

RANCHO SANTIAGO COMMUNITY COLLEGE DISTRICT
[website: Fiscal Resources Committee](#)

Agenda for Wednesday, September 16, 2020

1:30 p.m. - 3:00 p.m.
Zoom Meeting

1. Welcome
2. State/District Budget Update – Peter Hardash
 - SSC – Legislative Analyst Examines State’s Cash Position
 - SSC – DOF Releases August Finance Bulletin
 - SSC – Lottery Instructional Materials and BOG Changes in Trailer Bill
 - DOF – Finance Bulletin – August 2020
3. Supplemental Retirement Plan (SRP) – Enrique Perez
4. Proposed Adopted General Fund Budget – **ACTION**
 - Budget Assumptions Update
 - 2019/20 Recap of Unrestricted General Fund – Major Changes Comparing Adopted Budget to Actuals
5. Closeout of 2019/20 Budget
 - Recap of 2019/20 SCFF Metrics
 - Final Budget Allocation Model Distribution of Carryover
 - 50% Law Compliance Update
6. 2021-22 Draft Budget Calendar
7. Standing Report from District Council – Craig Rutan
8. Informational Handouts
 - District-wide expenditure report link: <https://intranet.rscdd.edu>
 - Vacant Funded Position List as of September 08, 2020
 - Measure “Q” Project Cost Summary as of August 31, 2020
 - Monthly Cash Flow Summary as of August 31, 2020
 - [SAC Planning and Budget Committee Agendas and Minutes](#)
 - [SCC Budget Committee Agendas and Minutes](#)
9. Approval of FRC Minutes – August 19, 2020
10. Other

Next FRC Committee Meeting: Executive Conference Room #114, 1:30 – 3:00 pm, October 21, 2020

The mission of the Rancho Santiago Community College District is to provide quality educational programs and services that address the needs of our diverse students and communities.

[Click Here for COVID-19 Related Resources](#)

COMMUNITY COLLEGE UPDATE

PUBLICATION DATE: AUGUST 1, 2020

Legislative Analyst Examines State's Cash Position

 [BY PATTI F. HERRERA, EDD](#) [BY JOHN GRAY](#)

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posted August 31, 2020

In its "[Update on California's Cash Management Situation](#)" report issued on August 31, 2020, the Legislative Analyst's Office (LAO) announces that the state has a significant cash cushion to manage its obligations for the remainder of the fiscal year.

Distinguishing the budget as the state's fiscal plan that includes anticipated revenues and spending obligations that the Legislature adopts annually, the LAO explains that, not unlike local district business cycles, the state pays its annual obligations on a regular (e.g., monthly) basis while the amount of revenue it receives varies widely throughout the year, with most of it coming in January, April, and June.

Since the start of the COVID-19 recession, there was growing concern that the state's cash position would weaken significantly. In fact, earlier this spring, the Department of Finance reported that by the end of the 2019–20 fiscal year, the state's nearly \$40 billion cash cushion would dwindle to just \$9 billion by the end of June. The LAO reports, however, that those concerns were not realized as the state was able to maintain a \$37.3 billion cushion. They explain that the grim estimate anticipated that state medical costs would increase substantially as a result of the coronavirus and that the projected revenues would not materialize—neither of which came to fruition.

The LAO reports that California's cash cushion is expected to hover between \$30 billion to \$40 billion for most of current fiscal year. Despite the \$8 billion withdrawal from the Budget Stabilization Account to mitigate the impact of the recession, the account's balance remains strong along with the availability of other internal borrowable resources.

While this is relatively good news, the LAO cautions that uncertainty remains. State revenues could underperform if the health pandemic does not loosen its grip on the economy. The state could face unanticipated costs associated with COVID-19 or the historic fires that have plagued California. And finally, the LAO makes particular note of the \$12.5 billion in deferred payments to K-12 and community college districts that will require the next State Budget to include a large repayment plan.

Over the coming weeks and months, we will be monitoring the state and national economy closely, with an eye on its implications for education funding in the current fiscal year and as we prepare for the release of Governor Gavin Newsom's January State Budget Proposal. Stay tuned.

[Click Here for COVID-19 Related Resources](#)

COMMUNITY COLLEGE UPDATE

PUBLICATION DATE: AUGUST 1, 2020

DOF Releases August Finance Bulletin

 [BY ROBERT MCENTIRE, EDD](#)

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The Department of Finance (DOF) released its August Finance Bulletin, which summarizes significant economic data points including labor market conditions, real estate trends, and the state's monthly cash report.

Summarizing the second quarter data, the report highlights the precipitous economic decline driven by the COVID-19 pandemic, which essentially turned off the economic spigot and caused the seasonally adjusted annualized real gross domestic product (GDP) to drop 32.9% during the second quarter of 2020, following a 5.0% drop in the first quarter.

To put these numbers into perspective, during the Great Recession, real GDP dropped 4.0% between the first quarter of 2007 and the second quarter of 2009. Nationally, the COVID-19 pandemic has caused 20.1 million people, or 12.80%, to leave the workforce, which is nearly three times the number as during the Great Recession. This has pushed national unemployment from a low of 3.8% in early 2020 to an average 13.0% in the second quarter—settling at 10.2% at the end of July. Similarly, California lost 2.8 million people, or 15.3%, from the workforce, with 2.1 million moving onto unemployment rolls, while 576,000 workers were furloughed and another 660,000 were reduced to part-time status. These numbers are stark when compared to the 5.5% decline in the workforce that was seen during the Great Recession. California's unemployment rate averaged 15.9% during the second quarter, a full 3.6% higher than the previous record high of 12.3% during the Great Recession. The leisure and hospitality industry has been hit the hardest, losing 40.0% of sector jobs over one quarter.

Building permits for June 2020 totaled 71,100, which is up 2.8% from May, but down 43.5% from February. Year-to-date, authorized residential housing units averaged 92,600 (down 12.3 percent from the same period in 2019), with a nearly equal split between single-family and multifamily units. Lackluster building perpetuates the low housing supply in California.

July 2020 General Fund preliminary cash receipts were \$2.58 billion more than estimated in the 2020–21 State Budget Act. The impact of the delayed 2019 income tax receipts from April to July accounts for \$1.135 billion of the higher revenue. As July is the first month of the fiscal year, the monthly and year-to-date numbers are the same. July personal income tax receipts beat expectations by \$2.65 billion, or 12.6%, continuing strong performance in this revenue stream despite the economic conditions and continued threats of further economic shutdowns. Sales and use tax receipts exceeded expectations, beating estimates by \$602 million, or 46.9%. Corporate tax receipts fell short of expectations by \$306 million, or 6.4%.

The DOF's August Finance Bulletin can be found [here](#).

[Click Here for COVID-19 Related Resources](#)

COMMUNITY COLLEGE UPDATE

PUBLICATION DATE: AUGUST 1, 2020

Lottery Instructional Materials and BOG Changes in Trailer Bill

 [BY SHEILA G. VICKERS](#)

 [BY MICHELLE MCKAY UNDERWOOD](#)

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On Saturday, August 22, 2020, Senate Bill (SB) 820 and Assembly Bill (AB) 1865 were introduced to make changes to the education portion of the 2020–21 State Budget. There are two provisions related to community colleges:

- Both bills would add a new section to the Government Code (Government Code Section [GC §] 8880.4.1) to clarify the definition of “instructional materials” as specified in GC § 8880.4(a) (2)(B), which is related to the requirement of local school agencies and community colleges to use Proposition 20 Lottery funds on instructional materials. Both bills would clarify that instructional materials for this purpose “include, but are not limited to, laptop computers and devices that provide internet access for use by pupils, students, teachers, and faculty as learning resources,” thus providing more flexibility in the use of these funds.
- With regard to the Board of Governors (BOG), both bills would add a 17th voting member, the Lieutenant Governor, who already sits as a member of both the University of California Board of Regents and the California State University Board of Trustees.

Both bills are working their way through the Legislature this week. SB 820 was heard yesterday in an informational hearing of the Assembly Subcommittee on Budget Process Oversight and Program Evaluation, which is the subcommittee that comprises all the chairs of the various, topical subcommittees like Education Finance. The Senate Budget and Fiscal Review Committee will hear the corresponding AB 1865, which makes these same changes. From there, one of these bills will be voted on by both houses and sent to Governor Gavin Newsom by August 31, 2020, the end of the legislative session. As a budget bill, their changes to law are immediate.



Finance Bulletin

Keely Bosler, Director

Economic Update

The U.S. unemployment rate fell by 0.9 percentage point to 10.2 percent in July 2020, remaining higher than the Great Recession's peak unemployment rate of 10.0 percent in October 2009. The U.S. gained 1.8 million jobs in July after adding 4.8 million in June 2020. U.S. nonfarm jobs are still 12.9 million or 8.4 percent below the February 2020 pre-pandemic level.

ECONOMIC CONDITIONS IN THE SECOND QUARTER OF 2020

- U.S. real GDP fell by 32.9 percent (seasonally adjusted annualized rate) in the second quarter of 2020, the largest drop on record, following a contraction of 5.0 percent in the first quarter. During the Great Recession, U.S. real GDP fell by 4.0 percent from the peak in the fourth quarter of 2007 to the trough in the second quarter of 2009. The 32.9-percent second quarter drop was driven by personal consumption, which makes up over two-thirds of GDP (down 34.6 percent) and investment (down 49.0 percent). Government expenditures increased by 2.7 percent, and a larger drop in imports compared to exports led to a positive impact of net exports on GDP.

- The number of employed Americans decreased by a record 20.1 million (-12.8 percent) in the second quarter of 2020, with 14.3 million more unemployed and 5.8 million leaving the labor force. This is much larger than the Great Recession's civilian employment peak-to-trough decrease of 7.9 million (-5.4 percent), from the fourth quarter of 2007 to the fourth quarter of 2009. U.S. unemployment rate averaged a record-high 13.0 percent in the second quarter of 2020, rising from an average of 3.8 percent in the first quarter of 2020. U.S. nonfarm jobs decreased by 18.2 million or 12.0 percent in the second quarter.

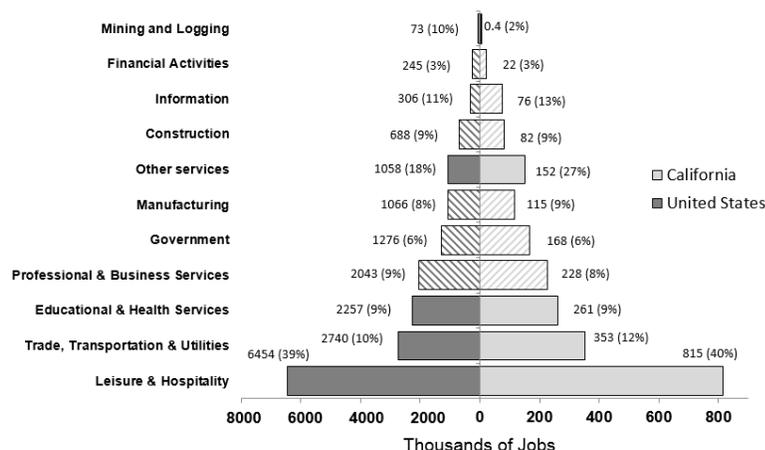
- California's civilian employment decreased by 2.8 million (-15.3 percent) in the second quarter, with an additional 2.1 million becoming unemployed and 720,000 leaving the labor force. In addition, 576,000 Californians were furloughed and the number of involuntary part-time workers increased by 660,000 (82.8 percent). During the Great Recession, California's civilian employment decreased by 926,000 (-5.5 percent) from the peak in the first quarter of 2008 to the trough in the first quarter of 2010. California's unemployment rate averaged a record-high 15.9 percent in the second quarter of 2020, up from 4.4 percent in the first quarter and 3.6 percentage-points higher than the previous record of 12.3 percent during the Great Recession. California's nonfarm jobs decreased by 2.3 million or 13.0 percent in the second quarter. For California and the nation, job losses were largest for low-wage sectors, with leisure and hospitality losing around 40 percent of its total jobs over one quarter.

- California's continuing claims for unemployment benefits increased by 3.3 million from 425,000 in the first quarter of 2020 to 3.7 million in the second quarter (including continuing claims for Pandemic Unemployment Assistance). This is more than quadruple the 840,000 average in the second quarter of 2009, at the height of the Great Recession. The increase in continuing claims is larger than the increase in officially unemployed, as people who are only partially unemployed can also claim unemployment benefits. Furthermore, those who are not able to actively look for work due to COVID-19 can claim unemployment benefits but are not counted as unemployed since they are not in the labor force.

BUILDING ACTIVITY

- California housing units authorized by building permits totaled 71,100 units in June 2020, up 2.8 percent from May 2020 but down 43.5 percent from February's 125,800 units. In June, single-family units increased by 54.6 percent from May to 47,500 units while multifamily units decreased by 38.6 percent to 23,600 units. Year-to-date, authorized residential housing units averaged 92,600 (down 12.3 percent from the same period in 2019), split into 49,700 single-family units (down 6.3 percent) and 42,900 multifamily units (down 18.3 percent). California's nonresidential building valuation in June was \$28.2 billion, up 92.8 percent from May 2020 and up 6.4 percent from February's \$26.5-billion valuation. Year-to-date, nonresidential building valuation averages \$22.7 billion, down 33.2 percent from the same period in 2019.

U.S. and California Jobs by Industry
Job losses in the second quarter of 2020 relative to the first quarter
Solid bars represent low-wage sectors



Source: U.S. Bureau of Labor Statistics; CA EDD Labor Market Information Division

MONTHLY CASH REPORT

Preliminary General Fund cash receipts for July, the first month of the fiscal year, was \$2.580 billion above the 2020-21 Budget Act forecast of \$27.792 billion, largely related to unexpected strength in the 2019 tax year. Preliminary General Fund agency cash receipts for the entire 2019-20 fiscal year were \$1.135 billion above the 2020-21 Budget Act forecast of \$123.395 billion, or 0.9 percentage point above forecast. Total collections for March through July of 2020 are actually down by 6 percent from the same period in 2019.

- Personal income tax cash receipts for July were \$2.7 billion above the month's forecast of \$21 billion. Withholding cash receipts were \$1.6 billion above the forecast of \$4.5 billion. Other cash receipts were \$1.1 billion higher than the forecast of \$19 billion. Refunds issued in July were \$47 million lower than the expected \$2.1 billion. Proposition 63 requires that 1.76 percent of total monthly personal income tax collections be transferred to the Mental Health Services Fund (MHSF). The amount transferred to the MHSF in July was \$49 million higher than the forecast of \$375 million.
- Sales and use tax cash receipts for July were \$602 million above the month's forecast of \$1.285 billion. July is the first month of the 2019-20 fiscal year and includes the final payment for second quarter taxable sales, which was due July 31. This year July likely includes a significant amount of delayed payments from the first quarter of 2020.
- Corporation tax cash receipts for July, the first month of the fiscal year are \$306 million below the forecast of \$4.801 billion. Estimated payments were \$193 million below the forecast of \$3.127 billion, and other payments were \$45 million lower than the \$1.743 billion forecast. Total refunds for the month were \$68 million higher than the forecast of \$69 million.
- Insurance tax cash receipts for July were \$1 million above the month's forecast of \$26 million. Cash receipts from alcoholic beverage taxes, tobacco taxes, and pooled money interest were \$19 million below the month's forecast of \$84 million. "Other" cash receipts were \$349 million below the month's forecast of \$592 million.

2020-21 Comparison of Actual and Forecast Agency General Fund Revenues

(Dollars in Millions)

Revenue Source	JULY 2020					2020-21 YEAR-TO-DATE			
	Forecast	Actual	Change	Percent Change		Forecast	Actual	Change	Percent Change
Personal Income	\$21,004	\$23,656	\$2,651	12.6%		\$21,004	\$23,656	\$2,651	12.6%
Sales & Use	1,285	1,887	602	46.9%		1,285	1,887	602	46.9%
Corporation	4,801	4,495	-306	-6.4%		4,801	4,495	-306	-6.4%
Insurance	26	27	1	3.8%		26	27	1	3.8%
Estate	0	0	0	0.0%		0	0	0	0.0%
Pooled Money Interest	39	18	-21	-53.5%		39	18	-21	-53.5%
Alcoholic Beverages	39	41	2	6.2%		39	41	2	6.2%
Tobacco	6	5	-1	-13.8%		6	5	-1	-13.8%
Other	592	243	-349	-59.0%		592	243	-349	-59.0%
Total	\$27,792	\$30,372	\$2,580	9.3%		\$27,792	\$30,372	\$2,580	9.3%

This is an agency cash report and the data may differ from the Controller's report to the extent that cash received by agencies has not yet been reported to the Controller. Totals may not add due to rounding. The forecast is from the 2020-21 Budget Act.

Rancho Santiago Community College District
Adopted Budget
2020-21

DRAFT

To ensure compliance with the California Community Colleges Budget and Accounting Manual, Title 5 of the California Code of Regulations and the California Education Code, the financial resources of the District are divided into separate funds for which separate accounts are maintained for recording cash, other resources, and all related liabilities, obligations and equities.

General Fund

The General Fund is maintained to account for the transactions that cover the full scope of operations for the District (instruction, administration, student services, maintenance and operations, capital improvements and other expenditures). All transactions that are not specifically required to be accounted for in other funds are recorded in the General Fund.

All monies received by or for a community college district from state apportionments or county or local property taxes shall be deposited in the General Fund.

For purposes of flexibility, the District may establish any number of accounts within the General Fund to facilitate reporting, management, and control.

The General Fund is divided into three subfunds: the Unrestricted Ongoing General Fund, Unrestricted One-time Funds, and the Restricted General Fund. This reflects the need to differentiate truly discretionary revenue from restricted revenue, while preserving a complete accounting of the financial operation and support of educational programs. Restricted monies such as those for categorically-funded programs are accounted for separately from other general purpose monies, but classified as a component of the total general fund that provides instructional and support services.

The ongoing unrestricted subfund shall be used to account for the ongoing resources that are available for the general purposes of each district's operation and support of its educational program. The governing board of the district may elect to set aside unrestricted monies for specific future operating purposes. The governing board may elect to transfer unrestricted monies to other funds. Similarly, the governing board may elect to return any balance of designated monies appearing in other fund groups to the General Fund. The unrestricted one-time funds subfund shall be used to account for one-time and carryover funds.

The restricted subfund shall be used to account for resources that are available for the operation and support of the educational programs that are specifically restricted by law, regulations, donors, or other outside agencies as to their expenditure. Such externally imposed restrictions are to be contrasted with internally created designations imposed by the governing board on unrestricted monies. Restricted monies are from a specific source that require monies to be used for specific purposes.

Rancho Santiago Community College District
Adopted Budget
2020-21

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General Fund Revenue Budget - Combined - Restricted and Unrestricted - Fund 11, 12, 13					
Revenues by Source	2018-19 Actual Revenue	2019-20 Actual Revenue	2020-21 Tentative Budget	2020-21 Adopted Budget	% change 20/21 Adopt/ 19/20 Actual
8100 Federal Revenues					
8110 Forest Reserve	\$0	\$666	\$0	\$0	(100.00)
8120 Higher Education Act	2,504,474	2,623,567	3,238,618	1,870,789	(28.69)
8140 Temporary Assistance for Needy Families (TANF)	104,894	98,243	99,795	99,795	1.58
8150 Student Financial Aid	3,546	4,801	199,740	225,755	4,602.25
8170 Vocational Technical Education Act (VTEA)	2,890,675	1,550,993	1,815,864	1,485,709	(4.21)
8199 Other Federal Revenues (ABE, CAMP, SBA, Gear Up, NSF)	3,992,333	5,200,370	3,699,032	7,814,810	50.27
Total Federal Revenues	<u>9,495,922</u>	<u>9,478,640</u>	<u>9,053,049</u>	<u>11,496,858</u>	21.29
8600 State Revenues					
8611 Apprenticeship Allowance	3,210,086	3,951,786	3,159,472	3,951,786	-
8612 State General Apportionment	48,432,755	55,133,399	52,028,093	52,028,093	(5.63)
8612 State General Apportionment-estimated COLA	4,467,459	5,519,778	4,003,793	0	(100.00)
8612 Base Allocation Increase	0	0	0	0	-
8612 Estimated Restoration/Access/Growth	0	0	0	0	-
8612 State General Apportionment-Deficit	0	(3,496,762)	0	(3,496,762)	-
8612-8630 State General Apportionment-EPA Prior year adjustment	(243,981)	623,650	0	0	(100.00)
8619 Other General Apportionments-Full-Time Faculty Allocation	1,304,941	1,304,941	1,307,884	1,307,884	0.23
8619 Other General Apportionments-Enrollment Fee Admin-2%	293,254	281,212	278,496	278,496	(0.97)
8619 Other General Apportionments-Part-Time Faculty Compensation	638,586	397,898	575,927	458,559	15.25
8619 Other General Apportionments-Part-time Faculty Office Hour	0	65,490	0	0	(100.00)
8622 Extended Opportunity Programs & Services (EOPS)	2,261,401	2,053,744	2,298,935	2,574,690	25.37
8623 Disabled Students Programs & Services (DSPS)	1,771,889	1,728,656	1,970,456	1,927,555	11.51
8625 CalWORKS	561,710	524,675	553,374	578,992	10.35
8626 Telecomm./Technology Infrastructure Prog. (TTIP)	90	148	3,822	3,674	2,382.43
8629 Other General Categorical-Return to Title IV- 18/19 Recal	0	5,235	0	0	(100.00)
8629 Other Gen Categorical Apport-BSI	767,802	798,225	1,535,332	1,032,157	29.31
8629 Other Gen Categorical Apport-CARE	115,667	112,818	146,817	155,674	37.99
8629 Other Gen Categorical Apport-Adult Ed Block/CTE SWP	33,973,604	67,900,239	116,858,498	97,824,937	44.07

Rancho Santiago Community College District
Adopted Budget
2020-21

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

<u>Revenues by Source</u>	2018-19 Actual Revenue	2019-20 Actual Revenue	2020-21 Tentative Budget	2020-21 Adopted Budget	% change 20/21 Adopt/ 19/20 Actual
8629 Other Gen Categorical Apport-Equal Employment Opportunity	70,209	32,563	67,194	67,194	106.35
8629 Other Gen Categorical Apport-Guided Pathways	331,645	635,545	1,173,078	1,137,575	78.99
8629 Other Gen Categorical Apport-Instructional Equipment	121,631	100,272	0	0	(100.00)
8629 Other Gen Categorical Apport-Matriculation-Credit	7,811,180	6,980,165	7,343,422	4,751,015	(31.94)
8629 Other Gen Categorical Apport-Matriculation-Non-Credit	2,476,098	2,473,112	2,602,858	1,697,018	(31.38)
8629 Other Gen Categorical Apport-SEAP	0	0	0	4,952,093	-
8629 Other Gen Categorical Apport-Student Equity	2,815,011	2,757,529	3,708,228	2,977,177	7.97
8629 Other Gen Categorical Apport-Student Financial Aid Admin	1,058,207	1,045,814	1,142,287	1,081,353	3.40
8629 Other Gen Categorical Apport-Other	659,487	1,033,959	2,221,041	3,010,973	191.21
8630 Education Protection Account	25,493,388	19,755,427	26,437,430	26,437,430	33.82
8659 Other Reimb Categorical Allow-Career Tech/Econ Dev	18,662,687	32,418,483	34,852,942	24,973,832	(22.96)
8659 Other Reimb Categorical Allow-Other	1,778,560	805,751	678,259	375,612	(53.38)
8672 Homeowners' Property Tax Relief	270,103	267,061	288,123	288,123	7.89
8681 State Lottery Proceeds	7,500,120	4,809,314	5,972,103	5,495,693	14.27
8682 State Mandated Costs	852,184	859,434	869,923	869,923	1.22
8699 Other Misc State Revenue	12,906,746	8,653,131	13,148,160	11,203,843	29.48
Total State Revenues	180,362,519	219,532,692	285,225,947	247,944,589	12.94
8800 Local Revenues					
8809 RDA Funds - Other	0	0	0	0	-
8811 Tax Allocation, Secured Roll	49,676,516	52,062,939	53,253,286	53,253,286	2.29
8812 Tax Allocation, Supplement Roll	1,628,366	1,089,842	1,620,143	1,620,143	48.66
8813 Tax Allocation, Unsecured Roll	1,498,172	1,583,620	1,577,368	1,577,368	(0.39)
8816 Prior Years' Taxes	654,053	446,879	582,322	582,322	30.31
8817 Education Revenue Augmentation Fund (ERAF)	21,394,784	23,482,497	25,000,000	25,000,000	6.46
8818 RDA Funds - Pass Thru AB	472,784	530,959	451,127	451,127	(15.04)
8819 RDA Funds - Residuals	6,095,642	6,275,689	6,100,233	6,100,233	(2.80)
8820 Contrib, Gifts, Grants & Endowment	5,300	3,227	561	561	(82.62)
8831 Contract Instructional Service	78,769	45,000	14,177	14,177	(68.50)
8850 Rents and Leases	208,808	214,044	383,480	363,480	69.82

Rancho Santiago Community College District
Adopted Budget
2020-21

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

<u>Revenues by Source</u>	2018-19 Actual Revenue	2019-20 Actual Revenue	2020-21 Tentative Budget	2020-21 Adopted Budget	% change 20/21 Adopt/ 19/20 Actual
8860 Interest & Investment Income	2,765,823	3,292,512	1,400,000	1,400,000	(57.48)
8874 CCC Enrollment Fees	8,343,536	8,690,034	7,500,000	7,500,000	(13.69)
8875 Bachelor's Program Fee	67,368	47,712	40,000	40,000	(16.16)
8876 Health Services Fees	1,193,439	1,194,722	1,163,500	1,163,500	(2.61)
8880 Nonresident Tuition	3,391,208	3,166,363	3,400,000	1,900,000	(39.99)
8882 Parking Fees & Bus Passes	661,642	572,597	1,405,631	1,405,631	145.48
8890 Other Local Revenues (Student Transcript/Representation/ Discounts/Fines/Instr. Mat./Health Serv. Use Fees, etc.)	1,101,408	1,576,414	350,245	414,572	(73.70)
8891 Other Local Rev - Special Proj	427,609	345,143	739,886	733,906	112.64
Total Local Revenues	<u>99,665,227</u>	<u>104,620,193</u>	<u>104,981,959</u>	<u>103,520,306</u>	(1.05)
8900 Other Financing Sources					
8910 Proceeds-Sale of Equip & Suppl	19,820	39,189	5,000	5,000	(87.24)
8981 Interfund Transfer In	0	26,137	0	0	(100.00)
8999 Revenue - Clearing	0	0	0	0	-
Total Other Sources	<u>19,820</u>	<u>65,326</u>	<u>5,000</u>	<u>5,000</u>	(92.35)
Total Revenues	<u>289,543,488</u>	<u>333,696,851</u>	<u>399,265,955</u>	<u>362,966,753</u>	8.77
Net Beginning Balance	41,271,793	42,340,385	37,748,079	41,412,351	(2.19)
Adjustments to Beginning Balance	0	0	0	0	-
Adjusted Beginning Fund Balance	<u>41,271,793</u>	<u>42,340,385</u>	<u>37,748,079</u>	<u>41,412,351</u>	(2.19)
Total Revenues, Other Financing Sources and Beginning Fund Balance	<u>\$330,815,281</u>	<u>\$376,037,236</u>	<u>\$437,014,034</u>	<u>\$404,379,104</u>	7.54

Rancho Santiago Community College District
Adopted Budget
2020-21

DRAFT

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

<u>Expenditures by Object</u>	2018-19 Actual Expenses	2019-20 Actual Expenses	2020-21 Tentative Budget	2020-21 Adopted Budget	% change 20/21 Adopt/ 19/20 Actual
1000 Academic Salaries					
1100 Instructional Salaries, Regular Contract	\$29,315,324	\$30,717,046	\$34,611,526	\$33,292,921	8.39
1200 Non-Instructional Salaries, Regular Contract	18,067,737	18,867,080	21,209,368	19,768,733	4.78
1300 Instructional Salaries, Other Non-Regular	29,503,821	28,173,277	26,487,492	27,249,150	(3.28)
1400 Non-Instructional Salaries, Other Non-Regular	7,061,523	6,389,744	4,611,286	5,563,129	(12.94)
Subtotal	<u>83,948,405</u>	<u>84,147,147</u>	<u>86,919,672</u>	<u>85,873,933</u>	2.05
2000 Classified Salaries					
2100 Non-Instructional Salaries, Regular Full Time	39,270,670	41,031,801	48,870,046	47,252,435	15.16
2200 Instructional Aides, Regular Full Time	463,214	509,671	582,880	649,331	27.40
2300 Non-Instructional Salaries, Other	5,864,885	5,654,731	6,196,314	5,464,355	(3.37)
2400 Instructional Aides, Other	2,917,919	2,772,675	2,975,419	2,863,435	3.27
Subtotal	<u>48,516,688</u>	<u>49,968,878</u>	<u>58,624,659</u>	<u>56,229,556</u>	12.53
3000 Employee Benefits					
3100 State Teachers' Retirement System Fund	21,856,479	21,991,844	25,305,283	22,000,348	0.04
3200 Public Employees' Retirement System Fund	11,177,803	9,481,704	15,728,033	12,299,871	29.72
3300 Old Age, Survivors, Disability, and Health Ins.	4,913,062	5,129,630	5,815,874	5,694,952	11.02
3400 Health and Welfare Benefits	30,350,458	31,291,396	32,803,147	31,111,453	(0.58)
3500 State Unemployment Insurance	136,849	126,130	328,366	324,587	157.34
3600 Workers' Compensation Insurance	2,996,273	2,117,314	2,220,498	2,161,538	2.09
3900 Other Benefits	1,677,205	1,699,811	1,903,481	1,830,282	7.68
Subtotal	<u>73,108,129</u>	<u>71,837,829</u>	<u>84,104,682</u>	<u>75,423,031</u>	4.99
TOTAL SALARIES/BENEFITS	205,573,222	205,953,854	229,649,013	217,526,520	5.62
Salaries/Benefits Cost % of Total Expenditures	73%	63%	57%	59%	

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

Expenditures by Object	2018-19 Actual Expenses	2019-20 Actual Expenses	2020-21 Tentative Budget	2020-21 Adopted Budget	% change 20/21 Adopt/ 19/20 Actual
4000 Books and Supplies					
4100 Textbooks	4,418	1,742	1,290	2,021	16.02
4200 Other Books	97,880	87,358	93,201	84,072	(3.76)
4300 Instructional Supplies	1,804,472	1,944,553	1,895,224	3,600,542	85.16
4400 Media Supplies	0	0	0	0	-
4500 Maintenance Supplies	160,155	126,993	175,200	193,712	52.54
4600 Non-Instructional Supplies	1,752,740	1,503,547	1,653,687	4,948,425	229.12
4700 Food Supplies	253,698	199,694	277,863	357,998	79.27
Subtotal	<u>4,073,363</u>	<u>3,863,887</u>	<u>4,096,465</u>	<u>9,186,770</u>	137.76
5000 Services and Other Operating Expenses					
5100 Personal & Consultant Svcs	45,876,090	91,405,776	136,227,770	108,911,135	19.15
5200 Travel & Conference Expenses	1,072,307	672,545	1,526,969	1,103,929	64.14
5300 Dues & Memberships	223,033	244,854	230,862	318,209	29.96
5400 Insurance	2,030,437	2,029,553	2,029,995	2,030,085	0.03
5500 Utilities & Housekeeping Svcs	3,414,063	3,098,878	3,629,669	3,620,064	16.82
5600 Rents, Leases & Repairs	4,150,281	4,559,085	5,620,360	5,690,654	24.82
5700 Legal, Election & Audit Exp	625,147	1,321,074	1,103,077	1,084,347	(17.92)
5800 Other Operating Exp & Services	6,052,429	6,488,384	8,145,699	8,163,219	25.81
5900 Other (Transp., Postage, Reproduction, Special Proj., etc.)	1,662,806	1,476,967	5,610,898	9,309,721	530.33
Subtotal	<u>65,106,593</u>	<u>111,297,116</u>	<u>164,125,299</u>	<u>140,231,363</u>	26.00
6000 Sites, Buildings, Books, and Equipment					
6100 Sites & Site Improvements	459,409	0	0	100,000	-
6200 Buildings	2,016,091	1,212,019	118,600	364,148	(69.96)
6300 Library Books	242,761	264,997	186,486	247,116	(6.75)
6400 Equipment	3,055,504	4,065,574	2,611,802	3,557,923	(12.49)
Subtotal	<u>5,773,765</u>	<u>5,542,590</u>	<u>2,916,888</u>	<u>4,269,187</u>	(22.97)
Subtotal, Expenditures (1000 - 6000)	<u>280,526,943</u>	<u>326,657,447</u>	<u>400,787,665</u>	<u>371,213,840</u>	13.64

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

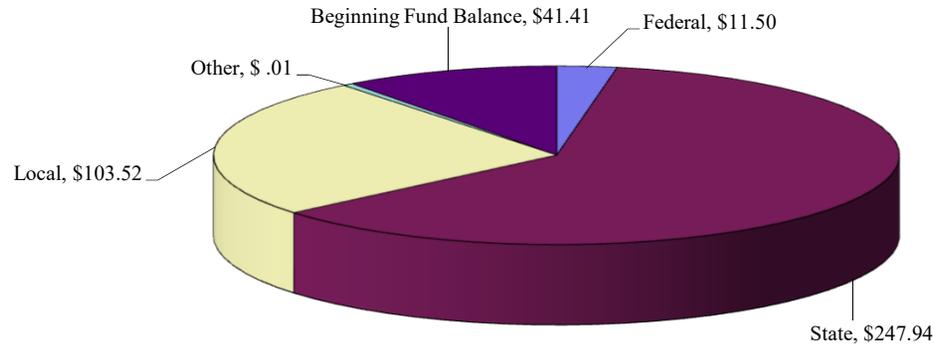
Expenditures by Object	2018-19 Actual Expenses	2019-20 Actual Expenses	2020-21 Tentative Budget	2020-21 Adopted Budget	% change 20/21 Adopt/ 19/20 Actual
7000 Other Outgo					
7200 Intrafund Transfers Out	0	0	0	0	-
7300 Interfund Transfers Out	6,330,372	7,040,069	3,750,000	3,725,000	(47.09)
7500 Student Scholarship	0	0	0	0	-
7600 Other Student Aid	1,617,581	927,369	1,975,530	2,789,778	200.83
Subtotal	<u>7,947,953</u>	<u>7,967,438</u>	<u>5,725,530</u>	<u>6,514,778</u>	(18.23)
Subtotal, Expenditures (1000 - 7000)	<u>288,474,896</u>	<u>334,624,885</u>	<u>406,513,195</u>	<u>377,728,618</u>	12.88
7900 Reserve for Contingencies					
7910 Estimated COLA	0	0	0	0	-
7910 Balance of 17/18 COLA	0	0	0	0	-
7920 Restricted Contingency-Family Pact-2339 & 2340	0	0	101,512	137,174	-
7920 Restricted Contingency-Campus Health Services-3250	0	0	137,039	126,689	-
7920 Restricted Contingency-Health Services Fees-3450	0	0	636,889	744,459	-
7920 Restricted Contingency-Safety & Parking-3610	0	0	0	0	-
7930 Board Policy Contingency (12.5%)	0	0	26,563,461	24,830,326	-
7940 Revolving Cash Accounts	0	0	100,000	100,000	-
7940 Employee Emergency Vacation Payout	0	0	250,000	50,000	-
7950 Budget Stabilization	0	0	485,832	1,500,423	-
Total Designated	<u>0</u>	<u>0</u>	<u>28,274,733</u>	<u>27,489,071</u>	-
7910 Unrestricted Contingency					
SAC	0	0	0	1,389,683	-
SCC	0	0	0	0	-
DS	0	0	0	0	-
7910 Unrestricted Contingency	<u>42,340,385</u>	<u>41,412,351</u>	<u>2,226,106</u>	<u>(2,228,268)</u>	(105.38)
Subtotal Expenditures (7900)	<u>42,340,385</u>	<u>41,412,351</u>	<u>30,500,839</u>	<u>26,650,486</u>	(35.65)
Total Expenditures, Other Outgo and Ending Fund Balance	<u>\$330,815,281</u>	<u>\$376,037,236</u>	<u>\$437,014,034</u>	<u>\$404,379,104</u>	7.54

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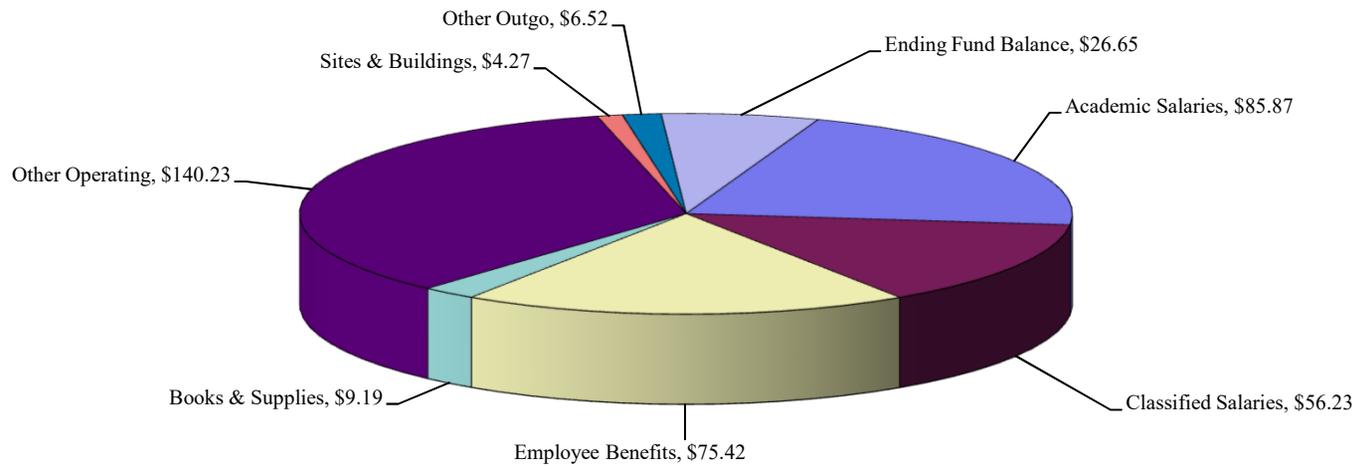
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General Fund - Combined - Restricted and Unrestricted - Fund 11, 12, 13

Revenue in Millions



Expenditures in Millions



Rancho Santiago Community College District
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General Fund Revenue Budget - Combined - Unrestricted - Fund 11, 13						
Revenues by Source	2019-20 Adopted Budget	2019-20 Allocated Budget	2019-20 Actual Revenue	% change 19/20 Actual/ 19/20 Budget	2020-21 Adopted Budget	% change 20/21 Adopt/ 19/20 Actual
8100 Federal Revenues						
8110 Forest Reserve	\$0	\$0	\$666	-	\$0	(100.00)
Total Federal Revenues	<u>0</u>	<u>0</u>	<u>666</u>	-	<u>0</u>	(100.00)
8600 State Revenues						
8611 Apprenticeship Allowance	3,159,472	4,099,903	3,951,786	(3.61)	3,951,786	-
8612 State General Apportionment	45,168,491	45,168,491	55,133,399	22.06	52,028,093	(5.63)
8612 State General Apportionment-estimated COLA	5,519,778	5,519,778	5,519,778	-	0	(100.00)
8612 Base Allocation Increase	0	0	0	-	0	-
8612 Estimated Restoration/Access/Growth	0	0	0	-	0	-
8612 State General Apportionment-Deficit	0	0	(3,496,762)	-	(3,496,762)	-
8612-8630 State General Apportionment-Prior year adjustment	0	0	623,650	-	0	(100.00)
8619 State General Apportionments-Full-Time Faculty Alloc	1,307,884	1,307,884	1,304,941	(0.23)	1,307,884	0.23
8619 Other General Apportionments-Enroll Fee Admin-2%	293,254	293,254	281,212	(4.11)	278,496	(0.97)
8619 Other General Apportionments-Part-Time Fac Comp	614,810	614,810	397,898	(35.28)	458,559	15.25
8619 Other General Apportionments-Part-time Faculty Office	0	0	65,490	-	0	(100.00)
8629 Other General Categorical-Return to Title IV- 18/19 R	0	0	5,235	-	0	(100.00)
8630 Education Protection Account	26,437,430	26,437,430	19,755,427	(25.27)	26,437,430	33.82
8672/8673 Homeowners' Property Tax Relief/Timber Yield Tax	288,123	288,123	267,061	(7.31)	288,123	7.89
8681 State Lottery Proceeds	4,062,080	4,062,080	3,549,384	(12.62)	4,142,482	16.71
8682 State Mandated Costs	792,827	792,827	859,434	8.40	869,923	1.22
8699 Other Misc State Revenue	4,750,000	11,010,000	7,584,025	(31.12)	7,584,025	-
Total State Revenues	<u>92,394,149</u>	<u>99,594,580</u>	<u>95,801,958</u>	(3.81)	<u>93,850,039</u>	(2.04)
8800 Local Revenues						
8811 Tax Allocation, Secured Roll	53,253,286	53,253,286	52,062,939	(2.24)	53,253,286	2.29
8812 Tax Allocation, Supplement Roll	1,620,143	1,620,143	1,089,842	(32.73)	1,620,143	48.66
8813 Tax Allocation, Unsecured Roll	1,577,368	1,577,368	1,583,620	0.40	1,577,368	(0.39)
8816 Prior Years' Taxes	582,322	582,322	446,879	(23.26)	582,322	30.31
8817 Education Revenue Augmentation Fund (ERAF)	25,000,000	25,000,000	23,482,497	(6.07)	25,000,000	6.46

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

Revenues by Source	2019-20 Adopted Budget	2019-20 Allocated Budget	2019-20 Actual Revenue	% change 19/20 Actual/ 19/20 Budget	2020-21 Adopted Budget	% change 20/21 Adopt/ 19/20 Actual
8818 RDA Funds - Pass Thru AB	451,127	451,127	530,959	17.70	451,127	(15.04)
8819 RDA Funds - Residuals	6,100,233	6,100,233	6,275,689	2.88	6,100,233	(2.80)
8850 Rents and Leases	373,480	383,480	214,044	(44.18)	363,480	69.82
8860 Interest & Investment Income	1,400,000	1,400,000	3,292,512	135.18	1,400,000	(57.48)
8874 CCC Enrollment Fees	8,839,824	8,839,824	8,690,034	(1.69)	7,500,000	(13.69)
8875 Bachelor's Program Fee	40,000	40,000	47,712	19.28	40,000	(16.16)
8880 Nonresident Tuition	3,400,000	3,400,000	3,166,363	(6.87)	1,900,000	(39.99)
Other Local Revenues (Student Transcript/ 8890 Representation/Discounts/Fines/ Instr. Mat./Health Serv. Use Fees, etc.)	94,812	213,111	1,375,980	545.66	182,168	(86.76)
8891 Other Local Rev - Special Proj	0	0	0	-	0	-
Total Local Revenues	<u>102,732,595</u>	<u>102,860,894</u>	<u>102,259,070</u>	(0.59)	<u>99,970,127</u>	(2.24)
8900 Other Financing Sources						
8910 Proceeds-Sale of Equip & Suppl	5,000	5,000	39,189	683.78	5,000	(87.24)
8981 Interfund Transfer In	0	0	0	-	0	-
Total Other Sources	<u>5,000</u>	<u>5,000</u>	<u>39,189</u>	683.78	<u>5,000</u>	(87.24)
Total Revenues	<u>195,131,744</u>	<u>202,460,474</u>	<u>198,100,883</u>	(2.15)	<u>193,825,166</u>	(2.16)
Net Beginning Balance	38,759,046	38,759,046	38,759,046	-	38,043,630	(1.85)
Adjustments to Beginning Balance	0	0	0	-	0	-
Adjusted Beginning Fund Balance	<u>38,759,046</u>	<u>38,759,046</u>	<u>38,759,046</u>	-	<u>38,043,630</u>	(1.85)
Total Revenues, Other Financing Sources and Beginning Fund Balance	<u>\$233,890,790</u>	<u>\$241,219,520</u>	<u>\$236,859,929</u>	(1.81)	<u>\$231,868,796</u>	(2.11)

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

<u>Expenditures by Object</u>	2019-20 Adopted Budget	2019-20 Allocated Budget	2019-20 Actual Expenses	% change 19/20 Actual/ 19/20 Budget	2020-21 Adopted Budget	% change 20/21 Adopt/ 19/20 Actual
1000 Academic Salaries						
1100 Instructional Salaries, Regular Contract	\$31,732,429	\$32,902,613	\$30,521,540	(7.24)	\$33,127,035	8.54
1200 Non-Instructional Salaries, Regular Contract	15,162,686	15,800,229	14,392,195	(8.91)	14,880,315	3.39
1300 Instructional Salaries, Other Non-Regular	23,976,410	26,067,661	27,904,529	7.05	26,974,489	(3.33)
1400 Non-Instructional Salaries, Other Non-Regular	1,377,286	1,617,572	1,997,165	23.47	1,487,162	(25.54)
Subtotal	<u>72,248,811</u>	<u>76,388,075</u>	<u>74,815,429</u>	(2.06)	<u>76,469,001</u>	2.21
2000 Classified Salaries						
2100 Non-Instructional Salaries, Regular Full Time	31,226,285	31,007,610	30,297,002	(2.29)	33,867,458	11.78
2200 Instructional Aides, Regular Full Time	650,938	660,840	474,438	(28.21)	558,938	17.81
2300 Non-Instructional Salaries, Other	1,604,515	1,686,200	1,760,494	4.41	1,590,818	(9.64)
2400 Instructional Aides, Other	1,968,257	1,964,273	1,763,846	(10.20)	1,836,457	4.12
Subtotal	<u>35,449,995</u>	<u>35,318,923</u>	<u>34,295,780</u>	(2.90)	<u>37,853,671</u>	10.37
3000 Employee Benefits						
3100 State Teachers' Retirement System Fund	16,482,026	20,762,525	19,672,966	(5.25)	19,359,604	(1.59)
3200 Public Employees' Retirement System Fund	7,209,139	9,178,147	6,845,750	(25.41)	8,108,669	18.45
3300 Old Age, Survivors, Disability, and Health Ins.	3,938,899	3,929,908	3,916,155	(0.35)	4,185,741	6.88
3400 Health and Welfare Benefits	28,050,555	27,997,183	27,259,450	(2.64)	26,606,771	(2.39)
3500 State Unemployment Insurance	307,187	307,278	114,193	(62.84)	309,131	170.71
3600 Workers' Compensation Insurance	1,641,339	1,644,421	1,746,162	6.19	1,736,939	(0.53)
3900 Other Benefits	1,492,345	1,491,861	1,391,105	(6.75)	1,463,698	5.22
Subtotal	<u>59,121,490</u>	<u>65,311,323</u>	<u>60,945,781</u>	(6.68)	<u>61,770,553</u>	1.35
TOTAL SALARIES/BENEFITS	166,820,296	177,018,321	170,056,990	(11.64)	176,093,225	3.55
Salaries/Benefits Cost % of Total Expenditures	85%	86%	88%		87%	

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

Expenditures by Object	2019-20 Adopted Budget	2019-20 Allocated Budget	2019-20 Actual Expenses	% change 19/20 Actual/ 19/20 Budget	2020-21 Adopted Budget	% change 20/21 Adopt/ 19/20 Actual
4000 Books and Supplies						
4100 Textbooks	0	0	0	-	0	-
4200 Other Books	1,268	9,433	690	(92.69)	1,268	83.77
4300 Instructional Supplies	38,302	223,818	195,529	(12.64)	52,008	(73.40)
4400 Media Supplies	0	0	0	-	0	-
4500 Maintenance Supplies	276,986	246,947	115,350	(53.29)	175,762	52.37
4600 Non-Instructional Supplies	1,258,633	1,577,397	1,074,756	(31.87)	1,596,025	48.50
4700 Food Supplies	14,156	55,342	10,075	(81.80)	10,556	4.77
Subtotal	<u>1,589,345</u>	<u>2,112,937</u>	<u>1,396,400</u>	(33.91)	<u>1,835,619</u>	31.45
5000 Services and Other Operating Expenses						
5100 Personal & Consultant Svcs	2,558,806	4,041,291	2,374,352	(41.25)	2,987,866	25.84
5200 Travel & Conference Expenses	347,402	353,910	171,685	(51.49)	270,373	57.48
5300 Dues & Memberships	202,848	209,428	162,311	(22.50)	183,247	12.90
5400 Insurance	1,970,000	1,970,000	1,970,000	-	1,970,090	0.00
5500 Utilities & Housekeeping Svcs	3,638,909	3,723,105	3,031,487	(18.58)	3,484,210	14.93
5600 Rents, Leases & Repairs	5,006,313	5,184,812	4,210,792	(18.79)	5,146,953	22.23
5700 Legal, Election & Audit Exp	1,159,636	1,181,567	1,321,074	11.81	1,084,347	(17.92)
5800 Other Operating Exp & Services	5,931,551	5,904,536	4,490,609	(23.95)	6,268,323	39.59
5900 Other (Transp., Postge, Reprod., Spec. Proj., etc.)	5,178,554	1,971,729	704,802	(64.25)	2,118,850	200.63
Subtotal	<u>25,994,019</u>	<u>24,540,378</u>	<u>18,437,112</u>	(24.87)	<u>23,514,259</u>	27.54
6000 Sites, Buildings, Books, and Equipment						
6100 Sites & Site Improvements	0	0	0	-	0	-
6200 Buildings	79,189	82,327	1,035,570	1,157.87	8,239	(99.20)
6300 Library Books	920	15,246	4,985	(67.30)	920	(81.54)
6400 Equipment	1,681,598	1,949,412	1,241,368	(36.32)	1,049,370	(15.47)
Subtotal	<u>1,761,707</u>	<u>2,046,985</u>	<u>2,281,923</u>	11.48	<u>1,058,529</u>	(53.61)
Subtotal, Expenditures (1000 - 6000)	<u>196,165,367</u>	<u>205,718,621</u>	<u>192,172,425</u>	(6.58)	<u>202,501,632</u>	5.37

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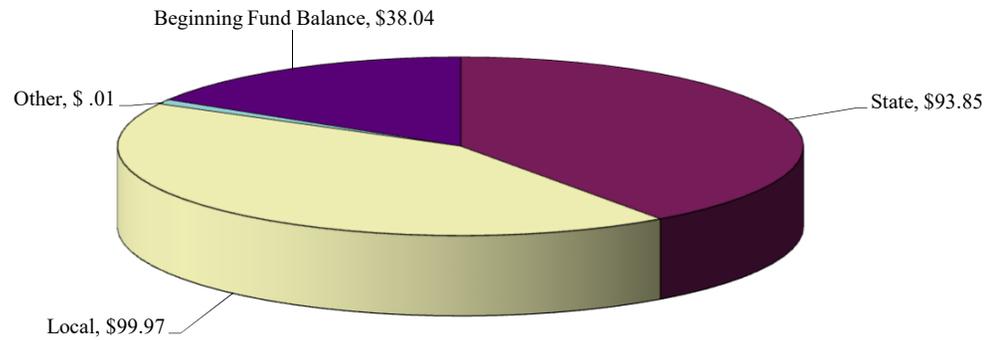
General Fund Expenditure Budget - Combined - Unrestricted - Fund 11, 13

Expenditures by Object	2019-20 Adopted Budget	2019-20 Allocated Budget	2019-20 Actual Expenses	% change 19/20 Actual/ 19/20 Budget	2020-21 Adopted Budget	% change 20/21 Adopt/ 19/20 Actual
7000 Other Outgo						
7200 Intrafund Transfers Out	0	0	3,554	-	0	(100.00)
7300 Interfund Transfers Out	3,750,000	4,250,000	6,640,000	56.24	3,725,000	(43.90)
7600 Other Student Aid	0	320	320	-	0	(100.00)
Subtotal	<u>3,750,000</u>	<u>4,250,320</u>	<u>6,643,874</u>	56.31	<u>3,725,000</u>	(43.93)
Subtotal, Expenditures (1000 - 7000)	<u>199,915,367</u>	<u>209,968,941</u>	<u>198,816,299</u>	(5.31)	<u>206,226,632</u>	3.73
7900 Reserve for Contingencies						
7910 Estimated COLA	5,519,778	0	0	-	0	-
7930 Board Policy Contingency (12.5%)	24,989,421	24,989,421	0	(100.00)	24,830,326	-
7940 Revolving Cash Accounts	100,000	100,000	0	(100.00)	100,000	-
7940 Employee Emergency Vacation Payout	250,000	250,000	0	(100.00)	50,000	-
7950 Budget Stabilization	1,306,642	1,031,951	0	(100.00)	1,500,423	-
Total Designated	<u>32,165,841</u>	<u>26,371,372</u>	<u>0</u>	(100.00)	<u>26,480,749</u>	-
7910 Unrestricted Contingency						
SAC	0	0	0	-	1,389,683	-
SCC	0	0	0	-	0	-
DS	0	0	0	-	0	-
7910 Unrestricted Contingency	1,809,582	4,879,207	38,043,630	679.71	(2,228,268)	(105.86)
Subtotal Expenditures (7900)	<u>33,975,423</u>	<u>31,250,579</u>	<u>38,043,630</u>	21.74	<u>25,642,164</u>	(32.60)
Total Expenditures, Other Outgo and Ending Fund Balance	<u>\$233,890,790</u>	<u>\$241,219,520</u>	<u>\$236,859,929</u>	(1.81)	<u>\$231,868,796</u>	(2.11)

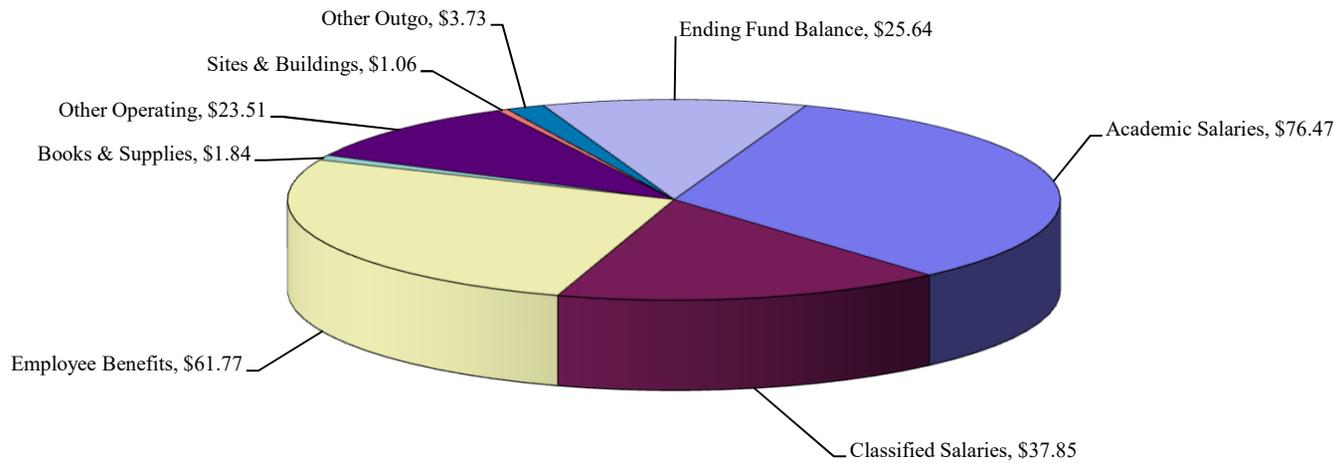
Rancho Santiago Community College District
Adopted Budget 2020-21
General Fund - Combined - Unrestricted - Fund 11, 13

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Revenue in Millions



Expenditures in Millions



Rancho Santiago Community College District
Adopted Budget
2020-21

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Santa Ana College	Fund 11 Unrestricted	%	Fund 13 One-Time	%	Fund 11/13 Unrestricted	%	Fund 12 Restricted	%	Fund 11/12/13 Combined	%
Academic Salaries	51,085,708		184,538		51,270,246		5,940,698		57,210,944	
Classified Salaries	14,398,618		224,231		14,622,849		8,898,315		23,521,164	
Employee Benefits	24,530,018		97,348		24,627,366		6,135,795		30,763,161	
Supplies & Materials	426,299		341,900		768,199		2,500,731		3,268,930	
Other Operating Exp & Services	4,463,035		3,600,534		8,063,569		8,321,909		16,385,478	
Capital Outlay	37,620		406,756		444,376		2,000,809		2,445,185	
Other Outgo	0		1,614,683		1,614,683		1,950,849		3,565,532	
Grand Total	\$94,941,298	53.89%	\$6,469,990	67.25%	\$101,411,288	54.58%	\$35,749,106	20.96%	\$137,160,394	38.49%

Santiago Canyon College	Fund 11 Unrestricted	%	Fund 13 One-Time	%	Fund 11/13 Unrestricted	%	Fund 12 Restricted	%	Fund 11/12/13 Combined	%
Academic Salaries	24,016,839		28,931		24,045,770		3,464,234		27,510,004	
Classified Salaries	7,795,153		19,152		7,814,305		5,735,910		13,550,215	
Employee Benefits	12,293,409		50,798		12,344,207		3,704,896		16,049,103	
Supplies & Materials	0		183,718		183,718		1,938,345		2,122,063	
Other Operating Exp & Services	4,250,929		535,982		4,786,911		3,667,226		8,454,137	
Capital Outlay	10,174		16,969		27,143		1,185,732		1,212,875	
Other Outgo	0		0		0		1,847,251		1,847,251	
Grand Total	\$48,366,504	27.45%	\$835,550	8.68%	\$49,202,054	26.48%	\$21,543,594	12.63%	\$70,745,648	19.85%

District Services	Fund 11 Unrestricted	%	Fund 13 One-Time	%	Fund 11/13 Unrestricted	%	Fund 12 Restricted	%	Fund 11/12/13 Combined	%
Academic Salaries	744,326		408,659		1,152,985		0		1,152,985	
Classified Salaries	15,340,494		76,023		15,416,517		3,741,660		19,158,177	
Employee Benefits	8,556,830		153,617		8,710,447		1,831,787		10,542,234	
Supplies & Materials	352,389		531,313		883,702		2,912,075		3,795,777	
Other Operating Exp & Services	7,303,895		1,139,884		8,443,779		104,727,969		113,171,748	
Capital Outlay	581,197		5,813		587,010		24,117		611,127	
Other Outgo	0		0		0		0		0	
Grand Total	\$32,879,131	18.66%	\$2,315,309	24.07%	\$35,194,440	18.94%	\$113,237,608	66.40%	\$148,432,048	41.65%

Total Expenditures-excludes Institutional Costs	\$176,186,933	100.00%	\$9,620,849	100.00%	\$185,807,782	100.00%	\$170,530,308	100.00%	\$356,338,090	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	8,504,508	7,584,025	16,088,533	1,980,000	18,068,533
Election	125,000	125,000	250,000	0	250,000
Other Operating Exp & Services-prop&liability ins	1,970,000	0	1,970,000	0	1,970,000
Other Outgo-Interfund Transfers	1,500,000	2,000,000	3,500,000	0	3,500,000
Other Outgo-Board Policy Contingency	0	24,830,326	24,830,326	0	24,830,326
Other Outgo-Reserves	(2,228,268)	1,650,423	(577,845)	0	(577,845)
Grand Total	\$9,871,240	\$36,189,774	\$46,061,014	\$1,980,000	\$48,041,014

Total Expenditures-includes Institutional Costs	\$186,058,173	\$45,810,623	\$231,868,796	\$172,510,308	\$404,379,104
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Rancho Santiago Community College District
Adopted Budget
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Unrestricted General Fund Revenue Budget - Fund 11					
Revenues by Source	2018-19 Actual Revenue	2019-20 Actual Revenue	2020-21 Tentative Budget	2020-21 Adopted Budget	% change 20/21 Adopt/ 19/20 Actual
8100 Federal Revenues					
8110 Forest Reserve	\$0	\$666	\$0	\$0	(100.00)
Total Federal Revenues	<u>0</u>	<u>666</u>	<u>0</u>	<u>0</u>	(100.00)
8600 State Revenues					
8611 Apprenticeship Allowance	3,159,472	3,951,786	3,159,472	3,951,786	-
8612 State General Apportionment	48,432,755	55,133,399	52,028,093	52,028,093	* (5.63)
8612 State General Apportionment-estimated COLA	4,467,459	5,519,778	4,003,793	0	* (100.00)
8612 Base Allocation Increase	0	0	0	0	* -
8612 State General Apportionment-Deficit	0	(3,496,762)	0	(3,496,762)	* -
8612-8630 State General Apportionment&EPA-prior year adjustment	(243,981)	623,650	0	0	(100.00)
8619 Other General Apportionments-Full-time Faculty Allocation	1,304,941	1,304,941	1,307,884	1,307,884	0.23
8619 Other General Apportionments-Enrollment Fee Admin-2%	293,254	281,212	278,496	278,496	(0.97)
8619 Other General Apportionments-Part-time Faculty Compensation	638,586	397,898	575,927	458,559	15.25
8619 Other General Apportionments-Part-time Faculty Office Hour	0	65,490	0	0	(100.00)
8629 Other General Categorical-Return to Title IV- 18/19 Recal	0	5,235	0	0	(100.00)
8630 Education Protection Account	25,493,388	19,755,427	26,437,430	26,437,430	* 33.82
8672-8673 Homeowners' Property Tax Relief/Timber Yield Tax	270,103	267,061	288,123	288,123	* 7.89
8681 State Lottery Proceeds	5,277,791	3,549,384	4,414,163	4,142,482	16.71
8682 State Mandated Costs	852,184	859,434	869,923	869,923	1.22
Total State Revenues	<u>89,945,952</u>	<u>88,217,933</u>	<u>93,363,304</u>	<u>86,266,014</u>	(2.21)
8800 Local Revenues					
8811 Tax Allocation, Secured Roll	49,676,516	52,062,939	53,253,286	53,253,286	* 2.29
8812 Tax Allocation, Supplement Roll	1,628,366	1,089,842	1,620,143	1,620,143	* 48.66
8813 Tax Allocation, Unsecured Roll	1,498,172	1,583,620	1,577,368	1,577,368	* (0.39)
8816 Prior Years' Taxes	654,053	446,879	582,322	582,322	* 30.31
8817 Education Revenue Augmentation Fund (ERAF)	21,394,784	23,482,497	25,000,000	25,000,000	* 6.46
8818 RDA Funds - Pass Thru AB	472,784	530,959	451,127	451,127	* (15.04)
8819 RDA Funds - Residuals	6,095,642	6,275,689	6,100,233	6,100,233	* (2.80)

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

Revenues by Source	2018-19 Actual Revenue	2019-20 Actual Revenue	2020-21 Tentative Budget	2020-21 Adopted Budget	% change 20/21 Adopt/ 19/20 Actual
8850 Rents and Leases	167,560	197,217	338,480	338,480	71.63
8860 Interest & Investment Income	2,765,823	3,292,512	1,400,000	1,400,000	(57.48)
8874 CCC Enrollment Fees	8,343,536	8,690,034	7,500,000	7,500,000 *	(13.69)
8875 Bachelor's Program Fee	67,368	47,712	40,000	40,000	(16.16)
8880 Nonresident Tuition	3,391,208	3,166,363	3,400,000	1,900,000	(39.99)
8890 Other Local Revenues (Student Transcript/Representation/ Discounts/Fines/Instr. Mat./Health Serv. Use Fees, etc.)	760,488	1,201,891	24,200	24,200	(97.99)
8891 Other Local Rev - Special Proj	22,615	0	0	0	-
Total Local Revenues	<u>96,938,915</u>	<u>102,068,154</u>	<u>101,287,159</u>	<u>99,787,159</u>	(2.23)
8900 Other Financing Sources					
8910 Proceeds-Sale of Equip & Suppl	19,820	39,189	5,000	5,000	(87.24)
Total Other Sources	<u>19,820</u>	<u>39,189</u>	<u>5,000</u>	<u>5,000</u>	(87.24)
Total Revenues	<u>186,904,687</u>	<u>190,325,942</u>	<u>194,655,463</u>	<u>186,058,173</u>	(2.24)
Net Beginning Balance	0	0	0	0	-
Adjustments to Beginning Balance	0	0	0	0	-
Adjusted Beginning Fund Balance	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	-
Total Revenues, Other Financing Sources and Beginning Fund Balance	<u>\$186,904,687</u>	<u>\$190,325,942</u>	<u>\$194,655,463</u>	<u>\$186,058,173</u>	(2.24)
* Component of Apportionment				\$171,341,363	

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

<u>Expenditures by Object</u>	2018-19 Actual Expenses	2019-20 Actual Expenses	2020-21 Tentative Budget	2020-21 Adopted Budget	% change 20/21 Adopt/ 19/20 Actual
1000 Academic Salaries					
1100 Instructional Salaries, Regular Contract	\$29,054,950	\$30,521,540	\$34,431,804	\$33,127,035	8.54
1200 Non-Instructional Salaries, Regular Contract	13,734,269	14,341,338	15,448,586	14,561,730	1.54
1300 Instructional Salaries, Other Non-Regular	29,234,607	27,904,529	25,541,408	26,945,558	(3.44)
1400 Non-Instructional Salaries, Other Non-Regular	1,903,136	1,602,043	1,212,550	1,212,550	(24.31)
Subtotal	<u>73,926,962</u>	<u>74,369,450</u>	<u>76,634,348</u>	<u>75,846,873</u>	1.99
2000 Classified Salaries					
2100 Non-Instructional Salaries, Regular Full Time	29,068,885	30,140,706	33,836,385	33,754,492	11.99
2200 Instructional Aides, Regular Full Time	408,486	474,438	492,487	558,938	17.81
2300 Non-Instructional Salaries, Other	1,604,841	1,603,188	1,513,594	1,384,378	(13.65)
2400 Instructional Aides, Other	1,899,771	1,757,403	1,850,092	1,836,457	4.50
Subtotal	<u>32,981,983</u>	<u>33,975,735</u>	<u>37,692,558</u>	<u>37,534,265</u>	10.47
3000 Employee Benefits					
3100 State Teachers' Retirement System Fund	10,389,510	12,030,301	13,447,165	11,676,341	(2.94)
3200 Public Employees' Retirement System Fund	6,057,059	6,804,296	8,879,778	8,068,840	18.58
3300 Old Age, Survivors, Disability, and Health Ins.	3,719,744	3,886,861	4,167,727	4,152,700	6.84
3400 Health and Welfare Benefits	26,732,539	27,182,850	27,551,723	26,500,424	(2.51)
3500 State Unemployment Insurance	124,626	113,831	309,089	308,615	171.12
3600 Workers' Compensation Insurance	2,423,004	1,734,408	1,735,240	1,720,899	(0.78)
3900 Other Benefits	1,366,453	1,387,774	1,490,038	1,456,946	4.98
Subtotal	<u>50,812,935</u>	<u>53,140,321</u>	<u>57,580,760</u>	<u>53,884,765</u>	1.40
TOTAL SALARIES/BENEFITS	157,721,880	161,485,506	171,907,666	167,265,903	3.58
Salaries/Benefits Cost % of Total Expenditures	88.53%	89.83%	90.07%	89.55%	

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

Expenditures by Object	2018-19 Actual Expenses	2019-20 Actual Expenses	2020-21 Tentative Budget	2020-21 Adopted Budget	% change 20/21 Adopt/ 19/20 Actual
4000 Books and Supplies					
4100 Textbooks	0	0	0	0	-
4200 Other Books	891	690	1,268	1,268	83.77
4300 Instructional Supplies	16,589	1,618	12,037	12,037	643.94
4400 Media Supplies	0	0	0	0	-
4500 Maintenance Supplies	136,047	97,127	89,253	95,253	(1.93)
4600 Non-Instructional Supplies	1,100,270	753,946	826,361	659,574	(12.52)
4700 Food Supplies	12,112	9,959	12,856	10,556	5.99
Subtotal	1,265,909	863,340	941,775	778,688	(9.81)
5000 Services and Other Operating Expenses					
5100 Personal & Consultant Svcs	1,233,744	1,445,177	1,517,237	1,564,467	8.25
5200 Travel & Conference Expenses	178,378	141,323	179,894	152,894	8.19
5300 Dues & Memberships	135,669	150,250	111,628	114,127	(24.04)
5400 Insurance	1,970,000	1,970,000	1,970,000	1,970,090	0.00
5500 Utilities & Housekeeping Svcs	3,349,115	3,028,703	3,050,813	3,055,284	0.88
5600 Rents, Leases & Repairs	3,162,583	3,554,035	4,096,715	4,100,291	15.37
5700 Legal, Election & Audit Exp	572,832	781,922	885,377	885,377	13.23
5800 Other Operating Exp & Services	4,393,503	4,251,032	4,778,939	5,233,390	23.11
5900 Other (Transp., Postage, Reproduction, Special Proj., etc.)	776,062	644,919	924,972	1,036,939	60.79
Subtotal	15,771,886	15,967,361	17,515,575	18,112,859	13.44
6000 Sites, Buildings, Books, and Equipment					
6100 Sites & Site Improvements	456,835	0	0	0	-
6200 Buildings	1,767,275	1,012,809	0	0	(100.00)
6300 Library Books	2,623	4,985	920	920	(81.54)
6400 Equipment	1,167,177	426,389	496,421	628,071	47.30
Subtotal	3,393,910	1,444,183	497,341	628,991	(56.45)
Subtotal, Expenditures (1000 - 6000)	178,153,585	179,760,390	190,862,357	186,786,441	3.91

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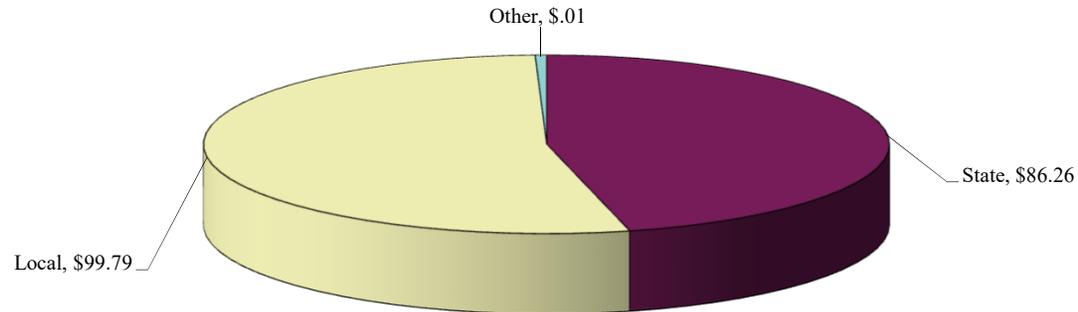
Unrestricted General Fund Expenditure Budget - Fund 11

Expenditures by Object	2018-19 Actual Expenses	2019-20 Actual Expenses	2020-21 Tentative Budget	2020-21 Adopted Budget	% change 20/21 Adopt/ 19/20 Actual
7000 Other Outgo					
7200 Intrafund Transfers Out	69,498	3,554	0	0	(100.00)
7300 Interfund Transfers Out	4,152,100	4,140,000	1,750,000	1,500,000	(63.77)
7600 Other Student Aid	0	0	0	0	-
Subtotal	<u>4,221,598</u>	<u>4,143,554</u>	<u>1,750,000</u>	<u>1,500,000</u>	(63.80)
Subtotal, Expenditures (1000 - 7000)	<u>182,375,183</u>	<u>183,903,944</u>	<u>192,612,357</u>	<u>188,286,441</u>	2.38
7900 Reserve for Contingencies					
7910 Estimated COLA	0	0	0	0	-
7910 Estimated Restoration/Access/Growth	0	0	0	0	-
7950 Budget Stabilization	0	0	0	0	-
Total Designated	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	-
7910 Unrestricted Contingency	4,529,504	6,421,998	2,043,106	(2,228,268)	(134.70)
Subtotal Expenditures (7900)	<u>4,529,504</u>	<u>6,421,998</u>	<u>2,043,106</u>	<u>(2,228,268)</u>	(134.70)
Total Expenditures, Other Outgo and Ending Fund Balance	<u>\$186,904,687</u>	<u>\$190,325,942</u>	<u>\$194,655,463</u>	<u>\$186,058,173</u>	(2.24)

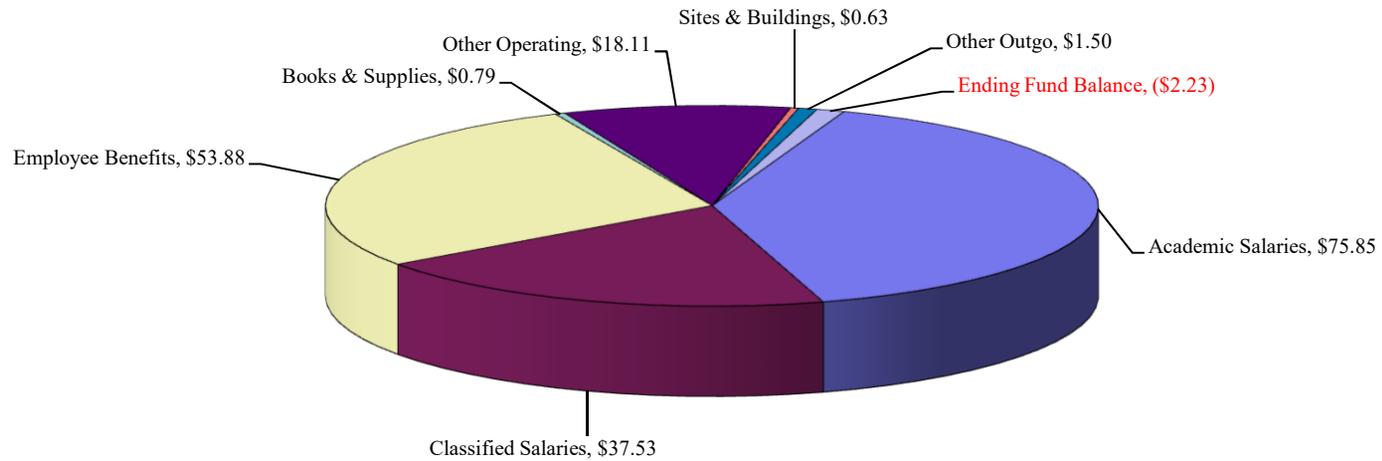
Rancho Santiago Community College District
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General Fund - Unrestricted - Fund 11

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Revenue in Millions



Expenditures in Millions



Rancho Santiago Community College District
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Restricted General Fund Revenue Budget - Fund 12					
Revenues by Source	2018-19 Actual Revenue	2019-20 Actual Revenue	2020-21 Tentative Budget	2020-21 Adopted Budget	% change 20/21 Adopt/ 19/20 Actual
8100 Federal Revenues					
8120 Higher Education Act	\$2,504,474	\$2,623,567	\$3,238,618	\$1,870,789	(28.69)
8140 Temporary Assistance for Needy Families (TANF)	104,894	98,243	99,795	99,795	1.58
8150 Student Financial Aid	3,546	4,801	199,740	225,755	4,602.25
8170 Vocational Technical Education Act (VTEA)	2,890,675	1,550,993	1,815,864	1,485,709	(4.21)
8199 Other Federal Revenues (ABE, CAMP, SBA, Gear Up, NSF)	3,992,333	5,200,370	3,699,032	7,814,810	50.27
Total Federal Revenues	<u>9,495,922</u>	<u>9,477,974</u>	<u>9,053,049</u>	<u>11,496,858</u>	21.30
8600 State Revenues					
8622 Extended Opportunity Programs & Services (EOPS)	2,261,401	2,053,744	2,298,935	2,574,690	25.37
8623 Disabled Students Programs & Services (DSPS)	1,771,889	1,728,656	1,970,456	1,927,555	11.51
8625 CalWORKS	561,710	524,675	553,374	578,992	10.35
8626 Telecomm./Technology Infrastructure Prog. (TTIP)	90	148	3,822	3,674	2,382.43
8629 Other Gen Categorical Apport-BSI	767,802	798,225	1,535,332	1,032,157	29.31
8629 Other Gen Categorical Apport-CARE	115,667	112,818	146,817	155,674	37.99
8629 Other Gen Categorical Apport-Adult Ed Block/CTE SWP	33,973,604	67,900,239	116,858,498	97,824,937	44.07
8629 Other Gen Categorical Apport-Equal Employment Opportunity	70,209	32,563	67,194	67,194	106.35
8629 Other Gen Categorical Apport-Guided Pathways	331,645	635,545	1,173,078	1,137,575	78.99
8629 Other Gen Categorical Apport-Instructional Equipment	121,631	100,272	0	0	(100.00)
8629 Other Gen Categorical Apport-Matriculation-Credit	7,811,180	6,980,165	7,343,422	4,751,015	(31.94)
8629 Other Gen Categorical Apport-Matriculation-Non-Credit	2,476,098	2,473,112	2,602,858	1,697,018	(31.38)
8629 Other Gen Categorical Apport-SEAP	0	0	0	4,952,093	-
8629 Other Gen Categorical Apport-Student Equity	2,815,011	2,757,529	3,708,228	2,977,177	7.97
8629 Other Gen Categorical Apport-Student Financial Aid Admin	1,058,207	1,045,814	1,142,287	1,081,353	3.40
8629 Other Gen Categorical Apport-Other	659,487	1,033,959	2,221,041	3,010,973	191.21
8659 Other Reimb Categorical Allow-Career Tech/Econ Dev	18,662,687	32,418,483	34,852,942	24,973,832	(22.96)
8659 Other Reimb Categorical Allow-Other	1,778,560	805,751	678,259	375,612	(53.38)
8681 State Lottery Proceeds	2,222,329	1,259,930	1,557,940	1,353,211	7.40

Rancho Santiago Community College District
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Restricted General Fund Revenue Budget - Fund 12					
Revenues by Source	2018-19 Actual Revenue	2019-20 Actual Revenue	2020-21 Tentative Budget	2020-21 Adopted Budget	% change 20/21 Adopt/ 19/20 Actual
8699 Other Misc State	2,019,508	1,069,106	2,138,160	3,619,818	238.58
Total State Revenues	<u>79,478,715</u>	<u>123,730,734</u>	<u>180,852,643</u>	<u>154,094,550</u>	24.54
8800 Local Revenues					
8820 Contrib, Gifts, Grants & Endowment	5,300	3,227	561	561	(82.62)
8831 Contract Instructional Service	78,769	45,000	14,177	14,177	(68.50)
8876 Health Services Fees	1,193,439	1,194,722	1,163,500	1,163,500	(2.61)
8882 Parking Fees & Bus Passes	661,642	572,597	1,405,631	1,405,631	145.48
8890 Other Local Revenues (Instr. Mat./Health Serv. Use Fees, etc.)	218,652	200,434	235,885	232,404	15.95
8891 Other Local Rev - Special Proj	404,994	345,143	739,886	733,906	112.64
Total Local Revenues	<u>2,562,796</u>	<u>2,361,123</u>	<u>3,559,640</u>	<u>3,550,179</u>	50.36
8900 Other Financing Sources					
8910 Proceeds-Sale of Equip & Suppl	0	0	0	0	-
8981 Interfund Transfer In	0	26,137	0	0	(100.00)
8999 Revenue - Clearing	0	0	0	0	-
Total Other Sources	<u>0</u>	<u>26,137</u>	<u>0</u>	<u>0</u>	(100.00)
Total Revenues	<u>91,537,433</u>	<u>135,595,968</u>	<u>193,465,332</u>	<u>169,141,587</u>	24.74
Net Beginning Balance	3,368,580	3,581,339	1,415,614	3,368,721	(5.94)
Adjustments to Beginning Balance	0	0	0	0	-
Adjusted Beginning Fund Balance	<u>3,368,580</u>	<u>3,581,339</u>	<u>1,415,614</u>	<u>3,368,721</u>	(5.94)
Total Revenues, Other Financing Sources and Beginning Fund Balance	<u>\$94,906,013</u>	<u>\$139,177,307</u>	<u>\$194,880,946</u>	<u>\$172,510,308</u>	23.95

Rancho Santiago Community College District
Adopted Budget
2020-21

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Restricted General Fund Expenditure Budget - Fund 12

<u>Expenditures by Object</u>	2018-19 Actual Expenses	2019-20 Actual Expenses	2020-21 Tentative Budget	2020-21 Adopted Budget	% change 20/21 Adopt/ 19/20 Actual
1000 Academic Salaries					
1100 Instructional Salaries, Regular Contract	\$260,294	\$195,506	\$179,722	\$165,886	(15.15)
1200 Non-Instructional Salaries, Regular Contract	4,312,148	4,474,885	5,685,223	4,888,418	9.24
1300 Instructional Salaries, Other Non-Regular	263,712	268,748	342,353	274,661	2.20
1400 Non-Instructional Salaries, Other Non-Regular	4,973,019	4,392,579	3,321,986	4,075,967	(7.21)
Subtotal	<u>9,809,173</u>	<u>9,331,718</u>	<u>9,529,284</u>	<u>9,404,932</u>	0.78
2000 Classified Salaries					
2100 Non-Instructional Salaries, Regular Full Time	10,083,706	10,734,799	14,920,695	13,384,977	24.69
2200 Instructional Aides, Regular Full Time	54,728	35,233	90,393	90,393	156.56
2300 Non-Instructional Salaries, Other	4,122,692	3,894,237	4,600,449	3,873,537	(0.53)
2400 Instructional Aides, Other	1,015,185	1,008,829	1,125,327	1,026,978	1.80
Subtotal	<u>15,276,311</u>	<u>15,673,098</u>	<u>20,736,864</u>	<u>18,375,885</u>	17.24
3000 Employee Benefits					
3100 State Teachers' Retirement System Fund	2,597,733	2,318,878	2,757,537	2,640,744	13.88
3200 Public Employees' Retirement System Fund	3,051,476	2,635,954	4,768,129	4,191,202	59.00
3300 Old Age, Survivors, Disability, and Health Ins.	1,173,699	1,213,475	1,624,306	1,509,211	24.37
3400 Health and Welfare Benefits	4,198,165	4,031,946	5,177,780	4,504,682	11.72
3500 State Unemployment Insurance	11,993	11,937	18,763	15,456	29.48
3600 Workers' Compensation Insurance	562,510	371,152	469,918	424,599	14.40
3900 Other Benefits	308,823	308,706	410,515	366,584	18.75
Subtotal	<u>11,904,399</u>	<u>10,892,048</u>	<u>15,226,948</u>	<u>13,652,478</u>	25.34
TOTAL SALARIES/BENEFITS	36,989,883	35,896,864	45,493,096	41,433,295	15.42

Rancho Santiago Community College District
Adopted Budget
2020-21

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Restricted General Fund Expenditure Budget - Fund 12

Expenditures by Object	2018-19 Actual Expenses	2019-20 Actual Expenses	2020-21 Tentative Budget	2020-21 Adopted Budget	% change 20/21 Adopt/ 19/20 Actual
4000 Books and Supplies					
4100 Textbooks	4,418	1,742	1,290	2,021	16.02
4200 Other Books	95,712	86,668	91,933	82,804	(4.46)
4300 Instructional Supplies	1,674,552	1,749,024	1,874,313	3,548,534	102.89
4400 Media Supplies	0	0	0	0	-
4500 Maintenance Supplies	596	11,643	18,950	17,950	54.17
4600 Non-Instructional Supplies	545,033	428,791	535,496	3,352,400	681.83
4700 Food Supplies	240,338	189,619	235,607	347,442	83.23
Subtotal	<u>2,560,649</u>	<u>2,467,487</u>	<u>2,757,589</u>	<u>7,351,151</u>	197.92
5000 Services and Other Operating Expenses					
5100 Personal & Consultant Svcs	44,290,821	89,031,424	133,523,583	105,923,269	18.97
5200 Travel & Conference Expenses	832,321	500,860	1,231,892	833,556	66.42
5300 Dues & Memberships	80,364	82,543	51,614	134,962	63.51
5400 Insurance	60,437	59,553	59,995	59,995	0.74
5500 Utilities & Housekeeping Svcs	63,517	67,391	149,930	135,854	101.59
5600 Rents, Leases & Repairs	356,710	348,293	488,205	543,701	56.10
5700 Legal, Election & Audit Exp	0	0	0	0	-
5800 Other Operating Exp & Services	1,533,201	1,997,775	2,449,420	1,894,896	(5.15)
5900 Other (Transp., Postage, Reproduction, Special Proj., etc.)	917,063	772,165	3,418,344	7,190,871	831.26
Subtotal	<u>48,134,434</u>	<u>92,860,004</u>	<u>141,372,983</u>	<u>116,717,104</u>	25.69
6000 Sites, Buildings, Books, and Equipment					
6100 Sites & Site Improvements	1,612	0	0	100,000	-
6200 Buildings	240,145	176,449	110,361	355,909	101.71
6300 Library Books	240,138	260,012	185,566	246,196	(5.31)
6400 Equipment	1,620,761	2,824,206	2,110,381	2,508,553	(11.18)
Subtotal	<u>2,102,656</u>	<u>3,260,667</u>	<u>2,406,308</u>	<u>3,210,658</u>	(1.53)
Subtotal, Expenditures (1000 - 6000)	<u>89,787,622</u>	<u>134,485,022</u>	<u>192,029,976</u>	<u>168,712,208</u>	25.45

Rancho Santiago Community College District
Adopted Budget
2020-21

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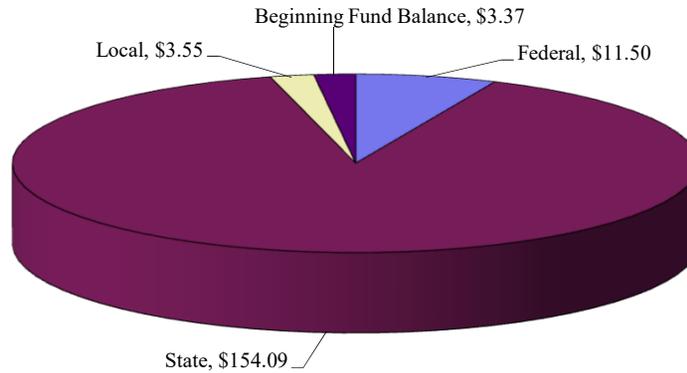
Restricted General Fund Expenditure Budget - Fund 12

<u>Expenditures by Object</u>	2018-19 Actual Expenses	2019-20 Actual Expenses	2020-21 Tentative Budget	2020-21 Adopted Budget	% change 20/21 Adopt/ 19/20 Actual
7000 Other Outgo					
7200 Intrafund Transfers Out	(80,529)	(3,554)	0	0	(100.00)
7300 Interfund Transfers Out	0	400,069	0	0	(100.00)
7500 Student Scholarship	0	0	0	0	-
7600 Other Student Aid	1,617,581	927,049	1,975,530	2,789,778	200.93
Subtotal	<u>1,537,052</u>	<u>1,323,564</u>	<u>1,975,530</u>	<u>2,789,778</u>	110.78
Subtotal, Expenditures (1000 - 7000)	<u>91,324,674</u>	<u>135,808,586</u>	<u>194,005,506</u>	<u>171,501,986</u>	26.28
7900 Reserve for Contingencies					
7920 Restricted Contingency-Family Pact-2339 & 2340	0	0	101,512	137,174	-
7920 Restricted Contingency-Campus Health Services-3250	0	0	137,039	126,689	-
7920 Restricted Contingency-Health Services Fees-3450	0	0	636,889	744,459	-
7920 Restricted Contingency-Safety & Parking-3610	0	0	0	0	-
Total Designated	<u>0</u>	<u>0</u>	<u>875,440</u>	<u>1,008,322</u>	-
7910 Unrestricted Contingency	3,581,339	3,368,721	0	0	(100.00)
Subtotal Expenditures (7900)	<u>3,581,339</u>	<u>3,368,721</u>	<u>875,440</u>	<u>1,008,322</u>	(70.07)
Total Expenditures, Other Outgo and Ending Fund Balance	<u>\$94,906,013</u>	<u>\$139,177,307</u>	<u>\$194,880,946</u>	<u>\$172,510,308</u>	23.95

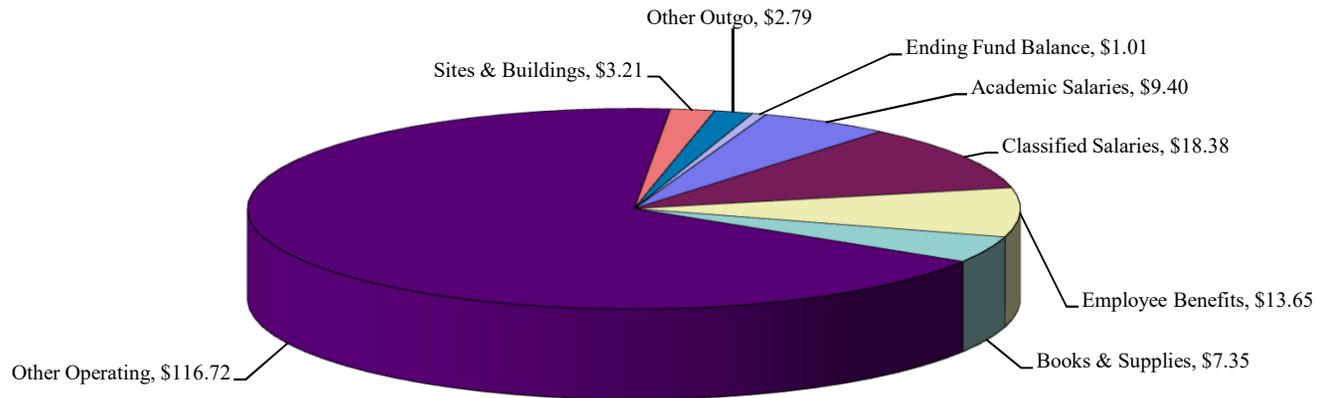
Rancho Santiago Community College District
Adopted Budget 2020-21
General Fund - Restricted - Fund 12

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Revenue in Millions



Expenditures in Millions



Rancho Santiago Community College District
Adopted Budget
2020-21

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

<u>Revenues by Source</u>	2018-19 Actual Revenue	2019-20 Actual Revenue	2020-21 Tentative Budget	2020-21 Adopted Budget	% change 20/21 Adopt/ 19/20 Actual
8100 Federal Revenues					
Total Federal Revenues	\$0	\$0	\$0	\$0	-
8600 State Revenues					
8611 Apprenticeship Allowance	50,614	0	0	0	-
8682 State Mandated Costs	0	0	0	0	-
8699 Other Misc State Revenue-STRS on behalf entry	10,887,238	7,584,025	11,010,000	7,584,025	-
Total State Revenues	<u>10,937,852</u>	<u>7,584,025</u>	<u>11,010,000</u>	<u>7,584,025</u>	-
8800 Local Revenues					
8850 Rents and Leases	41,248	16,827	45,000	25,000	48.57
8890 Other Local Revenues (Student Transcript/Representation/ Discounts/Fines/Instr. Mat./Health Serv. Use Fees, etc.)	122,268	174,089	90,160	157,968	(9.26)
8891 Other Local Rev - Special Proj	0	0	0	0	-
Total Local Revenues	<u>163,516</u>	<u>190,916</u>	<u>135,160</u>	<u>182,968</u>	(4.16)
8900 Other Financing Sources					
8910 Proceeds-Sale of Equip & Suppl	0	0	0	0	-
8981 Interfund Transfer In	0	0	0	0	-
Total Other Sources	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	-
Total Revenues	<u>11,101,368</u>	<u>7,774,941</u>	<u>11,145,160</u>	<u>7,766,993</u>	(0.10)
Net Beginning Balance	37,903,213	38,759,046	36,332,465	38,043,630	(1.85)
Adjustments to Beginning Balance	0	0	0	0	-
Adjusted Beginning Fund Balance	<u>37,903,213</u>	<u>38,759,046</u>	<u>36,332,465</u>	<u>38,043,630</u>	(1.85)
Total Revenues, Other Financing Sources and Beginning Fund Balance	<u>\$49,004,581</u>	<u>\$46,533,987</u>	<u>\$47,477,625</u>	<u>\$45,810,623</u>	(1.55)

Rancho Santiago Community College District
Adopted Budget
2020-21

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

<u>Expenditures by Object</u>	2018-19 Actual Expenses	2019-20 Actual Expenses	2020-21 Tentative Budget	2020-21 Adopted Budget	% change 20/21 Adopt/ 19/20 Actual
1000 Academic Salaries					
1100 Instructional Salaries, Regular Contract	\$80	\$0	\$0	\$0	-
1200 Non-Instructional Salaries, Regular Contract	21,320	50,857	75,559	318,585	526.43
1300 Instructional Salaries, Other Non-Regular	5,502	0	603,731	28,931	-
1400 Non-Instructional Salaries, Other Non-Regular	185,368	395,122	76,750	274,612	(30.50)
Subtotal	<u>212,270</u>	<u>445,979</u>	<u>756,040</u>	<u>622,128</u>	39.50
2000 Classified Salaries					
2100 Non-Instructional Salaries, Regular Full Time	118,079	156,296	112,966	112,966	(27.72)
2200 Instructional Aides, Regular Full Time	0	0	0	0	-
2300 Non-Instructional Salaries, Other	137,352	157,306	82,271	206,440	31.23
2400 Instructional Aides, Other	2,963	6,443	0	0	(100.00)
Subtotal	<u>258,394</u>	<u>320,045</u>	<u>195,237</u>	<u>319,406</u>	(0.20)
3000 Employee Benefits					
3100 State Teachers' Retirement System Fund	8,869,236	7,642,665	9,100,581	7,683,263	0.53
3200 Public Employees' Retirement System Fund	2,069,268	41,454	2,080,126	39,829	(3.92)
3300 Old Age, Survivors, Disability, and Health Ins.	19,619	29,294	23,841	33,041	12.79
3400 Health and Welfare Benefits	(580,246)	76,600	73,644	106,347	38.83
3500 State Unemployment Insurance	230	362	514	516	42.54
3600 Workers' Compensation Insurance	10,759	11,754	15,340	16,040	36.46
3900 Other Benefits	1,929	3,331	2,928	6,752	102.70
Subtotal	<u>10,390,795</u>	<u>7,805,460</u>	<u>11,296,974</u>	<u>7,885,788</u>	1.03
TOTAL SALARIES/BENEFITS	10,861,459	8,571,484	12,248,251	8,827,322	2.98

Rancho Santiago Community College District
Adopted Budget
2020-21

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

Expenditures by Object	2018-19 Actual Expenses	2019-20 Actual Expenses	2020-21 Tentative Budget	2020-21 Adopted Budget	% change 20/21 Adopt/ 19/20 Actual
4000 Books and Supplies					
4100 Textbooks	0	0	0	0	-
4200 Other Books	1,277	0	0	0	-
4300 Instructional Supplies	113,331	193,911	8,874	39,971	(79.39)
4400 Media Supplies	0	0	0	0	-
4500 Maintenance Supplies	23,512	18,223	66,997	80,509	341.80
4600 Non-Instructional Supplies	107,437	320,810	291,830	936,451	191.90
4700 Food Supplies	1,248	116	29,400	0	(100.00)
Subtotal	246,805	533,060	397,101	1,056,931	98.28
5000 Services and Other Operating Expenses					
5100 Personal & Consultant Svcs	351,525	929,175	1,186,950	1,423,399	53.19
5200 Travel & Conference Expenses	61,608	30,362	115,183	117,479	286.93
5300 Dues & Memberships	7,000	12,061	67,620	69,120	473.09
5400 Insurance	0	0	0	0	-
5500 Utilities & Housekeeping Svcs	1,431	2,784	428,926	428,926	15,306.82
5600 Rents, Leases & Repairs	630,988	656,757	1,035,440	1,046,662	59.37
5700 Legal, Election & Audit Exp	52,315	539,152	217,700	198,970	(63.10)
5800 Other Operating Exp & Services	125,725	239,577	917,340	1,034,933	331.98
5900 Other (Transp., Postage, Reproduction, Special Proj., etc.)	(30,319)	59,883	1,267,582	1,081,911	1,706.71
Subtotal	1,200,273	2,469,751	5,236,741	5,401,400	118.70
6000 Sites, Buildings, Books, and Equipment					
6100 Sites & Site Improvements	962	0	0	0	-
6200 Buildings	8,671	22,761	8,239	8,239	(63.80)
6300 Library Books	0	0	0	0	-
6400 Equipment	267,566	814,979	5,000	421,299	(48.31)
Subtotal	277,199	837,740	13,239	429,538	(48.73)
Subtotal, Expenditures (1000 - 6000)	12,585,736	12,412,035	17,895,332	15,715,191	26.61

Rancho Santiago Community College District
Adopted Budget
2020-21

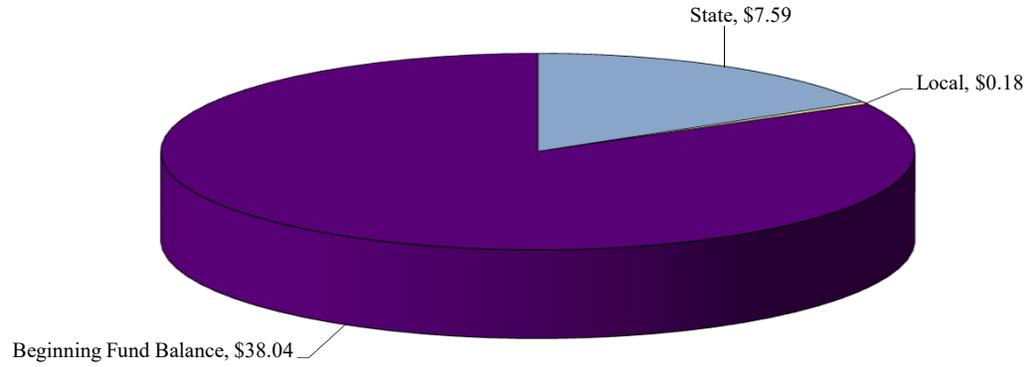
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Unrestricted - One-Time - General Fund Expenditure Budget - Fund 13					
Expenditures by Object	2018-19 Actual Expenses	2019-20 Actual Expenses	2020-21 Tentative Budget	2020-21 Adopted Budget	% change 20/21 Adopt/ 19/20 Actual
7000 Other Outgo					
7200 Intrafund Transfers Out	11,031	0	0	0	-
7300 Interfund Transfers Out	2,178,272	2,500,000	2,000,000	2,225,000	(11.00)
7600 Other Student Aid	0	320	0	0	(100.00)
Subtotal	<u>2,189,303</u>	<u>2,500,320</u>	<u>2,000,000</u>	<u>2,225,000</u>	(11.01)
Subtotal, Expenditures (1000 - 7000)	<u>14,775,039</u>	<u>14,912,355</u>	<u>19,895,332</u>	<u>17,940,191</u>	20.30
7900 Reserve for Contingencies					
7930 Board Policy Contingency (12.5%)	0	0	26,563,461	24,830,326	-
7940 Revolving Cash Accounts	0	0	100,000	100,000	-
7940 Employee Vacation Payout	0	0	250,000	50,000	-
7950 Budget Stabilization	0	0	485,832	1,500,423	-
Total Designated	<u>0</u>	<u>0</u>	<u>27,399,293</u>	<u>26,480,749</u>	-
7910 Unrestricted Contingency					
SAC	0	0	183,000	1,389,683	-
SCC	0	0	0	0	-
DS	0	0	0	0	-
7910 Unrestricted Contingency	34,229,542	31,621,632	0	0	(100.00)
Subtotal Expenditures (7900)	<u>34,229,542</u>	<u>31,621,632</u>	<u>27,582,293</u>	<u>27,870,432</u>	(11.86)
Total Expenditures, Other Outgo and Ending Fund Balance	<u>\$49,004,581</u>	<u>\$46,533,987</u>	<u>\$47,477,625</u>	<u>\$45,810,623</u>	(1.55)

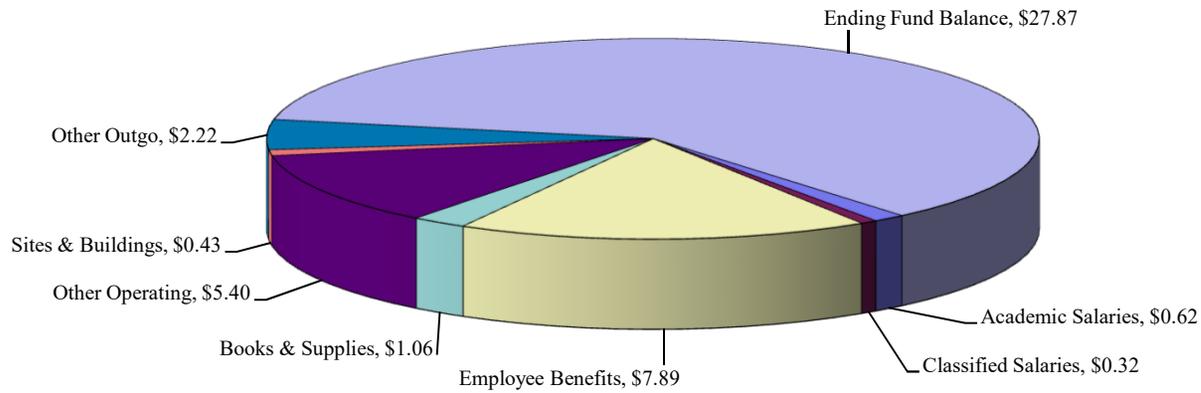
Rancho Santiago Community College District
Adopted Budget 2020-21
Unrestricted - One-Time - General Fund - Fund 13

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Revenue in Millions



Expenditures in Millions



Rancho Santiago Community College District
Adopted Budget
2020-21

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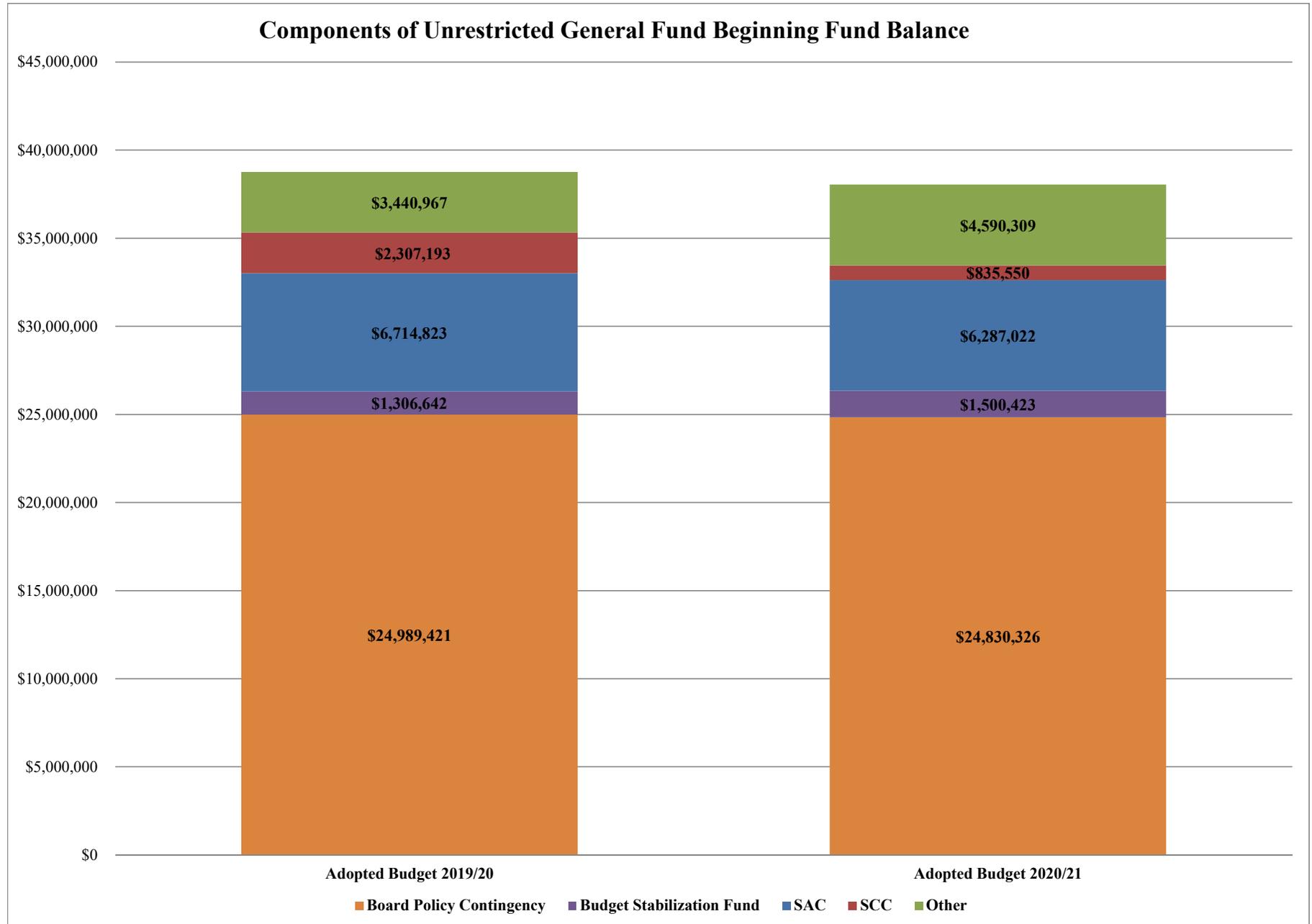
FY 2019-20 Ending Balance and Carryover

BREAKDOWN OF FUND BALANCE

2019/20 Beginning Fund Balance		\$ 38,759,046
2019/20 Change in Fund Balance		(715,416)
Ending Balance FY 2019-20 / Beginning Balance FY 2020-21		<u>38,043,630</u>
FD 11 Budgeted Deficit - FY 2020-21		(2,228,268)
Carryover for Santa Ana College	\$ 6,287,022	
Carryover for Santiago Canyon College	835,550	
Carryover for District Services:		
Chancellor's Leadership/Diversity Initiative	518,379	
PPE	500,000	
Publication	102,892	
Human Resources	144,587	
50 % Indirect - Educational Services (prior years)	384,944	
50 % Indirect - Educational Services (FY 19/20)	664,507	
Total Budget Center Carryovers		9,437,881
SCC ADA Settlement Costs		2,000,000
Election Carryover		125,000
12.5% Board Policy Contingency		24,830,326
Revolving Cash/Vacation Payout		150,000
Ending Budget Stabilization		1,500,423
Unrestricted Balance		<u>\$ (2,228,268)</u>
Beginning Budget Stabilization Fund		\$ 1,306,642
Awards Incentives		4,282
Discount Taken		3,521
Gains (Loss)/Outlawed Checks		135,392
Proceeds-sales of equipment		39,189
25% DS Indirect		332,254
-Less DMC/Finance Strategy/March 2020 Election		(320,857)
Ending Budget Stabilization Fund		<u>\$ 1,500,423</u>

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

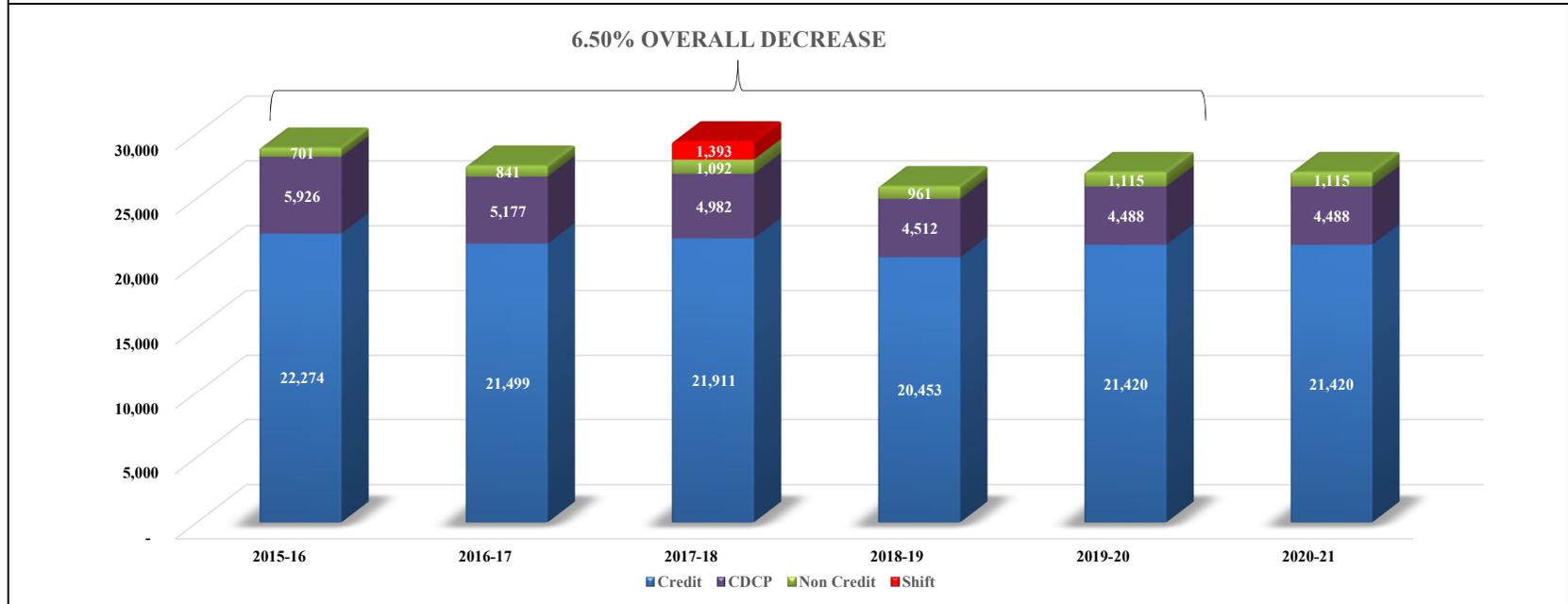
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	SAC/CEC	SAC	CEC	SCC/OEC	SCC	OEC	District Services	Institutional Cost	TOTAL
APPORTIONMENT REVENUE									
Basic Allocation	\$ 6,742,507	\$ 5,394,006	\$ 1,348,501	\$ 5,394,003	\$ 4,045,502	\$ 1,348,501		\$	12,136,510
FTES - based on 19/20 @ Annual	\$ 78,354,444	\$ 58,631,993	\$ 19,722,451	\$ 34,783,199	\$ 25,218,736	\$ 9,564,463		\$	113,137,643
SCFF - Supplemental Allocation	\$ 19,151,496	\$ 19,151,496	\$ -	\$ 6,365,820	\$ 6,365,820	\$ -		\$	25,517,316
SCFF - Student Success Allocation	\$ 11,395,266	\$ 11,395,266	\$ -	\$ 5,367,866	\$ 5,367,866	\$ -		\$	16,763,132
Stabilization	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$	-
Subtotal	\$ 115,643,713	\$ 94,572,761	\$ 21,070,952	\$ 51,910,888	\$ 40,997,924	\$ 10,912,964		\$	167,554,601
19/20 Hold Harmless Protection Adjustment	\$ 5,026,981	\$ 4,111,036	\$ 915,945	\$ 2,256,543	\$ 1,782,162	\$ 474,382		\$	7,283,524
20/21 COLA - 0%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$	-
Deficit Coefficient (-2%)	\$ (2,413,414)	\$ (1,973,676)	\$ (439,738)	\$ (1,083,348)	\$ (855,602)	\$ (227,747)		\$	(3,496,762)
Additional Student Centered Funding Formula	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$	-
TOTAL ESTIMATED APPORTIONMENT REVENUE	\$ 118,257,280	\$ 96,710,121	\$ 21,547,159	\$ 53,084,083	\$ 41,924,484	\$ 11,159,599		\$	171,341,363
<i>Percentages</i>	<i>69.02%</i>	<i>56.44%</i>	<i>12.58%</i>	<i>30.98%</i>	<i>24.47%</i>	<i>6.51%</i>			
OTHER STATE REVENUE									
Lottery, Unrestricted	\$ 2,840,548	\$ 2,279,748	\$ 560,800	\$ 1,301,934	\$ 1,022,221	\$ 279,712		\$	4,142,482
State Mandate	\$ 596,039	\$ 596,039	\$ -	\$ 273,884	\$ 273,884	\$ -		\$	869,923
Full-Time Faculty Hiring Allocation	\$ 871,966	\$ 871,966	\$ -	\$ 435,918	\$ 435,918	\$ -		\$	1,307,884
Part-Time Faculty Compensation	\$ 314,188	\$ 250,746	\$ 63,441	\$ 144,371	\$ 112,728	\$ 31,643		\$	458,559
Subtotal, Other State Revenue	\$ 4,622,741	\$ 3,998,499	\$ 624,242	\$ 2,156,107	\$ 1,844,751	\$ 311,355		\$	6,778,848
TOTAL ESTIMATED REVENUE	\$ 122,880,022	\$ 100,708,621	\$ 22,171,401	\$ 55,240,189	\$ 43,769,235	\$ 11,470,954		\$	178,120,211
<i>Percentages</i>	<i>68.99%</i>	<i>56.54%</i>	<i>12.45%</i>	<i>31.01%</i>	<i>24.57%</i>	<i>6.44%</i>			
Less Institutional Cost Expenditures								\$	12,099,508
Less Net District Services Expenditures								\$	30,966,435
								\$	135,054,268
ESTIMATED REVENUE	\$ 93,170,063	\$ 76,359,269	\$ 16,810,795	\$ 41,884,205	\$ 33,186,700	\$ 8,697,504		\$	135,054,268
BUDGET EXPENDITURES FOR FY 2020/21									
SAC/CEC Expenses - F/T & Ongoing	\$ 94,941,298	\$ 83,794,017	\$ 11,147,281					\$	94,941,298
SCC/OEC Expenses - F/T & Ongoing				\$ 48,366,504	\$ 41,414,429	\$ 6,952,075		\$	48,366,504
District Services Expenses - F/T & Ongoing							\$ 32,879,131	\$	32,879,131
Institutional Cost								\$	
Retirees Instructional-local experience charge								\$ 3,830,209	\$ 3,830,209
Retirees Non-Instructional-local experience charge								\$ 4,674,299	\$ 4,674,299
Property & Liability								\$ 1,970,000	\$ 1,970,000
Election								\$ 125,000	\$ 125,000
Interfund Transfer								\$ 1,500,000	\$ 1,500,000
TOTAL ESTIMATED EXPENDITURES	\$ 94,941,298	\$ 83,794,017	\$ 11,147,281	\$ 48,366,504	\$ 41,414,429	\$ 6,952,075	\$ 32,879,131	\$ 12,099,508	\$ 188,286,441
Percent of Total Estimated Expenditures	50.42%	44.50%	5.92%	25.69%	22.00%	3.69%	17.46%	6.43%	
ESTIMATED EXPENSES UNDER/(OVER) REVENUE	\$ (1,771,235)	\$ (7,434,748)	\$ 5,663,514	\$ (6,482,299)	\$ (8,227,729)	\$ 1,745,429		\$	(8,253,534)
OTHER STATE REVENUE									
Apprenticeship				\$ 3,951,786	\$ 3,951,786			\$	3,951,786
Enrollment Fees 2%								\$ 278,496	\$ 278,496
LOCAL REVENUE									
Non Resident Tuition	\$ 1,200,000	\$ 1,200,000		\$ 700,000	\$ 700,000			\$	1,900,000
Interest/Investments								\$ 1,400,000	\$ 1,400,000
Rents/Leases	\$ 48,480	\$ 48,480		\$ 125,000	\$ 125,000		\$ 205,000	\$	378,480
Proceeds-Sale of Equipment								\$ 5,000	\$ 5,000
Other Local								\$ 24,200	\$ 24,200
Subtotal, Other Local Revenue	\$ 1,248,480	\$ 1,248,480	\$ -	\$ 4,776,786	\$ 4,776,786	\$ -	\$ 205,000	\$ 1,707,696	\$ 7,937,962
ESTIMATED ENDING BALANCE FOR 6/30/21	(522,755)	(6,186,268)	5,663,514	(1,705,513)	(3,450,943)	1,745,429		\$	(2,228,268)

Rancho Santiago Community College District
Adopted Budget
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Recap of Full-Time Equivalent Students																		
	2015-16 Actual	change FTES	2016-17 Actual	change FTES	2017-18 Actual	change FTES	2018-19 Actual	change FTES	2019-20 Actual	change FTES	2020-21 Targets	change FTES						
SAC																		
Credit	15,519		14,935		15,296		14,247		14,777		14,777							
<i>Shift</i>					942													
CDCP	4,328		3,668		3,538		3,183		3,143		3,143							
Non-Credit	483		504		666		594		596		595							
Total	20,330	70.34%	-0.10%	19,107	69.44%	-6.02%	20,442	69.58%	6.99%	18,024	69.52%	-11.83%	18,515	68.52%	2.73%	18,515	68.52%	0.00%
SCC																		
Credit	6,755		6,563		6,615		6,206		6,643		6,643							
<i>Shift</i>					451													
CDCP	1,598		1,496		1,444		1,349		1,345		1,345							
Non-Credit	218		351		426		346		520		520							
Total	8,571	29.66%	0.16%	8,410	30.56%	-1.88%	8,936	30.42%	6.25%	7,901	30.48%	-11.58%	8,508	31.48%	7.68%	8,508	31.48%	0.00%
Total																		
Credit	22,274		21,498		21,911		20,453		21,420		21,420							
<i>Shift</i>					1,393													
CDCP	5,926		5,164		4,982		4,532		4,488		4,488							
Non-Credit	701		855		1,092		940		1,115		1,115							
Total	28,901	100.00%	-0.02%	27,517	100.00%	-4.79%	29,378	100.00%	6.76%	25,925	100.00%	-11.75%	27,023	100.00%	4.24%	27,023	100.00%	0.00%



Rancho Santiago Community College District
Adopted Budget
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FTES Analysis and Targets As of September 9, 2020													
	2016/17		2017/18		2018/19		2019/20			2020/21			
	Actual	%	Actual w/ borrowing	%	Actual	%	Target	Actual	%	Difference Target to Actual	Target *	%	
SAC/CEC													
Credit	14,935.56	54.28%	16,238.52	55.27%	14,246.86	54.95%	15,386.00	14,776.74	57.00%	(609.26)	-3.96%	14,777.00	54.68%
CDCP	3,667.65	13.33%	3,537.62	12.04%	3,183.21	12.28%	3,840.00	3,142.93	12.12%	(697.07)	-18.15%	3,143.00	11.63%
Non-credit	503.98	1.83%	666.33	2.27%	594.43	2.29%	562.00	595.74	2.30%	33.74	6.00%	595.00	2.20%
	19,107.19	69.44%	20,442.47	69.58%	18,024.50	69.52%	19,788.00	18,515.41	68.52%	(1,272.59)	-6.43%	18,515.00	68.52%
SCC/OEC													
Credit	6,563.59	23.85%	7,066.02	24.05%	6,205.77	23.94%	6,619.00	6,643.20	25.62%	24.20	0.37%	6,643.00	24.58%
CDCP	1,495.85	5.44%	1,444.09	4.92%	1,349.22	5.20%	1,320.00	1,345.23	5.19%	25.23	1.91%	1,345.00	4.98%
Non-credit	350.68	1.27%	425.95	1.45%	346.04	1.33%	450.00	519.52	2.00%	69.52	15.45%	520.00	1.92%
	8,410.12	30.56%	8,936.06	30.42%	7,901.03	30.48%	8,389.00	8,507.95	31.48%	118.95	1.42%	8,508.00	31.48%
District Total													
Credit	21,499.15	78.13%	23,304.54	79.33%	20,452.63	78.89%	22,005.00	21,419.94	82.62%	(585.06)	-2.66%	21,420.00	79.27%
CDCP	5,163.50	18.76%	4,981.71	16.96%	4,532.43	17.48%	5,160.00	4,488.16	17.31%	(671.84)	-13.02%	4,488.00	16.61%
Non-credit	854.66	3.11%	1,092.28	3.72%	940.47	3.63%	1,012.00	1,115.26	4.30%	103.26	10.20%	1,115.00	4.13%
	27,517.31	100.00%	29,378.53	100.00%	25,925.53	100.00%	28,177.00	27,023.36	104.23%	(1,153.64)	-4.09%	27,023.00	100.00%
<i>Growth</i>				6.76%		-11.75%			4.23%				
<p><i>* The District was in stabilization in FY 2016/17 and therefore was in restoration in FY 2017/18. The FTES reported on the 320 submitted at 2017/18 Annual maintains/exceeds the 2015/16 funding level as the district shifted FTES from summer 2018 for reporting purposes.</i></p>													

Rancho Santiago Community College District
Adopted Budget
2020-21

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Budget Allocation Model						
FTES Credit vs. Non-Credit Breakdown						
<u>Full-Time Equivalent Students</u>	Santa Ana College		Santiago Canyon College		Total FTES	
	FTES	%	FTES	%		
2019/20 Annual						
Credit	14,777	68.99%	6,643	31.01%	21,420	
CDCP	3,143	70.03%	1,345	29.97%	4,488	
Non-Credit	596	53.42%	520	46.58%	1,115	
Total	<u>18,515</u>	<u>68.52%</u>	<u>8,508</u>	<u>31.48%</u>	<u>27,023</u>	
2020/21 Projected *						
Credit	14,777	68.99%	6,643	31.01%	21,420	
CDCP	3,143	70.03%	1,345	29.97%	4,488	
Non-Credit	595	53.36%	520	46.64%	1,115	
Total	<u>18,515</u>	<u>68.52%</u>	<u>8,508</u>	<u>31.48%</u>	<u>27,023</u>	
Expenditures by Major Object (2 Colleges Only) (Fund 11)						
<u>Expenditures by Object</u>	Santa Ana College		Santiago Canyon College		Adopted Budget	
	\$	%	\$	%		
1000 Academic Salaries	\$51,085,708	68.02%	\$24,016,839	31.98%	\$75,102,547	
2000 Classified Salaries	14,398,618	64.88%	7,795,153	35.12%	22,193,771	
3000 Employee Benefits	24,530,018	66.62%	12,293,409	33.38%	36,823,427	
4000 Books and Supplies	426,299	100.00%	-	0.00%	426,299	
5000 Services and Other Operating Expenses	4,463,035	51.22%	4,250,929	48.78%	8,713,964	
6000 Sites, Buildings, Books, and Equipment	37,620	78.71%	10,174	21.29%	47,794	
7000 Other Outgo and Contingencies	-	0.00%	-	0.00%	-	
Total Expenditures	<u>\$94,941,298</u>	<u>66.25%</u>	<u>\$48,366,504</u>	<u>33.75%</u>	<u>\$143,307,802</u>	

Rancho Santiago Community College District
Adopted Budget
2020-21

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Recap of Revenue and Expenses - General Fund 11 and 13

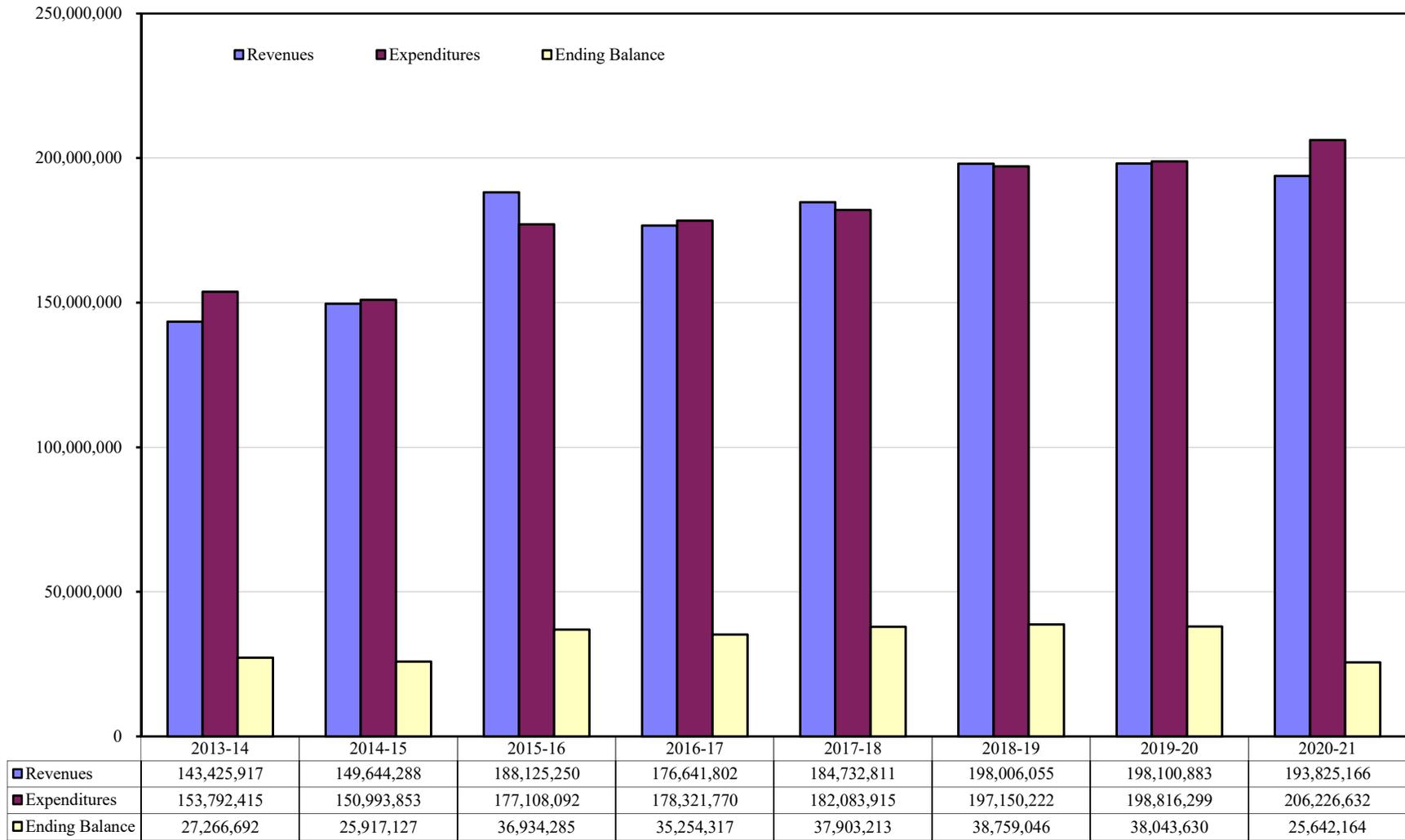
The table of multi-year financial information allows a comparison of prior fiscal years to projections for the current fiscal year. The table covers the following periods: fiscal years 2013-14 through 2020-21

	Actual 13-14	Actual 14-15	% Change	Actual 15-16	% Change	Actual 16-17	% Change	Actual 17-18	% Change	Actual 18-19	% Change	Actual 19-20	% Change	Adopted Budget 20-21	% Change
Adj. Beg. Balance	37,633,190	27,266,692	-27.55%	25,917,127	-4.95%	36,934,285	42.51%	35,254,317	-4.55%	37,903,213	7.51%	38,759,046	2.26%	38,043,630	-1.85%
Revenues:															
Federal Income	19,017	-	-100.00%	-	0%	9,909	0%	18,675	8847%	-	-100.00%	666	0.00%	-	-100.00%
State Income:															
General Apportionment	58,137,335	54,571,608	-6.13%	57,785,815	5.89%	52,117,505	-9.81%	48,353,198	-7.22%	52,656,233	8.90%	57,780,065	9.73%	49,839,215	-13.74%
Lottery	3,758,209	3,844,324	2.29%	4,421,852	15.02%	4,324,568	-2.20%	4,218,563	-2.45%	5,277,791	25.11%	3,549,384	-32.75%	4,142,482	16.71%
EPA	20,419,045	24,593,717	20.44%	23,577,290	-4.13%	22,186,845	-5.90%	22,927,757	3.34%	25,493,388	11.19%	19,755,427	-22.51%	26,437,430	33.82%
Other State	3,408,936	4,819,536	41.38%	26,283,934	445.36%	12,436,759	-52.68%	11,544,612	-7.17%	17,456,392	51.21%	14,717,082	-15.69%	13,430,912	-8.74%
Total State	85,723,525	87,829,185	2.46%	112,068,891	27.60%	91,065,677	-18.74%	87,044,130	-4.42%	100,883,804	15.90%	95,801,958	-5.04%	93,850,039	-2.04%
Local Income:															
Property Taxes	46,377,655	49,230,216	6.15%	50,448,132	2.47%	52,992,580	5.04%	56,450,938	6.53%	60,025,533	6.33%	61,989,928	3.27%	63,584,479	2.57%
ERAF	(7,795)	281,777	-3714.84%	12,590,255	4368.16%	18,917,141	50.25%	26,389,168	39.50%	21,394,784	-18.93%	23,482,497	9.76%	25,000,000	6.46%
Interest	173,852	271,538	56.19%	543,831	100.28%	808,845	48.73%	1,418,945	75.43%	2,765,823	94.92%	3,292,512	19.04%	1,400,000	-57.48%
Enrollment Fees	8,423,979	8,744,537	3.81%	8,677,600	-0.77%	8,850,604	1.99%	8,578,846	-3.07%	8,343,536	-2.74%	8,690,034	4.15%	7,500,000	-13.69%
Non-resident Tuition	1,520,765	2,100,223	38.10%	2,875,471	36.91%	3,247,985	12.95%	3,687,654	13.54%	3,391,208	-8.04%	3,166,363	-6.63%	1,900,000	-39.99%
Other Local	1,094,252	1,177,835	7.64%	912,621	-22.52%	600,579	-34.19%	1,135,312	89.04%	1,181,547	4.07%	1,637,736	38.61%	585,648	-64.24%
Total Local	57,582,708	61,806,126	7.33%	76,047,910	23.04%	85,417,734	12.32%	97,660,863	14.33%	97,102,431	-0.57%	102,259,070	5.31%	99,970,127	-2.24%
Transfers/Others	100,667	8,977	-91.08%	8,449	-5.88%	148,482	1657.39%	9,143	-93.84%	19,820	116.78%	39,189	97.72%	5,000	-87.24%
Total Revenues	143,425,917	149,644,288	4.34%	188,125,250	25.71%	176,641,802	-6.10%	184,732,811	4.58%	198,006,055	7.19%	198,100,883	0.05%	193,825,166	-2.16%
Total Available	181,059,107	176,910,980	-2.29%	214,042,377	20.99%	213,576,087	-0.22%	219,987,128	3.00%	235,909,268	7.24%	236,859,929	0.40%	231,868,796	-2.11%
Expenditures:															
Academic Salaries	59,997,871	61,579,162	2.64%	63,842,107	3.67%	67,519,283	5.76%	69,495,581	2.93%	74,139,232	6.68%	74,815,429	0.91%	76,469,001	2.21%
Classified Salaries	29,140,022	29,591,168	1.55%	29,063,337	-1.78%	30,660,767	5.50%	31,246,558	1.91%	33,240,377	6.38%	34,295,780	3.18%	37,853,671	10.37%
Employee Benefits	34,206,977	36,193,816	5.81%	44,977,079	24.27%	47,089,952	4.70%	52,733,788	11.99%	61,203,730	16.06%	60,945,781	-0.42%	61,770,553	1.35%
Supplies & Materials	805,145	686,574	-14.73%	761,759	10.95%	1,058,740	38.99%	1,091,765	3.12%	1,512,714	38.56%	1,396,400	-7.69%	1,835,619	31.45%
Other Operating	16,438,216	16,617,663	1.09%	18,416,657	10.83%	16,616,262	-9.78%	16,837,354	1.33%	16,972,159	0.80%	18,437,112	8.63%	23,514,259	27.54%
Capital Outlay	3,907,896	3,946,167	0.98%	3,302,600	-16.31%	5,977,215	80.99%	5,268,000	-11.87%	3,671,109	-30.31%	2,281,923	-37.84%	1,058,529	-53.61%
Transfers	9,296,288	2,379,303	-74.41%	16,744,553	603.76%	9,399,551	-43.87%	5,410,869	-42.43%	6,410,901	18.48%	6,643,874	3.63%	3,725,000	-43.93%
Total Expenditures	153,792,415	150,993,853	-1.82%	177,108,092	17.29%	178,321,770	0.69%	182,083,915	2.11%	197,150,222	8.27%	198,816,299	0.85%	206,226,632	3.73%
Ending Balance	27,266,692	25,917,127	-4.95%	36,934,285	42.51%	35,254,317	-4.55%	37,903,213	7.51%	38,759,046	2.26%	38,043,630	-1.85%	25,642,164	-32.60%
Adjustment to Beginning Balance	-	-		-		-		-		-		-	-	-	
Adjusted Beginning Fund Balance	27,266,692	25,917,127		36,934,285		35,254,317		37,903,213		38,759,046		38,043,630		25,642,164	
Ending Balance (% of Exp)	17.73%	17.16%		20.85%		19.77%		20.82%		19.66%		19.14%		12.43%	

Rancho Santiago Community College District Adopted Budget 2020-21

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



Rancho Santiago Community College District
Adopted Budget
2020-21

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Recap of Revenue and Expenses - General Fund 12

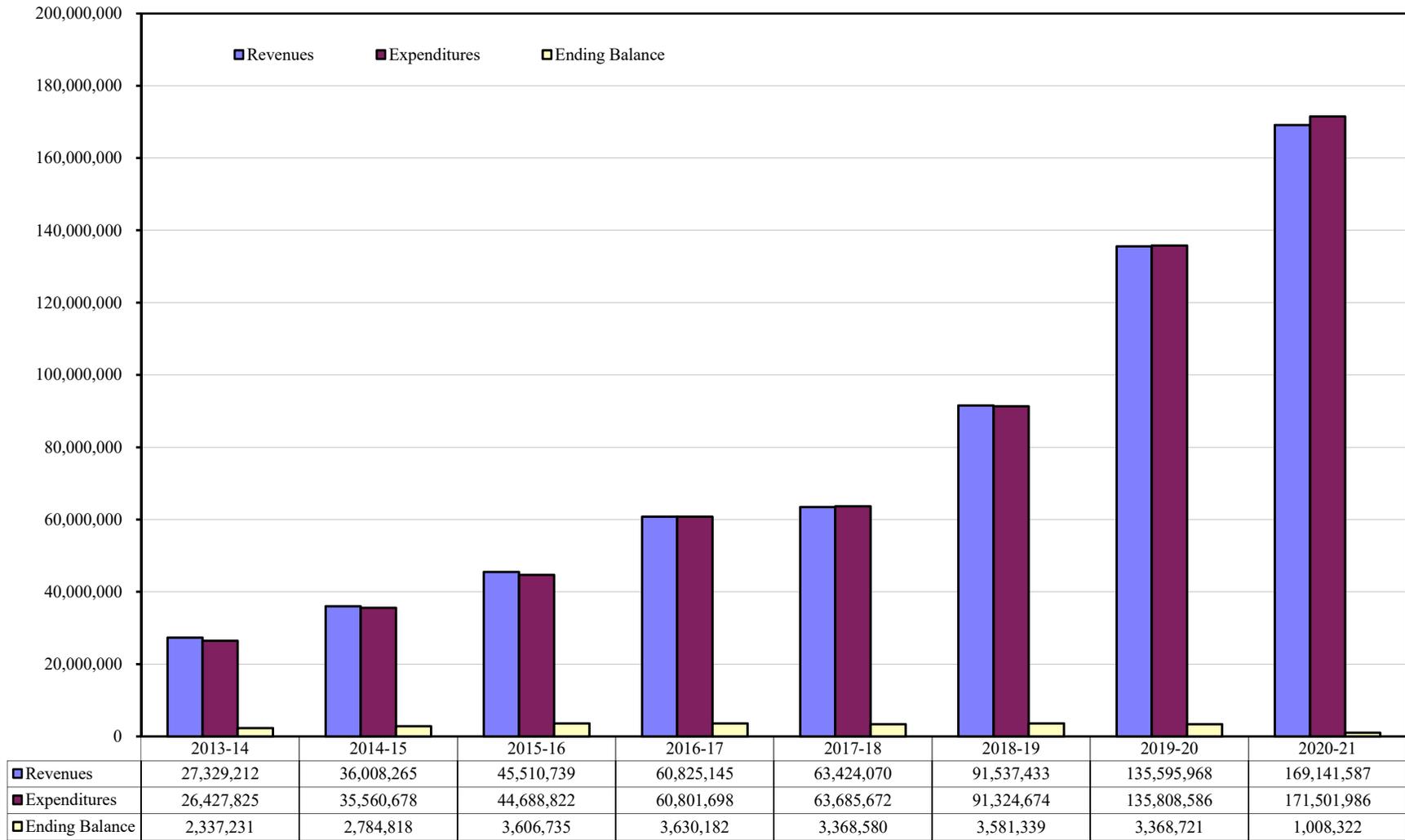
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	Actual 13-14	Actual 14-15	% Change	Actual 15-16	% Change	Actual 16-17	% Change	Actual 17-18	% Change	Actual 18-19	% Change	Actual 19-20	% Change	Adopted Budget 20-21	% Change
Adj. Beg. Balance	1,435,844	2,337,231	62.78%	2,784,818	19.15%	3,606,735	29.51%	3,630,182	0.65%	3,368,580	-7.21%	3,581,339	6.32%	3,368,721	-5.94%
Revenues:															
Federal Income	11,404,930	11,125,714	-2.45%	10,011,533	-10.01%	9,652,027	-3.59%	8,495,780	-11.98%	9,495,922	11.77%	9,477,974	-0.19%	11,496,858	21.30%
State Income:															
Lottery	1,025,499	1,104,150	7.67%	1,525,122	38.13%	1,437,686	-5.73%	1,637,596	13.90%	2,222,329	35.71%	1,259,930	-43.31%	1,353,211	7.40%
Other State	12,465,012	21,210,798	70.16%	31,633,314	49.14%	47,449,282	50.00%	51,002,415	7.49%	77,256,386	51.48%	122,470,804	58.53%	152,741,339	24.72%
Total State	13,490,511	22,314,948	65.41%	33,158,436	48.59%	48,886,968	47.43%	52,640,011	7.68%	79,478,715	50.99%	123,730,734	55.68%	154,094,550	24.54%
Local Income:															
Other Local	2,433,771	2,567,603	5.50%	2,340,770	-8.83%	2,286,150	-2.33%	2,288,279	0.09%	2,562,796	12.00%	2,361,123	-7.87%	3,550,179	50.36%
Total Local	2,433,771	2,567,603	5.50%	2,340,770	-8.83%	2,286,150	-2.33%	2,288,279	0.09%	2,562,796	12.00%	2,361,123	-7.87%	3,550,179	50.36%
Transfers/Others	-	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	26,137	0.00%	-	-100.00%
Total Revenues	27,329,212	36,008,265	31.76%	45,510,739	26.39%	60,825,145	33.65%	63,424,070	4.27%	91,537,433	44.33%	135,595,968	48.13%	169,141,587	24.74%
Total Available	28,765,056	38,345,496	33.31%	48,295,557	25.95%	64,431,880	33.41%	67,054,252	4.07%	94,906,013	41.54%	139,177,307	46.65%	172,510,308	23.95%
Expenditures:															
Academic Salaries	5,738,462	7,248,036	26.31%	8,388,502	15.73%	10,423,306	24.26%	9,864,269	-5.36%	9,809,173	-0.56%	9,331,718	-4.87%	9,404,932	0.78%
Classified Salaries	9,008,225	9,666,467	7.31%	11,868,603	22.78%	12,882,796	8.55%	13,305,439	3.28%	15,276,311	14.81%	15,673,098	2.60%	18,375,885	17.24%
Employee Benefits	4,055,283	4,819,924	18.86%	6,306,769	30.85%	7,842,052	24.34%	9,339,580	19.10%	11,904,399	27.46%	10,892,048	-8.50%	13,652,478	25.34%
Supplies & Materials	1,522,783	1,699,439	11.60%	1,983,824	16.73%	2,721,167	37.17%	2,153,441	-20.86%	2,560,649	18.91%	2,467,487	-3.64%	7,351,151	197.92%
Other Operating	3,892,781	8,866,099	127.76%	10,909,044	23.04%	21,501,755	97.10%	25,497,199	18.58%	48,134,434	88.78%	92,860,004	92.92%	116,717,104	25.69%
Capital Outlay	1,484,164	2,489,409	67.73%	4,004,708	60.87%	4,299,964	7.37%	2,451,092	-43.00%	2,102,656	-14.22%	3,260,667	55.07%	3,210,658	-1.53%
Transfers	726,127	771,304	6.22%	1,227,372	59.13%	1,130,658	-7.88%	1,074,652	-4.95%	1,537,052	43.03%	1,323,564	-13.89%	2,789,778	110.78%
Total Expenditures	26,427,825	35,560,678	34.56%	44,688,822	25.67%	60,801,698	36.06%	63,685,672	4.74%	91,324,674	43.40%	135,808,586	48.71%	171,501,986	26.28%
Ending Balance	2,337,231	2,784,818	19.15%	3,606,735	29.51%	3,630,182	0.65%	3,368,580	-7.21%	3,581,339	6.32%	3,368,721	-5.94%	1,008,322	-70.07%
Adjustment to Beginning Balance	-	-		-		-		-		-		-		-	
Adjusted Beginning Fund Balance	<u>2,337,231</u>	<u>2,784,818</u>		<u>3,606,735</u>		<u>3,630,182</u>		<u>3,368,580</u>		<u>3,581,339</u>		<u>3,368,721</u>		<u>1,008,322</u>	
Ending Balance (% of Exp)	8.84%	7.83%		8.07%		5.97%		5.29%		3.92%		2.48%		0.59%	

Rancho Santiago Community College District Adopted Budget 2020-21

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



Rancho Santiago Community College District
Adopted Budget
2020-21

DRAFT

Recap of Revenue and Expenses - General Fund (Combined Fund 11, 12 & 13)

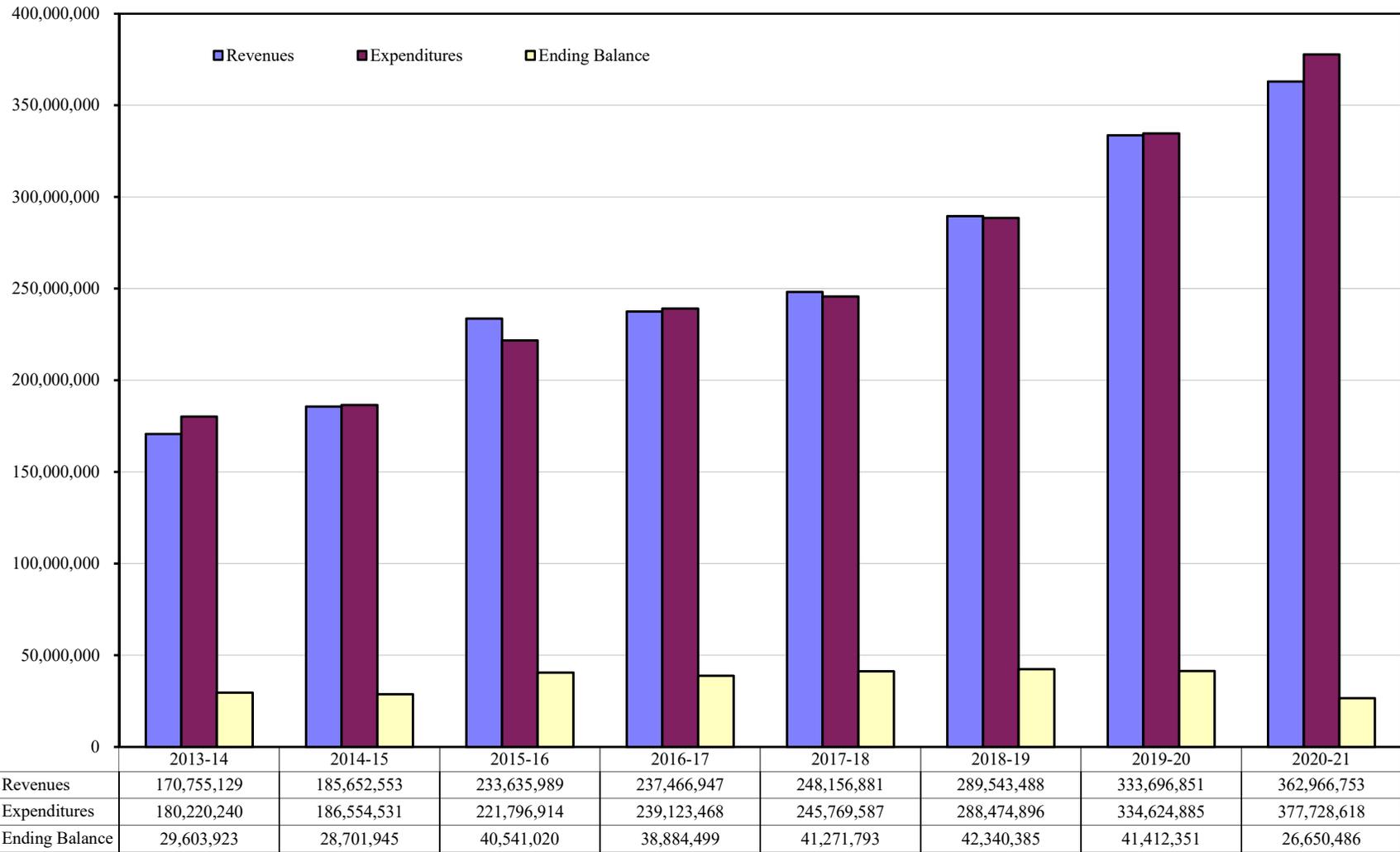
The table of multi-year financial information allows a comparison of prior fiscal years to projections for the current fiscal year. The table covers the following periods: fiscal years 2013-14 through 2020-21

	Actual 13-14	Actual 14-15	% Change	Actual 15-16	% Change	Actual 16-17	% Change	Actual 17-18	% Change	Actual 18-19	% Change	Actual 19-20	% Change	Adopted Budget 20-21	% Change
Adj. Beg. Balance	39,069,034	29,603,923	-24.23%	28,701,945	-3.05%	40,541,020	41.25%	38,884,499	-4.09%	41,271,793	6.14%	42,340,385	2.59%	41,412,351	-2.19%
Revenues:															
Federal Income	11,430,127	11,125,713	-2.66%	10,011,533	-10.01%	9,661,936	-3.49%	8,514,455	-11.88%	9,495,922	11.53%	9,478,640	-0.18%	11,496,858	21.29%
State Income:															
General Apportionment	58,137,335	54,571,608	-6.13%	50,833,999	-6.85%	50,074,777	-1.49%	41,402,760	-17.32%	48,188,774	16.39%	52,260,287	8.45%	48,531,331	-7.14%
Lottery	4,783,708	4,948,474	3.44%	5,946,974	20.18%	5,762,254	-3.11%	5,856,159	1.63%	7,500,120	28.07%	4,809,314	-35.88%	5,495,693	14.27%
EPA	20,419,045	24,593,717	20.44%	23,577,290	-4.13%	22,186,845	-5.90%	22,927,757	3.34%	25,493,388	11.19%	19,755,427	-22.51%	26,437,430	33.82%
Other State	15,873,948	26,030,335	63.98%	64,869,064	149.21%	61,928,769	-4.53%	69,497,465	12.22%	99,180,237	42.71%	142,707,664	43.89%	167,480,135	17.36%
Total State	99,214,036	110,144,134	11.02%	145,227,327	31.85%	139,952,645	-3.63%	139,684,141	-0.19%	180,362,519	29.12%	219,532,692	21.72%	247,944,589	12.94%
Local Income:															
Property Taxes	46,377,655	49,230,216	6.15%	50,448,132	2.47%	52,992,580	5.04%	56,450,938	6.53%	60,025,533	6.33%	61,989,928	3.27%	63,584,479	2.57%
ERAF	(7,795)	281,777	-3714.84%	12,590,255	4368.16%	18,917,141	50.25%	26,389,168	39.50%	21,394,784	-18.93%	23,482,497	9.76%	25,000,000	6.46%
Interest	173,852	271,538	56.19%	546,477	101.25%	808,845	48.01%	1,418,945	75.43%	2,765,823	94.92%	3,292,512	19.04%	1,400,000	-57.48%
Enrollment Fees	8,423,979	8,744,537	3.81%	8,677,600	-0.77%	8,850,604	1.99%	8,578,846	-3.07%	8,343,536	-2.74%	8,690,034	4.15%	7,500,000	-13.69%
Non-resident Tuition	1,520,765	2,100,223	38.10%	2,875,471	36.91%	3,247,985	12.95%	3,687,654	13.54%	3,391,208	-8.04%	3,166,363	-6.63%	1,900,000	-39.99%
Other Local	3,528,023	3,745,438	6.16%	3,250,745	-13.21%	2,886,729	-11.20%	3,423,591	18.60%	3,744,343	9.37%	3,998,859	6.80%	4,135,827	3.43%
Total Local	60,016,479	64,373,729	7.26%	78,388,680	21.77%	87,703,884	11.88%	99,949,142	13.96%	99,665,227	-0.28%	104,620,193	4.97%	103,520,306	-1.05%
Transfers/Others	94,487	8,977	-90.50%	8,449	-5.88%	148,482	1657.39%	9,143	-93.84%	19,820	116.78%	65,326	229.60%	5,000	-92.35%
Total Revenues	170,755,129	185,652,553	8.72%	233,635,989	25.85%	237,466,947	1.64%	248,156,881	4.50%	289,543,488	16.68%	333,696,851	15.25%	362,966,753	8.77%
Total Available	209,824,163	215,256,476	2.59%	262,337,934	21.87%	278,007,967	5.97%	287,041,380	3.25%	330,815,281	15.25%	376,037,236	13.67%	404,379,104	7.54%
Expenditures:															
Academic Salaries	65,736,333	68,827,198	4.70%	72,230,609	4.94%	77,942,589	7.91%	79,359,850	1.82%	83,948,405	5.78%	84,147,147	0.24%	85,873,933	2.05%
Classified Salaries	38,148,246	39,257,634	2.91%	40,931,940	4.26%	43,543,563	6.38%	44,551,997	2.32%	48,516,688	8.90%	49,968,878	2.99%	56,229,556	12.53%
Employee Benefits	38,262,261	41,013,741	7.19%	51,283,848	25.04%	54,932,004	7.11%	62,073,368	13.00%	73,108,129	17.78%	71,837,829	-1.74%	75,423,031	4.99%
Supplies & Materials	2,327,928	2,386,013	2.50%	2,745,583	15.07%	3,779,907	37.67%	3,245,206	-14.15%	4,073,363	25.52%	3,863,887	-5.14%	9,186,770	137.76%
Other Operating	20,330,997	25,483,762	25.34%	29,325,701	15.08%	38,118,017	29.98%	42,334,553	11.06%	65,106,593	53.79%	111,297,116	70.95%	140,231,363	26.00%
Capital Outlay	5,392,060	6,435,577	19.35%	7,307,308	13.55%	10,277,179	40.64%	7,719,092	-24.89%	5,773,765	-25.20%	5,542,590	-4.00%	4,269,187	-22.97%
Transfers	10,022,415	3,150,606	-68.56%	17,971,925	470.43%	10,530,209	-41.41%	6,485,521	-38.41%	7,947,953	22.55%	7,967,438	0.25%	6,514,778	-18.23%
Total Expenditures	180,220,240	186,554,531	3.51%	221,796,914	18.89%	239,123,468	7.81%	245,769,587	2.78%	288,474,896	17.38%	334,624,885	16.00%	377,728,618	12.88%
Ending Balance	29,603,923	28,701,945	-3.05%	40,541,020	41.25%	38,884,499	-4.09%	41,271,793	6.14%	42,340,385	2.59%	41,412,351	-2.19%	26,650,486	-35.65%
Adjustment to Beginning Balance	-	-		-		-		-		-		-		-	
Adjusted Beginning Fund Balance	29,603,923	28,701,945		40,541,020		38,884,499		41,271,793		42,340,385		41,412,351		26,650,486	
Ending Balance (% of Exp)	16.43%	15.39%		18.28%		16.26%		16.79%		14.68%		12.38%		7.06%	

Rancho Santiago Community College District Adopted Budget 2020-21

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



**RANCHO SANTIAGO COMMUNITY COLLEGE DISTRICT
UNRESTRICTED GENERAL FUND
2020/21 Adopted Budget Assumptions
July 27, 2020**

I. State Revenue

A. Budgeting will begin using the new Student Centered Funding Formula (SCFF) at the hold harmless provision for the 2017/18 Total Computational Revenue plus outyear cost of living adjustments (COLA) as we are a hold harmless district.

B. FTES Workload Measure Assumptions:

Year	Base	Actual	Funded	Actual Growth
2014/15	28,688.93	28,908.08	28,908.08	0.76%
2015/16	28,908.08	28,901.64	28,901.64	-0.02%
2016/17	28,901.64	27,517.31	28,901.64	a -4.79%
2017/18	28,901.64	29,378.53	29,375.93	b 1.65%
2018/19	P3	25,925.52	28,068.86	c -11.75%
2019/20	P3	27,023.36	Unknown	4.23%

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

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

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

The state budget includes 0% systemwide growth funding, 0% COLA, and no base allocation increase.

The effects of the SCFF on our budget is not fully known at this time. The components will now remain at 70/20/10 split with funded COLA added each year. Any changes to our funding related to the new formula will be incorporated when known.

Projected COLA of 0%	\$0
Projected Growth/Access	\$0
Deficit Factor (2%)	(\$3,496,762)
Apportionment Base Incr (Decr) for 2020/21	<u><u>(\$3,496,762)</u></u>

2020/21 Potential Growth at 0.5% 27,158

C. Education Protection Account (EPA) funding estimated at \$26,437,430 based on 2019/20 @ Advance. These are not additional funds. The EPA is only a portion of general purpose funds that offsets what would otherwise be state aid in the apportionments. We intend to charge a portion of faculty salaries to this funding source in compliance with EPA requirements.

D. Unrestricted lottery is projected at \$150 per FTES (\$4,142,482). Restricted lottery at \$49 per FTES (\$1,353,211). (2019/20 @ Annual of resident & nonresident factored FTES, 27,616.55 x \$150 = \$4,142,482 unrestricted lottery; 27,616.55 x \$49 = \$1,353,211.) Increase of about 2%.

E. Estimated reimbursement for part-time faculty compensation is estimated at \$458,559 (2019/20 @ P2). Decrease of \$156,251.

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 2019/20 @ Advance of \$278,496. Slight decrease.

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

II. Other Revenue

I. Non-Resident Tuition budgeted at \$1,900,000. (SAC \$1,200,000, SCC \$700,000) - 50% reduction-SAC, 30% reduction-SCC.

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

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

L. Apprenticeship revenue estimated at \$3,951,786. Increase of \$792,314. (Corresponding expenses are also budgeted for additional apprenticeship course offerings.)

M. Scheduled Maintenance/Instructional Equipment allocation. \$0 provided in the state budget.

**RANCHO SANTIAGO COMMUNITY COLLEGE DISTRICT
 UNRESTRICTED GENERAL FUND
 2020/21 Adopted Budget Assumptions
 July 27, 2020**

III. Appropriations and Expenditures

- A. As the District's budget model is a revenue allocation model, revenues flow through the model to the colleges as earned. The colleges have the responsibility, within their earned revenue, to budget for ALL necessary expenditures including but not limited to all full time and part time employees, utilities, instructional services agreements, multi-year maintenance and other contracts, supplies, equipment and other operating costs.
- B. The state is not providing the calculated Cost of Living Allowance (COLA). Any collectively bargained increased costs will be added to the budget. The estimated cost of a 1% salary increase is \$1.80 million for all funds. The estimated cost of a 1% salary increase is \$1.43 million for the unrestricted general fund.
- C. Step and column movement is budgeted at an additional cost of approximately \$1.69 million including benefits for FD 11 & 13 (FARSCCD approximate cost \$546,816 CSEA approximate cost \$641,986, Management/Other approximate cost \$497,528) For all funds, it is estimated to = \$2.42 million (FARSCCD = \$642,315, CSEA = \$1,007,254, Management/Others = \$766,088) In addition, the colleges would need to budget for step/column increases for P/T faculty.
- D. Health and Welfare benefit premium cost increase as of 1/1/2021 is estimated at 3.5% for an additional cost of approximately \$646,936 for active employees and an additional cost of \$279,138 for retirees, for a combined increase of \$926,074 for unrestricted general fund. The additional cost increase for all funds is estimated to = \$976,180
 State Unemployment Insurance local experience charges are estimated at \$250,000 (2019/20 budgeted amount). Unchanged. CalSTRS employer contribution rate will decrease in 2020/21 from 17.10% to 16.15% for a decrease of \$694,283.
 (Note: The cost of each 1% increase in the STRS rate is approximately \$740,000.)
 CalPERS employer contribution rate will increase in 2020/21 from 19.721% to 20.70% for an increase of \$381,285.
 (Note: The cost of each 1% increase in the PERS rate is approximately \$390,000.)
- E. The full-time faculty obligation (FON) for Fall 2020 has not been calculated at this time. The District will temporary recruit to replace 10 faculty vacancies. SAC is recruiting for 7 positions. SCC is recruiting for 3 positions. The current cost for a new position is budgeted at Class VI, Step 12 at approximately \$154,847. Penalties for not meeting the obligation amount to approximately \$80,250 per FTE not filled.
 SAC = 14 faculty not filled for FY 2020-21 and eliminated from the budget.
 Classes will be taught by part-time replacements.
 SCC = 5 faculty not filled for FY 2020-21 and eliminated from the budget.
 Classes will be taught by part-time replacements.
- F. The current rate per Lecture Hour Equivalent (LHE) effective 7/1/20 for hourly faculty is \$1,455. Increase of \$56 per LHE.
- G. Retiree Health Benefit Fund (OPEB/GASB 75 Obligation) - The calculated Actuarially Determined Contribution (ADC) as of July 1, 2020 is estimated to be \$10,224,861. The District will therefore decrease the employer payroll contribution rate of 2.75% to 1.10% of total salaries. This reduction provides a savings of \$1,899,032 to the unrestricted general fund and \$2,483,330 for all funds.
- H. Capital Outlay Fund - The District will continue to budget \$1.5 million for capital outlay needs.
- I. Utilities cost increases of 2.5%, estimated at \$100,000.
- J. Information Technology licensing contract escalation cost of 7%, estimated at \$125,000.
- K. Property and Liability Insurance transfer estimated at \$1,970,000. Unchanged.
- L. Other additional DS/Institutional Cost expenses:

Ellucian increased contract cost	\$ 400,000
Title IX Costs	\$ 100,000
- M. Child Development Fund - The District will not continue to budget \$250,000 as an interfund transfer from the unrestricted general fund as a contingency plan. (~\$140,000 each year was transferred since 2014/15 and will stop in 2020/21)
- N. Estimated annual cost of Santiago Canyon College ADA Settlement expenses of \$2 million from available funds.
- O. Round One budget reductions totalling \$3 million were made for the tentative budget due to State Budget uncertainty and remain in the Adopted Budget.

Rancho Santiago Community College District Unrestricted General Fund Summary 2020/21 Adopted Budget Assumptions July 27, 2020
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	* <u>New Revenues</u>	Ongoing Only	One-Time
A	Student Centered Funding Formula		
B	COLA 0%	\$0	
B	Growth	\$0	
B	Deficit Factor (2%)	(\$3,496,762)	
D	Unrestricted Lottery	\$80,402	
H	Mandates Block Grant	\$77,096	
I	Non-Resident Tuition	(\$1,500,000)	
J	Interest Earnings	\$0	
L	Apprenticeship - SCC	\$792,314	
EGK	Misc Income	(\$171,009)	
	Total	(\$4,217,959)	\$0
	<u>New Expenditures</u>		
B	Salary Schedule Increases/Collective Bargaining 4.00% **	\$4,019,430	
C	Step/Column	\$1,686,330	
D	Health and Welfare/Benefits Increase (3.5%)	\$926,074	
D	CalSTRS Decrease	(\$694,283)	
D	CalPERS Increase	\$381,285	
E	Full Time Faculty Obligation Hires	(\$2,942,093)	
E/F	Hourly Faculty Budgets (Match Budget to Actual Expense)	\$1,015,954	
G	Decreased Cost of Retiree Health Benefit ADC	(\$1,899,032)	
H	Capital Outlay/Scheduled Maintenance Contribution	\$0	
I	Utilities Increase	\$100,000	
J	ITS Licensing/Contract Escalation Cost	\$125,000	
K	Property, Liability and All Risks Insurance	\$0	
II.L	Apprenticeship - SCC	\$1,003,844	
L	Other Additional DS/Institutional Costs	\$500,000	\$0
M	Elimination of UGF transfer to Child Development Fund	(\$250,000)	
N	SCC ADA Settlement Costs	\$0	\$2,000,000
O	Round One Budget Reductions	(\$3,000,000)	
	Total	\$972,509	\$2,000,000
	2020/21 Budget Year Unallocated (Deficit)	(\$5,190,468)	
	2019/20 Structural Unallocated (Deficit)	\$1,809,582	
	Savings Faculty replacement budget at VI-12	\$590,360	
	Savings 2019/20 - budgeted vs actual/rebudgeted vacancies	\$562,258	
	Total Net Unallocated (Deficit)	(\$2,228,268)	(\$2,000,000)

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

* Reference to budget assumption number

** Excludes Management & CEFA

2019/20 Recap of Unrestricted General Fund - Major Changes Comparing Adopted Budget to Actuals

Revenue	AB	Actual	Differences	Expenditure	AB	Actual	Differences	Δ to Fund Balance
Apportionment	174,838,125	171,341,363	\$ (3,496,762)	13XX & 14XX	25,353,696	29,901,694	4,547,998	
PY Apportionment	-	623,650	623,650	Other Sal & Ben	141,466,600	140,155,295	(1,311,305)	
Lottery	4,062,080	3,549,384	(512,696)	Other Exp	29,345,071	22,119,310	(7,225,761)	
Interest	1,400,000	3,292,512	1,892,512	Interfund Transfer	3,750,000	6,640,000	2,890,000	
Non-Resident Tuition	3,400,000	3,166,362	(233,638)					
Apprenticeship	3,159,472	3,951,786	792,314					
Full-time Faculty	1,307,884	1,304,941	(2,943)					
Other	6,964,183	10,870,885	3,906,702					
	195,131,744	198,100,883	\$ 2,969,139		199,915,367	198,816,299	(1,099,068)	(715,416)

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

	SAC/CEC	SAC	CEC	SCC/OEC	SCC	OEC	District Services	Institutional Cost	TOTAL
APPORTIONMENT REVENUE									
Basic Allocation	\$ 6,742,507	\$ 5,394,006	\$ 1,348,501	\$ 5,394,003	\$ 4,045,502	\$ 1,348,501		\$	12,136,510
FTES - based on 19/20 @ annual reported FTES	\$ 78,315,333	\$ 58,631,993	\$ 19,683,340	\$ 34,537,843	\$ 25,218,736	\$ 9,319,107		\$	112,853,176
SCFF - Supplemental Allocation - based on 18/19	\$ 19,151,496	\$ 19,151,496	\$ -	\$ 6,365,820	\$ 6,365,820	\$ -		\$	25,517,316
SCFF - Student Success Allocation - based on 18/19	\$ 11,395,266	\$ 11,395,266	\$ -	\$ 5,367,866	\$ 5,367,866	\$ -		\$	16,763,132
Stabilization	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$	-
Subtotal	\$ 115,604,602	\$ 94,572,761	\$ 21,031,841	\$ 51,665,532	\$ 40,997,924	\$ 10,667,608		\$	167,270,134
Hold Harmless	\$ 5,230,429	\$ 4,278,862	\$ 951,567	\$ 2,337,562	\$ 1,854,915	\$ 482,647		\$	7,567,991
PY Income (Apportionment/EPA)	\$ 431,020	\$ 352,605	\$ 78,415	\$ 192,630	\$ 152,857	\$ 39,773		\$	623,650
Deficit Coefficient (2%)	\$ (2,416,700)	\$ (1,977,032)	\$ (439,668)	\$ (1,080,062)	\$ (857,057)	\$ (223,005)		\$	(3,496,762)
Additional Student Centered Funding Formula	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$	-
TOTAL ESTIMATED APPORTIONMENT REVENUE	\$ 118,849,351	\$ 97,227,196	\$ 21,622,155	\$ 53,115,662	\$ 42,148,639	\$ 10,967,023		\$	171,965,013
<i>Percentages</i>	<i>69.11%</i>	<i>56.54%</i>	<i>12.57%</i>	<i>30.89%</i>	<i>24.51%</i>	<i>6.38%</i>			
OTHER STATE REVENUE									
Lottery, Unrestricted	\$ 2,433,854	\$ 1,953,346	\$ 480,508	\$ 1,115,530	\$ 875,865	\$ 239,665		\$	3,549,384
State Mandate	\$ 588,852	\$ 588,852	\$ -	\$ 270,582	\$ 270,582	\$ -		\$	859,434
Full-Time Faculty Hiring Allocation	\$ 870,004	\$ 870,004	\$ -	\$ 434,937	\$ 434,937	\$ -		\$	1,304,941
Part-Time Faculty Compensation	\$ 272,625	\$ 217,576	\$ 55,049	\$ 125,273	\$ 97,816	\$ 27,457		\$	397,898
Subtotal, Other State Revenue	\$ 4,165,336	\$ 3,629,779	\$ 535,557	\$ 1,946,321	\$ 1,679,200	\$ 267,122		\$	6,111,657
TOTAL ESTIMATED REVENUE	\$ 123,014,687	\$ 100,856,974	\$ 22,157,712	\$ 55,061,983	\$ 43,827,839	\$ 11,234,144		\$	178,076,670
<i>Percentages</i>	<i>69.08%</i>	<i>56.64%</i>	<i>12.44%</i>	<i>30.92%</i>	<i>24.61%</i>	<i>6.31%</i>			
Less Institutional Cost Expenditures								\$	11,581,966
Less Net District Services Expenditures								\$	26,324,334
								\$	140,170,371
ESTIMATED REVENUE	\$ 96,829,159	\$ 79,388,049	\$ 17,441,110	\$ 43,341,211	\$ 34,498,424	\$ 8,842,788		\$	140,170,371
BUDGET EXPENDITURES FOR FY 2019-20									
SAC/CEC Expenses - F/T & Ongoing	\$ 95,070,780	\$ 83,475,059	\$ 11,595,721					\$	95,070,780
SCC/OEC Expenses - F/T & Ongoing				\$ 48,380,875	\$ 40,979,407	\$ 7,401,468		\$	48,380,875
District Services Expenses - F/T & Ongoing							\$ 31,010,464	\$	31,010,464
Institutional Cost								\$ 3,686,502	3,686,502
Retirees Instructional-local experience charge								\$ 4,160,464	4,160,464
Retirees Non-Instructional-local experience charge								\$ 1,970,000	1,970,000
Property & Liability								\$ 125,000	125,000
Election								\$ 1,640,000	1,640,000
Interfund Transfer								\$ -	-
TOTAL ESTIMATED EXPENDITURES	\$ 95,070,780	\$ 83,475,059	\$ 11,595,721	\$ 48,380,875	\$ 40,979,407	\$ 7,401,468	\$ 31,010,464	\$ 11,581,966	\$ 186,044,085
Percent of Total Estimated Expenditures	51.10%	44.87%	6.23%	26.01%	22.03%	3.98%	16.67%	6.23%	
ESTIMATED EXPENSES UNDER/(OVER) REVENUE	\$ 1,758,379	\$ (4,087,010)	\$ 5,845,389	\$ (5,039,664)	\$ (6,480,983)	\$ 1,441,320		\$	(3,281,285)

OTHER STATE REVENUE

Apprenticeship				\$ 3,951,786	\$ 3,951,786			\$	3,951,786
Enrollment Fees 2%								\$ 281,212	281,212

LOCAL REVENUE

Non Resident Tuition	\$ 2,097,810	\$ 2,097,810		\$ 1,068,552	\$ 1,068,552			\$	3,166,362
Interest/Investments								\$ 3,292,512	3,292,512
Rents/Leases	\$ 37,507	\$ 37,507		\$ 116,182	\$ 116,182	\$ 43,528		\$	197,217
Proceeds-Sale of Equipment								\$	-
Other	\$ 89,811	\$ 89,811		\$ 23,391	\$ 23,391			\$ 1,068,878	1,182,080
Subtotal, Other Local Revenue	\$ 2,225,128	\$ 2,225,128	\$ -	\$ 5,159,911	\$ 5,159,911	\$ -	\$ 43,528	\$ 4,642,602	12,071,169

ESTIMATED ENDING BALANCE FOR 6/30/20	3,983,507	(1,861,882)	5,845,389	120,247	(1,321,072)	1,441,320		\$	4,103,754
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include cost in DS to carryover	\$ 664,507	50% indirect for Ed Serv COB
	\$ 332,254	25% indirect for stabilization fund
\$ 996,761		8/6/2020 10:38

RSCCD - Estimate 2019-20 Revenue Allocation Simulation for Unrestricted General Fund -- FD 13

BUDGET EXPENDITURES FOR FY 2019-20	SAC/CEC	SAC	CEC	SCC/OEC	SCC	OEC	District Services	Institutional Cost	TOTAL
SAC/CEC Expenses - F/T & Ongoing	\$ 3,222,160	\$ 2,719,890	\$ 502,270						\$ 3,222,160
SCC/OEC Expenses - F/T & Ongoing				\$ 971,953	\$ 971,850	\$ 103			\$ 971,953
District Services Expenses - F/T & Ongoing							\$ 646,229		\$ 646,229
Institutional Cost									
Retirees Instructional-local experience charge								\$ 6,070,918	\$ 6,070,918
Retirees Non-Instructional-local experience charge								\$ 1,515,467	\$ 1,515,467
Other								\$ -	\$ -
Election								\$ 489,911	\$ 489,911
Interfund Transfer								\$ 2,000,000	\$ 2,000,000
TOTAL ESTIMATED EXPENDITURES	\$ 3,222,160	\$ 2,719,890	\$ 502,270	\$ 971,953	\$ 971,850	\$ 103	\$ 646,229	\$ 10,076,296	\$ 14,916,638
Percent of Total Estimated Expenditures	21.60%	18.23%	3.37%	6.52%	6.52%	0.00%	4.33%	67.55%	

OTHER STATE REVENUE

Apprenticeship				\$ -	\$ -				\$ -
Enrollment Fees 2%								\$ -	\$ -

LOCAL REVENUE

Non Resident Tuition	\$ -	\$ -		\$ -	\$ -				\$ -
Interest/Investments								\$ -	\$ -
Rents/Leases	\$ 16,827	\$ 16,827		\$ -	\$ -		\$ -		\$ 16,827
Proceeds-Sale of Equipment								\$ -	\$ -
Other Local	\$ 174,025	\$ 174,025		\$ 63	\$ 63			\$ 7,584,025	\$ 7,758,113
Subtotal, Other Local Revenue	\$ 190,852	\$ 190,852	\$ -	\$ 63	\$ 63	\$ -	\$ -	\$ 7,584,025	\$ 7,774,940

	SAC	SCC			
Carryover from FY 18/19	\$ 6,714,823	\$ 2,307,193		\$ 902,664	\$ 28,646,063
One time funding				\$ 188,303	\$ 38,759,046
Other Adjustment				\$ 274,691	\$ (274,691)
TOTAL FD 13	\$ 6,714,823	\$ 2,307,193		\$ 1,365,658	\$ 28,371,372
Net Change in FD 13	\$ (3,031,308)	\$ (971,890)		\$ (646,229)	\$ (2,492,271)
Balance of FD 13	\$ 3,683,515	\$ 1,335,303		\$ 719,429	\$ 25,879,101

Carryover for FD 13	\$ 3,683,515	\$ 1,335,303		FY 19-20- COB	1,650,802	FD 13 balance	
Carryover for FD 11	\$ 3,983,507	\$ 120,247		FY 19-20-50% indire	664,507	Stabilization increase	\$ 514,638
	\$ 7,667,022	\$ 1,455,550			\$ 2,315,309		\$ 514,638
SCC ADA reduction (\$2,000,000)	\$ (1,380,000)	\$ (620,000)					
TOTAL Carryover Balance	\$ 6,287,022	\$ 835,550		PPE	\$ 500,000		
current FD 13 carryover amount right now	\$ 4,168,137	\$ 1,697,644		Chancellor Leadership	\$ 518,379	increase DW FD BALANCE	
Amount to be added to 7910 for SAC	\$ 2,118,885	\$ (862,094)	Amount to reduce in SCC accounts	SCC marketing COB	\$ 7,423	FD 13-awards/incen	\$ 4,282
				Publication COB	\$ 102,892	FD 11-gains(loss)	\$ -
				H/R COB	\$ 144,587	FD 11-discounts	\$ 3,521
				Ed Services COB	\$ 377,521	FD 11-proceeds of s	\$ 39,189
				50% Indirect	\$ 664,507	FD 11-25% indirect	\$ 332,254
						FD 11-outlawed che	\$ 135,392
					\$ 2,315,309		\$ 514,638

<u>50% Law FY 19-20 Actual as of 8/6/20 - SAC</u>					
2019/2020					
		Instructional Salary Cost	Total	YTD Excluded Activities (6800- 7390)	YTD Grand Total (0100-7xxx)
		(AC 0100-5900 & AC 6110)	(AC 0100-6799)		
11xx	407	20,803,864	20,803,864	-	20,803,864
13xx		19,670,531	19,670,531	-	19,670,531
12xx	408		8,423,952	19,143	8,443,095
14xx			1,223,077	-	1,223,077
Sub-total Academic Salaries	409	40,474,395	50,121,424	19,143	50,140,567
21xx	411		10,522,610	735,650	11,258,260
23xx			487,135	63,767	550,902
22xx	416	230,946	230,946	-	230,946
24xx		1,384,022	1,384,022	-	1,384,022
Sub-total Classified Salaries	419	1,614,968	12,624,713	799,417	13,424,130
3xxx	429	13,994,647	24,293,391	475,125	24,768,516
4xxx	435		820,514	1,826	822,340
5xxx (Other Operating Expenses (in the numerator, include only direct instructional costs associated with instructional Service Agreements (5873)	449	1,876,433	5,461,174	30,546	5,491,720
6420 - Replacement Equipment	451		-	-	-
TOTAL (409+419+429+435+449+451)	459	57,960,443	93,321,216	1,326,057	94,647,273
Less Exclusions	469	-	2,319,464	(20,358)	2,299,106
<i>Instructional Staff Retiree Benefits (activity 590000)</i>		-	-		-
<i>Non-Instructional Staff Retiree Benefits (activity 674000)</i>		-	-		-
<i>student transportation (5966 object, activity 649000, fund 11)</i>		-	-		-
<i>student health services (project 3450, activity 644000, fund 11) beyond income received (above amount collected)</i>			(129,314)		(129,314)
<i>rents and leases (5610,5611,5612,5650,5651,5652, fund 11) instructional agreement (5871,5872)</i>			380,668	(20,358)	360,310
<i>Lottery exp (project 2390 and 2391, fund 11 up to income)</i>			2,068,110		2,068,110
TOTALS (459-469)	470	57,960,443	91,001,752		
Percent of CEE (470, col. 1/470, col. 2)	471	63.69%	100.00%		
50 Percent of Current Expense of Education (50% of 470, col 2)	472		45,500,876		
Nonexempted Deficiency from second preceding Fiscal Year	473		-		
Amt. Req. to be Expended for Salaries of Classroom Instructors (472+473)	474		45,500,876		

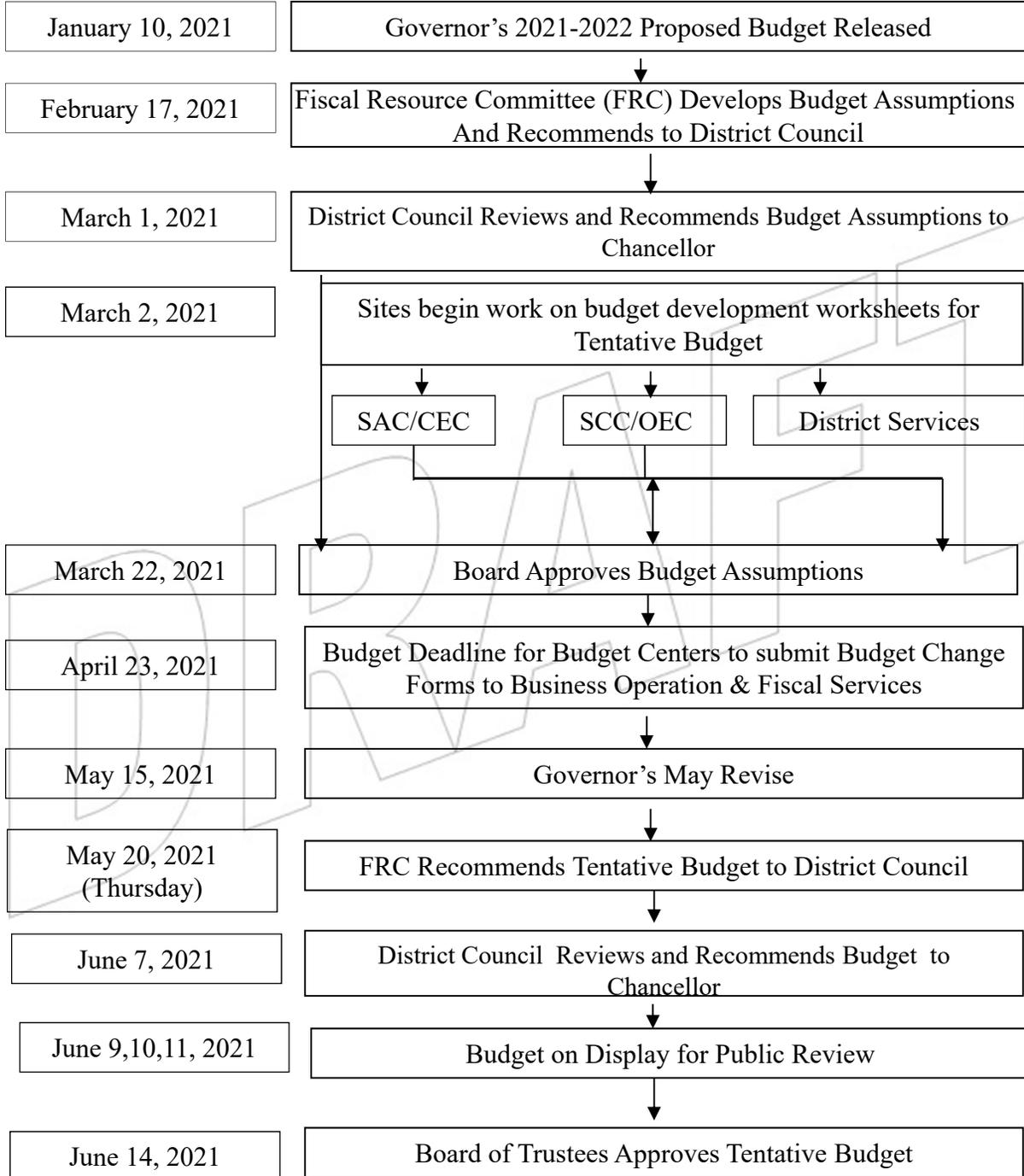
50% Law FY 19-20 Actual as of 8/6/20 - SCC					
2019/2020					
		Instructional Salary Cost	Total	YTD Excluded Activities (6800- 7390)	YTD Grand Total (0100-7xxx)
		(AC 0100-5900 & AC 6110)	(AC 0100-6799)		
11xx	407	9,717,676	9,717,676	-	9,717,676
13xx		8,233,998	8,233,998	-	8,233,998
12xx	408		5,178,206	42,529	5,220,735
14xx			774,088	-	774,088
Sub-total Academic Salaries	409	17,951,674	23,903,968	42,529	23,946,497
21xx	411		5,878,432	318,370	6,196,802
23xx			503,822	50,321	554,143
22xx	416	250,440	250,440	-	250,440
24xx		384,381	384,381	-	384,381
Sub-total Classified Salaries	419	634,821	7,017,075	368,691	7,385,766
3xxx	429	6,176,801	12,252,079	216,167	12,468,246
4xxx	435		240,685		240,685
5xxx (Other Operating Expenses (in the numerator, include only direct instructional costs associated with instructional Service Agreements (5873)	449	3,606,095	5,249,559	5,816	5,255,375
6420 - Replacement Equipment	451		-		-
TOTAL (409+419+429+435+449+451)	459	28,369,391	48,663,366	633,203	49,296,569
Less Exclusions	469	-	1,182,484	-	1,182,484
<i>Instructional Staff Retiree Benefits (activity 590000)</i>		-	-	-	-
<i>Non-Instructional Staff Retiree Benefits (activity 674000)</i>		-	-	-	-
<i>student transportation (5966 object, activity 649000, fund 11)</i>			3,108		3,108
<i>student health services (project 3450, activity 644000, fund 11) beyond income received (above amount collected)</i>			144,741		144,741
<i>rents and leases (5610,5611,5612,5650,5651,5652, fund 11) instructional agreement (5871,5872)</i>		-	108,060		108,060
<i>Lottery exp (project 2390 and 2391, fund 11 up to income)</i>			926,575		926,575
TOTALS (459-469)	470	28,369,391	47,480,882		
Percent of CEE (470, col. 1/470, col. 2)	471	59.75%	100.00%		
50 Percent of Current Expense of Education (50% of 470, col 2)	472		23,740,441		
Nonexempted Deficiency from second preceding Fiscal Year	473		-		
Amt. Req. to be Expended for Salaries of Classroom Instructors (472+473)	474		23,740,441		

<u>50% Law FY 19-20 Actual as of 8/6/20 - DO/DISTRICTWIDE</u>					
2019/2020					
		Instructional Salary Cost	Total	YTD Excluded Activities (6800- 7390)	YTD Grand Total (0100-7xxx)
		(AC 0100-5900 & AC 6110)	(AC 0100-6799)		
11xx	407	-	-	-	-
13xx		-	-	-	-
12xx	408		572,365	156,000	728,365
14xx			-	-	-
Sub-total Academic Salaries	409	-	572,365	156,000	728,365
21xx	411		10,615,345	2,226,596	12,841,941
23xx			368,070	287,379	655,449
22xx	416	(6,948)	(6,948)	-	(6,948)
24xx		(4,557)	(4,557)	-	(4,557)
Sub-total Classified Salaries	419	(11,505)	10,971,910	2,513,975	13,485,885
3xxx	429	9,768,925	22,463,929	1,243,750	23,707,679
4xxx	435		297,161	36,214	333,375
5xxx (Other Operating Expenses (in the numerator, include only direct instructional costs associated with instructional Service Agreements (5873)	449	-	7,225,216	464,802	7,690,018
6420 - Replacement Equipment	451		-		-
TOTAL (409+419+429+435+449+451)	459	9,757,420	41,530,581	4,414,741	45,945,322
Less Exclusions	469	3,497,538	8,542,191	2,335	8,544,526
<i>Instructional Staff Retiree Benefits (activity 590000)</i>		3,497,538	3,497,538		3,497,538
<i>Non-Instructional Staff Retiree Benefits (activity 674000)</i>			4,346,203		4,346,203
<i>student transportation (5966 object, activity 649000, fund 11)</i>			-		-
<i>student health services (project 3450, activity 644000, fund 11) beyond income received (above amount collected)</i>			-		-
<i>rents and leases (5610,5611,5612,5650,5651,5652, fund 11) instructional agreement (5871,5872)</i>			143,751	2,335	146,086
<i>Lottery exp (project 2390 and 2391, fund 11 up to income)</i>			554,699		554,699
TOTALS (459-469)	470	6,259,882	32,988,390		
Percent of CEE (470, col. 1/470, col. 2)	471	18.98%	100.00%		
50 Percent of Current Expense of Education (50% of 470, col 2)	472		16,494,195		
Nonexempted Deficiency from second preceding Fiscal Year	473		-		
Amt. Req. to be Expended for Salaries of Classroom Instructors (472+473)	474		16,494,195		

<u>50% Law FY 19-20 Actual as of 8/6/20 - RSCCD - Combined</u>					
2019/2020					
		Instructional Salary Cost	Total	YTD Excluded Activities (6800- 7390)	YTD Grand Total (0100-7xxx)
		(AC 0100-5900 & AC 6110)	(AC 0100-6799)		
11xx	407	30,521,540	30,521,540	-	30,521,540
13xx		27,904,529	27,904,529	-	27,904,529
12xx	408		14,174,523	217,672	14,392,195
14xx			1,997,165	-	1,997,165
Sub-total Academic Salaries	409	58,426,069	74,597,757	217,672	74,815,429
21xx	411		27,016,387	3,280,616	30,297,003
23xx			1,359,027	401,467	1,760,494
22xx	416	474,438	474,438	-	474,438
24xx		1,763,846	1,763,846	-	1,763,846
Sub-total Classified Salaries	419	2,238,284	30,613,698	3,682,083	34,295,781
3xxx	429	29,940,373	59,009,399	1,935,042	60,944,441
4xxx	435		1,358,360	38,040	1,396,400
5xxx (Other Operating Expenses (in the numerator, include only direct instructional costs associated with instructional Service Agreements (5873)	449	5,482,528	17,935,949	501,164	18,437,113
6420 - Replacement Equipment	451		-	-	-
TOTAL (409+419+429+435+449+451)	459	96,087,254	183,515,163	6,374,001	189,889,164
Less Exclusions	469	3,497,538	12,044,139	(18,023)	12,026,116
<i>Instructional Staff Retiree Benefits (activity 590000)</i>		3,497,538	3,497,538	-	3,497,538
<i>Non-Instructional Staff Retiree Benefits (activity 674000)</i>		-	4,346,203	-	4,346,203
<i>student transportation (5966 object, activity 649000, fund 11)</i>		-	3,108	-	3,108
<i>student health services (project 3450, activity 644000, fund 11) beyond income received (above amount c</i>		-	15,427	-	15,427
<i>rents and leases (5610,5611,5612,5650,5651,5652, fund 11) instructional agreement (5871,5872)</i>		-	632,479	(18,023)	614,456
<i>Lottery exp (project 2390 and 2391, fund 11 up to income)</i>		-	3,549,384	-	3,549,384
TOTALS (459-469)	470	92,589,716	171,471,024		
Percent of CEE (470, col. 1/470, col. 2)	471	54.00%	100.00%		
50 Percent of Current Expense of Education (50% of 470, col 2)	472		85,735,512		
Nonexempted Deficiency from second preceding Fiscal Year	473		-		
Amt. Req. to be Expended for Salaries of Classroom Instructors (472+473)	474		85,735,512		

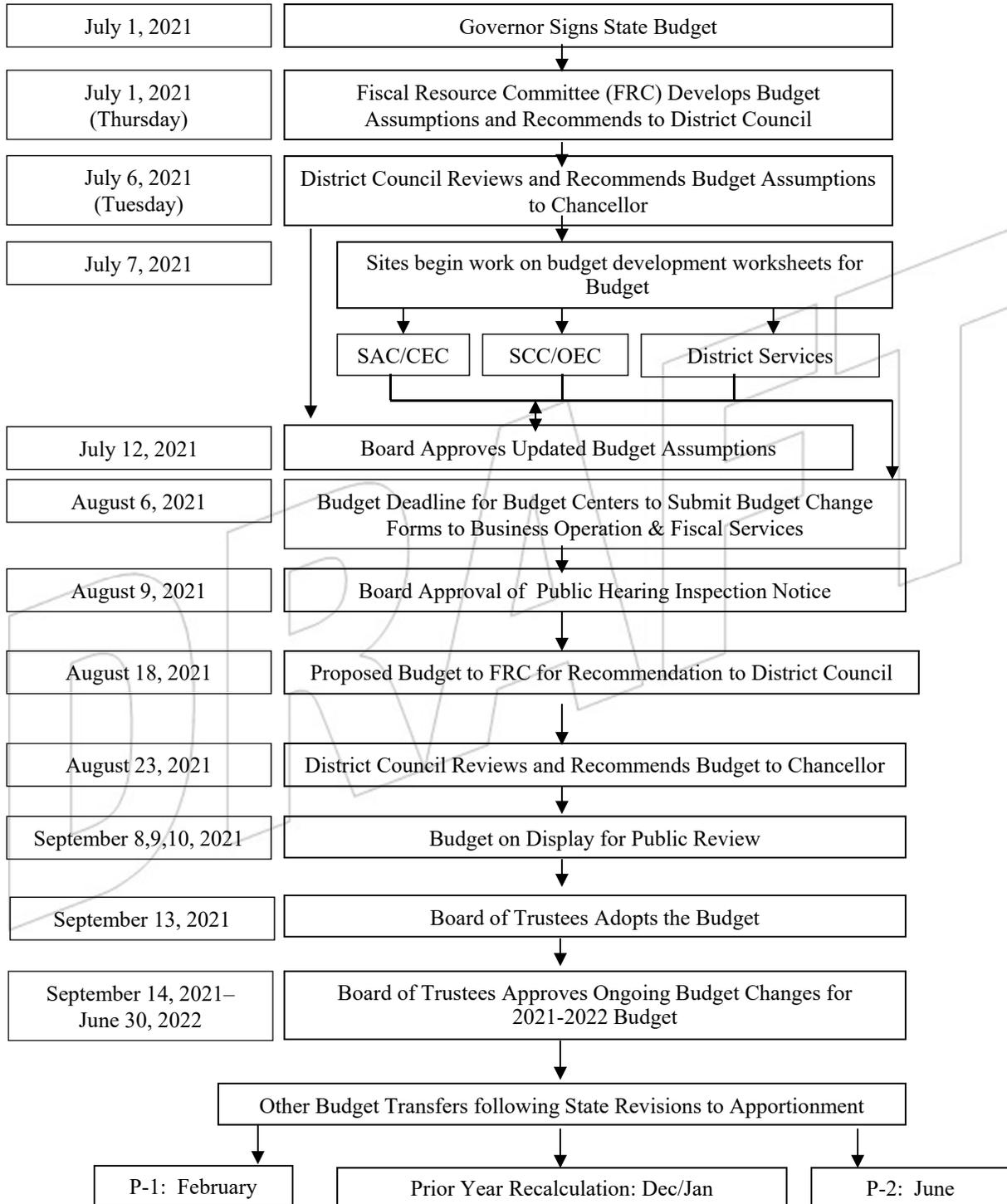
<u>50% Law FY 19-20 Actual as of 8/6/20 - SAC and SCC Combined</u>					
2019/2020					
		Instructional Salary Cost	Total	YTD Excluded Activities (6800- 7390)	YTD Grand Total (0100-7xxx)
		(AC 0100-5900 & AC 6110)	(AC 0100-6799)		
11xx	407	30,521,540	30,521,540	-	30,521,540
13xx		27,904,529	27,904,529	-	27,904,529
12xx	408		13,602,158	61,672	13,663,830
14xx			1,997,165	-	1,997,165
Sub-total Academic Salaries	409	58,426,069	74,025,392	61,672	74,087,064
21xx	411		16,401,042	1,054,020	17,455,062
23xx			990,957	114,088	1,105,045
22xx	416	481,386	481,386	-	481,386
24xx		1,768,403	1,768,403	-	1,768,403
Sub-total Classified Salaries	419	2,249,789	19,641,788	1,168,108	20,809,896
3xxx	429	20,171,448	36,545,470	691,292	37,236,762
4xxx	435		1,061,199	1,826	1,063,025
5xxx (Other Operating Expenses (in the numerator, include only direct instructional costs associated with instructional Service Agreements (5873)	449	5,482,528	10,710,733	36,362	10,747,095
6420 - Replacement Equipment	451		-	-	-
TOTAL (409+419+429+435+449+451)	459	86,329,834	141,984,582	1,959,260	143,943,842
Less Exclusions	469	-	3,501,948	(20,358)	3,481,590
<i>Instructional Staff Retiree Benefits (activity 590000)</i>		-	-	-	-
<i>Non-Instructional Staff Retiree Benefits (activity 674000)</i>		-	-	-	-
<i>student transportation (5966 object, activity 649000, fund 11)</i>		-	3,108	-	3,108
<i>student health services (project 3450, activity 644000, fund 11) beyond income received (above amount c</i>		-	15,427	-	15,427
<i>rents and leases (5610,5611,5612,5650,5651,5652, fund 11) instructional agreement (5871,5872)</i>		-	488,728	(20,358)	468,370
<i>Lottery exp (project 2390 and 2391, fund 11 up to income)</i>		-	2,994,685	-	2,994,685
TOTALS (459-469)	470	86,329,834	138,482,634		
Percent of CEE (470, col. 1/470, col. 2)	471	62.34%	100.00%		
50 Percent of Current Expense of Education (50% of 470, col 2)	472		69,241,317		
Nonexempted Deficiency from second preceding Fiscal Year	473		-		
Amt. Req. to be Expended for Salaries of Classroom Instructors (472+473)	474		69,241,317		

RSCCD Tentative Budget Calendar
Fiscal Year 2021 – 2022
September 9, 2020



RSCCD Adopted Budget Calendar

**Fiscal Year 2021 – 2022
September 9, 2020**



Vacant Funded Positions for FY2020-21- Projected Annual Salary and Benefits Savings
As of September 8, 2020

Fund	Management/ Academic/ Confidential	Position ID	Title	Reasons	Site	Effective Date	Notes	2020-21 Estimated Annual Budgeted Sal/Ben	Total Unr. General Fund by Site
	11 Birk, John	5HR-UF-DIR	Director, Information System	Retirement	District	7/11/2019		125,868	534,618
	11 Bland, Antoinette	5SAFE-UF-CHIEF	Chief, District Safety & Security	Retirement	District	12/10/2018	Req#CL20-00016. Michael Toledo Interim Assignment 7/1/20-12/31/20. Board docket 5/26/20	117,302	
	11 Iannaccone, Judith	5PAG-UF-DIR	Director, Public Affairs & Publications	Retirement	District	8/31/2018		194,298	
50%-fd 11									
50%-fd 12	Santoyo, Sarah	5RDEV-UF-DIRX	Executive Director Resource Development	Promotion	District	1/28/2019		97,150	
	11 Dominguez, Gary M.	1FIAC-AF-DIR	Director, Fire Instruction	Retirement	SAC	8/23/2019	Fred Ramsey Interim Assignment 8/19/20-6/30/21. Michael Busch resignation 8/18/20, Board docket 9/14/20. Michael Busch Interim Assignment 7/1/20-06/30/21 Board docket 6/15/20	25,230	95,216
	11 Doolittle, Glenn A.	1MGMT-FF-IN	Instructor, Management	Retirement	SAC	12/12/2020		95,216	
	11 Galvan, Javier A.	1SPAN-FF-IN	Instructor, Spanish	Interim Assignment	SAC	7/1/2020	Currently interim assignment 7/1/20-6/30/21 as Dean Humanities & Social Sciences replacing Shelly Jaffray vacancy. Board docket 5/26/20	161,943	
	11 Jaffray, Shelly C.	1HSS-AF-DN	Dean, Humanities & Social Sciences	Retirement	SAC	6/30/2019	ON HOLD.	(5,891)	
	11 Keith, Katharine C.	1EMLS-FF-IN2	Instructor, ESL Writing	Retirement	SAC	6/4/2021		-	
	11 Mahany, Donald	1FIAC-AF-DNAC1	Associate Dean, Fire Technology	Retirement	SAC	1/2/2020	Joseph Dulla Interim Assignment 8/31/20-6/30/21. Board docket 9/14/20. AC19-0790	45,231	503,402
	11 Miller, Rebecca	15MHS-AF-DNAC	Associate Dean, Health Science/Nursing	Retirement	SAC	6/30/2020	Mary Steckler Interim Assignment 7/1/20-6/30/21. Board docket 6/15/20. AC19-0794	(1,733)	
	11 Paunovic, Mila V.	1NURS-FF-IN	Nursing Instructor	Retirement	SAC	6/5/2021	Board Docket 8/10/20	-	
	11 Rose, Linda	1PRES-AF-PRES	President, SAC	Retirement	SAC	6/30/2020	Marilyn Flores Interim Assignment 7/1/20-6/30/21 Board docket 5/26/20	(24,116)	
	11 Sotelo, Sergio R.	10AD-AF-DN3	Dean, Instr & Std Svcs	Retirement	CEC	6/30/2020	Lorena Chavez Interim Assignment 7/1/20-6/30/21 Board docket 6/15/20	51,426	
	11 Stowers, Deon	1CUST-UF-SUPR	Custodial Supervisor	Probational Dismissal	SAC	8/13/2020			
	11 Wall, Brenda L.	1PAG-UF-OFCR	Public Information Officer	Resignation	SAC	5/18/2020		156,097	
	11 Arteaga, Elizabeth	2CAR-AF-DNAC	Associate Dean, Business and Career Technical Education	Promotion	SCC	2/24/2020		208,589	
	11 Bailey, Denise E.	2CHEM-FF-IN	Instructor, Chemistry	Interim Assignment	SCC	7/1/2020	Stacey Hamamura temp hire 8/17/20-6/5/21. Board Docket 8/10/20. D. Bailey currently interim assignment 7/1/20-6/30/21 as Dean Mathematics & Sciences replacing Martin Stringer vacancy. Board docket 7/13/20	-	
	11 Flores, Marilyn	2ACA-AF-VP	VP, Academic Affairs-SCC	Interim Assignment	SCC	7/1/2020	Martin Stringer Interim Assignment 7/1/20-6/30/21. Board docket 6/15/20	(8,830)	
	11 Hernandez, John C.	2PRES-AF-PRES	President, SCC	Resignation	SCC	7/31/2020	Jose Vargas Interim Assignment as SCC President 7/1/20-6/30/21 Board Docket 7/13/20	32,723	
	11 Stringer, Martin R.	2MS-AF-DN	Dean, Math & Sci Div	Interim Assignment	SCC	7/1/2020	Denise Bailey Interim Assignment 7/1/20-6/30/21 Board docket 7/13/20	38,684	591,666
	11 Vakil, David	2HSS-AF-DN	Dean, Arts, Humanities and Social Sciences	Resignation	SCC	6/30/2020	Jonanne Armstrong Interim Assignment 7/1/20-6/30/21. Board docket 5/26/20. AC20-808 ON HOLD	42,987	
	11 Vargas Navarro, Jose F.	20AD-AF-VP	VP, Continuing Ed	Interim Assignment	OEC	7/1/2020	Effective 7/14/20, Jim Kennedy VP of both CEC&OEC. Board docket 7/13/20. J. Vargas currently interim assignment 7/1/20-6/30/21 as President, SCC replacing John Hernandez vacancy. Board docket 7/13/20	277,512	
								1,629,686	
Fund	Classified	Position ID	Title	Reasons	Site	Effective Date	Notes	2020-21 Estimated Annual Budgeted Sal/Ben	Total Unr. General Fund by Site
	11 Andrade Cortes, Jorge L.	5SACCT-CF-ANYS	Senior Accounting Analyst	Resignation	District	9/27/2019		137,434	
	11 Ayala, Jose A.	5SPAY-CM-DSO6	P/T District Safety Officer	Resignation	District	8/30/2020		17,861	
	11 Francis, DiemChau T.	5SPAY-CF-SPPA1	Payroll Specialist	Resignation	District	5/29/2020		98,479	
	11 Intermediate Clerk	REORG#1193	Intermediate Clerk	Termination	District	7/4/2019	Intermediate Clerk REORG#1193	79,140	902,859
	11 Medrano, Miranda M.	5GCCM-CF-GRPH2	Graphic Designer	Termination	District	3/24/2020		114,326	
	11 Nguyen, James V.	5DMC-CF-CUSR	Senior Custodian/Utility Worker	Probational Dismissal	District	8/6/2019		83,642	
	11 Pita, Lazaro R.	5SPAY-CM-DSO5	P/T District Safety Officer	Resignation	District	11/23/2019		24,674	
	11 Senior District Safety Officer	REORG#1200	Senior District Safety Officer	Retirement	District	4/25/2020	REORG#1200 (Miranda, Francisco) CL20-00025	115,798	
	11 Senior District Safety Officer	REORG#1202	Senior District Safety Officer	Resignation	District	5/1/2020	REORG#1202 (Knorr, David) CL20-00025	107,635	
	11 Yamoto, Sec. Stephanie	5FACL-CF-SPFP	Facility Planning Specialist	Resignation	District	8/26/2019	CL19-1334	123,870	
	11 Benavides, Ricardo	1CUST-CF-CU54	Custodian	Retirement	SAC	1/15/2020		81,464	
	11 Cordova, Monica M.	1KNIA-CF-TT2	Athletic Trainer/ Therapist	Resignation	SAC	1/17/2020	CL20-1388	112,500	
	11 Crawford, Jonathan A.	1GRDS-CM-WKR2	P/T Gardener/Utility Worker	Resignation	SAC	6/25/2019	CL19-1309 Reorg#1095	28,117	
	11 Diaz, Claudia R.	10AD-CF-CLAD4	Administrative Clerk	Promotion	CEC	4/5/2020		115,148	
25%-fd 11									
75%-fd 12	Fernandez Gonzalez, Irma	1EOPS-CF-ASCN1	Counseling Assistant	Medical Layoff	SAC	2/14/2020		23,490	
	11 Hayes, Charles F.	1CUST-CF-CUS11	Custodian	Retirement	SAC	6/1/2020		82,074	
	11 McAdam, Justin M.	1GRDS-CF-WKR8	Gardener/Utility Worker	Promotion	SAC	2/18/2020		86,183	
35%-fd 11									
65%-fd 31	Miranda Zamora, Cristina	1AUX-CF-SPAS3	Auxiliary Services Specialist	Promotion	SAC	11/19/2019		32,213	929,069
	11 Munoz, Edward J.	1ADMS-CM-ACT	Accountant	Termination	SAC	7/14/2020		34,100	
	11 Sanchez, Salvador	1CUST-CF-CUSR2	Senior Custodian/Utility Worker/Day Shift	COA	SAC	2/10/2020	Dayshift position Fund short term hours from August 17 thru December 31st for Natalie Rodriguez 11-2410-631000-15310-2320	110,509	
	11 Shirley, Jacqueline K.	1CNLS-CF-CLIN	Intermediate Clerk	Retirement	SAC	2/27/2020	BCF#B9PG2H8TZ CL20-1396	69,579	
40%-fd 11									
60%-fd 12	Student Services Specialist	REORG#1190	Student Services Specialist	Retirement	SAC	12/29/2019	Reorg#1190 (Nguyen, Cang)	33,459	240,334
	11 Tapia, Manuel J.	1MAIN-CF-WKR7	Skilled Maintenance Worker	Resignation	SAC	2/7/2020		95,144	
	11 Velazquez, Kimberly S.	1CNLS-CM-ASCN6	Counseling Assistant	Promotion	SAC	7/6/2020		25,089	
14%-fd 11									
86%-fd 12	Berganza, Leyvi C	2OSS-CF-SPOR1	High School & Community Outreach Specialist	Promotion	OEC	3/19/2017	BCF#BCG7J8E3TI H&W \$3569 cost moved to fund Jay Nguyen H&W cost	14,730	240,334
	11 Gitonga, Kanana	2INTL-CF-CORD	International Student Coordinator	Retirement	SCC	1/31/2019	Jasmine Flores WOC 9/11/20-6/30/21 Board docket 8/10/20	114,489	
	11 Tran, Kieu-Loan T.	2ADM-CF-SPC3	Admission Records Specialist III	Promotion	SCC	3/1/2020		111,116	
TOTAL								2,072,262	
								3,701,948	

**Positions Filled for FY2020-21
As of September 8, 2020
Management/Academic/ Confidential**

Fund	Management/ Academic/ Confidential	Position ID	Title	Reasons	Site	Effective Date	Notes
11	New-Assistant Professor of Physics AC19-0720				SAC		Funds used for McKenna-Sallade, Dawn salary shift from FD12 to FD11. AC19-0720 Professor of Physics was not hired, redirected to Performing Arts BMPR20111 (11-0000-100600-15560-1110)
11	Brown, Laurence	1CMST-FF-IN	Instructor, Comm Studies	Retirement	SAC	6/7/2019	AC19-0805 Hired Beatriz Villa
11	Budarz, Timo	1PHYS-FF-IN	Instructor, Physics	Resignation	SAC	10/26/2018	AC19-0802 Hired Mohamed Chakhad (1 of 2)
11	Giroux, Regina	1NURS-FF-IN	Instructor, Nursing	Retirement	SAC	12/15/2018	AC19-0801 Hired Taylor Uffelman
11	Serrano, Maximiliano H.	1AUTO-FF-IN	Instructor, Automotive Technology	Resignation	SAC	10/5/2018	AC19-0802 Hired Alexander Natale (2 of 2)
11	Sherod, Susan M.	1ENGR-FF-IN	Engineering Instructor	Retirement	SAC	6/30/2019	AC20-0818 Hired Michael Delaby
11	Waterman, Patricia J.	1ART-FF-IN	Instructor, Art	Retirement	SAC	6/9/2019	AC20-0813 Hired Do, Huy Q. Board Docket 6/15/20
11	Dominguez, Gary M.	2MATH-FF-IN	Instructor, Math	Retirement	SCC	12/15/2019	AC19-0796 Hired Robert Valeriotte. Board Docket 6/15/20
11	Geissler, Joseph	2LIB-NF-LIB	Librarian	Deceased	SCC	3/9/2019	AC19-0797 Hired Erin Fletcher-Singley. Board docket 6/15/20
11	Nguyen, Steven	2CHEM-FF-IN	Chemistry Instructor	Resignation	SCC	8/19/2019	AC19-0795 Hired Alexander Letourneau. Board Docket 6/15/20

**Listing of
Defunded Full Time Positions and Funded Part-Time Replacement Accounts
FY2020-21
As of August 5, 2020**

Positions Defunded										
Fund	Management/ Academic/ Confidential	Position ID	Title	Reasons	Site	Effective Date	Notes	Defunded Accounts	2020-21 Total Salary and Benefits Defunded	Total Unr. General Fund by Site
11	Argo, Rosemary A.	1FIRE-FF-IN	Instructor, Fire Technology	Retirement	SAC	12/13/2019	For FY2020-21 defunded	11-0000-213300-15716-1110	153,060	
11	English, Noemi	1DSL-FF-IN	Instructor, Automotive Technology/Engine	Resignation	SAC	10/8/2018	For FY2020-21 defunded	11-0000-094700-15752-1110	153,060	
11	Fernandez, Joseph E.	1NURS-FF-IN	Instructor, Nursing	Resignation	SAC	8/12/2019	For FY2020-21 defunded	11-0000-123010-16640-1110	153,060	
11	Fosmire, Edward D.	1ART-FF-IN	Instructor, Art	Deceased	SAC	3/4/2020	For FY2020-21 defunded	11-0000-100200-15510-1110	153,060	
11	Gallego Jr, Robert	1CNLSL-NF-CN1	Counselor	Retirement	SAC	1/31/2020	For FY2020-21 defunded	11-2410-631000-15310-1230	167,863	
11	Holder, Vera M.	1CMST-FF-IN	Instructor, Communication Studies	Retirement	SAC	6/7/2019	For FY2020-21 defunded	11-0000-150600-15545-1110	153,060	
11	Jenkins, Robert B.	11AEL-FF-IN	Professor/Coordinator ESL	Retirement	SAC	5/22/2020	For FY2020-21 defunded	11-0000-493087-18200-1110-50%	153,675	
11	Montes, Agustin	1ECON-FF-IN	Instructor, Economics	Retirement	SAC	6/9/2020	For FY2020-21 defunded	11-0000-220400-15615-1110	153,060	
11	Dominguez, Gary M.	1OTA-NF-CORD	Coordinator, OTA Program	Retirement	SAC	8/7/2019	For FY2020-21 defunded	11-0000-121800-15718-1110-54.70%	154,291	
11	Rogers, Neal	1MATH-FF-IN	Instructor, Math	Retirement	SAC	6/5/2020	For FY2020-21 defunded	11-0000-601000-15718-1250-45.30%	153,060	
11	Sadler, Dennis	1CNLSL-NF-CN1	Counselor/Instructor	Retirement	SAC	6/30/2019	For FY2020-21 defunded	11-2410-631000-15310-1230	167,863	
11	Salgado, Susana	1HCTR-NF-PSVO	Psychologist, Health Services	Retirement	SAC	7/1/2019	For FY2020-21 defunded	11-0000-644000-19530-1260	165,759	
11	Sneddon, Marta	1CJA-FF-IN	Instructor, CJ/Fire Academy	Retirement	SAC	6/8/2019	For FY2020-21 defunded	11-0000-210500-15712-1110-100%	153,060	
11	Wright, George	1CJ-FF-IN	Instructor, Criminal Justice	Retirement	SAC	12/15/2018	For FY2020-21 defunded	11-0000-210500-15711-1110	153,060	
11	Brooks, Debra A.	2ERTH-FF-IN	Instructor Earth & Space Science	Retirement	SCC	1/3/2020	For FY2020-21 defunded	11-0000-193000-25165-1110-90%		
11	Coto, Jennifer	2CG-NF-CORD	Coordinator, Hispanic Serving Institution	Change of Position	SCC	7/23/2019	For FY2020-21 defunded	11-0000-619000-25165-1280-3.30%	153,071	
11	Ho, Pao Fen (Alice)	1NURS-FF-IN	Librarian	Retirement	SCC	7/24/2020	For FY2020-21 defunded	11-0000-612000-25430-1220	153,060	778,027
11	Moore, Kathleen V.	2MATH-FF-IN	Instructor, Math	Retirement	SCC	6/6/2020	For FY2020-21 defunded	11-0000-170100-25150-1110	153,060	
11	Wong, Lana	2LIB-NF-LIB	Librarian	Retirement	SCC	6/5/2020	For FY2020-21 defunded	11-0000-612000-25430-1220	153,060	
									2,965,018	
Part Time Replacement Accounts Funded										
Fund	Part-Time		Title	Reason	Site	Effective Date	Notes	Funded Accounts	2020-21 Total P/T Salary and Benefits Funded	
11	SAC	Part-Time Instructors : Academics-	Part-Time Instructors	PT replacement-Assumption III.E	SAC	7/4/2020	Part Time Replacement Accounts Funded	11-0000-499900-15051-1310	748,598	
11	SCC	Part-Time Instructors : Academics-	Part-Time Instructors	PT replacement-Assumption III.E	SCC	7/4/2020	Part Time Replacement Accounts Funded	11-0000-499900-25051-1310	267,357	
									1,015,955	

RANCHO SANTIAGO COMMUNITY COLLEGE DISTRICT

MEASURE Q

Projects Cost Summary
08/31/20 on 09/09/20

Special Project Numbers	Description	Project Allocation	Total PY Expenditures	FY 2020-2021		Cumulative Exp & Enc	Project Balance	% Spent
				Expenditures	Encumbrances			
ACTIVE PROJECTS								
SANTA ANA COLLEGE								
3035/3056	Johnson Student Center	59,198,222	36,998,707	2,881,365	16,639,999	56,520,070	2,678,152	95%
	Agency Cost		479,276	-	3,443	482,719		
	Professional Services		5,273,249	62,638	1,724,103	7,059,990		
	Construction Services		31,161,950	2,811,097	14,547,569	48,520,616		
	Furniture and Equipment		84,233	7,629	364,883	456,745		
3049	Science Center & Building J Demolition	70,480,861	55,803,846	78,630	5,280,456	61,162,932	9,317,929	87%
	Agency Cost		430,871	-	11,911	442,782		
	Professional Services		8,613,856	53,595	847,253	9,514,704		
	Construction Services		45,942,968	6,328	3,355,260	49,304,555		
	Furniture and Equipment		816,152	18,707	1,066,032	1,900,891		
TOTAL ACTIVE PROJECTS		129,679,083	92,802,553	2,959,995	21,920,454	117,683,002	11,996,081	91%
CLOSED PROJECTS								
3032	Dunlap Hall Renovation	12,620,659	12,620,659	-	-	12,620,659	0	100%
	Agency Cost		559	-	-	559		
	Professional Services		1,139,116	-	-	1,139,116		
	Construction Services		11,480,984	-	-	11,480,984		
	Furniture and Equipment		-	-	-	-		
3042	Central Plant Infrastructure	57,266,535	57,266,535	-	-	57,266,535	0	100%
	Agency Cost		416,740	-	-	416,740		
	Professional Services		9,593,001	-	-	9,593,001		
	Construction Services		47,216,357	-	-	47,216,357		
	Furniture and Equipment		40,437	-	-	40,437		
3043	17th & Bristol Street Parking Lot	198,141	198,141	-	-	198,141	0	100%
	Agency Cost		16,151	-	-	16,151		
	Professional Services		128,994	-	-	128,994		
	Construction Services		52,996	-	-	52,996		
	Furniture and Equipment		-	-	-	-		
TOTAL CLOSED PROJECTS		70,085,335	70,085,334	-	-	70,085,334	0	100%
GRAND TOTAL ALL PROJECTS		199,764,418	162,887,887	2,959,995	21,920,454	187,768,337	11,996,081	94%
SOURCE OF FUNDS								
	ORIGINAL Bond Proceeds		198,000,000					
	ACTUAL Bond Proceeds Recon Adjust.		(1,228,698)					
	Interest Earned		2,993,115					
	Totals		199,764,418					

Rancho Santiago Community College
FD 11/13 Combined -- Unrestricted General Fund Cash Flow Summary
FY 2020-21, 2019-20, 2018-19
YTD Actuals- August 31, 2020

FY 2020/2021												
	July Actual	August Actual	September Actual	October Actual	November Actual	December Actual	January Actual	February Actual	March Actual	April Actual	May Actual	June Actual
Beginning Fund Balance	\$38,043,629	\$45,131,395	\$31,103,107	\$31,103,107	\$31,103,107	\$31,103,107	\$31,103,107	\$31,103,107	\$31,103,107	\$31,103,107	\$31,103,107	\$31,103,107
Total Revenues	17,058,791	1,020,115	0	0	0	0	0	0	0	0	0	0
Total Expenditures	9,971,025	15,048,403	0	0	0	0	0	0	0	0	0	0
Change in Fund Balance	7,087,765	(14,028,288)	0	0	0	0	0	0	0	0	0	0
Ending Fund Balance	45,131,395	31,103,107	31,103,107	31,103,107	31,103,107	31,103,107	31,103,107	31,103,107	31,103,107	31,103,107	31,103,107	31,103,107
FY 2019/2020												
	July Actual	August Actual	September Actual	October Actual	November Actual	December Actual	January Actual	February Actual	March Actual	April Actual	May Actual	June Actual
Beginning Fund Balance	\$38,759,045	\$46,756,827	\$39,862,144	\$42,643,395	\$31,406,449	\$32,285,576	\$51,748,699	\$45,395,701	\$27,255,963	\$27,628,258	\$31,992,321	\$23,555,194
Total Revenues	18,530,608	6,957,617	17,893,333	6,103,920	18,289,460	35,095,906	8,486,077	1,438,315	15,146,041	20,661,983	7,845,575	41,652,047
Total Expenditures	10,532,826	13,852,300	15,112,081	17,340,866	17,410,333	15,632,783	14,839,075	19,578,053	14,773,746	16,297,921	16,282,702	27,163,612
Change in Fund Balance	7,997,782	(6,894,683)	2,781,251	(11,236,947)	879,127	19,463,123	(6,352,998)	(18,139,738)	372,295	4,364,063	(8,437,127)	14,488,435
Ending Fund Balance	46,756,827	39,862,144	42,643,395	31,406,449	32,285,576	51,748,699	45,395,701	27,255,963	27,628,258	31,992,321	23,555,194	38,043,629
FY 2018/2019												
	July Actual	August Actual	September Actual	October Actual	November Actual	December Actual	January Actual	February Actual	March Actual	April Actual	May Actual	June Actual
Beginning Fund Balance	\$37,903,213	\$41,275,963	\$35,157,531	\$35,434,499	\$27,561,284	\$25,844,907	\$39,405,066	\$39,371,921	\$28,793,164	\$28,369,733	\$39,111,613	\$30,603,274
Total Revenues	12,626,143	6,732,548	14,600,385	7,442,505	17,105,605	29,957,387	14,004,082	6,570,808	15,379,629	26,037,945	9,298,822	31,999,654
Total Expenditures	9,253,392	12,850,980	14,323,417	15,315,721	18,821,982	16,397,228	14,037,228	17,149,564	15,803,060	15,296,065	17,807,162	23,843,882
Change in Fund Balance	3,372,750	(6,118,432)	276,968	(7,873,215)	(1,716,377)	13,560,159	(33,145)	(10,578,756)	(423,431)	10,741,880	(8,508,340)	8,155,771
Ending Fund Balance	41,275,963	35,157,531	35,434,499	27,561,284	25,844,907	39,405,066	39,371,921	28,793,164	28,369,733	39,111,613	30,603,274	38,759,045

Fiscal Resources Committee

Via Zoom Video Conference Call

1:30 p.m. – 3:00 p.m.

Meeting Minutes for August 19, 2020

FRC Members Present: Peter Hardash, Adam O'Connor, Steven Deeley, Noemi Guzman, Bart Hoffman, Cristina Morones, Thao Nguyen, William Nguyen, Craig Rutan, Arleen Satele, and Roy Shahbazian,

FRC Members Absent: Morrie Barembaum, and Vanessa Urbina

Alternates/Guests Present: James Kennedy, Enrique Perez, Syed Rizvi, and Barbie Yniguez

1. Welcome: Mr. Hardash called the meeting to order at 1:32 p.m. via zoom.
2. Committee Faculty Co-Chair Appointment
Mr. Hardash explained the appointment of the Faculty Co-Chair that is rotated on an annual basis between the two colleges. This year SCC has the opportunity to fill that position. It was moved by Dr. Hoffman and seconded by Ms. Satele to appoint SCC Academic Senate President, Craig Rutan, to the Faculty Co-Chair position. With no abstentions or opposition, the motion passed unanimously.
3. State/District Budget Update
 - 2020/21 Advance apportionment
 - Memo
 - Exhibit R – FY 2020-21 Advance Apportionment (July 2020)
 - Exhibit A – Payments by Program (July 2020)
 - DOF – Finance Bulletin – June 2020
 - DOF – Finance Bulletin – July 2020
 - SSC – Governor Newsome Sign 2020-21 State Budget Package into Law
 - SSC – Ask SSC...What were Reserves for 2018-19?
 - SSC – Ask SSC...Should We Consider an Early Retirement Incentive?
 - SSC – Bill Amended to Provide Colleges COVID-19 Liability Protections
 - SSC – California Continues Minimum Wage Increase in 2021
 - SSC – Community College Financial Projection Dartboard – 2020-21 Adopted Budget
 - SSC – Current Tax Collections Beating (Lowered) Budget Expectations
 - SSC – Two November Initiatives Would Affect Education Funding
 - SSC – Tax Receipts Exceed Lowered Expectations, So Far
 - SSC – U.S. Faces Historic Economic Contraction While Federal Help Remains Uncertain
 - SSC – Senate Democrats Introduce \$430 Billion COVID-19 Education Relief Bill
 - SSC – Updated CalPERS Estimated Employer Contribution Rates

Mr. Hardash reviewed and discussed at great length the advance apportionment memo, Exhibit R, Exhibit A and provided clarification of the deferral. RSCCD deferral is certified at \$47 million to start in February, March, April, May and June with payments to be received later in the year. Mr. Hardash explained how funds were distributed to RSCCD. The initial advance apportionment is very small and shorts RSCCD by \$5.1 million out of \$47 million apportionment and now deferral is over \$43 million. Further analysis will be needed. This isn't a budget problem, it's a cash flow issue. The funds will be provided eventually. Therefore, RSCCD must figure out cash flow model for moving forward month to month. Some months will be more difficult than others, such as when property tax payments are received. For example at the end of December, RSCCD will receive half of the property tax allocation and therefore January, February and March may not require as much borrowing. Now that the formula is known, RSCCD will have to model it. There is potential for monthly changes to the apportionment but deferral should not change. RSCCD will not need to borrow from outside market, but can borrow internally from other categorical programs in fund 12 whereby entitlement has been received. Adam and

staff are working on cash flow simulation to determine shortfalls. The \$42 million will not hit in one month. RSCCD does not have a cash flow problem; there are real reserves and because RSCCD is a large enough district, there is the opportunity to borrow from other funds if necessary. The Board can authorize such borrowing; however, no bond funds can be used for these purposes. Questions were asked, answers provided and discussion ensued.

4. Closeout of 2019/20 Budget

- Recap of 2019/20 SCFF Metrics
- Final Budget Allocation Model Distribution of Carryover
- 50% Law Compliance Update

Mr. O'Connor reviewed and discussed the recap of FTES/SCFF metrics. The year-end close out split is 69.11% for SAC and 30.89% for SCC. That is the combination of all FTES/SCFF metrics. Mr. O'Connor then reviewed the BAM format noting dollar amounts to the model. This includes \$7.5 million hold harmless funding and deducting a 2% deficit factor to bring the model TCR to \$171.9 million.

After taking into consideration other revenue and expenses, that leaves the two colleges at closeout (fund 11 ongoing unrestricted general funds) with carryover funds of \$3.9 million for SAC and \$120,247 for SCC. Fund 13 (one-time unrestricted general funds) with carryover from last year and the difference between revenue and expenses for SAC a total of \$6.2 million and SCC with \$835,550. There were two out of the ordinary deductions from carryover that included \$500,000 for PPE purchases (that will come back once allocated to other funds such as CARES and other grant funds) and a little over \$500,000 at the Chancellor's request for Leadership and Diversity Initiative for this year.

Mr. O'Connor also discussed discrepancies in the amounts received from property taxes that requires more follow-up. There appears to be a big disconnect between what is reported as received and what is actually received. Typically this would be final, but with the potential for more changes, this version will be used for the adopted budget and updated if necessary.

Ms. Satele expressed real concern for SCC budget, the drastic deductions and the potential outcome. Mr. O'Connor agreed to meet separately to assist. Mr. Shahbazian inquired about Chancellor's leadership initiative and where the funds came from. Mr. Hardash explained the one-time funds were taken from District savings. It is understood that if the program continues beyond 2020-21, more one-time funds will be needed or the program institutionalized at the District level through the standard POE and FRC processes. The specific budget supports the administrator (Dr. Rabii-Rakin), specialized training for employees, supplies and consultants. A copy of the program budget will be shared with FRC. Mr. Hardash confirmed the information presented is shared as a report and no action is required. Mr. O'Connor agreed to meet with new member Syed Rizvi to address questions and clarifications as this was his first meeting with FRC.

A discussion ensued pertaining to PPE costs, CARES Act funds and the initial allocation of funds to support PPE in the budget. The allocation of funds was necessary because the State grant money had not yet been received and PPE purchases needed to be made. Funds will be reimbursed once claimed as CARES Act dollars; not all funds will be spent at the college level. Eventually the campuses will get some of that money back. Questions were asked and answers provided accordingly.

Mr. O'Connor also reviewed briefly information regarding 50% law and noting total RSCCD combined current expenses of education at 54%.

5. Review Planning Design Manual (request from District Council) - Perez

Mr. Perez reviewed and discussed the recommendations from POE for FRC to approve (pages 46-53). All participatory governance committees participated in a combined meeting last year on May 10, 2019

to review the planning design manual. Mr. Perez referenced specifically pages 50-51, noting edits that were made for resource allocation. This is the final to be incorporated into the Planning Design Manual.

Mr. Shahbazian initiated discussion on the process of district services carryover funds and how the one-time funds distributed for the Diversity Leadership program did not follow the planning design manual for resource allocation. He expressed concerns and it was agreed that he and SCC's Academic Senate President, Craig Rutan, would meet with the Chancellor to discuss these concerns further. Mr. Hardash and Mr. Rutan mutually reiterated the authority and right of the Board of Trustees and Chancellor to make decisions in accordance with the model and Education Code. The allocation did not affect the 2020-21 budget, it wasn't a cost increase, because it is using one-time savings for this year.

Mr. Shahbazian made a motion to approve the planning design manual edits as presented with a recommendation that all district revenue follow this process. There was no second to the motion. Mr. Perez explained the approval is requested of the planning design manual which is process and not a recommendation for all district revenue. The process speaks to committee jurisdiction and must be read within the context of the entire planning design manual.

It was then moved by Craig Rutan to approve the final changes to the planning design manual as presented, with the expectation that the two senate presidents will continue to dialogue with the Chancellor regarding concerns about how excess funds accumulated by the District Office can be allocated in a way that circumvents the planning process. The motion was seconded by Cristina Morones. Mr. Nguyen briefly discussed the five participatory governance committees and inquired how PRC (Physical Resources Committee) would make a recommendation for resource allocation. Mr. Hardash explained that such would not occur. The PRC is a report out committee. It was further noted the TAG (Technology Advisory Group) is a policy driven committee and TOW is an operational committee. The motion passed unanimously with no further questions, abstentions or opposition.

6. Enrollment Management – Perez

Mr. Perez shared information related to enrollment management. Summer and Fall were affected by COVID restrictions and the colleges were impacted. Both have made tremendous efforts, with over \$500,000 invested in targeted marketing efforts and improvements. Specifically, Mr. Perez referred to the 2020FA College Credit Enrollment Comparison document (screen share), noting that every day, administrators are looking at enrollment. The snapshot demonstrated how headcount when compared to the same day last year is low. FTES again is a broad view and demonstrates how targeted marketing/outreach is implemented. Students have made it very clear through surveys they do not like online instruction. On July 17, the Governor announced that all higher education institutions would continue online for the fall. That really impacted enrollment, and a complete slow-down was evident. It is hopeful the county will be removed from the watch list, improvements continue and RSCCD will be able to offer more face-to-face courses during the 2nd 8-weeks of the semester.

Many students are confused about the term “online” education and part of the marketing goal is to educate students about that various online options including:

- **O** Online with no scheduled meeting days.
- **RL** Remote Live, distance education classes with weekly scheduled meeting days and times.
- **RB** Remote Blended, distance educations classes with some scheduled meeting dates and times, but also virtually meeting during those designated days and times.
- **F2F** Face to Face classes that are in person and on-campus with weekly scheduled meeting days and times.

Targeted marketing for credit is looking at perspective students that are enrolled in UCs and CSUs that are staying home to come to the community college and save money; completers and high school students. For noncredit it is different audiences but noting the centers are open and ready to help.

Additionally, Mr. Perez talked about advertising results and tracking data. The District will initiate reports to assist the colleges in marketing, highlighting labor market trends and create a basis for

decision making processes for enrollment management. Questions were asked and answers provided accordingly.

7. Standing Report from District Council - Rutan

Mr. Rutan briefly reported on the actions of District Council special meeting that occurred last week to address changes to Title IX. District Council approved and instituted changes to board policy on student conduct, AR for Title IX to be in compliance of the Federal Government regulations including switching from a single investigation model to a hearing model which is required by law. There were no questions.

8. Informational/Additional Handouts

- District-wide expenditure report link: <https://intranet.rscsd.edu>
- Vacant Funded Position List as of August 5, 2020
- Measure “Q” Project Cost Summary July 31, 2020
- Monthly Cash Flow Summary as of July 31, 2020
- [SAC Planning and Budget Committee Agendas and Minutes](#)
- [SCC Budget Committee Agendas and Minutes](#)

Additional informational handouts were referenced and posted on the FRC website for further review.

9. Approval of FRC Minutes – July 1, 2020

A motion was made by Mr. Shahbazian and seconded by Mr. Rutan, to approve the minutes of July 1, 2020 meeting as presented. With no questions, comments, corrections, abstentions, or opposition, the motion passed unanimously.

10. Other

Dr. Kennedy announced that with his new interim assignment, he will no longer serve as the alternate on behalf of SAC, but Dr. Vaniethia Hubbard will fill that alternate position. He will continue to join the meeting as a guest.

Next meeting reminder: Wednesday, September 16, 2020, 1:30 – 3:00 p.m. in the Executive Conference Room #114, District Office or via zoom as necessary.

This meeting adjourned at 2:59 p.m.