704	(6.92)	3,840,921	3.20
5600 Rents, Leases & Repairs	4,146,145	3,835,747	3,524,666	(8.11)	4,702,469	33.42
5700 Legal, Election & Audit Exp	1,228,322	1,105,172	788,875	(28.62)	1,121,639	42.18
5800 Other Operating Exp & Services	6,122,339	6,041,173	4,392,220	(27.30)	5,544,553	26.24
5900 Other (Transp., Postge, Reprod., Spec. Proj., etc.)	1,503,274	859,371	353,761	(58.83)	2,380,234	572.84
Subtotal	<u>21,598,569</u>	<u>20,604,730</u>	<u>16,837,354</u>	(18.28)	<u>21,795,138</u>	29.45
6000 Sites, Buildings, Books, and Equipment						
6100 Sites & Site Improvements	0	140,000	1,369,268	878.05	0	(100.00)
6200 Buildings	500	538,153	1,604,634	198.17	0	(100.00)
6300 Library Books	3,920	9,796	1,687	(82.78)	920	(45.47)
6400 Equipment	2,478,187	2,853,558	2,292,411	(19.66)	1,614,318	(29.58)
Subtotal	<u>2,482,607</u>	<u>3,541,507</u>	<u>5,268,000</u>	48.75	<u>1,615,238</u>	(69.34)
Subtotal, Expenditures (1000 - 6000)	<u>179,663,468</u>	<u>179,940,659</u>	<u>176,673,046</u>	(1.82)	<u>182,412,593</u>	3.25

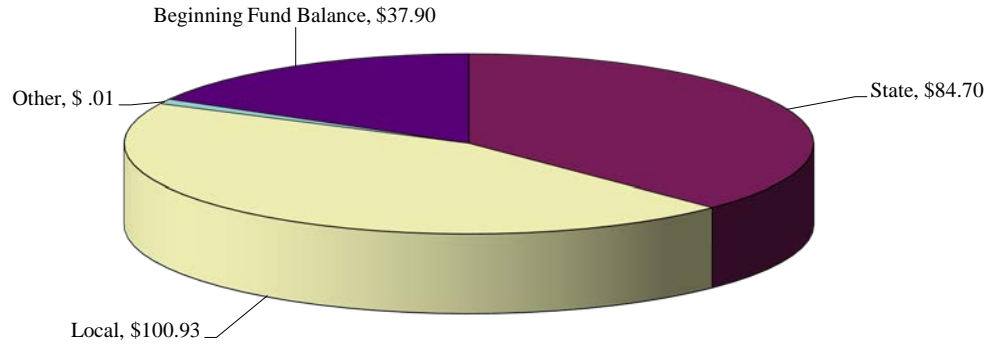
Rancho Santiago Community College District
Adopted Budget
2018-19

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

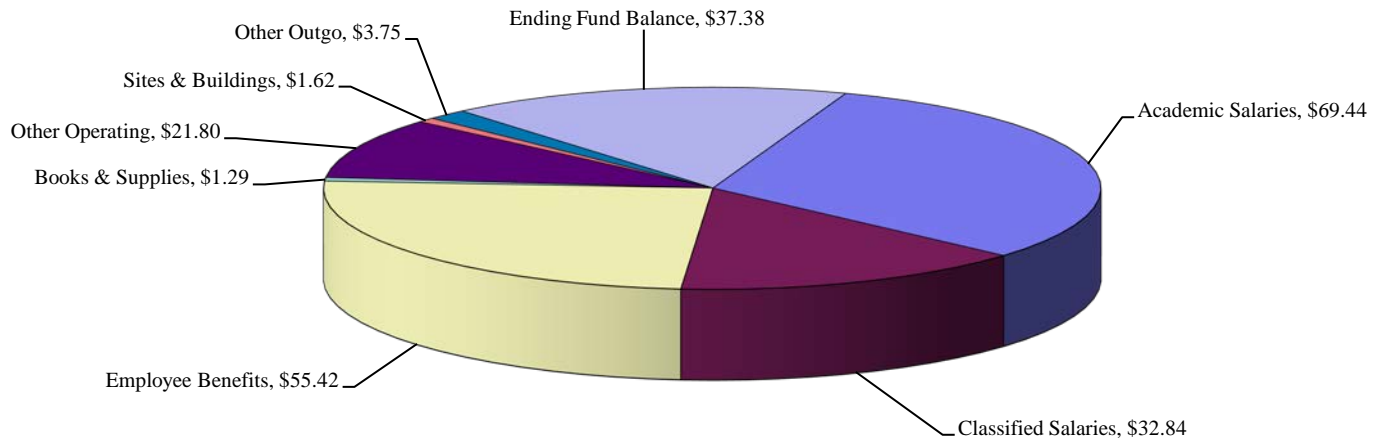
<u>Expenditures by Object</u>	2017-18 Adopted Budget	2017-18 Allocated Budget	2017-18 Actual Expenses	% change 17/18 Actual/ 17/18 Budget	2018-19 Adopted Budget	% change 18/19 Adopt/ 17/18 Actual
7000 Other Outgo						
7200 Intrafund Transfers Out	0	0	31,620	-	0	(100.00)
7300 Interfund Transfers Out	1,750,000	5,486,300	5,376,300	(2.00)	3,750,000	(30.25)
7600 Other Student Aid	0	2,990	2,949	(1.37)	0	(100.00)
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Subtotal	1,750,000	5,489,290	5,410,869	(1.43)	3,750,000	(30.70)
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Subtotal, Expenditures (1000 - 7000)	181,413,468	185,429,949	182,083,915	(1.80)	186,162,593	2.24
7900 Reserve for Contingencies						
7910 Estimated COLA	2,435,506	0	0	-	4,467,858	-
7910 Balance of 17/18 COLA	0	0	0	-	1,563,654	-
7930 Board Policy Contingency (5%)	9,070,673	9,070,673	0	(100.00)	9,308,130	-
7940 Revolving Cash Accounts	100,000	100,000	0	(100.00)	100,000	-
7940 Employee Emergency Vacation Payout	250,000	250,000	0	(100.00)	250,000	-
7950 Budget Stabilization	14,621,068	14,621,068	0	(100.00)	15,847,286	-
Total Designated	<hr/>	<hr/>	<hr/>		<hr/>	<hr/>
	26,477,247	24,041,741	0	(100.00)	31,536,928	-
7910 Unrestricted Contingency						
SAC	1,243,201	581,769	0	(100.00)	1,566,051	-
SCC	2,831,180	2,286,953	0	(100.00)	1,050,615	-
DS	628,000	0	0	-	217,026	-
7910 Unrestricted Contingency	25,434	484,050	37,903,213	7,730.43	3,009,134	(92.06)
	<hr/>	<hr/>	<hr/>		<hr/>	
Subtotal Expenditures (7900)	31,205,062	27,394,513	37,903,213	38.36	37,379,754	(1.38)
	<hr/>	<hr/>	<hr/>		<hr/>	
Total Expenditures, Other Outgo and Ending Fund Balance	<u>\$212,618,530</u>	<u>\$212,824,462</u>	<u>\$219,987,128</u>	3.37	<u>\$223,542,347</u>	1.62

Rancho Santiago Community College District
Adopted Budget 2018-19
General Fund - Combined - Unrestricted - Fund 11, 13

Revenue in Millions



Expenditures in Millions



Rancho Santiago Community College District
Adopted Budget
2018-19

Santa Ana College	Fund 11 Unrestricted	%	Fund 13 One-Time	%	Fund 11/13 Unrestricted	%	Fund 12 Restricted	%	Fund 11/12/13 Combined	%
Academic Salaries	45,480,064		1,514,820		46,994,884		5,619,687		52,614,571	
Classified Salaries	12,641,927		75,869		12,717,796		8,013,788		20,731,584	
Employee Benefits	23,712,085		389,923		24,102,008		5,553,906		29,655,914	
Supplies & Materials	465,055		99,812		564,867		2,052,463		2,617,330	
Other Operating Exp & Services	5,941,970		2,604,639		8,546,609		5,273,709		13,820,318	
Capital Outlay	36,602		569,562		606,164		2,279,897		2,886,061	
Other Outgo	3,329,251		1,566,051		4,895,302		1,543,049		6,438,351	
Grand Total	\$91,606,954	54.81%	\$6,820,676	65.78%	\$98,427,630	55.45%	\$30,336,499	19.75%	\$128,764,129	38.89%

Santiago Canyon College	Fund 11 Unrestricted	%	Fund 13 One-Time	%	Fund 11/13 Unrestricted	%	Fund 12 Restricted	%	Fund 11/12/13 Combined	%
Academic Salaries	20,454,236		1,310,582		21,764,818		2,748,048		24,512,866	
Classified Salaries	6,623,135		62,780		6,685,915		4,489,515		11,175,430	
Employee Benefits	11,482,086		316,425		11,798,511		2,975,208		14,773,719	
Supplies & Materials	192,697		0		192,697		1,841,771		2,034,468	
Other Operating Exp & Services	4,277,813		44,291		4,322,104		3,112,493		7,434,597	
Capital Outlay	10,174		0		10,174		723,449		733,623	
Other Outgo	1,639,916		1,050,615		2,690,531		758,576		3,449,107	
Grand Total	\$44,680,057	26.73%	\$2,784,693	26.86%	\$47,464,750	26.74%	\$16,649,060	10.84%	\$64,113,810	19.36%

District Services	Fund 11 Unrestricted	%	Fund 13 One-Time	%	Fund 11/13 Unrestricted	%	Fund 12 Restricted	%	Fund 11/12/13 Combined	%
Academic Salaries	684,466		0		684,466		2,000		686,466	
Classified Salaries	13,392,485		45,548		13,438,033		4,024,493		17,462,526	
Employee Benefits	7,961,903		19,169		7,981,072		2,119,282		10,100,354	
Supplies & Materials	509,018		25,528		534,546		239,766		774,312	
Other Operating Exp & Services	6,255,156		451,269		6,706,425		100,043,896		106,750,321	
Capital Outlay	994,400		4,500		998,900		199,767		1,198,667	
Other Outgo	1,062,345		217,026		1,279,371		0		1,279,371	
Grand Total	\$30,859,773	18.46%	\$763,040	7.36%	\$31,622,813	17.81%	\$106,629,204	69.41%	\$138,252,017	41.75%

Total Expenditures-excludes Institutional Costs	\$167,146,784	100.00%	\$10,368,409	100.00%	\$177,515,193	100.00%	\$153,614,763	100.00%	\$331,129,956	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	7,542,604	4,000,000	11,542,604	0	11,542,604
Election	125,000	125,000	250,000	0	250,000
Other Operating Exp & Services-prop&liability ins	1,970,000	0	1,970,000	0	1,970,000
Other Outgo-Interfund Transfers	1,750,000	2,000,000	3,750,000	0	3,750,000
Other Outgo-Board Policy Contingency	0	9,308,130	9,308,130	0	9,308,130
Other Outgo-Reserves	3,009,134	16,197,287	19,206,421	0	19,206,421
Grand Total	\$14,396,738	\$31,630,416	\$46,027,154	\$0	\$46,027,154

Total Expenditures-includes Institutional Costs	\$181,543,522	\$41,998,825	\$223,542,347	\$153,614,763	\$377,157,110
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Rancho Santiago Community College District
Adopted Budget
2018-19

Unrestricted General Fund Revenue Budget - Fund 11						
<u>Revenues by Source</u>		2016-17 Actual Revenue	2017-18 Actual Revenue	2018-19 Tentative Budget	2018-19 Adopted Budget	% change 18/19 Adopt/ 17/18 Actual
8100	Federal Revenues					
8110	Forest Reserve	\$9,909	\$18,675	\$0	\$0	(100.00)
	Total Federal Revenues	9,909	18,675	0	0	(100.00)
8600	State Revenues					
8611	Apprenticeship Allowance	2,670,285	2,757,300	2,757,300	2,757,300	-
8612	State General Apportionment	49,238,686	41,128,283	53,633,120	40,027,689	* (2.68)
8612	State General Apportionment-estimated COLA	0	2,321,020	4,300,000	4,467,858	* 92.50
8612	Base Allocation Increase	2,042,728	4,629,418	0	0	* (100.00)
8612	State General Apportionment-Deficit	0	0	(1,104,002)	(1,104,002)	* -
8612-8630	State General Apportionment&EPA-prior year adjustment	836,091	274,477	0	0	(100.00)
8612	Other General Apportionments-Full-time Faculty Allocation	1,608,953	1,677,120	1,570,862	1,722,570	* 2.71
8619	Other General Apportionments-Enrollment Fee Admin-2%	305,275	307,714	307,714	293,254	(4.70)
8619	Other General Apportionments-Part-time Faculty Compensation	594,716	575,306	599,306	694,051	20.64
8630	Education Protection Account	22,186,845	22,927,757	21,022,922	26,163,294	* 14.11
8672-8673	Homeowners' Property Tax Relief/Timber Yield Tax	282,140	273,745	292,411	288,123	* 5.25
8681	State Lottery Proceeds	4,324,568	4,218,563	4,339,229	4,536,786	7.54
8682	State Mandated Costs	808,903	822,818	795,000	852,184	3.57
8699	Other Misc State Revenue - STRS on-behalf entry	3,380,185	4,216,335	4,000,000	0	(100.00)
	Total State Revenues	88,279,375	86,129,856	92,513,862	80,699,107	(6.31)
8800	Local Revenues					
8809	RDA Funds - Other	70,563	0	0	0	* -
8811	Tax Allocation, Secured Roll	44,221,208	46,635,287	67,877,943	52,414,146	* 12.39
8812	Tax Allocation, Supplement Roll	1,226,014	1,539,296	1,268,792	1,620,143	* 5.25
8813	Tax Allocation, Unsecured Roll	1,386,744	1,498,655	1,435,131	1,577,368	* 5.25
8816	Prior Years' Taxes	490,436	553,264	507,548	582,322	* 5.25
8817	Education Revenue Augmentation Fund (ERAF)	18,917,141	26,389,168	0	25,000,000	* (5.26)
8818	RDA Funds - Pass Thru AB	565,445	428,614	585,175	451,127	* 5.25
8819	RDA Funds - Residuals	5,032,170	5,795,822	5,207,754	6,100,233	* 5.25

Rancho Santiago Community College District
Adopted Budget
2018-19

Unrestricted General Fund Revenue Budget - Fund 11

<u>Revenues by Source</u>	2016-17 Actual Revenue	2017-18 Actual Revenue	2018-19 Tentative Budget	2018-19 Adopted Budget	% change 18/19 Adopt/ 17/18 Actual
8850 Rents and Leases	257,286	173,606	305,952	338,480	94.97
8860 Interest & Investment Income	808,845	1,418,945	725,000	825,000	(41.86)
8874 CCC Enrollment Fees	8,850,604	8,578,846	8,451,068	8,666,396 *	1.02
8875 Bachelor's Program Fee	0	39,228	0	40,000	1.97
8880 Nonresident Tuition	3,247,985	3,687,654	3,200,000	3,200,000	(13.22)
8890 Other Local Revenues (Student Transcript/Representation/ Discounts/Fines/Instr. Mat./Health Serv. Use Fees, etc.)	(187,369)	630,704	24,200	24,200	(96.16)
8891 Other Local Rev - Special Proj	0	0	0	0	-
Total Local Revenues	<u>84,887,072</u>	<u>97,369,089</u>	<u>89,588,563</u>	<u>100,839,415</u>	3.56
8900 Other Financing Sources					
8910 Proceeds-Sale of Equip & Suppl	148,482	9,143	5,000	5,000	(45.31)
Total Other Sources	<u>148,482</u>	<u>9,143</u>	<u>5,000</u>	<u>5,000</u>	(45.31)
Total Revenues	<u>173,324,838</u>	<u>183,526,763</u>	<u>182,107,425</u>	<u>181,543,522</u>	(1.08)
Net Beginning Balance	0	0	0	0	-
Adjustments to Beginning Balance	0	0	0	0	-
Adjusted Beginning Fund Balance	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	-
Total Revenues, Other Financing Sources and Beginning Fund Balance	<u>\$173,324,838</u>	<u>\$183,526,763</u>	<u>\$182,107,425</u>	<u>\$181,543,522</u>	(1.08)

* Component of Apportionment

\$167,977,267

Rancho Santiago Community College District
Adopted Budget
2018-19

Unrestricted General Fund Expenditure Budget - Fund 11

<u>Expenditures by Object</u>	2016-17 Actual Expenses	2017-18 Actual Expenses	2018-19 Tentative Budget	2018-19 Adopted Budget	% change 18/19 Adopt/ 17/18 Actual
1000 Academic Salaries					
1100 Instructional Salaries, Regular Contract	\$27,875,156	\$27,265,657	\$28,905,015	\$28,772,443	5.53
1200 Non-Instructional Salaries, Regular Contract	12,787,093	12,586,166	13,143,115	13,322,497	5.85
1300 Instructional Salaries, Other Non-Regular	25,434,404	27,893,908	23,263,539	23,263,539	(16.60)
1400 Non-Instructional Salaries, Other Non-Regular	1,322,257	1,643,972	1,252,268	1,260,287	(23.34)
Subtotal	<u>67,418,910</u>	<u>69,389,703</u>	<u>66,563,937</u>	<u>66,618,766</u>	(3.99)
2000 Classified Salaries					
2100 Non-Instructional Salaries, Regular Full Time	26,099,055	26,755,207	28,656,298	28,556,641	6.73
2200 Instructional Aides, Regular Full Time	657,681	645,392	676,398	664,481	2.96
2300 Non-Instructional Salaries, Other	1,773,346	1,708,588	1,404,798	1,510,208	(11.61)
2400 Instructional Aides, Other	1,881,198	1,967,182	1,708,184	1,926,217	(2.08)
Subtotal	<u>30,411,280</u>	<u>31,076,369</u>	<u>32,445,678</u>	<u>32,657,547</u>	5.09
3000 Employee Benefits					
3100 State Teachers' Retirement System Fund	10,984,071	12,860,677	14,449,445	10,460,166	(18.67)
3200 Public Employees' Retirement System Fund	4,135,099	4,739,905	5,800,625	5,931,782	25.15
3300 Old Age, Survivors, Disability, and Health Ins.	3,353,693	3,420,564	3,557,651	3,572,898	4.45
3400 Health and Welfare Benefits	21,904,175	27,911,066	26,711,092	26,713,390	(4.29)
3500 State Unemployment Insurance	80,752	117,484	301,086	300,915	156.13
3600 Workers' Compensation Insurance	2,247,486	2,255,099	2,256,744	2,265,714	0.47
3900 Other Benefits	1,260,139	1,350,618	1,408,574	1,453,813	7.64
Subtotal	<u>43,965,415</u>	<u>52,655,413</u>	<u>54,485,217</u>	<u>50,698,678</u>	(3.72)
TOTAL SALARIES/BENEFITS	141,795,605	153,121,485	153,494,832	149,974,991	(2.05)
Salaries/Benefits Cost % of Total Expenditures	87.85%	88.31%	88.02%	87.83%	

Rancho Santiago Community College District
Adopted Budget
2018-19

Unrestricted General Fund Expenditure Budget - Fund 11

Expenditures by Object	2016-17 Actual Expenses	2017-18 Actual Expenses	2018-19 Tentative Budget	2018-19 Adopted Budget	% change 18/19 Adopt/ 17/18 Actual
4000 Books and Supplies					
4100 Textbooks	0	0	0	0	-
4200 Other Books	10,499	694	1,668	1,668	140.35
4300 Instructional Supplies	12,093	18,856	15,494	15,494	(17.83)
4400 Media Supplies	0	0	0	0	-
4500 Maintenance Supplies	153,178	128,665	209,844	164,870	28.14
4600 Non-Instructional Supplies	705,490	741,729	938,069	972,882	31.16
4700 Food Supplies	7,492	9,466	11,356	11,856	25.25
Subtotal	888,752	899,410	1,176,431	1,166,770	29.73
5000 Services and Other Operating Expenses					
5100 Personal & Consultant Svcs	898,792	1,059,722	1,297,467	1,325,998	25.13
5200 Travel & Conference Expenses	166,324	156,621	174,712	179,212	14.42
5300 Dues & Memberships	145,620	157,537	165,240	165,590	5.11
5400 Insurance	1,970,000	1,970,000	1,970,000	1,970,000	-
5500 Utilities & Housekeeping Svcs	3,661,005	3,697,846	3,843,581	3,840,421	3.86
5600 Rents, Leases & Repairs	3,338,870	3,188,894	3,933,283	3,853,299	20.83
5700 Legal, Election & Audit Exp	816,147	737,633	1,002,022	943,439	27.90
5800 Other Operating Exp & Services	3,464,931	4,114,083	5,417,565	5,448,211	32.43
5900 Other (Transp., Postage, Reproduction, Special Proj., etc.)	522,192	244,406	867,499	843,769	245.23
Subtotal	14,983,881	15,326,742	18,671,369	18,569,939	21.16
6000 Sites, Buildings, Books, and Equipment					
6100 Sites & Site Improvements	457,383	1,369,268	0	0	(100.00)
6200 Buildings	1,774,596	1,604,634	0	0	(100.00)
6300 Library Books	5,778	1,338	920	920	(31.24)
6400 Equipment	1,508,904	1,072,262	1,043,638	1,040,256	(2.98)
Subtotal	3,746,661	4,047,502	1,044,558	1,041,176	(74.28)
Subtotal, Expenditures (1000 - 6000)	161,414,899	173,395,139	174,387,190	170,752,876	(1.52)

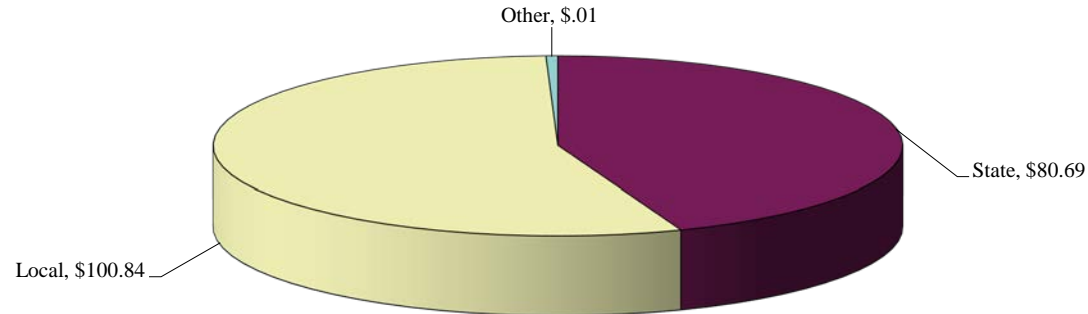
Rancho Santiago Community College District
Adopted Budget
2018-19

Unrestricted General Fund Expenditure Budget - Fund 11

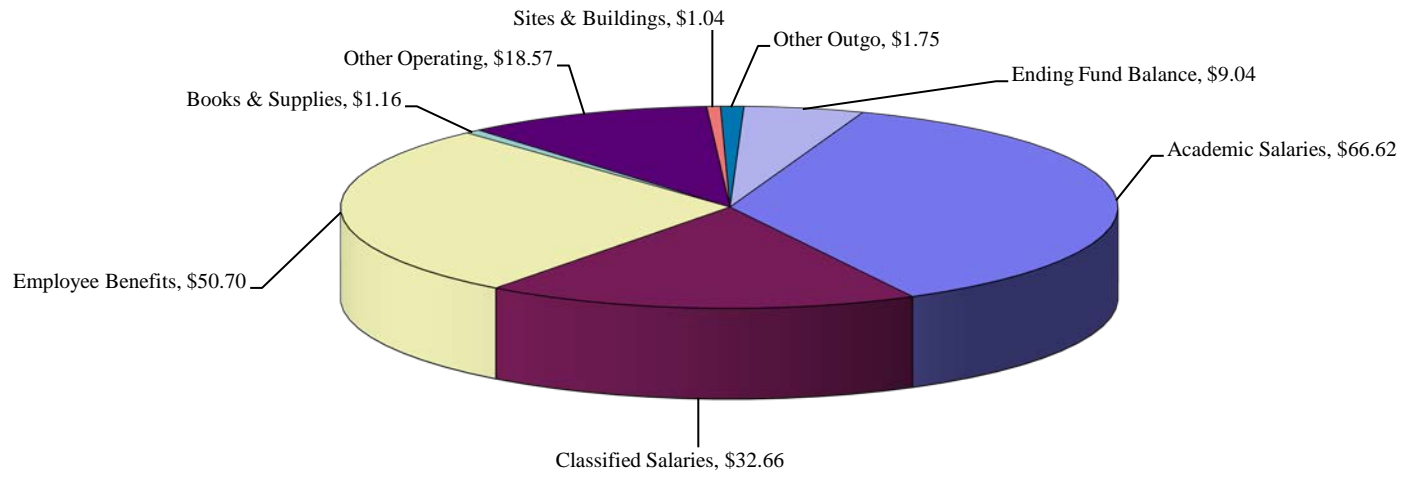
<u>Expenditures by Object</u>	2016-17 Actual Expenses	2017-18 Actual Expenses	2018-19 Tentative Budget	2018-19 Adopted Budget	% change 18/19 Adopt/ 17/18 Actual
7000 Other Outgo					
7200 Intrafund Transfers Out	9,551	31,620	0	0	(100.00)
7300 Interfund Transfers Out	2,640,000	1,740,000	1,750,000	1,750,000	0.57
7600 Other Student Aid	0	0	0	0	-
Subtotal	<u>2,649,551</u>	<u>1,771,620</u>	<u>1,750,000</u>	<u>1,750,000</u>	(1.22)
Subtotal, Expenditures (1000 - 7000)	<u>164,064,450</u>	<u>175,166,759</u>	<u>176,137,190</u>	<u>172,502,876</u>	(1.52)
7900 Reserve for Contingencies					
7910 Estimated COLA	0	0	4,300,000	4,467,858	-
7910 Balance of 17/18 COLA	0	0	1,563,654	1,563,654	-
7950 Budget Stabilization	0	0	0	0	-
Total Designated	<u>0</u>	<u>0</u>	<u>5,863,654</u>	<u>6,031,512</u>	-
7910 Unrestricted Contingency	9,260,388	8,360,004	106,581	3,009,134	(64.01)
Subtotal Expenditures (7900)	<u>9,260,388</u>	<u>8,360,004</u>	<u>5,970,235</u>	<u>9,040,646</u>	8.14
Total Expenditures, Other Outgo and Ending Fund Balance	<u><u>\$173,324,838</u></u>	<u><u>\$183,526,763</u></u>	<u><u>\$182,107,425</u></u>	<u><u>\$181,543,522</u></u>	(1.08)

Rancho Santiago Community College District
Adopted Budget 2018-19
General Fund - Unrestricted - Fund 11

Revenue in Millions



Expenditures in Millions



Rancho Santiago Community College District
Adopted Budget
2018-19

Restricted General Fund Revenue Budget - Fund 12						
<u>Revenues by Source</u>		2016-17 Actual Revenue	2017-18 Actual Revenue	2018-19 Tentative Budget	2018-19 Adopted Budget	% change 18/19 Adopt/ 17/18 Actual
8100	Federal Revenues					
8120	Higher Education Act	\$3,267,422	\$2,478,345	\$2,587,236	\$1,076,478	(56.56)
8130	Workforce Investment Act (JTPA)	162,021	0	0	0	-
8140	Temporary Assistance for Needy Families (TANF)	104,795	106,371	106,959	106,959	0.55
8150	Student Financial Aid	4,591	4,075	131,562	131,562	3,128.52
8170	Vocational Technical Education Act (VTEA)	1,352,133	1,471,310	1,498,092	3,127,165	112.54
8199	Other Federal Revenues (ABE, CAMP, SBA, Gear Up, NSF)	4,761,065	4,435,679	4,966,950	4,454,731	0.43
	Total Federal Revenues	<u>9,652,027</u>	<u>8,495,780</u>	<u>9,290,799</u>	<u>8,896,895</u>	4.72
8600	State Revenues					
8622	Extended Opportunity Programs & Services (EOPS)	2,064,619	2,156,433	2,162,273	2,152,655	(0.18)
8623	Disabled Students Programs & Services (DSPS)	1,987,255	1,929,363	2,075,121	2,075,121	7.55
8625	CalWORKS	521,740	553,266	568,325	568,325	2.72
8626	Telecomm./Technology Infrastructure Prog. (TTIP)	2,064	14,122	18,035	3,913	(72.29)
8629	Other Gen Categorical Apport-BSI	738,645	691,609	741,370	734,971	6.27
8629	Other Gen Categorical Apport-CARE	97,112	112,962	127,123	127,123	12.54
8629	Other Gen Categorical Apport-Adult Ed Block/CTE SWP	371,310	15,891,077	96,105,738	83,791,395	427.29
8629	Other Gen Categorical Apport-Equal Employment Opportunity	9,809	58,899	101,302	42,403	(28.01)
8629	Other Gen Categorical Apport-Guided Pathways	0	41,354	596,143	554,789	1,241.56
8629	Other Gen Categorical Apport-Instructional Equipment	1,396,246	534,312	0	121,631	(77.24)
8629	Other Gen Categorical Apport-Matriculation-Credit	7,094,452	6,571,533	7,770,238	8,177,001	24.43
8629	Other Gen Categorical Apport-Matriculation-Non-Credit	3,207,566	2,533,793	2,583,593	2,564,377	1.21
8629	Other Gen Categorical Apport-Student Equity	4,349,861	3,271,759	3,303,327	3,499,027	6.95
8629	Other Gen Categorical Apport-Student Financial Aid Admin	964,173	1,130,447	1,137,426	1,137,426	0.62
8629	Other Gen Categorical Apport-Other	0	20,411	77,199	119,108	483.55
8659	Other Reimb Categorical Allow-Career Tech/Econ Dev	19,101,553	13,288,088	26,892,950	28,933,129	117.74
8659	Other Reimb Categorical Allow-Other	5,151,836	1,390,768	3,276,276	2,185,065	57.11
8681	State Lottery Proceeds	1,437,686	1,637,596	1,426,596	1,592,382	(2.76)

Rancho Santiago Community College District
Adopted Budget
2018-19

Restricted General Fund Revenue Budget - Fund 12					
Revenues by Source	2016-17 Actual Revenue	2017-18 Actual Revenue	2018-19 Tentative Budget	2018-19 Adopted Budget	% change 18/19 Adopt/ 17/18 Actual
8699 Other Misc State	391,041	812,219	204,500	5,400	(99.34)
Total State Revenues	<u>48,886,968</u>	<u>52,640,011</u>	<u>149,167,535</u>	<u>138,385,241</u>	162.89
8800 Local Revenues					
8820 Contrib, Gifts, Grants & Endowment	0	2,715	561	561	(79.34)
8831 Contract Instructional Service	71,566	48,412	70,792	55,284	14.19
8876 Health Services Fees	1,172,900	1,200,562	1,110,000	1,134,242	(5.52)
8882 Parking Fees & Bus Passes	690,914	661,636	937,000	937,000	41.62
8890 Other Local Revenues (Instr. Mat./Health Serv. Use Fees, etc.)	167,450	181,294	230,031	224,815	24.01
8891 Other Local Rev - Special Proj	183,320	193,660	638,108	612,145	216.09
Total Local Revenues	<u>2,286,150</u>	<u>2,288,279</u>	<u>2,986,492</u>	<u>2,964,047</u>	29.53
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>60,825,145</u>	<u>63,424,070</u>	<u>161,444,826</u>	<u>150,246,183</u>	136.89
Net Beginning Balance	3,606,735	3,630,182	1,722,007	3,368,580	(7.21)
Adjustments to Beginning Balance	0	0	0	0	-
Adjusted Beginning Fund Balance	<u>3,606,735</u>	<u>3,630,182</u>	<u>1,722,007</u>	<u>3,368,580</u>	(7.21)
Total Revenues, Other Financing Sources and Beginning Fund Balance	<u>\$64,431,880</u>	<u>\$67,054,252</u>	<u>\$163,166,833</u>	<u>\$153,614,763</u>	129.09

Rancho Santiago Community College District
Adopted Budget
2018-19

Restricted General Fund Expenditure Budget - Fund 12

<u>Expenditures by Object</u>	2016-17 Actual Expenses	2017-18 Actual Expenses	2018-19 Tentative Budget	2018-19 Adopted Budget	% change 18/19 Adopt/ 17/18 Actual
1000 Academic Salaries					
1100 Instructional Salaries, Regular Contract	\$449,633	\$305,341	\$285,891	\$308,468	1.02
1200 Non-Instructional Salaries, Regular Contract	4,451,170	4,381,725	5,565,154	3,550,650	(18.97)
1300 Instructional Salaries, Other Non-Regular	339,684	320,382	445,765	559,793	74.73
1400 Non-Instructional Salaries, Other Non-Regular	5,182,819	4,856,821	4,630,848	3,950,824	(18.65)
Subtotal	<u>10,423,306</u>	<u>9,864,269</u>	<u>10,927,658</u>	<u>8,369,735</u>	(15.15)
2000 Classified Salaries					
2100 Non-Instructional Salaries, Regular Full Time	7,941,828	8,586,433	12,169,448	11,354,048	32.23
2200 Instructional Aides, Regular Full Time	65,701	34,362	74,210	74,210	115.97
2300 Non-Instructional Salaries, Other	3,855,589	3,688,605	3,864,980	4,094,916	11.02
2400 Instructional Aides, Other	1,019,678	996,039	962,157	1,004,622	0.86
Subtotal	<u>12,882,796</u>	<u>13,305,439</u>	<u>17,070,795</u>	<u>16,527,796</u>	24.22
3000 Employee Benefits					
3100 State Teachers' Retirement System Fund	1,486,220	1,814,416	1,545,234	1,279,107	(29.50)
3200 Public Employees' Retirement System Fund	1,415,028	1,700,863	2,541,912	2,367,441	39.19
3300 Old Age, Survivors, Disability, and Health Ins.	1,017,853	1,057,068	1,359,192	1,260,710	19.26
3400 Health and Welfare Benefits	3,102,372	3,933,138	5,363,015	4,804,335	22.15
3500 State Unemployment Insurance	11,172	11,103	18,782	17,797	60.29
3600 Workers' Compensation Insurance	529,899	525,195	640,624	578,586	10.17
3900 Other Benefits	279,508	297,797	383,478	340,420	14.31
Subtotal	<u>7,842,052</u>	<u>9,339,580</u>	<u>11,852,237</u>	<u>10,648,396</u>	14.01
TOTAL SALARIES/BENEFITS	31,148,154	32,509,288	39,850,690	35,545,927	9.34

Rancho Santiago Community College District
Adopted Budget
2018-19

Restricted General Fund Expenditure Budget - Fund 12

Expenditures by Object	2016-17 Actual Expenses	2017-18 Actual Expenses	2018-19 Tentative Budget	2018-19 Adopted Budget	% change 18/19 Adopt/ 17/18 Actual
4000 Books and Supplies					
4100 Textbooks	8,824	4,959	6,783	7,800	57.29
4200 Other Books	258,670	183,111	177,528	184,392	0.70
4300 Instructional Supplies	1,671,922	1,433,020	1,749,518	2,931,738	104.58
4400 Media Supplies	0	0	0	0	-
4500 Maintenance Supplies	11,217	7,166	23,137	28,137	292.65
4600 Non-Instructional Supplies	568,489	332,960	789,820	712,421	113.97
4700 Food Supplies	202,045	192,225	186,655	269,512	40.21
Subtotal	2,721,167	2,153,441	2,933,441	4,134,000	91.97
5000 Services and Other Operating Expenses					
5100 Personal & Consultant Svcs	18,320,822	22,456,552	108,551,836	101,470,351	351.85
5200 Travel & Conference Expenses	746,483	571,564	1,019,179	998,950	74.77
5300 Dues & Memberships	28,904	113,071	106,561	79,715	(29.50)
5400 Insurance	64,236	62,443	62,687	62,687	0.39
5500 Utilities & Housekeeping Svcs	56,542	43,929	89,549	99,337	126.13
5600 Rents, Leases & Repairs	250,861	374,174	465,977	417,064	11.46
5700 Legal, Election & Audit Exp	0	0	0	0	-
5800 Other Operating Exp & Services	1,210,090	1,150,990	2,034,950	1,885,270	63.80
5900 Other (Transp., Postage, Reproduction, Special Proj., etc.)	823,817	724,476	3,273,792	3,416,724	371.61
Subtotal	21,501,755	25,497,199	115,604,531	108,430,098	325.26
6000 Sites, Buildings, Books, and Equipment					
6100 Sites & Site Improvements	0	0	0	0	-
6200 Buildings	222,327	176,411	649,862	431,569	144.64
6300 Library Books	226,719	247,235	164,517	198,597	(19.67)
6400 Equipment	3,850,918	2,027,446	2,136,939	2,572,947	26.91
Subtotal	4,299,964	2,451,092	2,951,318	3,203,113	30.68
Subtotal, Expenditures (1000 - 6000)	59,671,040	62,611,020	161,339,980	151,313,138	141.67

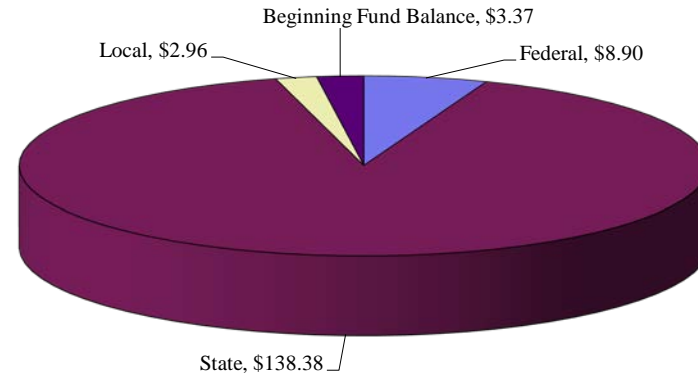
Rancho Santiago Community College District
Adopted Budget
2018-19

Restricted General Fund Expenditure Budget - Fund 12

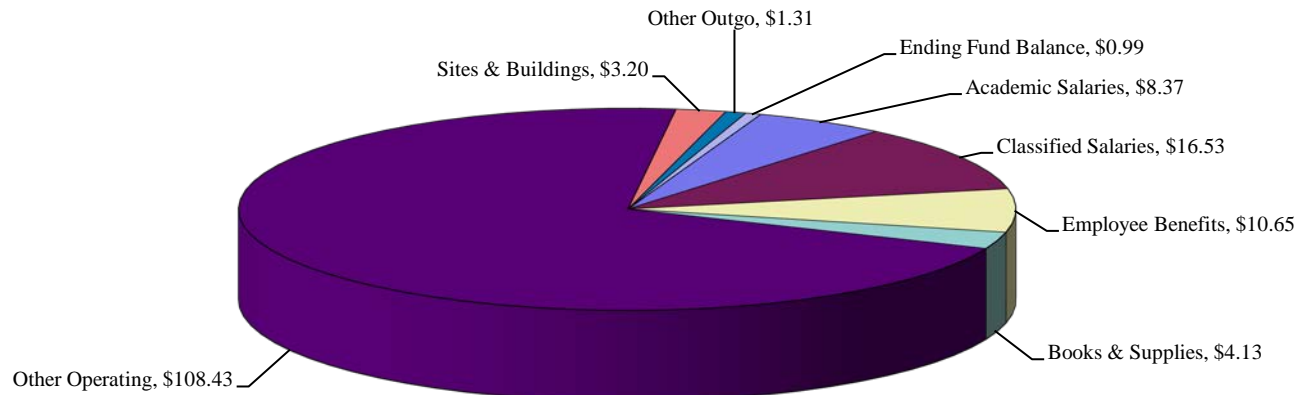
<u>Expenditures by Object</u>	2016-17 Actual Expenses	2017-18 Actual Expenses	2018-19 Tentative Budget	2018-19 Adopted Budget	% change 18/19 Adopt/ 17/18 Actual
7000 Other Outgo					
7200 Intrafund Transfers Out	(9,559)	(31,620)	0	0	(100.00)
7300 Interfund Transfers Out	0	0	0	0	-
7500 Student Scholarship	0	5,797	0	0	(100.00)
7600 Other Student Aid	1,140,217	1,100,475	1,052,203	1,313,923	19.40
Subtotal	<u>1,130,658</u>	<u>1,074,652</u>	<u>1,052,203</u>	<u>1,313,923</u>	22.26
Subtotal, Expenditures (1000 - 7000)	<u>60,801,698</u>	<u>63,685,672</u>	<u>162,392,183</u>	<u>152,627,061</u>	139.66
7900 Reserve for Contingencies					
7920 Restricted Contingency-Family Pact-2339 & 2340	0	0	10,086	64,479	-
7920 Restricted Contingency-Campus Health Services-3250	0	0	143,275	138,285	-
7920 Restricted Contingency-Health Services Fees-3450	0	0	621,289	784,938	-
7920 Restricted Contingency-Safety & Parking-3610	0	0	0	0	-
Total Designated	<u>0</u>	<u>0</u>	<u>774,650</u>	<u>987,702</u>	-
7910 Unrestricted Contingency	3,630,182	3,368,580	0	0	(100.00)
Subtotal Expenditures (7900)	<u>3,630,182</u>	<u>3,368,580</u>	<u>774,650</u>	<u>987,702</u>	(70.68)
Total Expenditures, Other Outgo and Ending Fund Balance	<u>\$64,431,880</u>	<u>\$67,054,252</u>	<u>\$163,166,833</u>	<u>\$153,614,763</u>	129.09

Rancho Santiago Community College District
Adopted Budget 2018-19
General Fund - Restricted - Fund 12

Revenue in Millions



Expenditures in Millions



Rancho Santiago Community College District
Adopted Budget
2018-19

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

<u>Revenues by Source</u>		2016-17 Actual Revenue	2017-18 Actual Revenue	2018-19 Tentative Budget	2018-19 Adopted Budget	% change 18/19 Adopt/ 17/18 Actual
8100	Federal Revenues					
	Total Federal Revenues	\$0	\$0	\$0	\$0	-
8600	State Revenues					
8611	Apprenticeship Allowance	107,777	103,175	0	0	(100.00)
8682	State Mandated Costs	2,660,407	808,057	0	0	(100.00)
8699	Other Misc State Revenue-STRS on behalf entry	18,118	3,042	0	4,000,000	131,392.44
	Total State Revenues	<u>2,786,302</u>	<u>914,274</u>	<u>0</u>	<u>4,000,000</u>	337.51
8800	Local Revenues					
8850	Rents and Leases	265,251	131,855	123,100	25,000	(81.04)
8890	Other Local Revenues (Student Transcript/Representation/ Discounts/Fines/Instr. Mat./Health Serv. Use Fees, etc.)	265,411	159,919	68,399	70,612	(55.85)
8891	Other Local Rev - Special Proj	0	0	0	0	-
	Total Local Revenues	<u>530,662</u>	<u>291,774</u>	<u>191,499</u>	<u>95,612</u>	(67.23)
8900	Other Financing Sources					
8910	Proceeds-Sale of Equip & Suppl	0	0	0	0	-
8981	Interfund Transfer In	0	0	0	0	-
	Total Other Sources	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	-
	Total Revenues	<u>3,316,964</u>	<u>1,206,048</u>	<u>191,499</u>	<u>4,095,612</u>	239.59
	Net Beginning Balance	36,934,285	35,254,317	33,196,069	37,903,213	7.51
	Adjustments to Beginning Balance	0	0	0	0	-
	Adjusted Beginning Fund Balance	<u>36,934,285</u>	<u>35,254,317</u>	<u>33,196,069</u>	<u>37,903,213</u>	7.51
	Total Revenues, Other Financing Sources and Beginning Fund Balance	<u>\$40,251,249</u>	<u>\$36,460,365</u>	<u>\$33,387,568</u>	<u>\$41,998,825</u>	15.19

Rancho Santiago Community College District
Adopted Budget
2018-19

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

<u>Expenditures by Object</u>	2016-17 Actual Expenses	2017-18 Actual Expenses	2018-19 Tentative Budget	2018-19 Adopted Budget	% change 18/19 Adopt/ 17/18 Actual
1000 Academic Salaries					
1100 Instructional Salaries, Regular Contract	\$0	\$0	\$551,210	\$551,210	-
1200 Non-Instructional Salaries, Regular Contract	58,170	0	0	0	-
1300 Instructional Salaries, Other Non-Regular	0	6,222	1,810,641	2,165,829	34,709.21
1400 Non-Instructional Salaries, Other Non-Regular	42,203	99,656	80,260	108,363	8.74
Subtotal	<u>100,373</u>	<u>105,878</u>	<u>2,442,111</u>	<u>2,825,402</u>	2,568.54
2000 Classified Salaries					
2100 Non-Instructional Salaries, Regular Full Time	17,889	72,494	88,372	90,232	24.47
2200 Instructional Aides, Regular Full Time	0	0	0	0	-
2300 Non-Instructional Salaries, Other	134,510	51,090	20,600	93,965	83.92
2400 Instructional Aides, Other	97,088	46,605	0	0	(100.00)
Subtotal	<u>249,487</u>	<u>170,189</u>	<u>108,972</u>	<u>184,197</u>	8.23
3000 Employee Benefits					
3100 State Teachers' Retirement System Fund	(260,183)	17,495	397,575	4,459,976	25,392.86
3200 Public Employees' Retirement System Fund	9,701	18,350	15,643	18,142	(1.13)
3300 Old Age, Survivors, Disability, and Health Ins.	10,811	12,473	44,027	52,286	319.19
3400 Health and Welfare Benefits	3,355,001	22,087	107,228	123,873	460.84
3500 State Unemployment Insurance	153	134	1,284	1,511	1,027.61
3600 Workers' Compensation Insurance	7,898	6,247	57,450	67,765	984.76
3900 Other Benefits	1,156	1,589	1,964	1,964	23.60
Subtotal	<u>3,124,537</u>	<u>78,375</u>	<u>625,171</u>	<u>4,725,517</u>	5,929.37
TOTAL SALARIES/BENEFITS	3,474,397	354,442	3,176,254	7,735,116	2,082.34

Rancho Santiago Community College District
Adopted Budget
2018-19

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

Expenditures by Object	2016-17 Actual Expenses	2017-18 Actual Expenses	2018-19 Tentative Budget	2018-19 Adopted Budget	% change 18/19 Adopt/ 17/18 Actual
4000 Books and Supplies					
4100 Textbooks	0	0	0	0	-
4200 Other Books	6,852	1,709	2,402	2,402	40.55
4300 Instructional Supplies	36,757	41,007	2,638	49,477	20.66
4400 Media Supplies	0	0	0	0	-
4500 Maintenance Supplies	0	13,589	2,000	3,472	(74.45)
4600 Non-Instructional Supplies	125,994	135,027	51,709	68,689	(49.13)
4700 Food Supplies	385	1,023	1,300	1,300	27.08
Subtotal	169,988	192,355	60,049	125,340	(34.84)
5000 Services and Other Operating Expenses					
5100 Personal & Consultant Svcs	613,910	690,507	521,472	503,314	(27.11)
5200 Travel & Conference Expenses	27,272	16,241	72,160	59,708	267.64
5300 Dues & Memberships	650	5,500	1,500	1,500	(72.73)
5400 Insurance	0	0	0	0	-
5500 Utilities & Housekeeping Svcs	23,147	23,858	25,500	500	(97.90)
5600 Rents, Leases & Repairs	85,319	335,772	583,597	849,170	152.90
5700 Legal, Election & Audit Exp	239,540	51,242	145,000	178,200	247.76
5800 Other Operating Exp & Services	585,811	278,137	69,942	96,342	(65.36)
5900 Other (Transp., Postage, Reproduction, Special Proj., etc.)	56,732	109,355	193,030	1,536,465	1,305.02
Subtotal	1,632,381	1,510,612	1,612,201	3,225,199	113.50
6000 Sites, Buildings, Books, and Equipment					
6100 Sites & Site Improvements	0	0	0	0	-
6200 Buildings	179,443	0	0	0	-
6300 Library Books	0	349	0	0	(100.00)
6400 Equipment	2,051,111	1,220,149	397,742	574,062	(52.95)
Subtotal	2,230,554	1,220,498	397,742	574,062	(52.96)
Subtotal, Expenditures (1000 - 6000)	7,507,320	3,277,907	5,246,246	11,659,717	255.71

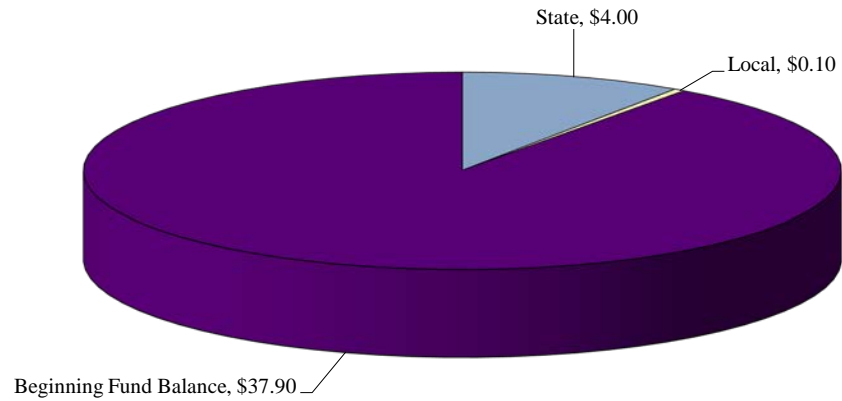
Rancho Santiago Community College District
Adopted Budget
2018-19

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

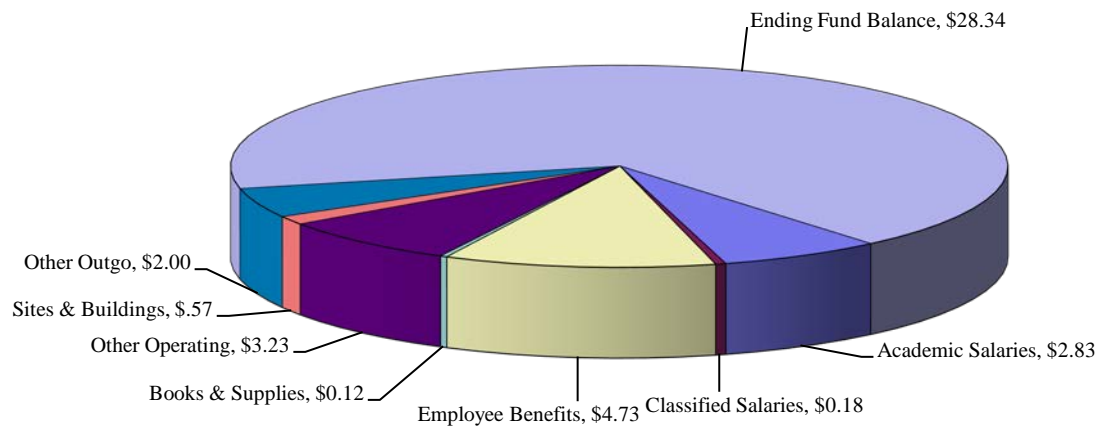
<u>Expenditures by Object</u>	2016-17 Actual Expenses	2017-18 Actual Expenses	2018-19 Tentative Budget	2018-19 Adopted Budget	% change 18/19 Adopt/ 17/18 Actual
7000 Other Outgo					
7200 Intrafund Transfers Out	0	0	0	0	-
7300 Interfund Transfers Out	6,750,000	3,636,300	2,000,000	2,000,000	(45.00)
7600 Other Student Aid	0	2,949	0	0	(100.00)
Subtotal	<u>6,750,000</u>	<u>3,639,249</u>	<u>2,000,000</u>	<u>2,000,000</u>	(45.04)
Subtotal, Expenditures (1000 - 7000)	<u>14,257,320</u>	<u>6,917,156</u>	<u>7,246,246</u>	<u>13,659,717</u>	97.48
7900 Reserve for Contingencies					
7930 Board Policy Contingency (5%)	0	0	9,169,172	9,308,130	-
7940 Revolving Cash Accounts	0	0	100,000	100,000	-
7940 Employee Vacation Payout	0	0	250,000	250,000	-
7950 Budget Stabilization	0	0	15,422,605	15,847,286	-
Total Designated	<u>0</u>	<u>0</u>	<u>24,941,777</u>	<u>25,505,416</u>	-
7910 Unrestricted Contingency					
SAC	0	0	0	1,566,051	-
SCC	0	0	0	1,050,615	-
DS	0	0	0	217,026	-
7910 Unrestricted Contingency	25,993,929	29,543,209	1,199,545	0	(100.00)
Subtotal Expenditures (7900)	<u>25,993,929</u>	<u>29,543,209</u>	<u>26,141,322</u>	<u>28,339,108</u>	(4.08)
Total Expenditures, Other Outgo and Ending Fund Balance	<u>\$40,251,249</u>	<u>\$36,460,365</u>	<u>\$33,387,568</u>	<u>\$41,998,825</u>	15.19

Rancho Santiago Community College District
Adopted Budget 2018-19
Unrestricted - One-Time - General Fund - Fund 13

Revenue in Millions



Expenditures in Millions



Rancho Santiago Community College District
Adopted Budget
2018-19

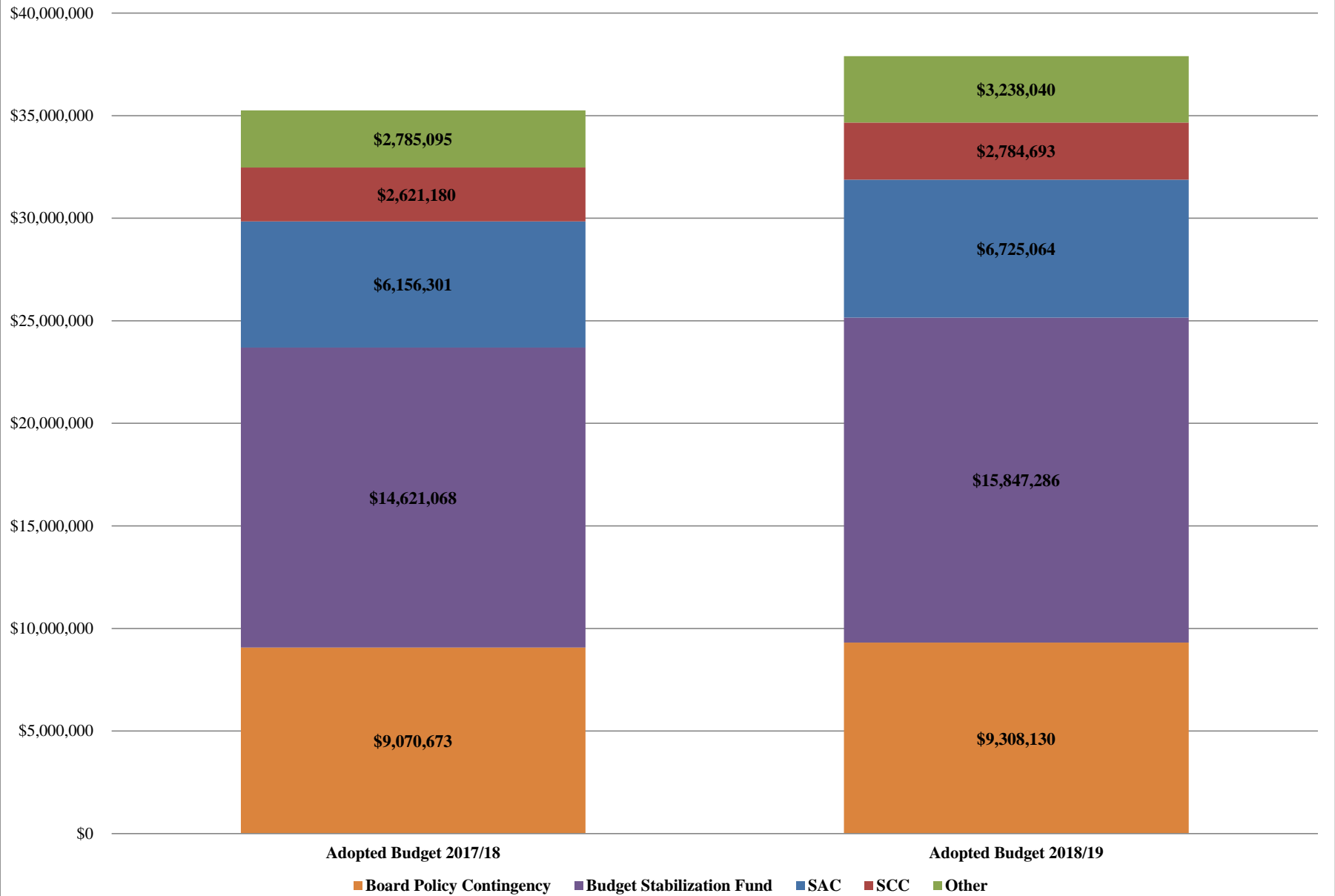
FY 2017-18 Ending Balance and Carryover

BREAKDOWN OF FUND BALANCE

2017/18 Beginning Fund Balance		\$	35,254,317
2017/18 Change in Fund Balance			2,648,896
Ending Balance FY 2017-18 / Beginning Balance FY 2018-19			37,903,213
FD 11 Budgeted Underspent - FY 2018-19			3,009,134
Carryover for Santa Ana College	\$		6,725,064
Carryover for Santiago Canyon College			2,784,693
Carryover for District Services:			
Publication			75,870
COLA 17/18 balance			217,026
50 % Indirect - Educational Services (FY 16/17)			105,926
50 % Indirect - Educational Services (FY 17/18)			253,718
Total Budget Center Carryovers			10,162,297
SCC ADA Settlement Costs			2,000,000
Election Carryover			125,000
Other One-time Additional DS			110,500
5% Board Policy Contingency			9,308,130
Revolving Cash/Vacation Payout			350,000
Ending Budget Stabilization			15,847,286
Unrestricted Balance		\$	3,009,134
Beginning Budget Stabilization Fund		\$	14,621,068
Awards Incentives			7,798
Discount Taken			5,261
Interest			1,418,945
Proceeds-sales of equipment			9,143
25% DS Indirect			126,859
-Less amount to balance 5% Contingency			(341,788)
Ending Budget Stabilization Fund		\$	15,847,286

Rancho Santiago Community College District
Adopted Budget
2018-19

Components of Unrestricted General Fund Beginning Fund Balance



RSCCD - 2018-19 Adopted Budget SB 361 Revenue Allocation Simulation for Unrestricted General Fund -- FD 11
Based on 17-18 Annual Period Reported FTES

	SAC/CEC	SAC	CEC	SCC/OEC	SCC	OEC	District Services	Institutional Cost	TOTAL
APPORTIONMENT REVENUE									
Base Allocation	\$ 4,866,179	\$ 4,866,179		\$ 3,649,633	\$ 3,649,633				\$ 8,515,812
Grandfathered or Approved Center Stabilization	\$ 1,216,545		\$ 1,216,545	\$ 1,216,545		\$ 1,216,545			\$ 2,433,090
FTES Base	\$ 107,122,872	\$ 86,214,210	\$ 20,908,662	\$ 46,541,637	\$ 37,515,200	\$ 9,026,437			\$ 153,664,509
Subtotal	\$ 113,205,596	\$ 91,080,389	\$ 22,125,207	\$ 51,407,815	\$ 41,164,833	\$ 10,242,982			\$ 164,613,411
Projected COLA - 2.71%	\$ 3,108,871	\$ 2,469,538	\$ 639,333	\$ 1,358,987	\$ 1,074,593	\$ 284,394			\$ 4,467,858
Estimated Restoration/Access/Growth	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			\$ -
Deficit Coefficient (0.656%)	\$ (768,198)	\$ (610,220)	\$ (157,978)	\$ (335,804)	\$ (265,531)	\$ (70,273)			\$ (1,104,002)
Base Increase in FY 18-19	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			\$ -
TOTAL ESTIMATED APPORTIONMENT REVENUE	\$ 115,546,269	\$ 92,939,708	\$ 22,606,561	\$ 52,430,998	\$ 41,973,896	\$ 10,457,102			\$ 167,977,267
<i>Percentages</i>	68.79%	55.33%	13.46%	31.21%	24.99%	6.23%			
OTHER STATE REVENUE									
Lottery, Unrestricted	\$ 3,162,416	\$ 2,527,619	\$ 634,796	\$ 1,374,370	\$ 1,091,994	\$ 282,376			\$ 4,536,786
State Mandate	\$ 592,975	\$ 592,975	\$ -	\$ 259,209	\$ 259,209	\$ -			\$ 852,184
Part-Time Faculty Compensation	\$ 482,942	\$ 383,626	\$ 99,316	\$ 211,109	\$ 166,931	\$ 44,179			\$ 694,051
Subtotal, Other State Revenue	\$ 4,238,333	\$ 3,504,220	\$ 734,112	\$ 1,844,688	\$ 1,518,134	\$ 326,555			\$ 6,083,021
TOTAL ESTIMATED REVENUE	\$ 119,784,602	\$ 96,443,928	\$ 23,340,673	\$ 54,275,687	\$ 43,492,030	\$ 10,783,657			\$ 174,060,288
<i>Percentages</i>	68.82%	55.41%	13.41%	31.18%	24.99%	6.20%			
Less Institutional Cost Expenditures									\$ 11,387,604
Less Net District Services Expenditures									\$ 29,507,319
									\$ 133,165,365
ESTIMATED REVENUE	\$ 91,641,582	\$ 73,784,727	\$ 17,856,855	\$ 41,523,783	\$ 33,273,713	\$ 8,250,070			\$ 133,165,365
BUDGET EXPENDITURES FOR FY 2018-19									
SAC/CEC Expenses	\$ 91,606,954	\$ 80,640,999	\$ 10,965,955						\$ 91,606,954
SCC/OEC Expenses				\$ 44,680,057	\$ 38,368,918	\$ 6,311,139			\$ 44,680,057
District Services Expenses							\$ 30,859,773		\$ 30,859,773
Institutional Cost									
Retirees Instructional-local experience charge								\$ 3,226,250	\$ 3,226,250
Retirees Non-Instructional-local experience charge								\$ 4,316,354	\$ 4,316,354
Property & Liability								\$ 1,970,000	\$ 1,970,000
Election								\$ 125,000	\$ 125,000
Interfund Transfer								\$ 1,750,000	\$ 1,750,000
TOTAL ESTIMATED EXPENDITURES	\$ 91,606,954	\$ 80,640,999	\$ 10,965,955	\$ 44,680,057	\$ 38,368,918	\$ 6,311,139	\$ 30,859,773	\$ 11,387,604	\$ 178,534,388
Percent of Total Estimated Expenditures	51.31%	45.17%	6.14%	25.03%	21.49%	3.53%	17.29%	6.38%	
ESTIMATED EXPENSES UNDER/(OVER) REVENUE	\$ 34,628	\$ (6,856,272)	\$ 6,890,900	\$ (3,156,274)	\$ (5,095,205)	\$ 1,938,931			\$ (3,121,646)
OTHER STATE REVENUE									
Apprenticeship				\$ 2,757,300	\$ 2,757,300				\$ 2,757,300
Enrollment Fees 2%								\$ 293,254	\$ 293,254
LOCAL REVENUE									
Non Resident Tuition	\$ 2,400,000	\$ 2,400,000		\$ 800,000	\$ 800,000				\$ 3,200,000
Interest/Investments								\$ 825,000	\$ 825,000
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	\$ -	\$ 3,682,300	\$ 3,682,300	\$ -	\$ 205,000	\$ 1,147,454	\$ 7,483,234
ESTIMATED ENDING BALANCE FOR 6/30/19									\$ 3,009,134

Rancho Santiago Community College District
Adopted Budget
2018-19

Bond Interest and Redemption Funds

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

Rancho Santiago Community College District
Adopted Budget
2018-19

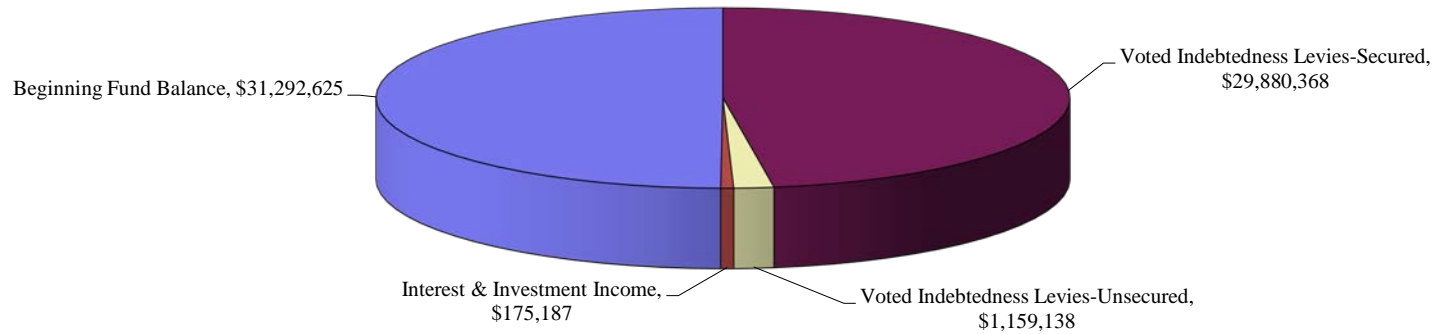
Bond Interest and Redemption Funds - Combined - Fund 24					
Revenue Budget					
<u>Revenue by Source</u>	2016-17 Actual Revenue	2017-18 Actual Revenue	2018-19 Tentative Budget	2018-19 Adopted Budget	% change 18/19 Adopt/ 17/18 Actual
8600 State Revenues					
8671 Voted Indebtedness Levies-HOPTR	\$162,565	\$161,246	\$0	\$0	(100.00)
8800 Local Revenues					
8814 Voted Indebtedness Levies-Secured	26,301,738	28,602,299	23,707,676	29,880,368	4.47
8815 Voted Indebtedness Levies-Unsecured	2,734,966	2,885,554	954,664	1,159,138	(59.83)
8860 Interest & Investment Income	147,612	241,560	146,884	175,187	(27.48)
8890 Other Local Revenue	0	0	0	0	-
Total Local Revenues	<u>29,184,316</u>	<u>31,729,413</u>	<u>24,809,224</u>	<u>31,214,693</u>	(1.62)
8900 Other Financing Sources					
8945 Premium From Sale of Bonds	0	5,198,180	0	0	(100.00)
8981/8983 Interfund/Intrafund Transfers In	0	37,440	0	0	(100.00)
Total Revenues and Other Financing Sources	<u>29,346,881</u>	<u>37,126,279</u>	<u>24,809,224</u>	<u>31,214,693</u>	(15.92)
Beginning Fund Balance	<u>26,465,352</u>	<u>24,805,790</u>	<u>19,026,807</u>	<u>31,292,625</u>	26.15
Adjustment to Beginning Fund Balance	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	-
Adjusted Beginning Fund Balance	<u>26,465,352</u>	<u>24,805,790</u>	<u>19,026,807</u>	<u>31,292,625</u>	26.15
Total Revenues, Other Financing Sources and Beginning Fund Balance	<u><u>\$55,812,233</u></u>	<u><u>\$61,932,069</u></u>	<u><u>\$43,836,031</u></u>	<u><u>\$62,507,318</u></u>	0.93

Rancho Santiago Community College District
Adopted Budget
2018-19

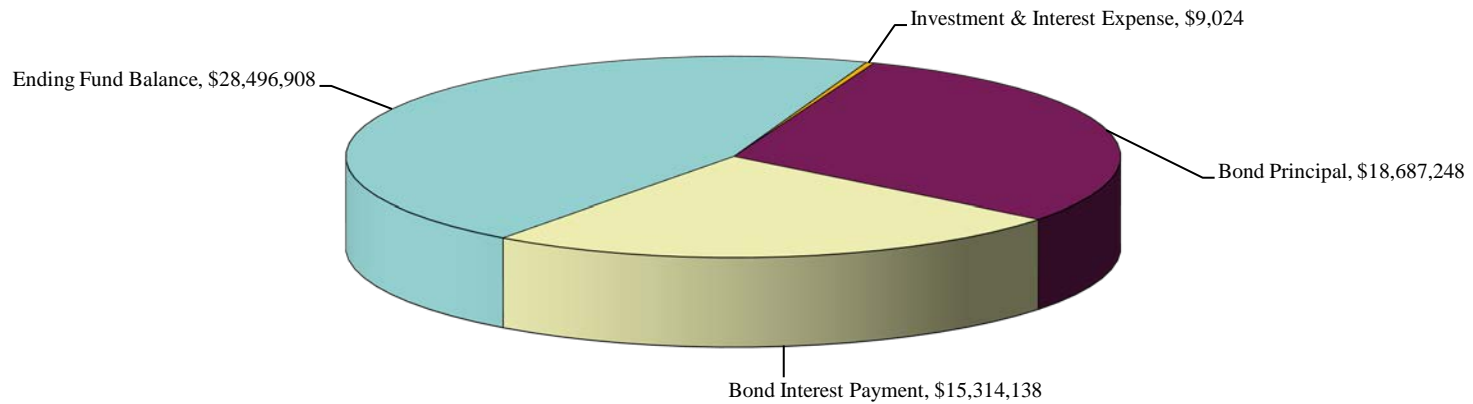
Bond Interest and Redemption Funds - Combined - Fund 24					
Expenditure Budget					
<u>Expenditures by Object</u>	2016-17 Actual Expenses	2017-18 Actual Expenses	2018-19 Tentative Budget	2018-19 Adopted Budget	% change 18/19 Adopt/ 17/18 Actual
5000 Other Operating Expenses					
5885 Investment & Interest Expense	\$10,174	\$10,800	\$8,694	\$9,024	(16.44)
5900 Other Operating Exp & Services	0	11,691	0	0	(100.00)
Subtotal	<u>10,174</u>	<u>22,491</u>	<u>8,694</u>	<u>9,024</u>	(59.88)
7000 Other Outgo					
7110 Debt Payment - Principal	17,171,366	17,592,284	17,592,284	18,687,248	6.22
7120 Debt Payment - Interest	13,824,903	12,987,229	12,987,229	15,314,138	17.92
7200/7300 Intrafund/Interfund Transfers Out	0	37,440	0	0	(100.00)
Subtotal	<u>30,996,269</u>	<u>30,616,953</u>	<u>30,579,513</u>	<u>34,001,386</u>	11.05
Subtotal, Expenditures (1000 - 7000)	<u>31,006,443</u>	<u>30,639,444</u>	<u>30,588,207</u>	<u>34,010,410</u>	11.00
7900 Reserve for Contingencies					
7920 Restricted Contingency	24,805,790	31,292,625	13,247,824	28,496,908	(8.93)
Total Fund Balance	<u>24,805,790</u>	<u>31,292,625</u>	<u>13,247,824</u>	<u>28,496,908</u>	(8.93)
Total Expenditures, Other Outgo and Ending Fund Balance	<u><u>\$55,812,233</u></u>	<u><u>\$61,932,069</u></u>	<u><u>\$43,836,031</u></u>	<u><u>\$62,507,318</u></u>	0.93

Rancho Santiago Community College District
Adopted Budget 2018-19
Bond Interest and Redemption Funds - Combined - Fund 24

Revenue by Source



Expenditures by Object



Rancho Santiago Community College District
Adopted Budget
2018-19

Bookstore Fund

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

Rancho Santiago Community College District
Adopted Budget
2018-19

Bookstore Fund - Fund 31
Revenue Budget

<u>Revenues by Source</u>	2016-17 Actual Revenue	2017-18 Actual Revenue	2018-19 Tentative Budget	2018-19 Adopted Budget	% change 18/19 Adopt/ 17/18 Actual
8800 Local Revenues					
8843 Sales-Miscellaneous	\$6,145,051	\$5,710,539	\$5,712,843	\$6,005,463	5.16
8850 Rentals Short-Term	27,172	13,734	19,268	16,696	21.57
8860 Interest & Investment Income	0	4	0	60	1,400.00
8890 Other Local Revenues	33,222	19,690	25,989	25,989	31.99
Total Revenues	<u>6,205,445</u>	<u>5,743,967</u>	<u>5,758,100</u>	<u>6,048,208</u>	5.30
 Beginning Fund Balance	4,689,581	4,764,169	4,652,637	4,169,564	(12.48)
Prior Year Adj	<u>(1,934)</u>	<u>(246)</u>	<u>0</u>	<u>0</u>	(100.00)
 Total Revenues and Beginning Fund Balance	<u><u>\$10,893,092</u></u>	<u><u>\$10,507,890</u></u>	<u><u>\$10,410,737</u></u>	<u><u>\$10,217,772</u></u>	(2.76)

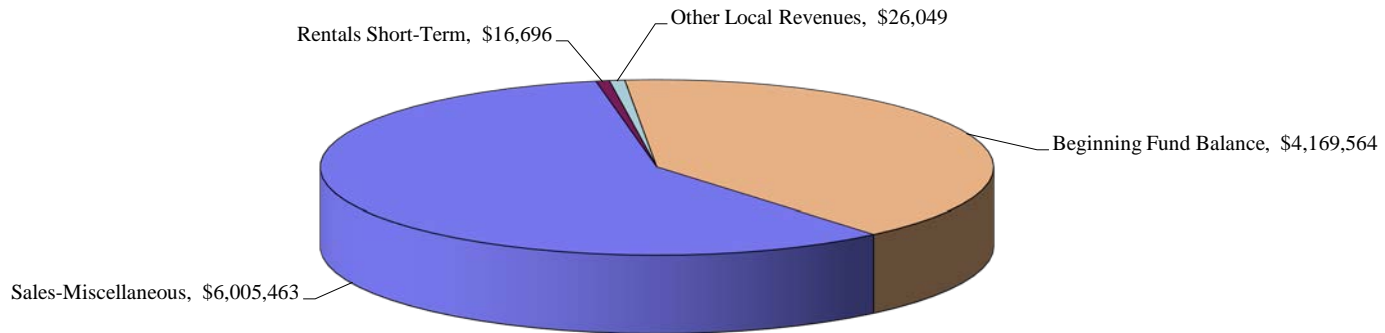
Rancho Santiago Community College District
Adopted Budget
2018-19

Bookstore Fund - Fund 31 Expenditure Budget					
<u>Expenditures by Object</u>	2016-17 Actual Expenses	2017-18 Actual Expenses	2018-19 Tentative Budget	2018-19 Adopted Budget	% change 18/19 Adopt/ 17/18 Actual
2000 Classified Salaries	\$850,137	\$882,192	\$977,907	\$977,907	10.85
3000 Employee Benefits	290,858	382,911	391,866	391,866	2.34
4000 Books and Supplies	4,156,108	4,293,127	4,967,965	4,445,751	3.56
5000 Services and Other Operating Expenses	200,720	210,694	236,136	240,424	14.11
6000 Sites, Buildings, Books, and Equipment	0	14,870	13,491	13,491	(9.27)
Subtotal, Expenditures (1000 - 6000)	5,497,823	5,783,794	6,587,365	6,069,439	4.94
7300 Interfund Transfers Out	631,100	554,532	41,603	41,603	(92.50)
Subtotal, Expenditures (1000 - 7000)	6,128,923	6,338,326	6,628,968	6,111,042	(3.59)
7900 Reserve for Contingencies					
7910 Unrestricted Contingency	4,764,169	4,169,564	3,781,769	4,106,730	(1.51)
Total Expenditures and Ending Fund Balance	\$10,893,092	\$10,507,890	\$10,410,737	\$10,217,772	(2.76)

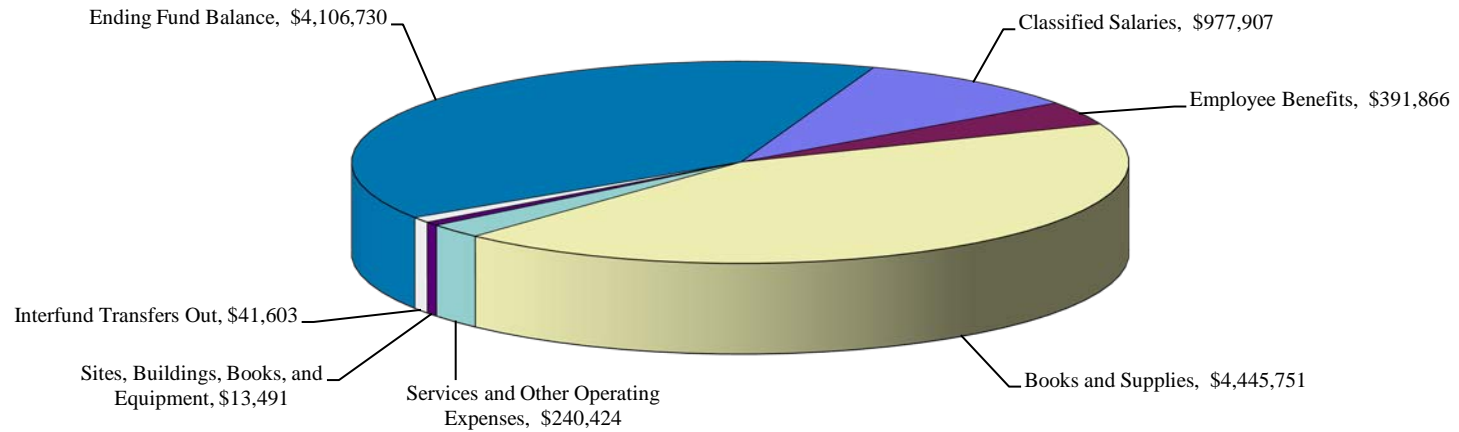
Total of \$1,599,516 of inventory is budgeted in the Reserve for Contingency Account (SAC=\$1,060,655 and SCC=\$538,861)

Rancho Santiago Community College District
Adopted Budget 2018-19
Bookstore Fund - Fund 31

Revenue by Source



Expenditures by Object



Total of \$1,599,516 of inventory is included in the Ending Fund Balance (SAC=\$1,060,655 and SCC=\$538,861)

Rancho Santiago Community College District
Adopted Budget
2018-19

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
Adopted Budget
2018-19

Child Development Fund - Fund 33					
Revenue Budget					
<u>Revenues by Source</u>	2016-17 Actual Revenue	2017-18 Actual Revenue	2018-19 Tentative Budget	2018-19 Adopted Budget	% change 18/19 Adopt/ 17/18 Actual
8100 Federal Revenues					
8199 Other Federal Revenue	\$2,317,147	\$2,228,411	\$2,193,154	\$1,363,882	(38.80)
8600 State Revenues					
8621 Child Development Apportionment	3,713,508	4,082,882	3,788,293	4,219,030	3.33
8629 Other Categorical Apportionment	243,295	363,851	363,295	250,359	(31.19)
8659 Other Reimb Categorical	132,987	0	0	0	-
8699 Other Miscellaneous State Revenue	184,469	285,268	488,424	444,270	55.74
Total State Revenues	<u>4,274,259</u>	<u>4,732,001</u>	<u>4,640,012</u>	<u>4,913,659</u>	3.84
8800 Local Revenues					
8860 Interest & Investment Income	11,495	18,016	0	0	(100.00)
8871 Child Development Services	367,915	333,402	606,208	332,387	(0.30)
8890 Other Local Rev	815	550	8,000	8,000	1,354.55
8891 Other Local Rev - Special Proj	0	0	0	0	-
8893 Outlawed Checks	147	95	0	0	(100.00)
8896 Penalties/Late Fees	150	100	0	0	(100.00)
Total Local Revenues	<u>380,522</u>	<u>352,163</u>	<u>614,208</u>	<u>340,387</u>	(3.34)
8900 Other Financing Sources					
8981 Interfund Transfers In	140,000	140,000	250,000	250,000 *	78.57
Total Other Financing Sources	<u>140,000</u>	<u>140,000</u>	<u>250,000</u>	<u>250,000</u>	78.57
Total Revenues	7,111,928	7,452,575	7,697,374	6,867,928	(7.84)
Beginning Fund Balance	460,669	710,441	710,441	879,139	23.75
Total Revenues, Other Financing Sources and Beginning Fund Balance	<u>\$7,572,597</u>	<u>\$8,163,016</u>	<u>\$8,407,815</u>	<u>\$7,747,067</u>	(5.10)

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

Rancho Santiago Community College District
Adopted Budget
2018-19

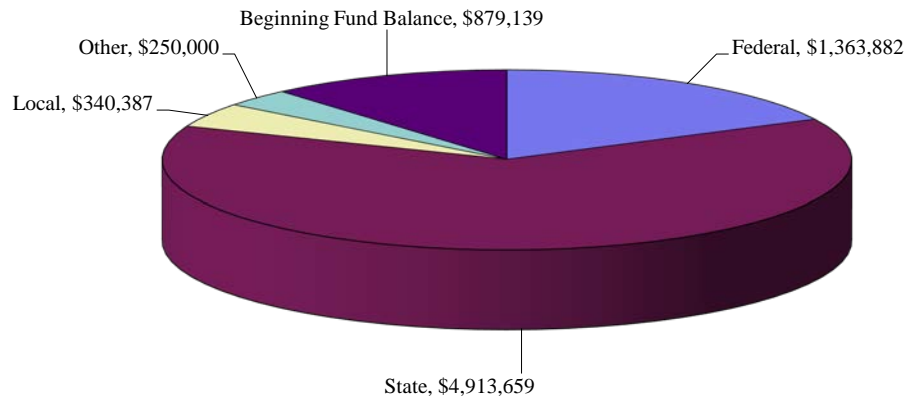
Child Development Fund - Fund 33					
Expenditure Budget					
<u>Expenditures by Object</u>	2016-17 Actual Expenses	2017-18 Actual Expenses	2018-19 Tentative Budget	2018-19 Adopted Budget	% change 18/19 Adopt/ 17/18 Actual
1000 Academic Salaries					
1200 Non-instructional Salaries, Regular Contract	\$2,218,643	\$2,382,852	\$2,507,072	\$2,168,628	(8.99)
1400 Non-instructional Salaries, Other Non-Regular	106,695	75,347	28,683	47,650	(36.76)
Subtotal	<u>2,325,338</u>	<u>2,458,199</u>	<u>2,535,755</u>	<u>2,216,278</u>	(9.84)
2000 Classified Salaries					
2100 Non-instructional Salaries, Regular Full Time	730,833	741,233	868,441	671,447	(9.41)
2300 Non-instructional Salaries, Other	1,169,130	1,197,825	1,167,540	1,599,665	33.55
Subtotal	<u>1,899,963</u>	<u>1,939,058</u>	<u>2,035,981</u>	<u>2,271,112</u>	17.12
3000 Employee Benefits					
3100 State Teachers' Retirement System Fund	416,350	510,269	410,600	360,076	(29.43)
3200 Public Employees' Retirement System Fund	142,888	183,258	180,294	239,593	30.74
3300 Old Age, Survivors, Disability, and Health Ins.	133,919	144,719	136,340	142,754	(1.36)
3400 Health and Welfare Benefits	841,992	1,011,487	1,020,147	976,348	(3.47)
3500 State Unemployment Insurance	1,846	1,935	2,238	1,910	(1.29)
3600 Workers' Compensation Insurance	98,528	102,284	107,612	103,571	1.26
3900 Other Benefits	145,335	147,523	159,232	80,790	(45.24)
Subtotal	<u>1,780,858</u>	<u>2,101,475</u>	<u>2,016,463</u>	<u>1,905,042</u>	(9.35)
4000 Books and Supplies					
4200 Books, Mags & Ref Mat	0	0	9,145	9,145	-
4300 Instructional Supplies	57,142	78,379	145,457	216,638	176.40
4600 Non-Instructional Supplies	66,512	70,399	77,101	53,636	(23.81)
4700 Food Supplies	207,503	220,946	233,369	232,862	5.39
Subtotal	<u>331,157</u>	<u>369,724</u>	<u>465,072</u>	<u>512,281</u>	38.56

Rancho Santiago Community College District
Adopted Budget
2018-19

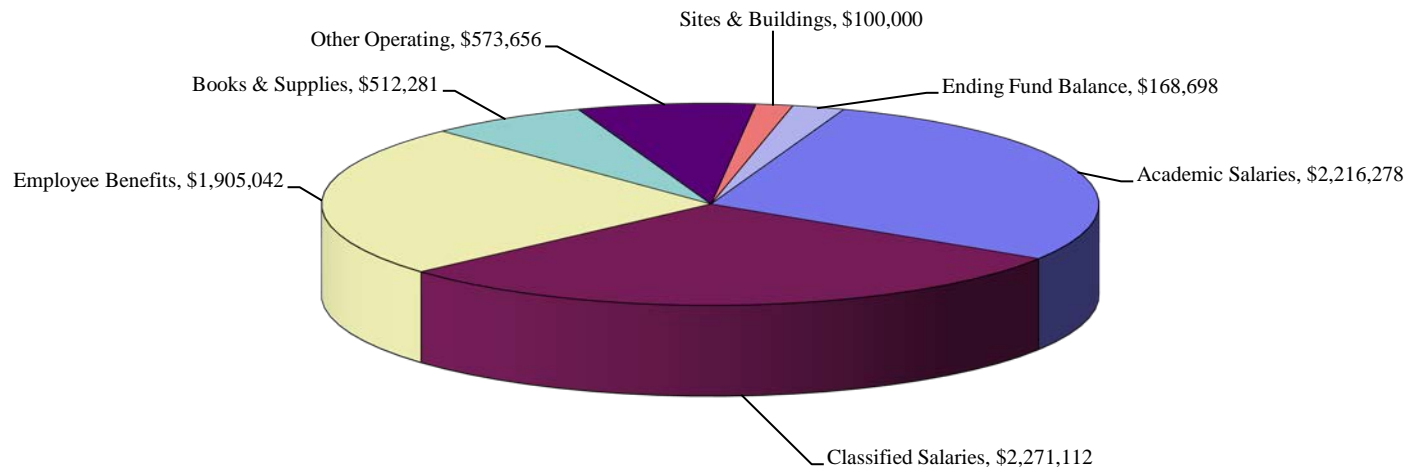
Child Development Fund - Fund 33					
Expenditure Budget					
<u>Expenditures by Object</u>	2016-17 Actual Expenses	2017-18 Actual Expenses	2018-19 Tentative Budget	2018-19 Adopted Budget	% change 18/19 Adopt/ 17/18 Actual
5000 Services and Other Operating Expenses					
5100 Personal & Consultant Svcs	184,984	223,249	224,000	195,093	(12.61)
5200 Travel & Conference Expenses	62,394	(20,796)	65,115	58,153	(379.64)
5300 Dues & Memberships	3,000	3,382	5,650	5,294	56.53
5500 Utilities & Housekeeping Svcs	14,760	15,480	15,480	16,320	5.43
5600 Rents, Leases & Repairs	96,010	80,891	96,612	102,718	26.98
5700 Legal, Election & Audit	0	0	0	0	-
5800 Other Operating Exp & Services	102,336	93,472	95,440	54,704	(41.48)
5900 Other	7,394	6,136	144,360	141,374	2,204.01
Subtotal	<u>470,878</u>	<u>401,814</u>	<u>646,657</u>	<u>573,656</u>	42.77
6000 Sites, Buildings, Books, and Equipment					
6200 Buildings	0	0	0	0	-
6400 Equipment	53,962	13,607	2,200	100,000	634.92
6900 Project Contingency	0	0	0	0	-
Subtotal	<u>53,962</u>	<u>13,607</u>	<u>2,200</u>	<u>100,000</u>	634.92
7000 Other Outgo					
7670 Other Exp Paid for Students	0	0	0	0	-
Subtotal	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	-
Subtotal, Expenditures (1000 - 7000)	<u>6,862,156</u>	<u>7,283,877</u>	<u>7,702,128</u>	<u>7,578,369</u>	4.04
7900 Reserve for Contingencies					
7920 Restricted Contingency	710,441	879,139	705,687	168,698	(80.81)
Total Expenditures, Other Outgo and Ending Fund Balance	<u><u>\$7,572,597</u></u>	<u><u>\$8,163,016</u></u>	<u><u>\$8,407,815</u></u>	<u><u>\$7,747,067</u></u>	(5.10)

Rancho Santiago Community College District
Adopted Budget 2018-19
Child Development Fund - Fund 33

Revenue by Source



Expenditures by Object



Rancho Santiago Community College District
Adopted Budget
2018-19

Capital Outlay Projects Fund

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

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

Rancho Santiago Community College District
Adopted Budget
2018-19

Capital Outlay Projects Fund - Fund 41					
Revenue Budget					
<u>Revenue by Source</u>	2016-17 Actual Revenue	2017-18 Actual Revenue	2018-19 Tentative Budget	2018-19 Adopted Budget	% change 18/19 Adopt/ 17/18 Actual
8600 State Revenues					
8652 Scheduled Maintenance & Special Rep. Prog.	\$3,257,909	\$1,246,729	\$3,500,000	\$616,399	(50.56)
8654 Prop 39 Clean Energy	1,055,957	993,328	993,328	0	(100.00)
8699 Other Misc State Revenue	0	(68,234)	0	0	(100.00)
State Revenues	<u>4,313,866</u>	<u>2,171,823</u>	<u>4,493,328</u>	<u>616,399</u>	<u>(71.62)</u>
8800 Local Revenues					
8860 Interest & Investment Income	554,763	962,744	600,000	900,000	(6.52)
8881 Nonresident Tuition-Capital	497,128	565,223	502,841	565,223	-
8888 Utility Rebate Incentives	89,758	130,276	0	0	(100.00)
8890 Other Local Revenue	1,383	2,762,386	12,418	12,418	(99.55)
8893 Outlawed Checks	0	2,873	0	0	(100.00)
8894 Discounts Taken	0	0	72	72	-
8897 Redevelopmnt Rev/Health&Safety	3,017,672	3,132,801	3,017,671	3,132,799	(0.00)
Local Revenues	<u>4,160,704</u>	<u>7,556,303</u>	<u>4,133,002</u>	<u>4,610,512</u>	<u>(38.98)</u>
8900 Other Financing Sources					
8981 Interfund Transfers - In	10,399,412	5,251,300	3,500,000	3,500,000	(33.35)
Total Other Financing Sources	<u>10,399,412</u>	<u>5,251,300</u>	<u>3,500,000</u>	<u>3,500,000</u>	<u>(33.35)</u>
Total Revenues and Other Financing Sources	18,873,982	14,979,426	12,126,330	8,726,911	(41.74)
Beginning Fund Balance	59,743,934	71,037,821	75,812,243	80,363,506	13.13
Adjustment to Beginning Fund Balance	0	0	0	0	-
Total Revenues, Other Financing Sources and Beginning Fund Balance	<u><u>\$78,617,916</u></u>	<u><u>\$86,017,247</u></u>	<u><u>\$87,938,573</u></u>	<u><u>\$89,090,417</u></u>	<u>3.57</u>

Rancho Santiago Community College District
Adopted Budget
2018-19

Capital Outlay Projects Fund - Fund 41					
Expenditure Budget					
Expenditures by Object	2016-17 Actual Expenses	2017-18 Actual Expenses	2018-19 Tentative Budget	2018-19 Adopted Budget	% change 18/19 Adopt/ 17/18 Actual
4000 Supplies					
4610 Non-Instructional Supplies	\$12,140	\$10,048	\$19,279	\$20,818	107.19
Subtotal	<u>12,140</u>	<u>10,048</u>	<u>19,279</u>	<u>20,818</u>	107.19
5000 Services and Other Operating Expenses					
5100 Personal & Consultant Svcs	14,078	31,290	122,943	127,406	307.18
5500 Utilities & Housekeeping	27,818	0	49,781	49,781	-
5600 Rents, Leases & Repairs	25,940	0	129,251	129,251	-
5800 Other Operating Exp & Services	40,716	45,886	40,650	40,650	(11.41)
5900 Other	(31,752)	(64,337)	35,415	36,248	(156.34)
Subtotal	<u>76,800</u>	<u>12,839</u>	<u>378,040</u>	<u>383,336</u>	2,885.72
6100 Sites and Site Improvements					
6115 Sites - Contracted Services	37,840	38,860	8,970	8,970	(76.92)
6122 Site Improv - Contract	1,288,304	734,111	3,845,556	4,337,484	490.85
6123 Site Improv - Archit	149,831	95,917	722,055	690,478	619.87
6124 Site Improv - Blueprint/Reproduction	5,118	21,401	17,463	23,539	9.99
6125 Site Improv - Construction Mgmt	60,634	15,595	60,750	44,760	187.02
6127 Site Improv - Demolition	0	0	5,115	5,115	-
6128 Site Improv - DSA Fees	19,412	31,054	205,788	167,383	439.01
6129 Site Improv - Engineer	0	0	3,000	3,000	-
6136 Site Improv - Modular, Lease	42,192	42,192	0	42,192	-
6137 Site Improv - Relocation	2,683	0	20,001	15,000	-
6141 Site Improv - Spcl Ins/Mat Tes	28,233	41,329	356,212	361,477	774.63
6142 Site Improv - DSA Project Insp	109,652	9,276	594,954	474,671	5,017.19
6143 Site Improv - Cost E	0	0	94,400	86,000	-
6145 Site Improv - Geotech/Geohaz	0	4,900	99,100	97,200	1,883.67

Rancho Santiago Community College District
Adopted Budget
2018-19

Capital Outlay Projects Fund - Fund 41
Expenditure Budget

Expenditures by Object	2016-17 Actual Expenses	2017-18 Actual Expenses	2018-19 Tentative Budget	2018-19 Adopted Budget	% change 18/19 Adopt/ 17/18 Actual
6148 Site Improv - Utility	0	5,250	88,250	63,000	1,100.00
6149 Site Improv - Land Sur	0	1,000	90,921	146,119	14,511.90
6153 Site Improv - City Permit/Fees	0	0	73,000	73,000	-
6154 Site Improv - Other	31,789	3,480	1,203,295	1,386,848	39,751.95
6155 Site Improv - Materials OFIBO	1,596	8,470	9,994	1,524	(82.01)
6157 Site Improv - Planning & Proje	0	1,500	0	0	(100.00)
Subtotal	1,777,284	1,054,335	7,498,824	8,027,760	661.41
6200 Buildings					
6201 Buildings - Architects Fee	10,803	902,642	2,373,894	2,585,768	186.47
6202 Buildings - Blueprint/Reprod	1,586	584	24,951	50,343	8,520.38
6203 Buildings - Construction Mgmt	0	0	10,000	10,000	-
6204 Buildings - Construction Tests	0	0	10,724	10,724	-
6205 Buildings - Contracted Svcs	0	351,455	1,503,699	1,422,907	304.86
6206 Buildings - Demolition	0	0	6,495	6,495	-
6207 Buildings - DSA Fees	0	14,951	2,440	1,440	(90.37)
6208 Buildings - Engineering Costs	0	0	9,070	9,070	-
6211 Buildings - Facilities	242,590	0	448,218	448,218	-
6215 Buildings - Licenses, Taxes	0	3,600	515	4,115	14.31
6216 Buildings - Modular	0	0	345,000	1,015,000	-
6217 Buildings - Relocation	540	0	420,161	420,161	-
6219 Buildings - Materials	0	0	5,000	5,000	-
6220 Building Improvements	0	25,662	28,381	28,381	10.60
6223 Buildings - Commissio	0	0	0	110,000	-
6224 Buildings - Spcl Ins	0	0	5,000	5,000	-
6225 Buildings - DSA Proje	0	0	15,000	15,000	-
6226 Buildings - Cost Est	0	35,500	47,000	47,000	32.39

Rancho Santiago Community College District
Adopted Budget
2018-19

Capital Outlay Projects Fund - Fund 41
Expenditure Budget

Expenditures by Object	2016-17 Actual Expenses	2017-18 Actual Expenses	2018-19 Tentative Budget	2018-19 Adopted Budget	% change 18/19 Adopt/ 17/18 Actual
6227 Buildings - Haz Mat	0	0	0	36,125	-
6228 Buildings - Geotech/G	0	15,500	10,000	10,000	(35.48)
6233 Buildings - Land Surv	0	11,059	0	381	(96.55)
6238 Buildings - Other Ser	1,425	650	157,800	24,950	3,738.46
6239 Bldgs - Constructabili	0	31,000	0	59,000	90.32
6240 Bldgs - Planning & Pr	0	57,705	150,000	92,295	59.94
6250 Bldg Impr - AE Fee	545,614	102,269	5,407,236	5,369,724	5,150.59
6251 Bldg Impr - Blueprint	3,021	19,492	34,979	24,252	24.42
6252 Bldg Impr - Construction	35,960	34,872	15,600	5,700	(83.65)
6253 Bldg Impr - Contracted Svcs	3,784,969	2,120,454	23,755,661	23,542,753	1,010.27
6254 Bldg Impr - Demolition	0	0	3,500,000	3,500,000	-
6255 Bldg Impr - DSA Fees	12,490	6,833	24,198	17,365	154.13
6256 Bldg Impr - Engineering Costs	4,067	727	133,237	187,750	25,725.31
6258 Bldg Impr - Equipment	9,100	4,077	37	37	(99.09)
6262 Bldg Impr - Legal Expenses	0	0	40,000	40,000	-
6263 Bldg Impr - Lic/Tax/Agcy Fees	535	0	5,000	0	-
6265 Bldg Impr - Relocation	104,502	62,210	63,542	68,147	9.54
6268 Bldg Impr - Precon Services	32,072	0	85,554	85,554	-
6269 Bldg Impr - Commissioning	28,393	31,062	105,940	108,950	250.75
6270 Bldg Impr - Splc Ins/Mat Tes	15,222	6,162	41,508	32,178	422.20
6271 Bldg Impr - DSA Project Insp	35,492	13,444	113,348	113,908	747.28
6272 Bldg Impr - Cost Estimating	1,215	26,831	170,258	179,552	569.20
6273 Bldg Impr - Haz Mat	22,839	14,700	48,294	29,923	103.56
6277 Bldg Impr - Utility L	0	0	25,000	25,000	-
6278 Bldg Impr - Land Survey	0	0	15,000	15,000	-
6279 Bldg Impr - CEQA	0	590	71,792	137,809	23,257.46

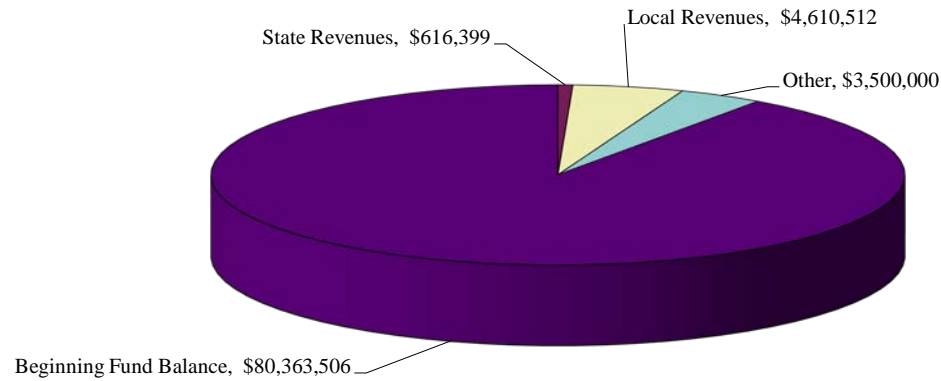
Rancho Santiago Community College District
Adopted Budget
2018-19

Capital Outlay Projects Fund - Fund 41
Expenditure Budget

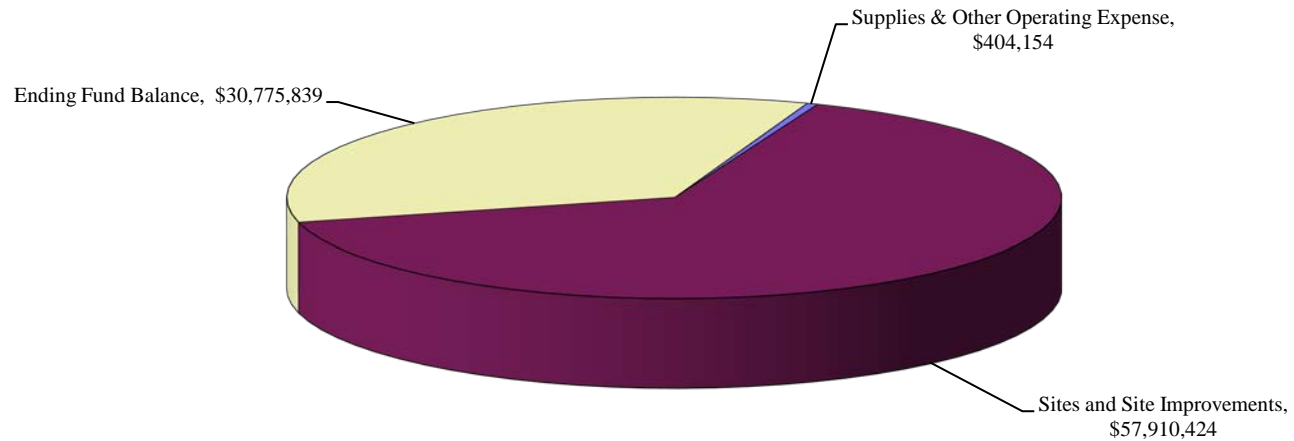
Expenditures by Object	2016-17 Actual Expenses	2017-18 Actual Expenses	2018-19 Tentative Budget	2018-19 Adopted Budget	% change 18/19 Adopt/ 17/18 Actual
6280 Bldg Impr - Environmental	86,128	112,732	1,372,998	1,272,026	1,028.36
6281 Bldg Impr - Utility F	0	0	50,000	50,000	-
6282 Bldg Impr - City Permit/Fees	0	0	60,000	60,000	-
6283 Bldg Impr - Other Services	70,416	18,467	157,658	215,692	1,067.99
6284 Bldg Impr - Materials	396,618	214,156	407,088	613,088	186.28
6286 Bldg Impr - Planning & Project	0	151,525	210,000	596,101	293.40
Subtotal	5,445,597	4,390,911	41,487,276	42,707,882	872.64
6400 Equipment	144,268	185,608	903,293	970,430	422.84
6900 Project Contingencies	0	0	3,914,348	6,204,352	-
Subtotal, Expenditures (1000 - 6000)	7,456,089	5,653,741	54,201,060	58,314,578	931.43
7000 Other Outgo					
7300 Interfund Transfers Out	124,006	0	0	0	-
Subtotal	124,006	0	0	0	-
Subtotal, Expenditures (1000 - 7000)	7,580,095	5,653,741	54,201,060	58,314,578	931.43
7900 Reserve for Contingencies					
7910 Unrestricted Contingency	71,037,821	80,363,506	20,810,059	23,951,873	(70.20)
7920 Restricted Contingency	0	0	12,927,454	6,823,966	-
Subtotal	71,037,821	80,363,506	33,737,513	30,775,839	(61.70)
Total Expenditures, Other Outgo and Ending Fund Balance	\$78,617,916	\$86,017,247	\$87,938,573	\$89,090,417	3.57

Rancho Santiago Community College District
Adopted Budget 2018-19
Capital Outlay Projects Fund - Fund 41

Revenue by Source



Expenditures by Object



Rancho Santiago Community College District
Adopted Budget
2018-19

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
Adopted Budget
2018-19

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

<u>Revenue by Source</u>	2016-17 Actual Revenue	2017-18 Actual Revenue	2018-19 Tentative Budget	2018-19 Adopted Budget	% change 18/19 Adopt/ 17/18 Actual
8800 Local Revenues					
8860 Interest & Investment Income	\$238,272	\$495,778	\$350,000	\$450,000	(9.23)
8893 Outlawed Checks	0	877	0	0	(100.00)
Total Local Revenues	<u>238,272</u>	<u>496,655</u>	<u>350,000</u>	<u>450,000</u>	(9.39)
8900 Other Financing Sources					
8940 Proceeds-Sale of Bonds	0	70,000,000	58,000,000	58,000,000	(17.14)
Total Other Financing Sources	<u>0</u>	<u>70,000,000</u>	<u>58,000,000</u>	<u>58,000,000</u>	(17.14)
Total Revenues and Other Financing Sources	<u>238,272</u>	<u>70,496,655</u>	<u>58,350,000</u>	<u>58,450,000</u>	(17.09)
Beginning Fund Balance	41,685,245	9,426,014	53,075,197	55,439,823	488.16
Adjustments to Beginning Fund Balance	0	0	0	0	-
Adjusted Beginning Fund Balance	<u>41,685,245</u>	<u>9,426,014</u>	<u>53,075,197</u>	<u>55,439,823</u>	488.16
Total Revenues, Other Financing Sources and Beginning Fund Balance	<u>\$41,923,517</u>	<u>\$79,922,669</u>	<u>\$111,425,197</u>	<u>\$113,889,823</u>	42.50

Rancho Santiago Community College District
Adopted Budget
2018-19

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

<u>Expenditures by Object</u>		2016-17 Actual Expenses	2017-18 Actual Expenses	2018-19 Tentative Budget	2018-19 Adopted Budget	% change 18/19 Adopt/ 17/18 Actual
5000	Other Operating Expenses					
5885	Investment & Interest Expense	\$21,397	\$21,502	\$65,000	\$65,000	202.30
	Subtotal	21,397	21,502	65,000	65,000	202.30
6100	Sites and Site Improvements					
6121	Site Improv - Legal Expenses	0	0	5,000	0	-
6122	Site Improv - Contracted Svcs	0	0	2,033,330	0	-
6123	Site Improv - Architec	25,428	0	44,266	0	-
6124	Site Improv - Blueprint	1,041	1,866	7,598	0	(100.00)
6125	Site Improv - Construct	34,555	0	0	0	-
6128	Site Improv - DSA Fees	0	0	12,750	0	-
6141	Site Improv - Spcl In	0	0	28,540	0	-
6142	Site Improv - DSA Pro	0	0	25,600	0	-
6143	Site Improv - Cost Est	2,925	0	5,425	0	-
6147	Site Improv - SWPPP	200	0	1,875	0	-
	Subtotal	64,149	1,866	2,164,384	0	(100.00)
6200	Buildings					
6201	Buildings - Architects Fee	1,926,963	1,131,644	1,711,753	1,627,471	43.81
6202	Buildings - Blueprint/Reprod	4,611	7,294	61,206	61,692	745.79
6203	Buildings - Construction Mgmt	906,349	1,208,345	4,021,037	3,993,479	230.49
6205	Buildings - Contracted Svcs	26,163,893	19,302,801	47,136,853	48,619,048	151.88
6207	Buildings - DSA Fees	382,800	112,203	104,186	50,000	(55.44)
6211	Buildings - Facility	0	(1)	0	0	(100.00)
6213	Buildings - Labor Compliance	71,512	98,700	507,917	502,620	409.24
6214	Buildings - Legal Expenses	0	0	20,000	20,000	-
6215	Buildings - Licenses, Taxes	4,280	21,684	19,453	33,151	52.88

Rancho Santiago Community College District
Adopted Budget
2018-19

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

<u>Expenditures by Object</u>	2016-17 Actual Expenses	2017-18 Actual Expenses	2018-19 Tentative Budget	2018-19 Adopted Budget	% change 18/19 Adopt/ 17/18 Actual
6217 Buildings - Relocation/Moving	0	0	97,150	97,150	-
6219 Buildings - Materials	0	42,992	0	0	(100.00)
6223 Buildings - Commissioning	60,609	101,044	73,567	102,900	1.84
6224 Buildings - Spcl Ins/Mat Tes	293,163	164,066	934,217	808,249	392.64
6225 Buildings - DSA Project Insp	309,510	214,188	477,680	476,452	122.45
6226 Buildings - Cost Estimating	45,220	0	35,289	35,289	-
6227 Buildings - Haz Mat	29,692	16,978	96,338	102,216	502.05
6228 Buildings - Geotech/Geohaz	87,553	128,248	308,376	278,625	117.25
6230 Buildings - OCIP	706,631	713,824	233,808	1,011,492	41.70
6231 Buildings - SWPPP	575	1,010	97,475	97,975	9,600.50
6233 Buildings - Land Survey	0	0	50,449	50,449	-
6234 Buildings - CEQA	0	0	3,200	3,200	-
6236 Buildings - Utility Fees	(9,052)	0	277,953	154,771	-
6237 Buildings - City Permit/Fees	0	0	20,000	20,000	-
6238 Buildings - Other Ser	10,400	76,431	65,686	110,486	44.56
6239 Bldgs - Constructability Review	86,800	0	0	0	-
6240 Bldgs - Planning & Pro	0	29,405	0	0	(100.00)
6250 Bldg Impr - AE Fee	1,047,409	481,810	1,155,027	1,242,831	157.95
6251 Bldg Impr - Blueprint/Repro	1,076	5,462	5,619	8,119	48.65
6252 Bldg Impr - Construction Mgmt	219,023	72,500	1,562,538	1,563,486	2,056.53
6253 Bldg Impr - Contracted Svcs	0	0	29,004,980	31,320,221	-
6255 Bldg Impr - DSA Fees	0	358,450	72,550	72,550	(79.76)
6261 Bldg Impr - Labor Comp/CSWPA	0	0	136,500	136,500	-
6262 Bldg Impr - Legal Expenses	0	0	10,000	10,000	-
6263 Bldg Impr - Lic/Tax/Agcy Fees	3,600	4,570	0	1,981	(56.65)
6265 Bldg Impr - Relocation/Moving	0	10,000	43,000	33,000	230.00

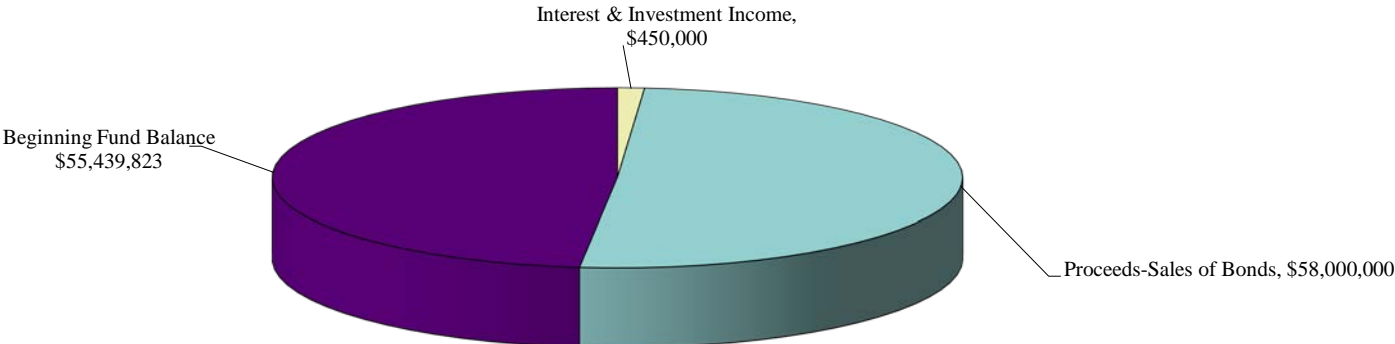
Rancho Santiago Community College District
Adopted Budget
2018-19

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

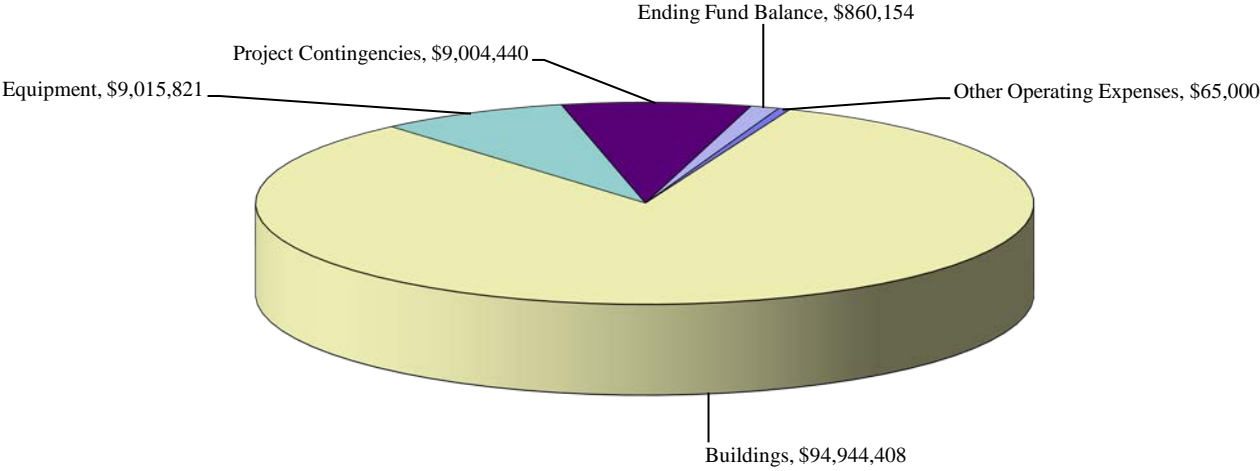
<u>Expenditures by Object</u>	2016-17 Actual Expenses	2017-18 Actual Expenses	2018-19 Tentative Budget	2018-19 Adopted Budget	% change 18/19 Adopt/ 17/18 Actual
6269 Bldg Impr - Commissioning	17,425	8,425	76,550	76,550	808.61
6270 Bldg Impr - Spcl Ins/Mat Tes	0	0	400,000	400,000	-
6271 Bldg Impr - DSA Project Insp	0	0	438,700	438,700	-
6272 Bldg Impr - Cost Estimating	0	56,353	28,121	23,596	(58.13)
6273 Bldg Impr - Haz Mat	0	0	24,732	24,732	-
6274 Bldg Impr - Geotech/Geohaz	16,960	9,962	101,005	101,005	913.90
6275 Bldg Impr - OCIP	0	0	1,043,600	1,043,600	-
6276 Bldg Impr - SWPPP	0	0	10,000	10,000	-
6278 Bldg Impr - Land Survey	0	0	30,000	25,000	-
6279 Bldg Impr - CEQA	0	0	9,045	18,090	-
6281 Bldg Impr - Utility Fees	0	0	30,000	30,000	-
6282 Bldg Impr - City Permit/Fees	0	0	20,000	35,280	-
6283 Bldg Impr - Other Ser	24,955	21,820	68,202	72,452	232.04
6286 Bldg Impr - Planning & Pr	0	21,125	0	0	(100.00)
Subtotal	<u>32,411,957</u>	<u>24,421,333</u>	<u>90,623,762</u>	<u>94,944,408</u>	288.78
6400 Equipment	0	38,145	9,061,975	9,015,821	23,535.66
6900 Project Contingencies	0	0	9,225,075	9,004,440	-
Subtotal (6000)	<u>32,476,106</u>	<u>24,461,344</u>	<u>111,075,196</u>	<u>112,964,669</u>	361.81
Subtotal Expenditures (1000 - 7000)	32,497,503	24,482,846	111,140,196	113,029,669	361.67
7900 Reserve for Contingencies					
7920 Restricted Contingency	9,426,014	55,439,823	285,001	860,154	(98.45)
Total Expenditures, Other Outgo and Ending Fund Balance	<u><u>\$41,923,517</u></u>	<u><u>\$79,922,669</u></u>	<u><u>\$111,425,197</u></u>	<u><u>\$113,889,823</u></u>	42.50

Rancho Santiago Community College District
Adopted Budget 2018-19
General Obligation Bond Fund - Measure Q - Fund 43

Revenue by Source



Expenditures by Object



Rancho Santiago Community College District
Adopted Budget
2018-19

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
Adopted Budget
2018-19

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

<u>Revenue by Source</u>	2016-17 Actual Revenue	2017-18 Actual Revenue	2018-19 Tentative Budget	2018-19 Adopted Budget	% change 18/19 Adopt/ 17/18 Actual
8800 Local Revenues					
8839 All Other Contract Services	\$1,970,000	\$1,970,000	\$1,970,000	\$1,970,000	-
8860 Interest & Investment Income	30,281	55,946	30,000	30,000	(46.38)
Total Local Revenues	<u>2,000,281</u>	<u>2,025,946</u>	<u>2,000,000</u>	<u>2,000,000</u>	(1.28)
8900 Other Financing Sources					
8981 Interfund Transfers In	0	0	0	0	-
Total Other Financing Sources	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	-
Total Revenues	2,000,281	2,025,946	2,000,000	2,000,000	(1.28)
Beginning Fund Balance	<u>3,730,183</u>	<u>4,641,092</u>	<u>4,961,092</u>	<u>5,156,276</u>	11.10
Total Revenues and Beginning Fund Balance	<u><u>\$5,730,464</u></u>	<u><u>\$6,667,038</u></u>	<u><u>\$6,961,092</u></u>	<u><u>\$7,156,276</u></u>	7.34

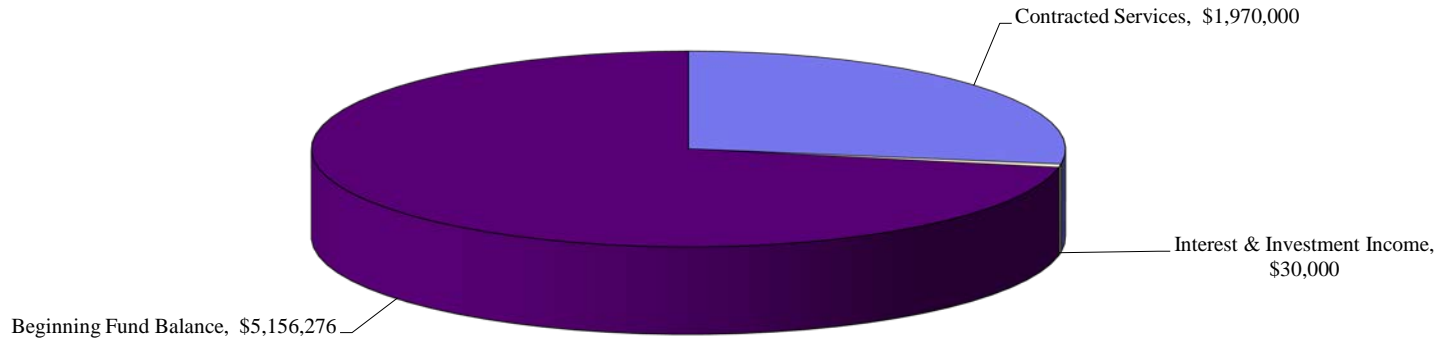
Rancho Santiago Community College District
Adopted Budget
2018-19

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

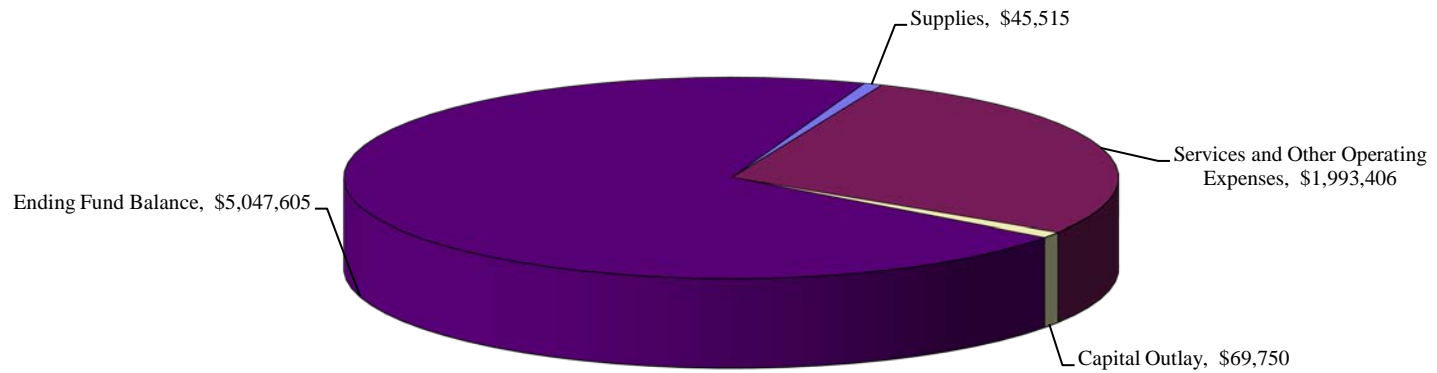
<u>Expenditures by Object</u>	2016-17 Actual Expenses	2017-18 Actual Expenses	2018-19 Tentative Budget	2018-19 Adopted Budget	% change 18/19 Adopt/ 17/18 Actual
4000 Supplies					
4310 Instructional Supplies	\$0	\$0	\$40,000	\$40,000	-
4610 Non-instructional Supplies	16	8,283	5,515	5,515	(33.42)
Subtotal	<u>16</u>	<u>8,283</u>	<u>45,515</u>	<u>45,515</u>	449.50
5000 Services and Other Operating Expenses					
5100 Personal & Consultant Svcs	66,367	85,520	57,500	57,500	(32.76)
5400 Insurance	922,795	1,073,807	1,140,306	1,200,406	11.79
5500 Utilities & Housekeeping	0	23,119	30,000	30,000	29.76
5700 Legal, Election & Audit Exp	34,253	213,927	588,500	588,500	175.09
5800 Other Operating Exp & Services	4,504	2,822	45,500	45,500	1,512.33
5900 Other	60,499	75,687	38,500	71,500	(5.53)
Subtotal	<u>1,088,418</u>	<u>1,474,882</u>	<u>1,900,306</u>	<u>1,993,406</u>	35.16
6000 Capital Outlay					
6100 Sites & Sites Improvement	0	0	35,000	35,000	-
6400 Equipment	938	12,597	34,750	34,750	175.86
7000 Other Outgo					
7300 Interfund Transfer Out	0	15,000	0	0	(100.00)
Subtotal, Expenditures (1000 - 7000)	<u>1,089,372</u>	<u>1,510,762</u>	<u>2,015,571</u>	<u>2,108,671</u>	39.58
7900 Reserve for Contingencies					
7940 Reserved for Special Purposes	4,641,092	5,156,276	4,945,521	5,047,605	(2.11)
Total Expenditures and Ending Fund Balance	<u><u>\$5,730,464</u></u>	<u><u>\$6,667,038</u></u>	<u><u>\$6,961,092</u></u>	<u><u>\$7,156,276</u></u>	7.34

Rancho Santiago Community College District
Adopted Budget 2018-19
Self-Insurance Fund - Property and Liability - Fund 61

Revenue by Source



Expenditures by Object



Rancho Santiago Community College District
Adopted Budget
2018-19

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

<u>Revenue by Source</u>	2016-17 Actual Revenue	2017-18 Actual Revenue	2018-19 Tentative Budget	2018-19 Adopted Budget	% change 18/19 Adopt/ 17/18 Actual
8800 Local Revenues					
8839 All Other Contract Services	\$2,921,227	\$2,924,344	\$2,643,725	\$3,053,193	4.41
8860 Interest & Investment Income	65,650	111,302	65,000	65,000	(41.60)
Total Revenues	<u>2,986,877</u>	<u>3,035,646</u>	<u>2,708,725</u>	<u>3,118,193</u>	2.72
Beginning Fund Balance	7,597,786	7,899,463	7,899,463	9,472,354	19.91
Total Revenues and Beginning Fund Balance	<u><u>\$10,584,663</u></u>	<u><u>\$10,935,109</u></u>	<u><u>\$10,608,188</u></u>	<u><u>\$12,590,547</u></u>	15.14

Rancho Santiago Community College District
Adopted Budget
2018-19

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

<u>Expenditures by Object</u>	2016-17 Actual Expenses	2017-18 Actual Expenses	2018-19 Tentative Budget	2018-19 Adopted Budget	% change 18/19 Adopt/ 17/18 Actual
1000 Certificated Salaries					
1200 Non-instructional Salaries, Regular Contract	\$0	\$0	\$29,714	\$29,714	-
2000 Classified Salaries					
2100 Non-instructional Salaries, Regular Full Time	166,490	173,077	208,378	208,378	20.40
3000 Employee Benefits					
3100 State Teachers' Retirement System Fund	0	0	4,838	4,838	-
3200 Public Employees' Retirement System Fund	23,063	26,880	36,884	36,884	37.22
3300 Old Age, Survivors, Disability, and Health Ins.	12,997	13,504	16,767	16,767	24.16
3400 Health and Welfare Benefits	46,522	51,671	66,795	66,795	29.27
3500 State Unemployment Insurance	85	88	124	124	40.91
3600 Workers' Compensation Insurance	3,846	3,985	5,481	5,481	37.54
3900 Other Benefits	4,024	4,030	6,458	6,458	60.25
Subtotal	90,537	100,158	137,347	137,347	37.13
4000 Supplies					
4600 Non-Instructional Supplies	1,051	0	8,374	8,374	-

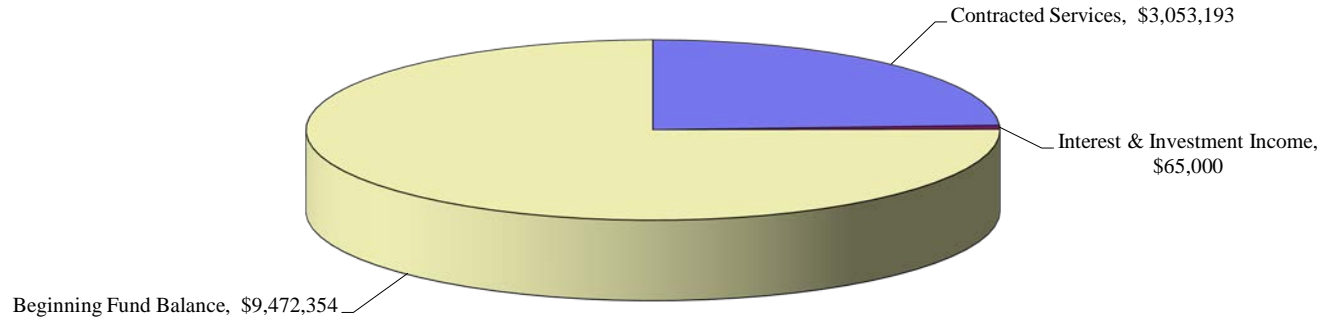
Rancho Santiago Community College District
Adopted Budget
2018-19

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

<u>Expenditures by Object</u>	2016-17 Actual Expenses	2017-18 Actual Expenses	2018-19 Tentative Budget	2018-19 Adopted Budget	% change 18/19 Adopt/ 17/18 Actual
5000 Services and Other Operating Expenses					
5100 Consultants and Contracted Services	7,350	7,350	13,750	13,750	87.07
5200 Conference Expenses	0	0	600	600	-
5400 Insurance	2,410,101	1,176,195	2,673,963	2,673,963	127.34
5800 Other Operating Exp & Services	4,965	3,686	5,700	5,700	54.64
Subtotal	<u>2,422,416</u>	<u>1,187,231</u>	<u>2,694,013</u>	<u>2,694,013</u>	126.92
6000 Capital Outlay	4,706	2,289	6,200	6,200	170.86
Subtotal, Expenditures (1000 - 6000)	<u>2,685,200</u>	<u>1,462,755</u>	<u>3,084,026</u>	<u>3,084,026</u>	110.84
7900 Reserve for Contingencies					
7940 Reserved for Special Purposes	7,899,463	9,472,354	7,524,162	9,506,521	0.36
Total Expenditures and Ending Fund Balance	<u><u>\$10,584,663</u></u>	<u><u>\$10,935,109</u></u>	<u><u>\$10,608,188</u></u>	<u><u>\$12,590,547</u></u>	15.14

Rancho Santiago Community College District
Adopted Budget 2018-19
Self-Insurance Fund - Workers' Compensation - Fund 62

Revenue by Source



Expenditures by Object



Rancho Santiago Community College District
Adopted Budget
2018-19

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.

Cash balance as of June 30, 2018 is \$59,226,327

Rancho Santiago Community College District
Adopted Budget
2018-19

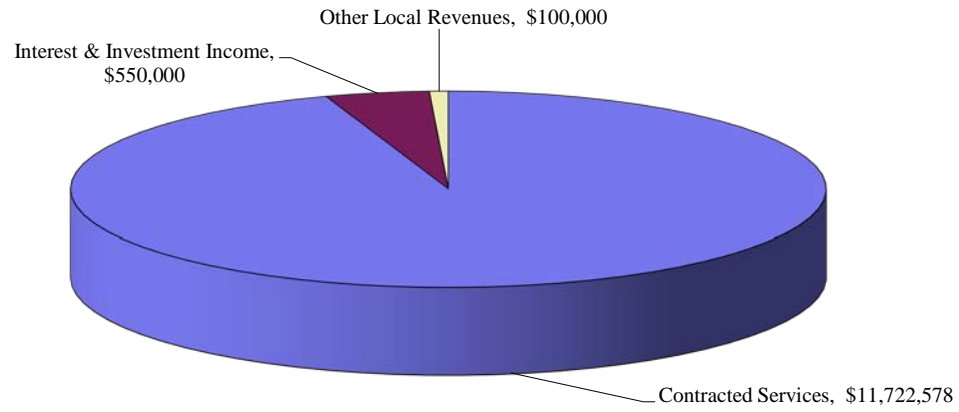
Retiree Benefits Fund - Fund 63					
Revenue Budget					
<u>Revenue by Source</u>	2016-17 Actual Revenue	2017-18 Actual Revenue	2018-19 Tentative Budget	2018-19 Adopted Budget	% change 18/19 Adopt/ 17/18 Actual
8800 Local Revenues					
8839 All Other Contract Services	\$11,722,578	\$14,394,639	\$11,722,578	\$11,722,578	(18.56)
8860 Interest & Investment Income	444,148	730,368	550,000	550,000	(24.70)
8890 Other Local Revenues	358,523	286,973	100,000	100,000	(65.15)
Total Revenues	<u>12,525,249</u>	<u>15,411,980</u>	<u>12,372,578</u>	<u>12,372,578</u>	(19.72)
Beginning Fund Balance	(11,918,664)	(11,149,343)	(10,454,343)	(7,494,619)	(32.78)
Total Revenues and Beginning Fund Balance	<u><u>\$606,585</u></u>	<u><u>\$4,262,637</u></u>	<u><u>\$1,918,235</u></u>	<u><u>\$4,877,959</u></u>	14.44

Rancho Santiago Community College District
Adopted Budget
2018-19

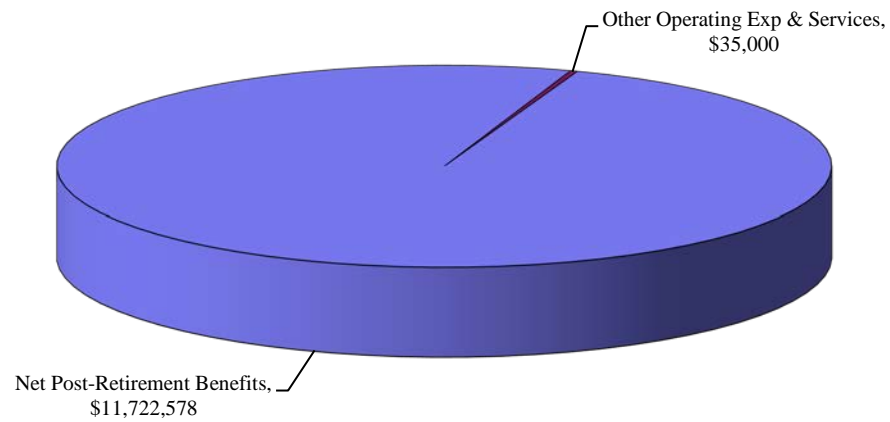
Retiree Benefits Fund - Fund 63					
Expenditure Budget					
<u>Expenditures by Object</u>	2016-17	2017-18	2018-19	2018-19	% change
	Actual	Actual	Tentative	Adopted	18/19 Adopt/ 17/18 Actual
	Expenses	Expenses	Budget	Budget	
3000 Employee Benefits					
3400 Net Post-Retirement Benefits	\$11,722,578	\$11,722,578	\$11,722,578	\$11,722,578	-
5000 Other Operating Exp & Services					
5885 Investment & Interest Expense	33,350	34,678	35,000	35,000	0.93
Subtotal, Expenditures (1000 - 5000)	11,755,928	11,757,256	11,757,578	11,757,578	0.00
7900 Reserve for Contingencies					
7940 Reserved for Special Purposes	(11,149,343)	(7,494,619)	(9,839,343)	(6,879,619)	(8.21)
Total Expenditures and Ending Fund Balance	\$606,585	\$4,262,637	\$1,918,235	\$4,877,959	14.44

Rancho Santiago Community College District
Adopted Budget 2018-19
Retiree Benefit Fund - Fund 63

Revenue by Source



Expenditures by Object



Rancho Santiago Community College District
Adopted Budget
2018-19

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
Adopted Budget
2018-19

Associated Students Fund - Fund 71
Revenue Budget

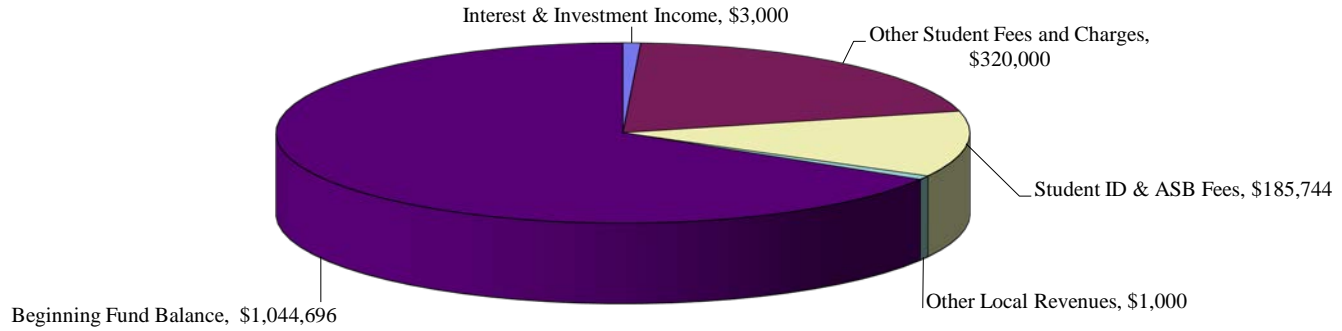
<u>Revenue by Source</u>	2016-17 Actual Revenue	2017-18 Actual Revenue	2018-19 Tentative Budget	2018-19 Adopted Budget	% change 18/19 Adopt/ 17/18 Actual
8800 Local Revenues					
8860 Interest & Investment Income	\$0	\$638	\$0	\$3,000	370.22
8870 Other Student Fees and Charges	548,520	350,222	480,195	320,000	(8.63)
8885 Student ID & ASB Fees	0	185,753	0	185,744	(0.00)
8890 Other Local Revenues	1,170	2,480	1,000	1,000	(59.68)
Total Local Revenues	549,690	539,093	481,195	509,744	(5.44)
8900 Other Financing Sources					
8983 Intrafund Transfers In	0	13,225	0	0	(100.00)
Total Revenues and Other Financing Sources	549,690	552,318	481,195	509,744	(7.71)
Beginning Fund Balance	419,415	785,411	943,515	1,044,696	33.01
Total Revenues, Other Financing Sources and Beginning Fund Balance	\$969,105	\$1,337,729	\$1,424,710	\$1,554,440	16.20

Rancho Santiago Community College District
Adopted Budget
2018-19

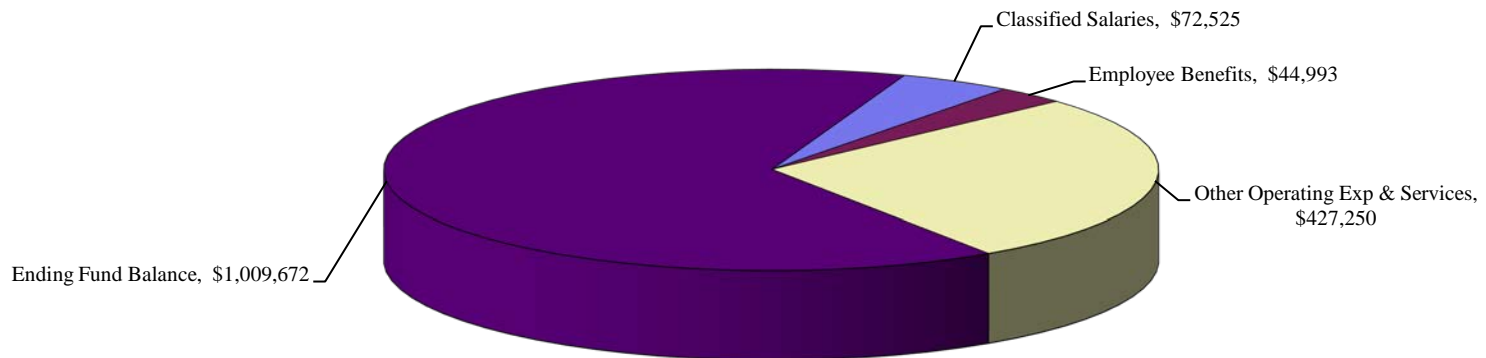
		Associated Students Fund - Fund 71				
		Expenditure Budget				
<u>Expenditures by Object</u>		2016-17 Actual Expenses	2017-18 Actual Expenses	2018-19 Tentative Budget	2018-19 Adopted Budget	% change 18/19 Adopt/ 17/18 Actual
2000	Classified Salaries	\$41,981	\$34,959	\$70,660	\$72,525	107.46
3000	Employee Benefits	2,188	2,763	5,340	44,993	1,528.41
5000	Other Operating Exp & Services	139,525	242,086	458,161	427,250	76.49
6000	Capital Outlay	0	0	0	0	-
	Subtotal, Expenditures (1000 - 6000)	<u>183,694</u>	<u>279,808</u>	<u>534,161</u>	<u>544,768</u>	94.69
7200	Intrafund Transfers Out	0	13,225	0	0	(100.00)
	Subtotal Expenditures (1000 - 7000)	<u>183,694</u>	<u>293,033</u>	<u>534,161</u>	<u>544,768</u>	85.91
7900	Reserve for Contingencies					
7910	Unrestricted Contingency	785,411	1,044,696	890,549	1,009,672	(3.35)
	Subtotal	<u>785,411</u>	<u>1,044,696</u>	<u>890,549</u>	<u>1,009,672</u>	(3.35)
	Total Expenditures and Ending Fund Balance	<u><u>\$969,105</u></u>	<u><u>\$1,337,729</u></u>	<u><u>\$1,424,710</u></u>	<u><u>\$1,554,440</u></u>	16.20

Rancho Santiago Community College District
Adopted Budget 2018-19
Associated Students Fund - Fund 71

Revenue by Source



Expenditures by Object



Rancho Santiago Community College District
Adopted Budget
2018-19

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. Included in the 2017/18 expenditures is \$42,953 accrued as required to be distributed to the Board of Governors under *EC § 76060.5*.

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
Adopted Budget
2018-19

Representation Fee Trust Fund - Fund 72
Revenue Budget

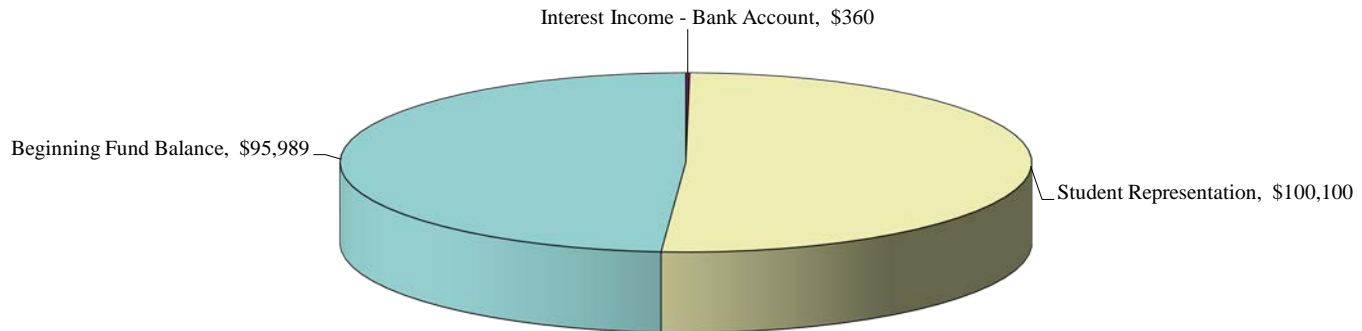
<u>Revenues by Source</u>	2016-17 Actual Revenue	2017-18 Actual Revenue	2018-19 Tentative Budget	2018-19 Adopted Budget	% change 18/19 Adopt/ 17/18 Actual
8800 Local Revenues					
8861 Interest Income - Bank Account	\$0	\$0	\$0	\$360	-
8877 Student Representation	104,851	106,821	83,108	100,100	(6.29)
Total Revenues	<u>104,851</u>	<u>106,821</u>	<u>83,108</u>	<u>100,460</u>	(5.95)
Beginning Fund Balance	<u>72,592</u>	<u>75,243</u>	<u>84,644</u>	<u>95,989</u>	27.57
Total Revenues and Beginning Fund Balance	<u><u>\$177,443</u></u>	<u><u>\$182,064</u></u>	<u><u>\$167,752</u></u>	<u><u>\$196,449</u></u>	7.90

Rancho Santiago Community College District
Adopted Budget
2018-19

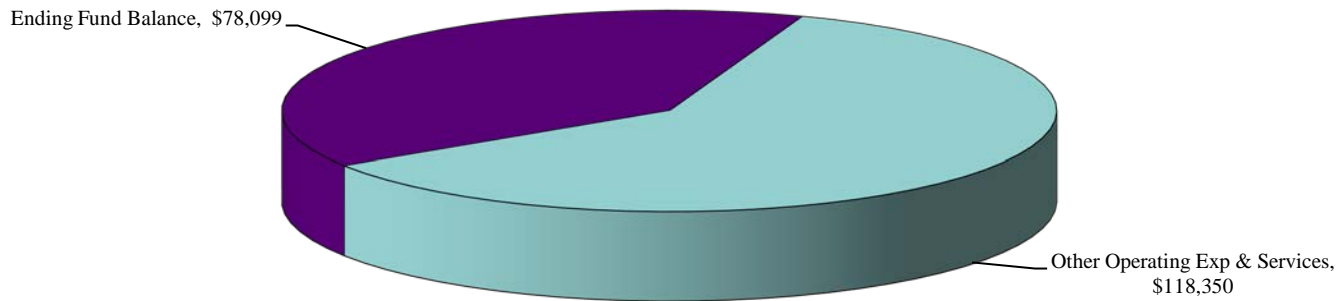
		Representation Fee Trust Fund - Fund 72				
		Expenditure Budget				
<u>Expenditures by Object</u>		2016-17	2017-18	2018-19	2018-19	% change
		Actual	Actual	Tentative	Adopted	18/19 Adopt/
		Expenses	Expenses	Budget	Budget	17/18 Actual
5000	Other Operating Exp & Services	\$102,200	\$86,075	\$76,600	\$118,350	37.50
	Subtotal, Expenditures (1000 - 7000)	102,200	86,075	76,600	118,350	37.50
7900	Reserve for Contingencies					
7910	Unrestricted Contingency	75,243	95,989	91,152	78,099	(18.64)
		75,243	95,989	91,152	78,099	(18.64)
Total Expenditures and Ending Fund Balance		\$177,443	\$182,064	\$167,752	\$196,449	7.90

Rancho Santiago Community College District
Adopted Budget 2018-19
Representation Fee Trust Fund - Fund 72

Revenue by Source



Expenditures by Object



Rancho Santiago Community College District
Adopted Budget
2018-19

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
Adopted Budget
2018-19

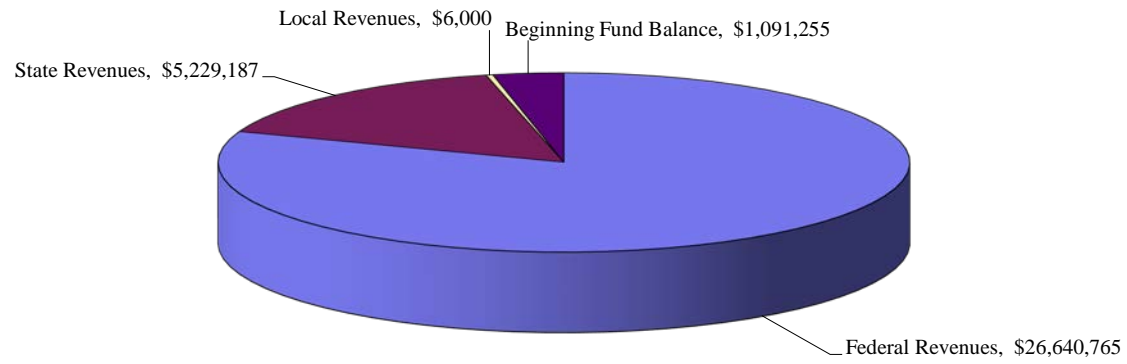
Student Financial Aid Fund - Fund 74					
Revenue Budget					
<u>Revenue by Source</u>	2016-17 Actual Revenue	2017-18 Actual Revenue	2018-19 Tentative Budget	2018-19 Adopted Budget	% change 18/19 Adopt/ 17/18 Actual
8100 Federal Revenues					
8120 Higher Education Act	\$47,300	\$42,000	\$25,000	\$12,000	(71.43)
8150 Student Financial Aid	22,069,650	24,045,994	26,628,765	26,628,765	10.74
Total Federal Revenue	<u>22,116,950</u>	<u>24,087,994</u>	<u>26,653,765</u>	<u>26,640,765</u>	10.60
8600 State Revenues					
8629 Other Categorical Apportionment-CARE	30,598	183,625	285,538	285,538	55.50
8659 Cal Grant & Other Reimb Categorical Allow	3,105,853	4,695,869	3,314,411	4,943,649	5.28
Total State Revenues	<u>3,136,451</u>	<u>4,879,494</u>	<u>3,599,949</u>	<u>5,229,187</u>	7.17
8800 Local Revenues					
8860 Interest & Investment Income	7,092	20,001	6,000	6,000	(70.00)
8865 Interest Income - Perkins Loan	221	0	0	0	-
8869 Int-Loans Assigned to DOE	681	0	0	0	-
8893 Outlawed Checks	0	(40,181)	0	0	(100.00)
8896 Penalties/Late Fees/Returned	10	0	0	0	-
Total Local Revenues	<u>8,004</u>	<u>(20,180)</u>	<u>6,000</u>	<u>6,000</u>	(129.73)
Total Revenues	25,261,405	28,947,308	30,259,714	31,875,952	10.12
Beginning Fund Balance	<u>1,225,179</u>	<u>1,163,824</u>	<u>1,085,602</u>	<u>1,091,255</u>	(6.24)
Total Revenues and Beginning Fund Balance	<u><u>\$26,486,584</u></u>	<u><u>\$30,111,132</u></u>	<u><u>\$31,345,316</u></u>	<u><u>\$32,967,207</u></u>	9.49

Rancho Santiago Community College District
Adopted Budget
2018-19

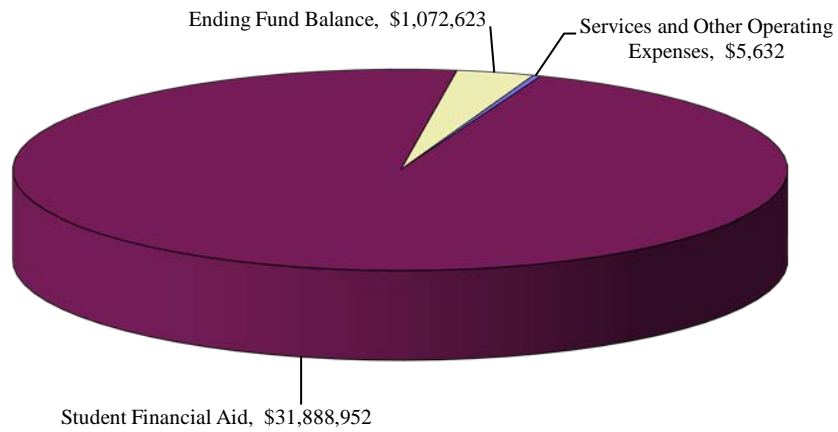
Student Financial Aid Fund - Fund 74					
Expenditure Budget					
<u>Expenditures by Object</u>	2016-17 Actual Expenses	2017-18 Actual Expenses	2018-19 Tentative Budget	2018-19 Adopted Budget	% change 18/19 Adopt/ 17/18 Actual
5000 Services and Other Operating Expenses					
5810 Bank/Credit Card Use	\$2,678	\$2,077	\$25	\$2,025	(2.50)
5885 Investment & Interest Expense	565	909	2,532	2,532	178.55
5900 Other	53,478	0	1,075	1,075	-
Subtotal	<u>56,721</u>	<u>2,986</u>	<u>3,632</u>	<u>5,632</u>	88.61
7500 Student Financial Aid					
7502 Cal Grant B	2,675,036	3,047,656	1,894,000	1,894,000	(37.85)
7504 CARE Grant	30,598	19,670	4,250	4,250	(78.39)
7506 F S E O G	556,800	579,400	469,265	469,265	(19.01)
7508 Pell Grant	19,903,975	22,051,165	23,170,000	23,170,000	5.07
7509 SSS Grant	47,300	42,000	25,000	12,000	(71.43)
7523 Pell Grant Overawards	4,946	0	8,500	8,500	-
7527 FT Student Success Grant	430,817	1,507,054	1,147,411	1,147,411	(23.86)
7528 Community College Completion G	0	130,500	273,000	1,902,238	1,357.65
7529 Dreamer Emergency Aid	0	163,955	281,288	281,288	71.56
7542 Federal Direct Loan	1,616,567	1,475,491	3,000,000	3,000,000	103.32
Subtotal	<u>25,266,039</u>	<u>29,016,891</u>	<u>30,272,714</u>	<u>31,888,952</u>	9.90
Subtotal, Expenditures (1000 - 7000)	<u>25,322,760</u>	<u>29,019,877</u>	<u>30,276,346</u>	<u>31,894,584</u>	9.91
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	<u>786,038</u>	<u>786,038</u>	<u>786,038</u>	<u>786,038</u>	-
7910 Unrestricted Contingency	377,786	305,217	282,932	286,585	(6.10)
Total Fund Balance	<u>1,163,824</u>	<u>1,091,255</u>	<u>1,068,970</u>	<u>1,072,623</u>	(1.71)
Total Expenditures and Ending Fund Balance	<u><u>\$26,486,584</u></u>	<u><u>\$30,111,132</u></u>	<u><u>\$31,345,316</u></u>	<u><u>\$32,967,207</u></u>	9.49

Rancho Santiago Community College District
Adopted Budget 2018-19
Student Financial Aid Fund - Fund 74

Revenue by Source



Expenditures by Object



Rancho Santiago Community College District
Adopted Budget
2018-19

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
Adopted Budget
2018-19

Community Education Fund - Fund 76
Revenue Budget

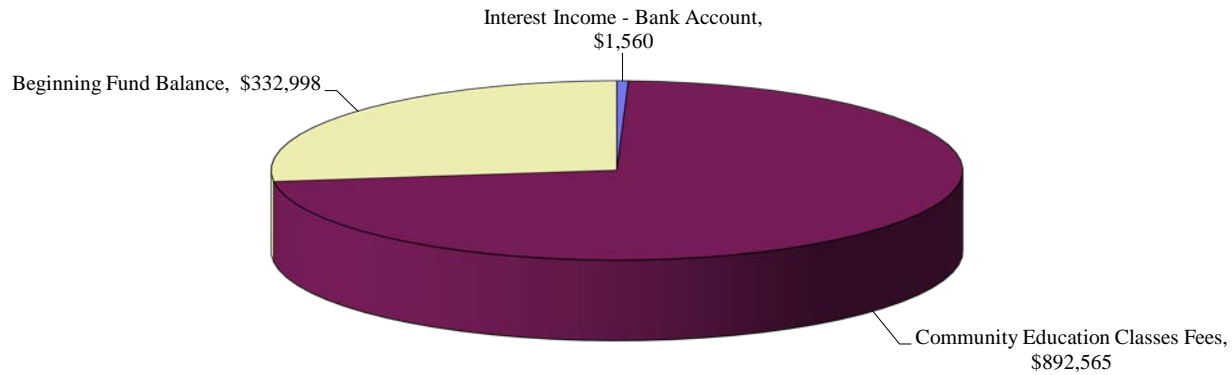
<u>Revenues by Source</u>	2016-17 Actual Revenue	2017-18 Actual Revenue	2018-19 Tentative Budget	2018-19 Adopted Budget	% change 18/19 Adopt/ 17/18 Actual
8800 Local Revenues					
8861 Interest Income - Bank Account	\$0	\$367	\$0	\$1,560	325.07
8872 Community Education Classes Fees	843,433	885,314	852,298	892,565	0.82
8890 Other Local Income	0	0	0	0	-
Total Revenues	<u>843,433</u>	<u>885,681</u>	<u>852,298</u>	<u>894,125</u>	0.95
Beginning Fund Balance	310,098	291,398	213,767	332,998	14.28
PY Adjustment	0	13,348	0	0	(100.00)
Total Revenues and Beginning Fund Balance	<u><u>\$1,153,531</u></u>	<u><u>\$1,190,427</u></u>	<u><u>\$1,066,065</u></u>	<u><u>\$1,227,123</u></u>	3.08

Rancho Santiago Community College District
Adopted Budget
2018-19

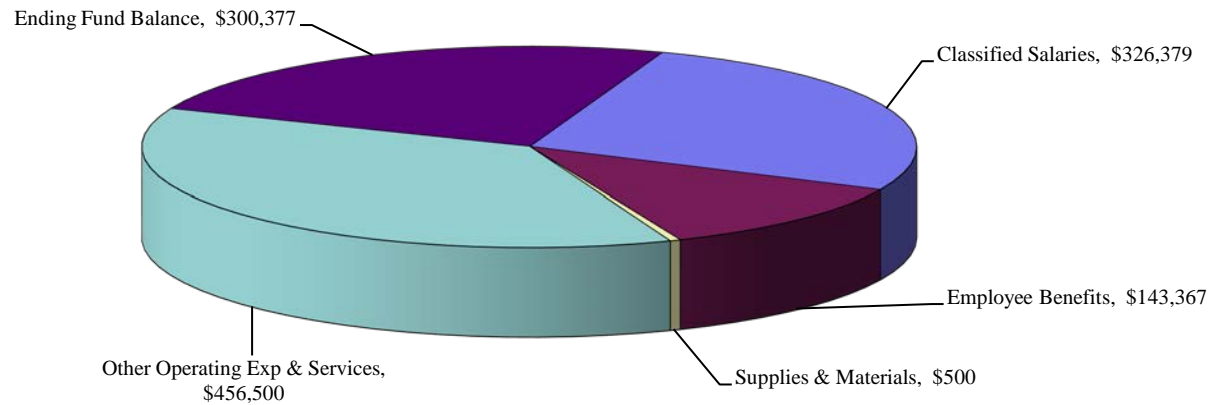
		Community Education Fund - Fund 76				
		Expenditure Budget				
<u>Expenditures by Object</u>		2016-17	2017-18	2018-19	2018-19	% change
		Actual	Actual	Tentative	Adopted	18/19 Adopt/
		Expenses	Expenses	Budget	Budget	17/18 Actual
2000	Classified Salaries	\$323,442	\$310,723	\$326,379	\$326,379	5.04
3000	Employee Benefits	113,579	127,718	143,367	143,367	12.25
4000	Supplies & Materials	0	376	500	500	32.98
5000	Other Operating Exp & Services	425,112	418,612	431,500	456,500	9.05
6000	Capital Outlay	0	0	0	0	-
	Subtotal, Expenditures (1000 - 6000)	862,133	857,429	901,746	926,746	8.08
7300	Interfund Transfers Out	0	0	0	0	-
	Subtotal, Expenditures (1000 - 7000)	862,133	857,429	901,746	926,746	8.08
7900	Reserve for Contingencies					
7910	Unrestricted Contingency	291,398	332,998	164,319	300,377	(9.80)
	Total Expenditures and Ending Fund Balance	\$1,153,531	\$1,190,427	\$1,066,065	\$1,227,123	3.08

Rancho Santiago Community College District
Adopted Budget 2018-19
Community Education Fund - Fund 76

Revenue by Source



Expenditures by Object



Rancho Santiago Community College District
Adopted Budget
2018-19

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
Adopted Budget
2018-19

Diversified Trust Fund - Fund 79
Revenue Budget

<u>Revenue by Source</u>		2016-17 Actual Revenue	2017-18 Actual Revenue	2018-19 Tentative Budget	2018-19 Adopted Budget	% change 18/19 Adopt/ 17/18 Actual
8600	State Revenues	\$2,576	\$2,165	\$0	\$0	(100.00)
8800	Local Revenues	1,816,734	1,462,932	1,282,768	1,619,580	10.71
8900	Other Financing Sources					
8981/8983	Interfund/Intrafund Transfers In	631,100	727,613	171,103	190,008	(73.89)
	Total Revenue and Other Financing Sources	2,450,410	2,192,710	1,453,871	1,809,588	(17.47)
	Beginning Fund Balance	2,591,148	2,229,403	3,100,841	3,380,086	51.61
	Total Revenues, Other Financing Sources and Beginning Fund Balance	<u>\$5,041,558</u>	<u>\$4,422,113</u>	<u>\$4,554,712</u>	<u>\$5,189,674</u>	17.36

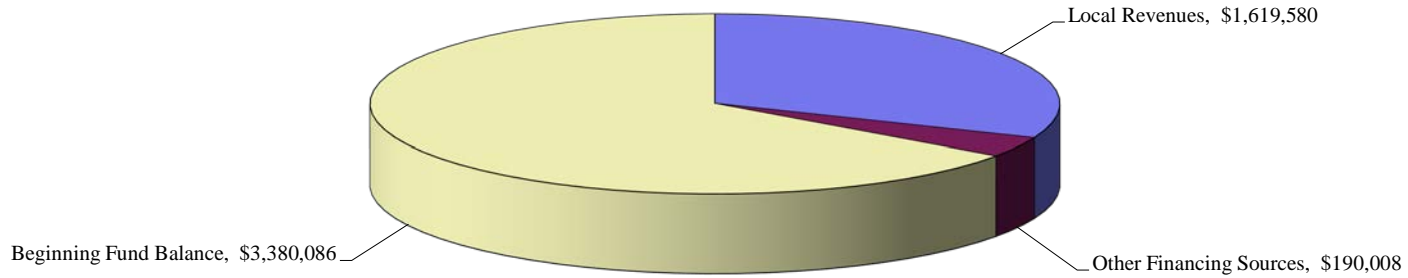
Rancho Santiago Community College District
Adopted Budget
2018-19

Diversified Trust Fund - Fund 79
Expenditure Budget

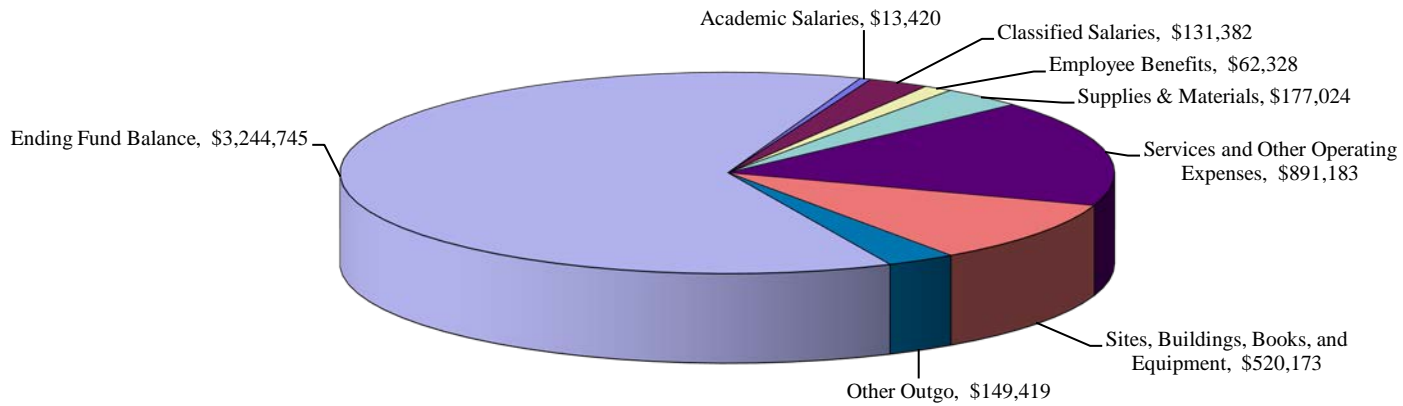
<u>Expenditures by Object</u>		2016-17 Actual Expenses	2017-18 Actual Expenses	2018-19 Tentative Budget	2018-19 Adopted Budget	% change 18/19 Adopt/ 17/18 Actual
1000	Academic Salaries	\$30,199	\$32,289	\$13,420	\$13,420	(58.44)
2000	Classified Salaries	163,280	119,695	181,878	131,382	9.76
3000	Employee Benefits	57,460	58,487	61,777	62,328	6.57
4000	Supplies & Materials	204,214	106,009	185,425	177,024	66.99
5000	Services and Other Operating Expenses	958,143	573,968	874,052	891,183	55.27
6000	Sites, Buildings, Books, and Equipment	189,447	(22,515)	414,298	520,173	(2,410.34)
	Subtotal Expenditures (1000 - 6000)	<u>1,602,743</u>	<u>867,933</u>	<u>1,730,850</u>	<u>1,795,510</u>	106.87
7200/7300	Intrafund/Interfund Transfers Out	1,209,412	173,080	129,500	148,405	(14.26)
7670	Other Student Aid	0	1,014	3,500	1,014	-
	Subtotal Expenditures (1000 - 7000)	<u>2,812,155</u>	<u>1,042,027</u>	<u>1,863,850</u>	<u>1,944,929</u>	86.65
7900	Reserve for Contingencies					
7910	Unrestricted Contingency	2,229,403	3,380,086	2,685,675	3,239,558	(4.16)
7940	Reserved for Special Purposes	0	0	5,187	5,187	-
	Total Expenditures and Ending Fund Balance	<u><u>\$5,041,558</u></u>	<u><u>\$4,422,113</u></u>	<u><u>\$4,554,712</u></u>	<u><u>\$5,189,674</u></u>	17.36

Rancho Santiago Community College District
Adopted Budget 2018-19
Diversified Trust Fund - Fund 79

Revenue by Source



Expenditures by Object



Rancho Santiago Community College District
Adopted Budget
2018-19

SUPPLEMENTAL DATA

Rancho Santiago Community College District
Adopted Budget
2018-19

FTES Analysis and Targets
As of August 8, 2018

	2015/16		2016/17				2017/18				2018/19	
	Actual	%	Target	Actual	%	Difference Target to Actual	Target	Actual w/ borrowing	%	Difference Target to Actual	Target *	%
SAC/CEC												
Credit	15,518.87	53.70%	15,522.00	14,935.56	54.28%	(586.44) -3.78%	15,686.93	16,238.52	55.27%	551.59 3.52%	16,238.52	55.27%
CDCP	4,327.66	14.97%	4,390.00	3,667.65	13.33%	(722.35) -16.45%	3,852.16	3,537.62	12.04%	(314.54) -8.17%	3,537.62	12.04%
Non-credit	483.79	1.67%	450.00	503.98	1.83%	53.98 12.00%	529.33	666.33	2.27%	137.00 25.88%	666.33	2.27%
	20,330.32	70.34%	20,362.00	19,107.19	69.44%	(1,254.81) -6.16%	20,068.42	20,442.47	69.58%	374.05 1.86%	20,442.47	69.58%
SCC/OEC												
Credit	6,755.21	23.37%	6,751.00	6,563.59	23.85%	(187.41) -2.78%	6,893.79	7,066.02	24.05%	172.23 2.50%	7,066.02	24.05%
CDCP	1,597.75	5.53%	1,599.00	1,495.85	5.44%	(103.15) -6.45%	1,571.10	1,444.09	4.92%	(127.01) -8.08%	1,444.09	4.92%
Non-credit	218.35	0.76%	218.00	350.68	1.27%	132.68 60.86%	368.32	425.95	1.45%	57.63 15.65%	425.95	1.45%
	8,571.31	29.66%	8,568.00	8,410.12	30.56%	(157.88) -1.84%	8,833.21	8,936.06	30.42%	102.85 1.16%	8,936.06	30.42%
District Total												
Credit	22,274.08	77.07%	22,273.00	21,499.15	78.13%	(773.85) -3.47%	22,580.72	23,304.54	79.33%	723.82 3.21%	23,304.54	79.33%
CDCP	5,925.41	20.50%	5,989.00	5,163.50	18.76%	(825.50) -13.78%	5,423.26	4,981.71	16.96%	(441.55) -8.14%	4,981.71	16.96%
Non-credit	702.14	2.43%	668.00	854.66	3.11%	186.66 27.94%	897.65	1,092.28	3.72%	194.63 21.68%	1,092.28	3.72%
	28,901.63	100.00%	28,930.00	27,517.31	100.00%	(1,412.69) -4.88%	28,901.63	29,378.53	100.00%	476.90 1.65%	29,378.53	100.00%
<i>Growth</i>			0.10%	-4.79%			5.03%	6.76%			0.00%	

* The District was in stabilization in FY 2016/17 and therefore was in restoration in FY 2017/18. The FTES reported on the 320 submitted at 2017/18 Annual maintains/exceeds the 2015/16 funding level as the district shifted FTES from summer 2018 for reporting purposes. The District expects to be back in stabilization in 2018/19.

**RANCHO SANTIAGO COMMUNITY COLLEGE DISTRICT
UNRESTRICTED GENERAL FUND
2018/19 Adopted Budget Assumptions
August 15, 2018**

I. State Revenue

A. Budgeting will continue to utilize the District's Budget Allocation Model (BAM) based on SB 361 for the Adopted Budget as there are still many unknowns with the new state student-focused 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	P3 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%

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

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

The district went into stabilization in 2016/17 and was in restoration in 2017/18. By shifting summer FTES, the district fully restored to maintain the 2015/16 funding level plus an additional 321.36 FTES to capture additional funding.

The state budget includes 1% systemwide growth funding, 2.71% COLA, and no base allocation increase. Instead the budget includes a new Student-Focused Funding Formula, the effects of which are not fully known at this time. Any changes to our funding related to the new formula will be incorporated after the budget is adopted.

Projected COLA of 2.71%	\$4,467,858
Projected Stabilization	\$2,930,222
Projected Base Allocation Increase	\$0
Continued Projected Deficit (est. 0.656%)	\$0
Apportionment Base Incr (Decr) for 2018/19	<u>\$7,398,080</u>

2018/19 Potential Growth at 0.5% based on 1% 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 (\$4,536,786). Restricted lottery at \$53 per FTES (\$1,592,382). (2017/18 P3 of resident & nonresident factored FTES, 30,044.94 x 151 = \$4,536,786 unrestricted lottery; 30,044.94 x 53 = \$1,592,382.) Slight increase.

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

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

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

H. Mandates Block Grant estimated at a total budget of \$852,184 (29.21 x 29,174.38). Slight increase. No additional one-time allocation proposed.

II. Other Revenue

I. Non-Resident Tuition budgeted at \$3,200,000. \$275,000 increase. (SAC \$2,400,000, SCC \$800,000)

J. Interest earnings estimated at \$825,000. Increase based on anticipated interest rate increases.

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

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

M. Scheduled Maintenance/Instructional Equipment allocation \$738,030 (no match required).

**RANCHO SANTIAGO COMMUNITY COLLEGE DISTRICT
UNRESTRICTED GENERAL FUND
2018/19 Adopted Budget Assumptions
August 15, 2018**

III. Appropriations and Expenditures

- A. As the District's budget model is a revenue allocation model, revenues flow through the model to the colleges as earned. The colleges have the responsibility, within their earned revenue, to budget for ALL necessary expenditures including but not limited to all full time and part time employees, utilities, instructional services agreements, multi-year maintenance and other contracts, supplies, equipment and other operating costs.
- B. The state is providing a Cost of Living Allowance (COLA) of 2.71%. Any collectively bargained increased costs will be added to the budget. The estimated cost of a 1% salary increase is \$1.58 million.
- C. Step and column movement is budgeted at an additional cost of approximately \$1.26 million including benefits. (FARSCCD approximate cost \$601,000, CSEA approximate cost \$405,000, Management/Other approximate cost \$254,000; in addition to CEFA hourly step and column movement budgeted by the colleges estimated cost \$153,000)
- D. Health and Welfare benefit premium cost increase as of 1/1/19 is estimated at 2.5% for an additional cost of approximately \$402,000 for active employees and an additional cost of \$178,000 for retirees, for a combined increase of \$580,000. 2018/19 change to BAM budgeting benefits at average cost rather than maximum cost. Savings of \$152,666 State Unemployment Insurance local experience charges are estimated at \$250,000 (2017/18 budgeted amount). Unchanged CalPERS employer contribution rate will increase in 2018/19 from 15.531% to 18.062% for an increase of \$967,823 (Note: The cost of each 1% increase in the PERS rate is approximately \$350,000.) CalSTRS employer contribution rate will increase in 2018/19 from 14.43% to 16.28% for an increase of \$1,344,938. (Note: The cost of each 1% increase in the STRS rate is approximately \$700,000.)
- E. The full-time faculty obligation (FON) for Fall 2018 is estimated at 371. The District is currently recruiting to replace 16 faculty vacancies. The District expects to meet its obligation. SAC is recruiting for 13 vacancies. SCC is recruiting for 3 vacancies. The current cost for a new position is budgeted at Class VI, Step 12 at approximately \$136,500. Penalties for not meeting the obligation amount to approximately \$71,000 per FTE not filled.
- F. The current rate per Lecture Hour Equivalent (LHE) effective 7/1/17 for hourly faculty is \$1,275. Unchanged
- G. Retiree Health Benefit Fund (OPEB/GASB 75 Obligation) - The District will continue to contribute 3.63% of total salaries to fund the total actuarially determined Annual Required Contribution (ARC). The calculated annual required contribution (ARC) for 2017/18 is \$14,394,639.
- H. Capital Outlay Fund - In addition to the state allocation for Scheduled Maintenance/Instructional Equipment, the District will continue to budget \$1.5 million for capital outlay needs.
- I. Utilities cost increases of 2.5%, estimated at \$100,000.
- J. Information Technology licensing contract escalation cost of 7%, estimated at \$125,000.
- K. Property and Liability Insurance transfer estimated at \$1,970,000. Unchanged.
- L. Other additional DS/Institutional Cost expenses totaling \$672,252 ongoing and \$110,500 one-time:
 - P/T Intermediate Clerk 19hrs/12 months - Human Resources - ongoing - \$18,920
 - District Administrator Institutional Equity, Compliance and Title IX - Human Resources - ongoing - \$229,175
 - 3 New Senior District Safety Officer (armed) - District Safety - ongoing - \$303,048
 - Reorg #1079 - District Safety Officer to Senior District Safety Officer (armed) - \$3,609
 - Safety Fire Alarms testing & repairs - ongoing \$100,000
 - New ongoing agreement with IGreentree for employee onboarding \$17,500 plus one-time \$10,500
 - One-time cost of Chancellor search - \$100,000
- M. Child Development Fund - The District will continue to budget \$250,000 as an interfund transfer from the unrestricted general fund as a contingency plan. (\$140,000 was transferred in 2014/15, 2015/16, 2016/17, and 2017/18)
- N. Estimated annual cost of Santiago Canyon College ADA Settlement expenses of \$2 million from one-time funds.
- O. According to the District budget reduction strategy, round 2 ongoing reductions of \$3 million were incorporated in the tentative budget and included in the Adopted Budget.

NOTE: These assumptions will be updated as new information becomes available throughout the process of building the budget. In addition, as the final effects of the new Student-Focused Funding Formula may not all be known until after the budget is adopted, the budget will likely need to be updated after adoption.

Rancho Santiago Community College District
Unrestricted General Fund Summary
2018/19 Adopted Budget Assumptions Analysis
August 15, 2018

*	<u>New Revenues</u>	Ongoing Only	One-Time
A	New Student-Focused Funding Formula	?	
B	COLA 2.71%	\$4,467,858	
B	Stabilization	\$2,930,222	
B	Base Allocation	\$0	
B	Deficit Factor est. at 0.656%	\$0	
D	Unrestricted Lottery	\$413,971	
H	Mandates Block Grant	\$57,184	
I	Non-Resident Tuition	\$275,000	
J	Interest Earnings	\$160,000	
L	Apprenticeship - SCC	\$0	
EGK	Misc Income	\$152,813	
	Total	\$8,457,048	\$0
	<u>New Expenditures</u>		
B	COLA 2.71%	\$4,467,858	
C	Step/Column	\$1,260,000	
D	Health and Welfare/Benefits Increase	\$580,000	
D	Budget Health and Welfare at Average Cost for Vacancies	(\$152,666)	
D	CalPERS Increase	\$967,823	
D	CalSTRS Increase	\$1,344,938	
E	Full Time Faculty Obligation Hires	\$0	
E/F	Hourly Faculty Budgets (Convert to Full Time)	\$0	
G	Increased Cost of Retiree Health Benefit ARC	\$0	
H	Capital Outlay/Scheduled Maintenance Match	\$0	
I	Utilities Increase	\$100,000	
J	ITS Licensing/Contract Escalation Cost	\$125,000	
K	Property, Liability and All Risks Insurance	\$0	
L	Other Additional DS/Institutional Costs	\$672,252	\$110,500
N	SCC ADA Settlement Costs	\$0	\$2,000,000
O	Ongoing Budget Reductions	(\$3,000,000)	
	Total	\$6,365,205	\$2,110,500
	2018/19 Budget Year Surplus (Deficit)	\$2,091,843	
	2017/18 Structural Deficit	(\$1,346,566)	
	2017/18 Additional cost of CSEA settlement	(\$191,807)	
	2017/18 Additional cost of remaining CB settlements	?	
	2017/18 Budgeted vacancies/actual salary placement less	\$425,060	
	2017/18 New hires choosing less than budgeted benefits	\$687,959	
	2017/18 Retirees budgeted in 2018/19 according to BAM	\$872,339	
	2017/18 Savings in H/W Benefits (3.5% to 2.5%)	\$60,636	
	2017/18 Other budget line item changes	\$409,670	
	Total Net Surplus (Deficit)	\$3,009,134	(\$2,110,500)

Note: Budget Stabilization Fund Balance at 6/30/2018 is estimated at \$15.8 million.

¹ Based on the FTES reported on the 320 submitted at 2017/18 Annual, to maintain/exceed the 2015/16 funding level, the district shifted FTES from summer 2018 for reporting purposes and expect to be in Stabilization in 2018/19.

* Reference to budget assumption number

Rancho Santiago Community College District

Sound Fiscal Management Self-Assessment Checklist 2018/2019

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

Is the district spending within their revenue budget in the current year? **Yes, with the additional base allocation increases the last few years, the district has not been deficit spending. The 2017/18 Adopted Budget for the unrestricted general fund was also balanced with the inclusion of ongoing budget reductions of \$2 million and an additional \$2 million of one-time reductions. The 2018/19 Adopted Budget includes an ongoing \$3 million reduction as well. Effective 2018/19, the state has a new Student Centered Funding Formula. It is unknown at this time what the effects will be to our budget as the state has still not released 2017/18 data to project total revenue. We expect there will be additional revenue based on the 2016/17 data used for the advanced apportionment simulation. The district projects that there will still be large anticipated cost increases such as PERS, STRS, and Health Benefits in our Multi Year Projections (MYP). The Budget Stabilization Fund has approximately \$15.8 million.**

Has the district controlled deficit spending over multiple years? **Yes, due mostly to the infusion of base allocation increases in 2015/16 through 2017/18, along with budget reductions in both 2017/18 and 2018/19.**

Is deficit spending addressed by fund balance, ongoing revenue increases, or expenditure reductions? **With the infusion of ongoing unrestricted resources allocated in the state budget in 2015/16 through 2017/18, along with expenditure reductions in 2017/18 and 2018/19, there is currently no projected deficit spending. There is concern in future years without additional revenue increases due to expected cost increases primarily driven by increasing STRS/PERS costs.**

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

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

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

Is the district's fund balance stable or consistently increasing? **The fund balance has stabilized due to the large infusion of unrestricted state funds, both one-time and ongoing base allocations over the past few years and remains above the minimum 5% reserve level.**

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

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

Has the district's enrollment been increasing or stable for multiple years? **No, the district had a slight reduction in FTES in 2015/16 and a large decline of 4.79% in 2016/17. The district went into stabilization at the end of 2016/17 and in restoration in 2017/18. The district earned back a portion of its lost FTES in 2017/18 and shifted 1,393 FTES from summer 2018 to earn additional revenue. The district is now back in stabilization in 2018/19 with projections of continued declining enrollments. Under the new state funding formula, we expect to be held harmless in 2018/19 to the Total Computational Revenue level certified in 2017/18.**

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

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

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

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

Has the district avoided stabilization funding? **No. The district was in stabilization in 2016/17 and is anticipated to be in stabilization again in 2018/19 due to the shift of 1,393 FTES from summer 2018 into 2017/18 fiscal year.**

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

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

Is the district's unrestricted fund balance maintained throughout the year? **Yes.**

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

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

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

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

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

Did the district conduct a pre-settlement analysis identifying an ongoing revenue source to support the agreement? **Fiscal Services prepares a total compensation cost analysis used for negotiations.**

Did the district correctly identify the related costs? **Yes.**

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

7. Unrestricted General Fund Staffing - Is this area acceptable? YES/NO

Is the district ensuring it is not using one-time funds to pay for permanent staff or other ongoing expenses? **In 2015/16 through 2017/18 there was a large infusion of additional unrestricted ongoing funds from the state. With this infusion of revenue and the budget reductions made in 2017/18 and included in this Adopted Budget in 2018/19, the colleges budgeted for all projected personnel costs and there is no deficit spending. However, not all bargaining units have settled for 2017/18 and 2018/19. Any costs above the state allocated COLA is not budgeted at this time. There is concern in future years without additional unrestricted revenue increases due to expected cost increases such as PERS, STRS, and Health Benefits.**

Is the percentage of district general fund budget allocated to salaries and benefits at or less than the statewide average (i.e. the statewide average for 2003-04 is 85%)? **No. The ongoing unrestricted general fund Adopted Budget for 2018/19 shows at 88%. This percentage has been increasing over the last couple of years.**

8. Internal Controls - Is this area acceptable? YES

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

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

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

9. Management Information Systems - Is this area acceptable? YES/NO

Is the district data accurate and timely? **Yes, data is submitted timely. No, through the new funding model, the colleges have confirmed there are some inaccurate data being reported. They understand the need to report accurate data especially due to the myriad data elements that are now being used to fund the new state funding formula.**

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

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

10. Position Control – Is this area acceptable? NO

Is position control integrated with payroll? **No. The district has been in the process of creating and programming a position control system for numerous years with very little progress. Phase I went live in 2012/13 and includes only a salary encumbrance system for contractual staff salaries. A consultant has been engaged since 2016/17 to assist the district with determining a course of action for including encumbrances for benefits costs and directly tying total compensation of positions to budget, but little progress has been made. In 2018/19, the district is now considering if the position control module in Colleague may meet our needs.**

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

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

11. Budget Monitoring - Is this area acceptable? YES

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

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

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

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

Has the district's long-term debt decreased from the prior fiscal year? **No. The OPEB liability increased based on the latest actuarial report.**

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

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

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

Has the district completed an actuarial calculation to determine the unfunded liability? **Yes, the district contracts for a new actuarial study as required. The latest report dated July 16, 2018 shows an estimated liability of \$167 million.**

Does the district have a plan for addressing the retiree benefits liabilities? **Yes, the district has contributed the full Annual Required Contribution (ARC) for the last seven years and the district's 2018/19 budget assumptions call for continuing to fund the full ARC. The district has taken significant steps toward funding this long-term liability and has set aside nearly \$60 million to date, although this still poses a large burden on future budgets, primarily the annual premium cost increases for lifetime health benefits. The district will be considering using a portion of these set aside funds to create an irrevocable trust for these benefits to help offset the liability and reduce the ARC.**

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

Has the district experienced recent turnover in its management team (including the Chief Executive Officer, Chief Business Officer, and Board of Trustees)? **No.**

14. District Liability – Is this area acceptable? YES

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

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

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

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

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

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

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

Rancho Santiago Community College District
Adopted Budget
2018-19

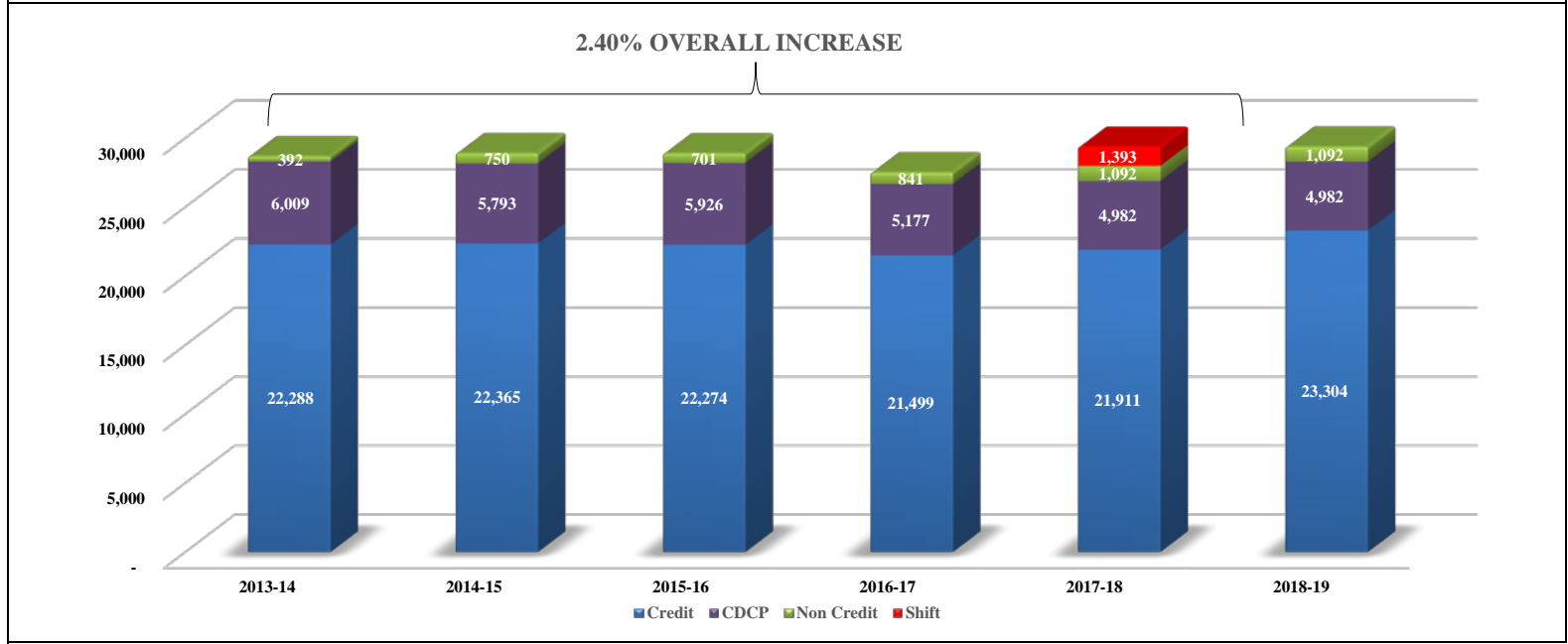
Budget Allocation Model						
FTES Credit vs. Non-Credit Breakdown						
<u>Full-Time Equivalent Students</u>	Santa Ana College		Santiago Canyon College		Total FTES	
	FTES	%	FTES	%		
2017/18 Annual						
Credit	16,238	69.68%	7,066	30.32%	23,304	
CDCP	3,538	71.01%	1,444	28.99%	4,982	
Non-Credit	666	61.00%	426	39.00%	1,092	
Total	<u>20,442</u>	<u>69.58%</u>	<u>8,936</u>	<u>30.42%</u>	<u>29,378</u>	
2018/19 Projected *						
Credit	16,238	69.68%	7,066	30.32%	23,304	
CDCP	3,538	71.01%	1,444	28.99%	4,982	
Non-Credit	666	61.00%	426	39.00%	1,092	
Total	<u>20,442</u>	<u>69.58%</u>	<u>8,936</u>	<u>30.42%</u>	<u>29,378</u>	

Expenditures by Major Object (2 Colleges Only) (Fund 11)						
<u>Expenditures by Object</u>	Santa Ana College		Santiago Canyon College		Adopted Budget	
	\$	%	\$	%		
1000 Academic Salaries	\$45,480,064	68.98%	\$20,454,236	31.02%	\$65,934,300	
2000 Classified Salaries	12,641,927	65.62%	6,623,135	34.38%	19,265,062	
3000 Employee Benefits	23,712,085	67.38%	11,482,086	32.62%	35,194,171	
4000 Books and Supplies	465,055	70.70%	192,697	29.30%	657,752	
5000 Services and Other Operating Expenses	5,941,970	58.14%	4,277,813	41.86%	10,219,783	
6000 Sites, Buildings, Books, and Equipment	36,602	78.25%	10,174	21.75%	46,776	
7000 Other Outgo and Contingencies	3,329,251	67.00%	1,639,916	33.00%	4,969,167	
Total Expenditures	<u>\$91,606,954</u>	<u>67.22%</u>	<u>\$44,680,057</u>	<u>32.78%</u>	<u>\$136,287,011</u>	

* The District was in stabilization in FY 2016/17 and therefore was in restoration in FY 2017/18. The FTES reported on the 320 submitted at 2017/18 Annual maintains/exceeds the 2015/16 funding level as the district shifted FTES from summer 2018 for reporting purposes. The District expects to be back in stabilization in 2018/19.

Rancho Santiago Community College District
Adopted Budget
2018-19

Recap of Full-Time Equivalent Students																	
	2013-14 Actual		2014-15 Actual		change FTES	2015-16 Actual		change FTES	2016-17 Actual		change FTES	2017-18 Actual		change FTES	2018-19 Targets		change FTES
SAC																	
Credit	15,493		15,530			15,519			14,935			15,296			16,238		
Shift												942			-		
CDCP	4,289		4,254			4,328			3,668			3,538			3,538		
Non-Credit	305		567			483			504			666			666		
Total	20,087	70.02%	20,351	70.40%	1.31%	20,330	70.34%	-0.10%	19,107	69.44%	-6.02%	20,442	69.58%	6.99%	20,442	69.58%	0.00%
SCC																	
Credit	6,795		6,835			6,755			6,563			6,615			7,066		
Shift												451					
CDCP	1,720		1,539			1,598			1,496			1,444			1,444		
Non-Credit	87		183			218			351			426			426		
Total	8,602	29.98%	8,557	29.60%	-0.52%	8,571	29.66%	0.16%	8,410	30.56%	-1.88%	8,936	30.42%	6.26%	8,936	30.42%	0.00%
Total																	
Credit	22,288		22,365			22,274			21,498			21,911			23,304		
Shift												1,393			-		
CDCP	6,009		5,793			5,926			5,164			4,982			4,982		
Non-Credit	392		750			701			855			1,092			1,092		
Total	28,689	100.00%	28,908	100.00%	0.76%	28,901	100.00%	-0.02%	27,517	100.00%	-4.79%	29,378	100.00%	6.76%	29,378	100.00%	0.00%



Rancho Santiago Community College District
Adopted Budget
2018-19

Compliance with the 50% Law

Education Code Section 84362 requires community college districts to expend 50% of the district’s Current Expense of Education on the salaries and fringe benefits of classroom instructors.

The “Current Expense of Education” includes the unrestricted General Fund operating expenditures excluding expenditures for food services, community services, capital (except equipment replacement), auxiliary services and other costs specifically excluded by law.

The “Salaries for Classroom Instructors” includes the salaries and fringe benefits for classroom instructors and instructional aides (full-time and part-time) and other costs specifically included by law.

This table recaps the district’s 50% computation for the fiscal years 1991-92 through 2017-18 (expressed as a percentage).

<u>Fiscal Year</u>	<u>50% Computation</u>
1991-92	51.57
1992-93	52.08
1993-94	54.69
1994-95	55.58
1995-96	53.95
1996-97	53.70
1997-98	53.85
1998-99	52.89
1999-00	52.47
2000-01	52.03
2001-02	50.35
2002-03	57.51
2003-04	55.20
2004-05	50.12
2005-06	50.28
2006-07	50.24
2007-08	51.16
2008-09	50.89
2009-10	50.46
2010-11	50.54
2011-12	50.18
2012-13	50.09
2013-14	50.18
2014-15	51.38
2015-16	52.55
2016-17	54.06
2017-18	55.08

Rancho Santiago Community College District
Adopted Budget
2018-19

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	1.850	18.130%	\$1,371,837	\$6,925,251	2.738	20.800%	\$1,067,917	\$3,586,673	\$2,439,754	\$10,511,924
2020-21	0.970	19.100%	\$733,673	\$7,658,925	2.700	23.500%	\$1,074,157	\$4,660,830	\$1,807,831	\$12,319,755
2021-22	-0.500	18.600% *	-\$385,746	\$7,273,179	1.100	24.600%	\$446,372	\$5,107,203	\$60,626	\$12,380,382
2022-23	-0.500	18.100% *	-\$393,461	\$6,879,718	0.700	25.300%	\$289,736	\$5,396,939	-\$103,725	\$12,276,657
2023-24	0.000	18.100% *	\$0	\$6,879,718	0.500	25.800%	\$211,093	\$5,608,032	\$211,093	\$12,487,750
2024-25	0.000	18.100% *	\$0	\$6,879,718	0.200	26.000%	\$86,126	\$5,694,158	\$86,126	\$12,573,876
2025-26	0.000	18.100% *	\$0	\$6,879,718	-0.300	25.700%	-\$131,773	\$5,562,385	-\$131,773	\$12,442,103

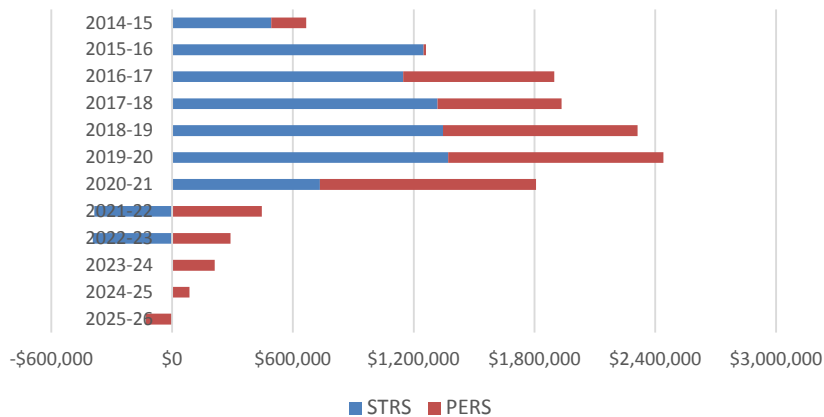
¹ Each 1% increase in STRS rate is approximately \$700,000

² Each 1% increase in PERS rate is approximately \$400,000

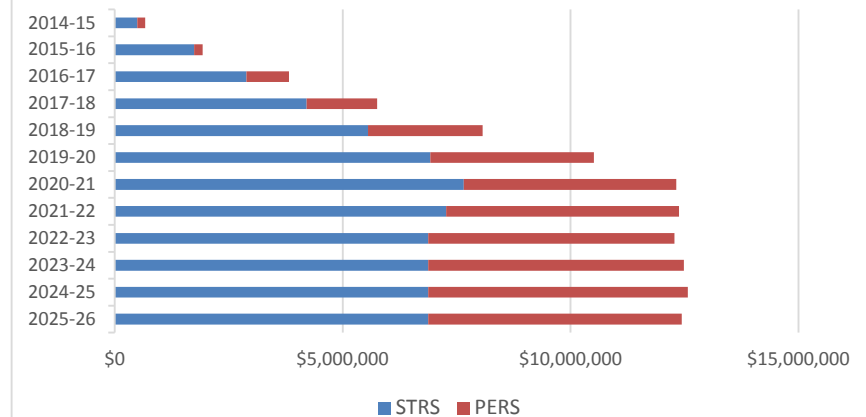
Employee Contribution % for STRS = 10.25%/10.205%

Employee Contribution % for PERS = 7.00%/7.00%

STRS & PERS Annual Increases



STRS & PERS Cumulative Impact



* Current law increases contribution rates to 19.1% 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
Adopted Budget
2018-19

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 36% of the last 25 years the State has provided no COLA.

California Community Colleges COLA History Since 1993-94

<u>Fiscal Year</u>	<u>Statutory</u>	<u>Funded COLA</u>	<u>Negotiated COLA</u>
1993-94	2.05	0.00	2.530
1994-95	1.99	0.00	0.000
1995-96	3.07	3.07	3.070
1996-97	3.06	3.06	5.750
1997-98	2.97	2.97	2.790
1998-99	2.26	2.26	3.260
1999-00	1.41	1.41	1.520
2000-01	3.17	4.17	6.900
2001-02	3.87	3.87	4.260
2002-03	1.66	2.00	3.750
2003-04	1.86	0.00	0.000
2004-05	2.41	2.41	0.000
2005-06	4.23	4.23	4.000
2006-07	5.92	5.92	4.000
2007-08	4.53	4.53	5.000
2008-09	5.66	0.00	0.000
2009-10	5.02	0.00	0.000
2010-11	(0.39)	0.00	0.000
2011-12	2.24	0.00	1.053
2012-13	3.24	0.00	1.000
2013-14	1.57	1.57	1.570
2014-15	0.85	0.85	0.850
2015-16	1.02	1.02	1.550
2016-17	0.00	0.00	1.060
2017-18	1.56	1.56	unknown 2%-Classified
2018-19	2.71	2.71	unknown

Rancho Santiago Community College District
Adopted Budget
2018-19

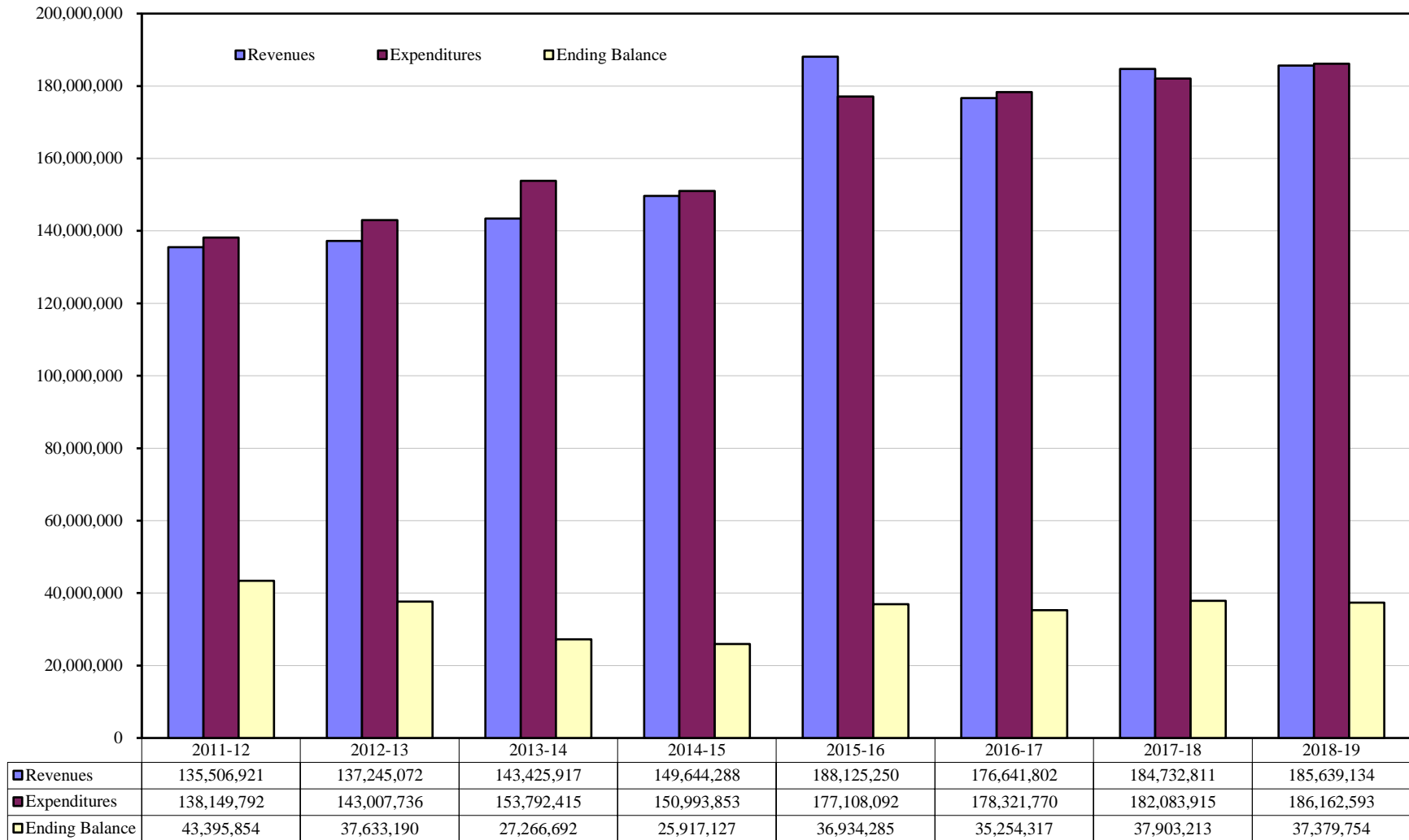
Recap of Revenue and Expenses - General Fund 11 and 13

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 2011-12 through 2018-19

	Actual 11-12	Actual 12-13	% Change	Actual 13-14	% Change	Actual 14-15	% Change	Actual 15-16	% Change	Actual 16-17	% Change	Actual 17-18	% Change	Adopted Budget 18-19	% Change
Adj. Beg. Balance	46,173,393	43,395,854	-6.02%	37,633,190	-13.28%	27,266,692	-27.55%	25,917,127	-4.95%	36,934,285	42.51%	35,254,317	-4.55%	37,903,213	7.51%
Revenues:															
Federal Income	9,215	-	-100.00%	19,017	0%	-	-100.00%	-	0%	9,909	0%	18,675	88.47%	-	-100.00%
State Income:															
General Apportionment	81,597,569	50,719,320	-37.84%	58,137,335	14.63%	54,571,608	-6.13%	57,785,815	5.89%	52,117,505	-9.81%	48,353,198	-7.22%	45,114,115	-6.70%
Lottery	3,833,379	3,164,887	-17.44%	3,758,209	18.75%	3,844,324	2.29%	4,421,852	15.02%	4,324,568	-2.20%	4,218,563	-2.45%	4,536,786	7.54%
EPA	-	20,761,952	0.00%	20,419,045	-1.65%	24,593,717	20.44%	23,577,290	-4.13%	22,186,845	-5.90%	22,927,757	3.34%	26,163,294	14.11%
Other State	2,642,141	3,414,938	29.25%	3,408,936	-0.18%	4,819,536	41.38%	26,283,934	445.36%	12,436,759	-52.68%	11,544,612	-7.17%	8,884,912	-23.04%
Total State	88,073,089	78,061,097	-11.37%	85,723,525	9.82%	87,829,185	2.46%	112,068,891	27.60%	91,065,677	-18.74%	87,044,130	-4.42%	84,699,107	-2.69%
Local Income:															
Property Taxes	39,879,978	48,279,423	21.06%	46,377,655	-3.94%	49,230,216	6.15%	50,448,132	2.47%	52,992,580	5.04%	56,450,938	6.53%	62,745,339	11.15%
ERAF	(2,511,684)	(346,907)	-86.19%	(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%
Interest	315,940	188,517	-40.33%	173,852	-7.78%	271,538	56.19%	543,831	100.28%	808,845	48.73%	1,418,945	75.43%	825,000	-41.86%
Enrollment Fees	7,588,394	8,621,927	13.62%	8,423,979	-2.30%	8,744,537	3.81%	8,677,600	-0.77%	8,850,604	1.99%	8,578,846	-3.07%	8,666,396	1.02%
Non-resident Tuition	1,616,463	1,495,417	-7.49%	1,520,765	1.70%	2,100,223	38.10%	2,875,471	36.91%	3,247,985	12.95%	3,687,654	13.54%	3,200,000	-13.22%
Other Local	494,350	925,591	87.23%	1,094,252	18.22%	1,177,835	7.64%	912,621	-22.52%	600,579	-34.19%	1,135,312	89.04%	498,292	-56.11%
Total Local	47,383,441	59,163,968	24.86%	57,582,708	-2.67%	61,806,126	7.33%	76,047,910	23.04%	85,417,734	12.32%	97,660,863	14.33%	100,935,027	3.35%
Transfers/Others	41,176	20,007	-51.41%	100,667	403.16%	8,977	-91.08%	8,449	-5.88%	148,482	1657.39%	9,143	-93.84%	5,000	-45.31%
Total Revenues	135,506,921	137,245,072	1.28%	143,425,917	4.50%	149,644,288	4.34%	188,125,250	25.71%	176,641,802	-6.10%	184,732,811	4.58%	185,639,134	0.49%
Total Available	181,680,314	180,640,926	-0.57%	181,059,107	0.23%	176,910,980	-2.29%	214,042,377	20.99%	213,576,087	-0.22%	219,987,128	3.00%	223,542,347	1.62%
Expenditures:															
Academic Salaries	55,074,053	55,565,289	0.89%	59,997,871	7.98%	61,579,162	2.64%	63,842,107	3.67%	67,519,283	5.76%	69,495,581	2.93%	69,444,168	-0.07%
Classified Salaries	27,631,949	27,663,569	0.11%	29,140,022	5.34%	29,591,168	1.55%	29,063,337	-1.78%	30,660,767	5.50%	31,246,558	1.91%	32,841,744	5.11%
Employee Benefits	35,712,899	36,372,638	1.85%	34,206,977	-5.95%	36,193,816	5.81%	44,977,079	24.27%	47,089,952	4.70%	52,733,788	11.99%	55,424,195	5.10%
Supplies & Materials	919,473	734,453	-20.12%	805,145	9.63%	686,574	-14.73%	761,759	10.95%	1,058,740	38.99%	1,091,765	3.12%	1,292,110	18.35%
Other Operating	15,330,598	15,000,458	-2.15%	16,438,216	9.58%	16,617,663	1.09%	18,416,657	10.83%	16,616,262	-9.78%	16,837,354	1.33%	21,795,138	29.45%
Capital Outlay	1,437,935	4,163,222	189.53%	3,907,896	-6.13%	3,946,167	0.98%	3,302,600	-16.31%	5,977,215	80.99%	5,268,000	-11.87%	1,615,238	-69.34%
Transfers	2,042,885	3,508,107	71.72%	9,296,288	164.99%	2,379,303	-74.41%	16,744,553	603.76%	9,399,551	-43.87%	5,410,869	-42.43%	3,750,000	-30.70%
Total Expenditures	138,149,792	143,007,736	3.52%	153,792,415	7.54%	150,993,853	-1.82%	177,108,092	17.29%	178,321,770	0.69%	182,083,915	2.11%	186,162,593	2.24%
Ending Balance	43,530,522	37,633,190	-13.55%	27,266,692	-27.55%	25,917,127	-4.95%	36,934,285	42.51%	35,254,317	-4.55%	37,903,213	7.51%	37,379,754	-1.38%
Adjustment to Beginning Balance	(134,668)	-		-		-	-	-	-	-	-	-	-	-	
Adjusted Beginning Fund Balance	43,395,854	37,633,190		27,266,692		25,917,127		36,934,285		35,254,317		37,903,213		37,379,754	
Ending Balance (% of Exp)	31.41%	26.32%		17.73%		17.16%		20.85%		19.77%		20.82%		20.08%	

Rancho Santiago Community College District
Adopted Budget
2018-19

Recap of Revenues and Expenditures
 General Fund 11 and 13
 2011-12 to 2018-19



Rancho Santiago Community College District
Adopted Budget
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Recap of Revenue and Expenses - General Fund 12

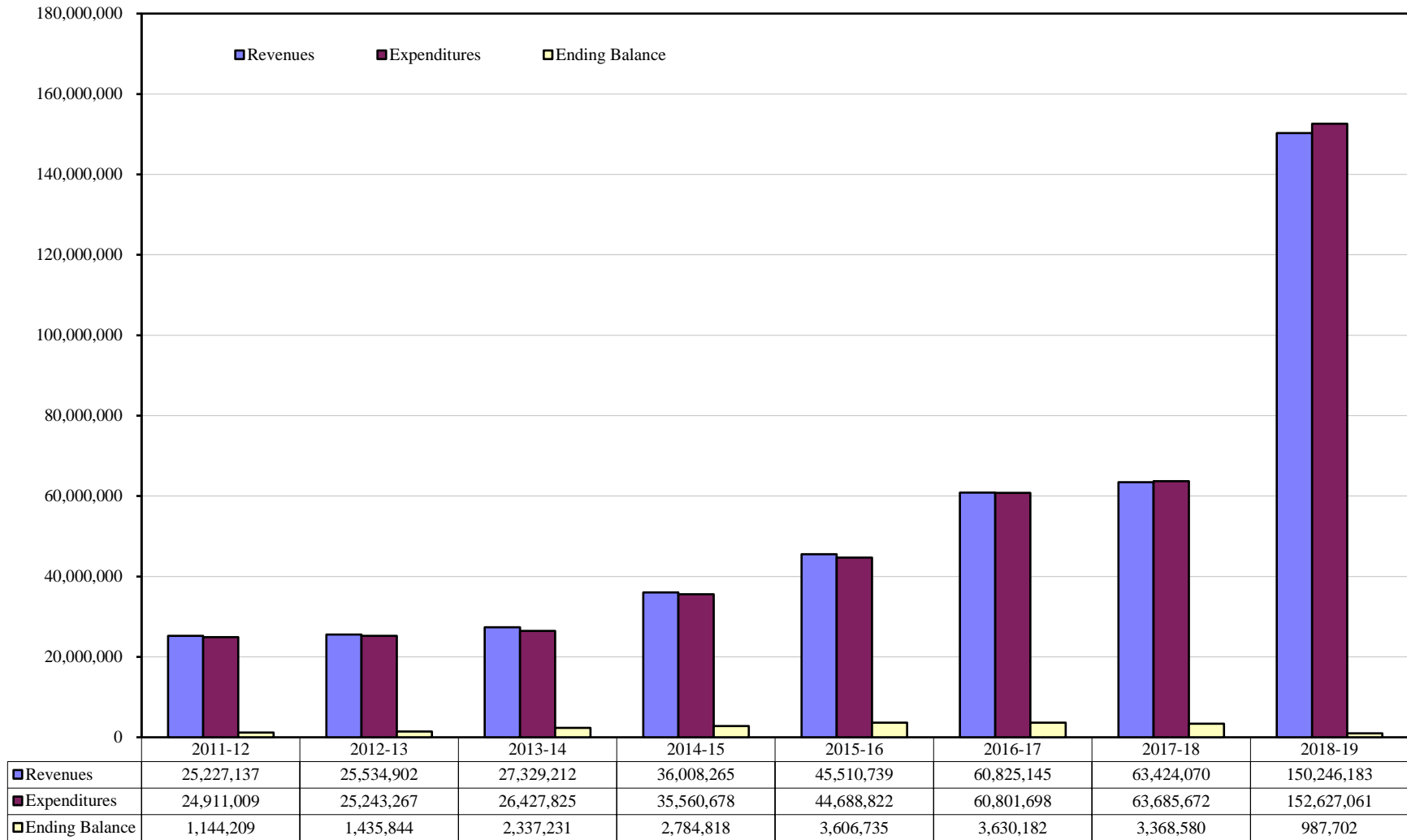
The table of multi-year financial information allows a comparison of prior fiscal years to projections for the current fiscal year. The table covers the following periods: fiscal years 2011-12 through 2018-19

	Actual 11-12	Actual 12-13	% Change	Actual 13-14	% Change	Actual 14-15	% Change	Actual 15-16	% Change	Actual 16-17	% Change	Actual 17-18	% Change	Adopted Budget 18-19	% Change
Adj. Beg. Balance	905,985	1,144,209	26.29%	1,435,844	25.49%	2,337,231	62.78%	2,784,818	19.15%	3,606,735	29.51%	3,630,182	0.65%	3,368,580	-6.60%
Revenues:															
Federal Income	11,981,111	11,989,120	0.07%	11,404,930	-4.87%	11,125,714	-2.45%	10,011,533	-10.01%	9,652,027	-3.59%	8,495,780	-11.98%	8,896,895	-7.82%
State Income:															
Lottery	899,471	793,994	-11.73%	1,025,499	29.16%	1,104,150	7.67%	1,525,122	38.13%	1,437,686	-5.73%	1,637,596	13.90%	1,592,382	10.76%
Other State	10,117,316	10,383,734	2.63%	12,465,012	20.04%	21,210,798	70.16%	31,633,314	49.14%	47,449,282	50.00%	51,002,415	7.49%	136,792,859	188.29%
Total State	11,016,787	11,177,728	1.46%	13,490,511	20.69%	22,314,948	65.41%	33,158,436	48.59%	48,886,968	47.43%	52,640,011	7.68%	138,385,241	183.07%
Local Income:															
Other Local	2,229,239	2,368,054	6.23%	2,433,771	2.78%	2,567,603	5.50%	2,340,770	-8.83%	2,286,150	-2.33%	2,288,279	0.09%	2,964,047	29.65%
Total Local	2,229,239	2,368,054	6.23%	2,433,771	2.78%	2,567,603	5.50%	2,340,770	-8.83%	2,286,150	-2.33%	2,288,279	0.09%	2,964,047	29.65%
Total Revenues	25,227,137	25,534,902	1.22%	27,329,212	7.03%	36,008,265	31.76%	45,510,739	26.39%	60,825,145	33.65%	63,424,070	4.27%	150,246,183	147.01%
Total Available	26,133,122	26,679,111	2.09%	28,765,056	7.82%	38,345,496	33.31%	48,295,557	25.95%	64,431,880	33.41%	67,054,252	4.07%	153,614,763	138.41%
Expenditures:															
Academic Salaries	5,149,222	5,310,951	3.14%	5,738,462	8.05%	7,248,036	26.31%	8,388,502	15.73%	10,423,306	24.26%	9,864,269	-5.36%	8,369,735	-19.70%
Classified Salaries	8,569,101	8,734,722	1.93%	9,008,225	3.13%	9,666,467	7.31%	11,868,603	22.78%	12,882,796	8.55%	13,305,439	3.28%	16,527,796	28.29%
Employee Benefits	3,865,583	4,090,039	5.81%	4,055,283	-0.85%	4,819,924	18.86%	6,306,769	30.85%	7,842,052	24.34%	9,339,580	19.10%	10,648,396	35.79%
Supplies & Materials	1,196,570	1,491,624	24.66%	1,522,783	2.09%	1,699,439	11.60%	1,983,824	16.73%	2,721,167	37.17%	2,153,441	-20.86%	4,134,000	51.92%
Other Operating	3,953,069	3,741,470	-5.35%	3,892,781	4.04%	8,866,099	127.76%	10,909,044	23.04%	21,501,755	97.10%	25,497,199	18.58%	108,430,098	404.28%
Capital Outlay	1,462,505	1,277,240	-12.67%	1,484,164	16.20%	2,489,409	67.73%	4,004,708	60.87%	4,299,964	7.37%	2,451,092	-43.00%	3,203,113	-25.51%
Transfers	714,959	597,221	-16.47%	726,127	21.58%	771,304	6.22%	1,227,372	59.13%	1,130,658	-7.88%	1,074,652	-4.95%	1,313,923	16.21%
Total Expenditures	24,911,009	25,243,267	1.33%	26,427,825	4.69%	35,560,678	34.56%	44,688,822	25.67%	60,801,698	36.06%	63,685,672	4.74%	152,627,061	151.02%
Ending Balance	1,222,113	1,435,844	17.49%	2,337,231	62.78%	2,784,818	19.15%	3,606,735	29.51%	3,630,182	0.65%	3,368,580	-7.21%	987,702	-72.79%
Adjustment to Beginning Balance	(77,904)	-		-		-	-	-	-	-	-	-	-	-	
Adjusted Beginning Fund Balance	1,144,209	1,435,844		2,337,231		2,784,818		3,606,735		3,630,182		3,368,580		987,702	
Ending Balance (% of Exp)	4.59%	5.69%		8.84%		7.83%		8.07%		5.97%		5.29%		0.65%	

Rancho Santiago Community College District

Adopted Budget 2018-19

Recap of Revenues and Expenditures
General Fund 12
2011-12 to 2018-19



Rancho Santiago Community College District
Adopted Budget
2018-19

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 2011-12 through 2018-19

	Actual 11-12	Actual 12-13	% Change	Actual 13-14	% Change	Actual 14-15	% Change	Actual 15-16	% Change	Actual 16-17	% Change	Actual 17-18	% Change	Adopted Budget 18-19	% Change
Adj. Beg. Balance	47,079,378	44,540,063	-5.39%	39,069,034	-12.28%	29,603,923	-24.23%	28,701,945	-3.05%	40,541,020	41.25%	38,884,499	-4.09%	41,271,793	6.14%
Revenues:															
Federal Income	11,990,326	11,982,940	-0.06%	11,430,127	-4.61%	11,125,713	-2.66%	10,011,533	-10.01%	9,661,936	-3.49%	8,514,455	-11.88%	8,896,895	4.49%
State Income:															
General Apportionment	81,681,595	50,719,320	-37.91%	58,137,335	14.63%	54,571,608	-6.13%	50,833,999	-6.85%	50,074,777	-1.49%	41,402,760	-17.32%	38,923,687	-0.059877
Lottery	4,732,850	3,958,881	-16.35%	4,783,708	20.83%	4,948,474	3.44%	5,946,974	20.18%	5,762,254	-3.11%	5,856,159	1.63%	6,129,168	4.66%
EPA		20,761,952	0.00%	20,419,045	-1.65%	24,593,717	20.44%	23,577,290	-4.13%	22,186,845	-5.90%	22,927,757	3.34%	26,163,294	14.11%
Other State	12,675,431	13,798,672	8.86%	15,873,948	15.04%	26,030,335	63.98%	64,869,064	149.21%	61,928,769	-4.53%	69,497,465	12.22%	151,868,199	118.52%
Total State	99,089,876	89,238,825	-9.94%	99,214,036	11.18%	110,144,134	11.02%	145,227,327	31.85%	139,952,645	-3.63%	139,684,141	-0.19%	223,084,348	59.71%
Local Income:															
Property Taxes	39,879,978	48,279,423	21.06%	46,377,655	-3.94%	49,230,216	6.15%	50,448,132	2.47%	52,992,580	5.04%	56,450,938	6.53%	62,745,339	11.15%
ERAF	(2,511,684)	(346,907)	-86.19%	(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%
Interest	315,940	188,517	-40.33%	173,852	-7.78%	271,538	56.19%	546,477	101.25%	808,845	48.01%	1,418,945	75.43%	825,000	-41.86%
Enrollment Fees	7,588,394	8,621,927	13.62%	8,423,979	-2.30%	8,744,537	3.81%	8,677,600	-0.77%	8,850,604	1.99%	8,578,846	-3.07%	8,666,396	1.02%
Non-resident Tuition	1,616,463	1,495,417	-7.49%	1,520,765	1.70%	2,100,223	38.10%	2,875,471	36.91%	3,247,985	12.95%	3,687,654	13.54%	3,200,000	-13.22%
Other Local	2,723,589	3,293,645	20.93%	3,528,023	7.12%	3,745,438	6.16%	3,250,745	-13.21%	2,886,729	-11.20%	3,423,591	18.60%	3,462,339	1.13%
Total Local	49,612,680	61,532,022	24.02%	60,016,479	-2.46%	64,373,729	7.26%	78,388,680	21.77%	87,703,884	11.88%	99,949,142	13.96%	103,899,074	3.95%
Transfers/Others	41,176	26,187	-36.40%	94,487	260.82%	8,977	-90.50%	8,449	-5.88%	148,482	1657.39%	9,143	-93.84%	5,000	-45.31%
Total Revenues	160,734,058	162,779,974	1.27%	170,755,129	4.90%	185,652,553	8.72%	233,635,989	25.85%	237,466,947	1.64%	248,156,881	4.50%	335,885,317	35.35%
Total Available	207,813,436	207,320,037	-0.24%	209,824,163	1.21%	215,256,476	2.59%	262,337,934	21.87%	278,007,967	5.97%	287,041,380	3.25%	377,157,110	31.39%
Expenditures:															
Academic Salaries	60,223,279	60,876,240	1.08%	65,736,333	7.98%	68,827,198	4.70%	72,230,609	4.94%	77,942,589	7.91%	79,359,850	1.82%	77,813,903	-1.95%
Classified Salaries	36,201,050	36,398,291	0.54%	38,148,246	4.81%	39,257,634	2.91%	40,931,940	4.26%	43,543,563	6.38%	44,551,997	2.32%	49,369,540	10.81%
Employee Benefits	39,578,475	40,462,677	2.23%	38,262,261	-5.44%	41,013,741	7.19%	51,283,848	25.04%	54,932,004	7.11%	62,073,368	13.00%	66,072,591	6.44%
Supplies & Materials	2,116,044	2,226,077	5.20%	2,327,928	4.58%	2,386,013	2.50%	2,745,583	15.07%	3,779,907	37.67%	3,245,206	-14.15%	5,426,110	67.20%
Other Operating	19,283,667	18,741,928	-2.81%	20,330,997	8.48%	25,483,762	25.34%	29,325,701	15.08%	38,118,017	29.98%	42,334,553	11.06%	130,225,236	207.61%
Capital Outlay	2,900,442	5,440,462	87.57%	5,392,060	-0.89%	6,435,577	19.35%	7,307,308	13.55%	10,277,179	40.64%	7,719,092	-24.89%	4,818,351	-37.58%
Transfers	2,757,844	4,105,328	48.86%	10,022,415	144.13%	3,150,606	-68.56%	17,971,925	470.43%	10,530,209	-41.41%	6,485,521	-38.41%	5,063,923	-21.92%
Total Expenditures	163,060,801	168,251,003	3.18%	180,220,240	7.11%	186,554,531	3.51%	221,796,914	18.89%	239,123,468	7.81%	245,769,587	2.78%	338,789,654	37.85%
Ending Balance	44,752,635	39,069,034	-12.70%	29,603,923	-24.23%	28,701,945	-3.05%	40,541,020	41.25%	38,884,499	-4.09%	41,271,793	6.14%	38,367,456	-7.04%
Adjustment to Beginning Balance	(212,572)	-		-		-	-	-	-	-	-	-	-	-	
Adjusted Beginning Fund Balance	44,540,063	39,069,034		29,603,923		28,701,945		40,541,020		38,884,499		41,271,793		38,367,456	
Ending Balance (% of Exp)	27.32%	23.22%		16.43%		15.39%		18.28%		16.26%		16.79%		11.32%	

Rancho Santiago Community College District
Adopted Budget
2018-19

Recap of Revenues and Expenditures
 General Fund (Combined Fund 11, 12 & 13)
 2011-12 to 2018-19

