



TENTATIVE BUDGET 2020 - 2021



**Rancho Santiago Community College District
2020-21**

TENTATIVE BUDGET

Submitted on June 15, 2020

by

Marvin Martinez, Chancellor

to the

BOARD OF TRUSTEES

Claudia C. Alvarez, President

Phillip E. Yarbrough, Clerk

Arianna P. Barrios

John R. Hanna

Zeke Hernandez

Lawrence "Larry" R. Labrado

Mariano A. Cuellar, Student Trustee

Rancho Santiago Community College District
Tentative Budget
2020-21

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**Chancellor's Message
Tentative Budget 2020-21**

The proposed 2020-21 Tentative Budget is the result of a process of participatory governance led by the Planning and Organizational Effectiveness (POE) Committee for general planning related to the budget and the Fiscal Resources Committee (FRC) for reviewing and endorsing the budget assumptions that were used as the basis for this budget.

The Tentative Budget is considered a placeholder budget for operational purposes and was prepared based on the best available information prior to the governor's May Revise. This proposed Tentative Budget does not include the effects of the current pandemic on California's budget. The Tentative Budget, which was reviewed and recommended to District Council by the Fiscal Resources Committee (FRC), was reviewed and recommended to the Chancellor by District Council at the June 1, 2020 meeting.

State law requires that districts have an approved budget in place prior to the start of the fiscal year regardless of whether or not the state has an approved budget by that date. The main purpose of the Tentative Budget is to have an approved budget in place by the July 1st deadline to allow the district to continue to spend funds to meet our financial obligations. The proposed Adopted Budget, which will include updated information known at that point, is scheduled to be presented for approval at the October 12, 2020 Board meeting in accordance with the Chancellor's Office extended October 31 deadline this year.

Having reviewed and approved this Tentative Budget, I recommend your review and adoption.

Sincerely,

Marvin Martinez
Chancellor

Rancho Santiago Community College District
Tentative Budget
2020-21

List of Funds Budgeted

General Fund		
Expenditures	\$ 406,513,195	
Board Policy Contingency (12.5%)	26,563,461	
Restricted Reserves	1,225,440	
Budget Stabilization	485,832	
Unrestricted Contingency	2,226,106	
	<hr/>	
Total General Fund		\$ 437,014,034
Bond Interest and Redemption Funds		60,979,736
Bookstore Fund		9,009,656
Child Development Fund		10,297,200
Capital Outlay Projects Fund		115,722,252
General Obligation Bond Fund - Measure Q		36,140,863
Self-Insurance Fund - Property and Liability		7,118,012
Self-Insurance Fund - Workers' Compensation		5,643,744
Retiree Benefits Fund		(24,534,569)
Associated Students Fund		1,598,269
Representation Fee Trust Fund		193,334
Student Financial Aid Fund		33,406,721
Community Education Fund		1,028,018
Retiree Benefits-Irrevocable Trust Fund		43,500,000
Diversified Trust Fund		5,580,654
		<hr/>
Total All Funds		<u><u>\$ 742,697,924</u></u>

Rancho Santiago Community College District
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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.

Rancho Santiago Community College District
Tentative Budget
2020-21

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

Revenues by Source		2018-19 Actual Revenue	2019-20 Revised Budget	2019-20 Estimated Revenue	2020-21 Tentative Budget	% change 20/21 Tent/ 19/20 Est
8100	Federal Revenues					
8120	Higher Education Act	2,504,474	3,292,216	2,335,231	3,238,618	38.69
8140	Temporary Assistance for Needy Families (TANF)	104,894	99,795	99,795	99,795	-
8150	Student Financial Aid	3,546	199,740	199,740	199,740	-
8170	Vocational Technical Education Act (VTEA)	2,890,675	1,815,864	1,815,864	1,815,864	-
8199	Other Federal Revenues (ABE, CAMP, SBA, Gear Up, NSF)	3,992,333	4,003,768	4,003,768	3,699,032	(7.61)
	Total Federal Revenues	9,495,922	9,411,383	8,455,064	9,053,049	7.07
8600	State Revenues					
8611	Apprenticeship Allowance	3,210,086	3,159,472	3,159,472	3,159,472	-
8612	State General Apportionment	48,432,755	45,168,491	45,077,481	52,028,093	15.42
8612	State General Apportionment-estimated COLA	4,467,459	5,519,778	5,519,778	4,003,793	(27.46)
8612	Base Allocation Increase	0	0	0	0	-
8612	State General Apportionment-Deficit	0	0	0	0	-
8612	State General Apportionment-prior year adjustment	(243,981)	0	0	0	-
8619	State General Apportionment-Full-time Faculty Allocation	1,304,941	1,307,884	1,307,884	1,307,884	-
8619	Other General Apportionments-Enrollment Fee Admin-2%	293,254	293,254	293,254	278,496	(5.03)
8619	Other General Apportionments-Part-Time Faculty Compensation	638,586	614,810	614,810	575,927	(6.32)
8622	Extended Opportunity Programs & Services (EOPS)	2,261,401	2,275,935	2,298,935	2,298,935	-
8623	Disabled Students Programs & Services (DSPS)	1,771,889	1,981,767	1,981,767	1,970,456	(0.57)
8625	CalWORKS	561,710	549,527	553,374	553,374	-
8626	Telecomm./Technology Infrastructure Prog. (TTIP)	90	3,822	3,822	3,822	-
8629	Other Gen Categorical Apport-BSI	767,802	1,535,332	1,408,745	1,535,332	8.99
8629	Other Gen Categorical Apport-CARE	115,667	125,962	146,817	146,817	-
8629	Other Gen Categorical Apport-CTE SWP	33,973,604	163,118,010	157,721,931	116,858,498	(25.91)
8629	Other Gen Categorical Apport-Equal Employment Opportunity	70,209	67,194	67,194	67,194	-
8629	Other Gen Categorical Apport-Guided Pathways	331,645	1,534,661	1,534,661	1,173,078	(23.56)
8629	Other Gen Categorical Apport-Instructional Equipment	121,631	100,272	100,272	0	(100.00)
8629	Other Gen Categorical Apport-Matriculation-Credit	7,811,180	7,344,033	7,344,033	7,343,422	(0.01)

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

Revenues by Source	2018-19 Actual Revenue	2019-20 Revised Budget	2019-20 Estimated Revenue	2020-21 Tentative Budget	% change 20/21 Tent/ 19/20 Est
8629 Other Gen Categorical Apport-Matriculation-Non-Credit	2,476,098	2,602,858	2,602,858	2,602,858	-
8629 Other Gen Categorical Apport-Student Equity	2,815,011	3,708,228	3,708,228	3,708,228	-
8629 Other Gen Categorical Apport-Student Financial Aid Admin	1,058,207	1,142,287	1,142,287	1,142,287	-
8629 Other Reimb Categorical Allow-Other	659,487	2,761,373	3,210,032	2,221,041	(30.81)
8630 Education Protection Account	25,493,388	26,437,430	27,590,658	26,437,430	(4.18)
8659 Other Reimb Categorical Allow-Career Tech/Econ Dev	18,662,687	46,301,187	32,797,054	34,852,942	6.27
8659 Other Reimb Categorical Allow-Other	1,778,560	1,647,455	1,647,455	678,259	(58.83)
8672 Homeowners' Property Tax Relief	270,103	288,123	268,582	288,123	7.28
8681 State Lottery Proceeds	7,500,120	5,495,755	5,168,372	5,972,103	15.55
8682 State Mandated Costs	852,184	792,827	859,434	869,923	1.22
8699 Other Misc State Revenue	12,906,746	13,154,197	13,154,197	13,148,160	(0.05)
Total State Revenues	180,362,519	339,031,924	321,283,387	285,225,947	(11.22)
8800 Local Revenues					
8811 Tax Allocation, Secured Roll	49,676,516	53,253,286	57,306,453	53,253,286	(7.07)
8812 Tax Allocation, Supplement Roll	1,628,366	1,620,143	1,224,138	1,620,143	32.35
8813 Tax Allocation, Unsecured Roll	1,498,172	1,577,368	1,562,686	1,577,368	0.94
8816 Prior Years' Taxes	654,053	582,322	360,520	582,322	61.52
8817 Education Revenue Augmentation Fund (ERAF)	21,394,784	25,000,000	20,202,337	25,000,000	23.75
8818 RDA Funds - Pass Thru AB	472,784	451,127	505,009	451,127	(10.67)
8819 RDA Funds - Residuals	6,095,642	6,100,233	6,380,659	6,100,233	(4.39)
8820 Contrib, Gifts, Grants & Endowment	5,300	561	3,227	561	(82.62)
8831 Contract Instructional Service	78,769	36,677	57,015	14,177	(75.13)
8850 Rents and Leases	208,808	383,480	261,303	383,480	46.76
8860 Interest & Investment Income	2,765,823	1,400,000	2,703,512	1,400,000	(48.22)
8874 CCC Enrollment Fees	8,343,536	8,839,824	8,839,824	7,500,000	(15.16)
8875 Bachelor's Program Fee	67,368	40,000	48,468	40,000	(17.47)
8876 Health Services Fees	1,193,439	1,163,500	1,143,743	1,163,500	1.73
8880 Nonresident Tuition	3,391,208	3,400,000	3,138,353	3,400,000	8.34
8882 Parking Fees & Bus Passes	661,642	1,315,847	661,636	1,405,631	112.45

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

		2018-19	2019-20	2019-20	2020-21	% change
<u>Revenues by Source</u>		Actual	Revised	Estimated	Tentative	20/21 Tent/ 19/20 Est
		Revenue	Budget	Revenue	Budget	
8890	Other Local Revenues (Student Transcript/Representation/ Discounts/Fines/Instr. Mat./Health Serv. Use Fees, etc.)	1,101,408	369,555	2,050,618	350,245	(82.92)
8891	Other Local Rev - Special Proj	427,609	754,897	648,272	739,886	14.13
	Total Local Revenues	<u>99,665,227</u>	<u>106,288,820</u>	<u>107,097,773</u>	<u>104,981,959</u>	(1.98)
8900	Other Financing Sources					
8910	Proceeds-Sale of Equip & Suppl	19,820	5,000	39,189	5,000	(87.24)
8981	Interfund Transfer In	0	0	0	0	-
8999	Revenue - Clearing	0	0	0	0	-
	Total Other Sources	<u>19,820</u>	<u>5,000</u>	<u>39,189</u>	<u>5,000</u>	(87.24)
	Total Revenues	<u>289,543,488</u>	<u>454,737,127</u>	<u>436,875,413</u>	<u>399,265,955</u>	(8.61)
	Net Beginning Balance	41,271,793	42,340,385	42,340,385	37,748,079	(10.85)
	Adjustments to Beginning Balance	0	0	0	0	-
	Adjusted Beginning Fund Balance	<u>41,271,793</u>	<u>42,340,385</u>	<u>42,340,385</u>	<u>37,748,079</u>	(10.85)
	Total Revenues, Other Financing Sources and Beginning Fund Balance	<u><u>\$330,815,281</u></u>	<u><u>\$497,077,512</u></u>	<u><u>\$479,215,798</u></u>	<u><u>\$437,014,034</u></u>	(8.81)

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

<u>Expenditures by Object</u>	2018-19 Actual Expenses	2019-20 Revised Budget	2019-20 Estimated Expenses	2020-21 Tentative Budget	% change 20/21 Tent/ 19/20 Est
1000 Academic Salaries					
1100 Instructional Salaries, Regular Contract	\$29,315,324	\$33,177,366	\$31,861,958	\$34,611,526	8.63
1200 Non-Instructional Salaries, Regular Contract	18,067,737	20,830,984	19,699,265	21,209,368	7.67
1300 Instructional Salaries, Other Non-Regular	29,503,821	26,471,432	28,394,100	26,487,492	(6.71)
1400 Non-Instructional Salaries, Other Non-Regular	7,061,523	6,076,960	6,467,989	4,611,286	(28.71)
Subtotal	<u>83,948,405</u>	<u>86,556,742</u>	<u>86,423,312</u>	<u>86,919,672</u>	0.57
2000 Classified Salaries					
2100 Non-Instructional Salaries, Regular Full Time	39,270,670	45,459,935	42,628,687	48,870,046	14.64
2200 Instructional Aides, Regular Full Time	463,214	700,636	462,087	582,880	26.14
2300 Non-Instructional Salaries, Other	5,864,885	6,959,889	5,641,121	6,196,314	9.84
2400 Instructional Aides, Other	2,917,919	3,365,923	2,880,437	2,975,419	3.30
Subtotal	<u>48,516,688</u>	<u>56,486,383</u>	<u>51,612,332</u>	<u>58,624,659</u>	13.59
3000 Employee Benefits					
3100 State Teachers' Retirement System Fund	21,856,479	23,591,516	22,929,947	25,305,283	10.36
3200 Public Employees' Retirement System Fund	11,177,803	13,325,875	12,587,723	15,728,033	24.95
3300 Old Age, Survivors, Disability, and Health Ins.	4,913,062	5,534,809	5,047,541	5,815,874	15.22
3400 Health and Welfare Benefits	30,350,458	33,605,853	31,475,054	32,803,147	4.22
3500 State Unemployment Insurance	136,849	325,610	122,097	328,366	168.94
3600 Workers' Compensation Insurance	2,996,273	2,163,818	2,029,859	2,220,498	9.39
3900 Other Benefits	1,677,205	1,905,106	1,740,211	1,903,481	9.38
Subtotal	<u>73,108,129</u>	<u>80,452,587</u>	<u>75,932,432</u>	<u>84,104,682</u>	10.76
TOTAL SALARIES/BENEFITS	205,573,222	223,495,712	213,968,076	229,649,013	7.33
Salaries/Benefits Cost % of Total Expenditures	73.28%	48.65%	49.32%	57.30%	

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

Expenditures by Object	2018-19 Actual Expenses	2019-20 Revised Budget	2019-20 Estimated Expenses	2020-21 Tentative Budget	% change 20/21 Tent/ 19/20 Est
4000 Books and Supplies					
4100 Textbooks	4,418	1,820	2,262	1,290	(42.97)
4200 Other Books	97,880	151,277	97,308	93,201	(4.22)
4300 Instructional Supplies	1,804,472	4,091,280	2,090,756	1,895,224	(9.35)
4400 Media Supplies	0	0	0	0	-
4500 Maintenance Supplies	160,155	264,897	268,028	175,200	(34.63)
4600 Non-Instructional Supplies	1,752,740	2,335,304	1,936,521	1,653,687	(14.61)
4700 Food Supplies	253,698	540,030	290,092	277,863	(4.22)
Subtotal	<u>4,073,363</u>	<u>7,384,608</u>	<u>4,684,967</u>	<u>4,096,465</u>	(12.56)
5000 Services and Other Operating Expenses					
5100 Personal & Consultant Svcs	45,876,090	192,226,734	190,527,415	136,227,770	(28.50)
5200 Travel & Conference Expenses	1,072,307	1,753,527	722,404	1,526,969	111.37
5300 Dues & Memberships	223,033	342,242	233,228	230,862	(1.01)
5400 Insurance	2,030,437	2,029,995	2,029,553	2,029,995	0.02
5500 Utilities & Housekeeping Svcs	3,414,063	3,888,873	3,152,037	3,629,669	15.15
5600 Rents, Leases & Repairs	4,150,281	5,841,233	4,980,321	5,620,360	12.85
5700 Legal, Election & Audit Exp	625,147	1,181,567	844,850	1,103,077	30.56
5800 Other Operating Exp & Services	6,052,429	9,050,590	6,651,795	8,145,699	22.46
5900 Other (Transp., Postage, Reproduction, Special Proj., etc.)	1,662,806	6,273,110	1,644,718	5,610,898	241.15
Subtotal	<u>65,106,593</u>	<u>222,587,871</u>	<u>210,786,321</u>	<u>164,125,299</u>	(22.14)
6000 Sites, Buildings, Books, and Equipment					
6100 Sites & Site Improvements	459,409	0	0	0	-
6200 Buildings	2,016,091	310,289	229,938	118,600	(48.42)
6300 Library Books	242,761	290,013	319,603	186,486	(41.65)
6400 Equipment	3,055,504	5,364,337	3,885,483	2,611,802	(32.78)
Subtotal	<u>5,773,765</u>	<u>5,964,639</u>	<u>4,435,024</u>	<u>2,916,888</u>	(34.23)
Subtotal, Expenditures (1000 - 6000)	<u>280,526,943</u>	<u>459,432,830</u>	<u>433,874,388</u>	<u>400,787,665</u>	(7.63)

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

<u>Expenditures by Object</u>	2018-19 Actual Expenses	2019-20 Revised Budget	2019-20 Estimated Expenses	2020-21 Tentative Budget	% change 20/21 Tent/ 19/20 Est
7000 Other Outgo					
7200 Intrafund Transfers Out	0	0	0	0	-
7300 Interfund Transfers Out	6,330,372	4,250,000	6,640,000	3,750,000	(43.52)
7500 Student Scholarship	0	0	0	0	-
7600 Other Student Aid	1,617,581	2,155,783	953,331	1,975,530	107.22
Subtotal	<u>7,947,953</u>	<u>6,405,783</u>	<u>7,593,331</u>	<u>5,725,530</u>	(24.60)
Subtotal, Expenditures (1000 - 7000)	<u>288,474,896</u>	<u>465,838,613</u>	<u>441,467,719</u>	<u>406,513,195</u>	(7.92)
7900 Reserve for Contingencies					
7910 Estimated COLA	0	0	0	0	-
7920 Restricted Contingency-SCC Family Pact-2340	0	101,512	0	101,512	-
7920 Restricted Contingency-Campus Health Services-3250	0	137,039	0	137,039	-
7920 Restricted Contingency-Health Services-3450	0	769,641	0	636,889	-
7920 Restricted Contingency-Safety & Parking-3610	0	0	0	0	-
7930 Board Policy Contingency (12.5%)	0	24,989,421	0	26,563,461	-
7940 Revolving Cash Accounts	0	100,000	0	100,000	-
7940 Employee Vacation Payout	0	250,000	0	250,000	-
7950 Budget Stabilization	0	1,031,951	0	485,832	-
Total Designated	<u>0</u>	<u>27,379,564</u>	<u>0</u>	<u>28,274,733</u>	-
7910 Unrestricted Contingency	42,340,385	3,859,335	37,748,079	2,226,106	(94.10)
Subtotal Expenditures (7900)	<u>42,340,385</u>	<u>31,238,899</u>	<u>37,748,079</u>	<u>30,500,839</u>	(19.20)
Total Expenditures, Other Outgo and Ending Fund Balance	<u>\$330,815,281</u>	<u>\$497,077,512</u>	<u>\$479,215,798</u>	<u>\$437,014,034</u>	(8.81)

Rancho Santiago Community College District
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General Fund Revenue Budget - Combined - Unrestricted - Fund 11, 13						
Revenues by Source	2019-20 Adopted Budget	2019-20 Allocated Budget	2019-20 Estimated Revenue	% change 19/20 Est/ 19/20 Budget	2020-21 Tentative Budget	% change 20/21 Tent/ 19/20 Est
8100 Federal Revenues						
8110 Forest Reserve	\$0	\$0	\$666	-	\$0	(100.00)
Total Federal Revenues	<u>0</u>	<u>0</u>	<u>666</u>	-	<u>0</u>	(100.00)
8600 State Revenues						
8611 Apprenticeship Allowance	3,159,472	3,159,472	3,159,472	-	3,159,472	-
8612 State General Apportionment	45,168,491	45,168,491	45,077,481	(0.20)	52,028,093	15.42
8612 State General Apportionment-estimated COLA	5,519,778	5,519,778	5,519,778	-	4,003,793	(27.46)
8612 Base Allocation Increase	0	0	0	-	0	-
8612 Estimated Restoration/Access/Growth	0	0	0	-	0	-
8612 State General Apportionment-Deficit	0	0	0	-	0	-
8612 State General Apportionment-prior year adjustment	0	0	0	-	0	-
8619 Other General Apportionments-Full-time Faculty Alloc	1,307,884	1,307,884	1,307,884	-	1,307,884	-
8619 Other General Apportionments-Enroll Fee Admin-2%	293,254	293,254	293,254	-	278,496	(5.03)
8619 Other General Apportionments-Part-Time Fac Comp	614,810	614,810	614,810	-	575,927	(6.32)
8630 Education Protection Account	26,437,430	26,437,430	27,590,658	4.36	26,437,430	(4.18)
8672 Homeowners' Property Tax Relief	288,123	288,123	268,582	(6.78)	288,123	7.28
8681 State Lottery Proceeds	4,062,080	4,062,080	3,734,697	(8.06)	4,414,163	18.19
8682 State Mandated Costs	792,827	792,827	859,434	8.40	869,923	1.22
8699 Other Misc State Revenue	4,750,000	11,010,000	11,010,000	-	11,010,000	-
Total State Revenues	<u>92,394,149</u>	<u>98,654,149</u>	<u>99,436,050</u>	0.79	<u>104,373,304</u>	4.97
8800 Local Revenues						
8811 Tax Allocation, Secured Roll	53,253,286	53,253,286	57,306,453	7.61	53,253,286	(7.07)
8812 Tax Allocation, Supplement Roll	1,620,143	1,620,143	1,224,138	(24.44)	1,620,143	32.35
8813 Tax Allocation, Unsecured Roll	1,577,368	1,577,368	1,562,686	(0.93)	1,577,368	0.94
8816 Prior Years' Taxes	582,322	582,322	360,520	(38.09)	582,322	61.52
8817 Education Revenue Augmentation Fund (ERAF)	25,000,000	25,000,000	20,202,337	(19.19)	25,000,000	23.75
8818 RDA Funds - Pass Thru AB	451,127	451,127	505,009	11.94	451,127	(10.67)
8819 RDA Funds - Residuals	6,100,233	6,100,233	6,380,659	4.60	6,100,233	(4.39)

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

<u>Revenues by Source</u>	2019-20 Adopted Budget	2019-20 Allocated Budget	2019-20 Estimated Revenue	% change 19/20 Est/ 19/20 Budget	2020-21 Tentative Budget	% change 20/21 Tent/ 19/20 Est
8850 Rents and Leases	373,480	383,480	261,303	(31.86)	383,480	46.76
8860 Interest & Investment Income	1,400,000	1,400,000	2,703,512	93.11	1,400,000	(48.22)
8874 CCC Enrollment Fees	8,839,824	8,839,824	8,839,824	-	7,500,000	(15.16)
8875 Bachelor's Program Fee	40,000	40,000	48,468	21.17	40,000	(17.47)
8880 Nonresident Tuition	3,400,000	3,400,000	3,138,353	(7.70)	3,400,000	8.34
8885 Student ID & ASB Fees	0	0	0	-	0	-
8890 Transcript/Representation/ Discounts/Fines/Instr. Mat./Health Serv. Use Fees,	94,812	133,670	1,288,463	863.91	114,360	(91.12)
8891 Other Local Rev - Special Proj	0	0	0	-	0	-
Total Local Revenues	<u>102,732,595</u>	<u>102,781,453</u>	<u>103,821,725</u>	1.01	<u>101,422,319</u>	(2.31)
8900 Other Financing Sources						
8910 Proceeds-Sale of Equip & Suppl	5,000	5,000	39,189	683.78	5,000	(87.24)
8981 Interfund Transfer In	0	0	0	-	0	-
Total Other Sources	<u>5,000</u>	<u>5,000</u>	<u>39,189</u>	683.78	<u>5,000</u>	(87.24)
Total Revenues	<u>195,131,744</u>	<u>201,440,602</u>	<u>203,297,630</u>	0.92	<u>205,800,623</u>	1.23
Net Beginning Balance	38,759,046	38,759,046	38,759,046	-	36,332,465	(6.26)
Adjustments to Beginning Balance	0	0	0	-	0	-
Adjusted Beginning Fund Balance	<u>38,759,046</u>	<u>38,759,046</u>	<u>38,759,046</u>	-	<u>36,332,465</u>	(6.26)
Total Revenues, Other Financing Sources and Beginning Fund Balance	<u>\$233,890,790</u>	<u>\$240,199,648</u>	<u>\$242,056,676</u>	0.77	<u>\$242,133,088</u>	0.03

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

<u>Expenditures by Object</u>	2019-20 Adopted Budget	2019-20 Allocated Budget	2019-20 Estimated Expenses	% change 19/20 Est/ 19/20 Budget	2020-21 Tentative Budget	% change 20/21 Tent/ 19/20 Est
1000 Academic Salaries						
1100 Instructional Salaries, Regular Contract	\$31,732,429	\$32,902,613	\$31,652,934	(3.80)	\$34,431,804	8.78
1200 Non-Instructional Salaries, Regular Contract	15,162,686	15,800,229	14,780,158	(6.46)	15,524,145	5.03
1300 Instructional Salaries, Other Non-Regular	23,976,410	26,067,661	28,096,727	7.78	26,145,139	(6.95)
1400 Non-Instructional Salaries, Other Non-Regular	1,377,286	1,617,572	1,918,679	18.61	1,289,300	(32.80)
Subtotal	<u>72,248,811</u>	<u>76,388,075</u>	<u>76,448,498</u>	0.08	<u>77,390,388</u>	1.23
2000 Classified Salaries						
2100 Non-Instructional Salaries, Regular Full Time	31,226,285	31,007,610	30,654,984	(1.14)	33,949,351	10.75
2200 Instructional Aides, Regular Full Time	650,938	660,840	424,801	(35.72)	492,487	15.93
2300 Non-Instructional Salaries, Other	1,604,515	1,686,200	1,882,273	11.63	1,595,865	(15.22)
2400 Instructional Aides, Other	1,968,257	1,964,273	1,928,810	(1.81)	1,850,092	(4.08)
Subtotal	<u>35,449,995</u>	<u>35,318,923</u>	<u>34,890,868</u>	(1.21)	<u>37,887,795</u>	8.59
3000 Employee Benefits						
3100 State Teachers' Retirement System Fund	16,482,026	20,762,525	20,345,102	(2.01)	22,547,746	10.83
3200 Public Employees' Retirement System Fund	7,209,139	9,178,147	9,121,008	(0.62)	10,959,904	20.16
3300 Old Age, Survivors, Disability, and Health Ins.	3,938,899	3,929,908	3,808,543	(3.09)	4,191,568	10.06
3400 Health and Welfare Benefits	28,050,555	27,997,183	27,137,135	(3.07)	27,625,367	1.80
3500 State Unemployment Insurance	307,187	307,278	109,910	(64.23)	309,603	181.69
3600 Workers' Compensation Insurance	1,641,339	1,644,421	1,649,904	0.33	1,750,580	6.10
3900 Other Benefits	1,492,345	1,491,861	1,410,774	(5.44)	1,492,966	5.83
Subtotal	<u>59,121,490</u>	<u>65,311,323</u>	<u>63,582,376</u>	(2.65)	<u>68,877,734</u>	8.33
TOTAL SALARIES/BENEFITS	166,820,296	177,018,321	174,921,742	(3.78)	184,155,917	5.28
Salaries/Benefits Cost % of Total Expenditures	85.04%	86.05%	87.87%		88.22%	

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

Expenditures by Object	2019-20 Adopted Budget	2019-20 Allocated Budget	2019-20 Estimated Expenses	% change 19/20 Est/ 19/20 Budget	2020-21 Tentative Budget	% change 20/21 Tent/ 19/20 Est
4000 Books and Supplies						
4100 Textbooks	0	0	0	-	0	-
4200 Other Books	1,268	9,433	626	(93.36)	1,268	102.56
4300 Instructional Supplies	38,302	223,818	193,348	(13.61)	20,911	(89.18)
4400 Media Supplies	0	0	0	-	0	-
4500 Maintenance Supplies	276,986	246,947	250,473	1.43	156,250	(37.62)
4600 Non-Instructional Supplies	1,258,633	1,577,397	1,408,914	(10.68)	1,118,191	(20.63)
4700 Food Supplies	14,156	55,342	40,939	(26.03)	42,256	3.22
Subtotal	<u>1,589,345</u>	<u>2,112,937</u>	<u>1,894,300</u>	(10.35)	<u>1,338,876</u>	(29.32)
5000 Services and Other Operating Expenses						
5100 Personal & Consultant Svcs	2,558,806	4,041,291	3,250,533	(19.57)	2,704,187	(16.81)
5200 Travel & Conference Expenses	347,402	353,910	184,767	(47.79)	295,077	59.70
5300 Dues & Memberships	202,848	209,428	149,259	(28.73)	179,248	20.09
5400 Insurance	1,970,000	1,970,000	1,970,000	-	1,970,000	-
5500 Utilities & Housekeeping Svcs	3,638,909	3,723,105	3,071,236	(17.51)	3,479,739	13.30
5600 Rents, Leases & Repairs	5,006,313	5,184,812	4,545,073	(12.34)	5,132,155	12.92
5700 Legal, Election & Audit Exp	1,159,636	1,181,567	844,850	(28.50)	1,103,077	30.56
5800 Other Operating Exp & Services	5,931,551	5,904,536	5,651,112	(4.29)	5,696,279	0.80
5900 Other (Transp., Postge, Reprod., Spec. Proj., etc.)	5,178,554	1,971,729	931,689	(52.75)	2,192,554	135.33
Subtotal	<u>25,994,019</u>	<u>24,540,378</u>	<u>20,598,519</u>	(16.06)	<u>22,752,316</u>	10.46
6000 Sites, Buildings, Books, and Equipment						
6100 Sites & Site Improvements	0	0	0	-	0	-
6200 Buildings	79,189	82,327	9,376	(88.61)	8,239	(12.13)
6300 Library Books	920	15,246	13,679	(10.28)	920	(93.27)
6400 Equipment	1,681,598	1,949,412	1,641,898	(15.77)	501,421	(69.46)
Subtotal	<u>1,761,707</u>	<u>2,046,985</u>	<u>1,664,953</u>	(18.66)	<u>510,580</u>	(69.33)
Subtotal, Expenditures (1000 - 6000)	<u>196,165,367</u>	<u>205,718,621</u>	<u>199,079,514</u>	(3.23)	<u>208,757,689</u>	4.86

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

<u>Expenditures by Object</u>	2019-20 Adopted Budget	2019-20 Allocated Budget	2019-20 Estimated Expenses	% change 19/20 Est/ 19/20 Budget	2020-21 Tentative Budget	% change 20/21 Tent/ 19/20 Est
7000 Other Outgo						
7200 Intrafund Transfers Out	0	0	0	-	0	-
7300 Interfund Transfers Out	3,750,000	4,250,000	6,640,000	56.24	3,750,000	(43.52)
7600 Other Student Aid	0	320	4,697	1,367.81	0	(100.00)
Subtotal	<u>3,750,000</u>	<u>4,250,320</u>	<u>6,644,697</u>	56.33	<u>3,750,000</u>	(43.56)
Subtotal, Expenditures (1000 - 7000)	<u>199,915,367</u>	<u>209,968,941</u>	<u>205,724,211</u>	(2.02)	<u>212,507,689</u>	3.30
7900 Reserve for Contingencies						
7910 Estimated COLA	5,519,778	0	0	-	0	-
7930 Board Policy Contingency (12.5%)	24,989,421	24,989,421	0	(100.00)	26,563,461	-
7940 Revolving Cash Accounts	100,000	100,000	0	(100.00)	100,000	-
7940 Employee Vacation Payout	250,000	250,000	0	(100.00)	250,000	-
7950 Budget Stabilization	1,306,642	1,031,951	0	(100.00)	485,832	-
Total Designated	<u>32,165,841</u>	<u>26,371,372</u>	<u>0</u>	(100.00)	<u>27,399,293</u>	-
7910 Unrestricted Contingency	1,809,582	3,859,335	36,332,465	841.42	2,226,106	(93.87)
Subtotal Expenditures (7900)	<u>33,975,423</u>	<u>30,230,707</u>	<u>36,332,465</u>	20.18	<u>29,625,399</u>	(18.46)
Total Expenditures, Other Outgo and Ending Fund Balance	<u><u>\$233,890,790</u></u>	<u><u>\$240,199,648</u></u>	<u><u>\$242,056,676</u></u>	0.77	<u><u>\$242,133,088</u></u>	0.03

Rancho Santiago Community College District
Tentative Budget
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Santa Ana College	Fund 11 Unrestricted	%	Fund 13 One-Time	%	Fund 11/13 Unrestricted	%	Fund 12 Restricted	%	Fund 11/12/13 Combined	%
Academic Salaries	52,067,305		152,309		52,219,614		6,310,138		58,529,752	
Classified Salaries	14,414,480		100,062		14,514,542		9,897,773		24,412,315	
Employee Benefits	26,496,881		73,644		26,570,525		6,906,309		33,476,834	
Supplies & Materials	423,307		196,103		619,410		1,795,190		2,414,600	
Other Operating Exp & Services	4,477,674		3,596,179		8,073,853		5,954,119		14,027,972	
Capital Outlay	35,370		2,000		37,370		1,821,563		1,858,933	
Other Outgo	0		183,000		183,000		1,441,064		1,624,064	
Grand Total	\$97,915,017	54.51%	\$4,303,297	61.98%	\$102,218,314	54.79%	\$34,126,156	17.69%	\$136,344,470	35.93%

Santiago Canyon College	Fund 11 Unrestricted	%	Fund 13 One-Time	%	Fund 11/13 Unrestricted	%	Fund 12 Restricted	%	Fund 11/12/13 Combined	%
Academic Salaries	23,822,717		603,731		24,426,448		3,219,146		27,645,594	
Classified Salaries	7,948,227		19,152		7,967,379		6,081,441		14,048,820	
Employee Benefits	13,075,321		182,754		13,258,075		3,959,040		17,217,115	
Supplies & Materials	0		178,158		178,158		811,511		989,669	
Other Operating Exp & Services	3,772,685		705,610		4,478,295		3,528,515		8,006,810	
Capital Outlay	10,174		8,239		18,413		554,904		573,317	
Other Outgo	0		0		0		1,409,906		1,409,906	
Grand Total	\$48,629,124	27.07%	\$1,697,644	24.45%	\$50,326,768	26.97%	\$19,564,463	10.14%	\$69,891,231	18.42%

District Services	Fund 11 Unrestricted	%	Fund 13 One-Time	%	Fund 11/13 Unrestricted	%	Fund 12 Restricted	%	Fund 11/12/13 Combined	%
Academic Salaries	744,326		0		744,326		0		744,326	
Classified Salaries	15,329,851		76,023		15,405,874		4,757,650		20,163,524	
Employee Benefits	8,866,134		30,576		8,896,710		2,381,599		11,278,309	
Supplies & Materials	518,468		22,840		541,308		150,888		692,196	
Other Operating Exp & Services	7,170,216		809,952		7,980,168		131,890,349		139,870,517	
Capital Outlay	451,797		3,000		454,797		29,841		484,638	
Other Outgo	0		0		0		0		0	
Grand Total	\$33,080,792	18.42%	\$942,391	13.57%	\$34,023,183	18.24%	\$139,210,327	72.17%	\$173,233,510	45.65%

Total Expenditures-excludes Institutional Costs	\$179,624,933	100.00%	\$6,943,332	100.00%	\$186,568,265	100.00%	\$192,900,946	100.00%	\$379,469,211	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/STRS & PERS on behalf	9,142,424	11,010,000	20,152,424	1,980,000	22,132,424
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 Operating - SCC-ADA settlement expense	0	2,000,000	2,000,000	0	2,000,000
Other Outgo-Interfund Transfers	1,750,000	0	1,750,000	0	1,750,000
Other Outgo-Board Policy Contingency	0	26,563,461	26,563,461	0	26,563,461
Other Outgo-Reserves	2,043,106	835,832	2,878,938	0	2,878,938
Grand Total	\$15,030,530	\$40,534,293	\$55,564,823	\$1,980,000	\$57,544,823

Total Expenditures-includes Institutional Costs	\$194,655,463	\$47,477,625	\$242,133,088	\$194,880,946	\$437,014,034
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Rancho Santiago Community College District
Tentative Budget
2020-21

Unrestricted General Fund Revenue Budget - Fund 11					
<u>Revenues by Source</u>	2018-19 Actual Revenue	2019-20 Revised Budget	2019-20 Estimated Revenue	2020-21 Tentative Budget	% change 20/21 Tent/ 19/20 Est
8100 Federal Revenues					
8110 Forest Reserve	\$0	\$0	\$666	\$0	(100.00)
Total Federal Revenues	<u>0</u>	<u>0</u>	<u>666</u>	<u>0</u>	(100.00)
8600 State Revenues					
8611 Apprenticeship Allowance	3,159,472	3,159,472	3,159,472	3,159,472	-
8612 State General Apportionment	48,432,755	45,168,491	45,077,481	52,028,093	*
8612 State General Apportionment-estimated COLA	4,467,459	5,519,778	5,519,778	4,003,793	*
8612 Base Allocation Increase	0	0	0	0	*
8612 Estimated Restoration/Access/Growth	0	0	0	0	*
8612 State General Apportionment-Deficit	0	0	0	0	*
8612-8630 State General Apportionment&EPA-prior year adjustment	(243,981)	0	0	0	-
8619 Other General Apportionments-Full-time Faculty Allocation	1,304,941	1,307,884	1,307,884	1,307,884	-
8619 Other General Apportionments-Enrollment Fee Admin-2%	293,254	293,254	293,254	278,496	(5.03)
8619 Other General Apportionments-Part-Time Faculty Compensation	638,586	614,810	614,810	575,927	(6.32)
8630 Education Protection Account	25,493,388	26,437,430	27,590,658	26,437,430	*
8672-8673 Homeowners' Property Tax Relief/Timber Yield Tax	270,103	288,123	268,582	288,123	*
8681 State Lottery Proceeds	5,277,791	4,062,080	3,734,697	4,414,163	18.19
8682 State Mandated Costs	852,184	792,827	859,434	869,923	1.22
8699 Other Misc State Revenue - STRS on-behalf entry	0	0	0	0	-
Total State Revenues	<u>89,945,952</u>	<u>87,644,149</u>	<u>88,426,050</u>	<u>93,363,304</u>	5.58
8800 Local Revenues					
8809 RDA Funds - Other	0	0	0	0	*
8811 Tax Allocation, Secured Roll	49,676,516	53,253,286	57,306,453	53,253,286	*
8812 Tax Allocation, Supplement Roll	1,628,366	1,620,143	1,224,138	1,620,143	*
8813 Tax Allocation, Unsecured Roll	1,498,172	1,577,368	1,562,686	1,577,368	*
8816 Prior Years' Taxes	654,053	582,322	360,520	582,322	*
8817 Education Revenue Augmentation Fund (ERAF)	21,394,784	25,000,000	20,202,337	25,000,000	*
8818 RDA Funds - Pass Thru AB	472,784	451,127	505,009	451,127	*

Rancho Santiago Community College District
Tentative Budget
2020-21

Unrestricted General Fund Revenue Budget - Fund 11

<u>Revenues by Source</u>	2018-19 Actual Revenue	2019-20 Revised Budget	2019-20 Estimated Revenue	2020-21 Tentative Budget	% change 20/21 Tent/ 19/20 Est
8819 RDA Funds - Residuals	6,095,642	6,100,233	6,380,659	6,100,233 *	(4.39)
8850 Rents and Leases	167,560	338,480	225,532	338,480	50.08
8860 Interest & Investment Income	2,765,823	1,400,000	2,703,512	1,400,000	(48.22)
8874 CCC Enrollment Fees	8,343,536	8,839,824	8,839,824	7,500,000 *	(15.16)
8875 Bachelor's Program Fee	67,368	40,000	48,468	40,000	(17.47)
8880 Nonresident Tuition	3,391,208	3,400,000	3,138,353	3,400,000	8.34
8890 Other Local Revenues (Student Transcript/Representation/ Discounts/Fines/Instr. Mat./Health Serv. Use Fees, etc.)	760,488	24,200	1,170,565	24,200	(97.93)
8891 Other Local Rev - Special Proj	22,615	0	0	0	-
Total Local Revenues	<u>96,938,915</u>	<u>102,626,983</u>	<u>103,668,056</u>	<u>101,287,159</u>	(2.30)
8900 Other Financing Sources					
8910 Proceeds-Sale of Equip & Suppl	19,820	5,000	39,189	5,000	(87.24)
8981 Interfund Transfer In	0	0	0	0	-
Total Other Sources	<u>19,820</u>	<u>5,000</u>	<u>39,189</u>	<u>5,000</u>	(87.24)
Total Revenues	<u>186,904,687</u>	<u>190,276,132</u>	<u>192,133,961</u>	<u>194,655,463</u>	1.31
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>\$186,904,687</u>	<u>\$190,276,132</u>	<u>\$192,133,961</u>	<u>\$194,655,463</u>	1.31

* Component of Apportionment

\$174,838,125 \$178,841,918

Rancho Santiago Community College District
Tentative Budget
2020-21

Unrestricted General Fund Expenditure Budget - Fund 11

<u>Expenditures by Object</u>	2018-19 Actual Expenses	2019-20 Revised Budget	2019-20 Estimated Expenses	2020-21 Tentative Budget	% change 20/21 Tent/ 19/20 Est
1000 Academic Salaries					
1100 Instructional Salaries, Regular Contract	\$29,054,950	\$32,902,613	\$31,652,934	\$34,431,804	8.78
1200 Non-Instructional Salaries, Regular Contract	13,734,269	15,749,372	14,642,802	15,448,586	5.50
1300 Instructional Salaries, Other Non-Regular	29,234,607	24,924,549	28,096,727	25,541,408	(9.09)
1400 Non-Instructional Salaries, Other Non-Regular	1,903,136	1,270,401	1,603,573	1,212,550	(24.38)
Subtotal	<u>73,926,962</u>	<u>74,846,935</u>	<u>75,996,036</u>	<u>76,634,348</u>	0.84
2000 Classified Salaries					
2100 Non-Instructional Salaries, Regular Full Time	29,068,885	30,881,491	30,499,592	33,836,385	10.94
2200 Instructional Aides, Regular Full Time	408,486	660,840	424,801	492,487	15.93
2300 Non-Instructional Salaries, Other	1,604,841	1,524,181	1,794,665	1,513,594	(15.66)
2400 Instructional Aides, Other	1,899,771	1,955,239	1,921,637	1,850,092	(3.72)
Subtotal	<u>32,981,983</u>	<u>35,021,751</u>	<u>34,640,695</u>	<u>37,692,558</u>	8.81
3000 Employee Benefits					
3100 State Teachers' Retirement System Fund	10,389,510	11,529,538	11,356,398	13,447,165	18.41
3200 Public Employees' Retirement System Fund	6,057,059	7,091,707	7,034,105	8,879,778	26.24
3300 Old Age, Survivors, Disability, and Health Ins.	3,719,744	3,886,530	3,787,116	4,167,727	10.05
3400 Health and Welfare Benefits	26,732,539	27,879,976	27,069,228	27,551,723	1.78
3500 State Unemployment Insurance	124,626	306,287	109,669	309,089	181.84
3600 Workers' Compensation Insurance	2,423,004	1,614,688	1,642,356	1,735,240	5.66
3900 Other Benefits	1,366,453	1,489,077	1,407,401	1,490,038	5.87
Subtotal	<u>50,812,935</u>	<u>53,797,803</u>	<u>52,406,273</u>	<u>57,580,760</u>	9.87
TOTAL SALARIES/BENEFITS	157,721,880	163,666,489	163,043,004	171,907,666	5.44
Salaries/Benefits Cost % of Total Expenditures	88.53%	87.93%	89.03%	90.07%	

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

Expenditures by Object	2018-19 Actual Expenses	2019-20 Revised Budget	2019-20 Estimated Expenses	2020-21 Tentative Budget	% change 20/21 Tent/ 19/20 Est
4000 Books and Supplies					
4100 Textbooks	0	0	0	0	-
4200 Other Books	891	6,433	626	1,268	102.56
4300 Instructional Supplies	16,589	2,395	9,225	12,037	30.48
4400 Media Supplies	0	0	0	0	-
4500 Maintenance Supplies	136,047	143,475	200,946	89,253	(55.58)
4600 Non-Instructional Supplies	1,100,270	1,037,647	1,006,119	826,361	(17.87)
4700 Food Supplies	12,112	20,542	11,442	12,856	12.36
Subtotal	1,265,909	1,210,492	1,228,358	941,775	(23.33)
5000 Services and Other Operating Expenses					
5100 Personal & Consultant Svcs	1,233,744	2,005,496	1,720,584	1,517,237	(11.82)
5200 Travel & Conference Expenses	178,378	257,667	154,249	179,894	16.63
5300 Dues & Memberships	135,669	173,118	142,197	111,628	(21.50)
5400 Insurance	1,970,000	1,970,000	1,970,000	1,970,000	-
5500 Utilities & Housekeeping Svcs	3,349,115	3,708,181	3,066,852	3,050,813	(0.52)
5600 Rents, Leases & Repairs	3,162,583	4,032,059	3,853,208	4,096,715	6.32
5700 Legal, Election & Audit Exp	572,832	1,126,567	830,740	885,377	6.58
5800 Other Operating Exp & Services	4,393,503	5,622,396	5,477,769	4,778,939	(12.76)
5900 Other (Transp., Postage, Reproduction, Special Proj., etc.)	776,062	1,443,272	852,105	924,972	8.55
Subtotal	15,771,886	20,338,756	18,067,704	17,515,575	(3.06)
6000 Sites, Buildings, Books, and Equipment					
6100 Sites & Site Improvements	456,835	0	0	0	-
6200 Buildings	1,767,275	0	0	0	-
6300 Library Books	2,623	15,246	13,679	920	(93.27)
6400 Equipment	1,167,177	908,944	787,830	496,421	(36.99)
Subtotal	3,393,910	924,190	801,509	497,341	(37.95)
Subtotal, Expenditures (1000 - 6000)	178,153,585	186,139,927	183,140,575	190,862,357	4.22

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

Expenditures by Object	2018-19 Actual Expenses	2019-20 Revised Budget	2019-20 Estimated Expenses	2020-21 Tentative Budget	% change 20/21 Tent/ 19/20 Est
7000 Other Outgo					
7200 Intrafund Transfers Out	69,498	0	0	0	-
7300 Interfund Transfers Out	4,152,100	1,750,000	4,140,000	1,750,000	(57.73)
7600 Other Student Aid	0	0	0	0	-
Subtotal	<u>4,221,598</u>	<u>1,750,000</u>	<u>4,140,000</u>	<u>1,750,000</u>	(57.73)
Subtotal, Expenditures (1000 - 7000)	<u>182,375,183</u>	<u>187,889,927</u>	<u>187,280,575</u>	<u>192,612,357</u>	2.85
7900 Reserve for Contingencies					
7910 Estimated COLA	0	0	0	0	-
7910 Estimated Restoration/Access/Growth	0	0	0	0	-
7950 Budget Stabilization	0	0	0	0	-
Total Designated	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	-
7910 Unrestricted Contingency	4,529,504	2,386,205	4,853,386	2,043,106	(57.90)
Subtotal Expenditures (7900)	<u>4,529,504</u>	<u>2,386,205</u>	<u>4,853,386</u>	<u>2,043,106</u>	(57.90)
Total Expenditures, Other Outgo and Ending Fund Balance	<u>\$186,904,687</u>	<u>\$190,276,132</u>	<u>\$192,133,961</u>	<u>\$194,655,463</u>	1.31

Rancho Santiago Community College District
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Restricted General Fund Revenue Budget - Fund 12						
<u>Revenues by Source</u>		2018-19 Actual Revenue	2019-20 Revised Budget	2019-20 Estimated Revenue	2020-21 Tentative Budget	% change 20/21 Tent/ 19/20 Est
8100	Federal Revenues					
8120	Higher Education Act	\$2,504,474	\$3,292,216	\$2,335,231	\$3,238,618	38.69
8130	Workforce Investment Act (JTPA)	0	0	0	0	-
8140	Temporary Assistance for Needy Families (TANF)	104,894	99,795	99,795	99,795	-
8150	Student Financial Aid	3,546	199,740	199,740	199,740	-
8170	Vocational Technical Education Act (VTEA)	2,890,675	1,815,864	1,815,864	1,815,864	-
8199	Other Federal Revenues (ABE, CAMP, SBA, Gear Up, NSF)	3,992,333	4,003,768	4,003,768	3,699,032	(7.61)
	Total Federal Revenues	<u>9,495,922</u>	<u>9,411,383</u>	<u>8,454,398</u>	<u>9,053,049</u>	7.08
8600	State Revenues					
8622	Extended Opportunity Programs & Services (EOPS)	2,261,401	2,275,935	2,298,935	2,298,935	-
8623	Disabled Students Programs & Services (DSPS)	1,771,889	1,981,767	1,981,767	1,970,456	(0.57)
8625	CalWORKS	561,710	549,527	553,374	553,374	-
8626	Telecomm./Technology Infrastructure Prog. (TTIP)	90	3,822	3,822	3,822	-
8629	Other Gen Categorical Apport-BSI	767,802	1,535,332	1,408,745	1,535,332	8.99
8629	Other Gen Categorical Apport-CARE	115,667	125,962	146,817	146,817	-
8629	Other Gen Categorical Apport-Adult Ed Block/CTE SWP	33,973,604	163,118,010	157,721,931	116,858,498	(25.91)
8629	Other Gen Categorical Apport-Equal Employment Opportunity	70,209	67,194	67,194	67,194	-
8629	Other Gen Categorical Apport-Guided Pathways	331,645	1,534,661	1,534,661	1,173,078	(23.56)
8629	Other Gen Categorical Apport-Instructional Equipment	121,631	100,272	100,272	0	(100.00)
8629	Other Gen Categorical Apport-Matriculation-Credit	7,811,180	7,344,033	7,344,033	7,343,422	(0.01)
8629	Other Gen Categorical Apport-Matriculation-Non-Credit	2,476,098	2,602,858	2,602,858	2,602,858	-
8629	Other Gen Categorical Apport-Student Equity	2,815,011	3,708,228	3,708,228	3,708,228	-
8629	Other Gen Categorical Apport-Student Financial Aid Admin	1,058,207	1,142,287	1,142,287	1,142,287	-
8629	Other Gen Categorical Apport-Other	659,487	2,761,373	3,210,032	2,221,041	(30.81)
8659	Other Reimb Categorical Allow-Career Tech/Econ Dev	18,662,687	46,301,187	32,797,054	34,852,942	6.27
8659	Other Reimb Categorical Allow-Other	1,778,560	1,647,455	1,647,455	678,259	(58.83)

Rancho Santiago Community College District
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Restricted General Fund Revenue Budget - Fund 12					
Revenues by Source	2018-19 Actual Revenue	2019-20 Revised Budget	2019-20 Estimated Revenue	2020-21 Tentative Budget	% change 20/21 Tent/ 19/20 Est
8681 State Lottery Proceeds	2,222,329	1,433,675	1,433,675	1,557,940	8.67
8699 Other Misc State	2,019,508	2,144,197	2,144,197	2,138,160	(0.28)
Total State Revenues	<u>79,478,715</u>	<u>240,377,775</u>	<u>221,847,337</u>	<u>180,852,643</u>	(18.48)
8800 Local Revenues					
8820 Contrib, Gifts, Grants & Endowment	5,300	561	3,227	561	(82.62)
8831 Contract Instructional Service	78,769	36,677	57,015	14,177	(75.13)
8876 Health Services Fees	1,193,439	1,163,500	1,143,743	1,163,500	1.73
8882 Parking Fees & Bus Passes	661,642	1,315,847	661,636	1,405,631	112.45
8890 Other Local Revenues (Instr. Mat./Health Serv. Use Fees, etc.)	218,652	235,885	762,155	235,885	(69.05)
8891 Other Local Rev - Special Proj	404,994	754,897	648,272	739,886	14.13
Total Local Revenues	<u>2,562,796</u>	<u>3,507,367</u>	<u>3,276,048</u>	<u>3,559,640</u>	8.66
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>91,537,433</u>	<u>253,296,525</u>	<u>233,577,783</u>	<u>193,465,332</u>	(17.17)
Net Beginning Balance	3,368,580	3,581,339	3,581,339	1,415,614	(60.47)
Adjustments to Beginning Balance	0	0	0	0	-
Adjusted Beginning Fund Balance	<u>3,368,580</u>	<u>3,581,339</u>	<u>3,581,339</u>	<u>1,415,614</u>	(60.47)
Total Revenues, Other Financing Sources and Beginning Fund Balance	<u>\$94,906,013</u>	<u>\$256,877,864</u>	<u>\$237,159,122</u>	<u>\$194,880,946</u>	(17.83)

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

<u>Expenditures by Object</u>	2018-19 Actual Expenses	2019-20 Revised Budget	2019-20 Estimated Expenses	2020-21 Tentative Budget	% change 20/21 Tent/ 19/20 Est
1000 Academic Salaries					
1100 Instructional Salaries, Regular Contract	\$260,294	\$274,753	\$209,024	\$179,722	(14.02)
1200 Non-Instructional Salaries, Regular Contract	4,312,148	5,030,755	4,919,107	5,685,223	15.57
1300 Instructional Salaries, Other Non-Regular	263,712	403,771	297,373	342,353	15.13
1400 Non-Instructional Salaries, Other Non-Regular	4,973,019	4,459,388	4,549,310	3,321,986	(26.98)
Subtotal	<u>9,809,173</u>	<u>10,168,667</u>	<u>9,974,814</u>	<u>9,529,284</u>	(4.47)
2000 Classified Salaries					
2100 Non-Instructional Salaries, Regular Full Time	10,083,706	14,452,325	11,973,703	14,920,695	24.61
2200 Instructional Aides, Regular Full Time	54,728	39,796	37,286	90,393	142.43
2300 Non-Instructional Salaries, Other	4,122,692	5,273,689	3,758,848	4,600,449	22.39
2400 Instructional Aides, Other	1,015,185	1,401,650	951,627	1,125,327	18.25
Subtotal	<u>15,276,311</u>	<u>21,167,460</u>	<u>16,721,464</u>	<u>20,736,864</u>	24.01
3000 Employee Benefits					
3100 State Teachers' Retirement System Fund	2,597,733	2,828,991	2,584,845	2,757,537	6.68
3200 Public Employees' Retirement System Fund	3,051,476	4,147,728	3,466,715	4,768,129	37.54
3300 Old Age, Survivors, Disability, and Health Ins.	1,173,699	1,604,901	1,238,998	1,624,306	31.10
3400 Health and Welfare Benefits	4,198,165	5,608,670	4,337,919	5,177,780	19.36
3500 State Unemployment Insurance	11,993	18,332	12,187	18,763	53.96
3600 Workers' Compensation Insurance	562,510	519,397	379,955	469,918	23.68
3900 Other Benefits	308,823	413,245	329,437	410,515	24.61
Subtotal	<u>11,904,399</u>	<u>15,141,264</u>	<u>12,350,056</u>	<u>15,226,948</u>	23.29
TOTAL SALARIES/BENEFITS	36,989,883	46,477,391	39,046,334	45,493,096	16.51

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

Expenditures by Object	2018-19 Actual Expenses	2019-20 Revised Budget	2019-20 Estimated Expenses	2020-21 Tentative Budget	% change 20/21 Tent/ 19/20 Est
4000 Books and Supplies					
4100 Textbooks	4,418	1,820	2,262	1,290	(42.97)
4200 Other Books	95,712	141,844	96,682	91,933	(4.91)
4300 Instructional Supplies	1,674,552	3,867,462	1,897,408	1,874,313	(1.22)
4400 Media Supplies	0	0	0	0	-
4500 Maintenance Supplies	596	17,950	17,555	18,950	7.95
4600 Non-Instructional Supplies	545,033	757,907	527,607	535,496	1.50
4700 Food Supplies	240,338	484,688	249,153	235,607	(5.44)
Subtotal	2,560,649	5,271,671	2,790,667	2,757,589	(1.19)
5000 Services and Other Operating Expenses					
5100 Personal & Consultant Svcs	44,290,821	188,185,443	187,276,882	133,523,583	(28.70)
5200 Travel & Conference Expenses	832,321	1,399,617	537,637	1,231,892	129.13
5300 Dues & Memberships	80,364	132,814	83,969	51,614	(38.53)
5400 Insurance	60,437	59,995	59,553	59,995	0.74
5500 Utilities & Housekeeping Svcs	63,517	165,768	80,801	149,930	85.55
5600 Rents, Leases & Repairs	356,710	656,421	435,248	488,205	12.17
5700 Legal, Election & Audit Exp	0	0	0	0	-
5800 Other Operating Exp & Services	1,533,201	3,146,054	1,000,683	2,449,420	144.77
5900 Other (Transp., Postage, Reproduction, Special Proj., etc.)	917,063	4,301,381	713,029	3,418,344	379.41
Subtotal	48,134,434	198,047,493	190,187,802	141,372,983	(25.67)
6000 Sites, Buildings, Books, and Equipment					
6100 Sites & Site Improvements	1,612	0	0	0	-
6200 Buildings	240,145	227,962	220,562	110,361	(49.96)
6300 Library Books	240,138	274,767	305,924	185,566	(39.34)
6400 Equipment	1,620,761	3,414,925	2,243,585	2,110,381	(5.94)
Subtotal	2,102,656	3,917,654	2,770,071	2,406,308	(13.13)
Subtotal, Expenditures (1000 - 6000)	89,787,622	253,714,209	234,794,874	192,029,976	(18.21)

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

<u>Expenditures by Object</u>	2018-19 Actual Expenses	2019-20 Revised Budget	2019-20 Estimated Expenses	2020-21 Tentative Budget	% change 20/21 Tent/ 19/20 Est
7000 Other Outgo					
7200 Intrafund Transfers Out	(80,529)	0	0	0	-
7300 Interfund Transfers Out	0	0	0	0	-
7500 Student Financial Aid	0	0	0	0	-
7600 Other Student Aid	1,617,581	2,155,463	948,634	1,975,530	108.25
Subtotal	<u>1,537,052</u>	<u>2,155,463</u>	<u>948,634</u>	<u>1,975,530</u>	108.25
Subtotal, Expenditures (1000 - 7000)	<u>91,324,674</u>	<u>255,869,672</u>	<u>235,743,508</u>	<u>194,005,506</u>	(17.70)
7900 Reserve for Contingencies					
7920 Restricted Contingency-Family Pact 2339 & 2340	0	101,512	0	101,512	-
7920 Restricted Contingency-Campus Health Services-3250	0	137,039	0	137,039	-
7920 Restricted Contingency-Health Services-3450	0	769,641	0	636,889	-
7920 Restricted Contingency-Safety & Parking-3610	0	0	0	0	-
Total Designated	<u>0</u>	<u>1,008,192</u>	<u>0</u>	<u>875,440</u>	-
7910 Unrestricted Contingency	3,581,339	0	1,415,614	0	(100.00)
Subtotal Expenditures (7900)	<u>3,581,339</u>	<u>1,008,192</u>	<u>1,415,614</u>	<u>875,440</u>	(38.16)
Total Expenditures, Other Outgo and Ending Fund Balance	<u>\$94,906,013</u>	<u>\$256,877,864</u>	<u>\$237,159,122</u>	<u>\$194,880,946</u>	(17.83)

Rancho Santiago Community College District
Tentative Budget
2020-21

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

<u>Revenues by Source</u>	2018-19 Actual Revenue	2019-20 Revised Budget	2019-20 Estimated Revenue	2020-21 Tentative Budget	% change 20/21 Tent/ 19/20 Est
8100 Federal Revenues					
Total Federal Revenues	\$0	\$0	\$0	\$0	-
8600 State Revenues					
8611 Apprenticeship Allowance	50,614	0	0	0	-
8682 State Mandated Costs	0	0	0	0	-
8699 Other Misc State Revenue	10,887,238	11,010,000	11,010,000	11,010,000	-
Total State Revenues	<u>10,937,852</u>	<u>11,010,000</u>	<u>11,010,000</u>	<u>11,010,000</u>	-
8800 Local Revenues					
8850 Rentals Short-term/Lease Facilities	41,248	45,000	35,771	45,000	25.80
8890 Other Local Revenues (Student Transcript/Representation/ Discounts/Fines/Instr. Mat./Health Serv. Use Fees, etc.)	122,268	109,470	117,898	90,160	(23.53)
8891 Other Local Rev - Special Proj	0	0	0	0	-
Total Local Revenues	<u>163,516</u>	<u>154,470</u>	<u>153,669</u>	<u>135,160</u>	(12.04)
8900 Other Financing Sources					
8981 Interfund Transfer In	0	0	0	0	-
Total Revenues	<u>11,101,368</u>	<u>11,164,470</u>	<u>11,163,669</u>	<u>11,145,160</u>	(0.17)
Net Beginning Balance	37,903,213	38,759,046	38,759,046	36,332,465	(6.26)
Adjustments to Beginning Balance	0	0	0	0	-
Adjusted Beginning Fund Balance	<u>37,903,213</u>	<u>38,759,046</u>	<u>38,759,046</u>	<u>36,332,465</u>	(6.26)
Total Revenues, Other Financing Sources and Beginning Fund Balance	<u>\$49,004,581</u>	<u>\$49,923,516</u>	<u>\$49,922,715</u>	<u>\$47,477,625</u>	(4.90)

Rancho Santiago Community College District
Tentative Budget
2020-21

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

<u>Expenditures by Object</u>	2018-19 Actual Expenses	2019-20 Revised Budget	2019-20 Estimated Expenses	2020-21 Tentative Budget	% change 20/21 Tent/ 19/20 Est
1000 Academic Salaries					
1100 Instructional Salaries, Regular Contract	\$80	\$0	\$0	\$0	-
1200 Non-Instructional Salaries, Regular Contract	21,320	50,857	137,356	75,559	(44.99)
1300 Instructional Salaries, Other Non-Regular	5,502	1,143,112	0	603,731	-
1400 Non-Instructional Salaries, Other Non-Regular	185,368	347,171	315,106	76,750	(75.64)
Subtotal	<u>212,270</u>	<u>1,541,140</u>	<u>452,462</u>	<u>756,040</u>	67.09
2000 Classified Salaries					
2100 Non-Instructional Salaries, Regular Full Time	118,079	126,119	155,392	112,966	(27.30)
2200 Instructional Aides, Regular Full Time	0	0	0	0	-
2300 Non-Instructional Salaries, Other	137,352	162,019	87,608	82,271	(6.09)
2400 Instructional Aides, Other	2,963	9,034	7,173	0	(100.00)
Subtotal	<u>258,394</u>	<u>297,172</u>	<u>250,173</u>	<u>195,237</u>	(21.96)
3000 Employee Benefits					
3100 State Teachers' Retirement System Fund	8,869,236	9,232,987	8,988,704	9,100,581	1.24
3200 Public Employees' Retirement System Fund	2,069,268	2,086,440	2,086,903	2,080,126	(0.32)
3300 Old Age, Survivors, Disability, and Health Ins.	19,619	43,378	21,427	23,841	11.27
3400 Health and Welfare Benefits	(580,246)	117,207	67,907	73,644	8.45
3500 State Unemployment Insurance	230	991	241	514	113.28
3600 Workers' Compensation Insurance	10,759	29,733	7,548	15,340	103.23
3900 Other Benefits	1,929	2,784	3,373	2,928	(13.19)
Subtotal	<u>10,390,795</u>	<u>11,513,520</u>	<u>11,176,103</u>	<u>11,296,974</u>	1.08
TOTAL SALARIES/BENEFITS	10,861,459	13,351,832	11,878,738	12,248,251	3.11

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

Expenditures by Object	2018-19 Actual Expenses	2019-20 Revised Budget	2019-20 Estimated Expenses	2020-21 Tentative Budget	% change 20/21 Tent/ 19/20 Est
4000 Books and Supplies					
4100 Textbooks	0	0	0	0	-
4200 Other Books	1,277	3,000	0	0	-
4300 Instructional Supplies	113,331	221,423	184,123	8,874	(95.18)
4400 Media Supplies	0	0	0	0	-
4500 Maintenance Supplies	23,512	103,472	49,527	66,997	35.27
4600 Non-Instructional Supplies	107,437	539,750	402,795	291,830	(27.55)
4700 Food Supplies	1,248	34,800	29,497	29,400	(0.33)
Subtotal	246,805	902,445	665,942	397,101	(40.37)
5000 Services and Other Operating Expenses					
5100 Personal & Consultant Svcs	351,525	2,035,795	1,529,949	1,186,950	(22.42)
5200 Travel & Conference Expenses	61,608	96,243	30,518	115,183	277.43
5300 Dues & Memberships	7,000	36,310	7,062	67,620	857.52
5400 Insurance	0	0	0	0	-
5500 Utilities & Housekeeping Svcs	1,431	14,924	4,384	428,926	9,683.90
5600 Rents, Leases & Repairs	630,988	1,152,753	691,865	1,035,440	49.66
5700 Legal, Election & Audit Exp	52,315	55,000	14,110	217,700	1,442.88
5800 Other Operating Exp & Services	125,725	282,140	173,343	917,340	429.21
5900 Other (Transp., Postage, Reproduction, Special Proj., etc.)	(30,319)	528,457	79,584	1,267,582	1,492.76
Subtotal	1,200,273	4,201,622	2,530,815	5,236,741	106.92
6000 Sites, Buildings, Books, and Equipment					
6100 Sites & Site Improvements	962	0	0	0	-
6200 Buildings	8,671	82,327	9,376	8,239	(12.13)
6300 Library Books	0	0	0	0	-
6400 Equipment	267,566	1,040,468	854,068	5,000	(99.41)
Subtotal	277,199	1,122,795	863,444	13,239	(98.47)
Subtotal, Expenditures (1000 - 6000)	12,585,736	19,578,694	15,938,939	17,895,332	12.27

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

<u>Expenditures by Object</u>	2018-19 Actual Expenses	2019-20 Revised Budget	2019-20 Estimated Expenses	2020-21 Tentative Budget	% change 20/21 Tent/ 19/20 Est
7000 Other Outgo					
7200 Intrafund Transfers Out	11,031	0	0	0	-
7300 Interfund Transfers Out	2,178,272	2,500,000	2,500,000	2,000,000	(20.00)
7600 Other Student Aid	0	320	4,697	0	(100.00)
Subtotal	<u>2,189,303</u>	<u>2,500,320</u>	<u>2,504,697</u>	<u>2,000,000</u>	(20.15)
Subtotal, Expenditures (1000 - 7000)	<u>14,775,039</u>	<u>22,079,014</u>	<u>18,443,636</u>	<u>19,895,332</u>	7.87
7900 Reserve for Contingencies					
7930 Board Policy Contingency (12.5%)	0	24,989,421	0	26,563,461	-
7940 Revolving Cash Accounts	0	100,000	0	100,000	-
7940 Employee Vacation Payout	0	250,000	0	250,000	-
7950 Budget Stabilization	0	1,031,951	0	485,832	-
Total Designated	<u>0</u>	<u>26,371,372</u>	<u>0</u>	<u>27,399,293</u>	-
7910 Unrestricted Contingency (SAC=183,000, SCC=0, DS=0)	<u>34,229,542</u>	<u>1,473,130</u>	<u>31,479,079</u>	<u>183,000</u>	(99.42)
Subtotal Expenditures (7900)	<u>34,229,542</u>	<u>27,844,502</u>	<u>31,479,079</u>	<u>27,582,293</u>	(12.38)
Total Expenditures, Other Outgo and Ending Fund Balance	<u><u>\$49,004,581</u></u>	<u><u>\$49,923,516</u></u>	<u><u>\$49,922,715</u></u>	<u><u>\$47,477,625</u></u>	(4.90)

**RSCCD - Estimate 2020/21 Revenue Allocation Simulation for Unrestricted General Fund -- FD 11
Based on Student Centered Funding Formula - Hold Harmless Calculation 2019/20 TCR + COLA**

	SAC/CEC	SAC	CEC	SCC/OEC	SCC	OEC	District Services	Institutional Cost	TOTAL
APPORTIONMENT REVENUE									
Basic Allocation	\$ 6,742,507	\$ 5,394,006	\$ 1,348,501	\$ 5,394,003	\$ 4,045,502	\$ 1,348,501			\$ 12,136,510
FTES - based on 19/20 @ P2	\$ 79,229,176	\$ 63,430,903	\$ 15,798,273	\$ 36,708,442	\$ 29,274,863	\$ 7,433,579			\$ 115,937,618
SCFF - Supplemental Allocation	\$ 17,811,718	\$ 17,811,718	\$ -	\$ 7,734,488	\$ 7,734,488	\$ -			\$ 25,546,206
SCFF - Student Success Allocation	\$ 11,688,101	\$ 11,688,101	\$ -	\$ 5,075,394	\$ 5,075,394	\$ -			\$ 16,763,495
Stabilization	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			\$ -
Subtotal	\$ 115,471,502	\$ 98,324,729	\$ 17,146,774	\$ 54,912,327	\$ 46,130,247	\$ 8,782,080			\$ 170,383,829
19/20 Hold Harmless Protection Adjustment	\$ 3,018,739	\$ 2,570,475	\$ 448,263	\$ 1,435,557	\$ 1,205,970	\$ 229,587			\$ 4,454,296
20/21 COLA - 2.29%	\$ 2,713,426	\$ 2,310,500	\$ 402,926	\$ 1,290,367	\$ 1,083,999	\$ 206,367			\$ 4,003,793
Deficit Coefficient	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			\$ -
Additional Student Centered Funding Formula	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			\$ -
TOTAL ESTIMATED APPORTIONMENT REVENUE	\$ 121,203,667	\$ 103,205,704	\$ 17,997,963	\$ 57,638,251	\$ 48,420,216	\$ 9,218,035			\$ 178,841,918
<i>Percentages</i>	<i>67.77%</i>	<i>57.71%</i>	<i>10.06%</i>	<i>32.23%</i>	<i>27.07%</i>	<i>5.15%</i>			
OTHER STATE REVENUE									
Lottery, Unrestricted	\$ 3,018,935	\$ 2,430,712	\$ 588,224	\$ 1,395,228	\$ 1,118,450	\$ 276,777			\$ 4,414,163
State Mandate	\$ 594,486	\$ 594,486	\$ -	\$ 275,437	\$ 275,437	\$ -			\$ 869,923
Full-Time Faculty Hiring Allocation	\$ 871,966	\$ 871,966	\$ -	\$ 435,918	\$ 435,918	\$ -			\$ 1,307,884
Part-Time Faculty Compensation	\$ 393,576	\$ 315,097	\$ 78,479	\$ 182,351	\$ 145,425	\$ 36,927			\$ 575,927
Subtotal, Other State Revenue	\$ 4,878,963	\$ 4,212,261	\$ 666,702	\$ 2,288,934	\$ 1,975,230	\$ 313,704			\$ 7,167,897
TOTAL ESTIMATED REVENUE	\$ 126,082,631	\$ 107,417,965	\$ 18,664,666	\$ 59,927,184	\$ 50,395,445	\$ 9,531,739			\$ 186,009,815
<i>Percentages</i>	<i>67.78%</i>	<i>57.75%</i>	<i>10.03%</i>	<i>32.22%</i>	<i>27.09%</i>	<i>5.12%</i>			
Less Institutional Cost Expenditures									\$ 12,987,424
Less Net District Services Expenditures									\$ 31,168,096
									\$ 141,854,295
ESTIMATED REVENUE	\$ 96,152,790	\$ 81,918,794	\$ 14,233,996	\$ 45,701,505	\$ 38,432,436	\$ 7,269,069			\$ 141,854,295
BUDGET EXPENDITURES FOR FY 2020/21									
SAC/CEC Expenses - F/T & Ongoing	\$ 97,915,017	\$ 86,399,778	\$ 11,515,239						\$ 97,915,017
SCC/OEC Expenses - F/T & Ongoing				\$ 48,629,124	\$ 41,566,389	\$ 7,062,735			\$ 48,629,124
District Services Expenses - F/T & Ongoing							\$ 33,080,792		\$ 33,080,792
Institutional Cost									
Retirees Instructional-local experience charge								\$ 4,117,271	\$ 4,117,271
Retirees Non-Instructional-local experience charge								\$ 5,025,153	\$ 5,025,153
Property & Liability								\$ 1,970,000	\$ 1,970,000
Election								\$ 125,000	\$ 125,000
Interfund Transfer								\$ 1,750,000	\$ 1,750,000
TOTAL ESTIMATED EXPENDITURES	\$ 97,915,017	\$ 86,399,778	\$ 11,515,239	\$ 48,629,124	\$ 41,566,389	\$ 7,062,735	\$ 33,080,792	\$ 12,987,424	\$ 192,612,357
Percent of Total Estimated Expenditures	50.84%	44.86%	5.98%	25.25%	21.58%	3.67%	17.17%	6.74%	
ESTIMATED EXPENSES UNDER/(OVER) REVENUE	\$ (1,762,227)	\$ (4,480,984)	\$ 2,718,757	\$ (2,927,619)	\$ (3,133,953)	\$ 206,334			\$ (4,689,846)
OTHER STATE REVENUE									
Apprenticeship				\$ 3,159,472	\$ 3,159,472				\$ 3,159,472
Enrollment Fees 2%								\$ 278,496	\$ 278,496
LOCAL REVENUE									
Non Resident Tuition	\$ 2,400,000	\$ 2,400,000		\$ 1,000,000	\$ 1,000,000				\$ 3,400,000
Interest/Investments								\$ 1,400,000	\$ 1,400,000
Rents/Leases	\$ 48,480	\$ 48,480		\$ 125,000	\$ 125,000		\$ 205,000		\$ 378,480
Proceeds-Sale of Equipment								\$ 5,000	\$ 5,000
Other Local								\$ 24,200	\$ 24,200
Subtotal, Other Local Revenue	\$ 2,448,480	\$ 2,448,480	\$ -	\$ 4,284,472	\$ 4,284,472	\$ -	\$ 205,000	\$ 1,707,696	\$ 8,645,648
ESTIMATED ENDING BALANCE FOR 6/30/21									\$ 2,043,106

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Bond Interest and Redemption Funds

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

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Bond Interest and Redemption Funds - Combined - Fund 24					
Revenue Budget					
<u>Revenue by Source</u>	2018-19 Actual Revenue	2019-20 Revised Budget	2019-20 Estimated Revenue	2020-21 Tentative Budget	% change 20/21 Tent/ 19/20 Est
8600 State Revenues					
8671 Voted Indebtedness Levies-HOPTR	\$146,137	\$0	\$0	\$0	-
8800 Local Revenues					
8814 Voted Indebtedness Levies-Secured	27,923,409	32,086,473	32,086,473	32,086,473	-
8815 Voted Indebtedness Levies-Unsecured	3,046,925	898,341	898,341	898,341	-
8860 Interest & Investment Income	380,474	375,726	375,726	375,726	-
8890 Other Local Revenue	0	0	0	0	-
Total Local Revenues	<u>31,350,808</u>	<u>33,360,540</u>	<u>33,360,540</u>	<u>33,360,540</u>	-
8900 Other Financing Sources					
8945 Premium From Sale of Bonds	0	0	0	0	-
8981/8983 Interfund/Intrafund Transfers In	144,692	0	0	0	-
Total Revenues and Other Financing Sources	<u>31,641,637</u>	<u>33,360,540</u>	<u>33,360,540</u>	<u>33,360,540</u>	-
Beginning Fund Balance	<u>31,292,625</u>	<u>28,778,212</u>	<u>28,778,212</u>	<u>27,619,196</u>	(4.03)
Adjustment to Beginning Fund Balance	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	-
Adjusted Beginning Fund Balance	<u>31,292,625</u>	<u>28,778,212</u>	<u>28,778,212</u>	<u>27,619,196</u>	(4.03)
Total Revenues, Other Financing Sources and Beginning Fund Balance	<u><u>\$62,934,262</u></u>	<u><u>\$62,138,752</u></u>	<u><u>\$62,138,752</u></u>	<u><u>\$60,979,736</u></u>	(1.87)

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Bond Interest and Redemption Funds - Combined - Fund 24					
Expenditure Budget					
<u>Expenditures by Object</u>	2018-19 Actual Expenses	2019-20 Revised Budget	2019-20 Estimated Expenses	2020-21 Tentative Budget	% change 20/21 Tent/ 19/20 Est
5000 Other Operating Expenses					
5885 Investment & Interest Expense	\$9,972	\$11,261	\$11,261	\$11,261	-
5900 Other Operating Exp & Services	0	0	0	0	-
Subtotal	9,972	11,261	11,261	11,261	-
7000 Other Outgo					
7110 Debt Payment - Principal	18,687,248	20,072,963	20,072,963	20,072,963	-
7120 Debt Payment - Interest	15,314,138	14,435,332	14,435,332	14,435,332	-
7200/7300 Intrafund/Interfund Transfer Out	144,692	0	0	0	-
Subtotal	34,146,078	34,508,295	34,508,295	34,508,295	-
Subtotal, Expenditures (1000 - 7000)	34,156,050	34,519,556	34,519,556	34,519,556	-
7900 Reserve for Contingencies					
7920 Restricted Contingency	28,778,212	27,619,196	27,619,196	26,460,180	(4.20)
Total Fund Balance	28,778,212	27,619,196	27,619,196	26,460,180	(4.20)
Total Expenditures, Other Outgo and Ending Fund Balance	\$62,934,262	\$62,138,752	\$62,138,752	\$60,979,736	(1.87)

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Bookstore Fund

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

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Bookstore Fund - Fund 31					
Revenue Budget					
<u>Revenues by Source</u>	2018-19 Actual Revenue	2019-20 Revised Budget	2019-20 Estimated Revenue	2020-21 Tentative Budget	% change 20/21 Tent/ 19/20 Est
8600 State Revenues					
8699 Other Misc State Revenue	\$68,732	\$70,000	\$70,100	\$70,000	(0.14)
8800 Local Revenues					
8843 Sales-Miscellaneous	5,344,534	5,701,953	4,194,807	4,963,123	18.32
8850 Rentals Short-Term	5,636	15,241	1,303	1,447	11.05
8860 Interest & Investment Income	967	1,157	89	117	31.46
8890 Other Local Revenues	16,471	27,537	17,565	197,955	1,026.99
Total Revenues	<u>5,436,340</u>	<u>5,815,888</u>	<u>4,283,864</u>	<u>5,232,642</u>	22.15
Beginning Fund Balance	4,169,564	4,094,507	4,094,507	3,777,014	(7.75)
Prior Year Adj	<u>(39,807)</u>				
Total Revenues and Beginning Fund Balance	<u><u>\$9,566,097</u></u>	<u><u>\$9,910,395</u></u>	<u><u>\$8,378,371</u></u>	<u><u>\$9,009,656</u></u>	7.53

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Bookstore Fund - Fund 31					
Expenditure Budget					
<u>Expenditures by Object</u>	2018-19 Actual Expenses	2019-20 Revised Budget	2019-20 Estimated Expenses	2020-21 Tentative Budget	% change 20/21 Tent/ 19/20 Est
2000 Classified Salaries	\$986,274	\$1,007,761	\$862,392	\$975,014	13.06
3000 Employee Benefits	534,273	536,122	469,077	538,425	14.78
4000 Books and Supplies	3,761,591	3,980,430	3,116,993	3,377,943	8.37
5000 Services and Other Operating Expenses	173,091	228,264	152,895	142,934	(6.51)
6000 Sites, Buildings, Books, and Equipment	16,361	23,491	-	-	-
Subtotal, Expenditures (1000 - 6000)	5,471,590	5,776,068	4,601,357	5,034,316	9.41
7300 Interfund Transfers Out	-	8,280	-	-	-
Subtotal, Expenditures (1000 - 7000)	5,471,590	5,784,348	4,601,357	5,034,316	9.41
7900 Reserve for Contingencies					
7910 Unrestricted Contingency	4,094,507	4,126,047	3,777,014	3,975,340	5.25
Total Expenditures and Ending Fund Balance	\$9,566,097	\$9,910,395	\$8,378,371	\$9,009,656	7.53

Total of \$1,573,186 of inventory is designated in the Reserve for Contingency Account (SAC=\$856,049 and SCC=\$717,137)

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Child Development Fund

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

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

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

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

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

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Child Development Fund - Fund 33					
Revenue Budget					
Revenues by Source	2018-19 Actual Revenue	2019-20 Revised Budget	2019-20 Estimated Revenue	2020-21 Tentative Budget	% change 20/21 Tent/ 19/20 Est
8100 Federal Revenues					
8199 Other Federal Revenue	\$2,323,509	\$3,851,311	\$2,434,299	\$2,680,794	10.13
8600 State Revenues					
8621 Child Development Apportionment	4,522,674	4,922,909	4,396,565	4,922,909	11.97
8629 Other Categorical Apportionment	348,948	253,791	262,059	253,791	(3.16)
8699 Other Miscellaneous State Revenue	552,303	913,939	826,855	913,939	10.53
Total State Revenues	<u>5,423,925</u>	<u>6,090,639</u>	<u>5,485,479</u>	<u>6,090,639</u>	11.03
8800 Local Revenues					
8860 Interest & Investment Income	19,758	0	18,304	0	(100.00)
8866 Gain(Loss)on Invest-Realized	17	0	0	0	-
8871 Child Development Services	321,382	377,235	302,983	377,235	24.51
8890 Other Local Rev	0	8,000	3,009	8,000	165.87
8893 Outlawed Checks	34	0	52	0	(100.00)
8896 Penalties/Late Fees	100	0	50	0	(100.00)
Total Local Revenues	<u>341,291</u>	<u>385,235</u>	<u>324,398</u>	<u>385,235</u>	18.75
8900 Other Financing Sources					
8981 Interfund Transfers In	140,000	250,000	140,000	250,000 *	78.57
Total Other Financing Sources	<u>140,000</u>	<u>250,000</u>	<u>140,000</u>	<u>250,000</u>	78.57
Total Revenues	<u>8,228,725</u>	<u>10,577,185</u>	<u>8,384,176</u>	<u>9,406,668</u>	12.20
Beginning Fund Balance	<u>879,139</u>	<u>890,532</u>	<u>890,532</u>	<u>890,532</u>	-
Total Revenues, Other Financing Sources and Beginning Fund Balance	<u><u>\$9,107,864</u></u>	<u><u>\$11,467,717</u></u>	<u><u>\$9,274,708</u></u>	<u><u>\$10,297,200</u></u>	11.02

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

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Child Development Fund - Fund 33					
Expenditure Budget					
<u>Expenditures by Object</u>	2018-19 Actual Expenses	2019-20 Revised Budget	2019-20 Estimated Expenses	2020-21 Tentative Budget	% change 20/21 Tent/ 19/20 Est
1000 Academic Salaries					
1200 Non-instructional Salaries, Regular Contract	\$2,509,245	\$3,008,398	\$2,649,991	\$2,821,990	6.49
1400 Non-instructional Salaries, Other Non-Regular	84,723	77,765	92,058	75,720	(17.75)
Subtotal	<u>2,593,968</u>	<u>3,086,163</u>	<u>2,742,049</u>	<u>2,897,710</u>	5.68
2000 Classified Salaries					
2100 Non-instructional Salaries, Regular Full Time	794,884	963,407	848,075	883,118	4.13
2300 Non-instructional Salaries, Other	1,329,254	1,724,920	1,238,861	1,500,916	21.15
Subtotal	<u>2,124,138</u>	<u>2,688,327</u>	<u>2,086,936</u>	<u>2,384,034</u>	14.24
3000 Employee Benefits					
3100 State Teachers' Retirement System Fund	764,934	880,303	812,074	879,507	8.30
3200 Public Employees' Retirement System Fund	313,430	403,753	374,047	289,128	(22.70)
3300 Old Age, Survivors, Disability, and Health Ins.	162,268	177,442	167,777	125,899	(24.96)
3400 Health and Welfare Benefits	1,106,662	1,346,395	1,137,995	1,168,183	2.65
3500 State Unemployment Insurance	2,064	2,511	2,149	2,428	12.98
3600 Workers' Compensation Insurance	108,574	90,765	72,385	81,829	13.05
3900 Other Benefits	93,040	111,082	94,675	96,692	2.13
Subtotal	<u>2,550,972</u>	<u>3,012,251</u>	<u>2,661,102</u>	<u>2,643,666</u>	(0.66)
4000 Books and Supplies					
4200 Books, Mags & Ref Mat	0	5,645	0	5,645	-
4300 Instructional Supplies	112,300	407,733	53,969	390,129	622.88
4500 Maintenance Supplies	0	0	0	0	-
4600 Non-Instructional Supplies	104,116	237,967	68,328	169,616	148.24
4700 Food Supplies	218,456	259,486	140,633	282,367	100.78
Subtotal	<u>434,872</u>	<u>910,831</u>	<u>262,930</u>	<u>847,757</u>	222.43

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Child Development Fund - Fund 33					
Expenditure Budget					
<u>Expenditures by Object</u>	2018-19 Actual Expenses	2019-20 Revised Budget	2019-20 Estimated Expenses	2020-21 Tentative Budget	% change 20/21 Tent/ 19/20 Est
5000 Services and Other Operating Expenses					
5100 Personal & Consultant Svcs	202,825	292,233	165,926	247,937	49.43
5200 Travel & Conference Expenses	35,861	72,558	24,703	60,958	146.76
5300 Dues & Memberships	3,315	6,390	3,890	4,750	22.11
5500 Utilities & Housekeeping Svcs	16,320	576	576	576	-
5600 Rents, Leases & Repairs	78,111	116,082	106,351	115,167	8.29
5800 Other Operating Exp & Services	99,618	190,333	77,002	151,333	96.53
5900 Other	8,498	149,049	6,624	145,788	2,100.91
Subtotal	444,548	827,221	385,072	726,509	88.67
6000 Sites, Buildings, Books, and Equipment					
6200 Buildings	37,053	210,125	210,124	0	(100.00)
6400 Equipment	31,781	218,724	35,963	218,724	508.19
Subtotal	68,834	428,849	246,087	218,724	(11.12)
7000 Other Outgo					
7670 Other Exp Paid for Students	0	295,590	0	295,590	-
Subtotal	0	295,590	0	295,590	-
Subtotal, Expenditures (1000 - 7000)	8,217,332	11,249,232	8,384,176	10,013,990	19.44
7900 Reserve for Contingencies					
7920 Restricted Contingency	890,532	218,485	890,532	283,210	(68.20)
Total Expenditures, Other Outgo and Ending Fund Balanc	\$9,107,864	\$11,467,717	\$9,274,708	\$10,297,200	11.02

Rancho Santiago Community College District
Tentative Budget
2020-21

Capital Outlay Projects Fund

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

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

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Capital Outlay Projects Fund - Fund 41					
Revenue Budget					
Revenue by Source	2018-19 Actual Revenue	2019-20 Revised Budget	2019-20 Estimated Revenue	2020-21 Tentative Budget	% change 20/21 Tent/ 19/20 Est
8600 State Revenues					
8651 Community College Const. Act	\$641,122	\$20,087,879	\$850,879	\$19,237,000	2,160.84
8652 Scheduled Maintenance & Special Rep. Prog.	616,399	229,136	229,136	229,136	-
8699 Other Misc State Revenue	68,234	0	0	0	-
State Revenues	1,325,755	20,317,015	1,080,015	19,466,136	1,702.39
8800 Local Revenues					
8851 Leases-Facilities/Land/Bldg	0	0	79,380	0	(100.00)
8860 Interest & Investment Income	1,661,541	900,000	1,261,020	900,000	(28.63)
8866 Gain(Loss)on Invest-Realized	5,030	0	0	0	-
8881 Nonresident Tuition-Capital	504,472	495,617	412,286	495,617	20.21
8888 Utility Rebate Incentives	0	492,335	492,336	0	(100.00)
8890 Other Local Revenue	1,525	12,418	1,035	12,418	1,099.81
8891 Other Local Revenue-Special Project	339,000	0	0	0	-
8893 Outlawed Checks	1,800	0	13,850	0	(100.00)
8894 Discounts Taken	0	72	0	72	-
8897 Redevelopment Rev/Health&Safety	3,334,084	3,334,083	2,122,881	3,334,083	57.05
Local Revenues	5,847,452	5,234,525	4,382,788	4,742,190	8.20
8900 Other Financing Sources					
8981 Interfund Transfers - In	7,138,272	4,000,000	4,000,000	3,500,000	(12.50)
Total Other Financing Sources	7,138,272	4,000,000	4,000,000	3,500,000	(12.50)
Total Revenues and Other Financing Sources	14,311,479	29,551,540	9,462,803	27,708,326	192.81
Beginning Fund Balance	80,363,506	87,431,454	87,431,454	88,013,926	0.67
Adjustment to Beginning Fund Balance	0	0	0	0	-
Total Revenues, Other Financing Sources and Beginning Fund Balance	\$94,674,985	\$116,982,994	\$96,894,257	\$115,722,252	19.43

Rancho Santiago Community College District
Tentative Budget
2020-21

		Capital Outlay Projects Fund - Fund 41				
		Expenditure Budget				
<u>Expenditures by Object</u>		2018-19	2019-20	2019-20	2020-21	% change
		Actual	Revised	Estimated	Tentative	20/21 Tent/ 19/20 Est
		Expenses	Budget	Expenses	Budget	
4000	Supplies					
4600	Non-Instructional Supplies	\$29,073	\$55,707	\$34,662	\$21,055	(39.26)
	Subtotal	<u>29,073</u>	<u>55,707</u>	<u>34,662</u>	<u>21,055</u>	(39.26)
5000	Services and Other Operating Expenses					
5100	Personal & Consultant Svcs	43,612	113,227	49,946	109,632	119.50
5500	Utilities & Housekeeping	0	49,781	48,899	882	(98.20)
5600	Rents, Leases & Repairs	79,661	182,551	4,653	182,551	3,823.30
5800	Other Operating Exp & Services	47,803	40,650	34,948	40,455	15.76
5900	Other	(29,103)	42,549	10,269	32,281	214.35
	Subtotal	<u>141,973</u>	<u>428,758</u>	<u>148,715</u>	<u>365,801</u>	145.97
6000	Sites, Buildings, Books, and Equipment					
6115	Sites - Contracted Services	87,123	179,147	179,147	179,147	-
6122	Site Improv - Contract	1,077,691	3,141,880	475,332	2,735,359	475.46
6123	Site Improv - Archit	109,543	2,186,817	193,261	2,060,292	966.07
6124	Site Improv - Blueprint/Reproduction	19,885	35,989	6,353	29,636	366.49
6125	Site Improv - Construction Mgmt	0	78,760	0	78,760	-
6127	Site Improv - Demoli	0	1,115	0	1,115	-
6128	Site Improv - DSA Fees	5,168	123,036	16,642	105,694	535.10
6136	Site Improv - Modular, Lease	42,192	42,192	42,192	0	(100.00)
6137	Site Improv - Relocation	0	8,919	0	8,919	-
6141	Site Improv - Spcl Ins/Mat Tes	24,169	153,950	5,297	168,653	3,083.93
6142	Site Improv - DSA Project Insp	42,315	285,236	21,224	287,412	1,254.18
6143	Site Improv - Cost E	9,300	73,000	8,000	65,000	712.50
6144	Site Improv - Haz Ma	0	15,000	0	15,000	-
6145	Site Improv - Geotech/Geohaz	6,251	72,350	3,950	68,400	1,631.65

Rancho Santiago Community College District
Tentative Budget
2020-21

Capital Outlay Projects Fund - Fund 41
Expenditure Budget

Expenditures by Object	2018-19 Actual Expenses	2019-20 Revised Budget	2019-20 Estimated Expenses	2020-21 Tentative Budget	% change 20/21 Tent/ 19/20 Est
6148 Site Improv - Utility	0	53,000	0	53,000	-
6149 Site Improv - Land Sur	16,580	103,121	18,964	84,157	343.77
6150 Site Improv - CEQA	0	25,940	23,149	2,791	(87.94)
6153 Site Improv - City Permit/Fees	0	52,000	0	52,000	-
6154 Site Improv - Other Services	62,093	1,409,802	652,728	757,074	15.99
6155 Site Improv - Materials OFIBO	0	1,524	0	0	-
6156 Site Improv - Constructability	0	64,155	0	64,155	-
6157 Site Improv - Planning & Proje	52,422	58,000	0	58,000	-
Subtotal	1,554,732	8,164,933	1,646,239	6,874,564	317.59
6201 Buildings - Architects Fee	1,225,667	2,678,449	221,127	2,457,322	1,011.27
6202 Buildings - Blueprint/Reprod	10,429	32,672	2,979	29,693	896.74
6203 Buildings - Construction Mgmt	0	2,511,000	113,065	2,397,935	2,020.85
6204 Buildings - Construction Tests	0	10,724	2,711	10,724	295.57
6205 Buildings - Contracted Svcs	176,573	31,846,249	753,631	31,092,618	4,025.71
6206 Buildings - Demolition Costs	0	938,995	0	938,995	-
6207 Buildings - DSA Fees	293,550	455,939	0	452,903	-
6208 Buildings - Engineering Costs	0	7,570	0	7,570	-
6211 Buildings - Facilities	0	448,218	309,675	138,543	(55.26)
6213 Buildings - Labor Compliance	0	26,000	0	26,000	-
6215 Buildings - Licenses, Taxes	3,600	45,515	0	45,515	-
6216 Buildings - Modular	0	693,161	693,161	0	(100.00)
6217 Buildings - Relocation	0	421,785	1,624	420,161	25,771.98
6220 Building Improvements	0	28,381	0	28,381	-
6223 Buildings - Commissio	21,720	317,290	31,810	285,480	797.45
6224 Buildings - Spel Ins	956	200,881	29,682	171,199	476.78

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

Expenditures by Object	2018-19 Actual Expenses	2019-20 Revised Budget	2019-20 Estimated Expenses	2020-21 Tentative Budget	% change 20/21 Tent/ 19/20 Est
6225 Buildings - DSA Proj	19,920	237,056	118,518	168,000	41.75
6226 Buildings - Cost Est	47,000	0	0	0	-
6227 Buildings - Haz Mat	2,425	68,700	0	68,700	-
6228 Buildings - Geotech	3,526	84,649	28,594	56,055	96.04
6231 Buildings - SWPPP	0	2,500	0	2,500	-
6233 Buildings - Land Sur	4,650	381	0	1,030	-
6235 Buildings - Environmental	5,809	4,512	0	4,512	-
6238 Buildings - Other Ser	56,241	295,359	49,819	245,540	392.86
6239 Bldgs - Constructabili	56,750	47,250	13,200	34,050	157.95
6240 Bldgs - Planning & Pr	228,735	171,560	0	171,560	-
6250 Bldg Impr - AE Fee	168,472	6,156,027	371,311	5,814,157	1,465.85
6251 Bldg Impr - Blueprint/Repro	33,154	24,775	1,890	22,885	1,110.85
6252 Bldg Impr - Construction	0	30,700	0	30,700	-
6253 Bldg Impr - Contracted Svcs	1,951,762	23,559,614	998,441	22,547,950	2,158.32
6254 Bldg Impr - Demolition	0	3,500,000	429,901	3,070,099	614.14
6255 Bldg Impr - DSA Fees	3,628	35,195	7,900	22,133	180.16
6256 Bldg Impr - Engineering Costs	17,940	162,016	6,625	155,391	2,245.52
6258 Bldg Impr - Equipment	0	37	0	37	-
6262 Bldg Impr - Legal Expenses	0	32,000	0	32,000	-
6265 Bldg Impr - Relocation/Moving	14,935	49,436	5,740	43,696	661.25
6268 Bldg Impr - Precon Services	0	70,714	0	0	-
6269 Bldg Impr - Commissioning	30,157	92,020	0	92,020	-
6270 Bldg Impr - Spcl Ins/Mat Tes	1,458	37,387	0	37,387	-
6271 Bldg Impr - DSA Project Insp	44,870	338,536	77,576	241,954	211.89
6272 Bldg Impr - Cost Estimating	105,615	162,187	16,160	128,877	697.51

Rancho Santiago Community College District
Tentative Budget
2020-21

Capital Outlay Projects Fund - Fund 41
Expenditure Budget

Expenditures by Object	2018-19 Actual Expenses	2019-20 Revised Budget	2019-20 Estimated Expenses	2020-21 Tentative Budget	% change 20/21 Tent/ 19/20 Est
6273 Bldg Impr - Haz Mat	7,796	54,595	28,827	11,272	(60.90)
6277 Bldg Impr - Utility L	0	25,000	0	25,000	-
6278 Bldg Impr - Land Survey	0	15,000	0	15,000	-
6279 Bldg Impr - CEQA	25,975	52,543	2,632	48,266	1,733.81
6280 Bldg Impr - Environmental	93,532	1,178,247	145,176	1,031,958	610.83
6281 Bldg Impr - Utility F	22,684	57,048	1,048	56,000	5,243.51
6282 Bldg Impr - City Perm	0	60,000	0	60,000	-
6283 Bldg Impr - Other Services	98,111	208,135	15,310	174,825	1,041.90
6284 Bldg Impr - Materials	267,655	38,174	28,831	9,342	(67.60)
6286 Bldg Impr - Planning & Project	151,828	3,642,080	2,022,873	1,616,207	(20.10)
Subtotal	5,197,123	81,156,262	6,529,837	74,542,142	1,041.56
6400 Equipment	320,630	2,716,320	520,878	2,196,751	321.74
6900 Project Contingencies	0	6,616,267	0	7,108,602	-
Subtotal, Expenditures (1000 - 6000)	7,243,531	99,138,247	8,880,331	91,108,915	925.96
7900 Reserve for Contingencies					
7910 Unrestricted Contingency	87,431,454	13,927,550	88,013,926	13,927,550	(84.18)
7920 Restricted Contingency	0	3,917,197	0	10,685,787	-
	87,431,454	17,844,747	88,013,926	24,613,337	(72.03)
Total Expenditures, Other Outgo and Ending Fund Balance	\$94,674,985	\$116,982,994	\$96,894,257	\$115,722,252	19.43

Rancho Santiago Community College District
Tentative Budget
2020-21

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. A third and final issuance of \$56,815,000 was issued September of 2019. Activities in this fund reflect the expenditures from the remaining issuances and refunding.

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 measure.

Rancho Santiago Community College District
Tentative Budget
2020-21

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

<u>Revenue by Source</u>	2018-19 Actual Revenue	2019-20 Revised Budget	2019-20 Estimated Revenue	2020-21 Tentative Budget	% change 20/21 Tent/ 19/20 Est
8800 Local Revenues					
8860 Interest & Investment Income	\$926,692	\$450,000	\$783,398	\$450,000	(42.56)
8893 Outlawed Checks	0	0	0	0	-
Total Local Revenues	<u>926,692</u>	<u>450,000</u>	<u>783,398</u>	<u>450,000</u>	(42.56)
8900 Other Financing Sources					
8940 Proceeds-Sale of Bonds	0	58,000,000	56,385,422	0	(100.00)
Total Other Financing Sources	<u>0</u>	<u>58,000,000</u>	<u>56,385,422</u>	<u>0</u>	(100.00)
Total Revenues and Other Financing Sources	<u>926,692</u>	<u>58,450,000</u>	<u>57,168,820</u>	<u>450,000</u>	(99.21)
Beginning Fund Balance	55,439,823	21,203,363	21,203,363	35,690,863	68.33
Adjustments to Beginning Fund Balance	0	0	0	0	-
Adjusted Beginning Fund Balance	<u>55,439,823</u>	<u>21,203,363</u>	<u>21,203,363</u>	<u>35,690,863</u>	68.33
Total Revenues, Other Financing Sources and Beginning Fund Balance	<u><u>\$56,366,515</u></u>	<u><u>\$79,653,363</u></u>	<u><u>\$78,372,183</u></u>	<u><u>\$36,140,863</u></u>	(53.89)

Rancho Santiago Community College District
Tentative Budget
2020-21

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

<u>Expenditures by Object</u>	2018-19 Actual Expenses	2019-20 Revised Budget	2019-20 Estimated Expenses	2020-21 Tentative Budget	% change 20/21 Tent/ 19/20 Est
5000 Other Operating Expenses					
5885 Investment & Interest Expense	\$27,312	\$65,000	\$21,583	\$65,000	201.16
5900 Other Operating Exp & Services	0	0	(19,305)	0	(100.00)
Subtotal	<u>27,312</u>	<u>65,000</u>	<u>2,278</u>	<u>65,000</u>	2,753.38
6100 Sites and Site Improvements					
6124 Site Improv - Blueprint	0	0	0	0	-
Subtotal	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	-
6200 Buildings					
6201 Buildings - Architects Fee	736,448	876,478	263,364	613,114	132.80
6202 Buildings - Blueprint/Reprod	769	30,765	0	30,765	-
6203 Buildings - Construction Mgmt	734,246	997,748	659,943	337,805	(48.81)
6205 Buildings - Contracted Svcs	22,986,932	18,372,814	14,356,235	4,016,579	(72.02)
6207 Buildings - DSA Fees	0	50,000	0	50,000	-
6211 Buildings - Facility	(1)	0	0	0	-
6213 Buildings - Labor Compliance	63,564	133,237	63,564	69,673	9.61
6214 Buildings - Legal Expenses	0	20,000	0	20,000	-
6215 Buildings - Licenses, Taxes	2,846	11,367	0	11,367	-
6217 Buildings - Relocation/Moving	0	91,000	0	51,000	-
6223 Buildings - Commissioning	57,468	372,173	103,487	268,686	159.63
6224 Buildings - Spcl Ins/Mat Tes	461,118	336,065	110,867	225,198	103.12
6225 Buildings - DSA Project Insp	221,749	328,453	271,043	57,410	(78.82)
6226 Buildings - Cost Estimating	0	7,431	0	0	-
6227 Buildings - Haz Mat	0	2,878	0	0	-
6228 Buildings - Geotech/Geohaz	16,321	48,859	32,685	0	(100.00)
6230 Buildings - OCIP	601,387	410,104	200,142	209,962	4.91

Rancho Santiago Community College District
Tentative Budget
2020-21

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

<u>Expenditures by Object</u>	2018-19 Actual Expenses	2019-20 Revised Budget	2019-20 Estimated Expenses	2020-21 Tentative Budget	% change 20/21 Tent/ 19/20 Est
6231 Buildings - SWPPP	526	23,948	526	23,422	4,352.85
6233 Buildings - Land Survey	0	25,449	0	25,449	-
6234 Buildings - CEQA	0	3,200	0	3,200	-
6237 Buildings - City Permit/Fees	0	20,000	0	20,000	-
6238 Buildings - Other Ser	47,673	62,113	44,800	0	(100.00)
6250 Bldg Impr - AE Fee	392,295	850,536	321,029	0	(100.00)
6251 Bldg Impr - Blueprint/Repro	5,020	6,956	1,757	4,342	147.13
6252 Bldg Impr - Construction Mgmt	372,070	1,191,416	556,967	0	(100.00)
6253 Bldg Impr - Contractor Svcs	7,564,735	40,294,501	23,376,836	16,917,665	(27.63)
6255 Bldg Impr - DSA Fees	94,151	109,735	0	109,735	-
6259 Bldg Impr - Facility	(1)	0	(1)	0	(100.00)
6261 Bldg Impr - Labor Comp/CSWPA	22,268	154,184	59,808	94,376	57.80
6263 Bldg Impr - Lic/Tax/Agcy Fees	3,080	1,552	0	0	-
6265 Bldg Impr - Relocation/Moving	0	53,000	0	53,000	-
6269 Bldg Impr - Commissioning	35,035	213,375	59,322	0	(100.00)
6270 Bldg Impr - Spcl Ins/Mat Tes	59,570	316,800	214,162	102,638	(52.07)
6271 Bldg Impr - DSA Project Insp	96,063	863,073	314,360	548,713	74.55
6272 Bldg Impr - Cost Estimating	0	23,596	0	0	-
6273 Bldg Impr - Haz Mat	135,346	33,194	18,286	0	(100.00)
6274 Bldg Impr - Geotech/Geohaz	60,690	67,415	44,855	0	(100.00)
6275 Bldg Impr - OCIP	342,641	739,963	597,175	142,788	(76.09)
6276 Bldg Impr - SWPPP	526	9,474	526	8,948	1,601.14
6282 Bldg Impr - City Permit/Fees	0	5,000	0	5,000	-
6283 Bldg Impr - Other Ser	19,014	105,638	28,435	77,203	171.51
6286 Bldg Impr - Planning & Pr	0	1,735,053	0	1,735,053	-
Subtotal	<u>35,133,549</u>	<u>68,998,543</u>	<u>41,700,173</u>	<u>25,833,091</u>	<u>(38.05)</u>

Rancho Santiago Community College District
Tentative Budget
2020-21

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

<u>Expenditures by Object</u>		2018-19 Actual Expenses	2019-20 Revised Budget	2019-20 Estimated Expenses	2020-21 Tentative Budget	% change 20/21 Tent/ 19/20 Est
6400	Equipment	2,291	9,201,056	978,869	8,222,187	739.97
6900	Project Contingency	0	1,002,883	0	1,043,740	-
	Subtotal (6000)	<u>35,135,840</u>	<u>79,202,482</u>	<u>42,679,042</u>	<u>35,099,018</u>	(17.76)
7000	Other Outgo					
7100	Debt Payment Principal and Interest	0	0	0	0	-
	Subtotal (7000)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	-
	Subtotal Expenditures (1000 - 7000)	<u>35,163,152</u>	<u>79,267,482</u>	<u>42,681,320</u>	<u>35,164,018</u>	(17.61)
7900	Reserve for Contingencies					
7920	Restricted Contingency	21,203,363	385,881	35,690,863	976,845	(97.26)
	Total Expenditures, Other Outgo and Ending Fund Balance	<u><u>\$56,366,515</u></u>	<u><u>\$79,653,363</u></u>	<u><u>\$78,372,183</u></u>	<u><u>\$36,140,863</u></u>	(53.89)

Rancho Santiago Community College District
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2020-21

Self-Insurance Funds

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

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

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

Rancho Santiago Community College District
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2020-21

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

<u>Revenue by Source</u>	2018-19 Actual Revenue	2019-20 Revised Budget	2019-20 Estimated Revenue	2020-21 Tentative Budget	% change 20/21 Tent/ 19/20 Est
8800 Local Revenues					
8839 All Other Contract Services	\$1,970,000	\$1,970,000	\$1,970,000	\$1,970,000	-
8860 Interest & Investment Income	93,450	30,000	56,242	30,000	(46.66)
8866 Gain (Loss) on Invest-Realized	2	0	0	0	-
8890 Other Local Revenues	1,000,000	0	0	0	-
Total Local Revenues	<u>3,063,452</u>	<u>2,000,000</u>	<u>2,026,242</u>	<u>2,000,000</u>	(1.30)
8900 Other Financing Sources					
8981 Interfund Transfers In	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	-
Total Revenues and Other Financing Sources	3,063,452	2,000,000	2,026,242	2,000,000	(1.30)
Beginning Fund Balance	5,156,276	4,838,770	4,838,770	5,118,012	5.77
Total Revenues and Beginning Fund Balance	<u><u>\$8,219,728</u></u>	<u><u>\$6,838,770</u></u>	<u><u>\$6,865,012</u></u>	<u><u>\$7,118,012</u></u>	3.69

Rancho Santiago Community College District
Tentative Budget
2020-21

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

<u>Expenditures by Object</u>	2018-19 Actual Expenses	2019-20 Revised Budget	2019-20 Estimated Expenses	2020-21 Tentative Budget	% change 20/21 Tent/ 19/20 Est
4000 Supplies					
4310 Instructional Supplies	\$0	\$40,000	\$0	\$40,000	-
4610 Non-instructional Supplies	3,802	5,515	4,000	5,515	37.88
Subtotal	<u>3,802</u>	<u>45,515</u>	<u>4,000</u>	<u>45,515</u>	1,037.88
5000 Services and Other Operating Expenses					
5100 Personal & Consultant Svcs	37,466	57,500	50,000	57,500	15.00
5400 Insurance	912,249	1,281,256	1,200,000	1,281,256	6.77
5500 Utilities & Housekeeping	23,960	30,000	30,000	30,000	-
5700 Legal, Election & Audit Exp	340,744	588,500	400,000	588,500	47.13
5800 Other Operating Exp & Services	2,676	45,500	3,000	45,500	1,416.67
5900 Other	56,333	78,200	60,000	78,200	30.33
Subtotal	<u>1,373,428</u>	<u>2,080,956</u>	<u>1,743,000</u>	<u>2,080,956</u>	19.39
6000 Capital Outlay					
6100 Sites & Sites Improvement	0	35,000	0	35,000	-
6400 Equipment	3,728	34,750	0	34,750	-
7000 Other Outgo					
7300 Interfund Transfer Out	2,000,000	0	0	0	-
Subtotal, Expenditures (1000 - 7000)	<u>3,380,958</u>	<u>2,196,221</u>	<u>1,747,000</u>	<u>2,196,221</u>	25.71
7900 Reserve for Contingencies					
7940 Reserved for Special Purposes	4,838,770	4,642,549	5,118,012	4,921,791	(3.83)
Total Expenditures and Ending Fund Balance	<u><u>\$8,219,728</u></u>	<u><u>\$6,838,770</u></u>	<u><u>\$6,865,012</u></u>	<u><u>\$7,118,012</u></u>	3.69

Rancho Santiago Community College District
Tentative Budget
2020-21

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

<u>Revenue by Source</u>	2018-19 Actual Revenue	2019-20 Revised Budget	2019-20 Estimated Revenue	2020-21 Tentative Budget	% change 20/21 Tent/ 19/20 Est
8600 State Revenues					
8699 Other Misc State Revenue	\$14,116	\$14,100	\$14,100	\$14,100	-
8800 Local Revenues					
8839 All Other Contract Services	3,145,409	3,053,193	2,155,193	3,053,193	41.67
8860 Interest & Investment Income	198,965	65,000	41,415	65,000	56.95
8866 Gain (Loss) on Invest-Realized	76	0	0	0	-
8890 Other Local Revenues	0	0	0	0	-
Total Revenues	3,358,566	3,132,293	2,210,708	3,132,293	41.69
Beginning Fund Balance	9,472,354	2,324,998	2,324,998	2,511,451	8.02
Total Revenues and Beginning Fund Balance	\$12,830,920	\$5,457,291	\$4,535,706	\$5,643,744	24.43

Rancho Santiago Community College District
Tentative Budget
2020-21

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

<u>Expenditures by Object</u>	2018-19 Actual Expenses	2019-20 Revised Budget	2019-20 Estimated Expenses	2020-21 Tentative Budget	% change 20/21 Tent/ 19/20 Est
1000 Certificated Salaries					
1200 Non-Instructional Salaries, Regular Contract	\$30,519	\$31,716	\$31,716	\$32,959	3.92
2000 Classified Salaries					
2100 Non-instructional Salaries, Regular Full Time	231,945	239,268	248,744	246,242	(1.01)
3000 Employee Benefits					
3100 State Teachers' Retirement System Fund	5,020	5,433	5,424	6,065	11.82
3200 Public Employees' Retirement System Fund	55,958	63,630	60,326	70,245	16.44
3300 Old Age, Survivors, Disability, and Health Ins.	18,410	19,157	19,586	19,708	0.62
3400 Health and Welfare Benefits	69,265	72,791	53,016	47,191	(10.99)
3500 State Unemployment Insurance	132	141	137	145	5.84
3600 Workers' Compensation Insurance	6,019	4,143	4,283	4,266	(0.40)
3900 Other Benefits	6,226	6,111	5,936	6,111	2.95
Subtotal	161,030	171,406	148,708	153,731	3.38
4000 Supplies					
4600 Non-Instructional Supplies	3,729	8,374	2,352	8,374	256.04

Rancho Santiago Community College District
Tentative Budget
2020-21

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

<u>Expenditures by Object</u>		2018-19 Actual Expenses	2019-20 Revised Budget	2019-20 Estimated Expenses	2020-21 Tentative Budget	% change 20/21 Tent/ 19/20 Est
5000	Services and Other Operating Expenses					
5100	Consultants and Contracted Services	7,350	13,750	9,950	13,750	38.19
5200	Conference Expenses	0	600	0	600	-
5400	Insurance	1,064,688	2,673,613	1,580,805	2,673,613	69.13
5800	Other Operating Exp & Services	6,661	6,050	1,980	6,050	205.56
	Subtotal	1,078,699	2,694,013	1,592,735	2,694,013	69.14
6000	Capital Outlay	0	6,200	-	6,200	-
	Subtotal, Expenditures (1000 - 6000)	1,505,922	3,150,977	2,024,255	3,141,519	55.19
7000	Other Outgo					
7300	Interfund Transfer Out	9,000,000	0	0	0	-
7900	Reserve for Contingencies					
7940	Reserved for Special Purposes	2,324,998	2,306,314	2,511,451	2,502,225	(0.37)
	Total Expenditures and Ending Fund Balance	\$12,830,920	\$5,457,291	\$4,535,706	\$5,643,744	24.43

Rancho Santiago Community College District
Tentative Budget
2020-21

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 a portion of the monies accumulated 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.

At the end of fiscal year 2018/19, the District opened an irrevocable trust (Fund 78) with \$40 million of the accumulated funds. Rather than sequestering all of the funds in an irrevocable trust, the District accounts for a portion of the deposits within this separate fund (Fund 63) of the District.

Estimated cash balance as of June 30, 2020 is \$44,766,000.

Rancho Santiago Community College District
Tentative Budget
2020-21

Retiree Benefits Fund - Fund 63					
Revenue Budget					
<u>Revenue by Source</u>	2018-19	2019-20	2019-20	2020-21	% change
	Actual	Revised	Estimated	Tentative	20/21 Tent/ 19/20 Est
	Revenue	Budget	Revenue	Budget	
8800 Local Revenues					
8839 All Other Contract Services	\$12,698,406	\$12,698,406	\$12,698,406	\$12,698,406	-
8860 Interest & Investment Income	1,340,349	550,000	757,604	550,000	(27.40)
8866 Gain (Loss) on Invest-Realized	549	0	0	0	-
8890 Other Local Revenues	258,582	100,000	0	100,000	-
Total Revenues	<u>14,297,886</u>	<u>13,348,406</u>	<u>13,456,010</u>	<u>13,348,406</u>	(0.80)
8900 Other Financing Sources					
8981 Interfund Transfers In	10,000,000	0	0	0	-
Beginning Fund Balance	(7,494,619)	(38,605,579)	(38,605,579)	(37,882,975)	(1.87)
Total Revenues and Beginning Fund Balance	<u><u>\$16,803,267</u></u>	<u><u>(\$25,257,173)</u></u>	<u><u>(\$25,149,569)</u></u>	<u><u>(\$24,534,569)</u></u>	(2.45)

Rancho Santiago Community College District
Tentative Budget
2020-21

Retiree Benefits Fund - Fund 63					
Expenditure Budget					
<u>Expenditures by Object</u>	2018-19 Actual Expenses	2019-20 Revised Budget	2019-20 Estimated Expenses	2020-21 Tentative Budget	% change 20/21 Tent/ 19/20 Est
3000 Employee Benefits					
3400 Net Post-Retirement Benefits	\$15,370,467	\$12,698,406	\$12,698,406	\$12,698,406	-
5000 Other Operating Exp & Services					
5885 Investment & Interest Expense	38,379	35,000	35,000	35,000	-
7000 Other Outgo					
7300 Interfund Transfers Out	40,000,000	15,000,000	0	0	(100.00)
Subtotal, Expenditures (1000 - 5000)	<u>55,408,846</u>	<u>27,733,406</u>	<u>12,733,406</u>	<u>12,733,406</u>	-
7900 Reserve for Contingencies					
7940 Reserved for Special Purposes	(38,605,579)	(52,990,579)	(37,882,975)	(37,267,975)	(1.62)
Total Expenditures and Ending Fund Balance	<u><u>\$16,803,267</u></u>	<u><u>(\$25,257,173)</u></u>	<u><u>(\$25,149,569)</u></u>	<u><u>(\$24,534,569)</u></u>	(2.45)

Rancho Santiago Community College District
Tentative Budget
2020-21

Associated Students Fund

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

Rancho Santiago Community College District
Tentative Budget
2020-21

Associated Students Fund - Fund 71					
Revenue Budget					
<u>Revenue by Source</u>	2018-19 Actual Revenue	2019-20 Revised Budget	2019-20 Estimated Revenue	2020-21 Tentative Budget	% change 20/21 Tent/ 19/20 Est
8600 State Revenues					
8699 Other Misc State Revenue	\$1,201	\$1,200	\$1,200	\$1,200	-
8800 Local Revenues					
8860 Interest & Investment Income	3,809	4,000	385	4,000	938.96
8870 Other Student Fees and Charges	339,370	320,000	260,000	260,000	-
8885 Student ID & ASB Fees	194,109	194,108	192,000	194,108	1.10
8890 Other Local Revenues	8,348	6,000	2,587	7,000	170.58
Total Local Revenues	545,636	524,108	454,972	465,108	2.23
8900 Other Financing Sources					
8981/8983 Interfund/Intrafund Transfers In	0	0	0	0	-
Total Revenues and Other Financing Sources	546,837	525,308	456,172	466,308	2.22
Beginning Fund Balance	1,044,696	1,226,411	1,226,411	1,131,961	(7.70)
Total Revenues, Other Financing Sources and Beginning Fund Balance	\$1,591,533	\$1,751,719	\$1,682,583	\$1,598,269	(5.01)

Rancho Santiago Community College District
Tentative Budget
2020-21

		Associated Students Fund - Fund 71				
		Expenditure Budget				
<u>Expenditures by Object</u>		2018-19 Actual Expenses	2019-20 Revised Budget	2019-20 Estimated Expenses	2020-21 Tentative Budget	% change 20/21 Tent/ 19/20 Est
2000	Classified Salaries	\$49,909	\$173,494	\$164,111	\$191,956	16.97
3000	Employee Benefits	13,485	80,275	53,986	70,462	30.52
4000	Supplies & Materials	0	55,000	3,419	55,000	1,508.66
5000	Other Operating Exp & Services	283,605	460,900	326,005	347,675	6.65
6000	Capital Outlay	0	97,000	3,101	50,000	1,512.38
	Subtotal, Expenditures (1000 - 6000)	346,999	866,669	550,622	715,093	29.87
7200	Intrafund Transfers Out	18,123	0	0	0	-
	Subtotal Expenditures (1000 - 7000)	365,122	866,669	550,622	715,093	29.87
7900	Reserve for Contingencies					
7910	Unrestricted Contingency	1,226,411	885,050	1,131,961	883,176	(21.98)
	Subtotal	1,226,411	885,050	1,131,961	883,176	(21.98)
Total Expenditures and Ending Fund Balance		\$1,591,533	\$1,751,719	\$1,682,583	\$1,598,269	(5.01)

Rancho Santiago Community College District
Tentative Budget
2020-21

Representation Fee Trust Fund

The Student Representation Fee Trust Fund is used to account for moneys collected pursuant to *EC § 76060.5*. The fee amount is set at \$2 per semester. Half of the fee is to be expended to provide for the support of governmental affairs representatives who may be their positions and viewpoints before city, county, and district governments and before offices and agencies of the State government. The second half of the fee is remitted to the State Chancellor's to be expended to support the operation of the statewide community college student organization.

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

Rancho Santiago Community College District
Tentative Budget
2020-21

Representation Fee Trust Fund - Fund 72
Revenue Budget

<u>Revenues by Source</u>	2018-19 Actual Revenue	2019-20 Revised Budget	2019-20 Estimated Revenue	2020-21 Tentative Budget	% change 20/21 Tent/ 19/20 Est
8800 Local Revenues					
8861 Interest Income - Bank Account	\$207	\$400	\$42	\$200	376.19
8877 Student Representation	108,067	115,012	92,612	118,498	27.95
Total Revenues	108,274	115,412	92,654	118,698	28.11
Beginning Fund Balance	95,989	94,508	94,508	74,636	(21.03)
Total Revenues and Beginning Fund Balance	\$204,263	\$209,920	\$187,162	\$193,334	3.30

Rancho Santiago Community College District
Tentative Budget
2020-21

		Representation Fee Trust Fund - Fund 72				
		Expenditure Budget				
<u>Expenditures by Object</u>		2018-19 Actual Expenses	2019-20 Revised Budget	2019-20 Estimated Expenses	2020-21 Tentative Budget	% change 20/21 Tent/ 19/20 Est
5000	Other Operating Exp & Services	\$109,755	\$156,062	\$112,526	\$137,548	22.24
	Subtotal, Expenditures (1000 - 7000)	109,755	156,062	112,526	137,548	22.24
7900	Reserve for Contingencies					
7910	Unrestricted Contingency	94,508	53,858	74,636	55,786	(25.26)
	Total Expenditures and Ending Fund Balance	\$204,263	\$209,920	\$187,162	\$193,334	3.30

Rancho Santiago Community College District
Tentative Budget
2020-21

Student Financial Aid Fund

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

Rancho Santiago Community College District
Tentative Budget
2020-21

Student Financial Aid Fund - Fund 74
Revenue Budget

<u>Revenue by Source</u>	2018-19 Actual Revenue	2019-20 Revised Budget	2019-20 Estimated Revenue	2020-21 Tentative Budget	% change 20/21 Tent/ 19/20 Est
8100 Federal Revenues					
8120 Higher Education Act	\$24,000	\$54,000	\$26,000	\$54,000	107.69
8150 Student Financial Aid	23,511,989	23,592,558	24,313,995	27,037,553	11.20
8199 Other Federal Revenue	0	19,500	0	19,500	-
Total Federal Revenue	<u>23,535,989</u>	<u>23,666,058</u>	<u>24,339,995</u>	<u>27,111,053</u>	11.38
8600 State Revenues					
8622 Extended Opportunity Programs & Services	0	23,000	0	0	-
8625 CalWORKs	0	3,847	0	0	-
8629 Other Categorical Apportionment-CARE	2,172,907	3,328,690	4,491,206	3,201,433	(28.72)
8659 Cal Grant & Other Reimb Categorical Allow	2,901,363	1,937,000	3,009,172	1,937,000	(35.63)
Total State Revenues	<u>5,074,270</u>	<u>5,292,537</u>	<u>7,500,378</u>	<u>5,138,433</u>	(31.49)
8800 Local Revenues					
8860 Interest & Investment Income	51,850	6,000	19,540	6,000	(69.29)
8866 Gain (Loss) on Invest-Realized	41	0	0	0	-
8893 Outlawed Checks	6,610	0	(3,317)	0	(100.00)
Total Local Revenues	<u>58,501</u>	<u>6,000</u>	<u>16,223</u>	<u>6,000</u>	(63.02)
Total Revenues	28,668,760	28,964,595	31,856,596	32,255,486	1.25
Beginning Fund Balance	<u>1,127,552</u>	<u>1,151,235</u>	<u>1,151,235</u>	<u>1,151,235</u>	-
Total Revenues and Beginning Fund Balance	<u><u>\$29,796,312</u></u>	<u><u>\$30,115,830</u></u>	<u><u>\$33,007,831</u></u>	<u><u>\$33,406,721</u></u>	1.21

Rancho Santiago Community College District
Tentative Budget
2020-21

Student Financial Aid Fund - Fund 74					
Expenditure Budget					
<u>Expenditures by Object</u>	2018-19	2019-20	2019-20	2020-21	% change
	Actual	Revised	Estimated	Tentative	20/21 Tent/
	Expenses	Budget	Expenses	Budget	19/20 Est
5000 Services and Other Operating Expenses					
5810 Bank/Credit Card Use	\$0	\$2,025	\$0	\$2,025	-
5885 Investment & Interest Expense	1,496	2,532	406	2,532	523.65
5900 Other	0	1,075	0	1,075	-
Subtotal	<u>1,496</u>	<u>5,632</u>	<u>406</u>	<u>5,632</u>	1,287.19
7000 Other Outgo					
7502 Cal Grant B	2,714,613	1,894,000	3,053,692	1,894,000	(37.98)
7504 CARE Grant	27,649	26,855	26,855	6,000	(77.66)
7505 EOPS Grant	0	23,000	0	0	-
7506 F S E O G	651,775	558,268	527,132	541,555	2.74
7508 Pell Grant	21,317,083	17,220,730	22,551,120	23,501,154	4.21
7509 SSS Grant	24,000	54,000	26,000	54,000	107.69
7523 Pell Grant Overawards	0	8,500	0	8,500	-
7525 CA College Promise Grant	0	638,195	142,171	638,195	348.89
7526 Student Success Completion Grant	2,027,925	2,163,640	2,372,672	2,057,238	(13.29)
7528 Community College Completion G	183,750	0	0	0	-
7529 Dreamer Emergency Aid	117,333	0	0	0	-
7542 Federal Direct Loan	1,576,453	1,579,909	1,380,844	3,005,344	117.65
7590 Student Scholarships	3,000	4,290,998	1,470,204	43,000	(97.08)
7630 Supplies Paid for Student	0	200,000	180,200	200,000	10.99
7640 Tuition Paid for Student	0	300,000	125,300	300,000	139.43
7650 Stipends Paid to Student	0	19,500	0	19,500	-
Subtotal	<u>28,643,581</u>	<u>28,977,595</u>	<u>31,856,190</u>	<u>32,268,486</u>	1.29
Subtotal, Expenditures (1000 - 7000)	<u>28,645,077</u>	<u>28,983,227</u>	<u>31,856,596</u>	<u>32,274,118</u>	1.31

Rancho Santiago Community College District
Tentative Budget
2020-21

Student Financial Aid Fund - Fund 74
Expenditure Budget

<u>Expenditures by Object</u>	2018-19 Actual Expenses	2019-20 Revised Budget	2019-20 Estimated Expenses	2020-21 Tentative Budget	% change 20/21 Tent/ 19/20 Est
7900 Reserve for Contingencies					
9755 Federal Capital Contribution	488,428	0	0	0	-
9760 Institutional Capital Contrib	297,610	0	0	0	-
Subtotal	<u>786,038</u>	<u>0</u>	<u>0</u>	<u>0</u>	-
7910 Unrestricted Contingency	365,197	1,132,603	1,151,235	1,132,603	(1.62)
Total Fund Balance	<u>1,151,235</u>	<u>1,132,603</u>	<u>1,151,235</u>	<u>1,132,603</u>	(1.62)
Total Expenditures and Ending Fund Balance	<u><u>\$29,796,312</u></u>	<u><u>\$30,115,830</u></u>	<u><u>\$33,007,831</u></u>	<u><u>\$33,406,721</u></u>	1.21

Rancho Santiago Community College District
Tentative Budget
2020-21

Community Education Fund

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

Rancho Santiago Community College District
Tentative Budget
2020-21

Community Education Fund - Fund 76
Revenue Budget

<u>Revenues by Source</u>	2018-19 Actual Revenue	2019-20 Revised Budget	2019-20 Estimated Revenue	2020-21 Tentative Budget	% change 20/21 Tent/ 19/20 Est
8600 State Revenues					
8699 Other Misc State Revenue	\$12,560	\$12,600	\$12,600	\$12,600	-
8800 Local Revenues					
8861 Interest Income - Bank Account	1,345	1,400	283	1,000	253.36
8872 Community Education Classes Fees	745,231	833,533	594,706	790,533	32.93
8890 Other Local Income	0	0	0	90,000	-
Total Revenues	<u>759,136</u>	<u>847,533</u>	<u>607,589</u>	<u>894,133</u>	47.16
Beginning Fund Balance	332,998	242,926	242,926	133,885	(44.89)
PY Adjustment	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	-
Total Revenues and Beginning Fund Balance	<u><u>\$1,092,134</u></u>	<u><u>\$1,090,459</u></u>	<u><u>\$850,515</u></u>	<u><u>\$1,028,018</u></u>	20.87

Rancho Santiago Community College District
Tentative Budget
2020-21

		Community Education Fund - Fund 76				
		Expenditure Budget				
<u>Expenditures by Object</u>		2018-19	2019-20	2019-20	2020-21	% change
		Actual	Revised	Estimated	Tentative	20/21 Tent/
		Expenses	Budget	Expenses	Budget	19/20 Est
2000	Classified Salaries	\$308,555	\$347,933	\$302,420	\$332,540	9.96
3000	Employee Benefits	148,266	153,364	141,759	165,979	17.09
4000	Supplies & Materials	262	500	499	500	0.20
5000	Other Operating Exp & Services	392,125	412,502	271,952	372,155	36.85
6000	Capital Outlay	0	0	0	0	-
	Subtotal, Expenditures (1000 - 6000)	849,208	914,299	716,630	871,174	21.57
7300	Interfund Transfers Out	0	0	0	0	-
	Subtotal, Expenditures (1000 - 7000)	849,208	914,299	716,630	871,174	21.57
7900	Reserve for Contingencies					
7910	Unrestricted Contingency	242,926	176,160	133,885	156,844	17.15
	Total Expenditures and Ending Fund Balance	\$1,092,134	\$1,090,459	\$850,515	\$1,028,018	20.87

Rancho Santiago Community College District
Tentative Budget
2020-21

Retiree Benefits - Irrevocable Trust 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 a portion of the monies accumulated 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.

At the end of fiscal year 2018/19, the District opened this irrevocable trust (Fund 78) with \$40 million of the accumulated funds. Rather than sequestering all of the funds in an irrevocable trust, the District accounts for a portion of the deposits within a separate fund (Fund 63) of the District.

Rancho Santiago Community College District
Tentative Budget
2020-21

Retiree Benefits - Irrevocable Trust - Fund 78
Revenue Budget

<u>Revenue by Source</u>	2018-19 Actual Revenue	2019-20 Revised Budget	2019-20 Estimated Revenue	2020-21 Tentative Budget	% change 20/21 Tent/ 19/20 Est
8900 Other Financing Sources					
8860 Interest & Investment Income	\$0	\$2,000,000	\$1,500,000	\$2,000,000	33.33
8981 Interfund Transfers In	40,000,000	15,000,000	0	0	-
Total Revenues	40,000,000	17,000,000	1,500,000	2,000,000	33.33
Beginning Fund Balance	0	40,000,000	40,000,000	41,500,000	3.75
Total Revenues and Beginning Fund Balance	\$40,000,000	\$57,000,000	\$41,500,000	\$43,500,000	4.82

Rancho Santiago Community College District
Tentative Budget
2020-21

Retiree Benefits - Irrevocable Trust - Fund 78
Expenditure Budget

<u>Expenditures by Object</u>	2018-19 Actual Expenses	2019-20 Revised Budget	2019-20 Estimated Expenses	2020-21 Tentative Budget	% change 20/21 Tent/ 19/20 Est
5000 Other Operating Exp & Services					
5885 Investment & Interest Expense	\$0	\$100,000	\$0	\$100,000	-
Subtotal, Expenditures (1000 - 7000)	0	100,000	0	100,000	-
7900 Reserve for Contingencies					
7940 Reserved for Special Purposes	40,000,000	56,900,000	41,500,000	43,400,000	4.58
Total Expenditures and Ending Fund Balance	\$40,000,000	\$57,000,000	\$41,500,000	\$43,500,000	4.82

Rancho Santiago Community College District
Tentative Budget
2020-21

Diversified Trust Fund

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

Rancho Santiago Community College District
Tentative Budget
2020-21

Diversified Trust Fund - Fund 79
Revenue Budget

<u>Revenue by Source</u>		2018-19 Actual Revenue	2019-20 Revised Budget	2019-20 Estimated Revenue	2020-21 Tentative Budget	% change 20/21 Tent/ 19/20 Est
8600	State Revenues	\$11,085	\$11,100	\$11,100	\$11,100	-
8800	Local Revenues	1,406,221	1,566,342	1,020,533	1,486,832	45.69
8900	Other Financing Sources					
8981/8983	Interfund/Intrafund Transfers In	209,098	177,780	168,280	57,780	(65.66)
	Total Revenue and Other Financing Sources	1,626,404	1,755,222	1,199,913	1,555,712	29.65
	Beginning Fund Balance	3,380,086	3,832,668	3,832,668	4,024,942	5.02
	Total Revenues, Other Financing Sources and Beginning Fund Balance	\$5,006,490	\$5,587,890	\$5,032,581	\$5,580,654	10.89

Rancho Santiago Community College District
Tentative Budget
2020-21

		Diversified Trust Fund - Fund 79				
		Expenditure Budget				
<u>Expenditures by Object</u>		2018-19	2019-20	2019-20	2020-21	% change
		Actual	Revised	Estimated	Tentative	20/21 Tent/
		Expenses	Budget	Expenses	Budget	19/20 Est
1000	Academic Salaries	\$20,657	\$21,687	\$16,945	\$22,423	32.33
2000	Classified Salaries	144,118	144,457	106,626	120,436	12.95
3000	Employee Benefits	75,468	74,429	63,305	76,378	20.65
4000	Supplies & Materials	74,280	170,349	59,481	158,726	166.85
5000	Services and Other Operating Expenses	681,502	1,092,068	381,732	1,009,972	164.58
6000	Sites, Buildings, Books, and Equipment	38,922	662,746	254,800	741,116	190.86
	Subtotal Expenditures (1000 - 6000)	<u>1,034,947</u>	<u>2,165,736</u>	<u>882,889</u>	<u>2,129,051</u>	141.15
7200/7300	Intrafund/Interfund Transfers Out	138,875	129,500	124,750	9,500	(92.38)
7600	Other Exp Paid for Students	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	-
	Subtotal Expenditures (1000 - 7000)	1,173,822	2,295,236	1,007,639	2,138,551	112.23
7900	Reserve for Contingencies					
7910	Unrestricted Contingency	3,832,668	3,292,654	4,024,942	3,440,466	(14.52)
7940	Reserved for Special Purposes	0	0	0	1,637	-
	Total Expenditures and Ending Fund Balance	<u>\$5,006,490</u>	<u>\$5,587,890</u>	<u>\$5,032,581</u>	<u>\$5,580,654</u>	10.89

Rancho Santiago Community College District
Tentative Budget
2020-21

SUPPLEMENTAL DATA

RANCHO SANTIAGO COMMUNITY COLLEGE DISTRICT
UNRESTRICTED GENERAL FUND
2020/21 Tentative Budget Assumptions
June 1, 2020

I. State Revenue

A. Budgeting will begin using the new Student Centered Funding Formula (SCFF) at the hold harmless provision for the 2017/18 Total Computational Revenue plus 2018/19 & 2019/20 & 2020/21 cost of living adjustments (COLA).

B. FTES Workload Measure Assumptions:

Year	Base	Actual	Funded	Actual Growth
2014/15	28,688.93	28,908.08	28,908.08	0.76%
2015/16	28,908.08	28,901.64	28,901.64	-0.02%
2016/17	28,901.64	27,517.31	28,901.64	-4.79%
2017/18	28,901.64	29,378.53	29,375.93	1.65%
2018/19	P3 29,375.93	25,925.52	28,068.86	-11.75%
2019/20	P1 28,068.86	28,198.47	Unknown	0.46%

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

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

c - To maintain the 2015/16 funding level and produce growth FTES in 2017/18, the district borrowed from summer 2018 which reduced FTES in 2018/19.

The state budget proposes .50% systemwide growth funding, 2.29% COLA, and no base allocation increase. The effects of the SCFF on our budget is not fully known at this time. The components will now remain at 70/20/10 split with COLA added each year. Any changes to our funding related to the new formula will be incorporated when known.

Projected COLA of 2.29%	\$4,003,793
Projected Growth/Access	\$0
Projected Base Allocation Increase	\$0
Apportionment Base Incr (Decr) for 2020/21	<u><u>\$4,003,793</u></u>

2020/21 Potential Growth at 0.5% 28,209

C. Education Protection Account (EPA) funding estimated at \$26,437,430 based on 2019/20 @ 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 \$153 per FTES (\$4,414,163). Restricted lottery at \$54 per FTES (\$1,557,940). (2019/20 @ P1 of resident & nonresident factored FTES, 28,850.74 x \$153 = \$4,414,163 unrestricted lottery; 28,850.74 x \$54 = \$1,557,940.) Increase of about 9%.

E. Estimated reimbursement for part-time faculty compensation is estimated at \$575,927 (2019/20 @ Advance). Slight decrease.

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. College Promise Grants (BOG fee waivers 2% administration) funding estimated at 2019/20 @ Advance of \$278,496. Slight decrease.

H. Mandates Block Grant estimated at a total budget of \$869,923 (\$30.85 x 28,198.47). Slight increase. No additional one-time allocation proposed.

II. Other Revenue

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

J. Interest earnings estimated at \$1,400,000. Unchanged.

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

L. Apprenticeship revenue estimated at \$3,159,472. Unchanged.

M. Scheduled Maintenance/Instructional Equipment allocation. \$7.6 million in state budget. Our allocation is estimated \$190,000.

RANCHO SANTIAGO COMMUNITY COLLEGE DISTRICT
UNRESTRICTED GENERAL FUND
2020/21 Tentative Budget Assumptions
June 1, 2020

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 2.29%. Any collectively bargained increased costs will be added to the budget. The estimated cost of a 1% salary increase is \$1.80 million for all funds. The estimated cost of a 1% salary increase is \$1.43 million for the unrestricted general fund.
- C. Step and column movement is budgeted at an additional cost of approximately \$1.69 million including benefits for FD 11 & 13 (FARSCCD approximate cost \$546,816 CSEA approximate cost \$641,986, Management/Other approximate cost \$497,528) For all funds, it is estimated to = \$2.42 million (FARSCCD = \$642,315, CSEA = \$1,007,254, Management/Others = \$766,088) In addition, the colleges would need to budget for step/column increases for P/T faculty.
- D. Health and Welfare benefit premium cost increase as of 1/1/2021 is estimated at 3.5% for an additional cost of approximately \$646,936 for active employees and an additional cost of \$279,138 for retirees, for a combined increase of \$926,074 for unrestricted general fund. The additional cost increase for all funds is estimated to = \$976,180
 State Unemployment Insurance local experience charges are estimated at \$250,000 (2019/20 budgeted amount). Unchanged.
 CalSTRS employer contribution rate will increase in 2020/21 from 17.10% to 18.40% for an increase of \$1,253,020.
 (Note: The cost of each 1% increase in the STRS rate is approximately \$740,000.)
 CalPERS employer contribution rate will increase in 2020/21 from 19.721% to 22.80% for an increase of \$1,125,548.
 (Note: The cost of each 1% increase in the PERS rate is approximately \$390,000.)
- E. The full-time faculty obligation (FON) for Fall 2020 has not been calculated at this time. The District will recruit to replace 13 faculty vacancies. SAC is recruiting for 6 positions. SCC is recruiting for 7 positions. The current cost for a new position is budgeted at Class VI, Step 12 at approximately \$154,847. Penalties for not meeting the obligation amount to approximately \$80,250 per FTE not filled.
- F. The current rate per Lecture Hour Equivalent (LHE) effective 7/1/20 for hourly faculty is \$1,455. Increase of \$56 per LHE.
- G. Retiree Health Benefit Fund (OPEB/GASB 75 Obligation) - The calculated Actuarially Determined Contribution (ADC) as of July 1, 2020 is estimated to be \$10,224,861. The District will therefore decrease the employer payroll contribution rate of 2.75% to 1.10% of total salaries. This reduction provides a savings of \$1,899,032 to the unrestricted general fund and \$2,483,330 for all funds.
- H. Capital Outlay Fund - 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:

Ellucian increased contract cost	\$ 400,000
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- M. Child Development Fund - The District will continue to budget \$250,000 as an interfund transfer from the unrestricted general fund as a contingency plan. (\$140,000 each year was transferred since 2014/15 and expected again in 2020/21)
- N. Estimated annual cost of Santiago Canyon College ADA Settlement expenses of \$2 million from available funds.
- O. Round One budget reductions totalling \$3 million are being made for this tentative budget due to State Budget uncertainty.

Rancho Santiago Community College District Unrestricted General Fund Summary 2020/21 Tentative Budget Assumptions June 1, 2020

	<u>New Revenues</u>	Ongoing Only	One-Time
A	Student Centered Funding Formula (see note below)		
B	COLA 2.29%	\$4,003,793	
B	Growth	\$0	
B	State Augmentation	\$0	
D	Unrestricted Lottery	\$352,286	
H	Mandates Block Grant	\$77,096	
I	Non-Resident Tuition	\$0	
J	Interest Earnings	\$0	
L	Apprenticeship - SCC	\$0	
EGK	Misc Income	(\$53,641)	
	Total	\$4,379,534	\$0
	<u>New Expenditures</u>		
B	Salary Schedule Increases/Collective Bargaining 4.00% **	\$4,019,430	
C	Step/Column	\$1,686,330	
D	Health and Welfare/Benefits Increase (3.5%)	\$926,074	
D	CalSTRS Increase	\$1,253,020	
D	CalPERS Increase	\$1,125,548	
E	Full Time Faculty Obligation Hires	\$0	
E/F	Hourly Faculty Budgets (Match Budget to Actual Expense)	\$0	
G	Decreased Cost of Retiree Health Benefit ADC	(\$1,899,032)	
H	Capital Outlay/Scheduled Maintenance Contribution	\$0	
I	Utilities Increase	\$100,000	
J	ITS Licensing/Contract Escalation Cost	\$125,000	
K	Property, Liability and All Risks Insurance	\$0	
II.L	Apprenticeship - SCC	\$0	
L	Other Additional DS/Institutional Costs	\$400,000	\$0
N	SCC ADA Settlement Costs	\$0	\$2,000,000
O	Round One Budget Reductions	(\$3,000,000)	
	Total	\$4,736,370	\$2,000,000
	2020/21 Budget Year Unallocated (Deficit)	(\$356,836)	
	2019/20 Structural Unallocated (Deficit)	\$1,809,582	
	Savings Faculty replacement budget at VI-12	\$590,360	
	Savings 2019/20 all employees - budgeted vs actual		
	Total Net Unallocated (Deficit)	\$2,043,106	(\$2,000,000)

In addition, as both college budgets for adjunct faculty have been underbudgeted in total by approximately \$6.5 million, the colleges need to appropriately fund adjunct faculty costs tied to the class schedules offered and prior year actual costs when adjusted for new full-time faculty hired.

* Reference to budget assumption number
 ** Excludes Management & CEFA

Rancho Santiago Community College District
Tentative Budget
2020-21

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	%		
2019/20 Estimated Annual @ P2						
Credit	14,395	68.42%	6,644	31.58%	21,039	
CDCP	2,979	70.91%	1,222	29.09%	4,201	
Non-Credit	606	56.58%	465	43.42%	1,071	
Total	17,980	68.34%	8,331	31.66%	26,311	
2020/21 Projected						
Credit	14,395	68.42%	6,644	31.58%	21,039	
CDCP	2,979	70.91%	1,222	29.09%	4,201	
Non-Credit	606	56.58%	465	43.42%	1,071	
Total	17,980	68.34%	8,331	31.66%	26,311	

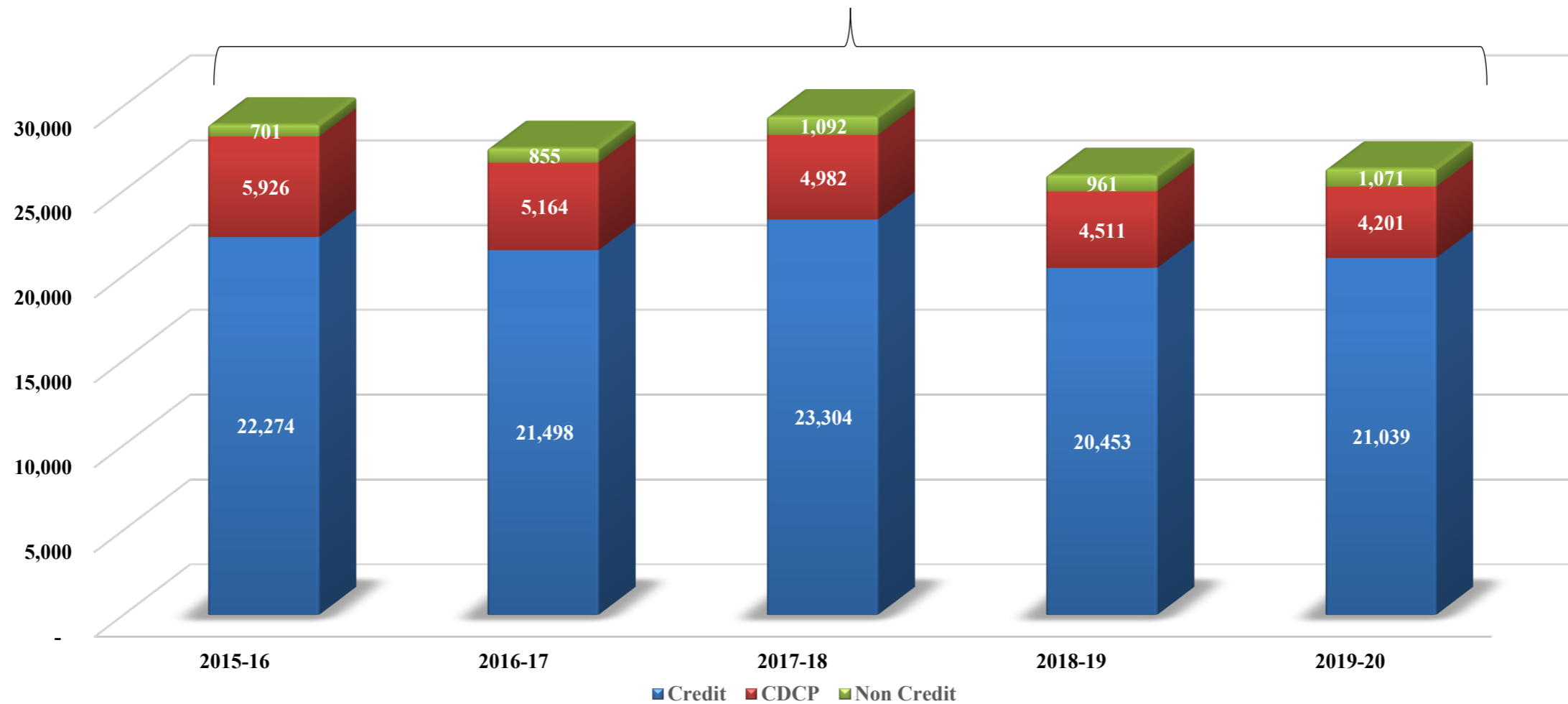
Expenditures by Major Object (2 Colleges Only) (Fund 11)						
<u>Expenditures by Object</u>	Santa Ana College		Santiago Canyon College		Tentative Budget	
	\$	%	\$	%		
1000 Academic Salaries	\$52,067,305	68.61%	\$23,822,717	31.39%	\$75,890,022	
2000 Classified Salaries	14,414,480	64.46%	7,948,227	35.54%	22,362,707	
3000 Employee Benefits	26,496,881	66.96%	13,075,321	33.04%	39,572,202	
4000 Books and Supplies	423,307	100.00%	-	0.00%	423,307	
5000 Services and Other Operating Expenses	4,477,674	54.27%	3,772,685	45.73%	8,250,359	
6000 Sites, Buildings, Books, and Equipment	35,370	77.66%	10,174	22.34%	45,544	
7000 Other Outgo and Contingencies	-	0.00%	-	0.00%	-	
Total Expenditures	\$97,915,017	66.82%	\$48,629,124	33.18%	\$146,544,141	

Rancho Santiago Community College District
Tentative Budget
2020-21

Recap of Full-Time Equivalent Students

	2015-16		change		2016-17		change		2017-18		change		2018-19		change		2019-20		change	
	Actual		FTEs		Actual		FTEs		Actual w/ borrowing		FTEs		Actual		FTEs		Est. Actual		FTEs	
SAC																				
Credit	15,519				14,935				16,238				14,247				14,395			
CDCP	4,328				3,668				3,538				3,183				2,979			
Non-Credit	483				504				666				594				606			
Total	20,330	70.34%	-0.10%		19,107	69.44%	-6.02%		20,442	69.58%	6.99%		18,024	69.52%	-11.83%		17,980	68.34%	-0.24%	
SCC																				
Credit	6,755				6,563				7,066				6,206				6,644			
CDCP	1,598				1,496				1,444				1,328				1,222			
Non-Credit	218				351				426				367				465			
Total	8,571	29.66%	0.16%		8,410	30.56%	-1.88%		8,936	30.42%	6.25%		7,901	30.48%	-11.58%		8,331	31.66%	5.44%	
Total																				
Credit	22,274				21,498				23,304				20,453				21,039			
CDCP	5,926				5,164				4,982				4,511				4,201			
Non-Credit	701				855				1,092				961				1,071			
Total	28,901	100.00%	-0.02%		27,517	100.00%	-4.79%		29,378	100.00%	6.76%		25,925	100.00%	-11.75%		26,311	100.00%	1.49%	

8.96% ESTIMATED OVERALL DECREASE



Rancho Santiago Community College District
Tentative Budget
2020-21

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%	\$1,752,070	\$5,960,546	2.531	18.062%	\$1,325,675	\$2,876,608	\$3,077,745	\$8,837,154
2019-20	0.820	17.100%	\$792,125	\$6,752,671	1.659	19.721%	\$886,322	\$3,762,930	\$1,678,447	\$10,515,601
2020-21	1.300	18.400%	\$1,253,020	\$8,005,691	3.079	22.800%	\$1,125,548	\$4,888,478	\$2,378,568	\$12,894,169
2021-22	-0.300	18.100% *	-\$294,942	\$7,710,750	2.100	24.900%	\$783,022	\$5,671,500	\$488,080	\$13,382,249
2022-23	0.000	18.100% *	\$0	\$7,710,750	1.000	25.900%	\$380,325	\$6,051,824	\$380,325	\$13,762,574
2023-24	0.000	18.100% *	\$0	\$7,710,750	0.700	26.600%	\$271,552	\$6,323,376	\$271,552	\$14,034,126
2024-25	0.000	18.100% *	\$0	\$7,710,750	0.400	27.000%	\$158,276	\$6,481,652	\$158,276	\$14,192,402
2025-26	0.000	18.100% *	\$0	\$7,710,750	-0.200	26.800%	-\$80,721	\$6,400,932	-\$80,721	\$14,111,681
2026-27	0.000	18.100% *	\$0	\$7,710,750	-0.100	26.700%	-\$41,168	\$6,359,764	-\$41,168	\$14,070,514

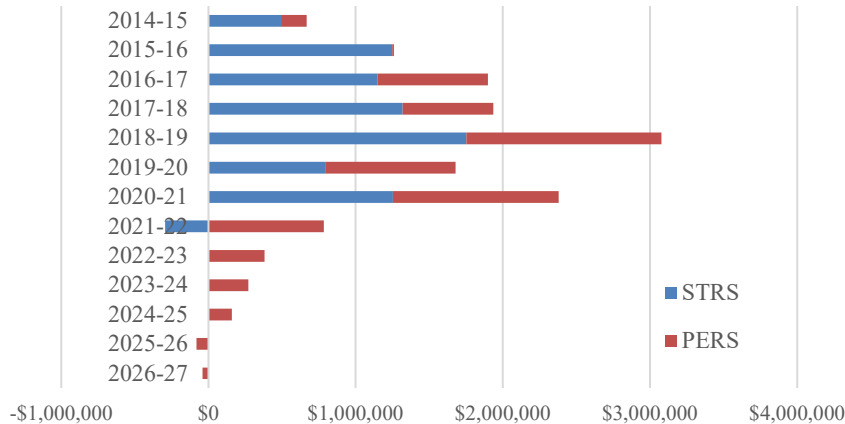
¹ Each 1% increase in STRS rate is approximately \$740,000

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

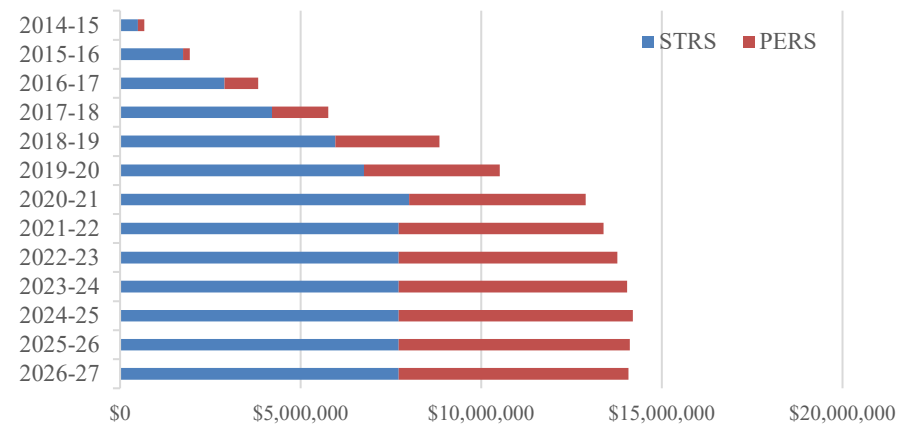
Employee Contribution % for STRS = 10.25%/10.205%

Employee Contribution % for PERS = 7.00%/7.00%

STRS & PERS Annual Increases



STRS & PERS Cumulative Impact



* Beginning in 2021-22, the CalSTRS Board has authority to increase and decrease employer contribution rates within certain boundaries in order to fully exhaust the CalSTRS unfunded liability by 2045-46. These percentages reflect CalSTRS current estimates.

Rancho Santiago Community College District
Tentative Budget
2020-21

Cost-of-Living Adjustment

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

California Community Colleges COLA History Since 1991-92

<u>Fiscal Year</u>	<u>Statutory COLA</u>	<u>Funded CCC COLA</u>	<u>Negotiated COLA</u>	<u>Fiscal Year</u>	<u>Statutory COLA</u>	<u>Funded CCC COLA</u>	<u>Negotiated COLA</u>
1991-92	5.11%	0.00%	4.460%	2006-07	5.92%	5.92%	4.000%
1992-93	2.18%	0.00%	0.000%	2007-08	4.53%	4.53%	5.000%
1993-94	2.05%	0.00%	2.530%	2008-09	4.94%	0.00%	0.000%
1994-95	1.99%	0.00%	0.000%	2009-10	4.25%	0.00%	0.000%
1995-96	3.07%	3.00%	3.070%	2010-11	-0.39%	0.00%	0.000%
1996-97	3.06%	3.06%	5.750%	2011-12	2.24%	0.00%	1.053%
1997-98	2.97%	2.97%	2.790%	2012-13	3.24%	0.00%	1.000%
1998-99	2.26%	2.26%	3.260%	2013-14	1.57%	1.57%	1.570%
1999-00	1.41%	1.41%	1.520%	2014-15	0.85%	0.85%	0.850%
2000-01	3.17%	4.17%	6.900%	2015-16	1.02%	1.02%	1.550%
2001-02	3.87%	3.87%	4.260%	2016-17	0.00%	0.00%	1.060%
2002-03	1.66%	2.00%	3.750%	2017-18	1.56%	1.56%	3.546%
2003-04	1.80%	0.00%	0.000%	2018-19	2.71%	2.71%	1.894%/FARSCCD 2.71% CSEA
2004-05	2.41%	2.41%	0.000%	2019-20	3.26%	3.26%	4% FARSCCD/CSEA
2005-06	4.23%	4.23%	4.000%	2020-21	2.29%*	2.29%*	4% FARSCCD/CSEA
				TOTALS	79.23%	53.09%	72.63%

* Estimated

Rancho Santiago Community College District
Tentative Budget
2020-21

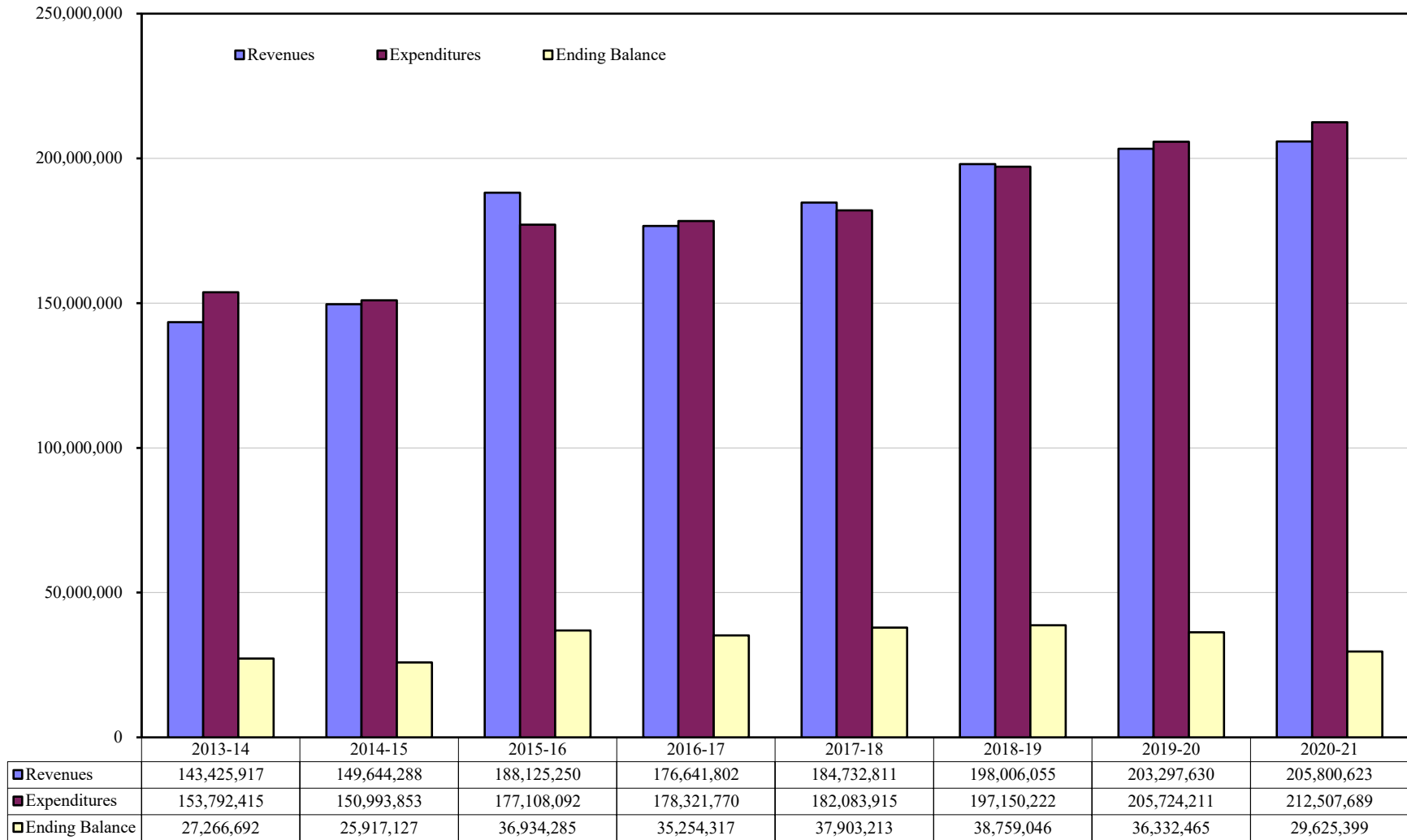
Recap of Revenue and Expenses - General Fund 11 and 13

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 2013-14 through 2020-21

	Actual 2013-14	Actual 2014-15	% Change	Actual 2015-16	% Change	Actual 2016-17	% Change	Actual 2017-18	% Change	Actual 2018-19	% Change	Est. Actual 2019-20	% Change	Tentative Budget 2020-21	% Change
Adj. Beg. Balance	37,633,190	27,266,692	-27.55%	25,917,127	-4.95%	36,934,285	42.51%	35,254,317	-4.55%	37,903,213	7.51%	38,759,046	2.26%	36,332,465	-6.26%
Revenues:															
Federal Income	19,017	-	-100.00%	-	0.00%	9,909	0.00%	18,675	0.00%	-	0.00%	666	0.00%	-	0.00%
State Income:															
General Apportionment	58,137,335	54,571,608	-6.13%	57,785,815	5.89%	52,117,505	-9.81%	48,353,198	-7.22%	52,656,233	8.90%	51,905,143	-1.43%	57,339,770	10.47%
Lottery	3,758,209	3,844,324	2.29%	4,421,852	15.02%	4,324,568	-2.20%	4,218,563	-2.45%	5,277,791	25.11%	3,734,697	-29.24%	4,414,163	18.19%
EPA	20,419,045	24,593,717	20.44%	23,577,290	-4.13%	22,186,845	-5.90%	22,927,757	3.34%	25,493,388	11.19%	27,590,658	8.23%	26,437,430	-4.18%
Other State	3,408,936	4,819,536	41.38%	26,283,934	445.36%	12,436,759	-52.68%	11,544,612	-7.17%	17,456,392	51.21%	16,205,552	-7.17%	16,181,941	-0.15%
Total State	85,723,525	87,829,185	2.46%	112,068,891	27.60%	91,065,677	-18.74%	87,044,130	-4.42%	100,883,804	15.90%	99,436,050	-1.44%	104,373,304	4.97%
Local Income:															
Property Taxes	46,377,655	49,230,216	6.15%	50,448,132	2.47%	52,992,580	5.04%	56,450,938	6.53%	60,025,533	6.33%	67,339,465	12.18%	63,584,479	-5.58%
ERAF	(7,795)	281,777	-3714.84%	12,590,255	4368.16%	18,917,141	50.25%	26,389,168	39.50%	21,394,784	-18.93%	20,202,337	-5.57%	25,000,000	23.75%
Interest	173,852	271,538	56.19%	543,831	100.28%	808,845	48.73%	1,418,945	75.43%	2,765,823	94.92%	2,703,512	-2.25%	1,400,000	-48.22%
Enrollment Fees	8,423,979	8,744,537	3.81%	8,677,600	-0.77%	8,850,604	1.99%	8,578,846	-3.07%	8,343,536	-2.74%	8,839,824	5.95%	7,500,000	-15.16%
Non-resident Tuition	1,520,765	2,100,223	38.10%	2,875,471	36.91%	3,247,985	12.95%	3,687,654	13.54%	3,391,208	-8.04%	3,138,353	-7.46%	3,400,000	8.34%
Other Local	1,094,252	1,177,835	7.64%	912,621	-22.52%	600,579	-34.19%	1,135,312	89.04%	1,181,547	4.07%	1,598,234	35.27%	537,840	-66.35%
Total Local	57,582,708	61,806,126	7.33%	76,047,910	23.04%	85,417,734	12.32%	97,660,863	14.33%	97,102,431	-0.57%	103,821,725	6.92%	101,422,319	-2.31%
Transfers/Others	100,667	8,977	-91.08%	8,449	-5.88%	148,482	1657.39%	9,143	-93.84%	19,820	116.78%	39,189	97.72%	5,000	-87.24%
Total Revenues	143,425,917	149,644,288	4.34%	188,125,250	25.71%	176,641,802	-6.10%	184,732,811	4.58%	198,006,055	7.19%	203,297,630	2.67%	205,800,623	1.23%
Total Available	181,059,107	176,910,980	-2.29%	214,042,377	20.99%	213,576,087	-0.22%	219,987,128	3.00%	235,909,268	7.24%	242,056,676	2.61%	242,133,088	0.03%
Expenditures:															
Academic Salaries	59,997,871	61,579,162	2.64%	63,842,107	3.67%	67,519,283	5.76%	69,495,581	2.93%	74,139,232	6.68%	76,448,498	3.11%	77,390,388	1.23%
Classified Salaries	29,140,022	29,591,168	1.55%	29,063,337	-1.78%	30,660,767	5.50%	31,246,558	1.91%	33,240,377	6.38%	34,890,868	4.97%	37,887,795	8.59%
Employee Benefits	34,206,977	36,193,816	5.81%	44,977,079	24.27%	47,089,952	4.70%	52,733,788	11.99%	61,203,730	16.06%	63,582,376	3.89%	68,877,734	8.33%
Supplies & Materials	805,145	686,574	-14.73%	761,759	10.95%	1,058,740	38.99%	1,091,765	3.12%	1,512,714	38.56%	1,894,300	25.23%	1,338,876	-29.32%
Other Operating	16,438,216	16,617,663	1.09%	18,416,657	10.83%	16,616,262	-9.78%	16,837,354	1.33%	16,972,159	0.80%	20,598,519	21.37%	22,752,316	10.46%
Capital Outlay	3,907,896	3,946,167	0.98%	3,302,600	-16.31%	5,977,215	80.99%	5,268,000	-11.87%	3,671,109	-30.31%	1,664,953	-54.65%	510,580	-69.33%
Transfers	9,296,288	2,379,303	-74.41%	16,744,553	603.76%	9,399,551	-43.87%	5,410,869	-42.43%	6,410,901	18.48%	6,644,697	3.65%	3,750,000	-43.56%
Total Expenditures	153,792,415	150,993,853	-1.82%	177,108,092	17.29%	178,321,770	0.69%	182,083,915	2.11%	197,150,222	8.27%	205,724,211	4.35%	212,507,689	3.30%
Ending Balance	27,266,692	25,917,127	-4.95%	36,934,285	42.51%	35,254,317	-4.55%	37,903,213	7.51%	38,759,046	2.26%	36,332,465	-6.26%	29,625,399	-18.46%
Adjustment to Beginning Balance	-	-		-		-		-		-		-		-	
Adjusted Beginning Fund Balance	27,266,692	25,917,127		36,934,285		35,254,317		37,903,213		38,759,046		36,332,465		29,625,399	
Ending Balance (% of Exp)	17.73%	17.16%		20.85%		19.77%		20.82%		19.66%		17.66%		13.94%	

Rancho Santiago Community College District
Tentative Budget
2020-21

Recap of Revenues and Expenditures
 General Fund 11 and 13
 2013-14 to 2020-21



Rancho Santiago Community College District
Tentative Budget
2020-21

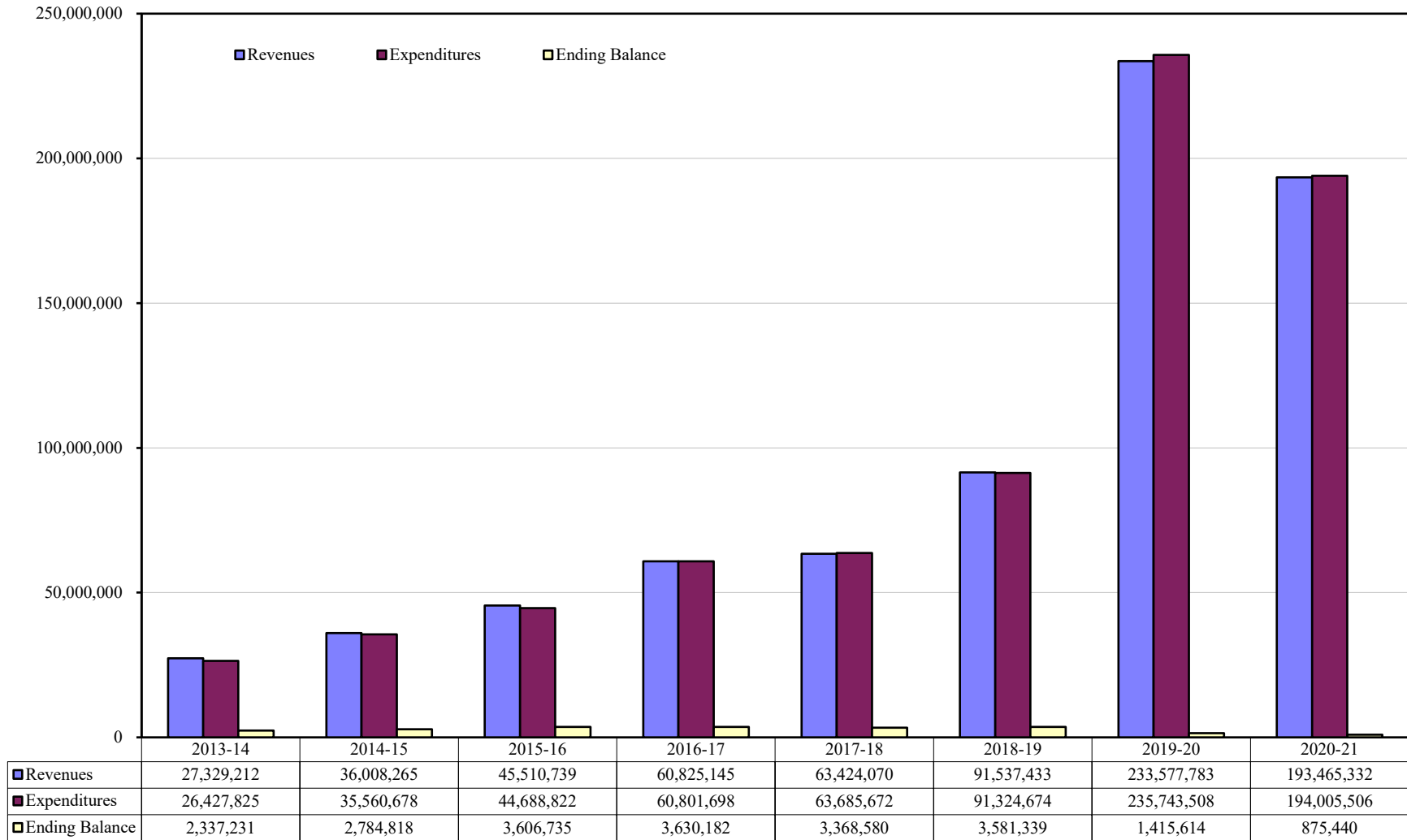
Recap of Revenue and Expenses - General Fund 12

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 2013-14 through 2020-21

	Actual 2013-14	Actual 2014-15	% Change	Actual 2015-16	% Change	Actual 2016-17	% Change	Actual 2017-18	% Change	Actual 2018-19	% Change	Est. Actual 2019-20	% Change	Tentative Budget 2020-21	% Change
Adj. Beg. Balance	1,435,844	2,337,231	62.78%	2,784,818	19.15%	3,606,735	29.51%	3,630,182	0.65%	3,368,580	-7.21%	3,581,339	6.32%	1,415,614	-60.47%
Revenues:															
Federal Income	11,404,930	11,125,714	-2.45%	10,011,533	-10.01%	9,652,027	-3.59%	8,495,780	-11.98%	9,495,922	11.77%	8,454,398	-10.97%	9,053,049	7.08%
State Income:															
Lottery	1,025,499	1,104,150	7.67%	1,525,122	38.13%	1,437,686	-5.73%	1,637,596	13.90%	2,222,329	35.71%	1,433,675	-35.49%	1,557,940	8.67%
Other State	12,465,012	21,210,798	70.16%	31,633,314	49.14%	47,449,282	50.00%	51,002,415	7.49%	77,256,386	51.48%	220,413,662	185.30%	179,294,703	-18.66%
Total State	13,490,511	22,314,948	65.41%	33,158,436	48.59%	48,886,968	47.43%	52,640,011	7.68%	79,478,715	50.99%	221,847,337	179.13%	180,852,643	-18.48%
Local Income:															
Other Local	2,433,771	2,567,603	5.50%	2,340,770	-8.83%	2,286,150	-2.33%	2,288,279	0.09%	2,562,796	12.00%	3,276,048	27.83%	3,559,640	8.66%
Total Local	2,433,771	2,567,603	5.50%	2,340,770	-8.83%	2,286,150	-2.33%	2,288,279	0.09%	2,562,796	12.00%	3,276,048	27.83%	3,559,640	8.66%
Total Revenues	27,329,212	36,008,265	31.76%	45,510,739	26.39%	60,825,145	33.65%	63,424,070	4.27%	91,537,433	44.33%	233,577,783	155.17%	193,465,332	-17.17%
Total Available	28,765,056	38,345,496	33.31%	48,295,557	25.95%	64,431,880	33.41%	67,054,252	4.07%	94,906,013	41.54%	237,159,122	149.89%	194,880,946	-17.83%
Expenditures:															
Academic Salaries	5,738,462	7,248,036	26.31%	8,388,502	15.73%	10,423,306	24.26%	9,864,269	-5.36%	9,809,173	-0.56%	9,974,814	1.69%	9,529,284	-4.47%
Classified Salaries	9,008,225	9,666,467	7.31%	11,868,603	22.78%	12,882,796	8.55%	13,305,439	3.28%	15,276,311	14.81%	16,721,464	9.46%	20,736,864	24.01%
Employee Benefits	4,055,283	4,819,924	18.86%	6,306,769	30.85%	7,842,052	24.34%	9,339,580	19.10%	11,904,399	27.46%	12,350,056	3.74%	15,226,948	23.29%
Supplies & Materials	1,522,783	1,699,439	11.60%	1,983,824	16.73%	2,721,167	37.17%	2,153,441	-20.86%	2,560,649	18.91%	2,790,667	8.98%	2,757,589	-1.19%
Other Operating	3,892,781	8,866,099	127.76%	10,909,044	23.04%	21,501,755	97.10%	25,497,199	18.58%	48,134,434	88.78%	190,187,802	295.12%	141,372,983	-25.67%
Capital Outlay	1,484,164	2,489,409	67.73%	4,004,708	60.87%	4,299,964	7.37%	2,451,092	-43.00%	2,102,656	-14.22%	2,770,071	31.74%	2,406,308	-13.13%
Transfers	726,127	771,304	6.22%	1,227,372	59.13%	1,130,658	-7.88%	1,074,652	-4.95%	1,537,052	43.03%	948,634	-38.28%	1,975,530	108.25%
Total Expenditures	26,427,825	35,560,678	34.56%	44,688,822	25.67%	60,801,698	36.06%	63,685,672	4.74%	91,324,674	43.40%	235,743,508	158.14%	194,005,506	-17.70%
Ending Balance	2,337,231	2,784,818	19.15%	3,606,735	29.51%	3,630,182	0.65%	3,368,580	-7.21%	3,581,339	6.32%	1,415,614	-60.47%	875,440	-38.16%
Adjustment to Beginning Balance	-	-		-		-		-		-		-		-	
Adjusted Beginning Fund Balance	2,337,231	2,784,818		3,606,735		3,630,182		3,368,580		3,581,339		1,415,614		875,440	
Ending Balance (% of Exp)	8.84%	7.83%		8.07%		5.97%		5.29%		3.92%		0.60%		0.45%	

Rancho Santiago Community College District
Tentative Budget
2020-21

Recap of Revenues and Expenditures
 General Fund 12
 2013-14 to 2020-21



Rancho Santiago Community College District
Tentative Budget
2020-21

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 2013-14 through 2020-21

	Actual 2013-14	Actual 2014-15	% Change	Actual 2015-16	% Change	Actual 2016-17	% Change	Actual 2017-18	% Change	Actual 2018-19	% Change	Est. Actual 2019-20	% Change	Tentative Budget 2020-21	% Change
Adj. Beg. Balance	39,069,034	29,603,923	-24.23%	28,701,945	-3.05%	40,541,020	41.25%	38,884,499	-4.09%	41,271,793	6.14%	42,340,385	2.59%	37,748,079	-10.85%
Revenues:															
Federal Income	11,430,127	11,125,713	-2.66%	10,011,533	-10.01%	9,661,936	-3.49%	8,514,455	-11.88%	9,495,922	11.53%	8,455,064	-10.96%	9,053,049	7.07%
State Income:															
General Apportionment	58,137,335	54,571,608	-6.13%	50,833,999	-6.85%	50,074,777	-1.49%	41,402,760	-17.32%	48,188,774	16.39%	45,077,481	-6.46%	52,028,093	15.42%
Lottery	4,783,708	4,948,474	3.44%	5,946,974	20.18%	5,762,254	-3.11%	5,856,159	1.63%	7,500,120	28.07%	5,168,372	-31.09%	5,972,103	15.55%
EPA	20,419,045	24,593,717	20.44%	23,577,290	-4.13%	22,186,845	-5.90%	22,927,757	3.34%	25,493,388	11.19%	27,590,658	8.23%	26,437,430	-4.18%
Other State	15,873,948	26,030,335	63.98%	64,869,064	149.21%	61,928,769	-4.53%	69,497,465	12.22%	99,180,237	42.71%	243,446,876	145.46%	200,788,321	-17.52%
Total State	99,214,036	110,144,134	11.02%	145,227,327	31.85%	139,952,645	-3.63%	139,684,141	-0.19%	180,362,519	29.12%	321,283,387	78.13%	285,225,947	-11.22%
Local Income:															
Property Taxes	46,377,655	49,230,216	6.15%	50,448,132	2.47%	52,992,580	5.04%	56,450,938	6.53%	60,025,533	6.33%	67,339,465	12.18%	63,584,479	-5.58%
ERAF	(7,795)	281,777	-3714.84%	12,590,255	4368.16%	18,917,141	50.25%	26,389,168	39.50%	21,394,784	-18.93%	20,202,337	-5.57%	25,000,000	23.75%
Interest	173,852	271,538	56.19%	546,477	101.25%	808,845	48.01%	1,418,945	75.43%	2,765,823	94.92%	2,703,512	-2.25%	1,400,000	-48.22%
Enrollment Fees	8,423,979	8,744,537	3.81%	8,677,600	-0.77%	8,850,604	1.99%	8,578,846	-3.07%	8,343,536	-2.74%	8,839,824	5.95%	7,500,000	-15.16%
Non-resident Tuition	1,520,765	2,100,223	38.10%	2,875,471	36.91%	3,247,985	12.95%	3,687,654	13.54%	3,391,208	-8.04%	3,138,353	-7.46%	3,400,000	8.34%
Other Local	3,528,023	3,745,438	6.16%	3,250,745	-13.21%	2,886,729	-11.20%	3,423,591	18.60%	3,744,343	9.37%	4,874,282	30.18%	4,097,480	-15.94%
Total Local	60,016,479	64,373,729	7.26%	78,388,680	21.77%	87,703,884	11.88%	99,949,142	13.96%	99,665,227	-0.28%	107,097,773	7.46%	104,981,959	-1.98%
Transfers/Others	94,487	8,977	-90.50%	8,449	-5.88%	148,482	1657.39%	9,143	-93.84%	19,820	116.78%	39,189	97.72%	5,000	-87.24%
Total Revenues	170,755,129	185,652,553	8.72%	233,635,989	25.85%	237,466,947	1.64%	248,156,881	4.50%	289,543,488	16.68%	436,875,413	50.88%	399,265,955	-8.61%
Total Available	209,824,163	215,256,476	2.59%	262,337,934	21.87%	278,007,967	5.97%	287,041,380	3.25%	330,815,281	15.25%	479,215,798	44.86%	437,014,034	-8.81%
Expenditures:															
Academic Salaries	65,736,333	68,827,198	4.70%	72,230,609	4.94%	77,942,589	7.91%	79,359,850	1.82%	83,948,405	5.78%	86,423,312	2.95%	86,919,672	0.57%
Classified Salaries	38,148,246	39,257,634	2.91%	40,931,940	4.26%	43,543,563	6.38%	44,551,997	2.32%	48,516,688	8.90%	51,612,332	6.38%	58,624,659	13.59%
Employee Benefits	38,262,261	41,013,741	7.19%	51,283,848	25.04%	54,932,004	7.11%	62,073,368	13.00%	73,108,129	17.78%	75,932,432	3.86%	84,104,682	10.76%
Supplies & Materials	2,327,928	2,386,013	2.50%	2,745,583	15.07%	3,779,907	37.67%	3,245,206	-14.15%	4,073,363	25.52%	4,684,967	15.01%	4,096,465	-12.56%
Other Operating	20,330,997	25,483,762	25.34%	29,325,701	15.08%	38,118,017	29.98%	42,334,553	11.06%	65,106,593	53.79%	210,786,321	223.76%	164,125,299	-22.14%
Capital Outlay	5,392,060	6,435,577	19.35%	7,307,308	13.55%	10,277,179	40.64%	7,719,092	-24.89%	5,773,765	-25.20%	4,435,024	-23.19%	2,916,888	-34.23%
Transfers	10,022,415	3,150,606	-68.56%	17,971,925	470.43%	10,530,209	-41.41%	6,485,521	-38.41%	7,947,953	22.55%	7,593,331	-4.46%	5,725,530	-24.60%
Total Expenditures	180,220,240	186,554,531	3.51%	221,796,914	18.89%	239,123,468	7.81%	245,769,587	2.78%	288,474,896	17.38%	441,467,719	53.04%	406,513,195	-7.92%
Ending Balance	29,603,923	28,701,945	-3.05%	40,541,020	41.25%	38,884,499	-4.09%	41,271,793	6.14%	42,340,385	2.59%	37,748,079	-10.85%	30,500,839	-19.20%
Adjustments to Beginning Balance	-	-		-		-		-		-		-		-	
Adjusted Beginning Fund Balance	29,603,923	28,701,945		40,541,020		38,884,499		41,271,793		42,340,385		37,748,079		30,500,839	
Ending Balance (% of Exp)	16.43%	15.39%		18.28%		16.26%		16.79%		14.68%		8.55%		7.50%	

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

Rancho Santiago Community College District
Tentative Budget
2020-21

Recap of Revenues and Expenditures
 General Fund (Combined Fund 11, 12 & 13)
 2013-14 to 2020-21

