



TENTATIVE BUDGET 2021 - 2022



**Rancho Santiago Community College District
2021-22**

TENTATIVE BUDGET

Submitted on June 21, 2021

by

Marvin Martinez, Chancellor

to the

BOARD OF TRUSTEES

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Rancho Santiago Community College District
Tentative Budget
2021-22

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**Chancellor's Message
Tentative Budget 2021-22**

The proposed 2021-22 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 including proposals included in the governor's May Revise, and is balanced using the increased Cost of Living Adjustment (COLA) of 4.05% as well as using approximately \$4 million in Higher Education Emergency Relief Funds (HEERF) to offset lost revenue and earned indirect cost. The Tentative Budget was reviewed and recommended to District Council by the Fiscal Resources Committee (FRC), and in turn was reviewed and recommended to the Chancellor by District Council.

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 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 September 13, 2021 Board meeting.

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

Sincerely,

Marvin Martinez
Chancellor

Rancho Santiago Community College District
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List of Funds Budgeted

General Fund

Expenditures	\$ 502,501,918
Board Policy Contingency (12.5%)	25,874,285
Restricted Reserves	895,955
Budget Stabilization	1,310,423
Unrestricted Contingency	3,616,866

Total General Fund		\$ 534,199,447
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Bond Interest and Redemption Funds	64,755,739
Bookstore Fund	8,108,792
Child Development Fund	10,262,576
Capital Outlay Projects Fund	130,071,947
General Obligation Bond Fund - Measure Q	14,656,979
Self-Insurance Fund - Property and Liability	7,778,081
Self-Insurance Fund - Workers' Compensation	6,197,302
Retiree Benefits Fund	(27,988,429)
Associated Students Fund	1,759,508
Representation Fee Trust Fund	286,336
Student Financial Aid Fund	43,976,220
Community Education Fund	791,615
Retiree Benefits-Irrevocable Trust Fund	60,292,131
Diversified Trust Fund	4,400,634

Total All Funds		\$ 859,548,878
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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 sub-funds: 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
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General Fund Revenue Budget - Combined - Restricted and Unrestricted - Fund 11, 12, 13

		2019-20	2020-21	2020-21	2021-22	% change
Revenues by Source		Actual	Revised	Estimated	Tentative	21/22 Tent/ 20/21 Est
		Revenue	Budget	Revenue	Budget	
8100	Federal Revenues					
8110	Forest Reserve	\$666	\$0	\$8,943	\$0	(100.00)
8120	Higher Education Act	2,623,567	3,691,063	1,870,789	3,573,180	91.00
8140	Temporary Assistance for Needy Families (TANF)	98,243	75,148	75,148	75,148	-
8150	Student Financial Aid	4,801	261,229	261,291	224,446	(14.10)
8170	Vocational Technical Education Act (VTEA)	1,550,993	1,431,977	1,485,709	1,385,513	(6.74)
8199	Other Federal Revenues (ABE, CAMP, SBA, Gear Up, NSF)	5,200,370	26,708,823	7,814,810	23,496,716	200.67
	Total Federal Revenues	9,478,640	32,168,240	11,516,690	28,755,003	149.68
8600	State Revenues					
8611	Apprenticeship Allowance	3,951,786	3,951,786	3,951,786	3,951,786	-
8612	State General Apportionment	55,133,399	52,028,093	52,028,093	48,538,268	(6.71)
8612	State General Apportionment-estimated COLA	5,519,778	0	0	7,080,944	-
8612	Base Allocation Increase	0	0	0	0	-
8612	State General Apportionment-Deficit	(3,496,762)	(3,496,762)	(3,496,762)	(3,638,381)	4.05
8612	State General Apportionment-prior year adjustment	623,650	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%	281,212	278,496	278,496	279,888	0.50
8619	Other General Apportionments-PT Faculty Comp & Office Hour	468,623	458,559	458,559	554,206	20.86
8622	Extended Opportunity Programs & Services (EOPS)	2,053,744	2,241,901	2,418,925	2,380,901	(1.57)
8623	Disabled Students Programs & Services (DSPS)	1,728,656	1,856,671	1,927,555	1,856,671	(3.68)
8625	CalWORKS	524,675	596,336	597,766	596,336	(0.24)
8626	Telecomm./Technology Infrastructure Prog. (TTIP)	148	3,674	3,674	3,674	-
8629	Other Gen Categorical Apport-BSI	798,225	1,032,157	1,032,157	1,032,157	-
8629	Other Gen Categorical Apport-CARE	112,818	148,065	155,674	148,065	(4.89)
8629	Other Gen Categorical Apport-CTE SWP	67,900,239	178,054,546	157,824,937	170,299,955	7.90
8629	Other Gen Categorical Apport-Equal Employment Opportunity	32,563	67,194	67,194	67,194	-
8629	Other Gen Categorical Apport-Guided Pathways	635,545	1,137,575	1,137,575	1,137,575	-
8629	Other Gen Categorical Apport-Instructional Equipment	100,272	0	0	0	-
8629	Other Gen Categorical Apport-Matriculation-Credit	6,980,165	4,745,227	4,751,015	4,745,227	(0.12)

Rancho Santiago Community College District
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General Fund Revenue Budget - Combined - Restricted and Unrestricted - Fund 11, 12, 13					
Revenues by Source	2019-20 Actual Revenue	2020-21 Revised Budget	2020-21 Estimated Revenue	2021-22 Tentative Budget	% change 21/22 Tent/ 20/21 Est
8629 Other Gen Categorical Apport-Matriculation-Non-Credit	2,473,112	1,697,018	1,697,018	1,697,018	-
8629 Other Gen Categorical Apport-SEAP	0	4,952,093	4,952,093	4,952,093	-
8629 Other Gen Categorical Apport-Student Equity	2,757,529	2,784,739	2,977,177	2,827,177	(5.04)
8629 Other Gen Categorical Apport-Student Financial Aid Admin	1,045,814	1,059,753	1,081,353	1,059,753	(2.00)
8629 Other Reimb Categorical Allow-Other	1,033,959	3,367,000	3,010,973	3,698,158	22.82
8630 Education Protection Account	19,755,427	26,437,430	26,437,430	29,927,255	13.20
8659 Other Reimb Categorical Allow-Career Tech/Econ Dev	32,418,483	51,714,256	35,973,832	51,496,504	43.15
8659 Other Reimb Categorical Allow-Other	805,751	1,774,339	1,375,612	1,703,225	23.82
8672 Homeowners' Property Tax Relief	267,061	288,123	288,123	288,123	-
8681 State Lottery Proceeds	4,809,314	5,495,693	5,495,693	4,984,789	(9.30)
8682 State Mandated Costs	859,434	869,923	809,978	869,923	7.40
8699 Other Misc State Revenue	8,653,131	11,203,843	11,203,843	11,203,843	-
Total State Revenues	219,532,692	356,055,612	319,747,653	355,050,211	11.04
8800 Local Revenues					
8811 Tax Allocation, Secured Roll	52,062,939	53,253,286	53,253,286	53,253,286	-
8812 Tax Allocation, Supplement Roll	1,089,842	1,620,143	1,620,143	1,620,143	-
8813 Tax Allocation, Unsecured Roll	1,583,620	1,577,368	1,577,368	1,577,368	-
8816 Prior Years' Taxes	446,879	582,322	582,322	582,322	-
8817 Education Revenue Augmentation Fund (ERAF)	23,482,497	25,000,000	25,000,000	25,000,000	-
8818 RDA Funds - Pass Thru AB	530,959	451,127	451,127	451,127	-
8819 RDA Funds - Residuals	6,275,689	6,100,233	6,100,233	6,100,233	-
8820 Contrib, Gifts, Grants & Endowment	3,227	561	0	561	-
8831 Contract Instructional Service	45,000	44,177	52,961	44,177	(16.59)
8850 Rents and Leases	214,044	363,480	338,876	383,480	13.16
8860 Interest & Investment Income	3,292,512	1,400,000	1,400,000	1,000,000	(28.57)
8874 CCC Enrollment Fees	8,690,034	7,500,000	7,500,000	7,500,000	-
8875 Bachelor's Program Fee	47,712	40,000	40,000	40,000	-
8876 Health Services Fees	1,194,722	972,300	993,352	972,300	(2.12)
8880 Nonresident Tuition	3,166,363	1,900,000	2,540,863	2,700,000	6.26
8882 Parking Fees & Bus Passes	572,597	1,405,631	43,487	1,405,631	3,132.30

Rancho Santiago Community College District
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General Fund Revenue Budget - Combined - Restricted and Unrestricted - Fund 11, 12, 13						
		2019-20	2020-21	2020-21	2021-22	% change
Revenues by Source		Actual	Revised	Estimated	Tentative	21/22 Tent/
		Revenue	Budget	Revenue	Budget	20/21 Est
8890	Other Local Revenues (Student Transcript/Representation/ Discounts/Fines/Instr. Mat./Health Serv. Use Fees, etc.)	1,576,414	412,293	3,944,161	348,137	(91.17)
8891	Other Local Rev - Special Proj	345,143	931,731	675,120	894,906	32.56
	Total Local Revenues	<u>104,620,193</u>	<u>103,554,652</u>	<u>106,113,299</u>	<u>103,873,671</u>	(2.11)
8900	Other Financing Sources					
8910	Proceeds-Sale of Equip & Suppl	39,189	5,000	13,466	5,000	(62.87)
8981/8983	Interfund/Intrafund Transfer In	26,137	0	2,230,691	4,091,787	83.43
	Total Other Sources	<u>65,326</u>	<u>5,000</u>	<u>2,244,157</u>	<u>4,096,787</u>	82.55
	Total Revenues	<u>333,696,851</u>	<u>491,783,504</u>	<u>439,621,799</u>	<u>491,775,672</u>	11.86
	Net Beginning Balance	42,340,385	41,412,351	41,412,351	42,423,775	2.44
	Adjustments to Beginning Balance	0	0	0	0	-
	Adjusted Beginning Fund Balance	<u>42,340,385</u>	<u>41,412,351</u>	<u>41,412,351</u>	<u>42,423,775</u>	2.44
	Total Revenues, Other Financing Sources and Beginning Fund Balance	<u><u>\$376,037,236</u></u>	<u><u>\$533,195,855</u></u>	<u><u>\$481,034,150</u></u>	<u><u>\$534,199,447</u></u>	11.05

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>	2019-20 Actual Expenses	2020-21 Revised Budget	2020-21 Estimated Expenses	2021-22 Tentative Budget	% change 21/22 Tent/ 20/21 Est
1000 Academic Salaries					
1100 Instructional Salaries, Regular Contract	\$30,717,046	\$32,448,786	\$30,501,714	\$34,741,563	13.90
1200 Non-Instructional Salaries, Regular Contract	18,867,080	19,708,897	18,999,032	21,103,882	11.08
1300 Instructional Salaries, Other Non-Regular	28,173,277	27,455,021	27,496,450	27,007,856	(1.78)
1400 Non-Instructional Salaries, Other Non-Regular	6,389,744	6,939,590	6,150,599	5,962,177	(3.06)
Subtotal	<u>84,147,147</u>	<u>86,552,294</u>	<u>83,147,795</u>	<u>88,815,478</u>	6.82
2000 Classified Salaries					
2100 Non-Instructional Salaries, Regular Full Time	41,031,801	46,446,262	44,171,052	52,056,614	17.85
2200 Instructional Aides, Regular Full Time	509,671	633,340	583,820	660,085	13.06
2300 Non-Instructional Salaries, Other	5,654,731	6,414,560	5,255,560	5,717,286	8.79
2400 Instructional Aides, Other	2,772,675	3,030,443	2,511,583	2,810,025	11.88
Subtotal	<u>49,968,878</u>	<u>56,524,605</u>	<u>52,522,015</u>	<u>61,244,010</u>	16.61
3000 Employee Benefits					
3100 State Teachers' Retirement System Fund	21,991,844	22,103,313	21,820,180	22,882,000	4.87
3200 Public Employees' Retirement System Fund	9,481,704	12,297,142	11,508,269	14,502,486	26.02
3300 Old Age, Survivors, Disability, and Health Ins.	5,129,630	5,691,864	5,354,679	6,050,765	13.00
3400 Health and Welfare Benefits	31,291,396	30,607,718	30,755,966	34,154,833	11.05
3500 State Unemployment Insurance	126,130	326,110	85,461	328,036	283.84
3600 Workers' Compensation Insurance	2,117,314	2,184,958	2,098,806	2,272,278	8.27
3900 Other Benefits	1,699,811	2,964,454	2,836,571	1,874,245	(33.93)
Subtotal	<u>71,837,829</u>	<u>76,175,559</u>	<u>74,459,932</u>	<u>82,064,643</u>	10.21
TOTAL SALARIES/BENEFITS	205,953,854	219,252,458	210,129,742	232,124,131	10.47
Salaries/Benefits Cost % of Total Expenditures	63.05%	44.45%	49.56%	46.73%	

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

Expenditures by Object	2019-20 Actual Expenses	2020-21 Revised Budget	2020-21 Estimated Expenses	2021-22 Tentative Budget	% change 21/22 Tent/ 20/21 Est
4000 Books and Supplies					
4100 Textbooks	1,742	0	2,021	3,031	49.98
4200 Other Books	87,358	114,647	83,394	65,259	(21.75)
4300 Instructional Supplies	1,944,553	4,546,921	3,718,694	1,701,426	(54.25)
4400 Media Supplies	0	0	0	0	-
4500 Maintenance Supplies	126,993	227,197	148,262	231,200	55.94
4600 Non-Instructional Supplies	1,503,547	3,286,299	2,173,978	2,230,093	2.58
4700 Food Supplies	199,694	351,270	350,710	290,510	(17.17)
Subtotal	<u>3,863,887</u>	<u>8,526,334</u>	<u>6,477,059</u>	<u>4,521,519</u>	(30.19)
5000 Services and Other Operating Expenses					
5100 Personal & Consultant Svcs	91,405,776	212,220,500	174,546,404	202,846,782	16.21
5200 Travel & Conference Expenses	672,545	922,486	858,447	854,225	(0.49)
5300 Dues & Memberships	244,854	335,765	299,937	313,257	4.44
5400 Insurance	2,029,553	2,030,085	2,030,085	2,030,085	-
5500 Utilities & Housekeeping Svcs	3,098,878	3,607,250	3,019,293	3,475,841	15.12
5600 Rents, Leases & Repairs	4,559,085	5,746,153	5,256,900	5,540,345	5.39
5700 Legal, Election & Audit Exp	1,321,074	1,150,542	1,107,879	1,114,577	0.60
5800 Other Operating Exp & Services	6,488,384	9,527,119	6,699,023	10,221,384	52.58
5900 Other (Transp., Postage, Reproduction, Special Proj., etc.)	1,476,967	21,890,883	8,160,291	29,363,954	259.84
Subtotal	<u>111,297,116</u>	<u>257,430,783</u>	<u>201,978,259</u>	<u>255,760,450</u>	26.63
6000 Sites, Buildings, Books, and Equipment					
6100 Sites & Site Improvements	0	548,046	100,000	145,109	45.11
6200 Buildings	1,212,019	366,688	369,794	190,239	(48.56)
6300 Library Books	264,997	357,204	246,832	211,369	(14.37)
6400 Equipment	4,065,574	6,775,305	4,656,655	3,821,230	(17.94)
Subtotal	<u>5,542,590</u>	<u>8,047,243</u>	<u>5,373,281</u>	<u>4,367,947</u>	(18.71)
Subtotal, Expenditures (1000 - 6000)	<u>326,657,447</u>	<u>493,256,818</u>	<u>423,958,341</u>	<u>496,774,047</u>	17.18

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

<u>Expenditures by Object</u>	2019-20 Actual Expenses	2020-21 Revised Budget	2020-21 Estimated Expenses	2021-22 Tentative Budget	% change 21/22 Tent/ 20/21 Est
7000 Other Outgo					
7200 Intrafund Transfers Out	0	1,641,775	2,231,107	0	(100.00)
7300 Interfund Transfers Out	7,040,069	6,358,249	10,996,739	3,500,000	(68.17)
7500 Student Scholarship	0	0	0	0	-
7600 Other Student Aid	927,369	2,216,246	1,424,188	2,227,871	56.43
Subtotal	<u>7,967,438</u>	<u>10,216,270</u>	<u>14,652,034</u>	<u>5,727,871</u>	(60.91)
Subtotal, Expenditures (1000 - 7000)	<u>334,624,885</u>	<u>503,473,088</u>	<u>438,610,375</u>	<u>502,501,918</u>	14.57
7900 Reserve for Contingencies					
7920 Restricted Contingency-SCC Family Pact-2340	0	137,174	0	137,174	-
7920 Restricted Contingency-Campus Health Services-3250	0	126,689	0	126,689	-
7920 Restricted Contingency-Health Services-3450	0	572,874	0	482,092	-
7920 Restricted Contingency-Safety & Parking-3610	0	0	0	0	-
7930 Board Policy Contingency (12.5%)	0	24,830,326	0	25,874,285	-
7940 Revolving Cash Accounts	0	100,000	0	100,000	-
7940 Employee Vacation Payout	0	50,000	0	50,000	-
7950 Budget Stabilization	0	1,310,423	0	1,310,423	-
Total Designated	<u>0</u>	<u>27,127,486</u>	<u>0</u>	<u>28,080,663</u>	-
7910 Unrestricted Contingency	41,412,351	2,595,281	42,423,775	3,616,866	(91.47)
Subtotal Expenditures (7900)	<u>41,412,351</u>	<u>29,722,767</u>	<u>42,423,775</u>	<u>31,697,529</u>	(25.28)
Total Expenditures, Other Outgo and Ending Fund Balance	<u>\$376,037,236</u>	<u>\$533,195,855</u>	<u>\$481,034,150</u>	<u>\$534,199,447</u>	11.05

Rancho Santiago Community College District
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General Fund Revenue Budget - Combined - Unrestricted - Fund 11, 13						
Revenues by Source	2020-21 Adopted Budget	2020-21 Allocated Budget	2020-21 Estimated Revenue	% change 20/21 Est/ 20/21 Budget	2021-22 Tentative Budget	% change 21/22 Tent/ 20/21 Est
8100 Federal Revenues						
8110 Forest Reserve	\$0	\$0	\$8,943	-	\$0	(100.00)
Total Federal Revenues	<u>0</u>	<u>0</u>	<u>8,943</u>	-	<u>0</u>	<u>(100.00)</u>
8600 State Revenues						
8611 Apprenticeship Allowance	3,951,786	3,951,786	3,951,786	-	3,951,786	-
8612 State General Apportionment	52,028,093	52,028,093	52,028,093	-	48,538,268	(6.71)
8612 State General Apportionment-estimated COLA	0	0	0	-	7,080,944	-
8612 Base Allocation Increase	0	0	0	-	0	-
8612 Estimated Restoration/Access/Growth	0	0	0	-	0	-
8612 State General Apportionment-Deficit	(3,496,762)	(3,496,762)	(3,496,762)	-	(3,638,381)	4.05
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%	278,496	278,496	278,496	-	279,888	0.50
8619 Other General Apportionments-Part-Time Fac Comp	458,559	458,559	458,559	-	554,206	20.86
8630 Education Protection Account	26,437,430	26,437,430	26,437,430	-	29,927,255	13.20
8672 Homeowners' Property Tax Relief	288,123	288,123	288,123	-	288,123	-
8681 State Lottery Proceeds	4,142,482	4,142,482	4,142,482	-	3,757,379	(9.30)
8682 State Mandated Costs	869,923	869,923	809,978	(6.89)	869,923	7.40
8699 Other Misc State Revenue	7,584,025	7,584,025	7,584,025	-	7,584,025	-
Total State Revenues	<u>93,850,039</u>	<u>93,850,039</u>	<u>93,790,094</u>	(0.06)	<u>100,501,300</u>	<u>7.16</u>
8800 Local Revenues						
8811 Tax Allocation, Secured Roll	53,253,286	53,253,286	53,253,286	-	53,253,286	-
8812 Tax Allocation, Supplement Roll	1,620,143	1,620,143	1,620,143	-	1,620,143	-
8813 Tax Allocation, Unsecured Roll	1,577,368	1,577,368	1,577,368	-	1,577,368	-
8816 Prior Years' Taxes	582,322	582,322	582,322	-	582,322	-
8817 Education Revenue Augmentation Fund (ERAF)	25,000,000	25,000,000	25,000,000	-	25,000,000	-
8818 RDA Funds - Pass Thru AB	451,127	451,127	451,127	-	451,127	-
8819 RDA Funds - Residuals	6,100,233	6,100,233	6,100,233	-	6,100,233	-

Rancho Santiago Community College District
Tentative Budget
2021-22

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

<u>Revenues by Source</u>	2020-21 Adopted Budget	2020-21 Allocated Budget	2020-21 Estimated Revenue	% change 20/21 Est/ 20/21 Budget	2021-22 Tentative Budget	% change 21/22 Tent/ 20/21 Est
8850 Rents and Leases	363,480	363,480	338,876	(6.77)	383,480	13.16
8860 Interest & Investment Income	1,400,000	1,400,000	1,400,000	-	1,000,000	(28.57)
8874 CCC Enrollment Fees	7,500,000	7,500,000	7,500,000	-	7,500,000	-
8875 Bachelor's Program Fee	40,000	40,000	40,000	-	40,000	-
8880 Nonresident Tuition	1,900,000	1,900,000	2,540,863	33.73	2,700,000	6.26
8885 Student ID & ASB Fees	0	0	0	-	0	-
8890 Transcript/Representation/ Discounts/Fines/Instr. Mat./Health Serv. Use Fees,	182,168	182,168	3,048,961	1,573.71	115,830	(96.20)
8891 Other Local Rev - Special Proj	0	0	0	-	0	-
Total Local Revenues	99,970,127	99,970,127	103,453,179	3.48	100,323,789	(3.02)
8900 Other Financing Sources						
8910 Proceeds-Sale of Equip & Suppl	5,000	5,000	13,466	169.32	5,000	(62.87)
8981/8983 Interfund/Intrafund Transfer In	0	0	1,770,376	-	4,091,787	131.13
Total Other Sources	5,000	5,000	1,783,842	35,576.84	4,096,787	129.66
Total Revenues	193,825,166	193,825,166	199,036,058	2.69	204,921,876	2.96
Net Beginning Balance	38,043,630	38,043,630	38,043,630	-	40,852,661	7.38
Adjustments to Beginning Balance	0	0	0	-	0	-
Adjusted Beginning Fund Balance	38,043,630	38,043,630	38,043,630	-	40,852,661	7.38
Total Revenues, Other Financing Sources and Beginning Fund Balance	\$231,868,796	\$231,868,796	\$237,079,688	2.25	\$245,774,537	3.67

Rancho Santiago Community College District
Tentative Budget
2021-22

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

<u>Expenditures by Object</u>	2020-21 Adopted Budget	2020-21 Allocated Budget	2020-21 Estimated Expenses	% change 20/21 Est/ 20/21 Budget	2021-22 Tentative Budget	% change 21/22 Tent/ 20/21 Est
1000 Academic Salaries						
1100 Instructional Salaries, Regular Contract	\$33,127,035	\$32,249,859	\$30,335,828	(5.94)	\$34,558,062	13.92
1200 Non-Instructional Salaries, Regular Contract	14,880,315	14,390,617	14,110,614	(1.95)	15,611,144	10.63
1300 Instructional Salaries, Other Non-Regular	26,974,489	27,150,348	27,221,789	0.26	26,680,723	(1.99)
1400 Non-Instructional Salaries, Other Non-Regular	1,487,162	1,926,947	2,074,632	7.66	1,648,479	(20.54)
Subtotal	<u>76,469,001</u>	<u>75,717,771</u>	<u>73,742,863</u>	(2.61)	<u>78,498,408</u>	6.45
2000 Classified Salaries						
2100 Non-Instructional Salaries, Regular Full Time	33,867,458	31,785,636	30,786,075	(3.14)	35,657,842	15.82
2200 Instructional Aides, Regular Full Time	558,938	541,040	525,820	(2.81)	553,600	5.28
2300 Non-Instructional Salaries, Other	1,590,818	1,681,421	1,382,023	(17.81)	1,415,229	2.40
2400 Instructional Aides, Other	1,836,457	1,842,645	1,484,605	(19.43)	1,861,674	25.40
Subtotal	<u>37,853,671</u>	<u>35,850,742</u>	<u>34,178,523</u>	(4.66)	<u>39,488,345</u>	15.54
3000 Employee Benefits						
3100 State Teachers' Retirement System Fund	19,359,604	19,275,053	19,179,436	(0.50)	20,282,572	5.75
3200 Public Employees' Retirement System Fund	8,108,669	7,692,874	7,317,067	(4.89)	9,291,832	26.99
3300 Old Age, Survivors, Disability, and Health Ins.	4,185,741	4,026,047	3,845,468	(4.49)	4,316,106	12.24
3400 Health and Welfare Benefits	26,606,771	25,822,423	26,251,284	1.66	28,529,716	8.68
3500 State Unemployment Insurance	309,131	307,662	70,005	(77.25)	310,881	344.08
3600 Workers' Compensation Insurance	1,736,939	1,694,744	1,674,207	(1.21)	1,789,329	6.88
3900 Other Benefits	1,463,698	2,559,421	2,469,987	(3.49)	1,454,785	(41.10)
Subtotal	<u>61,770,553</u>	<u>61,378,224</u>	<u>60,807,454</u>	(0.93)	<u>65,975,221</u>	8.50
TOTAL SALARIES/BENEFITS	176,093,225	172,946,737	168,728,840	(8.20)	183,961,974	9.03
Salaries/Benefits Cost % of Total Expenditures	86.96%	86.80%	88.82%		87.05%	

Rancho Santiago Community College District
Tentative Budget
2021-22

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

Expenditures by Object	2020-21 Adopted Budget	2020-21 Allocated Budget	2020-21 Estimated Expenses	% change 20/21 Est/ 20/21 Budget	2021-22 Tentative Budget	% change 21/22 Tent/ 20/21 Est
4000 Books and Supplies						
4100 Textbooks	0	0	0	-	0	-
4200 Other Books	1,268	5,468	590	(89.21)	1,268	114.92
4300 Instructional Supplies	52,008	87,288	170,160	94.94	16,532	(90.28)
4400 Media Supplies	0	0	0	-	0	-
4500 Maintenance Supplies	180,762	209,247	130,312	(37.72)	213,250	63.65
4600 Non-Instructional Supplies	1,631,025	1,577,806	821,578	(47.93)	981,980	19.52
4700 Food Supplies	10,556	10,378	3,268	(68.51)	10,056	207.71
Subtotal	<u>1,875,619</u>	<u>1,890,187</u>	<u>1,125,908</u>	(40.43)	<u>1,223,086</u>	8.63
5000 Services and Other Operating Expenses						
5100 Personal & Consultant Svcs	2,912,636	3,285,926	2,627,879	(20.03)	3,551,132	35.13
5200 Travel & Conference Expenses	270,373	231,050	24,891	(89.23)	268,251	977.70
5300 Dues & Memberships	183,247	195,567	164,975	(15.64)	182,747	10.77
5400 Insurance	1,970,090	1,970,090	1,970,090	-	1,970,090	-
5500 Utilities & Housekeeping Svcs	3,484,210	3,500,405	2,883,439	(17.63)	3,340,371	15.85
5600 Rents, Leases & Repairs	5,151,953	5,246,622	4,713,199	(10.17)	5,151,580	9.30
5700 Legal, Election & Audit Exp	1,114,577	1,150,542	1,107,879	(3.71)	1,114,577	0.60
5800 Other Operating Exp & Services	6,268,323	6,309,134	4,804,127	(23.85)	7,089,018	47.56
5900 Other (Transp., Postge, Reprod., Spec. Proj., etc.)	2,118,850	1,730,106	969,420	(43.97)	2,825,822	191.50
Subtotal	<u>23,474,259</u>	<u>23,619,442</u>	<u>19,265,899</u>	(18.43)	<u>25,493,588</u>	32.32
6000 Sites, Buildings, Books, and Equipment						
6100 Sites & Site Improvements	0	0	0	-	0	-
6200 Buildings	8,239	8,239	13,885	68.53	8,239	(40.66)
6300 Library Books	920	920	636	(30.87)	920	44.65
6400 Equipment	1,049,370	770,941	842,122	9.23	635,156	(24.58)
Subtotal	<u>1,058,529</u>	<u>780,100</u>	<u>856,643</u>	9.81	<u>644,315</u>	(24.79)
Subtotal, Expenditures (1000 - 6000)	<u>202,501,632</u>	<u>199,236,466</u>	<u>189,977,290</u>	(4.65)	<u>211,322,963</u>	11.24

Rancho Santiago Community College District
Tentative Budget
2021-22

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

Expenditures by Object	2020-21 Adopted Budget	2020-21 Allocated Budget	2020-21 Estimated Expenses	% change 20/21 Est/ 20/21 Budget	2021-22 Tentative Budget	% change 21/22 Tent/ 20/21 Est
7000 Other Outgo						
7200 Intrafund Transfers Out	0	0	0	-	0	-
7300 Interfund Transfers Out	3,725,000	3,742,900	6,249,737	66.98	3,500,000	(44.00)
7600 Other Student Aid	0	3,400	0	(100.00)	0	-
Subtotal	<u>3,725,000</u>	<u>3,746,300</u>	<u>6,249,737</u>	66.82	<u>3,500,000</u>	(44.00)
Subtotal, Expenditures (1000 - 7000)	<u>206,226,632</u>	<u>202,982,766</u>	<u>196,227,027</u>	(3.33)	<u>214,822,963</u>	9.48
7900 Reserve for Contingencies						
7930 Board Policy Contingency (12.5%)	24,830,326	24,830,326	0	(100.00)	25,874,285	-
7940 Revolving Cash Accounts	100,000	100,000	0	(100.00)	100,000	-
7940 Employee Vacation Payout	50,000	50,000	0	(100.00)	50,000	-
7950 Budget Stabilization	1,500,423	1,310,423	0	(100.00)	1,310,423	-
Total Designated	<u>26,480,749</u>	<u>26,290,749</u>	<u>0</u>	(100.00)	<u>27,334,708</u>	-
7910 Unrestricted Contingency	(838,585)	2,595,281	40,852,661	1,474.11	3,616,866	(91.15)
Subtotal Expenditures (7900)	<u>25,642,164</u>	<u>28,886,030</u>	<u>40,852,661</u>	41.43	<u>30,951,574</u>	(24.24)
Total Expenditures, Other Outgo and Ending Fund Balance	<u>\$231,868,796</u>	<u>\$231,868,796</u>	<u>\$237,079,688</u>	2.25	<u>\$245,774,537</u>	3.67

Rancho Santiago Community College District
Tentative Budget
2021-22

Santa Ana College	Fund 11 Unrestricted	%	Fund 13 One-Time	%	Fund 11/13 Unrestricted	%	Fund 12 Restricted	%	Fund 11/12/13 Combined	%
Academic Salaries	52,365,659		128,058		52,493,717		6,333,526		58,827,243	
Classified Salaries	14,971,903		55,488		15,027,391		9,941,138		24,968,529	
Employee Benefits	26,774,106		72,410		26,846,516		6,941,948		33,788,464	
Supplies & Materials	413,351		191,702		605,053		1,491,565		2,096,618	
Other Operating Exp & Services	4,505,226		4,842,880		9,348,106		21,389,470		30,737,576	
Capital Outlay	16,162		2,000		18,162		2,222,431		2,240,593	
Other Outgo	0		183,000		183,000		1,424,848		1,607,848	
Grand Total	\$99,046,407	53.38%	\$5,475,538	67.63%	\$104,521,945	53.98%	\$49,744,926	17.37%	\$154,266,871	32.13%

Santiago Canyon College	Fund 11 Unrestricted	%	Fund 13 One-Time	%	Fund 11/13 Unrestricted	%	Fund 12 Restricted	%	Fund 11/12/13 Combined	%
Academic Salaries	24,806,965		28,931		24,835,896		3,983,544		28,819,440	
Classified Salaries	8,136,777		19,916		8,156,693		6,489,025		14,645,718	
Employee Benefits	13,631,528		12,868		13,644,396		4,407,804		18,052,200	
Supplies & Materials	0		233,418		233,418		881,288		1,114,706	
Other Operating Exp & Services	4,250,929		650,678		4,901,607		8,383,143		13,284,750	
Capital Outlay	10,174		16,969		27,143		914,828		941,971	
Other Outgo	0		0		0		1,548,978		1,548,978	
Grand Total	\$50,836,373	27.40%	\$962,780	11.89%	\$51,799,153	26.75%	\$26,608,610	9.29%	\$78,407,763	16.33%

District Services	Fund 11 Unrestricted	%	Fund 13 One-Time	%	Fund 11/13 Unrestricted	%	Fund 12 Restricted	%	Fund 11/12/13 Combined	%
Academic Salaries	1,118,377		50,418		1,168,795		0		1,168,795	
Classified Salaries	16,160,281		143,980		16,304,261		5,325,502		21,629,763	
Employee Benefits	9,734,764		101,391		9,836,155		2,759,670		12,595,825	
Supplies & Materials	354,489		30,126		384,615		925,580		1,310,195	
Other Operating Exp & Services	7,704,391		1,319,484		9,023,875		200,494,249		209,518,124	
Capital Outlay	587,010		12,000		599,010		586,373		1,185,383	
Other Outgo	0		0		0		0		0	
Grand Total	\$35,659,312	19.22%	\$1,657,399	20.47%	\$37,316,711	19.27%	\$210,091,374	73.34%	\$247,408,085	51.53%

Total Expenditures-excludes Institutional Costs	\$185,542,092	100.00%	\$8,095,717	100.00%	\$193,637,809	100.00%	\$286,444,910	100.00%	\$480,082,719	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	8,064,129		7,584,025		15,648,154		1,980,000		17,628,154	
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	1,500,000		0		1,500,000		0		1,500,000	
Other Outgo-Board Policy Contingency	0		25,874,285		25,874,285		0		25,874,285	
Other Outgo-Reserves	0		4,894,289		4,894,289		0		4,894,289	
Grand Total	\$11,659,129		\$40,477,599		\$52,136,728		\$1,980,000		\$54,116,728	

Total Expenditures-includes Institutional Costs	\$197,201,221		\$48,573,316		\$245,774,537		\$288,424,910		\$534,199,447	
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Rancho Santiago Community College District
Tentative Budget
2021-22

Unrestricted General Fund Revenue Budget - Fund 11						
Revenues by Source		2019-20 Actual Revenue	2020-21 Revised Budget	2020-21 Estimated Revenue	2021-22 Tentative Budget	% change 21/22 Tent/ 20/21 Est
8100	Federal Revenues					
8110	Forest Reserve	\$666	\$0	\$8,943	\$0	(100.00)
	Total Federal Revenues	666	0	8,943	0	(100.00)
8600	State Revenues					
8611	Apprenticeship Allowance	3,951,786	3,951,786	3,951,786	3,951,786	-
8612	State General Apportionment	55,133,399	52,028,093	52,028,093	48,538,268	*
8612	State General Apportionment-estimated COLA	5,519,778	0	0	7,080,944	*
8612	Base Allocation Increase	0	0	0	0	*
8612	Estimated Restoration/Access/Growth	0	0	0	0	*
8612	State General Apportionment-Deficit	(3,496,762)	(3,496,762)	(3,496,762)	(3,638,381)	*
8612-8630	State General Apportionment&EPA-prior year adjustment	623,650	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%	281,212	278,496	278,496	279,888	0.50
8619	Other General Apportionments-PT Faculty Comp & Office Hr	463,388	458,559	458,559	554,206	20.86
8629	Other General Categorical-Return to Title IV	5,235	0	0	0	-
8630	Education Protection Account	19,755,427	26,437,430	26,437,430	29,927,255	*
8672-8673	Homeowners' Property Tax Relief/Timber Yield Tax	267,061	288,123	288,123	288,123	*
8681	State Lottery Proceeds	3,549,384	4,142,482	4,142,482	3,757,379	(9.30)
8682	State Mandated Costs	859,434	869,923	809,978	869,923	7.40
8699	Other Misc State Revenue - STRS on-behalf entry	0	0	0	0	-
	Total State Revenues	88,217,933	86,266,014	86,206,069	92,917,275	7.79
8800	Local Revenues					
8811	Tax Allocation, Secured Roll	52,062,939	53,253,286	53,253,286	53,253,286	*
8812	Tax Allocation, Supplement Roll	1,089,842	1,620,143	1,620,143	1,620,143	*
8813	Tax Allocation, Unsecured Roll	1,583,620	1,577,368	1,577,368	1,577,368	*
8816	Prior Years' Taxes	446,879	582,322	582,322	582,322	*
8817	Education Revenue Augmentation Fund (ERAF)	23,482,497	25,000,000	25,000,000	25,000,000	*
8818	RDA Funds - Pass Thru AB	530,959	451,127	451,127	451,127	*

Rancho Santiago Community College District
Tentative Budget
2021-22

Unrestricted General Fund Revenue Budget - Fund 11

<u>Revenues by Source</u>	2019-20 Actual Revenue	2020-21 Revised Budget	2020-21 Estimated Revenue	2021-22 Tentative Budget	% change 21/22 Tent/ 20/21 Est
8819 RDA Funds - Residuals	6,275,689	6,100,233	6,100,233	6,100,233 *	-
8850 Rents and Leases	197,217	338,480	338,480	338,480	-
8860 Interest & Investment Income	3,292,512	1,400,000	1,400,000	1,000,000	(28.57)
8874 CCC Enrollment Fees	8,690,034	7,500,000	7,500,000	7,500,000 *	-
8875 Bachelor's Program Fee	47,712	40,000	40,000	40,000	-
8880 Nonresident Tuition	3,166,363	1,900,000	2,540,863	2,700,000	6.26
8890 Other Local Revenues (Student Transcript/Representation/ Discounts/Fines/Instr. Mat./Health Serv. Use Fees, etc.)	1,201,891	24,200	2,976,007	24,200	(99.19)
8891 Other Local Rev - Special Proj	0	0	0	0	-
Total Local Revenues	<u>102,068,154</u>	<u>99,787,159</u>	<u>103,379,829</u>	<u>100,187,159</u>	(3.09)
8900 Other Financing Sources					
8910 Proceeds-Sale of Equip & Suppl	39,189	5,000	13,466	5,000	(62.87)
8981/8983 Interfund/Intrafund Transfer In	0	0	1,770,376	4,091,787	131.13
Total Other Sources	<u>39,189</u>	<u>5,000</u>	<u>1,783,842</u>	<u>4,096,787</u>	129.66
Total Revenues	<u>190,325,942</u>	<u>186,058,173</u>	<u>191,378,683</u>	<u>197,201,221</u>	3.04
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>\$190,325,942</u>	<u>\$186,058,173</u>	<u>\$191,378,683</u>	<u>\$197,201,221</u>	3.04
* Component of Apportionment			\$171,341,363	\$178,280,688	

Rancho Santiago Community College District
Tentative Budget
2021-22

Unrestricted General Fund Expenditure Budget - Fund 11

<u>Expenditures by Object</u>	2019-20 Actual Expenses	2020-21 Revised Budget	2020-21 Estimated Expenses	2021-22 Tentative Budget	% change 21/22 Tent/ 20/21 Est
1000 Academic Salaries					
1100 Instructional Salaries, Regular Contract	\$30,521,540	\$32,249,859	\$30,335,828	\$34,558,062	13.92
1200 Non-Instructional Salaries, Regular Contract	14,341,338	14,072,032	13,805,343	15,479,418	12.13
1300 Instructional Salaries, Other Non-Regular	27,904,529	27,121,417	27,221,789	26,651,792	(2.09)
1400 Non-Instructional Salaries, Other Non-Regular	1,602,043	1,407,834	1,644,398	1,601,729	(2.59)
Subtotal	<u>74,369,450</u>	<u>74,851,142</u>	<u>73,007,358</u>	<u>78,291,001</u>	7.24
2000 Classified Salaries					
2100 Non-Instructional Salaries, Regular Full Time	30,140,706	31,672,670	30,701,354	35,458,374	15.49
2200 Instructional Aides, Regular Full Time	474,438	541,040	525,820	553,600	5.28
2300 Non-Instructional Salaries, Other	1,603,188	1,449,421	1,251,110	1,395,313	11.53
2400 Instructional Aides, Other	1,757,403	1,842,645	1,484,605	1,861,674	25.40
Subtotal	<u>33,975,735</u>	<u>35,505,776</u>	<u>33,962,889</u>	<u>39,268,961</u>	15.62
3000 Employee Benefits					
3100 State Teachers' Retirement System Fund	12,030,301	11,552,302	11,501,397	12,678,270	10.23
3200 Public Employees' Retirement System Fund	6,804,296	7,652,562	7,285,408	9,230,935	26.70
3300 Old Age, Survivors, Disability, and Health Ins.	3,886,861	3,988,515	3,817,318	4,293,322	12.47
3400 Health and Welfare Benefits	27,182,850	25,713,105	26,162,752	28,458,046	8.77
3500 State Unemployment Insurance	113,831	307,013	69,541	310,675	346.75
3600 Workers' Compensation Insurance	1,734,408	1,674,649	1,659,060	1,783,176	7.48
3900 Other Benefits	1,387,774	2,552,669	2,466,046	1,450,103	(41.20)
Subtotal	<u>53,140,321</u>	<u>53,440,815</u>	<u>52,961,522</u>	<u>58,204,527</u>	9.90
TOTAL SALARIES/BENEFITS	161,485,506	163,797,733	159,931,769	175,764,489	9.90
Salaries/Benefits Cost % of Total Expenditures	89.83%	89.33%	89.87%	89.81%	

Rancho Santiago Community College District
Tentative Budget
2021-22

Unrestricted General Fund Expenditure Budget - Fund 11

Expenditures by Object	2019-20 Actual Expenses	2020-21 Revised Budget	2020-21 Estimated Expenses	2021-22 Tentative Budget	% change 21/22 Tent/ 20/21 Est
4000 Books and Supplies					
4100 Textbooks	0	0	0	0	-
4200 Other Books	690	1,468	590	1,268	114.92
4300 Instructional Supplies	1,618	10,153	3,915	9,572	144.50
4400 Media Supplies	0	0	0	0	-
4500 Maintenance Supplies	97,127	98,838	63,214	95,253	50.68
4600 Non-Instructional Supplies	753,946	615,028	471,031	651,691	38.35
4700 Food Supplies	9,959	10,378	3,268	10,056	207.71
Subtotal	863,340	735,865	542,018	767,840	41.66
5000 Services and Other Operating Expenses					
5100 Personal & Consultant Svcs	1,445,177	1,822,504	1,735,952	1,790,270	3.13
5200 Travel & Conference Expenses	141,323	139,435	14,750	157,004	964.43
5300 Dues & Memberships	150,250	112,631	125,161	114,127	(8.82)
5400 Insurance	1,970,000	1,970,090	1,970,090	1,970,090	-
5500 Utilities & Housekeeping Svcs	3,028,703	3,071,479	2,866,205	3,061,445	6.81
5600 Rents, Leases & Repairs	3,554,035	4,112,056	4,095,581	4,247,845	3.72
5700 Legal, Election & Audit Exp	781,922	892,400	1,017,428	885,377	(12.98)
5800 Other Operating Exp & Services	4,251,032	5,297,973	4,512,745	5,243,448	16.19
5900 Other (Transp., Postage, Reproduction, Special Proj., etc.)	644,919	1,090,241	850,107	1,085,940	27.74
Subtotal	15,967,361	18,508,809	17,188,019	18,555,546	7.96
6000 Sites, Buildings, Books, and Equipment					
6100 Sites & Site Improvements	0	0	0	0	-
6200 Buildings	1,012,809	0	0	0	-
6300 Library Books	4,985	920	636	920	44.65
6400 Equipment	426,389	309,248	299,904	612,426	104.21
Subtotal	1,444,183	310,168	300,540	613,346	104.08
Subtotal, Expenditures (1000 - 6000)	179,760,390	183,352,575	177,962,346	195,701,221	9.97

Rancho Santiago Community College District
Tentative Budget
2021-22

Unrestricted General Fund Expenditure Budget - Fund 11

Expenditures by Object	2019-20 Actual Expenses	2020-21 Revised Budget	2020-21 Estimated Expenses	2021-22 Tentative Budget	% change 21/22 Tent/ 20/21 Est
7000 Other Outgo					
7200 Intrafund Transfers Out	3,554	0	0	0	-
7300 Interfund Transfers Out	4,140,000	1,500,000	4,006,837	1,500,000	(62.56)
7600 Other Student Aid	0	0	0	0	-
Subtotal	<u>4,143,554</u>	<u>1,500,000</u>	<u>4,006,837</u>	<u>1,500,000</u>	(62.56)
Subtotal, Expenditures (1000 - 7000)	<u>183,903,944</u>	<u>184,852,575</u>	<u>181,969,183</u>	<u>197,201,221</u>	8.37
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	6,421,998	1,205,598	9,409,500	0	(100.00)
Subtotal Expenditures (7900)	<u>6,421,998</u>	<u>1,205,598</u>	<u>9,409,500</u>	<u>0</u>	(100.00)
Total Expenditures, Other Outgo and Ending Fund Balance	<u><u>\$190,325,942</u></u>	<u><u>\$186,058,173</u></u>	<u><u>\$191,378,683</u></u>	<u><u>\$197,201,221</u></u>	3.04

Rancho Santiago Community College District
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Restricted General Fund Revenue Budget - Fund 12						
<u>Revenues by Source</u>		2019-20 Actual Revenue	2020-21 Revised Budget	2020-21 Estimated Revenue	2021-22 Tentative Budget	% change 21/22 Tent/ 20/21 Est
8100	Federal Revenues					
8120	Higher Education Act	\$2,623,567	\$3,691,063	\$1,870,789	\$3,573,180	91.00
8140	Temporary Assistance for Needy Families (TANF)	98,243	75,148	75,148	75,148	-
8150	Student Financial Aid	4,801	261,229	261,291	224,446	(14.10)
8170	Vocational Technical Education Act (VTEA)	1,550,993	1,431,977	1,485,709	1,385,513	(6.74)
8199	Other Federal Revenues (ABE, CAMP, SBA, Gear Up, NSF)	5,200,370	26,708,823	7,814,810	23,496,716	200.67
	Total Federal Revenues	<u>9,477,974</u>	<u>32,168,240</u>	<u>11,507,747</u>	<u>28,755,003</u>	149.88
8600	State Revenues					
8622	Extended Opportunity Programs & Services (EOPS)	2,053,744	2,241,901	2,418,925	2,380,901	(1.57)
8623	Disabled Students Programs & Services (DSPS)	1,728,656	1,856,671	1,927,555	1,856,671	(3.68)
8625	CalWORKS	524,675	596,336	597,766	596,336	(0.24)
8626	Telecomm./Technology Infrastructure Prog. (TTIP)	148	3,674	3,674	3,674	-
8629	Other Gen Categorical Apport-BSI	798,225	1,032,157	1,032,157	1,032,157	-
8629	Other Gen Categorical Apport-CARE	112,818	148,065	155,674	148,065	(4.89)
8629	Other Gen Categorical Apport-Adult Ed Block/CTE SWP	67,900,239	178,054,546	157,824,937	170,299,955	7.90
8629	Other Gen Categorical Apport-Equal Employment Opportunity	32,563	67,194	67,194	67,194	-
8629	Other Gen Categorical Apport-Guided Pathways	635,545	1,137,575	1,137,575	1,137,575	-
8629	Other Gen Categorical Apport-Instructional Equipment	100,272	0	0	0	-
8629	Other Gen Categorical Apport-Matriculation-Credit	6,980,165	4,745,227	4,751,015	4,745,227	(0.12)
8629	Other Gen Categorical Apport-Matriculation-Non-Credit	2,473,112	1,697,018	1,697,018	1,697,018	-
8629	Other Gen Categorical Apport-SEAP	0	4,952,093	4,952,093	4,952,093	-
8629	Other Gen Categorical Apport-Student Equity	2,757,529	2,784,739	2,977,177	2,827,177	(5.04)
8629	Other Gen Categorical Apport-Student Financial Aid Admin	1,045,814	1,059,753	1,081,353	1,059,753	(2.00)
8629	Other Gen Categorical Apport-Other	1,033,959	3,367,000	3,010,973	3,698,158	22.82
8659	Other Reimb Categorical Allow-Career Tech/Econ Dev	32,418,483	51,714,256	35,973,832	51,496,504	43.15
8659	Other Reimb Categorical Allow-Other	805,751	1,774,339	1,375,612	1,703,225	23.82

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

Revenues by Source	2019-20 Actual Revenue	2020-21 Revised Budget	2020-21 Estimated Revenue	2021-22 Tentative Budget	% change 21/22 Tent/ 20/21 Est
8681 State Lottery Proceeds	1,259,930	1,353,211	1,353,211	1,227,410	(9.30)
8699 Other Misc State	1,069,106	3,619,818	3,619,818	3,619,818	-
Total State Revenues	<u>123,730,734</u>	<u>262,205,573</u>	<u>225,957,559</u>	<u>254,548,911</u>	12.65
8800 Local Revenues					
8820 Contrib, Gifts, Grants & Endowment	3,227	561	0	561	-
8831 Contract Instructional Service	45,000	44,177	52,961	44,177	(16.59)
8876 Health Services Fees	1,194,722	972,300	993,352	972,300	(2.12)
8882 Parking Fees & Bus Passes	572,597	1,405,631	43,487	1,405,631	3,132.30
8890 Other Local Revenues (Instr. Mat./Health Serv. Use Fees, etc.)	200,434	230,125	895,200	232,307	(74.05)
8891 Other Local Rev - Special Proj	345,143	931,731	675,120	894,906	32.56
Total Local Revenues	<u>2,361,123</u>	<u>3,584,525</u>	<u>2,660,120</u>	<u>3,549,882</u>	33.45
8900 Other Financing Sources					
8910 Proceeds-Sale of Equip & Suppl	0	0	0	0	-
8981/8983 Interfund/Intrafund Transfer In	26,137	0	460,315	0	(100.00)
8999 Revenue - Clearing	0	0	0	0	-
Total Other Sources	<u>26,137</u>	<u>0</u>	<u>460,315</u>	<u>0</u>	(100.00)
Total Revenues	<u>135,595,968</u>	<u>297,958,338</u>	<u>240,585,741</u>	<u>286,853,796</u>	19.23
Net Beginning Balance	3,581,339	3,368,721	3,368,721	1,571,114	(53.36)
Adjustments to Beginning Balance	0	0	0	0	-
Adjusted Beginning Fund Balance	<u>3,581,339</u>	<u>3,368,721</u>	<u>3,368,721</u>	<u>1,571,114</u>	(53.36)
Total Revenues, Other Financing Sources and Beginning Fund Balance	<u>\$139,177,307</u>	<u>\$301,327,059</u>	<u>\$243,954,462</u>	<u>\$288,424,910</u>	18.23

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

<u>Expenditures by Object</u>	2019-20 Actual Expenses	2020-21 Revised Budget	2020-21 Estimated Expenses	2021-22 Tentative Budget	% change 21/22 Tent/ 20/21 Est
1000 Academic Salaries					
1100 Instructional Salaries, Regular Contract	\$195,506	\$198,927	\$165,886	\$183,501	10.62
1200 Non-Instructional Salaries, Regular Contract	4,474,885	5,318,280	4,888,418	5,492,738	12.36
1300 Instructional Salaries, Other Non-Regular	268,748	304,673	274,661	327,133	19.10
1400 Non-Instructional Salaries, Other Non-Regular	4,392,579	5,012,643	4,075,967	4,313,698	5.83
Subtotal	9,331,718	10,834,523	9,404,932	10,317,070	9.70
2000 Classified Salaries					
2100 Non-Instructional Salaries, Regular Full Time	10,734,799	14,660,626	13,384,977	16,398,772	22.52
2200 Instructional Aides, Regular Full Time	35,233	92,300	58,000	106,485	83.59
2300 Non-Instructional Salaries, Other	3,894,237	4,733,139	3,873,537	4,302,057	11.06
2400 Instructional Aides, Other	1,008,829	1,187,798	1,026,978	948,351	(7.66)
Subtotal	15,673,098	20,673,863	18,343,492	21,755,665	18.60
3000 Employee Benefits					
3100 State Teachers' Retirement System Fund	2,318,878	2,828,260	2,640,744	2,599,428	(1.56)
3200 Public Employees' Retirement System Fund	2,635,954	4,604,268	4,191,202	5,210,654	24.32
3300 Old Age, Survivors, Disability, and Health Ins.	1,213,475	1,665,817	1,509,211	1,734,659	14.94
3400 Health and Welfare Benefits	4,031,946	4,785,295	4,504,682	5,625,117	24.87
3500 State Unemployment Insurance	11,937	18,448	15,456	17,155	10.99
3600 Workers' Compensation Insurance	371,152	490,214	424,599	482,949	13.74
3900 Other Benefits	308,706	405,033	366,584	419,460	14.42
Subtotal	10,892,048	14,797,335	13,652,478	16,089,422	17.85
TOTAL SALARIES/BENEFITS	35,896,864	46,305,721	41,400,902	48,162,157	16.33

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

Expenditures by Object	2019-20 Actual Expenses	2020-21 Revised Budget	2020-21 Estimated Expenses	2021-22 Tentative Budget	% change 21/22 Tent/ 20/21 Est
4000 Books and Supplies					
4100 Textbooks	1,742	0	2,021	3,031	49.98
4200 Other Books	86,668	109,179	82,804	63,991	(22.72)
4300 Instructional Supplies	1,749,024	4,459,633	3,548,534	1,684,894	(52.52)
4400 Media Supplies	0	0	0	0	-
4500 Maintenance Supplies	11,643	17,950	17,950	17,950	-
4600 Non-Instructional Supplies	428,791	1,708,493	1,352,400	1,248,113	(7.71)
4700 Food Supplies	189,619	340,892	347,442	280,454	(19.28)
Subtotal	<u>2,467,487</u>	<u>6,636,147</u>	<u>5,351,151</u>	<u>3,298,433</u>	(38.36)
5000 Services and Other Operating Expenses					
5100 Personal & Consultant Svcs	89,031,424	208,934,574	171,918,525	199,295,650	15.92
5200 Travel & Conference Expenses	500,860	691,436	833,556	585,974	(29.70)
5300 Dues & Memberships	82,543	140,198	134,962	130,510	(3.30)
5400 Insurance	59,553	59,995	59,995	59,995	-
5500 Utilities & Housekeeping Svcs	67,391	106,845	135,854	135,470	(0.28)
5600 Rents, Leases & Repairs	348,293	499,531	543,701	388,765	(28.50)
5700 Legal, Election & Audit Exp	0	0	0	0	-
5800 Other Operating Exp & Services	1,997,775	3,217,985	1,894,896	3,132,366	65.31
5900 Other (Transp., Postage, Reproduction, Special Proj., etc.)	772,165	20,160,777	7,190,871	26,538,132	269.05
Subtotal	<u>92,860,004</u>	<u>233,811,341</u>	<u>182,712,360</u>	<u>230,266,862</u>	26.03
6000 Sites, Buildings, Books, and Equipment					
6100 Sites & Site Improvements	0	548,046	100,000	145,109	45.11
6200 Buildings	176,449	358,449	355,909	182,000	(48.86)
6300 Library Books	260,012	356,284	246,196	210,449	(14.52)
6400 Equipment	2,824,206	6,004,364	3,814,533	3,186,074	(16.48)
Subtotal	<u>3,260,667</u>	<u>7,267,143</u>	<u>4,516,638</u>	<u>3,723,632</u>	(17.56)
Subtotal, Expenditures (1000 - 6000)	<u>134,485,022</u>	<u>294,020,352</u>	<u>233,981,051</u>	<u>285,451,084</u>	22.00

Rancho Santiago Community College District
Tentative Budget
2021-22

Restricted General Fund Expenditure Budget - Fund 12

Expenditures by Object	2019-20 Actual Expenses	2020-21 Revised Budget	2020-21 Estimated Expenses	2021-22 Tentative Budget	% change 21/22 Tent/ 20/21 Est
7000 Other Outgo					
7200 Intrafund Transfers Out	(3,554)	1,641,775	2,231,107	0	(100.00)
7300 Interfund Transfers Out	400,069	2,615,349	4,747,002	0	(100.00)
7500 Student Financial Aid	0	0	0	0	-
7600 Other Student Aid	927,049	2,212,846	1,424,188	2,227,871	56.43
Subtotal	<u>1,323,564</u>	<u>6,469,970</u>	<u>8,402,297</u>	<u>2,227,871</u>	(73.48)
Subtotal, Expenditures (1000 - 7000)	<u>135,808,586</u>	<u>300,490,322</u>	<u>242,383,348</u>	<u>287,678,955</u>	18.69
7900 Reserve for Contingencies					
7920 Restricted Contingency-Family Pact 2339 & 2340	0	137,174	0	137,174	-
7920 Restricted Contingency-Campus Health Services-3250	0	126,689	0	126,689	-
7920 Restricted Contingency-Health Services-3450	0	572,874	0	482,092	-
7920 Restricted Contingency-Safety & Parking-3610	0	0	0	0	-
Total Designated	<u>0</u>	<u>836,737</u>	<u>0</u>	<u>745,955</u>	-
7910 Unrestricted Contingency	3,368,721	0	1,571,114	0	(100.00)
Subtotal Expenditures (7900)	<u>3,368,721</u>	<u>836,737</u>	<u>1,571,114</u>	<u>745,955</u>	(52.52)
Total Expenditures, Other Outgo and Ending Fund Balance	<u>\$139,177,307</u>	<u>\$301,327,059</u>	<u>\$243,954,462</u>	<u>\$288,424,910</u>	18.23

Rancho Santiago Community College District
Tentative Budget
2021-22

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

<u>Revenues by Source</u>		2019-20 Actual Revenue	2020-21 Revised Budget	2020-21 Estimated Revenue	2021-22 Tentative Budget	% change 21/22 Tent/ 20/21 Est
8100	Federal Revenues					
	Total Federal Revenues	\$0	\$0	\$0	\$0	-
8600	State Revenues					
8611	Apprenticeship Allowance	0	0	0	0	-
8682	State Mandated Costs	0	0	0	0	-
8699	Other Misc State Revenue	7,584,025	7,584,025	7,584,025	7,584,025	-
	Total State Revenues	<u>7,584,025</u>	<u>7,584,025</u>	<u>7,584,025</u>	<u>7,584,025</u>	-
8800	Local Revenues					
8850	Rentals Short-term/Lease Facilities	16,827	25,000	396	45,000	11,263.64
8890	Other Local Revenues (Student Transcript/Representation/ Discounts/Fines/Instr. Mat./Health Serv. Use Fees, etc.)	174,089	157,968	72,954	91,630	25.60
8891	Other Local Rev - Special Proj	0	0	0	0	-
	Total Local Revenues	<u>190,916</u>	<u>182,968</u>	<u>73,350</u>	<u>136,630</u>	86.27
8900	Other Financing Sources					
8981	Interfund Transfer In	0	0	0	0	-
	Total Revenues	<u>7,774,941</u>	<u>7,766,993</u>	<u>7,657,375</u>	<u>7,720,655</u>	0.83
	Net Beginning Balance	38,759,046	38,043,630	38,043,630	40,852,661	7.38
	Adjustments to Beginning Balance	0	0	0	0	-
	Adjusted Beginning Fund Balance	<u>38,759,046</u>	<u>38,043,630</u>	<u>38,043,630</u>	<u>40,852,661</u>	7.38
	Total Revenues, Other Financing Sources and Beginning Fund Balance	<u>\$46,533,987</u>	<u>\$45,810,623</u>	<u>\$45,701,005</u>	<u>\$48,573,316</u>	6.29

Rancho Santiago Community College District
Tentative Budget
2021-22

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

<u>Expenditures by Object</u>	2019-20 Actual Expenses	2020-21 Revised Budget	2020-21 Estimated Expenses	2021-22 Tentative Budget	% change 21/22 Tent/ 20/21 Est
1000 Academic Salaries					
1100 Instructional Salaries, Regular Contract	\$0	\$0	\$0	\$0	-
1200 Non-Instructional Salaries, Regular Contract	50,857	318,585	305,271	131,726	(56.85)
1300 Instructional Salaries, Other Non-Regular	0	28,931	0	28,931	-
1400 Non-Instructional Salaries, Other Non-Regular	395,122	519,113	430,234	46,750	(89.13)
Subtotal	<u>445,979</u>	<u>866,629</u>	<u>735,505</u>	<u>207,407</u>	(71.80)
2000 Classified Salaries					
2100 Non-Instructional Salaries, Regular Full Time	156,296	112,966	84,721	199,468	135.44
2200 Instructional Aides, Regular Full Time	0	0	0	0	-
2300 Non-Instructional Salaries, Other	157,306	232,000	130,913	19,916	(84.79)
2400 Instructional Aides, Other	6,443	0	0	0	-
Subtotal	<u>320,045</u>	<u>344,966</u>	<u>215,634</u>	<u>219,384</u>	1.74
3000 Employee Benefits					
3100 State Teachers' Retirement System Fund	7,642,665	7,722,751	7,678,039	7,604,302	(0.96)
3200 Public Employees' Retirement System Fund	41,454	40,312	31,659	60,897	92.35
3300 Old Age, Survivors, Disability, and Health Ins.	29,294	37,532	28,150	22,784	(19.06)
3400 Health and Welfare Benefits	76,600	109,318	88,532	71,670	(19.05)
3500 State Unemployment Insurance	362	649	464	206	(55.60)
3600 Workers' Compensation Insurance	11,754	20,095	15,147	6,153	(59.38)
3900 Other Benefits	3,331	6,752	3,941	4,682	18.80
Subtotal	<u>7,805,460</u>	<u>7,937,409</u>	<u>7,845,932</u>	<u>7,770,694</u>	(0.96)
TOTAL SALARIES/BENEFITS	8,571,484	9,149,004	8,797,071	8,197,485	(6.82)

Rancho Santiago Community College District
Tentative Budget
2021-22

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

Expenditures by Object	2019-20 Actual Expenses	2020-21 Revised Budget	2020-21 Estimated Expenses	2021-22 Tentative Budget	% change 21/22 Tent/ 20/21 Est
4000 Books and Supplies					
4100 Textbooks	0	0	0	0	-
4200 Other Books	0	4,000	0	0	-
4300 Instructional Supplies	193,911	77,135	166,245	6,960	(95.81)
4400 Media Supplies	0	0	0	0	-
4500 Maintenance Supplies	18,223	110,409	67,098	117,997	75.86
4600 Non-Instructional Supplies	320,810	962,778	350,547	330,289	(5.78)
4700 Food Supplies	116	0	0	0	-
Subtotal	<u>533,060</u>	<u>1,154,322</u>	<u>583,890</u>	<u>455,246</u>	(22.03)
5000 Services and Other Operating Expenses					
5100 Personal & Consultant Svcs	929,175	1,463,422	891,927	1,760,862	97.42
5200 Travel & Conference Expenses	30,362	91,615	10,141	111,247	997.00
5300 Dues & Memberships	12,061	82,936	39,814	68,620	72.35
5400 Insurance	0	0	0	0	-
5500 Utilities & Housekeeping Svcs	2,784	428,926	17,234	278,926	1,518.46
5600 Rents, Leases & Repairs	656,757	1,134,566	617,618	903,735	46.33
5700 Legal, Election & Audit Exp	539,152	258,142	90,451	229,200	153.40
5800 Other Operating Exp & Services	239,577	1,011,161	291,382	1,845,570	533.39
5900 Other (Transp., Postage, Reproduction, Special Proj., etc.)	59,883	639,865	119,313	1,739,882	1,358.25
Subtotal	<u>2,469,751</u>	<u>5,110,633</u>	<u>2,077,880</u>	<u>6,938,042</u>	233.90
6000 Sites, Buildings, Books, and Equipment					
6100 Sites & Site Improvements	0	0	0	0	-
6200 Buildings	22,761	8,239	13,885	8,239	(40.66)
6300 Library Books	0	0	0	0	-
6400 Equipment	814,979	461,693	542,218	22,730	(95.81)
Subtotal	<u>837,740</u>	<u>469,932</u>	<u>556,103</u>	<u>30,969</u>	(94.43)
Subtotal, Expenditures (1000 - 6000)	<u>12,412,035</u>	<u>15,883,891</u>	<u>12,014,944</u>	<u>15,621,742</u>	30.02

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

Expenditures by Object	2019-20 Actual Expenses	2020-21 Revised Budget	2020-21 Estimated Expenses	2021-22 Tentative Budget	% change 21/22 Tent/ 20/21 Est
7000 Other Outgo					
7200 Intrafund Transfers Out	0	0	0	0	-
7300 Interfund Transfers Out	2,500,000	2,242,900	2,242,900	2,000,000	(10.83)
7600 Other Student Aid	320	3,400	0	0	-
Subtotal	<u>2,500,320</u>	<u>2,246,300</u>	<u>2,242,900</u>	<u>2,000,000</u>	(10.83)
Subtotal, Expenditures (1000 - 7000)	<u>14,912,355</u>	<u>18,130,191</u>	<u>14,257,844</u>	<u>17,621,742</u>	23.59
7900 Reserve for Contingencies					
7930 Board Policy Contingency (12.5%)	0	24,830,326	0	25,874,285	-
7940 Revolving Cash Accounts	0	100,000	0	100,000	-
7940 Employee Vacation Payout	0	50,000	0	50,000	-
7950 Budget Stabilization	0	1,310,423	0	1,310,423	-
Total Designated	<u>0</u>	<u>26,290,749</u>	<u>0</u>	<u>27,334,708</u>	-
7910 Unrestricted Contingency (SAC=183,000, SCC=0, DS=0, SRP=3,433,866)	<u>31,621,632</u>	<u>1,389,683</u>	<u>31,443,161</u>	<u>3,616,866</u>	(88.50)
Subtotal Expenditures (7900)	<u>31,621,632</u>	<u>27,680,432</u>	<u>31,443,161</u>	<u>30,951,574</u>	(1.56)
Total Expenditures, Other Outgo and Ending Fund Balance	<u><u>\$46,533,987</u></u>	<u><u>\$45,810,623</u></u>	<u><u>\$45,701,005</u></u>	<u><u>\$48,573,316</u></u>	6.29

**RSCCD - Estimate 2021/22 Revenue Allocation Simulation for Unrestricted General Fund -- FD 11
Based on Student Centered Funding Formula - Hold Harmless Calculation 2020/21 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 20/21 @ P2	\$ 76,909,759	\$ 55,848,022	\$ 21,061,737	\$ 36,807,951	\$ 25,460,023	\$ 11,347,928			\$ 113,717,710
SCFF - Supplemental Allocation	\$ 18,636,756	\$ 18,636,756	\$ -	\$ 6,389,496	\$ 6,389,496	\$ -			\$ 25,026,252
SCFF - Student Success Allocation	\$ 12,277,393	\$ 12,277,393	\$ -	\$ 5,824,596	\$ 5,824,596	\$ -			\$ 18,101,989
Stabilization	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			\$ -
Subtotal	\$ 114,566,415	\$ 92,156,177	\$ 22,410,238	\$ 54,416,046	\$ 41,719,617	\$ 12,696,429			\$ 168,982,461
20/21 Hold Harmless Protection Adjustment	\$ 3,970,012	\$ 3,193,442	\$ 776,571	\$ 1,885,652	\$ 1,445,689	\$ 439,963			\$ 5,855,664
21/22 COLA - 4.05%	\$ 4,800,725	\$ 3,861,660	\$ 939,066	\$ 2,280,219	\$ 1,748,195	\$ 532,024			\$ 7,080,944
Deficit Coefficient	\$ (2,466,743)	\$ (1,984,225)	\$ (482,517)	\$ (1,171,638)	\$ (898,270)	\$ (273,368)			\$ (3,638,381)
Additional Student Centered Funding Formula	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			\$ -
TOTAL ESTIMATED APPORTIONMENT REVENUE	\$ 120,870,410	\$ 97,227,053	\$ 23,643,357	\$ 57,410,278	\$ 44,015,231	\$ 13,395,048			\$ 178,280,688
<i>Percentages</i>	<i>67.80%</i>	<i>54.54%</i>	<i>13.26%</i>	<i>32.20%</i>	<i>24.69%</i>	<i>7.51%</i>			
OTHER STATE REVENUE									
Lottery, Unrestricted	\$ 2,516,836	\$ 1,900,602	\$ 616,234	\$ 1,240,543	\$ 900,910	\$ 339,633			\$ 3,757,379
State Mandate	\$ 581,764	\$ 581,764	\$ -	\$ 288,159	\$ 288,159	\$ -			\$ 869,923
Full-Time Faculty Hiring Allocation	\$ 871,966	\$ 871,966	\$ -	\$ 435,918	\$ 435,918	\$ -			\$ 1,307,884
Part-Time Faculty Compensation	\$ 370,627	\$ 278,036	\$ 92,591	\$ 183,579	\$ 132,548	\$ 51,031			\$ 554,206
Subtotal, Other State Revenue	\$ 4,341,193	\$ 3,632,368	\$ 708,825	\$ 2,148,199	\$ 1,757,535	\$ 390,664			\$ 6,489,392
TOTAL ESTIMATED REVENUE	\$ 125,211,603	\$ 100,859,421	\$ 24,352,182	\$ 59,558,477	\$ 45,772,766	\$ 13,785,711			\$ 184,770,080
<i>Percentages</i>	<i>67.77%</i>	<i>54.59%</i>	<i>13.18%</i>	<i>32.23%</i>	<i>24.77%</i>	<i>7.46%</i>			
Less Institutional Cost Expenditures								\$ 11,659,129	
Less Net District Services Expenditures								\$ 34,145,224	
								\$ 138,965,727	
ESTIMATED REVENUE	\$ 94,171,748	\$ 75,856,452	\$ 18,315,296	\$ 44,793,979	\$ 34,425,734	\$ 10,368,244			\$ 138,965,727
BUDGET EXPENDITURES FOR FY 2021/22									
SAC/CEC Expenses - F/T & Ongoing	\$ 99,046,407	\$ 88,017,299	\$ 11,029,108						\$ 99,046,407
SCC/OEC Expenses - F/T & Ongoing				\$ 50,836,373	\$ 43,740,381	\$ 7,095,992			\$ 50,836,373
District Services Expenses - F/T & Ongoing							\$ 35,659,312		\$ 35,659,312
Institutional Cost									
Retirees Instructional-local experience charge								\$ 3,577,620	\$ 3,577,620
Retirees Non-Instructional-local experience charge								\$ 4,486,509	\$ 4,486,509
Property & Liability								\$ 1,970,000	\$ 1,970,000
Election								\$ 125,000	\$ 125,000
Interfund Transfer								\$ 1,500,000	\$ 1,500,000
TOTAL ESTIMATED EXPENDITURES	\$ 99,046,407	\$ 88,017,299	\$ 11,029,108	\$ 50,836,373	\$ 43,740,381	\$ 7,095,992	\$ 35,659,312	\$ 11,659,129	\$ 197,201,221
Percent of Total Estimated Expenditures	50.23%	44.63%	5.59%	25.78%	22.18%	3.60%	18.08%	5.91%	
ESTIMATED EXPENSES UNDER/(OVER) REVENUE	\$ (4,874,659)	\$ (12,160,847)	\$ 7,286,188	\$ (6,042,394)	\$ (9,314,647)	\$ 3,272,252			\$ (10,917,053)
OTHER STATE REVENUE									
Apprenticeship				\$ 3,951,786	\$ 3,951,786				\$ 3,951,786
Enrollment Fees 2%								\$ 279,888	\$ 279,888
LOCAL REVENUE									
Non Resident Tuition	\$ 2,000,000	\$ 2,000,000		\$ 700,000	\$ 700,000				\$ 2,700,000
Interest/Investments								\$ 1,000,000	\$ 1,000,000
Rents/Leases	\$ 48,480	\$ 48,480		\$ 125,000	\$ 125,000		\$ 205,000		\$ 378,480
Proceeds-Sale of Equipment								\$ 5,000	\$ 5,000
Other Local								\$ 24,200	\$ 24,200
Intrafund Transfer In (HEERF Indirect Cost Revenue Offset)	\$ 2,774,142	\$ 2,231,495	\$ 542,648	\$ 1,317,645	\$ 1,010,210	\$ 307,435			\$ 4,091,787
Subtotal, Other Local Revenue	\$ 4,822,622	\$ 4,279,975	\$ 542,648	\$ 6,094,431	\$ 5,786,996	\$ 307,435	\$ 205,000	\$ 1,309,088	\$ 12,431,141
ESTIMATED ENDING BALANCE FOR 6/30/22	(52,037)	(7,880,872)	7,828,835	52,037	(3,527,651)	3,579,687			(0)

Rancho Santiago Community College District
Tentative Budget
2021-22

Bond Interest and Redemption Funds

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

Rancho Santiago Community College District
Tentative Budget
2021-22

Bond Interest and Redemption Funds - Combined - Fund 24					
Revenue Budget					
<u>Revenue by Source</u>	2019-20 Actual Revenue	2020-21 Revised Budget	2020-21 Estimated Revenue	2021-22 Tentative Budget	% change 21/22 Tent/ 20/21 Est
8600 State Revenues					
8671 Voted Indebtedness Levies-HOPTR	\$156,061	\$0	\$0	\$0	-
8800 Local Revenues					
8814 Voted Indebtedness Levies-Secured	31,539,345	31,444,921	31,444,921	31,444,921	-
8815 Voted Indebtedness Levies-Unsecured	2,708,309	872,817	872,817	872,817	-
8860 Interest & Investment Income	491,008	500,921	500,921	500,921	-
8890 Other Local Revenue	0	0	0	0	-
Total Local Revenues	<u>34,738,662</u>	<u>32,818,659</u>	<u>32,818,659</u>	<u>32,818,659</u>	-
8900 Other Financing Sources					
8945 Premium From Sale of Bonds	5,109,928	0	0	0	-
8981/8983 Interfund/Intrafund Transfers In	144,692	124,000	124,000	124,000	-
Total Revenues and Other Financing Sources	<u>40,149,343</u>	<u>32,942,659</u>	<u>32,942,659</u>	<u>32,942,659</u>	-
Beginning Fund Balance	<u>28,778,212</u>	<u>33,490,114</u>	<u>33,490,114</u>	<u>31,813,080</u>	(5.01)
Adjustment to Beginning Fund Balance	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	-
Adjusted Beginning Fund Balance	<u>28,778,212</u>	<u>33,490,114</u>	<u>33,490,114</u>	<u>31,813,080</u>	(5.01)
Total Revenues, Other Financing Sources and Beginning Fund Balance	<u><u>\$68,927,555</u></u>	<u><u>\$66,432,773</u></u>	<u><u>\$66,432,773</u></u>	<u><u>\$64,755,739</u></u>	(2.52)

Rancho Santiago Community College District
Tentative Budget
2021-22

Bond Interest and Redemption Funds - Combined - Fund 24					
Expenditure Budget					
<u>Expenditures by Object</u>	2019-20 Actual Expenses	2020-21 Revised Budget	2020-21 Estimated Expenses	2021-22 Tentative Budget	% change 21/22 Tent/ 20/21 Est
5000 Other Operating Expenses					
5885 Investment & Interest Expense	\$12,053	\$14,101	\$14,101	\$14,101	-
5900 Other Operating Exp & Services	0	0	0	0	-
Subtotal	12,053	14,101	14,101	14,101	-
7000 Other Outgo					
7110 Debt Payment - Principal	20,072,963	21,292,919	21,292,919	21,292,919	-
7120 Debt Payment - Interest	15,207,733	13,188,673	13,188,673	13,188,673	-
7200/7300 Intrafund/Interfund Transfer Out	144,692	124,000	124,000	124,000	-
Subtotal	35,425,388	34,605,592	34,605,592	34,605,592	-
Subtotal, Expenditures (1000 - 7000)	35,437,441	34,619,693	34,619,693	34,619,693	-
7900 Reserve for Contingencies					
7920 Restricted Contingency	33,490,114	31,813,080	31,813,080	30,136,046	(5.27)
Total Fund Balance	33,490,114	31,813,080	31,813,080	30,136,046	(5.27)
Total Expenditures, Other Outgo and Ending Fund Balance	\$68,927,555	\$66,432,773	\$66,432,773	\$64,755,739	(2.52)

Rancho Santiago Community College District
Tentative Budget
2021-22

Bookstore Fund

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

Rancho Santiago Community College District
Tentative Budget
2021-22

Bookstore Fund - Fund 31					
Revenue Budget					
<u>Revenues by Source</u>	2019-20 Actual Revenue	2020-21 Revised Budget	2020-21 Estimated Revenue	2021-22 Tentative Budget	% change 21/22 Tent/ 20/21 Est
8600 State Revenues					
8699 Other Misc State Revenue	\$0	\$70,000	\$0	\$70,000	-
8800 Local Revenues					
8843 Sales-Miscellaneous	3,978,897	4,963,123	1,221,943	3,603,692	194.91
8850 Rentals Short-Term	1,282	1,447	2,000	1,268	(36.60)
8860 Interest & Investment Income	92	117	0	117	-
8890 Other Local Revenues	18,298	197,955	6,658	189,996	2,753.65
8900 Other Financing					
8981 Interfund Transfers	311,763	0	1,103,734	385,000	(65.12)
Total Revenues	4,310,332	5,232,642	2,334,335	4,250,073	82.07
Beginning Fund Balance	4,094,507	3,811,296	3,811,296	3,858,719	1.24
Prior Year Adj	0	0	3,551	0	(100.00)
Total Revenues and Beginning Fund Balance	\$8,404,839	\$9,043,938	\$6,149,182	\$8,108,792	31.87

Rancho Santiago Community College District
Tentative Budget
2021-22

Bookstore Fund - Fund 31 Expenditure Budget					
<u>Expenditures by Object</u>	2019-20 Actual Expenses	2020-21 Revised Budget	2020-21 Estimated Expenses	2021-22 Tentative Budget	% change 21/22 Tent/ 20/21 Est
2000 Classified Salaries	\$942,147	\$975,014	\$682,922	\$900,754	31.90
3000 Employee Benefits	449,972	538,425	361,348	560,013	54.98
4000 Books and Supplies	2,885,955	3,377,900	1,180,411	2,209,532	87.18
5000 Services and Other Operating Expenses	313,687	159,843	65,782	165,175	151.09
6000 Sites, Buildings, Books, and Equipment	1,782	0	0	0	-
Subtotal, Expenditures (1000 - 6000)	<u>4,593,543</u>	<u>5,051,182</u>	<u>2,290,463</u>	<u>3,835,474</u>	67.45
7300 Interfund Transfers Out	0	0	0	114,205	-
Subtotal, Expenditures (1000 - 7000)	<u>4,593,543</u>	<u>5,051,182</u>	<u>2,290,463</u>	<u>3,949,679</u>	72.44
7900 Reserve for Contingencies					
7910 Unrestricted Contingency	<u>3,811,296</u>	<u>3,992,756</u>	<u>3,858,719</u>	<u>4,159,113</u>	7.78
Total Expenditures and Ending Fund Balance	<u><u>\$8,404,839</u></u>	<u><u>\$9,043,938</u></u>	<u><u>\$6,149,182</u></u>	<u><u>\$8,108,792</u></u>	31.87

Total of \$2,086,940 of inventory is designated in the Reserve for Contingency Account (SAC=\$1,377,083 and SCC=\$709,857)

Rancho Santiago Community College District
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2021-22

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.

Rancho Santiago Community College District
Tentative Budget
2021-22

Child Development Fund - Fund 33						
Revenue Budget						
Revenues by Source		2019-20	2020-21	2020-21	2021-22	% change
		Actual	Revised	Estimated	Tentative	21/22 Tent/ 20/21 Est
		Revenue	Budget	Revenue	Budget	
8100	Federal Revenues					
8199	Other Federal Revenue	\$2,396,903	\$4,524,253	\$2,172,345	\$2,912,997	34.09
8600	State Revenues					
8621	Child Development Apportionment	5,090,334	4,641,211	4,645,978	4,641,211	(0.10)
8629	Other Categorical Apportionment	262,059	253,791	253,791	253,791	-
8699	Other Miscellaneous State Revenue	319,955	959,450	455,634	959,450	110.57
	Total State Revenues	<u>5,672,348</u>	<u>5,854,452</u>	<u>5,355,403</u>	<u>5,854,452</u>	9.32
8800	Local Revenues					
8860	Interest & Investment Income	20,564	0	6,892	0	(100.00)
8871	Child Development Services	245,484	377,235	33,000	377,235	1,043.14
8890	Other Local Rev	3,009	8,000	48,669	8,000	(83.56)
8893	Outlawed Checks	65	0	56	0	(100.00)
8896	Penalties/Late Fees	50	0	0	0	-
	Total Local Revenues	<u>269,172</u>	<u>385,235</u>	<u>88,617</u>	<u>385,235</u>	334.72
8900	Other Financing Sources					
8981	Interfund Transfers In	140,000	0	0	0 *	-
	Total Other Financing Sources	<u>140,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	-
	Total Revenues	<u>8,478,423</u>	<u>10,763,940</u>	<u>7,616,365</u>	<u>9,152,684</u>	20.17
	Beginning Fund Balance	890,532	1,109,892	1,109,892	1,109,892	-
	Total Revenues, Other Financing Sources and Beginning Fund Balance	<u>\$9,368,955</u>	<u>\$11,873,832</u>	<u>\$8,726,257</u>	<u>\$10,262,576</u>	17.61

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

Rancho Santiago Community College District
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2021-22

Child Development Fund - Fund 33					
Expenditure Budget					
<u>Expenditures by Object</u>	2019-20 Actual Expenses	2020-21 Revised Budget	2020-21 Estimated Expenses	2021-22 Tentative Budget	% change 21/22 Tent/ 20/21 Est
1000 Academic Salaries					
1200 Non-instructional Salaries, Regular Contract	\$2,611,068	\$3,281,868	\$2,746,929	\$2,862,391	4.20
1400 Non-instructional Salaries, Other Non-Regular	69,675	53,720	3,806	53,720	1,311.46
Subtotal	<u>2,680,743</u>	<u>3,335,588</u>	<u>2,750,735</u>	<u>2,916,111</u>	6.01
2000 Classified Salaries					
2100 Non-instructional Salaries, Regular Full Time	846,889	1,031,241	800,030	883,926	10.49
2300 Non-instructional Salaries, Other	1,372,428	1,085,539	537,420	1,566,846	191.55
Subtotal	<u>2,219,317</u>	<u>2,116,780</u>	<u>1,337,450</u>	<u>2,450,772</u>	83.24
3000 Employee Benefits					
3100 State Teachers' Retirement System Fund	753,726	953,250	721,250	813,225	12.75
3200 Public Employees' Retirement System Fund	265,035	339,635	229,528	470,192	104.85
3300 Old Age, Survivors, Disability, and Health Ins.	161,447	155,314	135,156	233,126	72.49
3400 Health and Welfare Benefits	1,155,729	1,376,155	1,294,971	1,333,850	3.00
3500 State Unemployment Insurance	2,083	2,748	2,008	2,511	25.05
3600 Workers' Compensation Insurance	74,272	93,817	62,806	88,249	40.51
3900 Other Benefits	94,010	114,408	92,009	93,692	1.83
Subtotal	<u>2,506,302</u>	<u>3,035,327</u>	<u>2,537,728</u>	<u>3,034,845</u>	19.59
4000 Books and Supplies					
4200 Books, Mags & Ref Mat	0	5,645	0	5,645	-
4300 Instructional Supplies	66,123	723,527	238,229	421,386	76.88
4500 Maintenance Supplies	0	0	0	0	-
4600 Non-Instructional Supplies	69,861	334,317	78,798	149,950	90.30
4700 Food Supplies	139,633	243,001	146,799	248,444	69.24
Subtotal	<u>275,617</u>	<u>1,306,490</u>	<u>463,826</u>	<u>825,425</u>	77.96

Rancho Santiago Community College District
Tentative Budget
2021-22

Child Development Fund - Fund 33					
Expenditure Budget					
<u>Expenditures by Object</u>	2019-20 Actual Expenses	2020-21 Revised Budget	2020-21 Estimated Expenses	2021-22 Tentative Budget	% change 21/22 Tent/ 20/21 Est
5000 Services and Other Operating Expenses					
5100 Personal & Consultant Svcs	106,666	342,787	130,732	214,351	63.96
5200 Travel & Conference Expenses	28,035	68,933	10,313	49,411	379.11
5300 Dues & Memberships	3,440	7,190	3,940	4,690	19.04
5500 Utilities & Housekeeping Svcs	0	576	0	576	-
5600 Rents, Leases & Repairs	102,374	125,451	105,767	128,141	21.15
5800 Other Operating Exp & Services	86,421	211,455	64,263	121,930	89.74
5900 Other	4,869	327,840	32,260	184,193	470.96
Subtotal	<u>331,805</u>	<u>1,084,232</u>	<u>347,275</u>	<u>703,292</u>	102.52
6000 Sites, Buildings, Books, and Equipment					
6200 Buildings	210,124	0	0	0	-
6400 Equipment	35,155	424,916	179,351	105,000	(41.46)
Subtotal	<u>245,279</u>	<u>424,916</u>	<u>179,351</u>	<u>105,000</u>	(41.46)
7000 Other Outgo					
7670 Other Exp Paid for Students	0	317,929	0	154,004	-
Subtotal	<u>0</u>	<u>317,929</u>	<u>0</u>	<u>154,004</u>	-
Subtotal, Expenditures (1000 - 7000)	<u>8,259,063</u>	<u>11,621,262</u>	<u>7,616,365</u>	<u>10,189,449</u>	33.78
7900 Reserve for Contingencies					
7920 Restricted Contingency	1,109,892	252,570	1,109,892	73,127	(93.41)
Total Expenditures, Other Outgo & Ending Fund Balance	<u><u>\$9,368,955</u></u>	<u><u>\$11,873,832</u></u>	<u><u>\$8,726,257</u></u>	<u><u>\$10,262,576</u></u>	17.61

Rancho Santiago Community College District
Tentative Budget
2021-22

Capital Outlay Projects Fund

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

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

Rancho Santiago Community College District
Tentative Budget
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Capital Outlay Projects Fund - Fund 41					
Revenue Budget					
Revenue by Source	2019-20 Actual Revenue	2020-21 Revised Budget	2020-21 Estimated Revenue	2021-22 Tentative Budget	% change 21/22 Tent/ 20/21 Est
8600 State Revenues					
8651 Community College Const. Act	\$850,879	\$19,237,000	\$45,000	\$19,192,000	42,548.89
8652 Scheduled Maintenance & Special Rep. Prog	229,136	0	0	11,000,000	-
State Revenues	<u>1,080,015</u>	<u>19,237,000</u>	<u>45,000</u>	<u>30,192,000</u>	66,993.33
8800 Local Revenues					
8851 Leases-Facilities/Land/Bldg	95,256	0	31,752	0	(100.00)
8860 Interest & Investment Income	1,705,505	900,000	845,797	900,000	6.41
8881 Nonresident Tuition-Capital	419,009	436,199	99,249	436,199	339.50
8888 Utility Rebate Incentives	492,336	0	0	0	-
8890 Other Local Revenue	1,403	12,418	1,254	12,418	890.27
8893 Outlawed Checks	25,802	0	0	0	-
8894 Discounts Taken	0	72	0	72	-
8897 Redevelopment Rev/Health&Safety	3,591,352	3,588,293	3,588,293	3,588,293	-
Local Revenues	<u>6,330,663</u>	<u>4,936,982</u>	<u>4,566,345</u>	<u>4,936,982</u>	8.12
8900 Other Financing Sources					
8981 Interfund Transfers - In	6,500,000	3,742,900	3,791,793	3,500,000	(7.70)
Total Other Financing Sources	<u>6,500,000</u>	<u>3,742,900</u>	<u>3,791,793</u>	<u>3,500,000</u>	(7.70)
Total Revenues and Other Financing Sources	<u>13,910,678</u>	<u>27,916,882</u>	<u>8,403,138</u>	<u>38,628,982</u>	359.70
Beginning Fund Balance	87,431,454	93,329,778	93,329,778	91,442,965	(2.02)
Total Revenues, Other Financing Sources and Beginning Fund Balance	<u><u>\$101,342,132</u></u>	<u><u>\$121,246,660</u></u>	<u><u>\$101,732,916</u></u>	<u><u>\$130,071,947</u></u>	27.86

Rancho Santiago Community College District
Tentative Budget
2021-22

Capital Outlay Projects Fund - Fund 41 Expenditure Budget					
Expenditures by Object	2019-20 Actual Expenses	2020-21 Revised Budget	2020-21 Estimated Expenses	2021-22 Tentative Budget	% change 21/22 Tent/ 20/21 Est
4000 Supplies					
4600 Non-Instructional Supplies	\$37,495	\$40,121	\$4,248	\$35,873	744.47
Subtotal	37,495	40,121	4,248	35,873	744.47
5000 Services and Other Operating Expenses					
5100 Personal & Consultant Svcs	41,454	191,297	553	190,744	34,392.59
5500 Utilities & Housekeeping	23,459	26,323	16,569	10,034	(39.44)
5600 Rents, Leases & Repairs	0	192,551	0	192,551	-
5800 Other Operating Exp & Services	51,791	40,298	44,181	40,000	(9.46)
5900 Other	12,087	28,927	9,165	19,762	115.62
Subtotal	128,791	479,396	70,468	453,091	542.97
6000 Sites, Buildings, Books, and Equipment					
6115 Sites - Contracted Services	29,085	179,147	0	179,147	-
6122 Site Improv - Contract	474,850	3,961,214	1,163,364	2,732,849	134.91
6123 Site Improv - Archit	312,496	2,211,685	255,428	1,941,257	660.00
6124 Site Improv - Blueprint/Reproduction	7,209	49,367	11,377	37,990	233.92
6125 Site Improv - Construction Mgmt	0	82,760	0	78,760	-
6127 Site Improv - Demoli	0	1,115	0	1,115	-
6128 Site Improv - DSA Fees	18,155	92,509	215	95,694	44,408.84
6136 Site Improv - Modular, Lease	42,192	42,192	35,160	7,032	(80.00)
6137 Site Improv - Relocation	0	5,000	0	5,000	-
6141 Site Improv - Spcl Ins/Mat Tes	3,986	177,590	15,539	105,651	579.91
6142 Site Improv - DSA Project Insp	8,617	255,481	23,400	232,081	891.80
6143 Site Improv - Cost E	3,000	75,000	3,840	71,160	1,753.13
6144 Site Improv - Haz Ma	0	20,000	0	20,000	-
6145 Site Improv - Geotech/Geohaz	3,950	62,690	18,690	44,000	135.42

Rancho Santiago Community College District
Tentative Budget
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Capital Outlay Projects Fund - Fund 41					
Expenditure Budget					
Expenditures by Object	2019-20 Actual Expenses	2020-21 Revised Budget	2020-21 Estimated Expenses	2021-22 Tentative Budget	% change 21/22 Tent/ 20/21 Est
6148 Site Improv - Utility Locating	0	42,700	7,200	20,300	181.94
6149 Site Improv - Land Sur	18,964	99,077	18,742	80,335	328.64
6150 Site Improv - CEQA	23,149	7,791	1,575	6,216	294.67
6151 Site Improv - Environ	0	20,000	0	20,000	-
6152 Site Improv - Utility Fees	0	15,000	0	15,000	-
6153 Site Improv - City Permit/Fees	0	21,640	0	21,640	-
6154 Site Improv - Other Services	625,817	783,985	408,565	380,570	(6.85)
6155 Site Improv - Materials OFIBO	0	1,524	0	1,524	-
6156 Site Improv - Constructability	0	99,155	10,860	88,295	713.03
6157 Site Improv - Planning & Proje	22,335	44,000	0	44,000	-
Subtotal	1,593,805	8,350,622	1,973,955	6,229,616	215.59
6201 Buildings - Architects Fee	198,123	1,220,240	199,364	1,022,184	412.72
6202 Buildings - Blueprint/Reprod	5,032	29,311	13,282	16,029	20.68
6203 Buildings - Construction Mgmt	147,108	2,041,000	171,204	1,869,796	992.15
6204 Buildings - Construction Tests	0	10,724	0	10,724	-
6205 Buildings - Contracted Svcs	753,630	36,605,863	3,550,000	33,055,863	831.15
6206 Buildings - Demolition Costs	0	6,495	0	6,495	-
6207 Buildings - DSA Fees	4,748	51,440	0	51,440	-
6208 Buildings - Engineering Costs	0	7,570	0	7,570	-
6211 Buildings - Facilities	309,675	336,269	336,269	0	(100.00)
6213 Buildings - Labor Compliance	0	148,928	17,500	131,428	651.02
6215 Buildings - Licenses, Taxes	90,000	515	0	515	-
6216 Buildings - Modular	693,161	0	0	0	-
6217 Buildings - Relocation	2,295	222,435	0	222,435	-
6220 Building Improvements	0	28,381	0	28,381	-

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

Expenditures by Object	2019-20 Actual Expenses	2020-21 Revised Budget	2020-21 Estimated Expenses	2021-22 Tentative Budget	% change 21/22 Tent/ 20/21 Est
6223 Buildings - Commissio	13,700	210,990	26,965	184,025	582.46
6224 Buildings - Spl Ins	30,397	706,294	16,000	690,294	4,214.34
6225 Buildings - DSA Proj	97,530	987,136	31,528	955,608	2,930.98
6227 Buildings - Haz Mat	0	68,700	0	68,700	-
6228 Buildings - Geotech	26,179	187,793	25,125	162,668	547.43
6230 Buildings - OCIP	0	960,133	960,133	0	(100.00)
6231 Buildings - SWPPP	0	2,500	509	1,991	291.16
6233 Buildings - Land Sur	0	9,561	0	9,561	-
6235 Buildings - Environmental	0	111,200	57,000	54,200	(4.91)
6238 Buildings - Other Ser	26,039	269,320	66,734	202,586	203.57
6239 Bldgs - Constructabili	13,200	0	0	0	-
6240 Bldgs - Planning & Pr	0	13,560	0	13,560	-
6250 Bldg Impr - AE Fee	320,293	6,139,025	136,607	6,002,421	4,293.93
6251 Bldg Impr - Blueprint/Repro	1,890	76,182	41,345	12,536	(69.68)
6252 Bldg Impr - Construction	0	30,700	0	30,700	-
6253 Bldg Impr - Contracted Svcs	1,011,408	22,672,914	200,068	22,286,846	11,039.64
6254 Bldg Impr - Demolition	429,901	3,070,099	0	3,070,099	-
6255 Bldg Impr - DSA Fees	8,061	15,016	0	15,016	-
6256 Bldg Impr - Engineering Costs	1,500	160,516	9,388	151,128	1,509.80
6258 Bldg Impr - Equipment	0	37	0	37	-
6262 Bldg Impr - Legal Expenses	0	30,000	0	30,000	-
6265 Bldg Impr - Relocation/Moving	3,310	25,314	0	25,314	-
6268 Bldg Impr - Precon Services	0	70,714	19,015	51,699	171.89
6269 Bldg Impr - Commissioning	0	53,740	2,700	51,040	1,790.37
6270 Bldg Impr - Spl Ins/Mat Tes	1,580	14,411	1,500	12,911	760.73

Rancho Santiago Community College District
Tentative Budget
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Capital Outlay Projects Fund - Fund 41 Expenditure Budget					
Expenditures by Object	2019-20 Actual Expenses	2020-21 Revised Budget	2020-21 Estimated Expenses	2021-22 Tentative Budget	% change 21/22 Tent/ 20/21 Est
6271 Bldg Impr - DSA Project Insp	98,691	392,822	178,894	205,928	15.11
6272 Bldg Impr - Cost Estimating	10,770	142,767	8,000	134,767	1,584.59
6273 Bldg Impr - Haz Mat	25,307	29,669	11,444	18,225	59.25
6274 Bldg Impr - Geotech/G	0	26,390	18,370	8,020	(56.34)
6277 Bldg Impr - Utility L	0	25,000	0	25,000	-
6278 Bldg Impr - Land Survey	0	15,000	14,774	226	(98.47)
6279 Bldg Impr - CEQA	2,631	49,912	0	49,912	-
6280 Bldg Impr - Environmental	140,217	1,010,527	36,878	973,649	2,540.19
6281 Bldg Impr - Utility F	1,048	56,000	848	55,152	6,403.77
6282 Bldg Impr - City Perm	0	60,000	0	60,000	-
6283 Bldg Impr - Other Services	28,816	415,105	64,935	265,310	308.58
6284 Bldg Impr - Materials	28,831	782	0	782	-
6286 Bldg Impr - Planning & Project	1,071,055	3,429,267	1,872,953	1,556,314	(16.91)
Subtotal	5,596,126	82,248,267	8,089,332	73,859,085	813.04
6400 Equipment	656,137	2,152,866	151,948	2,010,906	1,223.42
6900 Project Contingencies	0	4,017,382	0	9,982,628	-
Subtotal, Expenditures (1000 - 6000)	8,012,354	97,288,654	10,289,951	92,571,199	799.63
7900 Reserve for Contingencies					
7910 Unrestricted Contingency	93,329,778	17,203,944	91,442,965	11,219,144	(87.73)
7920 Restricted Contingency	0	6,754,062	0	26,281,604	-
	93,329,778	23,958,006	91,442,965	37,500,748	(58.99)
Total Expenditures, Other Outgo and Ending Fund Balance	\$101,342,132	\$121,246,660	\$101,732,916	\$130,071,947	27.86

Rancho Santiago Community College District
Tentative Budget
2021-22

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
2021-22

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

<u>Revenue by Source</u>	2019-20 Actual Revenue	2020-21 Revised Budget	2020-21 Estimated Revenue	2021-22 Tentative Budget	% change 21/22 Tent/ 20/21 Est
8800 Local Revenues					
8860 Interest & Investment Income	\$994,983	\$450,000	\$275,807	\$270,552	(1.91)
Total Local Revenues	<u>994,983</u>	<u>450,000</u>	<u>275,807</u>	<u>270,552</u>	(1.91)
8900 Other Financing Sources					
8940 Proceeds-Sale of Bonds	56,385,421	0	0	0	-
Total Other Financing Sources	<u>56,385,421</u>	<u>0</u>	<u>0</u>	<u>0</u>	-
Total Revenues and Other Financing Sources	<u>57,380,404</u>	<u>450,000</u>	<u>275,807</u>	<u>270,552</u>	(1.91)
Beginning Fund Balance	21,203,363	36,491,527	36,491,527	14,386,427	(60.58)
Adjustments to Beginning Fund Balance	0	0	0	0	-
Adjusted Beginning Fund Balance	<u>21,203,363</u>	<u>36,491,527</u>	<u>36,491,527</u>	<u>14,386,427</u>	(60.58)
Total Revenues, Other Financing Sources and Beginning Fund Balance	<u><u>\$78,583,767</u></u>	<u><u>\$36,941,527</u></u>	<u><u>\$36,767,334</u></u>	<u><u>\$14,656,979</u></u>	(60.14)

Rancho Santiago Community College District
Tentative Budget
2021-22

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

<u>Expenditures by Object</u>		2019-20	2020-21	2020-21	2021-22	% change
		Actual	Revised	Estimated	Tentative	21/22 Tent/ 20/21 Est
		Expenses	Budget	Expenses	Budget	
4000	Books and Supplies					
4610	Non-Instructional Supplies	\$0	\$183,448	\$115,006	\$30,766	(73.25)
	Subtotal	<u>0</u>	<u>183,448</u>	<u>115,006</u>	<u>30,766</u>	<u>(73.25)</u>
5000	Other Operating Expenses					
5885	Investment & Interest Expense	10,189	65,000	13,812	65,000	370.61
	Subtotal	<u>10,189</u>	<u>65,000</u>	<u>13,812</u>	<u>65,000</u>	<u>370.61</u>
6200	Buildings					
6201	Buildings - Architects Fee	263,364	437,395	11,000	426,395	3,776.32
6202	Buildings - Blueprint/Reprod	3,608	27,157	10,260	16,897	64.69
6203	Buildings - Construction Mgmt	657,825	575,642	547,983	27,659	(94.95)
6205	Buildings - Contracted Svcs	14,635,484	3,705,864	504,334	3,201,530	534.80
6207	Buildings - DSA Fees	0	50,000	0	50,000	-
6213	Buildings - Labor Compliance	63,564	101,139	26,500	74,639	181.66
6214	Buildings - Legal Expenses	0	500,000	263,783	236,217	(10.45)
6215	Buildings - Licenses, Taxes	0	11,367	0	11,367	-
6217	Buildings - Relocation/Moving	0	91,000	0	91,000	-
6223	Buildings - Commissioning	73,006	299,167	102,909	196,258	90.71
6224	Buildings - Spcl Ins/Mat Tes	89,093	246,972	428	246,544	57,503.74
6225	Buildings - DSA Project Insp	300,815	27,638	26,574	1,064	(96.00)
6226	Buildings - Cost Estimating	0	7,431	0	7,431	-
6227	Buildings - Haz Mat	0	2,878	0	2,878	-
6228	Buildings - Geotech/Geohaz	30,930	17,929	1,786	16,143	803.86
6230	Buildings - OCIP	201,601	208,503	34,118	174,385	411.12
6231	Buildings - SWPPP	526	23,422	553	22,869	4,035.44
6233	Buildings - Land Survey	0	25,449	0	25,449	-

Rancho Santiago Community College District
Tentative Budget
2021-22

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

<u>Expenditures by Object</u>	2019-20 Actual Expenses	2020-21 Revised Budget	2020-21 Estimated Expenses	2021-22 Tentative Budget	% change 21/22 Tent/ 20/21 Est
6234 Buildings - CEQA	0	3,200	0	3,200	-
6237 Buildings - City Permit/Fees	0	20,000	0	20,000	-
6238 Buildings - Other Ser	44,800	37,313	0	37,313	-
6250 Bldg Impr - AE Fee	267,725	582,811	363,335	219,476	(39.59)
6251 Bldg Impr - Blueprint/Repro	1,540	1,892	0	1,892	-
6252 Bldg Impr - Construction Mgmt	547,045	637,571	501,442	136,129	(72.85)
6253 Bldg Impr - Contractor Svcs	22,655,224	18,032,746	16,042,620	1,990,126	(87.59)
6259 Bldg Impr - Facility	(1)	0	0	0	-
6261 Bldg Impr - Labor Comp/CSWPA	59,808	54,856	49,356	5,500	(88.86)
6263 Bldg Impr - Lic/Tax/Agcy Fees	0	1,552	0	1,552	-
6265 Bldg Impr - Relocation/Moving	0	40,000	35,592	4,408	(87.62)
6269 Bldg Impr - Commissioning	61,055	75,771	68,144	7,627	(88.81)
6270 Bldg Impr - Spcl Ins/Mat Tes	233,733	83,067	33,792	49,275	45.82
6271 Bldg Impr - DSA Project Insp	303,982	244,384	194,540	49,844	(74.38)
6273 Bldg Impr - Haz Mat	13,286	19,908	0	19,908	-
6274 Bldg Impr - Geotech/Geohaz	42,505	49,910	36,110	13,800	(61.78)
6275 Bldg Impr - OCIP	597,175	317,808	317,808	0	(100.00)
6276 Bldg Impr - SWPPP	526	553	553	0	(100.00)
6283 Bldg Impr - Other Ser	33,447	19,991	19,762	229	(98.84)
Subtotal	41,181,666	26,582,286	19,193,282	7,389,004	(61.50)
6400 Equipment	900,385	9,840,387	3,058,807	6,722,974	119.79
6900 Project Contingency	0	270,406	0	449,235	-
Subtotal (6000)	42,082,051	36,693,079	22,252,089	14,561,213	(34.56)

Rancho Santiago Community College District
Tentative Budget
2021-22

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

<u>Expenditures by Object</u>	2019-20 Actual Expenses	2020-21 Revised Budget	2020-21 Estimated Expenses	2021-22 Tentative Budget	% change 21/22 Tent/ 20/21 Est
7000 Other Outgo					
7100 Debt Payment Principal and Interest	0	0	0	0	-
Subtotal (7000)	0	0	0	0	-
Subtotal Expenditures (1000 - 7000)	42,092,240	36,941,527	22,380,907	14,656,979	(34.51)
7900 Reserve for Contingencies					
7920 Restricted Contingency	36,491,527	0	14,386,427	0	(100.00)
Total Expenditures, Other Outgo and Ending Fund Balance	\$78,583,767	\$36,941,527	\$36,767,334	\$14,656,979	(60.14)

Rancho Santiago Community College District
Tentative Budget
2021-22

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
Tentative Budget
2021-22

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

<u>Revenue by Source</u>	2019-20 Actual Revenue	2020-21 Revised Budget	2020-21 Estimated Revenue	2021-22 Tentative Budget	% change 21/22 Tent/ 20/21 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	87,514	30,000	27,708	30,000	8.27
Total Local Revenues	<u>2,057,514</u>	<u>2,000,000</u>	<u>1,997,708</u>	<u>2,000,000</u>	0.11
8900 Other Financing Sources					
8981 Interfund Transfers In	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	-
Total Revenues and Other Financing Sources	2,057,514	2,000,000	1,997,708	2,000,000	0.11
Beginning Fund Balance	4,838,770	5,499,721	5,499,721	5,778,081	5.06
Total Revenues and Beginning Fund Balance	<u><u>\$6,896,284</u></u>	<u><u>\$7,499,721</u></u>	<u><u>\$7,497,429</u></u>	<u><u>\$7,778,081</u></u>	3.74

Rancho Santiago Community College District
Tentative Budget
2021-22

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

<u>Expenditures by Object</u>	2019-20 Actual Expenses	2020-21 Revised Budget	2020-21 Estimated Expenses	2021-22 Tentative Budget	% change 21/22 Tent/ 20/21 Est
4000 Supplies					
4310 Instructional Supplies	\$0	\$40,000	\$0	\$40,000	-
4610 Non-instructional Supplies	1,453	5,515	540	5,515	921.30
Subtotal	<u>1,453</u>	<u>45,515</u>	<u>540</u>	<u>45,515</u>	8,328.70
5000 Services and Other Operating Expenses					
5100 Personal & Consultant Svcs	40,996	57,500	49,013	57,500	17.32
5400 Insurance	1,131,775	1,583,756	1,457,048	1,583,756	8.70
5500 Utilities & Housekeeping	15,328	30,000	28,377	30,000	5.72
5700 Legal, Election & Audit Exp	193,315	588,500	182,059	588,500	223.25
5800 Other Operating Exp & Services	2,652	45,500	2,311	45,500	1,868.84
5900 Other	9,191	78,200	0	78,200	-
Subtotal	<u>1,393,257</u>	<u>2,383,456</u>	<u>1,718,808</u>	<u>2,383,456</u>	38.67
6000 Capital Outlay					
6100 Sites & Sites Improvement	0	35,000	0	35,000	-
6400 Equipment	1,853	34,750	0	34,750	-
Subtotal	<u>1,853</u>	<u>69,750</u>	<u>0</u>	<u>69,750</u>	-
7000 Other Outgo					
7300 Interfund Transfer Out	0	0	0	0	-
Subtotal, Expenditures (1000 - 7000)	<u>1,396,563</u>	<u>2,498,721</u>	<u>1,719,348</u>	<u>2,498,721</u>	45.33
7900 Reserve for Contingencies					
7940 Reserved for Special Purposes	5,499,721	5,001,000	5,778,081	5,279,360	(8.63)
Total Expenditures and Ending Fund Balance	<u>\$6,896,284</u>	<u>\$7,499,721</u>	<u>\$7,497,429</u>	<u>\$7,778,081</u>	3.74

Rancho Santiago Community College District
Tentative Budget
2021-22

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

<u>Revenue by Source</u>	2019-20 Actual Revenue	2020-21 Revised Budget	2020-21 Estimated Revenue	2021-22 Tentative Budget	% change 21/22 Tent/ 20/21 Est
8600 State Revenues					
8699 Other Misc State Revenue	\$3,575	\$14,100	\$0	\$14,100	-
8800 Local Revenues					
8839 All Other Contract Services	2,222,943	3,053,193	2,353,966	3,053,193	29.70
8860 Interest & Investment Income	45,089	65,000	32,500	65,000	100.00
Total Revenues	2,271,607	3,132,293	2,386,466	3,132,293	31.25
Beginning Fund Balance	2,324,998	3,028,874	3,028,874	3,065,009	1.19
Total Revenues and Beginning Fund Balance	\$4,596,605	\$6,161,167	\$5,415,340	\$6,197,302	14.44

Rancho Santiago Community College District
Tentative Budget
2021-22

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

<u>Expenditures by Object</u>	2019-20 Actual Expenses	2020-21 Revised Budget	2020-21 Estimated Expenses	2021-22 Tentative Budget	% change 21/22 Tent/ 20/21 Est
1000 Certificated Salaries					
1200 Non-Instructional Salaries, Regular Contract	\$31,715	\$32,959	\$32,959	\$34,253	3.93
2000 Classified Salaries					
2100 Non-instructional Salaries, Regular Full Time	243,854	246,242	248,420	252,265	1.55
3000 Employee Benefits					
3100 State Teachers' Retirement System Fund	8,998	6,065	6,065	5,454	(10.07)
3200 Public Employees' Retirement System Fund	46,200	70,245	70,245	72,123	2.67
3300 Old Age, Survivors, Disability, and Health Ins.	19,267	19,708	19,708	20,188	2.44
3400 Health and Welfare Benefits	52,252	47,191	47,191	54,849	16.23
3500 State Unemployment Insurance	136	145	145	149	2.76
3600 Workers' Compensation Insurance	4,210	4,266	4,266	4,376	2.58
3900 Other Benefits	6,110	6,111	6,111	6,111	-
Subtotal	137,173	153,731	153,731	163,250	6.19
4000 Supplies					
4600 Non-Instructional Supplies	1,696	8,374	1,546	8,374	441.66

Rancho Santiago Community College District
Tentative Budget
2021-22

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

<u>Expenditures by Object</u>	2019-20 Actual Expenses	2020-21 Revised Budget	2020-21 Estimated Expenses	2021-22 Tentative Budget	% change 21/22 Tent/ 20/21 Est
5000 Services and Other Operating Expenses					
5100 Consultants and Contracted Services	8,470	13,750	7,743	13,750	77.58
5200 Conference Expenses	0	600	0	600	-
5400 Insurance	1,142,882	2,673,613	1,904,509	2,673,613	40.38
5800 Other Operating Exp & Services	1,941	6,050	1,155	6,050	423.81
Subtotal	<u>1,153,293</u>	<u>2,694,013</u>	<u>1,913,407</u>	<u>2,694,013</u>	40.80
6000 Capital Outlay	0	6,200	268	6,200	2,213.43
Subtotal, Expenditures (1000 - 6000)	<u>1,567,731</u>	<u>3,141,519</u>	<u>2,350,331</u>	<u>3,158,355</u>	34.38
7900 Reserve for Contingencies					
7940 Reserved for Special Purposes	3,028,874	3,019,648	3,065,009	3,038,947	(0.85)
Total Expenditures and Ending Fund Balance	<u><u>\$4,596,605</u></u>	<u><u>\$6,161,167</u></u>	<u><u>\$5,415,340</u></u>	<u><u>\$6,197,302</u></u>	14.44

Rancho Santiago Community College District
Tentative Budget
2021-22

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, 2021 is \$41,155,645.

Rancho Santiago Community College District
Tentative Budget
2021-22

Retiree Benefits Fund - Fund 63					
Revenue Budget					
<u>Revenue by Source</u>	2019-20	2020-21	2020-21	2021-22	% change
	Actual	Revised	Estimated	Tentative	21/22 Tent/
	Revenue	Budget	Revenue	Budget	20/21 Est
8800 Local Revenues					
8839 All Other Contract Services	\$11,834,262	\$12,698,406	\$10,206,601	\$10,478,640	2.67
8860 Interest & Investment Income	781,482	550,000	363,008	550,000	51.51
8890 Other Local Revenues	238,860	100,000	252,624	100,000	(60.42)
Total Revenues	<u>12,854,604</u>	<u>13,348,406</u>	<u>10,822,233</u>	<u>11,128,640</u>	2.83
8900 Other Financing Sources					
8981 Interfund Transfers In	0	0	0	0	-
Beginning Fund Balance	(38,605,579)	(35,701,564)	(35,701,564)	(39,117,069)	9.57
Total Revenues and Beginning Fund Balance	<u><u>(\$25,750,975)</u></u>	<u><u>(\$22,353,158)</u></u>	<u><u>(\$24,879,331)</u></u>	<u><u>(\$27,988,429)</u></u>	12.50

Rancho Santiago Community College District
Tentative Budget
2021-22

		Retiree Benefits Fund - Fund 63				
		Expenditure Budget				
<u>Expenditures by Object</u>		2019-20	2020-21	2020-21	2021-22	% change
		Actual	Revised	Estimated	Tentative	21/22 Tent/
		Expenses	Budget	Expenses	Budget	20/21 Est
3000	Employee Benefits					
3400	Net Post-Retirement Benefits	\$9,927,050	\$12,698,406	\$10,224,861	\$10,478,640	2.48
5000	Other Operating Exp & Services					
5885	Investment & Interest Expense	23,539	35,000	22,356	35,000	56.56
7000	Other Outgo					
7300	Interfund Transfers Out	0	3,990,521	3,990,521	2,500,000	(37.35)
	Subtotal, Expenditures (1000 - 7000)	<u>9,950,589</u>	<u>16,723,927</u>	<u>14,237,738</u>	<u>13,013,640</u>	(8.60)
7900	Reserve for Contingencies					
7940	Reserved for Special Purposes	(35,701,564)	(39,077,085)	(39,117,069)	(41,002,069)	4.82
	Total Expenditures and Ending Fund Balance	<u><u>(\$25,750,975)</u></u>	<u><u>(\$22,353,158)</u></u>	<u><u>(\$24,879,331)</u></u>	<u><u>(\$27,988,429)</u></u>	12.50

Rancho Santiago Community College District
Tentative Budget
2021-22

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
2021-22

Associated Students Fund - Fund 71					
Revenue Budget					
<u>Revenue by Source</u>	2019-20 Actual Revenue	2020-21 Revised Budget	2020-21 Estimated Revenue	2021-22 Tentative Budget	% change 21/22 Tent/ 20/21 Est
8600 State Revenues					
8699 Other Misc State Revenue	\$0	\$1,200	\$0	\$1,200	-
8800 Local Revenues					
8860 Interest & Investment Income	6,440	4,000	1,600	1,000	(37.50)
8870 Other Student Fees and Charges	369,892	260,000	180,000	180,000	-
8885 Student ID & ASB Fees	207,244	194,108	120,464	155,431	29.03
8890 Other Local Revenues	2,550	7,000	0	7,000	-
Total Local Revenues	586,126	465,108	302,064	343,431	13.69
8900 Other Financing Sources					
8981/8983 Interfund/Intrafund Transfers In	0	0	62,481	37,304	(40.30)
Total Revenues and Other Financing Sources	586,126	466,308	364,545	381,935	4.77
Beginning Fund Balance	1,226,411	1,316,667	1,316,667	1,377,573	4.63
Total Revenues, Other Financing Sources and Beginning Fund Balance	\$1,812,537	\$1,782,975	\$1,681,212	\$1,759,508	4.66

Rancho Santiago Community College District
Tentative Budget
2021-22

		Associated Students Fund - Fund 71				
		Expenditure Budget				
<u>Expenditures by Object</u>		2019-20 Actual Expenses	2020-21 Revised Budget	2020-21 Estimated Expenses	2021-22 Tentative Budget	% change 21/22 Tent/ 20/21 Est
2000	Classified Salaries	\$169,482	\$191,956	\$137,006	\$201,111	46.79
3000	Employee Benefits	61,845	70,462	46,565	74,598	60.20
4000	Supplies & Materials	4,171	55,000	0	33,000	-
5000	Other Operating Exp & Services	250,415	322,475	111,937	282,850	152.69
6000	Capital Outlay	<u>9,957</u>	<u>50,000</u>	<u>8,131</u>	<u>30,000</u>	268.96
	Subtotal, Expenditures (1000 - 6000)	495,870	689,893	303,639	621,559	104.70
7200	Intrafund Transfers Out	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	-
	Subtotal Expenditures (1000 - 7000)	<u>495,870</u>	<u>689,893</u>	<u>303,639</u>	<u>621,559</u>	104.70
7900	Reserve for Contingencies					
7910	Unrestricted Contingency	<u>1,316,667</u>	<u>1,093,082</u>	<u>1,377,573</u>	<u>1,137,949</u>	(17.39)
	Subtotal	<u>1,316,667</u>	<u>1,093,082</u>	<u>1,377,573</u>	<u>1,137,949</u>	(17.39)
Total Expenditures and Ending Fund Balance		<u><u>\$1,812,537</u></u>	<u><u>\$1,782,975</u></u>	<u><u>\$1,681,212</u></u>	<u><u>\$1,759,508</u></u>	4.66

Rancho Santiago Community College District
Tentative Budget
2021-22

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 stating 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
2021-22

Representation Fee Trust Fund - Fund 72
Revenue Budget

<u>Revenues by Source</u>	2019-20 Actual Revenue	2020-21 Revised Budget	2020-21 Estimated Revenue	2021-22 Tentative Budget	% change 21/22 Tent/ 20/21 Est
8800 Local Revenues					
8861 Interest Income - Bank Account	\$606	\$200	\$310	\$120	(61.29)
8877 Student Representation	155,183	118,498	69,700	74,162	6.40
Total Revenues	155,789	118,698	70,010	74,282	6.10
Beginning Fund Balance	94,508	164,642	164,642	212,054	28.80
Total Revenues and Beginning Fund Balance	\$250,297	\$283,340	\$234,652	\$286,336	22.03

Rancho Santiago Community College District
Tentative Budget
2021-22

Representation Fee Trust Fund - Fund 72						
Expenditure Budget						
<u>Expenditures by Object</u>		2019-20	2020-21	2020-21	2021-22	% change
		Actual	Revised	Estimated	Tentative	21/22 Tent/ 20/21 Est
		Expenses	Budget	Expenses	Budget	
5000	Other Operating Exp & Services	\$85,655	\$137,548	\$22,598	\$73,581	225.61
	Subtotal, Expenditures (1000 - 6000)	<u>85,655</u>	<u>137,548</u>	<u>22,598</u>	<u>73,581</u>	225.61
7900	Reserve for Contingencies					
7910	Unrestricted Contingency	164,642	145,792	212,054	212,755	0.33
	Total Expenditures and Ending Fund Balance	<u><u>\$250,297</u></u>	<u><u>\$283,340</u></u>	<u><u>\$234,652</u></u>	<u><u>\$286,336</u></u>	22.03

Rancho Santiago Community College District
Tentative Budget
2021-22

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
2021-22

Student Financial Aid Fund - Fund 74
Revenue Budget

<u>Revenue by Source</u>	2019-20 Actual Revenue	2020-21 Revised Budget	2020-21 Estimated Revenue	2021-22 Tentative Budget	% change 21/22 Tent/ 20/21 Est
8100 Federal Revenues					
8120 Higher Education Act	\$53,000	\$33,000	\$33,000	\$33,000	-
8140 TANF	1,551	27,315	27,315	27,315	-
8150 Student Financial Aid	27,418,656	31,700,069	30,541,217	31,685,893	3.75
8199 Other Federal Revenue	168,684	1,346,800	2,146,300	1,143,300	(46.73)
Total Federal Revenue	<u>27,641,891</u>	<u>33,107,184</u>	<u>32,747,832</u>	<u>32,889,508</u>	0.43
8600 State Revenues					
8622 Extended Opportunity Programs & Services	70,800	366,550	366,550	227,550	(37.92)
8625 CalWORKs	3,080	0	525	0	(100.00)
8629 Other Categorical Apportionment-CARE	3,573,076	7,938,482	5,917,884	7,896,044	33.43
8659 Cal Grant & Other Reimb Categorical Allow	3,137,278	1,909,342	3,013,601	1,909,342	(36.64)
Total State Revenues	<u>6,784,234</u>	<u>10,214,374</u>	<u>9,298,560</u>	<u>10,032,936</u>	7.90
8800 Local Revenues					
8860 Interest & Investment Income	25,053	6,000	13,696	6,000	(56.19)
8890 Other Local Rev	0	10,665	10,665	10,665	-
8893 Outlawed Checks	(3,317)	0	0	0	-
Total Local Revenues	<u>21,736</u>	<u>16,665</u>	<u>24,361</u>	<u>16,665</u>	(31.59)
Total Revenues	<u>34,447,861</u>	<u>43,338,223</u>	<u>42,070,753</u>	<u>42,939,109</u>	2.06
Beginning Fund Balance	<u>1,146,230</u>	<u>1,037,111</u>	<u>1,037,111</u>	<u>1,037,111</u>	-
Total Revenues and Beginning Fund Balance	<u><u>\$35,594,091</u></u>	<u><u>\$44,375,334</u></u>	<u><u>\$43,107,864</u></u>	<u><u>\$43,976,220</u></u>	2.01

Rancho Santiago Community College District
Tentative Budget
2021-22

Student Financial Aid Fund - Fund 74					
Expenditure Budget					
<u>Expenditures by Object</u>	2019-20	2020-21	2020-21	2021-22	% change
	Actual	Revised	Estimated	Tentative	21/22 Tent/
	Expenses	Budget	Expenses	Budget	20/21 Est
5000 Services and Other Operating Expenses					
5810 Bank/Credit Card Use	\$0	\$2,025	\$0	\$2,025	-
5885 Investment & Interest Expense	509	2,532	616	2,532	311.04
5900 Other	0	1,075	0	1,075	-
Subtotal	<u>509</u>	<u>5,632</u>	<u>616</u>	<u>5,632</u>	814.29
7000 Other Outgo					
7300 Interfund Transfers Out	26,137	0	0	0	-
7502 Cal Grant B	3,110,167	1,894,000	1,824,012	1,894,000	3.84
7504 CARE Grant	31,142	29,210	29,210	29,210	-
7505 EOPS Grant	70,800	366,550	366,550	227,550	(37.92)
7506 F S E O G	635,832	664,415	664,415	664,415	-
7508 Pell Grant	22,787,602	23,515,330	23,515,330	23,501,154	(0.06)
7509 SSS Grant	53,000	33,000	33,000	33,000	-
7523 Pell Grant Overawards	0	8,500	8,500	8,500	-
7525 CA College Promise Grant	153,450	382,709	382,709	382,709	-
7526 Student Success Completion Grant	3,064,983	3,544,772	3,544,772	3,544,772	-
7542 Federal Direct Loan	1,536,526	1,631,018	1,631,018	1,631,018	-
7590 Student Scholarships	2,641,085	9,825,019	8,603,921	9,579,081	11.33
7620 Fees Paid for Student	142,547	0	0	0	-
7630 Supplies Paid for Student	180,000	556,700	566,700	556,700	(1.76)
7640 Tuition Paid for Student	123,200	900,000	900,000	900,000	-
7650 Stipends Paid to Student	0	0	0	0	-
Subtotal	<u>34,556,471</u>	<u>43,351,223</u>	<u>42,070,137</u>	<u>42,952,109</u>	2.10
Subtotal, Expenditures (1000 - 7000)	<u>34,556,980</u>	<u>43,356,855</u>	<u>42,070,753</u>	<u>42,957,741</u>	2.11

Rancho Santiago Community College District
Tentative Budget
2021-22

Student Financial Aid Fund - Fund 74
Expenditure Budget

<u>Expenditures by Object</u>	2019-20 Actual Expenses	2020-21 Revised Budget	2020-21 Estimated Expenses	2021-22 Tentative Budget	% change 21/22 Tent/ 20/21 Est
7900 Reserve for Contingencies					
7910 Unrestricted Contingency	1,037,111	1,018,479	1,037,111	1,018,479	(1.80)
Total Fund Balance	1,037,111	1,018,479	1,037,111	1,018,479	(1.80)
Total Expenditures and Ending Fund Balance	\$35,594,091	\$44,375,334	\$43,107,864	\$43,976,220	2.01

Rancho Santiago Community College District
Tentative Budget
2021-22

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
2021-22

Community Education Fund - Fund 76
Revenue Budget

<u>Revenues by Source</u>	2019-20 Actual Revenue	2020-21 Revised Budget	2020-21 Estimated Revenue	2021-22 Tentative Budget	% change 21/22 Tent/ 20/21 Est
8600 State Revenues					
8699 Other Misc State Revenue	\$0	\$12,600	\$0	\$12,600	-
8800 Local Revenues					
8861 Interest Income - Bank Account	1,450	1,000	0	1,000	-
8872 Community Education Classes Fees	530,993	713,343	319,993	442,861	38.40
8890 Other Local Income	0	90,000	0	90,000	-
8900 Other Financing					
8981 Interfund Transfers In	70,371	0	192,870	43,165	(77.62)
Total Revenues	602,814	816,943	512,863	589,626	14.97
Beginning Fund Balance	242,926	112,828	112,828	201,989	79.02
PY Adjustment	0	0	0	0	-
Total Revenues and Beginning Fund Balance	<u>\$845,740</u>	<u>\$929,771</u>	<u>\$625,691</u>	<u>\$791,615</u>	26.52

Rancho Santiago Community College District
Tentative Budget
2021-22

		Community Education Fund - Fund 76				
		Expenditure Budget				
<u>Expenditures by Object</u>		2019-20	2020-21	2020-21	2021-22	% change
		Actual	Revised	Estimated	Tentative	21/22 Tent/
		Expenses	Budget	Expenses	Budget	20/21 Est
2000	Classified Salaries	\$303,514	\$332,540	\$212,005	\$261,063	23.14
3000	Employee Benefits	124,975	165,979	108,342	168,693	55.70
4000	Supplies & Materials	49	500	500	500	-
5000	Other Operating Exp & Services	304,374	372,155	102,855	244,611	137.82
6000	Capital Outlay	0	0	0	0	-
	Subtotal, Expenditures (1000 - 6000)	<u>732,912</u>	<u>871,174</u>	<u>423,702</u>	<u>674,867</u>	59.28
7300	Interfund Transfers Out	0	0	0	0	-
	Subtotal, Expenditures (1000 - 7000)	<u>732,912</u>	<u>871,174</u>	<u>423,702</u>	<u>674,867</u>	59.28
7900	Reserve for Contingencies					
7910	Unrestricted Contingency	112,828	58,597	201,989	116,748	(42.20)
	Total Expenditures and Ending Fund Balance	<u><u>\$845,740</u></u>	<u><u>\$929,771</u></u>	<u><u>\$625,691</u></u>	<u><u>\$791,615</u></u>	26.52

Rancho Santiago Community College District
Tentative Budget
2021-22

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
2021-22

Retiree Benefits - Irrevocable Trust - Fund 78
Revenue Budget

<u>Revenue by Source</u>	2019-20 Actual Revenue	2020-21 Revised Budget	2020-21 Estimated Revenue	2021-22 Tentative Budget	% change 21/22 Tent/ 20/21 Est
8900 Other Financing Sources					
8860 Interest & Investment Income	\$2,224,770	\$2,000,000	\$9,746,483	\$2,000,000	(79.48)
8981 Interfund Transfers In	0	3,990,521	3,990,521	2,500,000	(37.35)
Total Revenues	<u>2,224,770</u>	<u>5,990,521</u>	<u>13,737,004</u>	<u>4,500,000</u>	(67.24)
Beginning Fund Balance	40,000,000	42,151,138	42,151,138	55,792,131	32.36
Total Revenues and Beginning Fund Balance	<u><u>\$42,224,770</u></u>	<u><u>\$48,141,659</u></u>	<u><u>\$55,888,142</u></u>	<u><u>\$60,292,131</u></u>	7.88

Rancho Santiago Community College District
Tentative Budget
2021-22

Retiree Benefits - Irrevocable Trust - Fund 78
Expenditure Budget

<u>Expenditures by Object</u>	2019-20 Actual Expenses	2020-21 Revised Budget	2020-21 Estimated Expenses	2021-22 Tentative Budget	% change 21/22 Tent/ 20/21 Est
5000 Other Operating Exp & Services					
5885 Investment & Interest Expense	\$73,632	\$100,000	\$96,011	\$100,000	4.15
Subtotal, Expenditures (1000 - 6000)	73,632	100,000	96,011	100,000	4.15
7900 Reserve for Contingencies					
7940 Reserved for Special Purposes	42,151,138	48,041,659	55,792,131	60,192,131	7.89
Total Expenditures and Ending Fund Balance	\$42,224,770	\$48,141,659	\$55,888,142	\$60,292,131	7.88

Rancho Santiago Community College District
Tentative Budget
2021-22

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
2021-22

Diversified Trust Fund - Fund 79
Revenue Budget

<u>Revenue by Source</u>		2019-20 Actual Revenue	2020-21 Revised Budget	2020-21 Estimated Revenue	2021-22 Tentative Budget	% change 21/22 Tent/ 20/21 Est
8600	State Revenues	\$1,872	\$11,100	\$0	\$11,100	-
8800	Local Revenues	1,035,980	1,486,832	371,784	810,471	118.00
8900	Other Financing Sources					
8981/8983	Interfund/Intrafund Transfers In	147,435	57,780	750,164	89,700	(88.04)
	Total Revenue and Other Financing Sources	1,185,287	1,555,712	1,121,948	911,271	(18.78)
	Beginning Fund Balance	3,816,714	3,541,046	3,541,046	3,489,363	(1.46)
	Total Revenues, Other Financing Sources and Beginning Fund Balance	\$5,002,001	\$5,096,758	\$4,662,994	\$4,400,634	(5.63)

Rancho Santiago Community College District
Tentative Budget
2021-22

<u>Expenditures by Object</u>		Diversified Trust Fund - Fund 79 Expenditure Budget				
		2019-20 Actual Expenses	2020-21 Revised Budget	2020-21 Estimated Expenses	2021-22 Tentative Budget	% change 21/22 Tent/ 20/21 Est
1000	Academic Salaries	\$15,641	\$22,423	\$16,423	\$20,023	21.92
2000	Classified Salaries	349,587	120,436	50,480	31,000	(38.59)
3000	Employee Benefits	203,839	76,378	23,202	31,484	35.70
4000	Supplies & Materials	63,146	197,126	43,965	113,479	158.11
5000	Services and Other Operating Expenses	606,068	1,658,565	806,860	1,024,623	26.99
6000	Sites, Buildings, Books, and Equipment	93,174	693,516	232,701	467,600	100.94
	Subtotal Expenditures (1000 - 6000)	<u>1,331,455</u>	<u>2,768,444</u>	<u>1,173,631</u>	<u>1,688,209</u>	43.84
7200/7300	Intrafund/Interfund Transfers Out	<u>129,500</u>	<u>9,500</u>	<u>0</u>	<u>7,600</u>	-
	Subtotal Expenditures (1000 - 7000)	<u>1,460,955</u>	<u>2,777,944</u>	<u>1,173,631</u>	<u>1,695,809</u>	44.49
7900	Reserve for Contingencies					
	7910 Unrestricted Contingency	3,541,046	2,317,177	3,489,363	2,703,188	(22.53)
	7940 Reserved for Special Purposes	0	1,637	0	1,637	-
	Total Expenditures and Ending Fund Balance	<u><u>\$5,002,001</u></u>	<u><u>\$5,096,758</u></u>	<u><u>\$4,662,994</u></u>	<u><u>\$4,400,634</u></u>	(5.63)

Rancho Santiago Community College District
Tentative Budget
2021-22

SUPPLEMENTAL DATA

RANCHO SANTIAGO COMMUNITY COLLEGE DISTRICT
UNRESTRICTED GENERAL FUND
2021/22 Tentative Budget Assumptions
May 20, 2021

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 outyear cost of living adjustments (COLA) as we are a hold harmless district less estimated deficit factor.

B. FTES Workload Measure Assumptions:

Year	Base	Actual	Funded	Actual Growth
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	25,925.52	28,068.86	-11.75%
2019/20	P3	27,028.98	26,889.30	4.26%
2020/21	P2	24,599.75		-8.99%

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 governor's state budget proposal includes .5% systemwide growth funding, 4.05% COLA, and no base allocation increase. The components now remain at 70/20/10 split with funded COLA added to all metrics each year. Any changes to our funding related to the SCFF will be incorporated when known.

Projected COLA of 4.05%	\$7,080,944
Projected Growth/Access	\$0
Deficit Factor (2%)	(\$3,638,381)
Apportionment Base Incr (Decr) for 2020/21	<u>\$3,442,563</u>

2021/22 Potential Growth at 0.5% 27,164

C. Education Protection Account (EPA) funding estimated at \$29,927,255 based on 2020/21 @ 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 \$150 per FTES (\$3,757,379). Restricted lottery at \$49 per FTES (\$1,227,410). (2020/21 @ P1 of resident & nonresident factored FTES, 25,049.19 x \$150 = \$3,757,379 unrestricted lottery; 25,049.19 x \$49 = \$1,227,410.) Decrease of \$385,103.

E. Estimated reimbursement for part-time faculty compensation is estimated at \$554,206 (2020/21 @ Advance). Increase of \$95,647.

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 are 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 2020/21 @ Advance of \$279,888. Slight increase.

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

II. Other Revenue

I. Non-Resident Tuition budgeted at \$2,700,000. (SAC \$2,000,000, SCC \$700,000). Increase of \$800,000.

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

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

L. Apprenticeship revenue estimated at \$3,951,786. Unchanged. (Corresponding expenses are also budgeted for additional apprenticeship course offerings.)

M. Scheduled Maintenance/Instructional Equipment allocation. \$11 million estimated in the state budget.

RANCHO SANTIAGO COMMUNITY COLLEGE DISTRICT
UNRESTRICTED GENERAL FUND
2021/22 Tentative Budget Assumptions
May 20, 2021

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 4.05% Cost of Living Allowance (COLA). COLA of 4% was negotiated for FARSCCD & CSEA bargaining groups. COLA of 3% for Management. This salary increase excludes employees who took the Supplemental Retirement Program (SRP). The College will need to budget for bargained increased costs in Salaries and Benefits for part-time employees. The estimated cost of a 1% salary increase is \$1.92 million for all funds. The estimated cost of a 1% salary increase is \$1.47 million for the unrestricted general fund.
- C. Step and column movement is budgeted at an additional cost of approximately \$1.30 million including benefits for FD 11 & 13 (FARSCCD approximate cost \$487,405 CSEA approximate cost \$439,025, Management/Other approximate cost \$376,085) For all funds, it is estimated to = \$1.78 million (FARSCCD = \$575,363, CSEA = \$703,059, Management/Others = \$504,457) 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 1/1/2022 is estimated at 3.5% for an additional cost of approximately \$859,571 for active employees and a reduction of \$440,379 for retirees, for a combined increase of \$419,192 for unrestricted general fund. The additional cost increase for all funds is estimated to = \$1,130,585 State Unemployment Insurance local experience charges are estimated at \$250,000 (2019/20 budgeted amount). Unchanged. CalSTRS employer contribution rate will increase in 2021/22 from 16.15% to 16.92% for an increase of \$573,989. (Note: The cost of each 1% increase in the STRS rate is approximately \$740,000.) CalPERS employer contribution rate will increase in 2021/22 from 20.70% to 22.91% for an increase of \$877,511. (Note: The cost of each 1% increase in the PERS rate is approximately \$390,000.)
- E. The full-time faculty obligation (FON) for Fall 2021 has not been calculated at this time. The Fall 2020 report indicated the District was 33.8 faculty over its FON. This number will be reduced based on faculty taking the SRP. The current cost for a new position is budgeted at Class VI, Step 12 at approximately \$156,349. Penalties for not meeting the obligation amount to approximately \$82,754 per FTE not filled. Each faculty hired over the FON adds cost of \$101,463 (\$156,349 - \$54,886).
- F. The current rate per Lecture Hour Equivalent (LHE) effective 7/1/21 for hourly faculty is \$1,513. Increase of \$58 per LHE. (Total cost of salary and benefits of part-time faculty to teach 30 LHE = \$54,886)
- G. Retiree Health Benefit Fund (OPEB/GASB 75 Obligation) - The calculated Actuarially Determined Contribution (ADC) for FY 2021/22 is estimated to be \$10,478,640. The District will therefore increase the employer payroll contribution rate of 1.10% to 2.00% of total salaries. This increases of \$1,036,245 to the unrestricted general fund and \$1,456,616 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:

Ongoing Cost	One-time Cost
ODEI/Leadership Academy	\$ 518,379
DMC Operating Cost	\$ 96,682
	\$ 71,500
- M. Fifth contribution of Santiago Canyon College ADA Settlement expenses of \$2 million from available one-time funds.

Rancho Santiago Community College District Unrestricted General Fund Summary 2021/22 Tentative Budget Assumptions May 20, 2021

	* <u>New Revenues</u>	Ongoing Only	One-Time
A	Student Centered Funding Formula		
B	Projected COLA of 4.05%	\$7,080,944	
B	Growth	\$0	
B	Deficit Factor (2%) - additional	(\$141,619)	
D	Unrestricted Lottery	(\$385,103)	
H	Mandates Block Grant	\$0	
I	Non-Resident Tuition	\$800,000	
J	Interest Earnings	(\$400,000)	
L	Apprenticeship - SCC	\$0	
EGK	Misc Income	\$97,039	
	Total	\$7,051,261	\$0
	<u>New Expenditures</u>		
B	Salary Schedule Increases/Collective Bargaining **	\$3,985,266	
C	Step/Column	\$1,302,515	
D	Health and Welfare/Benefits Increase (3.5%)	\$859,571	
D	H/W Estimated Savings due to Retiree Companion Care	(\$440,379)	
D	CalSTRS Increase	\$573,989	
D	CalPERS Increase	\$877,511	
E	Full Time Faculty Obligation Hires	\$0	
E/F	Hourly Faculty Budgets (Match Budget to Actual Expense)	\$0	
G	Increased Cost of Retiree Health Benefit ADC	\$1,036,245	
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	\$615,061	\$71,500
M	SCC ADA Settlement Costs	\$0	\$2,000,000
	Total	\$9,034,779	\$2,071,500
	2021/22 Budget Year Unallocated (Deficit)	(\$1,983,519)	
	2020/21 Structural Unallocated (Deficit)	(\$2,228,268)	
	Summer 2021 Est. Utilities Savings for 4/10 work schedule	\$120,000	
	Unemployment rate change from 0.05% to 1.23%	(\$1,385,391)	
	HEERF transfer for SUI increase	\$1,385,391	
	HEERF Indirect Cost Revenue Offset	\$4,091,787	
	SRP 1 Estimated Savings		
	SRP 2 Estimated Savings		
	Other Estimated Savings		
	Total Net Unallocated (Deficit)	\$0	(\$2,071,500)

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
** 4% for FARSCCD/CSEA/CEFA and 3% for Management

Rancho Santiago Community College District
Tentative Budget
2021-22

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	%		
2020/21 Estimated Annual @ P2						
Credit	12,341	67.72%	5,883	32.28%	18,224	
CDCP	3,198	66.01%	1,647	33.99%	4,845	
Non-Credit	912	59.57%	619	40.43%	1,531	
Total	16,451	66.87%	8,149	33.13%	24,600	
2021/22 Projected						
Credit	12,341	67.72%	5,883	32.28%	18,224	
CDCP	3,198	66.01%	1,647	33.99%	4,845	
Non-Credit	912	59.57%	619	40.43%	1,531	
Total	16,451	66.87%	8,149	33.13%	24,600	

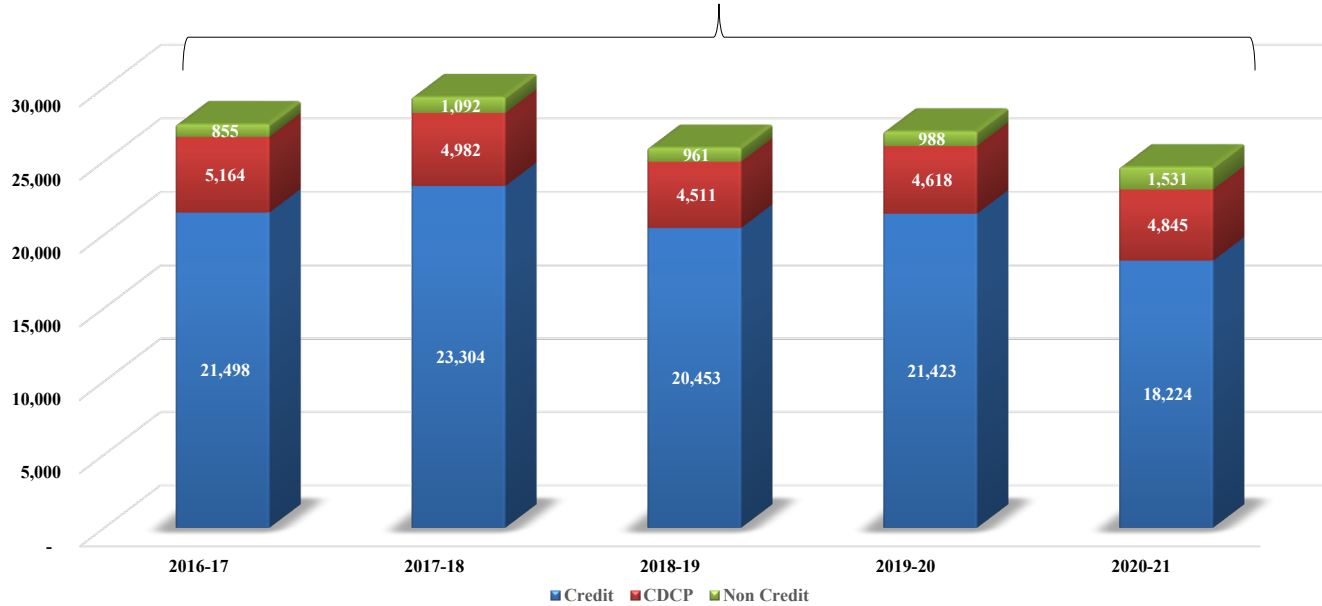
Expenditures by Major Object (2 Colleges Only) (Fund 11)						
<u>Expenditures by Object</u>	Santa Ana College		Santiago Canyon College		Tentative Budget	
	\$	%	\$	%		
1000 Academic Salaries	\$52,365,659	67.86%	\$24,806,965	32.14%	\$77,172,624	
2000 Classified Salaries	14,971,903	64.79%	8,136,777	35.21%	23,108,680	
3000 Employee Benefits	26,774,106	66.26%	13,631,528	33.74%	40,405,634	
4000 Books and Supplies	413,351	100.00%	-	0.00%	413,351	
5000 Services and Other Operating Expenses	4,505,226	51.45%	4,250,929	48.55%	8,756,155	
6000 Sites, Buildings, Books, and Equipment	16,162	61.37%	10,174	38.63%	26,336	
7000 Other Outgo and Contingencies	-	0.00%	-	0.00%	-	
Total Expenditures	\$99,046,407	66.08%	\$50,836,373	33.92%	\$149,882,780	

Rancho Santiago Community College District
Tentative Budget
2021-22

Recap of Full-Time Equivalent Students

	2016-17 Actual	change FTEs	2017-18 Actual w/ borrowing	change FTEs	2018-19 Actual	change FTEs	2019-20 Actual	change FTEs	2020-21 Est. Actual	change FTEs					
SAC															
Credit	14,935		16,238		14,247		14,779		12,341						
CDCP	3,668		3,538		3,183		3,161		3,198						
Non-Credit	504		666		594		578		912						
Total	19,107	69.44%	-6.02%	20,442	69.58%	6.99%	18,024	69.52%	-11.83%	18,518	68.51%	2.74%	16,451	66.87%	-11.16%
SCC															
Credit	6,563		7,066		6,206		6,644		5,883						
CDCP	1,496		1,444		1,328		1,457		1,647						
Non-Credit	351		426		367		410		619						
Total	8,410	30.56%	-1.88%	8,936	30.42%	6.25%	7,901	30.48%	-11.58%	8,511	31.49%	7.72%	8,149	33.13%	-4.25%
Total															
Credit	21,498		23,304		20,453		21,423		18,224						
CDCP	5,164		4,982		4,511		4,618		4,845						
Non-Credit	855		1,092		961		988		1,531						
Total	27,517	100.00%	-4.79%	29,378	100.00%	6.76%	25,925	100.00%	-11.75%	27,029	100.00%	4.26%	24,600	100.00%	-8.99%

10.60% ESTIMATED OVERALL DECREASE



Rancho Santiago Community College District
Tentative Budget
2021-22

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%	\$1,675,035	\$7,635,581	1.659	19.721%	\$761,820	\$3,638,428	\$2,436,855	\$11,274,009
2020-21	-0.950	16.150%	-\$694,283	\$6,941,298	0.979	20.700%	\$381,285	\$4,019,713	-\$312,998	\$10,961,011
2021-22	0.770	16.920% *	\$573,989	\$7,515,287	2.210	22.910%	\$877,511	\$4,897,224	\$1,451,500	\$12,412,511
2022-23	1.080	18.000% *	\$821,177	\$8,336,465	3.190	26.100%	\$1,291,966	\$6,189,191	\$2,113,144	\$14,525,655
2023-24	0.000	18.000% *	\$0	\$8,336,465	1.000	27.100%	\$413,105	\$6,602,296	\$413,105	\$14,938,761
2024-25	0.000	18.000% *	\$0	\$8,336,465	0.600	27.700%	\$252,820	\$6,855,116	\$252,820	\$15,191,581
2025-26	0.000	18.000% *	\$0	\$8,336,465	0.100	27.800%	\$42,979	\$6,898,096	\$42,979	\$15,234,561

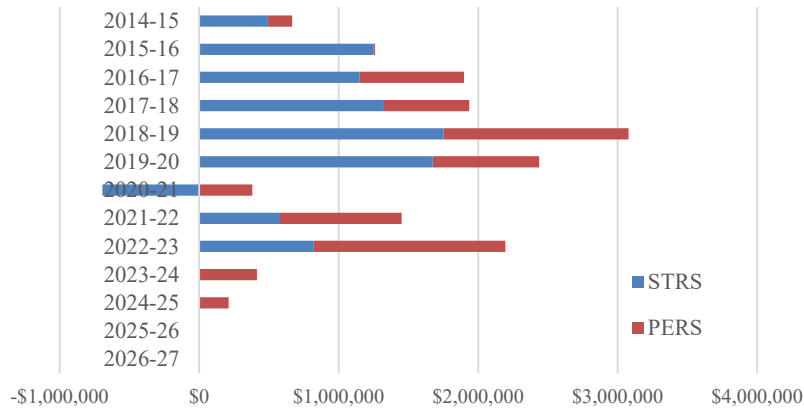
¹ Each 1% increase in STRS rate is approximately \$740,000

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

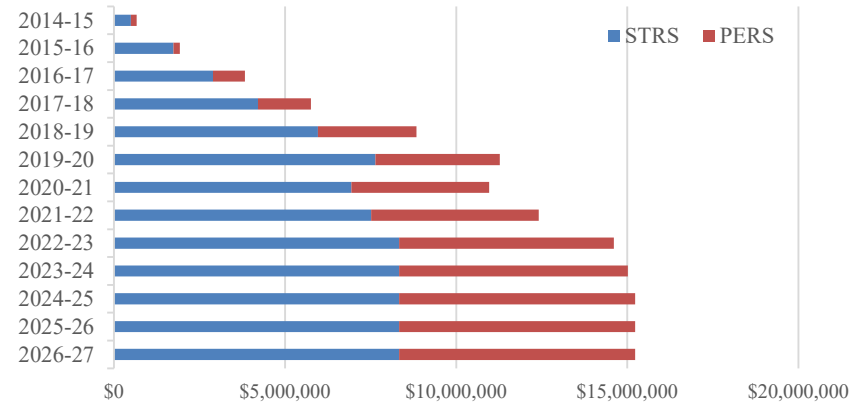
Employee Contribution % for STRS = 10.25%/10.205%

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
2021-22

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. In 39% of the last 31 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%	2007-08	4.53%	4.53%	5.000%
1992-93	2.18%	0.00%	0.000%	2008-09	4.94%	0.00%	0.000%
1993-94	2.05%	0.00%	2.530%	2009-10	4.25%	0.00%	0.000%
1994-95	1.99%	0.00%	0.000%	2010-11	-0.39%	0.00%	0.000%
1995-96	3.07%	3.00%	3.070%	2011-12	2.24%	0.00%	1.053%
1996-97	3.06%	3.06%	5.750%	2012-13	3.24%	0.00%	1.000%
1997-98	2.97%	2.97%	2.790%	2013-14	1.57%	1.57%	1.570%
1998-99	2.26%	2.26%	3.260%	2014-15	0.85%	0.85%	0.850%
1999-00	1.41%	1.41%	1.520%	2015-16	1.02%	1.02%	1.550%
2000-01	3.17%	4.17%	6.900%	2016-17	0.00%	0.00%	1.060%
2001-02	3.87%	3.87%	4.260%	2017-18	1.56%	1.56%	3.546%
2002-03	1.66%	2.00%	3.750%	2018-19	2.71%	2.71%	1.894%/FARSCCD 2.71% CSEA/Mgmt
2003-04	1.80%	0.00%	0.000%	2019-20	3.26%	3.26%	4% FARSCCD/CSEA
2004-05	2.41%	2.41%	0.000%	2020-21	0.00%	0.00%	4% FARSCCD/CSEA
2005-06	4.23%	4.23%	4.000%	2021-22	4.05%*	4.05%*	4% FARSCCD/CSEA 3% Management
2006-07	5.92%	5.92%	4.000%				
TOTALS					80.99%	54.85%	67.63% - 76.63%

* Estimated

Rancho Santiago Community College District
Tentative Budget
2021-22

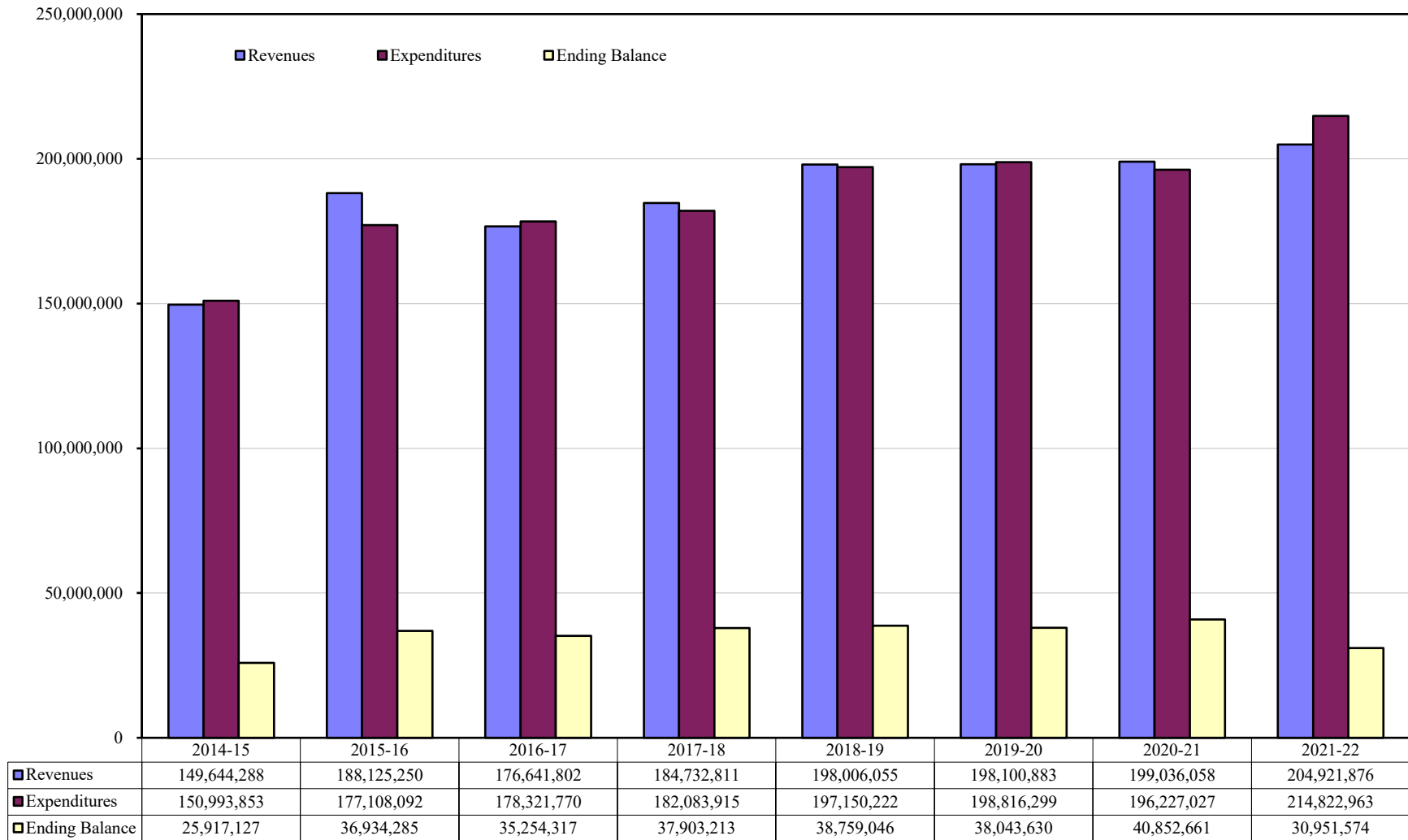
Recap of Revenue and Expenses - General Fund 11 and 13

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 2014-15 through 2021-22

	Actual 2014-15	Actual 2015-16	% Change	Actual 2016-17	% Change	Actual 2017-18	% Change	Actual 2018-19	% Change	Actual 2019-20	% Change	Est. Actual 2020-21	% Change	Tentative Budget 2021-22	% Change
Adj. Beg. 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%	38,043,630	-1.85%	40,852,661	7.38%
Revenues:															
Federal Income	-	-	0.00%	9,909	0.00%	18,675	88.47%	-	0.00%	666	0.00%	8,943	1242.79%	-	0.00%
State Income:															
General Apportionment	54,571,608	57,785,815	5.89%	52,117,505	-9.81%	48,353,198	-7.22%	52,656,233	8.90%	57,780,065	9.73%	49,839,215	-13.74%	53,288,715	6.92%
Lottery	3,844,324	4,421,852	15.02%	4,324,568	-2.20%	4,218,563	-2.45%	5,277,791	25.11%	3,549,384	-32.75%	4,142,482	16.71%	3,757,379	-9.30%
EPA	24,593,717	23,577,290	-4.13%	22,186,845	-5.90%	22,927,757	3.34%	25,493,388	11.19%	19,755,427	-22.51%	26,437,430	33.82%	29,927,255	13.20%
Other State	4,819,536	26,283,934	445.36%	12,436,759	-52.68%	11,544,612	-7.17%	17,456,392	51.21%	14,717,082	-15.69%	13,370,967	-9.15%	13,527,951	1.17%
Total State	87,829,185	112,068,891	27.60%	91,065,677	-18.74%	87,044,130	-4.42%	100,883,804	15.90%	95,801,958	-5.04%	93,790,094	-2.10%	100,501,300	7.16%
Local Income:															
Property Taxes	49,230,216	50,448,132	2.47%	52,992,580	5.04%	56,450,938	6.53%	60,025,533	6.33%	61,989,928	3.27%	63,584,479	2.57%	63,584,479	0.00%
ERAF	281,777	12,590,255	4368.16%	18,917,141	50.25%	26,389,168	39.50%	21,394,784	-18.93%	23,482,497	9.76%	25,000,000	6.46%	25,000,000	0.00%
Interest	271,538	543,831	100.28%	808,845	48.73%	1,418,945	75.43%	2,765,823	94.92%	3,292,512	19.04%	1,400,000	-57.48%	1,000,000	-28.57%
Enrollment Fees	8,744,537	8,677,600	-0.77%	8,850,604	1.99%	8,578,846	-3.07%	8,343,536	-2.74%	8,690,034	4.15%	7,500,000	-13.69%	7,500,000	0.00%
Non-resident Tuition	2,100,223	2,875,471	36.91%	3,247,985	12.95%	3,687,654	13.54%	3,391,208	-8.04%	3,166,363	-6.63%	2,540,863	-19.75%	2,700,000	6.26%
Other Local	1,177,835	912,621	-22.52%	600,579	-34.19%	1,135,312	89.04%	1,181,547	4.07%	1,637,736	38.61%	3,427,837	109.30%	539,310	-84.27%
Total Local	61,806,126	76,047,910	23.04%	85,417,734	12.32%	97,660,863	14.33%	97,102,431	-0.57%	102,259,070	5.31%	103,453,179	1.17%	100,323,789	-3.02%
Transfers/Others	8,977	8,449	-5.88%	148,482	1657.39%	9,143	-93.84%	19,820	116.78%	39,189	97.72%	1,783,842	4451.89%	4,096,787	129.66%
Total Revenues	149,644,288	188,125,250	25.71%	176,641,802	-6.10%	184,732,811	4.58%	198,006,055	7.19%	198,100,883	0.05%	199,036,058	0.47%	204,921,876	2.96%
Total Available	176,910,980	214,042,377	20.99%	213,576,087	-0.22%	219,987,128	3.00%	235,909,268	7.24%	236,859,929	0.40%	237,079,688	0.09%	245,774,537	3.67%
Expenditures:															
Academic Salaries	61,579,162	63,842,107	3.67%	67,519,283	5.76%	69,495,581	2.93%	74,139,232	6.68%	74,815,429	0.91%	73,742,863	-1.43%	78,498,408	6.45%
Classified Salaries	29,591,168	29,063,337	-1.78%	30,660,767	5.50%	31,246,558	1.91%	33,240,377	6.38%	34,295,780	3.18%	34,178,523	-0.34%	39,488,345	15.54%
Employee Benefits	36,193,816	44,977,079	24.27%	47,089,952	4.70%	52,733,788	11.99%	61,203,730	16.06%	60,945,781	-0.42%	60,807,454	-0.23%	65,975,221	8.50%
Supplies & Materials	686,574	761,759	10.95%	1,058,740	38.99%	1,091,765	3.12%	1,512,714	38.56%	1,396,400	-7.69%	1,125,908	-19.37%	1,223,086	8.63%
Other Operating	16,617,663	18,416,657	10.83%	16,616,262	-9.78%	16,837,354	1.33%	16,972,159	0.80%	18,437,112	8.63%	19,265,899	4.50%	25,493,588	32.32%
Capital Outlay	3,946,167	3,302,600	-16.31%	5,977,215	80.99%	5,268,000	-11.87%	3,671,109	-30.31%	2,281,923	-37.84%	856,643	-62.46%	644,315	-24.79%
Transfers	2,379,303	16,744,553	603.76%	9,399,551	-43.87%	5,410,869	-42.43%	6,410,901	18.48%	6,643,874	3.63%	6,249,737	-5.93%	3,500,000	-44.00%
Total Expenditures	150,993,853	177,108,092	17.29%	178,321,770	0.69%	182,083,915	2.11%	197,150,222	8.27%	198,816,299	0.85%	196,227,027	-1.30%	214,822,963	9.48%
Ending Balance	25,917,127	36,934,285	42.51%	35,254,317	-4.55%	37,903,213	7.51%	38,759,046	2.26%	38,043,630	-1.85%	40,852,661	7.38%	30,951,574	-24.24%
Adjustment to Beginning Balance	-	-		-		-		-		-		-		-	
Adjusted Beginning Fund Balance	25,917,127	36,934,285		35,254,317		37,903,213		38,759,046		38,043,630		40,852,661		30,951,574	
Ending Balance (% of Exp)	17.16%	20.85%		19.77%		20.82%		19.66%		19.14%		20.82%		14.41%	

Rancho Santiago Community College District
Tentative Budget
2021-22

Recap of Revenues and Expenditures
 General Fund 11 and 13
 2014-15 to 2021-22



Rancho Santiago Community College District
Tentative Budget
2021-22

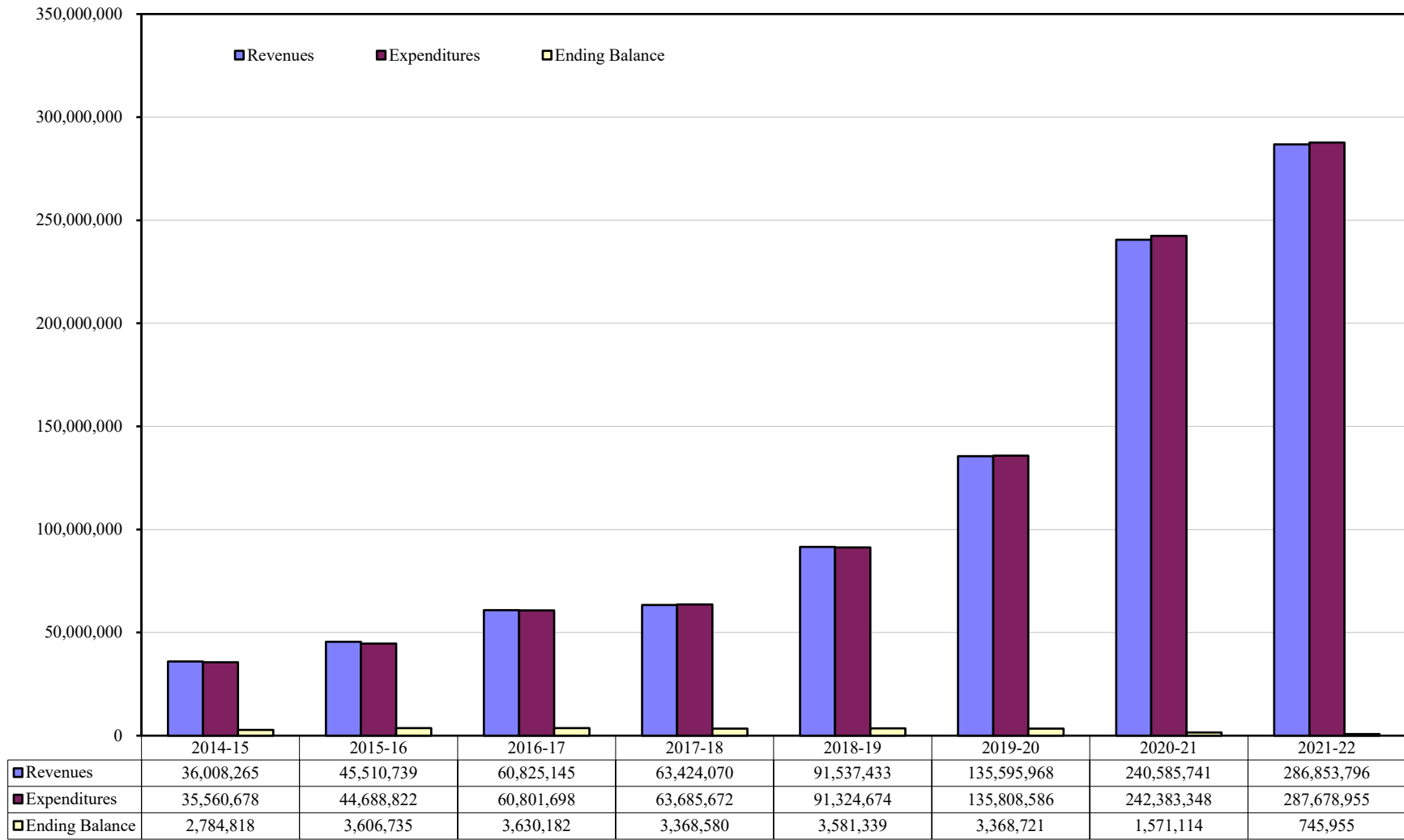
Recap of Revenue and Expenses - General Fund 12

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 2014-15 through 2021-22

	Actual 2014-15	Actual 2015-16	% Change	Actual 2016-17	% Change	Actual 2017-18	% Change	Actual 2018-19	% Change	Actual 2019-20	% Change	Est. Actual 2020-21	% Change	Tentative Budget 2021-22	% Change
Adj. Beg. 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%	3,368,721	-5.94%	1,571,114	-53.36%
Revenues:															
Federal Income	11,125,714	10,011,533	-10.01%	9,652,027	-3.59%	8,495,780	-11.98%	9,495,922	11.77%	9,477,974	-0.19%	11,507,747	21.42%	28,755,003	149.88%
State Income:															
Lottery	1,104,150	1,525,122	38.13%	1,437,686	-5.73%	1,637,596	13.90%	2,222,329	35.71%	1,259,930	-43.31%	1,353,211	7.40%	1,227,410	-9.30%
Other State	21,210,798	31,633,314	49.14%	47,449,282	50.00%	51,002,415	7.49%	77,256,386	51.48%	122,470,804	58.53%	224,604,348	83.39%	253,321,501	12.79%
Total State	22,314,948	33,158,436	48.59%	48,886,968	47.43%	52,640,011	7.68%	79,478,715	50.99%	123,730,734	55.68%	225,957,559	82.62%	254,548,911	12.65%
Local Income:															
Other Local	2,567,603	2,340,770	-8.83%	2,286,150	-2.33%	2,288,279	0.09%	2,562,796	12.00%	2,361,123	-7.87%	2,660,120	12.66%	3,549,882	33.45%
Total Local	2,567,603	2,340,770	-8.83%	2,286,150	-2.33%	2,288,279	0.09%	2,562,796	12.00%	2,361,123	-7.87%	2,660,120	12.66%	3,549,882	33.45%
Transfers/Others	-	-	0.00%	-	0.00%	-	0.00%	-	0.00%	26,137	0.00%	460,315	1661.16%	-	-100.00%
Total Revenues	36,008,265	45,510,739	26.39%	60,825,145	33.65%	63,424,070	4.27%	91,537,433	44.33%	135,595,968	48.13%	240,585,741	77.43%	286,853,796	19.23%
Total Available	38,345,496	48,295,557	25.95%	64,431,880	33.41%	67,054,252	4.07%	94,906,013	41.54%	139,177,307	46.65%	243,954,462	75.28%	288,424,910	18.23%
Expenditures:															
Academic Salaries	7,248,036	8,388,502	15.73%	10,423,306	24.26%	9,864,269	-5.36%	9,809,173	-0.56%	9,331,718	-4.87%	9,404,932	0.78%	10,317,070	9.70%
Classified Salaries	9,666,467	11,868,603	22.78%	12,882,796	8.55%	13,305,439	3.28%	15,276,311	14.81%	15,673,098	2.60%	18,343,492	17.04%	21,755,665	18.60%
Employee Benefits	4,819,924	6,306,769	30.85%	7,842,052	24.34%	9,339,580	19.10%	11,904,399	27.46%	10,892,048	-8.50%	13,652,478	25.34%	16,089,422	17.85%
Supplies & Materials	1,699,439	1,983,824	16.73%	2,721,167	37.17%	2,153,441	-20.86%	2,560,649	18.91%	2,467,487	-3.64%	5,351,151	116.87%	3,298,433	-38.36%
Other Operating	8,866,099	10,909,044	23.04%	21,501,755	97.10%	25,497,199	18.58%	48,134,434	88.78%	92,860,004	92.92%	182,712,360	96.76%	230,266,862	26.03%
Capital Outlay	2,489,409	4,004,708	60.87%	4,299,964	7.37%	2,451,092	-43.00%	2,102,656	-14.22%	3,260,667	55.07%	4,516,638	38.52%	3,723,632	-17.56%
Transfers	771,304	1,227,372	59.13%	1,130,658	-7.88%	1,074,652	-4.95%	1,537,052	43.03%	1,323,564	-13.89%	8,402,297	534.82%	2,227,871	-73.48%
Total Expenditures	35,560,678	44,688,822	25.67%	60,801,698	36.06%	63,685,672	4.74%	91,324,674	43.40%	135,808,586	48.71%	242,383,348	78.47%	287,678,955	18.69%
Ending Balance	2,784,818	3,606,735	29.51%	3,630,182	0.65%	3,368,580	-7.21%	3,581,339	6.32%	3,368,721	-5.94%	1,571,114	-53.36%	745,955	-52.52%
Adjustment to Beginning Balance	-	-		-		-		-		-		-		-	
Adjusted Beginning Fund Balance	2,784,818	3,606,735		3,630,182		3,368,580		3,581,339		3,368,721		1,571,114		745,955	
Ending Balance (% of Exp)	7.83%	8.07%		5.97%		5.29%		3.92%		2.48%		0.65%		0.26%	

Rancho Santiago Community College District
Tentative Budget
2021-22

Recap of Revenues and Expenditures
 General Fund 12
 2014-15 to 2021-22



Rancho Santiago Community College District
Tentative Budget
2021-22

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 2014-15 through 2021-22

	Actual 2014-15	Actual 2015-16	% Change	Actual 2016-17	% Change	Actual 2017-18	% Change	Actual 2018-19	% Change	Actual 2019-20	% Change	Est. Actual 2020-21	% Change	Tentative Budget 2021-22	% Change
Adj. Beg. 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%	41,412,351	-2.19%	42,423,775	2.44%
Revenues:															
Federal Income	11,125,713	10,011,533	-10.01%	9,661,936	-3.49%	8,514,455	-11.88%	9,495,922	11.53%	9,478,640	-0.18%	11,516,690	21.50%	28,755,003	149.68%
State Income:															
General Apportionment	54,571,608	50,833,999	-6.85%	50,074,777	-1.49%	41,402,760	-17.32%	48,188,774	16.39%	52,260,287	8.45%	48,531,331	-7.14%	44,899,887	-7.48%
Lottery	4,948,474	5,946,974	20.18%	5,762,254	-3.11%	5,856,159	1.63%	7,500,120	28.07%	4,809,314	-35.88%	5,495,693	14.27%	4,984,789	-9.30%
EPA	24,593,717	23,577,290	-4.13%	22,186,845	-5.90%	22,927,757	3.34%	25,493,388	11.19%	19,755,427	-22.51%	26,437,430	33.82%	29,927,255	13.20%
Other State	26,030,335	64,869,064	149.21%	61,928,769	-4.53%	69,497,465	12.22%	99,180,237	42.71%	142,707,664	43.89%	239,283,199	67.67%	275,238,280	15.03%
Total State	110,144,134	145,227,327	31.85%	139,952,645	-3.63%	139,684,141	-0.19%	180,362,519	29.12%	219,532,692	21.72%	319,747,653	45.65%	355,050,211	11.04%
Local Income:															
Property Taxes	49,230,216	50,448,132	2.47%	52,992,580	5.04%	56,450,938	6.53%	60,025,533	6.33%	61,989,928	3.27%	63,584,479	2.57%	63,584,479	0.00%
ERAF	281,777	12,590,255	4368.16%	18,917,141	50.25%	26,389,168	39.50%	21,394,784	-18.93%	23,482,497	9.76%	25,000,000	6.46%	25,000,000	0.00%
Interest	271,538	546,477	101.25%	808,845	48.01%	1,418,945	75.43%	2,765,823	94.92%	3,292,512	19.04%	1,400,000	-57.48%	1,000,000	-28.57%
Enrollment Fees	8,744,537	8,677,600	-0.77%	8,850,604	1.99%	8,578,846	-3.07%	8,343,536	-2.74%	8,690,034	4.15%	7,500,000	-13.69%	7,500,000	0.00%
Non-resident Tuition	2,100,223	2,875,471	36.91%	3,247,985	12.95%	3,687,654	13.54%	3,391,208	-8.04%	3,166,363	-6.63%	2,540,863	-19.75%	2,700,000	6.26%
Other Local	3,745,438	3,250,745	-13.21%	2,886,729	-11.20%	3,423,591	18.60%	3,744,343	9.37%	3,998,859	6.80%	6,087,957	52.24%	4,089,192	-32.83%
Total Local	64,373,729	78,388,680	21.77%	87,703,884	11.88%	99,949,142	13.96%	99,665,227	-0.28%	104,620,193	4.97%	106,113,299	1.43%	103,873,671	-2.11%
Transfers/Others	8,977	8,449	-5.88%	148,482	1657.39%	9,143	-93.84%	19,820	116.78%	65,326	229.60%	2,244,157	3335.32%	4,096,787	82.55%
Total Revenues	185,652,553	233,635,989	25.85%	237,466,947	1.64%	248,156,881	4.50%	289,543,488	16.68%	333,696,851	15.25%	439,621,799	31.74%	491,775,672	11.86%
Total Available	215,256,476	262,337,934	21.87%	278,007,967	5.97%	287,041,380	3.25%	330,815,281	15.25%	376,037,236	13.67%	481,034,150	27.92%	534,199,447	11.05%
Expenditures:															
Academic Salaries	68,827,198	72,230,609	4.94%	77,942,589	7.91%	79,359,850	1.82%	83,948,405	5.78%	84,147,147	0.24%	83,147,795	-1.19%	88,815,478	6.82%
Classified Salaries	39,257,634	40,931,940	4.26%	43,543,563	6.38%	44,551,997	2.32%	48,516,688	8.90%	49,968,878	2.99%	52,522,015	5.11%	61,244,010	16.61%
Employee Benefits	41,013,741	51,283,848	25.04%	54,932,004	7.11%	62,073,368	13.00%	73,108,129	17.78%	71,837,829	-1.74%	74,459,932	3.65%	82,064,643	10.21%
Supplies & Materials	2,386,013	2,745,583	15.07%	3,779,907	37.67%	3,245,206	-14.15%	4,073,363	25.52%	3,863,887	-5.14%	6,477,059	67.63%	4,521,519	-30.19%
Other Operating	25,483,762	29,325,701	15.08%	38,118,017	29.98%	42,334,553	11.06%	65,106,593	53.79%	111,297,116	70.95%	201,978,259	81.48%	255,760,450	26.63%
Capital Outlay	6,435,577	7,307,308	13.55%	10,277,179	40.64%	7,719,092	-24.89%	5,773,765	-25.20%	5,542,590	-4.00%	5,373,281	-3.05%	4,367,947	-18.71%
Transfers	3,150,606	17,971,925	470.43%	10,530,209	-41.41%	6,485,521	-38.41%	7,947,953	22.55%	7,967,438	0.25%	14,652,034	83.90%	5,727,871	-60.91%
Total Expenditures	186,554,531	221,796,914	18.89%	239,123,468	7.81%	245,769,587	2.78%	288,474,896	17.38%	334,624,885	16.00%	438,610,375	31.08%	502,501,918	14.57%
Ending Balance	28,701,945	40,541,020	41.25%	38,884,499	-4.09%	41,271,793	6.14%	42,340,385	2.59%	41,412,351	-2.19%	42,423,775	2.44%	31,697,529	-25.28%
Adjustments to Beginning Balance	-	-		-		-		-		-		-		-	
Adjusted Beginning Fund Balance	28,701,945	40,541,020		38,884,499		41,271,793		42,340,385		41,412,351		42,423,775		31,697,529	
Ending Balance (% of Exp)	15.39%	18.28%		16.26%		16.79%		14.68%		12.38%		9.67%		6.31%	

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
2021-22

Recap of Revenues and Expenditures
 General Fund (Combined Fund 11, 12 & 13)
 2014-15 to 2021-22

