

RANCHO SANTIAGO COMMUNITY COLLEGE DISTRICT

website: [Fiscal Resources Committee](#)

Agenda for August 15, 2018

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

Executive Conference Room #114

1. Welcome
2. State/District Budget Update – Hardash
 - 2018/19 Advance Apportionment:
 - [Memo](#)
 - [Total Computational Revenue \(July 2018\)](#)
 - [Exhibit A – Payments by Program \(July 2018\)](#)
 - [CCCCO Student Centered Funding Formula Webpage](#) • [Technical FAQs](#) • [Non-Technical FAQs](#)
 - “Blue Book” Updates from State Budget Workshop
 - SSC Article – CDE Releases Lottery Rates for 2017-18 Accruals and 2018-19 Revenue Projections
 - SSC Article – Cash Matters
 - SSC Article – Dartboard for 2018-19 Adopted State Budget Now Available
 - SSC Article – 2017-18 Preliminary Investment Earnings Announced by CalPERS
 - SSC Article – Strong 2017-18 Investment Returns for CalSTRS
 - SSC Article – State Revenues for 2017/18 Beat Forecast by \$1.5 Billion
3. [Actuarial Study of Retiree Health Liabilities Under GASB 74/75 6/30/2017](#)
 - [Presentation to Board of Trustees 7/16/2018](#)
 - [New “ARC” of \\$14,394,639](#)
4. Closeout of 2017/18 Budget
 - 50% Law Compliance Update
5. Proposed Adopted General Fund Budget – **ACTION**
 - Budget Assumptions Update
6. Status update regarding the IEPI consultant and timeline to begin review of BAM for changes relative to the new state funding model
7. Standing Report from District Council – Mettler
8. Informational Handouts
 - District-wide expenditure report link: <https://intranet.rscsd.edu>
 - Vacant Funded Position List as of August 7, 2018
 - Measure “Q” Project Cost Summary June 30, 2018
 - Monthly Cash Flow Summary as of June 30, 2018
 - [SAC Planning and Budget Committee Agendas and Minutes](#)
 - [SCC Budget Committee Agendas and Minutes](#)
9. Approval of FRC Minutes – July 3, 2018
10. Other

Next FRC Committee Meeting: Executive Conference Room #114, 1:30 – 3:00 pm
Thursday, September 20, 2018

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.

CALIFORNIA COMMUNITY COLLEGES**CHANCELLOR'S OFFICE**

1102 Q STREET, SUITE 4400

SACRAMENTO, CA 95811-6549

(916) 322-4005

<http://www.cccco.edu>

2018-19 Advance Apportionment Memo

The 2018-19 Advance Apportionment for community college districts is available on the Chancellor's Office [Fiscal Services Unit Apportionment Reports website](#).

2018-19 Exhibits

Exhibit A:	District Apportionments and Payments by Program
Exhibit B-1:	Summary of General and Grand Total Apportionments
Exhibit B-2A:	Categorical Apportionments - Part 1
Exhibit B-2B:	Categorical Apportionments - Part 2
Exhibit B-2C:	Categorical Apportionments - Part 3
Exhibit B-2D:	Categorical Apportionments - Part 4
Exhibit B-4:	Monthly Payment Schedule
New Exhibit:	2018-19 Advance Total Computation Revenue, July 2018

Exhibit A provides total and monthly certifications by district for program allocations. Exhibit B-1 summarizes state general apportionment and other general supplemental funds by county. Exhibits B-2A through B-2D display state categorical allowances by county and district. Exhibit B-4 provides the monthly payment schedule by county and district.

General Apportionment

The 2018-19 Budget Act, Chapter 29 (Senate Bill No. 840) provides the funding authority for the advance general apportionment. Advance calculations rely on estimated attendance and revenue figures. For the July Advance apportionment, we are using each district's 2017/18 P2 Total Computational Revenue (TCR) amount plus the 2.71% COLA provided in 2018-19. In August, we will update each district's TCR with calculations derived from the new Student Centered Funding Formula simulations and recertify the Advance Apportionment with those numbers. The August budget workshops and the August revised advance apportionment will provide more detail on the new Student Centered Funding Formula.

Attendance estimates are based on the most recent Apportionment Attendance Report (CCFS 320). These are the same figures used for the prior year P2 calculation. Calculations are revised at First Principal (P1), Second Principal (P2), and the Recalculation (R1) to reflect actual data as it becomes available.

The California Department of Finance (DOF) provides the estimates for property tax and enrollment fee revenue. DOF estimates these revenues based on actual amounts as of the prior year P2 adjusted up or down to align with state economic projections. For 2018-19, DOF revenue estimates represent an increase over the prior year of 4.86% for property tax and a decrease of 9.66% for enrollment fees. The Full Time Faculty Hiring revenue is FY 2017-18 P2 with the COLA of 2.71%.

There is a new Exhibit R – titled 2018-19 Advance Revenue Sources - in the July Advance Apportionment, which is a summary document that shows each district's TCR and the various revenue components (property tax, student fees, etc.) used by the Chancellor's Office to fund each district's TCR.

For questions about general apportionments, contact: apportionments@cccco.edu or the staff listed below.

General Apportionments:

Randy Fong, rfong@cccco.edu, (916) 327-6238
Patricia Servin, pservin@cccco.edu, (916) 445-1163

Categorical Apportionments:

Patricia Servin, pservin@cccco.edu, (916) 445-1163
Jubilee Smallwood, jsmallwood@cccco.edu, (916) 327-6225

Director of Fiscal Services Unit: Chris Yatooma, cyatooma@cccco.edu, (916) 445-8026

Categorical Program Highlights:

New Programs Provided in the Budget:

California College Promise

Established by AB19 established a set of requirements for districts to receive funding to support the College Promise and provides local flexibility to determine how best to use funding to achieve the outlined goals. For additional information, please refer to memo SS18-11 issued June 29, 2018.

Student Success Completion Grant (SSCG)

The new SSCG program (formerly FTSSG and CCCG) is for full-time Cal Grant B and C recipients at California Community Colleges and an increase of the award maximum to up to \$4,000 for qualified students. Additional implementation guidelines, fact sheet, QA and flowchart documents will be forthcoming in the upcoming weeks. For additional information, please refer to memo SS18-15 issued July 6, 2018.

Financial Aid Technology

The purpose of the funding is to support technology advancement and innovations in financial aid processing and management systems. For additional information, please refer to memo SS18-16 issued July 6, 2018.

NextUp

Also known as CAFYES -Cooperating Agencies Foster Youth Educational Support.

Student Equity and Achievement

The Student Equity and Achievement Program, established in Education Code (EC) 78222, consolidates the Basic Skills Initiative (BSI), Student Equity (SE) and the Student Success and Support Program (SSSP) with the intent of supporting Guided Pathways and the system wide goal to eliminate achievement gaps. As a condition of receiving funds, a district shall comply with the following: maintain an equity plan per EC 78220; provide matriculation services per EC 78212; adopt placement policies per EC 78213 (AB 705) and provide all students with an educational plan. For additional information, please refer to memo SS18-25 issued July 19, 2018.

Nursing Education

Returns to apportionments in 2018-19.

Our office will work with internal and external stakeholders over the next few months to determine how to allocate these resources and implement the programs. In the meantime, feel free to contact program staff below with any questions on these programs.

For questions about categorical program apportionments, please contact the specific program contacts below.

Adult Education	Neil Kelly	nkelly@cccoco.edu	(916) 324-8895
Apprenticeship	Nick Esquivel	nesquivel@cccoco.edu	(916) 445-4670
Apprenticeship Instruction and Training	Nick Esquivel	nesquivel@cccoco.edu	(916) 445-4670
Basic Skills	Chantée Guiney	cguiney@cccoco.edu	(916) 322-4260
CalWORKS	Karen Baker	kbaker@cccoco.edu	(916) 445-8504
Campus Child Care & Development	Jillian Luis	jluis@cccoco.edu	(916) 322-5246
Chancellor's Office Tax Offset Program (COTOP)	Terence Gardner	tgardner@cccoco.edu	(916) 322-7412
NextUp/CAFYES	Michael Quiaoit	mquiaoit@cccoco.edu	(916) 327-6222
Cooperative Agencies Resources for Education (CARE)	Michael Quiaoit	mquiaoit@cccoco.edu	(916) 327-6222
Disabled Student Programs and Services (DSPS)	Linda Vann	lvann@cccoco.edu	(916) 322-3234
Equal Employment Opportunity	Legal Main Line		(916) 445-4826
Expanding the Delivery of Courses through Technology	Gary Bird	gbird@cccoco.edu	(916) 327-5904
Extended Opportunity Programs and Services (EOPS)	Kelly Gornik	kgornik@cccoco.edu	(916) 323-4281
Foster and Kinship Care Education (FKCE)	Jillian Luis	jluis@cccoco.edu	(916) 322-5246
Full-Time Student Success Grant	Ruby Nieto	rnieto@cccoco.edu	(916) 322-4300
Guided Pathways (apportionments contact)	David Lawrence	dlawrence@cccoco.edu	(916) 327-0749
Guided Pathways (program contact)	Mia Keeley	mkeeley@cccoco.edu	(916) 327-5898
Health Services	Colleen Ganley	cganley@cccoco.edu	(916) 323-3865
Mental Health Services	Colleen Ganley	cganley@cccoco.edu	(916) 323-3865
Nursing Program Support	Brenda Fong	bfong@cccoco.edu	(916) 323-2758
Part-time Faculty Compensation	Michael Yarber	myarber@cccoco.edu	(916) 322-5815
Part-time Faculty Health Insurance	Michael Yarber	myarber@cccoco.edu	(916) 322-5815
Part-time Faculty Office Hours	Michael Yarber	myarber@cccoco.edu	(916) 322-5815
Physical Plant and Instructional Support	Hoang Nguyen	hnguyen@cccoco.edu	(916) 327-5363
Strong Workforce Program	Nita Patel	npatel@cccoco.edu	(916) 327-6226
Student Basic Needs	Colleen Ganley	cganley@cccoco.edu	(916) 323-3865
Student Financial Aid Program	Ruby Nieto	rnieto@cccoco.edu	(916) 322-4300
Student Success and Support Program	Rhonda Mohr	rmohr@cccoco.edu	(916) 323-6894
Student Equity and Achievement Program	David Lawrence	dlawrence@cccoco.edu	(916) 327-0749
Integrated Technology	Gary Bird	gbird@cccoco.edu	(916) 327-5904
Temporary Assistance Needy Families (TANF)	Karen Baker	kbaker@cccoco.edu	(916) 445-8504
Transfer and Articulation	Bob Quinn	bquinn@cccoco.edu	(916) 324-2358

	Calculated using FY 2017-18 P2 TCR>>>	Plus COLA 2.71%	Increase 4.86%	Decrease of 9.66%	Plus COLA 2.71%	Minimum \$100 per FTES	TCR - Ptax-Ptax Excess- EnrollFees-FTFH-EPA		
DistName	2018-19 Advance Funding per ECS 84750.4(h)		Property Tax	Property Tax Excess	Enrollment Fees	2015-16 Ongoing Full Time Faculty Hiring	EPA	General Apportionment	Total Revenue
Allan Hancock	\$ 60,006,002		\$ 19,190,058	\$ -	\$ 2,289,323	\$ 498,058	\$ 8,279,847	\$ 29,748,716	\$ 60,006,002
Antelope Valley	64,057,770		7,301,247	-	2,173,700	700,509	9,350,862	44,531,452	64,057,770
Barstow	19,187,571		3,922,970	-	575,530	149,499	2,285,665	12,253,907	19,187,571
Butte	60,327,025		16,186,695	-	3,137,325	625,679	9,135,570	31,241,756	60,327,025
Cabrillo	62,745,766		30,301,626	-	4,025,086	559,381	9,203,432	18,656,241	62,745,766
Cerritos	95,962,742		27,927,197	-	4,183,218	1,064,895	14,649,280	48,138,152	95,962,742
Chabot-Las Positas	102,913,567		50,531,451	-	8,847,409	1,058,388	15,405,163	27,071,156	102,913,567
Chaffey	96,207,488		34,551,181	-	6,122,719	945,241	14,498,850	40,089,497	96,207,488
Citrus	70,173,868		6,094,082	-	4,378,414	702,615	10,442,645	48,556,112	70,173,868
Coast	189,933,039		134,970,432	-	14,026,751	1,956,506	28,869,720	10,109,630	189,933,039
Compton	37,648,278		5,163,949	-	1,192,958	360,914	5,361,837	25,568,620	37,648,278
Contra Costa	171,160,180		107,274,556	-	14,732,212	1,771,501	25,430,100	21,951,811	171,160,180
Copper Mt.	13,102,437		1,615,244	-	172,726	87,240	1,313,154	9,914,073	13,102,437
Desert	58,111,044		33,768,122	-	2,079,195	544,275	8,016,780	13,702,672	58,111,044
El Camino	117,186,685		33,795,565	-	7,673,757	1,172,199	17,245,449	57,299,715	117,186,685
Feather River	13,876,600		6,548,938	-	617,023	96,453	1,428,967	5,185,219	13,876,600
Foothill-DeAnza	151,920,771		123,730,603	-	19,477,934	1,628,294	7,083,940	-	151,920,771
Gavilan	33,146,649		26,454,264	-	2,302,950	277,708	4,111,727	-	33,146,649
Glendale	90,609,658		23,575,819	-	3,842,880	842,029	12,366,801	49,982,129	90,609,658
Grossmont-Cuyamaca	112,351,990		44,107,121	-	6,248,240	1,127,894	16,602,300	44,266,435	112,351,990
Hartnell	44,305,326		23,914,878	-	1,745,921	438,575	6,499,263	11,706,689	44,305,326
Imperial	42,981,726		7,292,811	-	1,115,847	409,374	6,075,405	28,088,289	42,981,726
Kern	136,601,777		65,922,539	-	5,984,182	1,249,963	19,221,202	44,223,891	136,601,777
Lake Tahoe	14,796,368		4,556,647	-	725,231	100,159	1,546,639	7,867,692	14,796,368
Lassen	13,788,674		1,839,210	-	385,132	80,691	1,282,944	10,200,697	13,788,674
Long Beach	122,346,067		31,514,557	-	6,227,175	1,146,597	16,531,103	66,926,635	122,346,067
Los Angeles	622,254,911		219,110,095	-	29,595,140	6,420,334	90,230,207	276,899,135	622,254,911
Los Rios	312,194,769		86,035,388	-	15,664,580	2,869,508	39,508,207	168,117,086	312,194,769
Marin	26,300,691		56,875,005	(32,388,862)	1,814,548	221,304	356,696	-	26,878,691
Mendocino-Lake	23,041,943		8,706,505	-	630,377	154,374	2,225,767	11,324,920	23,041,943

	Calculated using FY 2017-18 P2 TCR>>>	Plus COLA 2.71%	Increase 4.86%	Decrease of 9.66%	Plus COLA 2.71%	Minimum \$100 per FTES	TCR - Ptax-Ptax Excess- EnrollFees-FTFH-EPA		
DistName	2018-19 Advance Funding per ECS 84750.4(h)		Property Tax	Property Tax Excess	Enrollment Fees	2015-16 Ongoing Full Time Faculty Hiring	EPA	General Apportionment	Total Revenue
Merced	58,026,991		12,732,395	-	2,448,110	542,834	8,407,128	33,896,524	58,026,991
Mira Costa	65,261,473		105,393,089	(47,480,109)	7,348,493	667,061	1,057,820	-	66,986,354
Monterey Peninsula	39,933,206		19,784,198	-	2,515,731	368,320	5,575,412	11,689,545	39,933,206
Mt. San Antonio	180,429,156		54,875,033	-	8,503,557	1,849,387	27,790,095	87,411,084	180,429,156
Mt. San Jacinto	73,454,961		29,367,683	-	3,175,708	707,795	9,524,750	30,679,025	73,454,961
Napa Valley	32,476,934		32,273,026	(2,074,851)	2,278,759	323,495	530,641	-	33,331,070
North Orange County	207,530,305		96,971,784	-	11,543,544	2,091,303	28,617,184	68,306,490	207,530,305
Ohlone	50,085,583		21,941,081	-	4,197,490	425,217	6,069,751	17,452,044	50,085,583
Palo Verde	16,685,447		1,675,279	-	367,264	121,018	1,832,243	12,689,643	16,685,447
Palomar	111,818,785		80,100,299	-	7,571,750	992,501	16,993,471	6,160,764	111,818,785
Pasadena Area	138,133,200		40,467,846	-	9,296,287	1,410,059	21,226,713	65,732,295	138,133,200
Peralta	115,418,434		53,242,166	-	5,698,286	1,172,444	16,231,544	39,073,994	115,418,434
Rancho Santiago	168,224,300		87,479,202	-	7,829,475	1,722,570	25,628,314	45,564,739	168,224,300
Redwoods	27,626,308		12,109,235	-	1,019,135	215,019	2,994,242	11,288,677	27,626,308
Rio Hondo	70,981,152		7,229,685	-	2,826,282	767,965	10,782,599	49,374,621	70,981,152
Riverside	173,686,202		41,693,681	-	9,633,256	1,724,238	25,950,737	94,684,290	173,686,202
San Bernardino	91,252,695		26,212,592	-	4,894,612	921,778	13,517,553	45,706,160	91,252,695
San Diego	255,538,624		113,131,073	-	13,013,650	2,555,291	38,511,495	88,327,115	255,538,624
San Francisco	127,576,936		93,155,106	-	11,088,735	1,269,175	19,676,411	2,387,509	127,576,936
San Joaquin Delta	83,983,459		39,307,478	-	4,742,184	979,096	12,630,717	26,323,984	83,983,459
San Jose-Evergreen	72,433,245		101,648,562	(34,335,577)	5,120,260	694,863	1,190,236	-	74,318,344
San Luis Obispo	50,163,110		40,965,099	-	3,217,604	498,112	5,482,295	-	50,163,110
San Mateo	100,952,434		150,822,411	(59,252,325)	9,382,348	1,039,334	1,573,366	-	103,565,134
Santa Barbara	74,904,131		32,684,911	-	6,583,006	791,505	11,002,032	23,842,677	74,904,131
Santa Clarita	96,828,543		28,156,782	-	7,082,885	956,710	14,551,049	46,081,117	96,828,543
Santa Monica	133,438,309		31,674,323	-	12,385,193	1,311,428	16,614,874	71,452,491	133,438,309
Sequoias	62,615,718		15,235,813	-	2,372,458	559,412	8,583,529	35,864,506	62,615,718
Shasta-Tehama-Trinity	42,921,336		16,768,497	-	1,682,203	362,730	5,872,130	18,235,776	42,921,336
Sierra	87,096,944		79,213,495	-	6,737,196	888,161	1,487,382	-	88,326,234
Siskiyou	18,642,682		4,360,913	-	948,766	168,178	2,183,629	10,981,196	18,642,682

Calculated using
 FY 2017-18 P2 TCR>>>

Plus
 COLA 2.71%

Increase
 4.86%

Decrease of
 9.66%

Plus
 COLA 2.71%

Minimum \$100 per
 FTES

TCR -
 Ptax-Ptax Excess-
 EnrollFees-FTFH-EPA

DistName	2018-19 Advance Funding per ECS 84750.4(h)	Property Tax	Property Tax Excess	Enrollment Fees	2015-16 Ongoing Full Time Faculty Hiring	EPA	General Apportionment	Total Revenue
Solano	49,292,791	17,667,098	-	3,230,567	495,906	6,979,470	20,919,750	49,292,791
Sonoma	109,933,880	58,126,663	-	7,676,366	1,113,175	17,211,328	25,806,348	109,933,880
South Orange	156,809,621	235,236,375	(94,233,506)	15,806,752	1,373,614	2,674,737	-	160,857,972
Southwestern	95,121,831	28,837,690	-	4,018,936	823,286	12,830,770	48,611,149	95,121,831
State Center	178,284,000	47,072,796	-	7,526,017	1,750,529	25,819,359	96,115,299	178,284,000
Ventura	154,923,663	69,696,301	-	15,246,234	1,591,407	23,069,822	45,319,899	154,923,663
Victor Valley	56,170,015	11,787,753	-	1,809,736	552,747	8,384,183	33,635,596	56,170,015
West Hills	38,164,993	5,998,086	-	903,968	309,550	4,867,047	26,086,342	38,164,993
West Kern	25,181,617	9,246,072	-	719,735	153,262	2,336,899	12,725,649	25,181,617
West Valley-Mission	75,591,970	123,477,752	(55,411,347)	7,525,565	782,281	1,275,155	-	77,649,406
Yosemite	98,154,636	45,412,737	-	4,338,267	993,121	14,667,986	32,742,525	98,154,636
Yuba	51,011,853	28,195,126	-	1,516,852	455,591	6,748,100	14,096,184	51,011,853
Statewide Total	\$ 6,896,002,855	\$ 3,394,205,941	\$ (325,176,577)	\$ 417,810,705	\$ 67,751,625	\$ 893,513,720	\$ 2,462,887,334	\$ 6,910,992,748

COLA	2.71%
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District	FY 2017-18 P2 Total Computationl Revenue	2018-19 COLA	2018-19 Advance Funding per ECS 84750.4(h)
Allan Hancock	\$ 58,422,746	\$ 1,583,256	\$ 60,006,002
Antelope	62,367,608	1,690,162	64,057,770
Barstow	18,681,308	506,263	19,187,571
Butte	58,735,298	1,591,727	60,327,025
Cabrillo	61,090,221	1,655,545	62,745,766
Cerritos	93,430,768	2,531,974	95,962,742
Chabot-Las Positas	100,198,196	2,715,371	102,913,567
Chaffey	93,669,057	2,538,431	96,207,488
Citrus	68,322,333	1,851,535	70,173,868
Coast	184,921,662	5,011,377	189,933,039
Compton	36,654,929	993,349	37,648,278
Contra Costa	166,644,124	4,516,056	171,160,180
Copper Mountain	12,756,730	345,707	13,102,437
Desert	56,577,786	1,533,258	58,111,044
El Camino	114,094,718	3,091,967	117,186,685
Feather River	13,510,466	366,134	13,876,600
Foothill	147,912,346	4,008,425	151,920,771
Gavilan	32,272,076	874,573	33,146,649
Glendale	88,218,925	2,390,733	90,609,658
Grossmont	109,387,586	2,964,404	112,351,990
Hartnell	43,136,331	1,168,995	44,305,326
Imperial	41,847,655	1,134,071	42,981,726
Kern	132,997,544	3,604,233	136,601,777
Lake Tahoe	14,405,966	390,402	14,796,368
Lassen	13,424,860	363,814	13,788,674
Long Beach	119,117,970	3,228,097	122,346,067
Los Angeles	605,836,735	16,418,176	622,254,911
Los Rios	303,957,520	8,237,249	312,194,769
Marin	25,606,748	693,943	26,300,691
Mendocino	22,433,982	607,961	23,041,943
Merced	56,495,951	1,531,040	58,026,991
MiraCosta	63,539,551	1,721,922	65,261,473
Monterey	38,879,570	1,053,636	39,933,206
Mt. San Antonio	175,668,539	4,760,617	180,429,156
Mt. San Jacinto	71,516,854	1,938,107	73,454,961
Napa	31,620,031	856,903	32,476,934
North Orange	202,054,625	5,475,680	207,530,305
Ohlone	48,764,077	1,321,506	50,085,583

District	FY 2017-18 P2 Total Computationl Revenue	2018-19 COLA	2018-19 Advance Funding per ECS 84750.4(h)
Palo Verde	16,245,202	440,245	16,685,447
Palomar	108,868,450	2,950,335	111,818,785
Pasadena	134,488,560	3,644,640	138,133,200
Peralta	112,373,122	3,045,312	115,418,434
Rancho Santiago	163,785,707	4,438,593	168,224,300
Redwoods	26,897,389	728,919	27,626,308
Rio Hondo	69,108,317	1,872,835	70,981,152
Riverside	169,103,497	4,582,705	173,686,202
San Bernardino	88,844,996	2,407,699	91,252,695
San Diego	248,796,246	6,742,378	255,538,624
San Francisco	124,210,823	3,366,113	127,576,936
San Joaquin Delta	81,767,558	2,215,901	83,983,459
San Jose	70,522,096	1,911,149	72,433,245
San Luis Obispo	48,839,558	1,323,552	50,163,110
San Mateo	98,288,807	2,663,627	100,952,434
Santa Barbara	72,927,788	1,976,343	74,904,131
Santa Clarita	94,273,725	2,554,818	96,828,543
Santa Monica	129,917,544	3,520,765	133,438,309
Sequoias	60,963,604	1,652,114	62,615,718
Shasta Tehama	41,788,858	1,132,478	42,921,336
Sierra	84,798,894	2,298,050	87,096,944
Siskiyou	18,150,795	491,887	18,642,682
Solano	47,992,202	1,300,589	49,292,791
Sonoma	107,033,278	2,900,602	109,933,880
South Orange County	152,672,204	4,137,417	156,809,621
Southwestern	92,612,045	2,509,786	95,121,831
State Center	173,579,982	4,704,018	178,284,000
Ventura	150,836,007	4,087,656	154,923,663
Victor Valley	54,687,971	1,482,044	56,170,015
West Hills	37,158,011	1,006,982	38,164,993
West Kern	24,517,201	664,416	25,181,617
West Valley	73,597,478	1,994,492	75,591,970
Yosemite	95,564,829	2,589,807	98,154,636
Yuba	49,665,907	1,345,946	51,011,853
Statewide Total	\$6,714,052,043	\$181,950,810	\$6,896,002,855

Department of Finance Estimate Factor	4.86%
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DistName	FY 2017-18 P2 Property Tax	Estimate Increase	FY 2018-19 Advance Property Tax Estimates
Allan Hancock	\$ 18,299,941	\$ 890,117	\$ 19,190,058
Antelope Valley	6,962,584	338,663	7,301,247
Barstow	3,741,006	181,964	3,922,970
Butte	15,435,887	750,808	16,186,695
Cabrillo	28,896,107	1,405,519	30,301,626
Cerritos	26,631,814	1,295,383	27,927,197
Chabot-Las Positas	48,187,586	2,343,865	50,531,451
Chaffey	32,948,549	1,602,632	34,551,181
Citrus	5,811,412	282,670	6,094,082
Coast	128,709,925	6,260,507	134,970,432
Compton	4,924,423	239,526	5,163,949
Contra Costa	102,298,703	4,975,853	107,274,556
Copper Mt.	1,540,322	74,922	1,615,244
Desert	32,201,812	1,566,310	33,768,122
El Camino	32,227,982	1,567,583	33,795,565
Feather River	6,245,170	303,768	6,548,938
Foothill-DeAnza	117,991,448	5,739,155	123,730,603
Gavilan	25,227,202	1,227,062	26,454,264
Glendale	22,482,272	1,093,547	23,575,819
Grossmont-Cuyamaca	42,061,244	2,045,877	44,107,121
Hartnell	22,805,604	1,109,274	23,914,878
Imperial	6,954,539	338,272	7,292,811
Kern	62,864,769	3,057,770	65,922,539
Lake Tahoe	4,345,290	211,357	4,556,647
Lassen	1,753,900	85,310	1,839,210
Long Beach	30,052,777	1,461,780	31,514,557
Los Angeles	208,946,830	10,163,265	219,110,095
Los Rios	82,044,698	3,990,690	86,035,388
Marin	54,236,899	2,638,106	56,875,005
Mendocino-Lake	8,302,660	403,845	8,706,505
Merced	12,141,812	590,583	12,732,395
Mira Costa	100,504,506	4,888,583	105,393,089
Monterey Peninsula	18,866,522	917,676	19,784,198
Mt. San Antonio	52,329,694	2,545,339	54,875,033
Mt. San Jacinto	28,005,484	1,362,199	29,367,683
Napa Valley	30,776,065	1,496,961	32,273,026
North Orange County	92,473,817	4,497,967	96,971,784
Ohlone	20,923,360	1,017,721	21,941,081

DistName	FY 2017-18 P2 Property Tax	Estimate Increase	FY 2018-19 Advance Property Tax Estimates
Palo Verde	1,597,572	77,707	1,675,279
Palomar	76,384,904	3,715,395	80,100,299
Pasadena Area	38,590,774	1,877,072	40,467,846
Peralta	50,772,566	2,469,600	53,242,166
Rancho Santiago	83,421,542	4,057,660	87,479,202
Redwoods	11,547,557	561,678	12,109,235
Rio Hondo	6,894,341	335,344	7,229,685
Riverside	39,759,750	1,933,931	41,693,681
San Bernardino	24,996,740	1,215,852	26,212,592
San Diego	107,883,569	5,247,504	113,131,073
San Francisco	88,834,173	4,320,933	93,155,106
San Joaquin Delta	37,484,229	1,823,249	39,307,478
San Jose-Evergreen	96,933,666	4,714,896	101,648,562
San Luis Obispo	39,064,962	1,900,137	40,965,099
San Mateo	143,826,622	6,995,789	150,822,411
Santa Barbara	31,168,845	1,516,066	32,684,911
Santa Clarita	26,850,750	1,306,032	28,156,782
Santa Monica	30,205,132	1,469,191	31,674,323
Sequoias	14,529,111	706,702	15,235,813
Shasta-Tehama-Trinity	15,990,702	777,795	16,768,497
Sierra	75,539,234	3,674,261	79,213,495
Siskiyou	4,158,635	202,278	4,360,913
Solano	16,847,622	819,476	17,667,098
Sonoma	55,430,499	2,696,164	58,126,663
South Orange	224,325,105	10,911,270	235,236,375
Southwestern	27,500,074	1,337,616	28,837,690
State Center	44,889,358	2,183,438	47,072,796
Ventura	66,463,488	3,232,813	69,696,301
Victor Valley	11,240,987	546,766	11,787,753
West Hills	5,719,869	278,217	5,998,086
West Kern	8,817,200	428,872	9,246,072
West Valley-Mission	117,750,325	5,727,427	123,477,752
Yosemite	43,306,300	2,106,437	45,412,737
Yuba	26,887,315	1,307,811	28,195,126
Statewide Total	\$3,236,768,133	\$157,437,807	\$3,394,205,941

Department of Finance Estimate Factor	-9.66%
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DistName	FY 2017-18 P2 Enrollment Fees	Estimate decrease	FY 2018-19 Advance Enrollment Fees Estimates
Allan Hancock	\$ 2,534,037	\$ (244,714)	\$ 2,289,323
Antelope Valley	2,406,054	(232,354)	2,173,700
Barstow	637,051	(61,521)	575,530
Butte	3,472,685	(335,360)	3,137,325
Cabrillo	4,455,342	(430,256)	4,025,086
Cerritos	4,630,377	(447,159)	4,183,218
Chabot-Las Positas	9,793,140	(945,731)	8,847,409
Chaffey	6,777,198	(654,479)	6,122,719
Citrus	4,846,438	(468,024)	4,378,414
Coast	15,526,120	(1,499,369)	14,026,751
Compton	1,320,477	(127,519)	1,192,958
Contra Costa	16,306,991	(1,574,779)	14,732,212
Copper Mt.	191,189	(18,463)	172,726
Desert	2,301,448	(222,253)	2,079,195
El Camino	8,494,032	(820,275)	7,673,757
Feather River	682,979	(65,956)	617,023
Foothill-DeAnza	21,560,000	(2,082,066)	19,477,934
Gavilan	2,549,120	(246,170)	2,302,950
Glendale	4,253,659	(410,779)	3,842,880
Grossmont-Cuyamaca	6,916,137	(667,897)	6,248,240
Hartnell	1,932,549	(186,628)	1,745,921
Imperial	1,235,124	(119,277)	1,115,847
Kern	6,623,853	(639,671)	5,984,182
Lake Tahoe	802,753	(77,522)	725,231
Lassen	426,300	(41,168)	385,132
Long Beach	6,892,820	(665,645)	6,227,175
Los Angeles	32,758,670	(3,163,530)	29,595,140
Los Rios	17,339,023	(1,674,443)	15,664,580
Marin	2,008,511	(193,963)	1,814,548
Mendocino-Lake	697,760	(67,383)	630,377
Merced	2,709,797	(261,687)	2,448,110
Mira Costa	8,134,000	(785,507)	7,348,493
Monterey Peninsula	2,784,647	(268,916)	2,515,731
Mt. San Antonio	9,412,532	(908,975)	8,503,557
Mt. San Jacinto	3,515,171	(339,463)	3,175,708
Napa Valley	2,522,344	(243,585)	2,278,759
North Orange County	12,777,475	(1,233,931)	11,543,544
Ohlone	4,646,175	(448,685)	4,197,490

DistName	FY 2017-18 P2 Enrollment Fees	Estimate decrease	FY 2018-19 Advance Enrollment Fees Estimates
Palo Verde	406,522	(39,258)	367,264
Palomar	8,381,121	(809,371)	7,571,750
Pasadena Area	10,290,000	(993,713)	9,296,287
Peralta	6,307,396	(609,110)	5,698,286
Rancho Santiago	8,666,396	(836,921)	7,829,475
Redwoods	1,128,074	(108,939)	1,019,135
Rio Hondo	3,128,393	(302,111)	2,826,282
Riverside	10,662,989	(1,029,733)	9,633,256
San Bernardino	5,417,814	(523,202)	4,894,612
San Diego	14,404,725	(1,391,075)	13,013,650
San Francisco	12,274,049	(1,185,314)	11,088,735
San Joaquin Delta	5,249,093	(506,909)	4,742,184
San Jose-Evergreen	5,667,583	(547,323)	5,120,260
San Luis Obispo	3,561,545	(343,941)	3,217,604
San Mateo	10,385,261	(1,002,913)	9,382,348
Santa Barbara	7,286,687	(703,681)	6,583,006
Santa Clarita	7,840,000	(757,115)	7,082,885
Santa Monica	13,709,091	(1,323,898)	12,385,193
Sequoias	2,626,059	(253,601)	2,372,458
Shasta-Tehama-Trinity	1,862,020	(179,817)	1,682,203
Sierra	7,457,359	(720,163)	6,737,196
Siskiyou	1,050,183	(101,417)	948,766
Solano	3,575,894	(345,327)	3,230,567
Sonoma	8,496,920	(820,554)	7,676,366
South Orange	17,496,392	(1,689,640)	15,806,752
Southwestern	4,448,534	(429,598)	4,018,936
State Center	8,330,500	(804,483)	7,526,017
Ventura	16,875,958	(1,629,724)	15,246,234
Victor Valley	2,003,185	(193,449)	1,809,736
West Hills	1,000,596	(96,628)	903,968
West Kern	796,670	(76,935)	719,735
West Valley-Mission	8,330,000	(804,435)	7,525,565
Yosemite	4,802,000	(463,733)	4,338,267
Yuba	1,678,994	(162,142)	1,516,852
Statewide Total	\$462,471,981	\$ (44,661,276)	\$417,810,705

COLA	2.71%
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DistName	FY 2017-18 P2 FTFH	COLA	FY 2018-19 Advance FTFH
Allan Hancock	\$ 484,917	\$ 13,141	\$ 498,058
Antelope Valley	682,026	18,483	700,509
Barstow	145,554	3,945	149,499
Butte	609,170	16,509	625,679
Cabrillo	544,622	14,759	559,381
Cerritos	1,036,798	28,097	1,064,895
Chabot-Las Positas	1,030,462	27,926	1,058,388
Chaffey	920,301	24,940	945,241
Citrus	684,077	18,538	702,615
Coast	1,904,884	51,622	1,956,506
Compton	351,391	9,523	360,914
Contra Costa	1,724,760	46,741	1,771,501
Copper Mt.	84,938	2,302	87,240
Desert	529,914	14,361	544,275
El Camino	1,141,271	30,928	1,172,199
Feather River	93,908	2,545	96,453
Foothill-DeAnza	1,585,332	42,962	1,628,294
Gavilan	270,381	7,327	277,708
Glendale	819,812	22,217	842,029
Grossmont-Cuyamaca	1,098,135	29,759	1,127,894
Hartnell	427,003	11,572	438,575
Imperial	398,573	10,801	409,374
Kern	1,216,983	32,980	1,249,963
Lake Tahoe	97,516	2,643	100,159
Lassen	78,562	2,129	80,691
Long Beach	1,116,344	30,253	1,146,597
Los Angeles	6,250,934	169,400	6,420,334
Los Rios	2,793,796	75,712	2,869,508
Marin	215,465	5,839	221,304
Mendocino-Lake	150,301	4,073	154,374
Merced	528,511	14,323	542,834
Mira Costa	649,461	17,600	667,061
Monterey Peninsula	358,602	9,718	368,320
Mt. San Antonio	1,800,591	48,796	1,849,387
Mt. San Jacinto	689,120	18,675	707,795
Napa Valley	314,960	8,535	323,495
North Orange County	2,036,124	55,179	2,091,303
Ohlone	413,998	11,219	425,217

DistName	FY 2017-18 P2 FTFH	COLA	FY 2018-19 Advance FTFH
Palo Verde	117,825	3,193	121,018
Palomar	966,314	26,187	992,501
Pasadena Area	1,372,855	37,204	1,410,059
Peralta	1,141,509	30,935	1,172,444
Rancho Santiago	1,677,120	45,450	1,722,570
Redwoods	209,346	5,673	215,019
Rio Hondo	747,702	20,263	767,965
Riverside	1,678,744	45,494	1,724,238
San Bernardino	897,457	24,321	921,778
San Diego	2,487,870	67,421	2,555,291
San Francisco	1,235,688	33,487	1,269,175
San Joaquin Delta	953,263	25,833	979,096
San Jose-Evergreen	676,529	18,334	694,863
San Luis Obispo	484,969	13,143	498,112
San Mateo	1,011,911	27,423	1,039,334
Santa Barbara	770,621	20,884	791,505
Santa Clarita	931,467	25,243	956,710
Santa Monica	1,276,826	34,602	1,311,428
Sequoias	544,652	14,760	559,412
Shasta-Tehama-Trinity	353,159	9,571	362,730
Sierra	864,727	23,434	888,161
Siskiyou	163,741	4,437	168,178
Solano	482,822	13,084	495,906
Sonoma	1,083,804	29,371	1,113,175
South Orange	1,337,371	36,243	1,373,614
Southwestern	801,564	21,722	823,286
State Center	1,704,341	46,188	1,750,529
Ventura	1,549,418	41,989	1,591,407
Victor Valley	538,163	14,584	552,747
West Hills	301,383	8,167	309,550
West Kern	149,218	4,044	153,262
West Valley-Mission	761,641	20,640	782,281
Yosemite	966,918	26,203	993,121
Yuba	443,570	12,021	455,591
Statewide Total	\$65,964,005	\$ 1,787,625	\$67,751,625

**CALIFORNIA COMMUNITY COLLEGES
MONTHLY PAYMENT SCHEDULE BY DISTRICT
2018-2019 ADVANCE APPORTIONMENT**

EXHIBIT A

**RANCHO SANTIAGO COMMUNITY COLLEGE DISTRICT
ORANGE COUNTY**

Programs	Amount Certified	July Payment	August Payment	September Payment	October Payment	November Payment	December Payment	January Payment	Total Paid Thru. January 2019
STATE GENERAL APPORTIONMENT	47,287,309	3,782,985	3,782,984	5,674,478	4,728,730	4,255,858	2,364,366	3,782,984	28,372,385
SPECIAL TRUSTEE RESTRICTED EXP.	0	0	0	0	0	0	0	0	0
SPECIAL TRUSTEE AB318 RESTRICTED EXP.	0	0	0	0	0	0	0	0	0
CALIFORNIA COLLEGE PROMISE	1,123,285	1,123,285	0	0	0	0	0	0	1,123,285
APPRENTICE ALLOWANCE	4,617,657	369,413	369,412	554,119	461,766	415,589	230,883	369,412	2,770,594
BOG FEE WAIVERS ADMIN.	293,254	23,460	23,461	35,190	29,326	26,392	14,663	23,460	175,952
S.F.A.A.	1,055,446	84,436	84,435	126,654	105,544	94,991	52,772	84,436	633,268
STUDENT SUCCESS COMPLETION	1,902,238	1,902,238	0	0	0	0	0	0	1,902,238
FINANCIAL AID TECHNOLOGY	98,649	7,892	7,892	11,838	9,865	8,878	4,932	7,892	59,189
D.S.P.S.	1,669,544	133,564	133,563	200,345	166,955	150,259	83,477	133,563	1,001,726
STATE HOSPITAL	0	0	0	0	0	0	0	0	0
CALWORKs	570,519	45,642	45,641	68,462	57,052	51,347	28,526	45,641	342,311
FOSTER CARE EDUCATION	0	0	0	0	0	0	0	0	0
NEXTUP	0	0	0	0	0	0	0	0	0
STUDENT EQUITY AND ACHIEVEMENT	13,286,941	1,062,955	1,062,956	1,594,432	1,328,695	1,195,824	664,347	1,062,956	7,972,165
EQUAL EMPLOYMENT OPPORTUNITY	50,000	50,000	0	0	0	0	0	0	50,000
PART-TIME FACULTY COMPENSATION	694,051	55,524	55,524	83,286	69,405	62,465	34,703	55,524	416,431
STRONG WORKFORCE PROGRAM	2,465,966	197,277	197,278	295,915	246,597	221,937	123,298	197,278	1,479,580
ADULT EDUCATION BLOCK GRANT	3,066,565	255,547	255,547	255,547	255,547	255,547	255,548	255,547	1,788,830
NURSING EDUCATION	207,358	16,589	16,588	24,883	20,736	18,662	10,368	16,589	124,415
E.O.P.S.	2,045,022	163,602	163,602	245,402	204,502	184,052	102,251	163,602	1,227,013
C.A.R.E.	119,811	9,585	9,585	14,377	11,981	10,783	5,991	9,585	71,887
CHILDCARE TAX BAILOUT	253,791	253,791	0	0	0	0	0	0	253,791
PHYSICAL PLANT & INST'L SUPPORT	141,669	11,334	11,333	17,000	14,167	12,750	7,084	11,333	85,001
Total	80,949,075	9,549,119	6,219,801	9,201,928	7,710,868	6,965,334	3,983,209	6,219,802	49,850,061

COMMUNITY COLLEGE UPDATE

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Volume 38

For Publication Date: July 13, 2018

No. 14

CDE Releases Lottery Rates for 2017-18 Accruals and 2018-19 Revenue Projections

On July 3, 2018, the California Department of Education (CDE) released the fourth quarter Lottery projections as updated by the Lottery Commission. For 2017-18, the unrestricted Lottery is estimated to be \$153.14 per full-time equivalent student (FTES), and the Proposition 20 Lottery funding is estimated to be \$55.21 per FTES. The 2017-18 fourth quarter accruals should be \$21.09 per FTES for the unrestricted Lottery and \$21.09 per FTES for the Proposition 20 Lottery funding. There may be prior-year corrections that will impact your final Lottery apportionment—check the Lottery Apportionment Master Schedule [here](#) before booking final accruals.

The projected Lottery funding for 2018-19 is \$204 per FTES (\$151 per FTES in unrestricted Lottery revenues and \$53 per FTES in Proposition 20 Lottery revenues).

—*Jamie Metcalf and Matt Phillips, CPA*

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THE COMMUNITY COLLEGE UPDATE

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Volume 38

For Publication Date: July 13, 2018

No. 14

Cash Matters

During this time of year, community college districts are closing books, balancing resources, and recording the final transactions for the 2017-18 instructional year. For many in the fiscal offices, this is the busiest, yet most satisfactory time of the year—all the numbers are real and the balances are accurate as of June 30, 2018. The cash balance (reserve) is key at this point in the year, as planning and obligations for the new instructional year are dependent upon eligible cash.

At School Services of California, Inc., we are often asked what would be a good reserve level with which to end the year. Our response has been “it depends” (see “[Preparing for the Next Storm](#)” in the February 9, 2018, *Community College Update* for additional insight). What follows are some additional considerations.

The 2018-19 instructional year begins while districts are still closing the books for 2017-18. Accounts payable and accounts receivable are attributed to the 2017-18 fiscal year but will materialize in 2018-19. If there are excessive payables due in the early months of the new year, districts must have the cash on hand to pay them even if funds from the receivables have not yet been collected.

The first payroll of the new fiscal year is paid on July 31. In most districts, the July payroll is not as large as the September through May payrolls, yet they will need cash to meet the full payroll obligation. The prudent reserve level of 5% is not enough to cover a month of payroll expenses. We have enjoyed economic growth and full restoration of the cash deferrals we encountered through the Great Recession, but we also learned from that era that there is no substitute for liquidity in hard times. Cash is needed to maintain operations in support of student success; without cash, there are myriad other issues that distract from that objective.

Most federal programs are reimbursement programs, meaning districts have to spend the money prior to receiving the funds. The Federal Budget differs from the State Budget, in that it does not allocate programmatic funds—it merely determines overall spending levels. Appropriations are made based upon the agreements with the Legislature. With years of continuing resolutions to keep the federal government operating, districts have not received an increase in funding while costs continue to rise in the programs that districts are maintaining. In many cases, the funds will not be received in the same year they are spent, which means the district is using its cash reserves to operate the program. Districts with a large percentage of federal programs need cash reserves to maintain the continuity of services for students.

Community funded (basic aid) districts receive the majority of their cash in two large inflows—when local property taxes are due. During the rest of the year, they are dependent upon their cash balance in their reserves for operations. This requires a higher level of reserves to manage normal operations, along with reserves sufficient to handle contingencies such as an emergency or unforeseen event.

Declining enrollment districts lose funding on a per full-time equivalent student (FTES) basis in all programs that are based upon FTES—mainly base apportionments but also other programs such as the Lottery. Declining enrollment does not normally occur in one specified course of study, so the reductions to programs impact the entire college or district. Although districts receive a one-year reprieve before base apportionments are reduced, with year-over-year declines in resources, the district will have difficulty managing programs and the loss of funding without enough cash on hand to allow for planning and programmatic decisions.

The principal apportionment funding cycle is not a level system where districts receive one-twelfth of their apportionments each month. Total computational revenue makes up approximately 70% -80% of unrestricted General Fund revenues and is comprised of a combination of local property taxes, student enrollment fees, and state funds. The FTES-generated revenue for the first part of the fiscal year (July through December) is based primarily on prior-year FTES reports; revenue for the second half of the year (January through June) is based upon the actual first period reports. In most cash flow scenarios, districts are receiving less cash than they are spending in at least seven months of the year. That means the cash reserves are being used for operating purposes during those months.

Growing districts have to add staff and provide materials and facilities for new students while relying on prior-year FTES through at least the first half of the instructional year. Cash reserves are necessary to provide what is needed to serve the additional students.

We recommend that each district prepare and update cash flow projections throughout the year, projecting cash flow needs for at least 18 months and preferably two years. Although cash will change with the ebb and flow of actual operations, it is important to take stock of the districts liquidity and be prepared for any scenario which will threaten the cash solvency of the district. In any situation where a district has needed an emergency apportionment from the state, it is because the district could not maintain enough cash to meet its operational needs.

—*Debbie Fry*

posted 07/06/2018

SSC COMMUNITY COLLEGE UPDATE

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Volume 38

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No. 14

Dartboard for 2018-19 Adopted State Budget Now Available

We are releasing our latest version of the School Services of California, Inc., (SSC) Financial Projection Dartboard (Dartboard). This version of the SSC Dartboard is based on the final 2018-19 State Budget and includes the latest estimates for pension contributions, cost-of-living adjustments, and other factors to assist you with multiyear financial projections.

For additional detail on the major new initiatives—such as the online college and the new funding formula—please see “[Conference Committee Releases Framework for 2018-19 State Budget Compromise](#)” in the June 15, 2018, issue of the *Community College Update*.

The updated SSC Dartboard, along with any of the historic Dartboards, can be found [here](#).

—*Michelle McKay Underwood and Sheila G. Vickers*

posted 07/11/2018

SSC Community College Financial Projection Dashboard 2018-19 Adopted State Budget

This version of SSC's Financial Projection Dashboard is based on the 2018-19 Adopted State Budget. We have updated the cost-of-living adjustment (COLA), consumer price index (CPI), and ten-year T-bill planning factors to reflect the latest economic forecasts. We rely on various state agencies and outside sources in developing these factors, but we assume responsibility for them with the understanding that they are, at best, general guidelines.

Factor		2017-18	2018-19	2019-20	2020-21	2021-22
Statutory COLA for Apportionments		1.56%	2.71%	2.57%	2.67%	3.42%
Base Apportionment Increase		\$183.6 million	\$269.7 million ¹	TBD	TBD	TBD
Growth Funding		1% (\$57.8 million)	1% (\$60 million)	TBD	TBD	TBD
State Categorical Programs	COLA	1.56% ²	2.71% ²	2.57% ²	2.67% ²	3.42% ²
	Funding	\$380.7 million	\$361.6 ³ million	Ongoing unless otherwise stated	Ongoing unless otherwise stated	Ongoing unless otherwise stated
California CPI		3.40%	3.66%	3.50%	3.23%	2.94%
Interest: Ten-Year Treasuries		2.58%	3.17%	3.38%	3.50%	3.40%
California Lottery ⁴	Unrestricted per ADA	\$153	\$151	\$151	\$151	\$151
	Restricted per ADA	\$55	\$53	\$53	\$53	\$53
Mandate Block Grant (per FTES)		\$28.44	\$29.21	\$29.21	\$29.21	\$29.21
CalPERS Employer Rate		15.531%	18.062%	20.8%	23.5%	24.6%
CalSTRS Employer Rate		14.43%	16.28%	18.13%	19.10%	18.6%

¹ For implementation of the new Student Success Funding Formula, including a three-year hold harmless provision

² COLA for Disabled Student Programs and Services (DSPS), Extended Opportunity Programs and Services (EOPS), special services for California Work Opportunity and Responsibility to Kids (CalWORKs), and Child Care Tax Bailout programs

³ The 2018-19 State Budget includes additional programmatic funding sources, the most significant of which are identified below:

- \$50 million for increasing the number of full-time faculty
- \$50 million (one-time) for the Part-Time Faculty Office Hours program
- \$46 million for the California College Promise Program (elimination of enrollment fees for new students meeting certain criteria)
- \$40.6 million for the Student Success Completion Grant Program
- \$35 million (one-time) for the Online Education Initiative
- \$28.5 million (one-time) for deferred maintenance or instructional equipment, with no match requirement
- \$18.5 million (including \$13.5 million in one-time funds) for financial aid technology systems
- \$10 million (one-time) for legal services for undocumented persons
- \$10 million (one-time) for hunger-free campuses
- \$10 million (one-time) for mental health services and training
- \$10 million (one-time) for pathways in science, technology, engineering, and math (STEM) fields
- \$8.5 million (one-time) for Veterans Resource Centers
- \$8 million (one-time) for projects in connection with the Economic and Workforce Development Program
- \$6 million (one-time) for Open Educational Resources

⁴ The forecast for Lottery funding per full-time equivalent student (FTES) includes both base (unrestricted) funding and the amount restricted by Proposition 20 for instructional materials. Lottery funding is initially based on prior-year actual annual FTES, and is ultimately based on current-year annual FTES.

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2017-18 Preliminary Investment Earnings Announced by CalPERS

On Thursday, July 12, 2018, the California Public Employees' Retirement System (CalPERS) reported that preliminary investment earnings for the 2017-18 fiscal year are 8.6%, exceeding its forecasted 7% return for the second year in a row.

Investment earnings are critical to the funded status of the CalPERS retirement plan, as they are counted on for generating 61% of the pension benefits paid to retirees. In December 2016, the CalPERS Board lowered its assumption for long-term investment earnings from 7.5% to 7.0%, to be phased in over three years and fully implemented for the June 30, 2018, valuation for the school employer pool. Since that time, CalPERS investments earned 11.2% in 2016-17 and now 8.6% in 2017-18.

The 2017-18 returns bring the investment earnings to:

- 8.1% for the last 5 years
- 5.6% for the last 10 years
- 6.1% for the last 20 years
- 8.4% for the last 30 years

As can be seen above, while the original 7.5% investment return assumption seems reasonable when looking at the 30-year returns, the investment losses during the Great Recession—most significantly a loss of 24% in 2008-09—and anemic earnings during some of the recovery years caused the long-term earnings to fall below the target.

For CalPERS employers, the investment returns for a given year impact the employer contribution rates two years later. Until we receive revisions to the future estimated employer contribution rates for CalPERS, the most recent estimates can be found on the current School Services of California, Inc., Financial Projection Dartboard [here](#).

—Kyle Hyland

posted 07/16/2018

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No. 15

Strong 2017-18 Investment Returns for CalSTRS

On July 20, 2018, California State Teachers' Retirement System (CalSTRS) announced that its investment returns for the 2017-18 fiscal year are 9.0%, significantly stronger than its assumed 7.0% annual earnings. This follows a similarly strong 2017-18 investment return for California Public Employees' Retirement System (CalPERS) of 8.6% (see "[2017-18 Preliminary Investment Earnings Announced by CalPERS](#)" in the current *Community College Update*).

The 2017-18 returns bring the investment earnings to:

- 9.1% for the last 5 years
- 6.3% for the last 10 years
- 6.5% for the last 20 years
- 7.7% for the last 25 years

The employer contribution rates for CalSTRS are set in statute and are scheduled to increase each year to 19.10% in 2020-21. Unlike the investment returns of CalPERS, which, according to current law, can influence employer contribution rates two years later, CalSTRS cannot change the employer contribution rate until after 2020-21. At that point, the CalSTRS Board has the ability to change the employer contribution rate within certain parameters to meet the goal of exhausting the system's unfunded liability by 2046.

—*Michelle McKay Underwood and John Gray*

posted 07/23/2018

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State Revenues for 2017-18 Beat Forecast by \$1.5 Billion

State General Fund revenues for June 2018 beat the May Revision forecast by \$1.6 billion, bringing the 2017-18 year-to-date total to \$136 billion. This total exceeds the May Revision forecast by \$1.5 billion. Therefore, the state begins the 2018-19 fiscal year with \$1.5 billion more than budgeted.

The Department of Finance's (DOF) *Finance Bulletin* for July 2018 shows that the personal income tax for June exceeded the forecast by \$790 million, or 6.6%, and the corporation tax surpassed the mark by \$606 million, or 23%. The sales and use tax was up \$12 million, while all other revenue sources were up a net \$194 million.

The vast majority of the \$790 million gain in personal income tax receipts is attributable to capital gains and other sources, while withholding receipts exceeded the forecast by just \$8 million and refunds came in \$59 million below expectations.

The DOF *Finance Bulletin* also reports encouraging economic developments. California's personal income increased 4.5% in the first quarter of 2018, exceeding the U.S. personal income percentage of 3.6%. The state's performance in the first quarter of this year continues the strong growth demonstrated since the end of the Great Recession. Since 2010, California's personal income has outperformed the nation as a whole, posting a 5% average annual growth rate compared to 3.9% for the U.S.

Residential building permits in May were issued at an average annual rate of 136,706 units, up 22% from one year ago. On a year-to-date basis, residential building permits are averaging 122,470 units, up 16.6% over the same period last year.

Even though mortgage interest rates continue to rise, reaching 4.59% in May, and home sales are slowing, the state's median home price hit a new high in May of \$600,860. This exceeded the previous high of \$594,530 set in May 2007 just prior to the onset of the Great Recession.

—*Robert Miyashiro*

posted 07/26/2018

TCS Total Compensation Systems, Inc.

July 16, 2018

Adam O'Connor
Asst. Vice Chancellor Fiscal Services
Rancho Santiago Community College District
2323 N Broadway
Santa Ana, CA 92706-1606

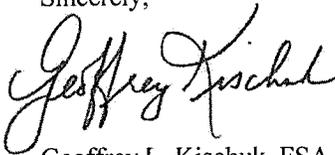
Dear Adam,

This is in response to your request for information about what the Annual Required Contribution (ARC) would have been as of July 1, 2017 for the Amortization Basis shown below. The actuarial assumptions and methods used to determine the Service Cost (SC) and Net OPEB Liability (NOL) are the same used in our GASB 75 Valuation report dated July 16, 2018.

Amortization Basis	28 years % of Payroll
Service Cost (SC)	\$7,767,432
Net OPEB Liability (NOL)	\$167,278,154
Amortization of NOL	\$6,627,207
Annual Required Contribution (ARC)	\$14,394,639

Please let me know if you have any questions about the above or about retiree benefits, in general.

Sincerely,



Geoffrey L. Kischuk, FSA, FCA, MAAA
Consultant
Total Compensation Systems, Inc.
5655 Lindero Canyon Road, Suite 223
Westlake Village, CA 91362
(805) 496-1700
gkischuk@totcomp.com

RSCCD - 2017-18 Actual - SB 361 Revenue Allocation Simulation for Unrestricted General Fund -- FD 11
Based on 17-18 Actual Annual FTES with borrow split - actual income and expense as of 7/30/18

	SAC/CEC	SAC	CEC	SCC/OEC	SCC	OEC	District Services	Institutional Cost	TOTAL
APPORTIONMENT REVENUE									
Base Allocation	\$ 4,866,179	\$ 4,866,179		\$ 3,649,633	\$ 3,649,633				\$ 8,515,812
Grandfathered or Approved Center Stabilization	\$ 1,216,545		\$ 1,216,545	\$ 1,216,545		\$ 1,216,545			\$ 2,433,090
FTES Base	\$ 95,909,387	\$ 76,185,828	\$ 19,723,559	\$ 41,925,072	\$ 33,151,456	\$ 8,773,616			\$ 137,834,459
Subtotal	\$ 101,992,111	\$ 81,052,007	\$ 20,940,104	\$ 46,791,250	\$ 36,801,089	\$ 9,990,161			\$ 148,783,361
Projected COLA - 1.56%	\$ 1,615,036	\$ 1,282,907	\$ 332,129	\$ 705,984	\$ 558,244	\$ 147,741			\$ 2,321,020
Estimated Restoration/Access/Growth	\$ 6,331,398	\$ 5,029,359	\$ 1,302,038	\$ 2,767,657	\$ 2,188,472	\$ 579,185			\$ 9,099,055
PY Apportionment/EPA	\$ 190,989	\$ 151,713	\$ 39,277	\$ 83,488	\$ 66,016	\$ 17,471			\$ 274,477
Enrollment Fee Student A/R Writeoff	\$ (317,688)	\$ (252,356)	\$ (65,332)	\$ (138,871)	\$ (109,810)	\$ (29,061)			\$ (456,559)
Base Increase in FY 17-18	\$ 3,221,289	\$ 2,558,838	\$ 662,451	\$ 1,408,129	\$ 1,113,451	\$ 294,678			\$ 4,629,418
TOTAL ESTIMATED APPORTIONMENT REVENUE	\$ 113,033,135	\$ 89,822,468	\$ 23,210,667	\$ 51,617,637	\$ 40,617,462	\$ 11,000,174			\$ 164,650,772
<i>Percentages</i>	<i>68.65%</i>	<i>54.55%</i>	<i>14.10%</i>	<i>31.35%</i>	<i>24.67%</i>	<i>6.68%</i>			
OTHER STATE REVENUE									
Lottery, Unrestricted	\$ 2,940,595	\$ 2,350,325	\$ 590,270	\$ 1,277,968	\$ 1,015,399	\$ 262,569			\$ 4,218,563
State Mandate	\$ 572,542	\$ 572,542	\$ -	\$ 250,276	\$ 250,276	\$ -			\$ 822,818
Part-Time Faculty Compensation	\$ 400,315	\$ 317,991	\$ 82,324	\$ 174,991	\$ 138,371	\$ 36,620			\$ 575,306
Subtotal, Other State Revenue	\$ 3,913,452	\$ 3,240,858	\$ 672,594	\$ 1,703,235	\$ 1,404,046	\$ 299,190			\$ 5,616,687
TOTAL ESTIMATED REVENUE	\$ 116,946,587	\$ 93,063,326	\$ 23,883,261	\$ 53,320,872	\$ 42,021,508	\$ 11,299,364			\$ 170,267,459
<i>Percentages</i>	<i>68.68%</i>	<i>54.66%</i>	<i>14.03%</i>	<i>31.32%</i>	<i>24.68%</i>	<i>6.64%</i>			
Less Institutional Cost Expenditures									\$ 13,752,000
Less Net District Services Expenditures									\$ 27,446,518
									\$ 129,068,941
ESTIMATED REVENUE	\$ 88,649,776	\$ 70,545,394	\$ 18,104,383	\$ 40,419,165	\$ 31,853,835	\$ 8,565,330			\$ 129,068,941
BUDGET EXPENDITURES FOR FY 2017-18									
SAC/CEC Expenses	\$ 86,024,392	\$ 75,072,486	\$ 10,951,906						\$ 86,024,392
SCC/OEC Expenses				\$ 43,412,864	\$ 37,054,741	\$ 6,358,123			\$ 43,412,864
District Services Expenses							\$ 28,700,105		\$ 28,700,105
Institutional Cost									
Retirees Instructional-local experience charge-STRS on behalf								\$ 7,322,309	\$ 7,322,309
Retirees Non-Instructional-local experience charge-STRS on behalf								\$ 6,594,691	\$ 6,594,691
Property & Liability								\$ 1,970,000	\$ 1,970,000
Election								\$ 125,000	\$ 125,000
Interfund Transfer								\$ 1,740,000	\$ 1,740,000
TOTAL ESTIMATED EXPENDITURES	\$ 86,024,392	\$ 75,072,486	\$ 10,951,906	\$ 43,412,864	\$ 37,054,741	\$ 6,358,123	\$ 28,700,105	\$ 17,752,000	\$ 175,889,361
Percent of Total Estimated Expenditures	48.91%	42.68%	6.23%	24.68%	21.07%	3.61%	16.32%	10.09%	
ESTIMATED EXPENSES UNDER/(OVER) REVENUE	\$ 2,625,384	\$ (4,527,092)	\$ 7,152,477	\$ (2,993,699)	\$ (5,200,906)	\$ 2,207,207			\$ (368,315)
OTHER FEDERAL/STATE REVENUE									
Apprenticeship				\$ 2,757,300	\$ 2,757,300				\$ 2,757,300
Enrollment Fees 2%								\$ 307,714	\$ 307,714
Forest Reserve							\$ 18,675		\$ 18,675
LOCAL REVENUE									
Non Resident Tuition	\$ 2,804,885	\$ 2,804,885		\$ 882,769	\$ 882,769				\$ 3,687,654
Interest/Investments									\$ -
Rents/Leases	\$ 62,730	\$ 62,730		\$ 25,471	\$ 25,471		\$ 85,406		\$ 173,607
Proceeds-Sale of Equipment									\$ -
Other Local	\$ 39,228	\$ 39,228						\$ 4,841,792	\$ 4,881,020
Subtotal, Other Local Revenue	\$ 2,906,843	\$ 2,906,843	\$ -	\$ 3,665,540	\$ 3,665,540	\$ -	\$ 104,081	\$ 5,149,506	\$ 11,825,970
ESTIMATED ENDING BALANCE FOR 6/30/18	\$ 5,532,227	\$ (1,620,249)	\$ 7,152,477	\$ 671,841	\$ (1,535,366)	\$ 2,207,207			\$ 6,204,068

**RSCCD - 2017-18 Actual - SB 361 Revenue Allocation Simulation for Unrestricted General Fund -- FD 13
Based on 17-18 Actual Annual FTES with borrow split**

	SAC/CEC	SAC	CEC	SCC/OEC	SCC	OEC	District Services	Institutional Cost	TOTAL
APPORTIONMENT REVENUE									
Base Allocation	\$ -			\$ -					\$ -
Grandfathered or Approved Center	\$ -			\$ -					\$ -
Stabilization	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			\$ -
FTES Base	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			\$ -
Subtotal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			\$ -
Projected COLA - 1.56%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			\$ -
Estimated Restoration/Access/Growth	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			\$ -
PY Apportionment/EPA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			\$ -
Base Increase in FY 17-18	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			\$ -
TOTAL ESTIMATED APPORTIONMENT REVENUE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			\$ -
<i>Percentages</i>	<i>#DIV/0!</i>	<i>#DIV/0!</i>	<i>#DIV/0!</i>	<i>#DIV/0!</i>	<i>#DIV/0!</i>	<i>#DIV/0!</i>			
OTHER STATE REVENUE									
Lottery, Unrestricted	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			\$ -
State Mandate	\$ 562,271	\$ 562,271	\$ -	\$ 245,786	\$ 245,786	\$ -			\$ 808,057
Part-Time Faculty Compensation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			\$ -
Subtotal, Other State Revenue	\$ 562,271	\$ 562,271	\$ -	\$ 245,786	\$ 245,786	\$ -			\$ 808,057
TOTAL ESTIMATED REVENUE	\$ 562,271	\$ 562,271	\$ -	\$ 245,786	\$ 245,786	\$ -			\$ 808,057
<i>Percentages</i>	<i>69.58%</i>	<i>69.58%</i>	<i>0.00%</i>	<i>30.42%</i>	<i>30.42%</i>	<i>0.00%</i>			
Less Institutional Cost Expenditures									\$ -
Less Net District Services Expenditures									\$ -
									\$ 808,057
ESTIMATED REVENUE	\$ 562,271	\$ 562,271	\$ -	\$ 245,786	\$ 245,786	\$ -			\$ 808,057
BUDGET EXPENDITURES FOR FY 2017-18									
SAC/CEC Expenses	\$ 5,716,702	\$ 4,949,863	\$ 766,839						\$ 5,716,702
SCC/OEC Expenses				\$ 958,081	\$ 958,081	\$ -			\$ 958,081
District Services Expenses							\$ 247,130		\$ 247,130
Institutional Cost									\$ -
Retirees Instructional-local experience charge-STRS on behalf									\$ -
Retirees Non-Instructional-local experience charge-STRS on behalf									\$ -
Property & Liability									\$ -
Election									\$ -
Interfund Transfer									\$ -
TOTAL ESTIMATED EXPENDITURES	\$ 5,716,702	\$ 4,949,863	\$ 766,839	\$ 958,081	\$ 958,081	\$ -	\$ 247,130	\$ -	\$ 6,921,913
Percent of Total Estimated Expenditures	82.59%	71.51%	11.08%	13.84%	13.84%	0.00%	3.57%	0.00%	
ESTIMATED EXPENSES UNDER/(OVER) REVENUE	\$ (5,154,431)	\$ (4,387,592)	\$ (766,839)	\$ (712,295)	\$ (712,295)	\$ -	\$ (247,130)		\$ (6,113,856)
OTHER FEDERAL/STATE REVENUE									
Apprenticeship				\$ 103,175	\$ 103,175				\$ 103,175
Enrollment Fees 2%									\$ -
Forest Reserve									\$ -
LOCAL REVENUE									
Non Resident Tuition									\$ -
Interest/Investments									\$ -
Rents/Leases	\$ 31,187	\$ 31,187		\$ 100,668	\$ 100,668				\$ 131,855
Proceeds-Sale of Equipment									\$ -
Other Local	\$ 159,780	\$ 159,780		\$ 124	\$ 124				\$ 159,904
Subtotal, Other Local Revenue	\$ 190,967	\$ 190,967	\$ -	\$ 203,967	\$ 203,967	\$ -	\$ -	\$ -	\$ 394,934
ESTIMATED ENDING BALANCE FOR 6/30/18	\$ (4,963,465)	\$ (4,196,626)	\$ (766,839)	\$ (508,327)	\$ (508,327)	\$ -	\$ (247,130)		\$ (5,718,922)
Carryover from FY 16-17	\$ 6,156,301			\$ 2,621,180			\$ 435,095		increase DW FD BALANCE
Carryover from FD 13 to FY 18-19	\$ 1,192,836			\$ 2,112,853			\$ 187,965	FD 13-awards/inc	\$ 7,798
FD 11 Carryover	\$ 5,532,227			\$ 671,841			\$ 470,744	FD 13-discounts	\$ 14
TOTAL Carryover	\$ 6,725,064			\$ 2,784,693			\$ 658,709	FD 11-interest	\$ 1,418,945
								FD 11-discounts	\$ 5,247
								FD 11-proceeds o	\$ 9,143
								FD 11-25% indire	\$ 126,859
									\$ 1,568,006

50% Law Baseline Scenarios**Base Scenarios**

	2013-14		2014-15		2015-16		2016-17		2017-18	
	Actuals		Actuals		Actuals		Actuals		Actuals	
SAC Total Expenditures-50% Law	69,960,422	55.96%	71,596,938	56.08%	73,279,805	54.10%	78,465,652	53.80%	83,730,129	54.50%
SCC Total Expenditures-50% Law	33,050,730	26.43%	33,898,190	26.55%	36,867,177	27.22%	38,510,549	26.41%	41,903,514	27.28%
DS/IC Total Expenditures-50% Law	22,017,338	17.61%	22,163,057	17.36%	25,301,514	18.68%	28,868,826	19.79%	27,987,090	18.22%
	<u>125,028,490</u>	100.00%	<u>127,658,185</u>	100.00%	<u>135,448,496</u>	100.00%	<u>145,845,028</u>	100.00%	<u>153,620,733</u>	100.00%
Total Instructional Expenditures Required to Meet 50% Law	62,514,245		63,829,093		67,724,248		72,922,514		76,810,367	
Total Expenditures	103,011,152		105,495,128		110,146,982		116,976,201		125,633,643	
	60.69%		60.50%		61.49%		62.34%		61.14%	
<u>Same % Split:</u>										
SAC Instructional Exp Required-Same%	42,456,791	67.92%	43,319,229	67.87%	45,056,338	66.53%	48,915,186	67.08%	51,191,239	66.65%
SCC Instructional Exp Required-Same%	20,057,454	32.08%	20,509,864	32.13%	22,667,910	33.47%	24,007,328	32.92%	25,619,127	33.35%
	<u>62,514,245</u>	100.00%	<u>63,829,093</u>	100.00%	<u>67,724,248</u>	100.00%	<u>72,922,514</u>	100.00%	<u>76,810,367</u>	100.00%
	0		0		0		0		0	
<u>SB 361 Split:</u>										
SAC - Total Instructional Expense Required	42,686,279	68.28%	43,555,539	68.24%	45,495,432	67.18%	50,635,194	69.44%	53,446,959	69.58%
SCC - Total Instructional Expense Required	19,827,966	31.72%	20,273,554	31.76%	22,228,816	32.82%	22,287,320	30.56%	23,363,408	30.42%
	<u>62,514,245</u>	100.00%	<u>63,829,093</u>	100.00%	<u>67,724,248</u>	100.00%	<u>72,922,514</u>	100.00%	<u>76,810,367</u>	100.00%
	0		0		0		0		0	
<u>Actual Instructional Cost:</u>										
SAC	44,001,848		46,428,577		48,253,046		51,702,496		55,352,073	
SCC	17,943,460		18,628,757		21,317,811		23,003,516		25,025,164	
<u>Actual Percentage Split:</u>										
SAC	62.82%		64.78%		65.85%		65.89%		66.11%	
SCC	54.39%		55.06%		57.82%		59.73%		59.72%	

50% Law FY 17-18 Actual as of 8/7/18 - SAC					
2017/2018					
		Instructional Salary Cost	Total	YTD Excluded Activities (6800- 7390)	YTD Grand Total (0100-7xxx)
		(AC 0100-5900 & AC 6110)	(AC 0100-6799)		
11xx	407	18,822,464	18,822,464	-	18,822,464
13xx		19,927,544	19,927,544	-	19,927,544
12xx	408		6,997,706	16,106	7,013,812
14xx			1,037,829	-	1,037,829
Sub-total Academic Salaries	409	38,750,008	46,785,543	16,106	46,801,649
21xx	411		9,163,239	665,879	9,829,118
23xx			407,427	105,072	512,499
22xx	416	431,306	431,306	-	431,306
24xx		1,623,020	1,623,020	-	1,623,020
Sub-total Classified Salaries	419	2,054,326	11,624,992	770,951	12,395,943
3xxx	429	12,319,246	20,827,470	422,733	21,250,203
4xxx	435		547,886	2,421	550,307
5xxx (Other Operating Expenses (in the numerator, include only direct instructional costs associated with instructional Service Agreements (5873)	449	2,228,493	6,341,929	50,270	6,392,199
6420 - Replacement Equipment	451		-	-	-
TOTAL (409+419+429+435+449+451)	459	55,352,073	86,127,820	1,262,481	87,390,301
Less Exclusions	469	-	2,397,691	-	2,397,691
<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>		-	-	-	-
<i>rents and leases (5610,5611,5612,5650,5651,5652, fund 11) instructional agreement (5871,5872)</i>			397,746	-	397,746
<i>Lottery exp (project 2390 and 2391, fund 11 up to income)</i>			1,999,945	-	1,999,945
TOTALS (459-469)	470	55,352,073	83,730,129		
Percent of CEE (470, col. 1/470, col. 2)	471	66.11%	100.00%		
50 Percent of Current Expense of Education (50% of 470, col 2)	472		41,865,065		
Nonexempted Deficiency from second preceding Fiscal Year	473		-		
Amt. Req. to be Expended for Salaries of Classroom Instructors (472+473)	474		41,865,065		

50% Law FY 17-18 Actual as of 8/7/18 - SCC					
2017/2018					
		Instructional Salary Cost	Total	YTD Excluded Activities (6800- 7390)	YTD Grand Total (0100-7xxx)
		(AC 0100-5900 & AC 6110)	(AC 0100-6799)		
11xx	407	8,443,193	8,443,193	-	8,443,193
13xx		7,966,364	7,966,364	-	7,966,364
12xx	408		4,741,366	36,405	4,777,771
14xx			702,915	-	702,915
Sub-total Academic Salaries	409	16,409,557	21,853,838	36,405	21,890,243
21xx	411		4,992,549	299,300	5,291,849
23xx			416,153	42,384	458,537
22xx	416	215,374	215,374	-	215,374
24xx		387,255	387,255	-	387,255
Sub-total Classified Salaries	419	602,629	6,011,331	341,684	6,353,015
3xxx	429	5,349,051	10,431,914	175,556	10,607,470
4xxx	435		205,412	245	205,657
5xxx (Other Operating Expenses (in the numerator, include only direct instructional costs associated with instructional Service Agreements (5873)	449	2,663,927	4,576,177	22,783	4,598,960
6420 - Replacement Equipment	451		-	-	-
TOTAL (409+419+429+435+449+451)	459	25,025,164	43,078,672	576,673	43,655,345
Less Exclusions	469	-	1,175,158	-	1,175,158
<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>		-	-	-	-
<i>rents and leases (5610,5611,5612,5650,5651,5652, fund 11) instructional agreement (5871,5872)</i>		-	108,865	-	108,865
<i>Lottery exp (project 2390 and 2391, fund 11 up to income)</i>		-	1,066,293	-	1,066,293
TOTALS (459-469)	470	25,025,164	41,903,514		
Percent of CEE (470, col. 1/470, col. 2)	471	59.72%	100.00%		
50 Percent of Current Expense of Education (50% of 470, col 2)	472		20,951,757		
Nonexempted Deficiency from second preceding Fiscal Year	473		-		
Amt. Req. to be Expended for Salaries of Classroom Instructors (472+473)	474		20,951,757		

50% Law FY 17-18 Actual as of 8/7/18 - DO/DISTRICTWIDE					
2017/2018					
		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		6,222	6,222	-	6,222
12xx	408		644,525	150,056	794,581
14xx			2,885	-	2,885
Sub-total Academic Salaries	409	6,222	653,632	150,056	803,688
21xx	411		9,802,356	1,904,378	11,706,734
23xx			443,719	344,922	788,641
22xx	416	(1,289)	(1,289)	-	(1,289)
24xx		3,512	3,512	-	3,512
Sub-total Classified Salaries	419	2,223	10,248,298	2,249,300	12,497,598
3xxx	429	7,323,202	19,772,220	1,103,895	20,876,115
4xxx	435		272,934	62,867	335,801
5xxx (Other Operating Expenses (in the numerator, include only direct instructional costs associated with instructional Service Agreements (5873)	449	-	5,638,525	207,670	5,846,195
6420 - Replacement Equipment	451		-		-
TOTAL (409+419+429+435+449+451)	459	7,331,647	36,585,609	3,773,788	40,359,397
Less Exclusions	469	3,096,350	8,598,519	3,454	8,601,973
<i>Instructional Staff Retiree Benefits (activity 590000)</i>		3,096,350	3,096,350		3,096,350
<i>Non-Instructional Staff Retiree Benefits (activity 674000)</i>			4,185,311		4,185,311
<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>			164,532	3,454	167,986
<i>Lottery exp (project 2390 and 2391, fund 11 up to income)</i>			1,152,326		1,152,326
TOTALS (459-469)	470	4,235,297	27,987,090		
Percent of CEE (470, col. 1/470, col. 2)	471	15.13%	100.00%		
50 Percent of Current Expense of Education (50% of 470, col 2)	472		13,993,545		
Nonexempted Deficiency from second preceding Fiscal Year	473		-		
Amt. Req. to be Expended for Salaries of Classroom Instructors (472+473)	474		13,993,545		

<u>50% Law FY 17-18 Actual as of 8/7/18- RSCCD - Combined</u>					
2017/2018					
		Instructional Salary Cost	Total	YTD Excluded Activities (6800- 7390)	YTD Grand Total (0100-7xxx)
		(AC 0100-5900 & AC 6110)	(AC 0100-6799)		
11xx	407	27,265,657	27,265,657	-	27,265,657
13xx		27,900,130	27,900,130	-	27,900,130
12xx	408		12,383,597	202,567	12,586,164
14xx			1,743,629	-	1,743,629
Sub-total Academic Salaries	409	55,165,787	69,293,013	202,567	69,495,580
21xx	411		23,958,144	2,869,557	26,827,701
23xx			1,267,299	492,378	1,759,677
22xx	416	645,391	645,391	-	645,391
24xx		2,013,787	2,013,787	-	2,013,787
Sub-total Classified Salaries	419	2,659,178	27,884,621	3,361,935	31,246,556
3xxx	429	24,991,499	51,031,604	1,702,184	52,733,788
4xxx	435		1,026,232	65,533	1,091,765
5xxx (Other Operating Expenses (in the numerator, include only direct instructional costs associated with instructional Service Agreements (5873)	449	4,892,420	16,556,631	280,723	16,837,354
6420 - Replacement Equipment	451		-	-	-
TOTAL (409+419+429+435+449+451)	459	87,708,884	165,792,101	5,612,942	171,405,043
Less Exclusions	469	3,096,350	12,171,368	3,454	12,174,822
<i>Instructional Staff Retiree Benefits (activity 590000)</i>		3,096,350	3,096,350	-	3,096,350
<i>Non-Instructional Staff Retiree Benefits (activity 674000)</i>		-	4,185,311	-	4,185,311
<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 c</i>		-	-	-	-
<i>rents and leases (5610,5611,5612,5650,5651,5652, fund 11) instructional agreement (5871,5872)</i>		-	671,143	3,454	674,597
<i>Lottery exp (project 2390 and 2391, fund 11 up to income)</i>		-	4,218,564	-	4,218,564
TOTALS (459-469)	470	84,612,534	153,620,733		
Percent of CEE (470, col. 1/470, col. 2)	471	55.08%	100.00%		
50 Percent of Current Expense of Education (50% of 470, col 2)	472		76,810,367		
Nonexempted Deficiency from second preceding Fiscal Year	473		-		
Amt. Req. to be Expended for Salaries of Classroom Instructors (472+473)	474		76,810,367		

<u>50% Law FY 17-18 Actual as of 8/7/18 - SAC and SCC Combined</u>					
2017/2018					
		Instructional Salary Cost	Total	YTD Excluded Activities (6800- 7390)	YTD Grand Total (0100-7xxx)
		(AC 0100-5900 & AC 6110)	(AC 0100-6799)		
11xx	407	27,265,657	27,265,657	-	27,265,657
13xx		27,893,908	27,893,908	-	27,893,908
12xx	408		11,739,072	52,511	11,791,583
14xx			1,740,744	-	1,740,744
Sub-total Academic Salaries	409	55,159,565	68,639,381	52,511	68,691,892
21xx	411		14,155,788	965,179	15,120,967
23xx			823,580	147,456	971,036
22xx	416	646,680	646,680	-	646,680
24xx		2,010,275	2,010,275	-	2,010,275
Sub-total Classified Salaries	419	2,656,955	17,636,323	1,112,635	18,748,958
3xxx	429	17,668,297	31,259,384	598,289	31,857,673
4xxx	435		753,298	2,666	755,964
5xxx (Other Operating Expenses (in the numerator, include only direct instructional costs associated with instructional Service Agreements (5873)	449	4,892,420	10,918,106	73,053	10,991,159
6420 - Replacement Equipment	451		-	-	-
TOTAL (409+419+429+435+449+451)	459	80,377,237	129,206,492	1,839,154	131,045,646
Less Exclusions	469	-	3,572,849	-	3,572,849
<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 c</i>		-	-	-	-
<i>rents and leases (5610,5611,5612,5650,5651,5652, fund 11) instructional agreement (5871,5872)</i>		-	506,611	-	506,611
<i>Lottery exp (project 2390 and 2391, fund 11 up to income)</i>		-	3,066,238	-	3,066,238
TOTALS (459-469)	470	80,377,237	125,633,643		
Percent of CEE (470, col. 1/470, col. 2)	471	63.98%	100.00%		
50 Percent of Current Expense of Education (50% of 470, col 2)	472		62,816,822		
Nonexempted Deficiency from second preceding Fiscal Year	473		-		
Amt. Req. to be Expended for Salaries of Classroom Instructors (472+473)	474		62,816,822		

Rancho Santiago Community College District
Adopted Budget
2018-19

DRAFT

FTES Analysis and Targets														
As of August 8, 2018														
	2015/16		2016/17					2017/18					2018/19	
	Actual	%	Target	Actual	%	Difference Target to Actual	%	Target	Actual w/ borrowing	%	Difference Target to Actual	%	Target *	%
SAC/CEC														
Credit	15,518.87	53.70%	15,522.00	14,935.56	54.28%	(586.44)	-3.78%	15,686.93	16,238.52	55.27%	551.59	3.52%	16,238.52	55.27%
CDCP	4,327.66	14.97%	4,390.00	3,667.65	13.33%	(722.35)	-16.45%	3,852.16	3,537.62	12.04%	(314.54)	-8.17%	3,537.62	12.04%
Non-credit	483.79	1.67%	450.00	503.98	1.83%	53.98	12.00%	529.33	666.33	2.27%	137.00	25.88%	666.33	2.27%
	20,330.32	70.34%	20,362.00	19,107.19	69.44%	(1,254.81)	-6.16%	20,068.42	20,442.47	69.58%	374.05	1.86%	20,442.47	69.58%
SCC/OEC														
Credit	6,755.21	23.37%	6,751.00	6,563.59	23.85%	(187.41)	-2.78%	6,893.79	7,066.02	24.05%	172.23	2.50%	7,066.02	24.05%
CDCP	1,597.75	5.53%	1,599.00	1,495.85	5.44%	(103.15)	-6.45%	1,571.10	1,444.09	4.92%	(127.01)	-8.08%	1,444.09	4.92%
Non-credit	218.35	0.76%	218.00	350.68	1.27%	132.68	60.86%	368.32	425.95	1.45%	57.63	15.65%	425.95	1.45%
	8,571.31	29.66%	8,568.00	8,410.12	30.56%	(157.88)	-1.84%	8,833.21	8,936.06	30.42%	102.85	1.16%	8,936.06	30.42%
District Total														
Credit	22,274.08	77.07%	22,273.00	21,499.15	78.13%	(773.85)	-3.47%	22,580.72	23,304.54	79.33%	723.82	3.21%	23,304.54	79.33%
CDCP	5,925.41	20.50%	5,989.00	5,163.50	18.76%	(825.50)	-13.78%	5,423.26	4,981.71	16.96%	(441.55)	-8.14%	4,981.71	16.96%
Non-credit	702.14	2.43%	668.00	854.66	3.11%	186.66	27.94%	897.65	1,092.28	3.72%	194.63	21.68%	1,092.28	3.72%
	28,901.63	100.00%	28,930.00	27,517.31	100.00%	(1,412.69)	-4.88%	28,901.63	29,378.53	100.00%	476.90	1.65%	29,378.53	100.00%
<i>Growth</i>			0.10%	-4.79%				5.03%	6.76%				0.00%	
<p>* The District is in stabilization in FY 2016-17 and therefore is in restoration in FY 2017-18. The FTES reported on the 320 submitted at 2017/18 Annual maintains/exceed the 2015/16 funding level, the district shifted FTES from summer 2018 for reporting purposes and expect to be in Stabilization in 2018-19.</p>														

RANCHO SANTIAGO COMMUNITY COLLEGE DISTRICT
UNRESTRICTED GENERAL FUND
2018-19 Adopted Budget Assumptions
August 8, 2018

I. State Revenue

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

B. FTES Workload Measure Assumptions:

Year	Base	Actual	Funded	Actual Growth
2013/14	28,185.04	28,688.93	28,688.93	1.79%
2014/15	28,688.93	28,908.08	28,908.08	0.76%
2015/16	28,908.08	28,901.64	28,901.64	-0.02%
2016/17 P3	28,901.64	27,517.31 a	28,901.64 a	-4.79%
2017/18 P3	28,901.64	29,378.53 b	29,378.53 b	1.65%

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

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

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

The state budget includes 1% systemwide growth funding, 2.71% COLA, and no base allocation increase.

Instead the budget includes a new Student-Focused Funding Formula, the effects of which are not fully known at this time.

Any changes to our funding related to the new formula will be incorporated after the budget is adopted.

Projected COLA of 2.71%	\$4,467,858
Projected Stabilization	\$2,930,222
Projected Base Allocation Increase	\$0
Continued Projected Deficit (est. 0.708%)	\$0
Apportionment Base Incr (Decr) for 2018/19	\$7,398,080

2018/19 Potential Growth at 0.5% based on 1% system 29,525

C. Education Protection Account (EPA) funding estimated at **\$25,628,314** based on 2018/19 @ Advance. These are not additional funds. The EPA is only a portion of general purpose funds that offsets what would otherwise be state aid in the apportionments. We intend to charge a portion of faculty salaries to this funding source in compliance with EPA requirements.

D. Unrestricted lottery is projected at **\$151 per FTES (\$4,536,786)**. Restricted lottery at **\$53 per FTES (\$1,592,382)**. (2017/18 P3 of resident & nonresident factored FTES, 30,044.94 x 151 = \$4,536,786 unrestricted lottery; 30,044.94 x 53 = \$1,592,382.) Slight increase.

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

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

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

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

II. Other Revenue

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

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

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

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

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

RANCHO SANTIAGO COMMUNITY COLLEGE DISTRICT
UNRESTRICTED GENERAL FUND
2018-19 Adopted Budget Assumptions
August 8, 2018

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

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

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

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

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

* Reference to budget assumption number

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

General Fund

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

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

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

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

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

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

Rancho Santiago Community College District
Adopted Budget
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General Fund Revenue Budget - Combined - Restricted and Unrestricted - Fund 11, 12, 13					
Revenues by Source	2016-17 Actual Revenue	2017-18 Actual Revenue	2018-19 Tentative Budget	2018-19 Adopted Budget	% change 18/19 Adopt/ 17/18 Actual
8100 Federal Revenues					
8110 Forest Reserve	\$9,909	\$18,675	\$0	\$0	(100.00)
8120 Higher Education Act	3,267,422	2,478,345	2,587,236	1,076,478	(56.56)
8130 Workforce Investment Act (JTPA)	162,021	0	0	0	-
8140 Temporary Assistance for Needy Families (TANF)	104,795	106,371	106,959	106,959	0.55
8150 Student Financial Aid	4,591	4,075	131,562	131,562	3,128.52
8170 Vocational Technical Education Act (VTEA)	1,352,133	1,471,310	1,498,092	3,127,165	112.54
8199 Other Federal Revenues (ABE, CAMP, SBA, Gear Up, NSF)	4,761,065	4,435,679	4,966,950	4,454,731	0.43
Total Federal Revenues	<u>9,661,936</u>	<u>8,514,455</u>	<u>9,290,799</u>	<u>8,896,895</u>	4.49
8600 State Revenues					
8611 Apprenticeship Allowance	2,778,062	2,860,475	2,757,300	2,757,300	(3.61)
8612 State General Apportionment	49,238,686	41,128,283	53,633,120	41,953,850	2.01
8612 State General Apportionment-estimated COLA	0	2,321,020	4,300,000	4,467,858	92.50
8612 Base Allocation Increase	2,042,728	4,629,418	0	0	(100.00)
8612 Estimated Restoration/Access/Growth	0	0	0	0	-
8612 State General Apportionment-Deficit	0	0	(1,104,002)	(1,104,002)	-
8612-8630 State General Apportionment-EPA Prior year adjustment	836,091	274,477	0	0	(100.00)
8619 Other General Apportionments-Full-Time Faculty Allocation	1,608,953	1,677,120	1,570,862	1,722,570	2.71
8619 Other General Apportionments-Enrollment Fee Admin-2%	305,275	307,714	307,714	293,254	(4.70)
8619 Other General Apportionments-Part-Time Faculty Compensation	594,716	575,306	599,306	694,051	20.64
8622 Extended Opportunity Programs & Services (EOPS)	2,064,619	2,156,433	2,162,273	2,152,655	(0.18)
8623 Disabled Students Programs & Services (DSPS)	1,987,255	1,929,363	2,075,121	2,075,121	7.55
8625 CalWORKS	521,740	553,266	568,325	568,325	2.72
8626 Telecomm./Technology Infrastructure Prog. (TTIP)	2,064	14,122	18,035	3,913	(72.29)
8629 Other Gen Categorical Apport-BSI	738,645	691,609	741,370	734,971	6.27
8629 Other Gen Categorical Apport-CARE	97,112	112,962	127,123	127,123	12.54
8629 Other Gen Categorical Apport-Adult Ed Block/CTE SWP	371,310	15,891,077	96,105,738	83,791,395	427.29
8629 Other Gen Categorical Apport-Equal Employment Opportunity	9,809	58,899	101,302	42,403	(28.01)

Rancho Santiago Community College District
Adopted Budget
2018-19

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

<u>Revenues by Source</u>	2016-17 Actual Revenue	2017-18 Actual Revenue	2018-19 Tentative Budget	2018-19 Adopted Budget	% change 18/19 Adopt/ 17/18 Actual
8629 Other Gen Categorical Apport-Guided Pathways	0	41,354	596,143	554,789	1,241.56
8629 Other Gen Categorical Apport-Instructional Equipment	1,396,246	534,312	0	121,631	(77.24)
8629 Other Gen Categorical Apport-Matriculation-Credit	7,094,452	6,571,533	7,770,238	8,177,001	24.43
8629 Other Gen Categorical Apport-Matriculation-Non-Credit	3,207,566	2,533,793	2,583,593	2,564,377	1.21
8629 Other Gen Categorical Apport-Student Equity	4,349,861	3,271,759	3,303,327	3,499,027	6.95
8629 Other Gen Categorical Apport-Student Financial Aid Admin	964,173	1,130,447	1,137,426	1,137,426	0.62
8629 Other Gen Categorical Apport-Other	0	20,411	77,199	119,108	483.55
8630 Education Protection Account	22,186,845	22,927,757	21,022,922	25,628,314	11.78
8659 Other Reimb Categorical Allow-Career Tech/Econ Dev	19,101,553	13,288,088	26,892,950	28,933,129	117.74
8659 Other Reimb Categorical Allow-Other	5,151,836	1,390,768	3,276,276	2,185,065	57.11
8672 Homeowners' Property Tax Relief	282,140	273,745	292,411	288,123	5.25
8681 State Lottery Proceeds	5,762,254	5,856,159	5,765,825	6,129,168	4.66
8682 State Mandated Costs	3,469,310	1,630,875	795,000	852,184	(47.75)
8699 Other Misc State Revenue	3,789,344	5,031,596	4,204,500	4,005,400	(20.40)
Total State Revenues	139,952,645	139,684,141	241,681,397	224,475,529	60.70
8800 Local Revenues					
8809 RDA Funds - Other	70,563	0	0	0	-
8811 Tax Allocation, Secured Roll	44,221,208	46,635,287	67,877,943	51,859,886	11.20
8812 Tax Allocation, Supplement Roll	1,226,014	1,539,296	1,268,792	1,620,143	5.25
8813 Tax Allocation, Unsecured Roll	1,386,744	1,498,655	1,435,131	1,577,368	5.25
8816 Prior Years' Taxes	490,436	553,264	507,548	582,322	5.25
8817 Education Revenue Augmentation Fund (ERAF)	18,917,141	26,389,168	0	25,000,000	(5.26)
8818 RDA Funds - Pass Thru AB	565,445	428,614	585,175	451,127	5.25
8819 RDA Funds - Residuals	5,032,170	5,795,822	5,207,754	6,100,233	5.25
8820 Contrib, Gifts, Grants & Endowment	0	2,715	561	561	(79.34)
8831 Contract Instructional Service	71,566	48,412	70,792	55,284	14.19
8850 Rents and Leases	522,537	305,461	429,052	363,480	18.99
8860 Interest & Investment Income	808,845	1,418,945	725,000	825,000	(41.86)
8874 CCC Enrollment Fees	8,850,604	8,578,846	8,451,068	7,829,475	(8.74)

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

<u>Revenues by Source</u>	2016-17 Actual Revenue	2017-18 Actual Revenue	2018-19 Tentative Budget	2018-19 Adopted Budget	% change 18/19 Adopt/ 17/18 Actual
8875 Bachelor's Program Fee	0	39,228	0	40,000	1.97
8876 Health Services Fees	1,172,900	1,200,562	1,110,000	1,134,242	(5.52)
8880 Nonresident Tuition	3,247,985	3,687,654	3,200,000	3,200,000	(13.22)
8882 Parking Fees & Bus Passes	690,914	661,636	937,000	937,000	41.62
8890 Other Local Revenues (Student Transcript/Representation/ Discounts/Fines/Instr. Mat./Health Serv. Use Fees, etc.)	245,492	971,917	322,630	319,627	(67.11)
8891 Other Local Rev - Special Proj	183,320	193,660	638,108	612,145	216.09
Total Local Revenues	<u>87,703,884</u>	<u>99,949,142</u>	<u>92,766,554</u>	<u>102,507,893</u>	2.56
8900 Other Financing Sources					
8910 Proceeds-Sale of Equip & Suppl	148,482	9,143	5,000	5,000	(45.31)
8981 Interfund Transfer In	0	0	0	0	-
8999 Revenue - Clearing	0	0	0	0	-
Total Other Sources	<u>148,482</u>	<u>9,143</u>	<u>5,000</u>	<u>5,000</u>	(45.31)
Total Revenues	<u>237,466,947</u>	<u>248,156,881</u>	<u>343,743,750</u>	<u>335,885,317</u>	35.35
Net Beginning Balance	40,541,020	38,884,499	34,918,076	41,271,793	6.14
Adjustments to Beginning Balance	0	0	0	0	-
Adjusted Beginning Fund Balance	<u>40,541,020</u>	<u>38,884,499</u>	<u>34,918,076</u>	<u>41,271,793</u>	6.14
Total Revenues, Other Financing Sources and Beginning Fund Balance	<u><u>\$278,007,967</u></u>	<u><u>\$287,041,380</u></u>	<u><u>\$378,661,826</u></u>	<u><u>\$377,157,110</u></u>	31.39

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

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

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

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

Rancho Santiago Community College District
Adopted Budget
2018-19

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

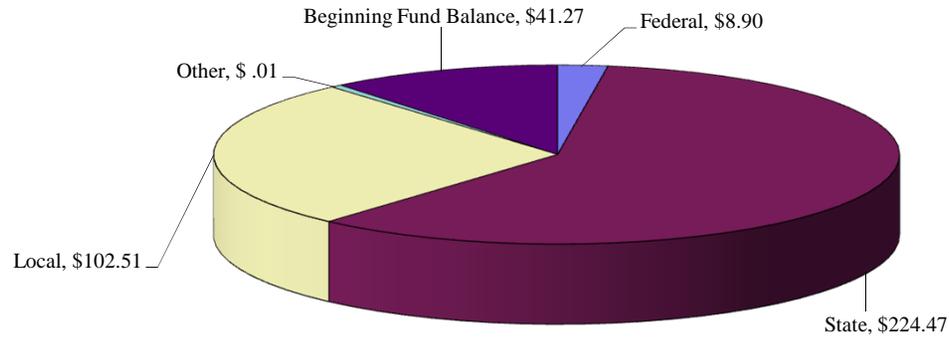
<u>Expenditures by Object</u>	2016-17 Actual Expenses	2017-18 Actual Expenses	2018-19 Tentative Budget	2018-19 Adopted Budget	% change 18/19 Adopt/ 17/18 Actual
7000 Other Outgo					
7200 Intrafund Transfers Out	(8)	0	0	0	-
7300 Interfund Transfers Out	9,390,000	5,376,300	3,750,000	3,750,000	(30.25)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

Rancho Santiago Community College District
Adopted Budget 2018-19

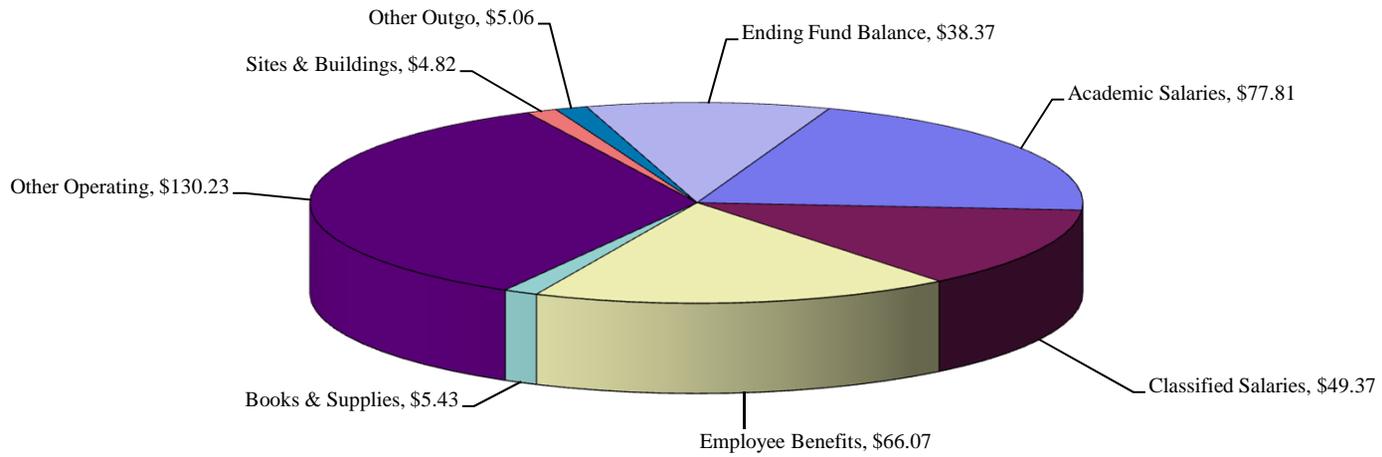
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General Fund - Combined - Restricted and Unrestricted - Fund 11, 12, 13

Revenue in Millions



Expenditures in Millions



Rancho Santiago Community College District
Adopted Budget
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General Fund Revenue Budget - Combined - Unrestricted - Fund 11, 13						
<u>Revenues by Source</u>	2017-18 Adopted Budget	2017-18 Allocated Budget	2017-18 Actual Revenue	% change 17/18 Actual/ 17/18 Budget	2018-19 Adopted Budget	% change 18/19 Adopt/ 17/18 Actual
8100 Federal Revenues						
8110 Forest Reserve	\$0	\$0	\$18,675	-	\$0	(100.00)
Total Federal Revenues	<u>0</u>	<u>0</u>	<u>18,675</u>	-	<u>0</u>	(100.00)
8600 State Revenues						
8611 Apprenticeship Allowance	2,757,300	2,757,300	2,860,475	3.74	2,757,300	(3.61)
8612 State General Apportionment	50,366,500	50,366,500	41,128,283	(18.34)	41,953,850	2.01
8612 State General Apportionment-estimated COLA	2,435,506	2,435,506	2,321,020	(4.70)	4,467,858	92.50
8612 Base Allocation Increase	4,286,638	4,286,638	4,629,418	8.00	0	(100.00)
8612 Estimated Restoration/Access/Growth	(1,161,106)	(1,161,106)	0	(100.00)	0	-
8612 State General Apportionment-Deficit	(1,104,002)	(1,104,002)	0	(100.00)	(1,104,002)	-
8612-8630 State General Apportionment-Prior year adjustment	0	0	274,477	-	0	(100.00)
8619 State General Apportionments-Full-Time Faculty Alloc	1,570,862	1,570,862	1,677,120	6.76	1,722,570	2.71
8619 Other General Apportionments-Enroll Fee Admin-2%	307,714	307,714	307,714	-	293,254	(4.70)
8619 Other General Apportionments-Part-Time Fac Comp	599,306	599,306	575,306	(4.00)	694,051	20.64
8630 Education Protection Account	21,022,922	21,022,922	22,927,757	9.06	25,628,314	11.78
8672/8673 Homeowners' Property Tax Relief/Timber Yield Tax	292,411	292,411	273,745	(6.38)	288,123	5.25
8681 State Lottery Proceeds	4,122,815	4,122,815	4,218,563	2.32	4,536,786	7.54
8682 State Mandated Costs	795,000	795,000	1,630,875	105.14	852,184	(47.75)
8699 Other Misc State Revenue	4,000,000	4,000,000	4,219,377	5.48	4,000,000	(5.20)
Total State Revenues	<u>90,291,866</u>	<u>90,291,866</u>	<u>87,044,130</u>	(3.60)	<u>86,090,288</u>	(1.10)
8800 Local Revenues						
8811 Tax Allocation, Secured Roll	65,413,988	65,413,988	46,635,287	(28.71)	51,859,886	11.20
8812 Tax Allocation, Supplement Roll	1,268,792	1,268,792	1,539,296	21.32	1,620,143	5.25
8813 Tax Allocation, Unsecured Roll	1,435,131	1,435,131	1,498,655	4.43	1,577,368	5.25
8816 Prior Years' Taxes	507,548	507,548	553,264	9.01	582,322	5.25
8817 Education Revenue Augmentation Fund (ERAF)	0	0	26,389,168	-	25,000,000	(5.26)
8818 RDA Funds - Pass Thru AB	585,175	585,175	428,614	(26.75)	451,127	5.25
8819 RDA Funds - Residuals	5,207,754	5,207,754	5,795,822	11.29	6,100,233	5.25

Rancho Santiago Community College District
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General Fund Revenue Budget - Combined - Unrestricted - Fund 11, 13						
Revenues by Source	2017-18 Adopted Budget	2017-18 Allocated Budget	2017-18 Actual Revenue	% change 17/18 Actual/ 17/18 Budget	2018-19 Adopted Budget	% change 18/19 Adopt/ 17/18 Actual
8850 Rents and Leases	556,224	556,224	305,461	(45.08)	363,480	18.99
8860 Interest & Investment Income	665,000	665,000	1,418,945	113.38	825,000	(41.86)
8874 CCC Enrollment Fees	8,451,068	8,531,068	8,578,846	0.56	7,829,475	(8.74)
8875 Bachelor's Program Fee	0	0	39,228	-	40,000	1.97
8880 Nonresident Tuition	2,925,000	2,925,000	3,687,654	26.07	3,200,000	(13.22)
Other Local Revenues (Student Transcript/ 8890 Representation/Discounts/Fines/ Instr. Mat./Health Serv. Use Fees, etc.)	51,667	177,599	790,623	345.17	94,812	(88.01)
8891 Other Local Rev - Special Proj	0	0	0	-	0	-
Total Local Revenues	<u>87,067,347</u>	<u>87,273,279</u>	<u>97,660,863</u>	11.90	<u>99,543,846</u>	1.93
8900 Other Financing Sources						
8910 Proceeds-Sale of Equip & Suppl	5,000	5,000	9,143	82.86	5,000	(45.31)
8981 Interfund Transfer In	0	0	0	-	0	-
Total Other Sources	<u>5,000</u>	<u>5,000</u>	<u>9,143</u>	82.86	<u>5,000</u>	(45.31)
Total Revenues	<u>177,364,213</u>	<u>177,570,145</u>	<u>184,732,811</u>	4.03	<u>185,639,134</u>	0.49
Net Beginning Balance	35,254,317	35,254,317	35,254,317	-	37,903,213	7.51
Adjustments to Beginning Balance	0	0	0	-	0	-
Adjusted Beginning Fund Balance	<u>35,254,317</u>	<u>35,254,317</u>	<u>35,254,317</u>	-	<u>37,903,213</u>	7.51
Total Revenues, Other Financing Sources and Beginning Fund Balance	<u>\$212,618,530</u>	<u>\$212,824,462</u>	<u>\$219,987,128</u>	3.37	<u>\$223,542,347</u>	1.62

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

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

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

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

Rancho Santiago Community College District
Adopted Budget
2018-19

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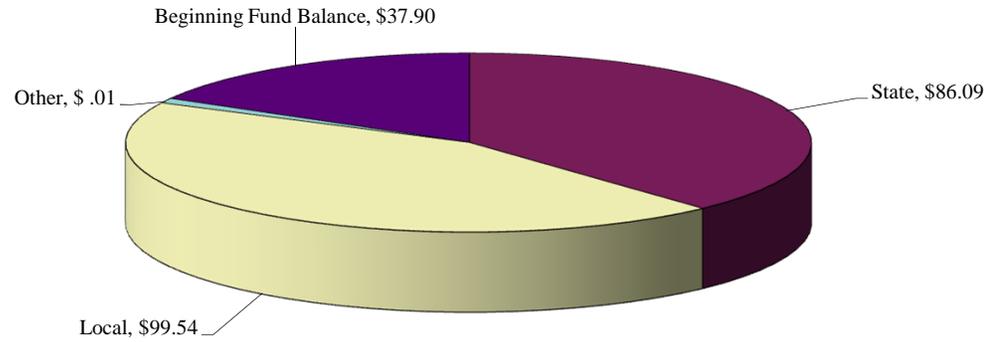
General Fund Expenditure Budget - Combined - Unrestricted - Fund 11, 13

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

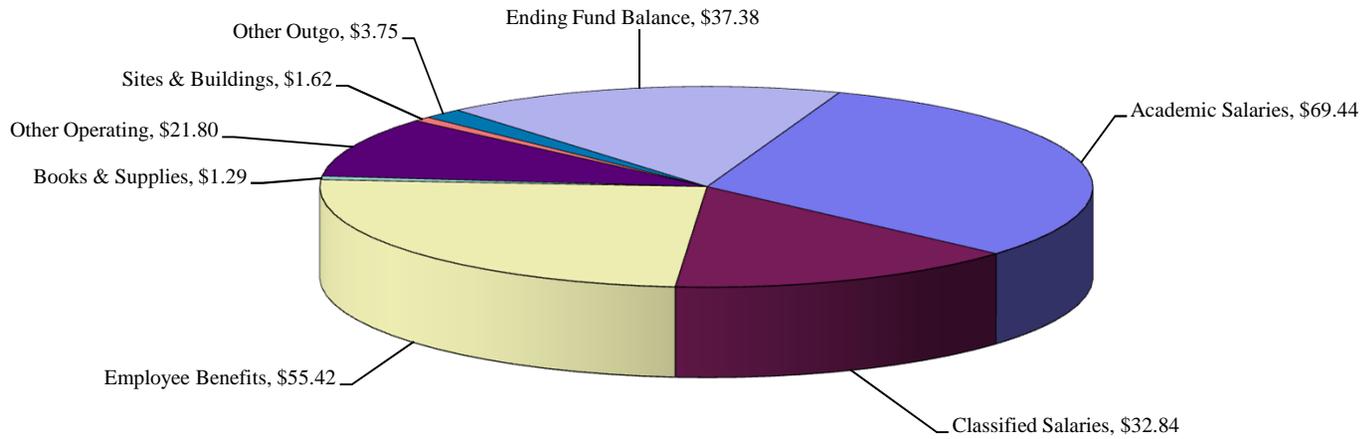
Rancho Santiago Community College District
Adopted Budget 2018-19
General Fund - Combined - Unrestricted - Fund 11, 13

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Revenue in Millions



Expenditures in Millions



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

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

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

Total Expenditures-excludes Institutional Costs	\$167,146,784	100.00%	\$10,368,409	100.00%	\$177,515,193	100.00%	\$153,614,763	100.00%	\$331,129,956	100.00%
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Institutional Costs	Fund 11 Unrestricted	Fund 13 One-Time	Fund 11/13 Unrestricted	Fund 12 Restricted	Fund 11/12/13 Combined
Employee Benefits-retiree benefits/local experience charge	7,542,604	4,000,000	11,542,604	0	11,542,604
Election	125,000	125,000	250,000	0	250,000
Other Operating Exp & Services-prop&liability ins	1,970,000	0	1,970,000	0	1,970,000
Other Outgo-Interfund Transfers	1,750,000	2,000,000	3,750,000	0	3,750,000
Other Outgo-Board Policy Contingency	0	9,308,130	9,308,130	0	9,308,130
Other Outgo-Reserves	3,009,134	16,197,287	19,206,421	0	19,206,421
Grand Total	\$14,396,738	\$31,630,416	\$46,027,154	\$0	\$46,027,154

Total Expenditures-includes Institutional Costs	\$181,543,522	\$41,998,825	\$223,542,347	\$153,614,763	\$377,157,110
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Rancho Santiago Community College District
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Unrestricted General Fund Revenue Budget - Fund 11						
<u>Revenues by Source</u>		2016-17 Actual Revenue	2017-18 Actual Revenue	2018-19 Tentative Budget	2018-19 Adopted Budget	% change 18/19 Adopt/ 17/18 Actual
8100	Federal Revenues					
8110	Forest Reserve	\$9,909	\$18,675	\$0	\$0	(100.00)
	Total Federal Revenues	<u>9,909</u>	<u>18,675</u>	<u>0</u>	<u>0</u>	(100.00)
8600	State Revenues					
8611	Apprenticeship Allowance	2,670,285	2,757,300	2,757,300	2,757,300	-
8612	State General Apportionment	49,238,686	41,128,283	53,633,120	41,953,850	*
8612	State General Apportionment-estimated COLA	0	2,321,020	4,300,000	4,467,858	*
8612	Base Allocation Increase	2,042,728	4,629,418	0	0	*
8612	State General Apportionment-Deficit	0	0	(1,104,002)	(1,104,002)	*
8612-8630	State General Apportionment&EPA-prior year adjustment	836,091	274,477	0	0	(100.00)
8612	Other General Apportionments-Full-time Faculty Allocation	1,608,953	1,677,120	1,570,862	1,722,570	*
8619	Other General Apportionments-Enrollment Fee Admin-2%	305,275	307,714	307,714	293,254	(4.70)
8619	Other General Apportionments-Part-time Faculty Compensation	594,716	575,306	599,306	694,051	20.64
8630	Education Protection Account	22,186,845	22,927,757	21,022,922	25,628,314	*
8672-8673	Homeowners' Property Tax Relief/Timber Yield Tax	282,140	273,745	292,411	288,123	*
8681	State Lottery Proceeds	4,324,568	4,218,563	4,339,229	4,536,786	7.54
8682	State Mandated Costs	808,903	822,818	795,000	852,184	3.57
8699	Other Misc State Revenue - STRS on-behalf entry	3,380,185	4,216,335	4,000,000	0	(100.00)
	Total State Revenues	<u>88,279,375</u>	<u>86,129,856</u>	<u>92,513,862</u>	<u>82,090,288</u>	(4.69)
8800	Local Revenues					
8809	RDA Funds - Other	70,563	0	0	0	*
8811	Tax Allocation, Secured Roll	44,221,208	46,635,287	67,877,943	51,859,886	*
8812	Tax Allocation, Supplement Roll	1,226,014	1,539,296	1,268,792	1,620,143	*
8813	Tax Allocation, Unsecured Roll	1,386,744	1,498,655	1,435,131	1,577,368	*
8816	Prior Years' Taxes	490,436	553,264	507,548	582,322	*
8817	Education Revenue Augmentation Fund (ERAF)	18,917,141	26,389,168	0	25,000,000	*
8818	RDA Funds - Pass Thru AB	565,445	428,614	585,175	451,127	*
8819	RDA Funds - Residuals	5,032,170	5,795,822	5,207,754	6,100,233	*

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

<u>Revenues by Source</u>	2016-17 Actual Revenue	2017-18 Actual Revenue	2018-19 Tentative Budget	2018-19 Adopted Budget	% change 18/19 Adopt/ 17/18 Actual
8850 Rents and Leases	257,286	173,606	305,952	338,480	94.97
8860 Interest & Investment Income	808,845	1,418,945	725,000	825,000	(41.86)
8874 CCC Enrollment Fees	8,850,604	8,578,846	8,451,068	7,829,475 *	(8.74)
8875 Bachelor's Program Fee	0	39,228	0	40,000	1.97
8880 Nonresident Tuition	3,247,985	3,687,654	3,200,000	3,200,000	(13.22)
8890 Other Local Revenues (Student Transcript/Representation/ Discounts/Fines/Instr. Mat./Health Serv. Use Fees, etc.)	(187,369)	630,704	24,200	24,200	(96.16)
8891 Other Local Rev - Special Proj	0	0	0	0	-
Total Local Revenues	<u>84,887,072</u>	<u>97,369,089</u>	<u>89,588,563</u>	<u>99,448,234</u>	2.14
8900 Other Financing Sources					
8910 Proceeds-Sale of Equip & Suppl	148,482	9,143	5,000	5,000	(45.31)
Total Other Sources	<u>148,482</u>	<u>9,143</u>	<u>5,000</u>	<u>5,000</u>	(45.31)
Total Revenues	<u>173,324,838</u>	<u>183,526,763</u>	<u>182,107,425</u>	<u>181,543,522</u>	(1.08)
Net Beginning Balance	0	0	0	0	-
Adjustments to Beginning Balance	0	0	0	0	-
Adjusted Beginning Fund Balance	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	-
Total Revenues, Other Financing Sources and Beginning Fund Balance	<u>\$173,324,838</u>	<u>\$183,526,763</u>	<u>\$182,107,425</u>	<u>\$181,543,522</u>	(1.08)
* Component of Apportionment				\$167,977,267	

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

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

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

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

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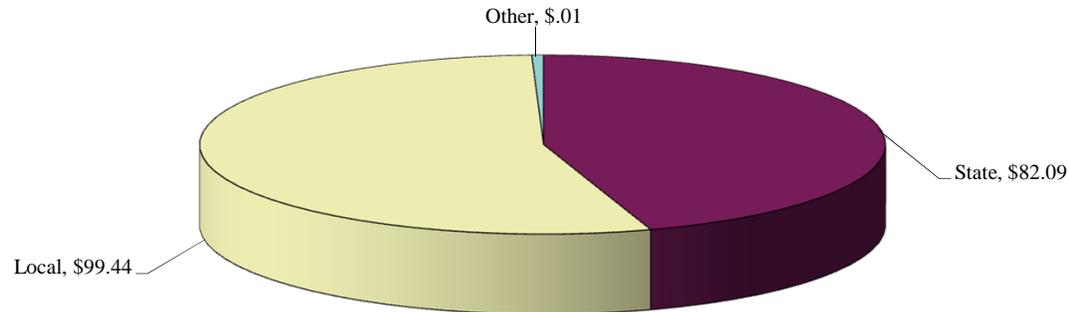
Unrestricted General Fund Expenditure Budget - Fund 11

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

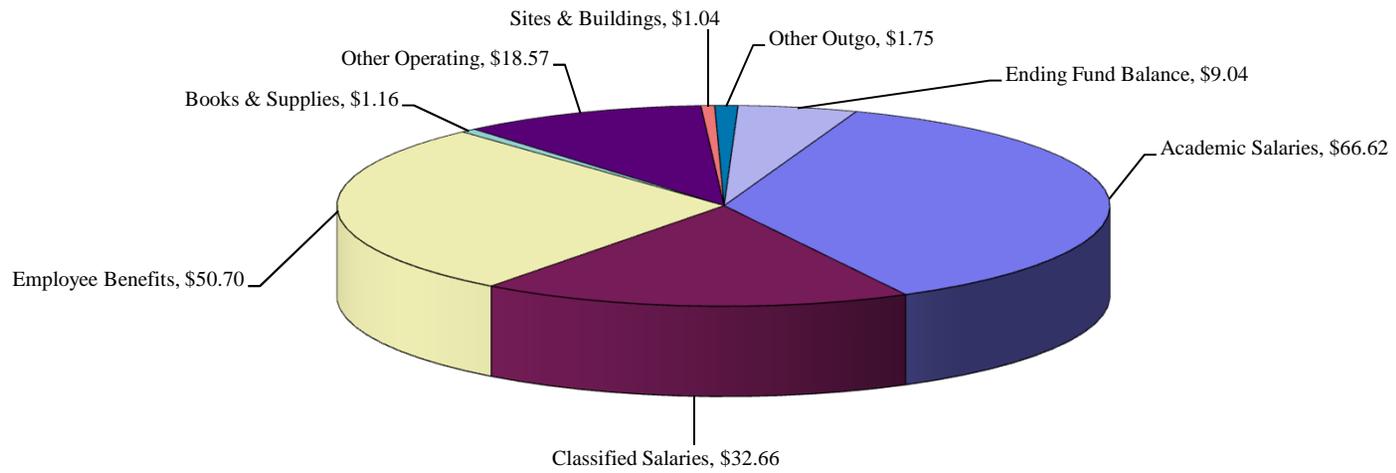
Rancho Santiago Community College District
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General Fund - Unrestricted - Fund 11

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

Rancho Santiago Community College District
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Restricted General Fund Revenue Budget - Fund 12					
Revenues by Source	2016-17 Actual Revenue	2017-18 Actual Revenue	2018-19 Tentative Budget	2018-19 Adopted Budget	% change 18/19 Adopt/ 17/18 Actual
8699 Other Misc State	391,041	812,219	204,500	5,400	(99.34)
Total State Revenues	<u>48,886,968</u>	<u>52,640,011</u>	<u>149,167,535</u>	<u>138,385,241</u>	162.89
8800 Local Revenues					
8820 Contrib, Gifts, Grants & Endowment	0	2,715	561	561	(79.34)
8831 Contract Instructional Service	71,566	48,412	70,792	55,284	14.19
8876 Health Services Fees	1,172,900	1,200,562	1,110,000	1,134,242	(5.52)
8882 Parking Fees & Bus Passes	690,914	661,636	937,000	937,000	41.62
8890 Other Local Revenues (Instr. Mat./Health Serv. Use Fees, etc.)	167,450	181,294	230,031	224,815	24.01
8891 Other Local Rev - Special Proj	183,320	193,660	638,108	612,145	216.09
Total Local Revenues	<u>2,286,150</u>	<u>2,288,279</u>	<u>2,986,492</u>	<u>2,964,047</u>	29.53
8900 Other Financing Sources					
8910 Proceeds-Sale of Equip & Suppl	0	0	0	0	-
8981 Interfund Transfer In	0	0	0	0	-
8999 Revenue - Clearing	0	0	0	0	-
Total Other Sources	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	-
Total Revenues	<u>60,825,145</u>	<u>63,424,070</u>	<u>161,444,826</u>	<u>150,246,183</u>	136.89
Net Beginning Balance	3,606,735	3,630,182	1,722,007	3,368,580	(7.21)
Adjustments to Beginning Balance	0	0	0	0	-
Adjusted Beginning Fund Balance	<u>3,606,735</u>	<u>3,630,182</u>	<u>1,722,007</u>	<u>3,368,580</u>	(7.21)
Total Revenues, Other Financing Sources and Beginning Fund Balance	<u>\$64,431,880</u>	<u>\$67,054,252</u>	<u>\$163,166,833</u>	<u>\$153,614,763</u>	129.09

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

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

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

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

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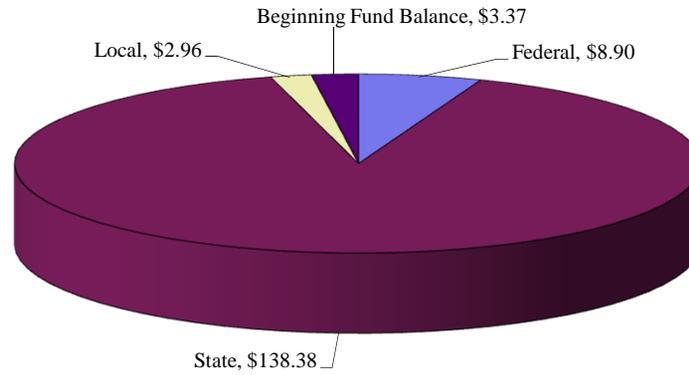
Restricted General Fund Expenditure Budget - Fund 12

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

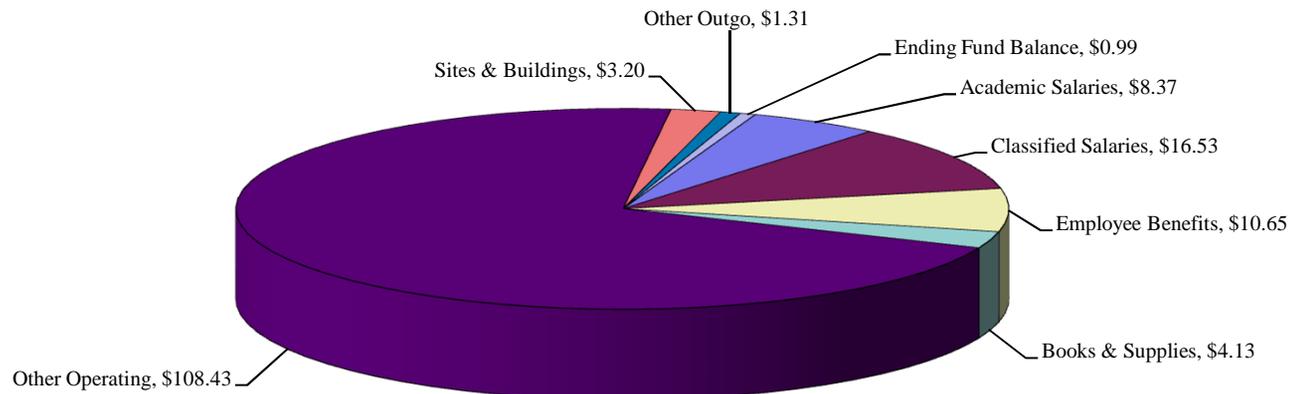
Rancho Santiago Community College District
Adopted Budget 2018-19
General Fund - Restricted - Fund 12

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Revenue in Millions



Expenditures in Millions



Rancho Santiago Community College District
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Unrestricted - One-Time - General Fund Revenue Budget - Fund 13						
<u>Revenues by Source</u>		2016-17 Actual Revenue	2017-18 Actual Revenue	2018-19 Tentative Budget	2018-19 Adopted Budget	% change 18/19 Adopt/ 17/18 Actual
8100	Federal Revenues					
	Total Federal Revenues	\$0	\$0	\$0	\$0	-
8600	State Revenues					
8611	Apprenticeship Allowance	107,777	103,175	0	0	(100.00)
8682	State Mandated Costs	2,660,407	808,057	0	0	(100.00)
8699	Other Misc State Revenue-STRS on behalf entry	18,118	3,042	0	4,000,000	131,392.44
	Total State Revenues	<u>2,786,302</u>	<u>914,274</u>	<u>0</u>	<u>4,000,000</u>	337.51
8800	Local Revenues					
8850	Rents and Leases	265,251	131,855	123,100	25,000	(81.04)
8890	Other Local Revenues (Student Transcript/Representation/ Discounts/Fines/Instr. Mat./Health Serv. Use Fees, etc.)	265,411	159,919	68,399	70,612	(55.85)
8891	Other Local Rev - Special Proj	0	0	0	0	-
	Total Local Revenues	<u>530,662</u>	<u>291,774</u>	<u>191,499</u>	<u>95,612</u>	(67.23)
8900	Other Financing Sources					
8910	Proceeds-Sale of Equip & Suppl	0	0	0	0	-
8981	Interfund Transfer In	0	0	0	0	-
	Total Other Sources	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	-
	Total Revenues	<u>3,316,964</u>	<u>1,206,048</u>	<u>191,499</u>	<u>4,095,612</u>	239.59
	Net Beginning Balance	36,934,285	35,254,317	33,196,069	37,903,213	7.51
	Adjustments to Beginning Balance	0	0	0	0	-
	Adjusted Beginning Fund Balance	<u>36,934,285</u>	<u>35,254,317</u>	<u>33,196,069</u>	<u>37,903,213</u>	7.51
	Total Revenues, Other Financing Sources and Beginning Fund Balance	<u>\$40,251,249</u>	<u>\$36,460,365</u>	<u>\$33,387,568</u>	<u>\$41,998,825</u>	15.19

Rancho Santiago Community College District
Adopted Budget
2018-19

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

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

Rancho Santiago Community College District
Adopted Budget
2018-19

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

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

Rancho Santiago Community College District
Adopted Budget
2018-19

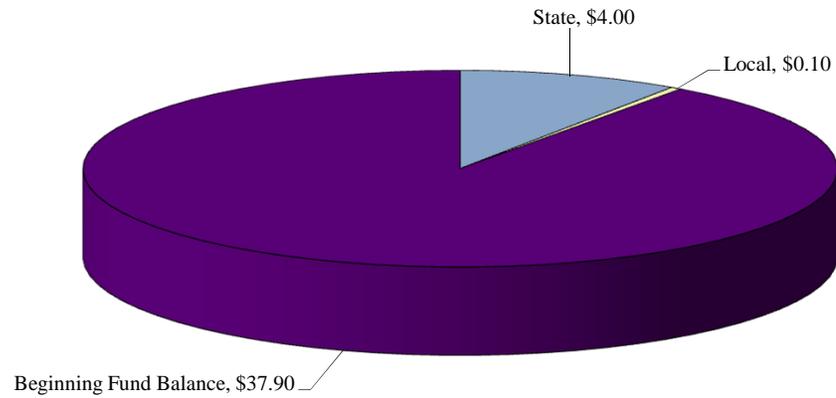
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Unrestricted - One-Time - General Fund Expenditure Budget - Fund 13					
Expenditures by Object	2016-17 Actual Expenses	2017-18 Actual Expenses	2018-19 Tentative Budget	2018-19 Adopted Budget	% change 18/19 Adopt/ 17/18 Actual
7000 Other Outgo				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

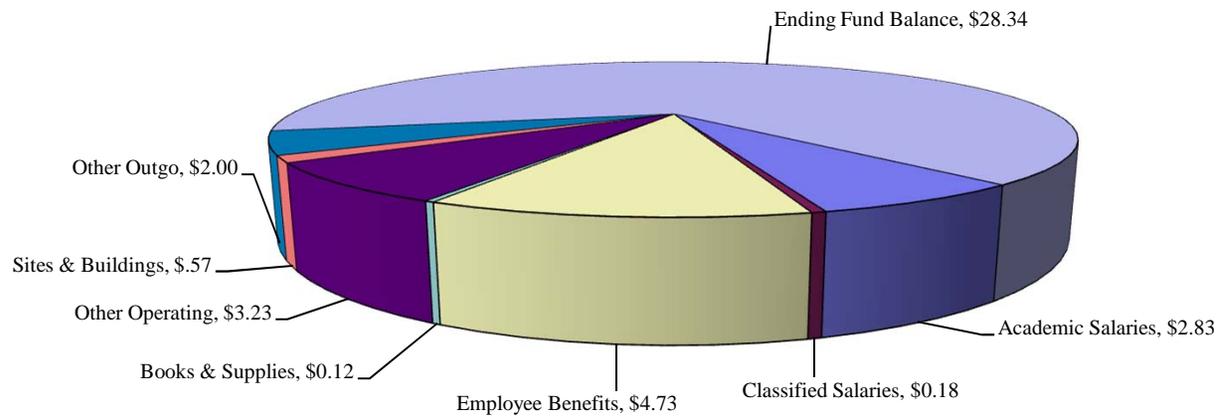
Rancho Santiago Community College District
Adopted Budget 2018-19
Unrestricted - One-Time - General Fund - Fund 13

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Revenue in Millions



Expenditures in Millions



Rancho Santiago Community College District
Adopted Budget
2018-19

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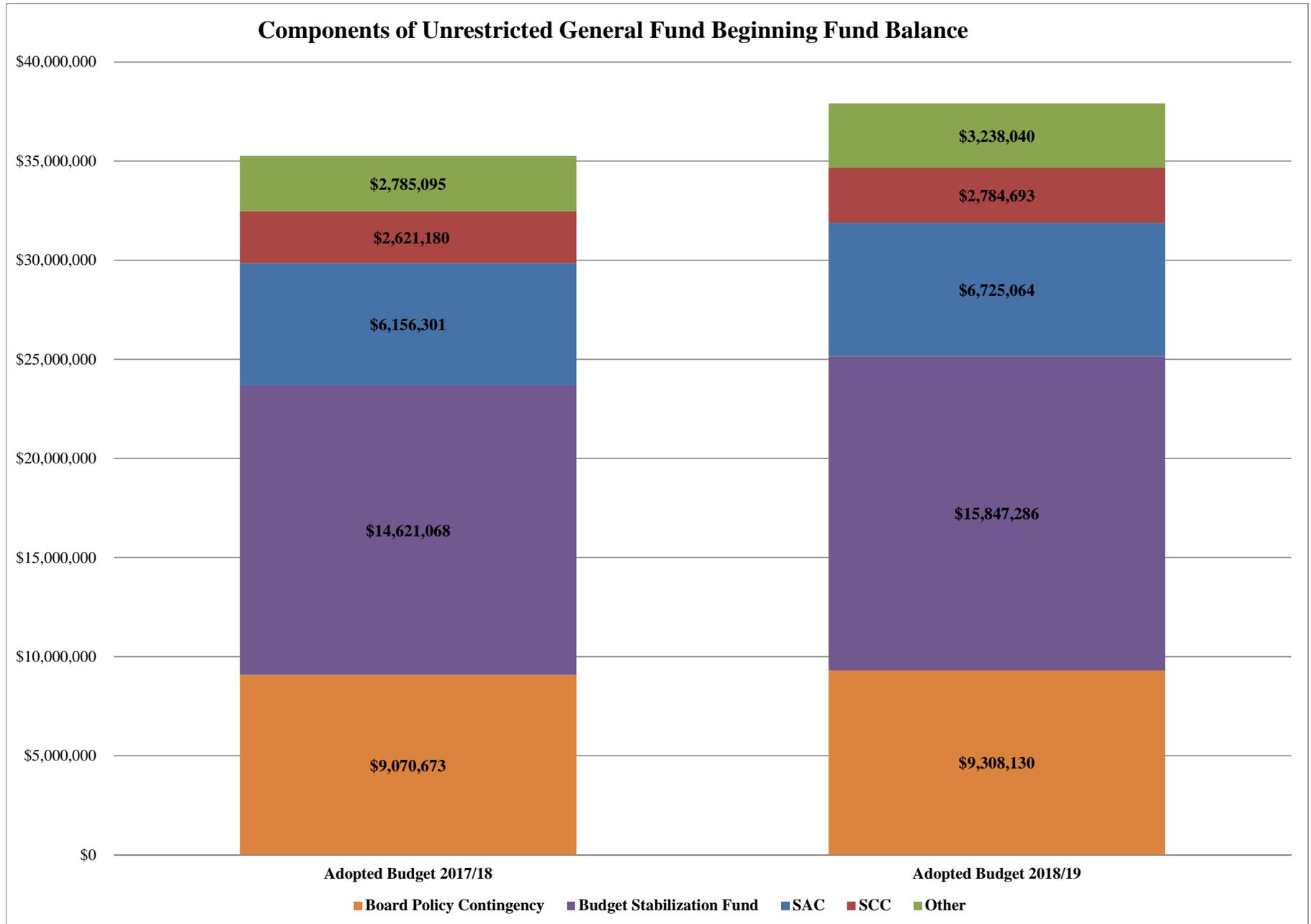
FY 2017-18 Ending Balance and Carryover

BREAKDOWN OF FUND BALANCE

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

Rancho Santiago Community College District
Adopted Budget
2018-19

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

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	SAC/CEC	SAC	CEC	SCC/OEC	SCC	OEC	District Services	Institutional Cost	TOTAL
APPORTIONMENT REVENUE									
Base Allocation	\$ 4,866,179	\$ 4,866,179		\$ 3,649,633	\$ 3,649,633				\$ 8,515,812
Grandfathered or Approved Center	\$ 1,216,545		\$ 1,216,545	\$ 1,216,545		\$ 1,216,545			\$ 2,433,090
Stabilization	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			\$ -
FTES Base	\$ 107,122,872	\$ 86,214,210	\$ 20,908,662	\$ 46,541,637	\$ 37,515,200	\$ 9,026,437			\$ 153,664,509
Subtotal	\$ 113,205,596	\$ 91,080,389	\$ 22,125,207	\$ 51,407,815	\$ 41,164,833	\$ 10,242,982			\$ 164,613,411
Projected COLA - 2.71%	\$ 3,108,871	\$ 2,469,538	\$ 639,333	\$ 1,358,987	\$ 1,074,593	\$ 284,394			\$ 4,467,858
Estimated Restoration/Access/Growth	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			\$ -
Deficit Coefficient (0.656%)	\$ (768,198)	\$ (610,220)	\$ (157,978)	\$ (335,804)	\$ (265,531)	\$ (70,273)			\$ (1,104,002)
Base Increase in FY 18-19	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			\$ -
TOTAL ESTIMATED APPORTIONMENT REVENUE	\$ 115,546,269	\$ 92,939,708	\$ 22,606,561	\$ 52,430,998	\$ 41,973,896	\$ 10,457,102			\$ 167,977,267
<i>Percentages</i>	<i>68.79%</i>	<i>55.33%</i>	<i>13.46%</i>	<i>31.21%</i>	<i>24.99%</i>	<i>6.23%</i>			
OTHER STATE REVENUE									
Lottery, Unrestricted	\$ 3,162,416	\$ 2,527,619	\$ 634,796	\$ 1,374,370	\$ 1,091,994	\$ 282,376			\$ 4,536,786
State Mandate	\$ 592,975	\$ 592,975	\$ -	\$ 259,209	\$ 259,209	\$ -			\$ 852,184
Part-Time Faculty Compensation	\$ 482,942	\$ 383,626	\$ 99,316	\$ 211,109	\$ 166,931	\$ 44,179			\$ 694,051
Subtotal, Other State Revenue	\$ 4,238,333	\$ 3,504,220	\$ 734,112	\$ 1,844,688	\$ 1,518,134	\$ 326,555			\$ 6,083,021
TOTAL ESTIMATED REVENUE	\$ 119,784,602	\$ 96,443,928	\$ 23,340,673	\$ 54,275,687	\$ 43,492,030	\$ 10,783,657			\$ 174,060,288
<i>Percentages</i>	<i>68.82%</i>	<i>55.41%</i>	<i>13.41%</i>	<i>31.18%</i>	<i>24.99%</i>	<i>6.20%</i>			
Less Institutional Cost Expenditures									\$ 11,387,604
Less Net District Services Expenditures									\$ 29,507,319
									\$ 133,165,365
ESTIMATED REVENUE	\$ 91,641,582	\$ 73,784,727	\$ 17,856,855	\$ 41,523,783	\$ 33,273,713	\$ 8,250,070			\$ 133,165,365
BUDGET EXPENDITURES FOR FY 2018-19									
SAC/CEC Expenses	\$ 91,606,954	\$ 80,640,999	\$ 10,965,955						\$ 91,606,954
SCC/OEC Expenses				\$ 44,680,057	\$ 38,368,918	\$ 6,311,139			\$ 44,680,057
District Services Expenses							\$ 30,859,773		\$ 30,859,773
Institutional Cost									
Retirees Instructional-local experience charge								\$ 3,226,250	\$ 3,226,250
Retirees Non-Instructional-local experience charge								\$ 4,316,354	\$ 4,316,354
Property & Liability								\$ 1,970,000	\$ 1,970,000
Election								\$ 125,000	\$ 125,000
Interfund Transfer								\$ 1,750,000	\$ 1,750,000
TOTAL ESTIMATED EXPENDITURES	\$ 91,606,954	\$ 80,640,999	\$ 10,965,955	\$ 44,680,057	\$ 38,368,918	\$ 6,311,139	\$ 30,859,773	\$ 11,387,604	\$ 178,534,388
Percent of Total Estimated Expenditures	51.31%	45.17%	6.14%	25.03%	21.49%	3.53%	17.29%	6.38%	
ESTIMATED EXPENSES UNDER/(OVER) REVENUE	\$ 34,628	\$ (6,856,272)	\$ 6,890,900	\$ (3,156,274)	\$ (5,095,205)	\$ 1,938,931			\$ (3,121,646)
OTHER STATE REVENUE									
Apprenticeship				\$ 2,757,300	\$ 2,757,300				\$ 2,757,300
Enrollment Fees 2%								\$ 293,254	\$ 293,254
LOCAL REVENUE									
Non Resident Tuition	\$ 2,400,000	\$ 2,400,000		\$ 800,000	\$ 800,000				\$ 3,200,000
Interest/Investments								\$ 825,000	\$ 825,000
Rents/Leases	\$ 48,480	\$ 48,480		\$ 125,000	\$ 125,000		\$ 205,000		\$ 378,480
Proceeds-Sale of Equipment								\$ 5,000	\$ 5,000
Other Local								\$ 24,200	\$ 24,200
Subtotal, Other Local Revenue	\$ 2,448,480	\$ 2,448,480	\$ -	\$ 3,682,300	\$ 3,682,300	\$ -	\$ 205,000	\$ 1,147,454	\$ 7,483,234
ESTIMATED ENDING BALANCE FOR 6/30/19									\$ 3,009,134

Rancho Santiago Community College District
Adopted Budget
2018-19

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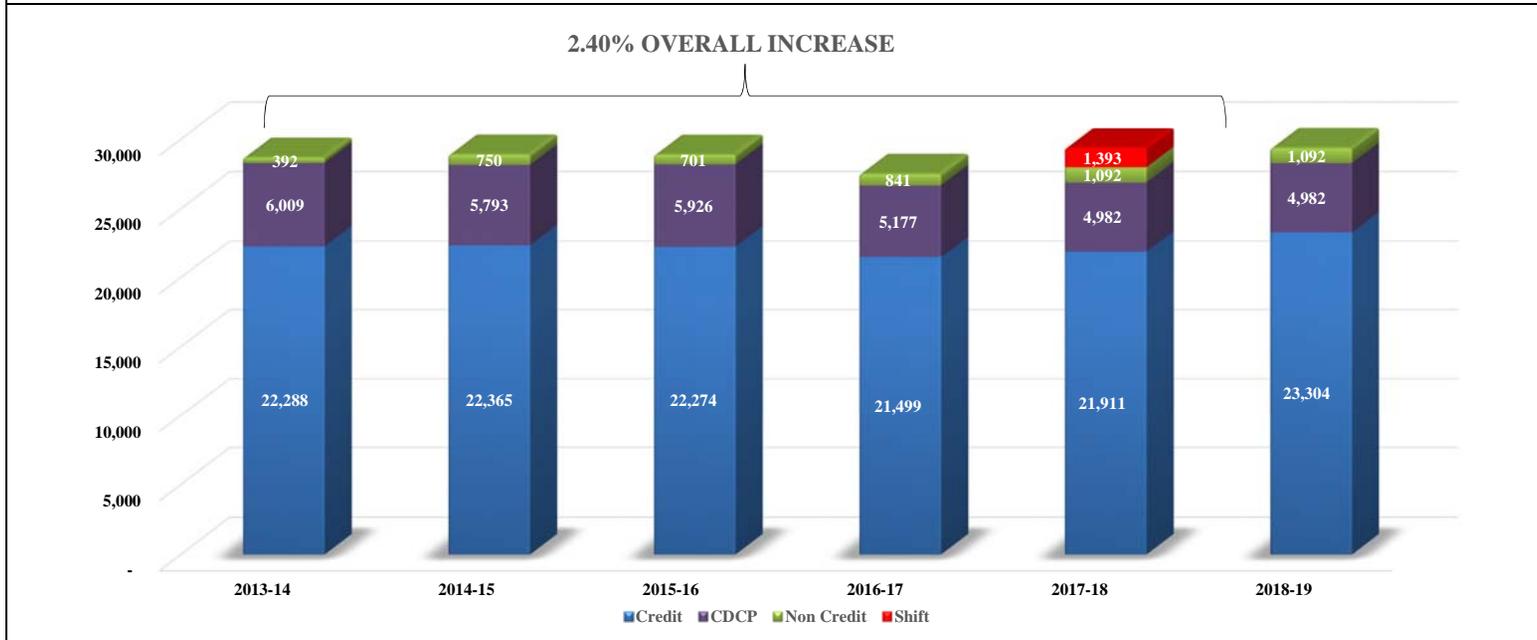
Budget Allocation Model						
FTES Credit vs. Non-Credit Breakdown						
<u>Full-Time Equivalent Students</u>	Santa Ana College		Santiago Canyon College		Total FTES	
	FTES	%	FTES	%		
2017/18 Annual						
Credit	16,238	69.68%	7,066	30.32%	23,304	
CDCP	3,538	71.01%	1,444	28.99%	4,982	
Non-Credit	666	61.00%	426	39.00%	1,092	
Total	<u>20,442</u>	<u>69.58%</u>	<u>8,936</u>	<u>30.42%</u>	<u>29,378</u>	
2018/19 Projected *						
Credit	16,238	69.68%	7,066	30.32%	23,304	
CDCP	3,538	71.01%	1,444	28.99%	4,982	
Non-Credit	666	61.00%	426	39.00%	1,092	
Total	<u>20,442</u>	<u>69.58%</u>	<u>8,936</u>	<u>30.42%</u>	<u>29,378</u>	
Expenditures by Major Object (2 Colleges Only) (Fund 11)						
<u>Expenditures by Object</u>	Santa Ana College		Santiago Canyon College		Adopted Budget	
	\$	%	\$	%		
1000 Academic Salaries	\$45,480,064	68.98%	\$20,454,236	31.02%	\$65,934,300	
2000 Classified Salaries	12,641,927	65.62%	6,623,135	34.38%	19,265,062	
3000 Employee Benefits	23,712,085	67.38%	11,482,086	32.62%	35,194,171	
4000 Books and Supplies	465,055	70.70%	192,697	29.30%	657,752	
5000 Services and Other Operating Expenses	5,941,970	58.14%	4,277,813	41.86%	10,219,783	
6000 Sites, Buildings, Books, and Equipment	36,602	78.25%	10,174	21.75%	46,776	
7000 Other Outgo and Contingencies	3,329,251	67.00%	1,639,916	33.00%	4,969,167	
Total Expenditures	<u>\$91,606,954</u>	<u>67.22%</u>	<u>\$44,680,057</u>	<u>32.78%</u>	<u>\$136,287,011</u>	

* The District is in stabilization in FY 2016-17 and therefore is in restoration in FY 2017-18. The target included in this recap assumes the District fully restores. Without full restoration, the District will lose ongoing revenue in the current fiscal year.

Rancho Santiago Community College District
Adopted Budget
2018-19

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



Rancho Santiago Community College District
Adopted Budget
2018-19

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Recap of Revenue and Expenses - General Fund 11 and 13

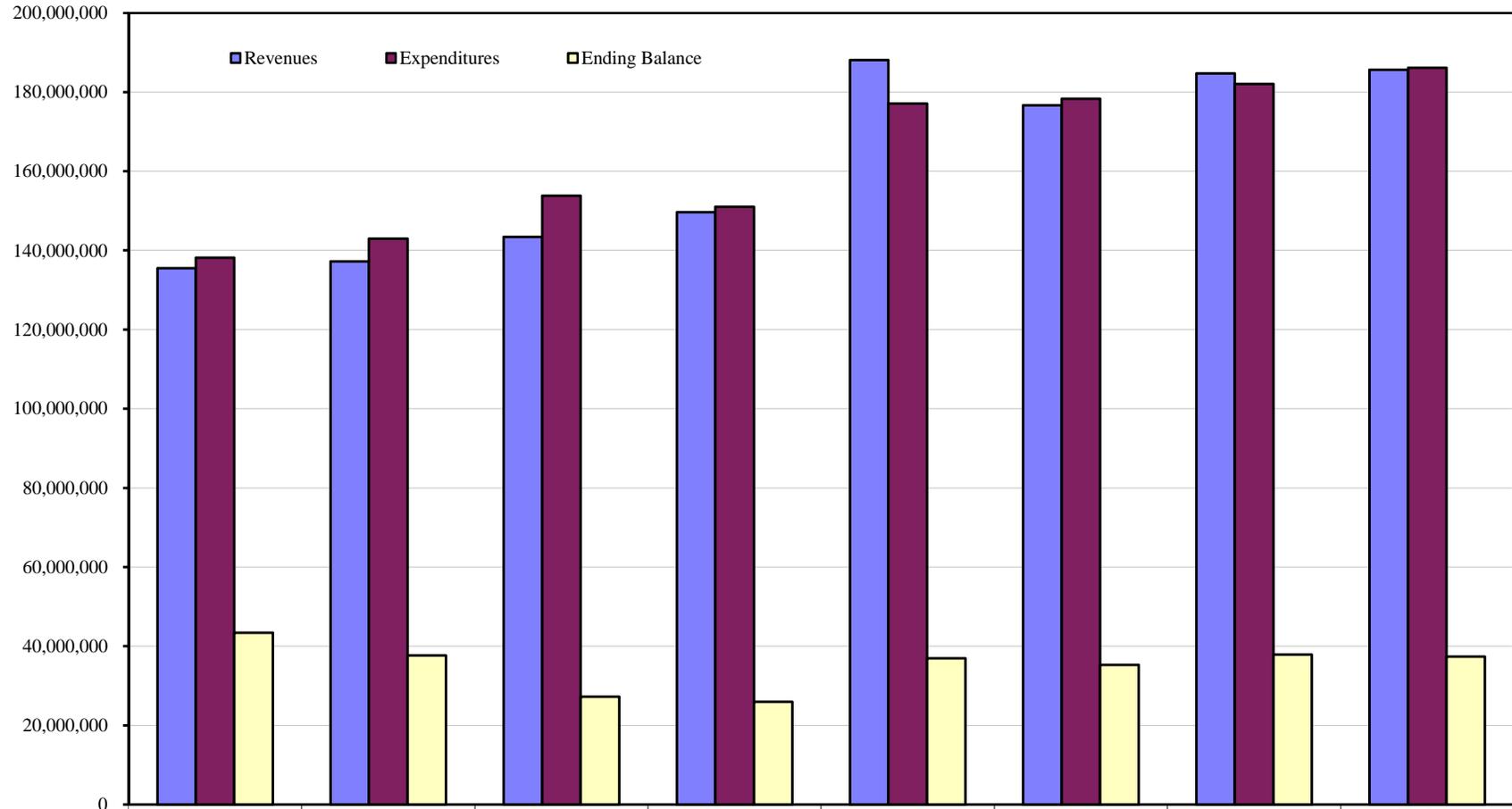
The table of multi-year financial information allows a comparison of prior fiscal years to projections for the current fiscal year. The table covers the following periods: fiscal years 2011-12 through 2018-19

	Actual 11-12	Actual 12-13	% Change	Actual 13-14	% Change	Actual 14-15	% Change	Actual 15-16	% Change	Actual 16-17	% Change	Actual 17-18	% Change	Adopted Budget 18-19	% Change
Adj. Beg. Balance	46,173,393	43,395,854	-6.02%	37,633,190	-13.28%	27,266,692	-27.55%	25,917,127	-4.95%	36,934,285	42.51%	35,254,317	-4.55%	37,903,213	7.51%
Revenues:															
Federal Income	9,215	-	-100.00%	19,017	0%	-	-100.00%	-	0%	9,909	0%	18,675	88.47%	-	-100.00%
State Income:															
General Apportionment	81,597,569	50,719,320	-37.84%	58,137,335	14.63%	54,571,608	-6.13%	57,785,815	5.89%	52,117,505	-9.81%	48,353,198	-7.22%	47,040,276	-2.72%
Lottery	3,833,379	3,164,887	-17.44%	3,758,209	18.75%	3,844,324	2.29%	4,421,852	15.02%	4,324,568	-2.20%	4,218,563	-2.45%	4,536,786	7.54%
EPA	-	20,761,952	0.00%	20,419,045	-1.65%	24,593,717	20.44%	23,577,290	-4.13%	22,186,845	-5.90%	22,927,757	3.34%	25,628,314	11.78%
Other State	2,642,141	3,414,938	29.25%	3,408,936	-0.18%	4,819,536	41.38%	26,283,934	445.36%	12,436,759	-52.68%	11,544,612	-7.17%	8,884,912	-23.04%
Total State	88,073,089	78,061,097	-11.37%	85,723,525	9.82%	87,829,185	2.46%	112,068,891	27.60%	91,065,677	-18.74%	87,044,130	-4.42%	86,090,288	-1.10%
Local Income:															
Property Taxes	39,879,978	48,279,423	21.06%	46,377,655	-3.94%	49,230,216	6.15%	50,448,132	2.47%	52,992,580	5.04%	56,450,938	6.53%	62,191,079	10.17%
ERAF	(2,511,684)	(346,907)	-86.19%	(7,795)	-97.75%	281,777	-3714.84%	12,590,255	4368.16%	18,917,141	50.25%	26,389,168	39.50%	25,000,000	-5.26%
Interest	315,940	188,517	-40.33%	173,852	-7.78%	271,538	56.19%	543,831	100.28%	808,845	48.73%	1,418,945	75.43%	825,000	-41.86%
Enrollment Fees	7,588,394	8,621,927	13.62%	8,423,979	-2.30%	8,744,537	3.81%	8,677,600	-0.77%	8,850,604	1.99%	8,578,846	-3.07%	7,829,475	-8.74%
Non-resident Tuition	1,616,463	1,495,417	-7.49%	1,520,765	1.70%	2,100,223	38.10%	2,875,471	36.91%	3,247,985	12.95%	3,687,654	13.54%	3,200,000	-13.22%
Other Local	494,350	925,591	87.23%	1,094,252	18.22%	1,177,835	7.64%	912,621	-22.52%	600,579	-34.19%	1,135,312	89.04%	498,292	-56.11%
Total Local	47,383,441	59,163,968	24.86%	57,582,708	-2.67%	61,806,126	7.33%	76,047,910	23.04%	85,417,734	12.32%	97,660,863	14.33%	99,543,846	1.93%
Transfers/Others	41,176	20,007	-51.41%	100,667	403.16%	8,977	-91.08%	8,449	-5.88%	148,482	1657.39%	9,143	-93.84%	5,000	-45.31%
Total Revenues	135,506,921	137,245,072	1.28%	143,425,917	4.50%	149,644,288	4.34%	188,125,250	25.71%	176,641,802	-6.10%	184,732,811	4.58%	185,639,134	0.49%
Total Available	181,680,314	180,640,926	-0.57%	181,059,107	0.23%	176,910,980	-2.29%	214,042,377	20.99%	213,576,087	-0.22%	219,987,128	3.00%	223,542,347	1.62%
Expenditures:															
Academic Salaries	55,074,053	55,565,289	0.89%	59,997,871	7.98%	61,579,162	2.64%	63,842,107	3.67%	67,519,283	5.76%	69,495,581	2.93%	69,444,168	-0.07%
Classified Salaries	27,631,949	27,663,569	0.11%	29,140,022	5.34%	29,591,168	1.55%	29,063,337	-1.78%	30,660,767	5.50%	31,246,558	1.91%	32,841,744	5.11%
Employee Benefits	35,712,899	36,372,638	1.85%	34,206,977	-5.95%	36,193,816	5.81%	44,977,079	24.27%	47,089,952	4.70%	52,733,788	11.99%	55,424,195	5.10%
Supplies & Materials	919,473	734,453	-20.12%	805,145	9.63%	686,574	-14.73%	761,759	10.95%	1,058,740	38.99%	1,091,765	3.12%	1,292,110	18.35%
Other Operating	15,330,598	15,000,458	-2.15%	16,438,216	9.58%	16,617,663	1.09%	18,416,657	10.83%	16,616,262	-9.78%	16,837,354	1.33%	21,795,138	29.45%
Capital Outlay	1,437,935	4,163,222	189.53%	3,907,896	-6.13%	3,946,167	0.98%	3,302,600	-16.31%	5,977,215	80.99%	5,268,000	-11.87%	1,615,238	-69.34%
Transfers	2,042,885	3,508,107	71.72%	9,296,288	164.99%	2,379,303	-74.41%	16,744,553	603.76%	9,399,551	-43.87%	5,410,869	-42.43%	3,750,000	-30.70%
Total Expenditures	138,149,792	143,007,736	3.52%	153,792,415	7.54%	150,993,853	-1.82%	177,108,092	17.29%	178,321,770	0.69%	182,083,915	2.11%	186,162,593	2.24%
Ending Balance	43,530,522	37,633,190	-13.55%	27,266,692	-27.55%	25,917,127	-4.95%	36,934,285	42.51%	35,254,317	-4.55%	37,903,213	7.51%	37,379,754	-1.38%
Adjustment to Beginning Balance	(134,668)	-		-		-		-		-		-	-	-	
Adjusted Beginning Fund Balance	43,395,854	37,633,190		27,266,692		25,917,127		36,934,285		35,254,317		37,903,213		37,379,754	
Ending Balance (% of Exp)	31.41%	26.32%		17.73%		17.16%		20.85%		19.77%		20.82%		20.08%	

Rancho Santiago Community College District Adopted Budget 2018-19

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



	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
Revenues	135,506,921	137,245,072	143,425,917	149,644,288	188,125,250	176,641,802	184,732,811	185,639,134
Expenditures	138,149,792	143,007,736	153,792,415	150,993,853	177,108,092	178,321,770	182,083,915	186,162,593
Ending Balance	43,395,854	37,633,190	27,266,692	25,917,127	36,934,285	35,254,317	37,903,213	37,379,754

Rancho Santiago Community College District
Adopted Budget
 2018-19

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Recap of Revenue and Expenses - General Fund 12

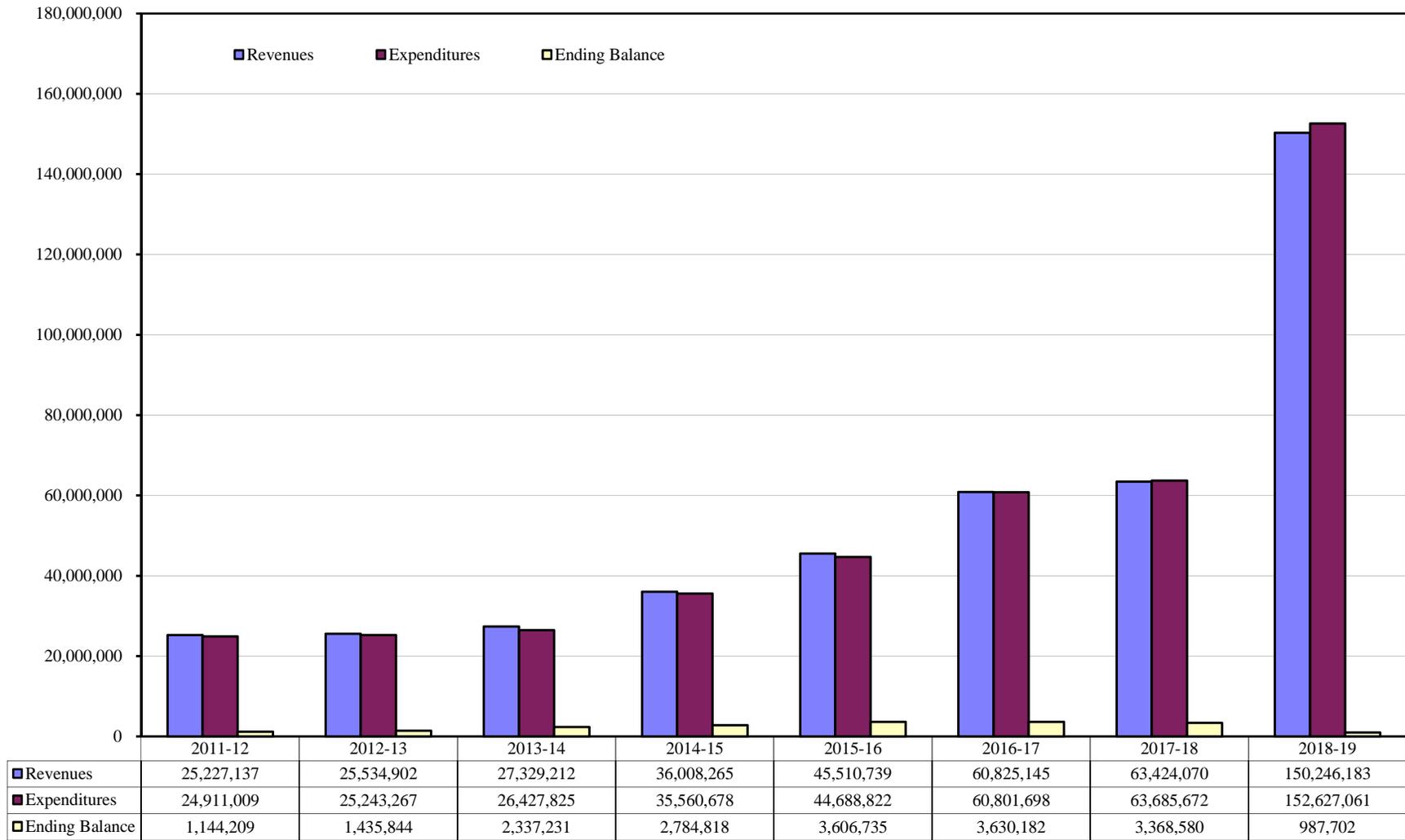
The table of multi-year financial information allows a comparison of prior fiscal years to projections for the current fiscal year. The table covers the following periods: fiscal years 2011-12 through 2018-19

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

Rancho Santiago Community College District Adopted Budget 2018-19

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



Rancho Santiago Community College District
Adopted Budget
2018-19

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

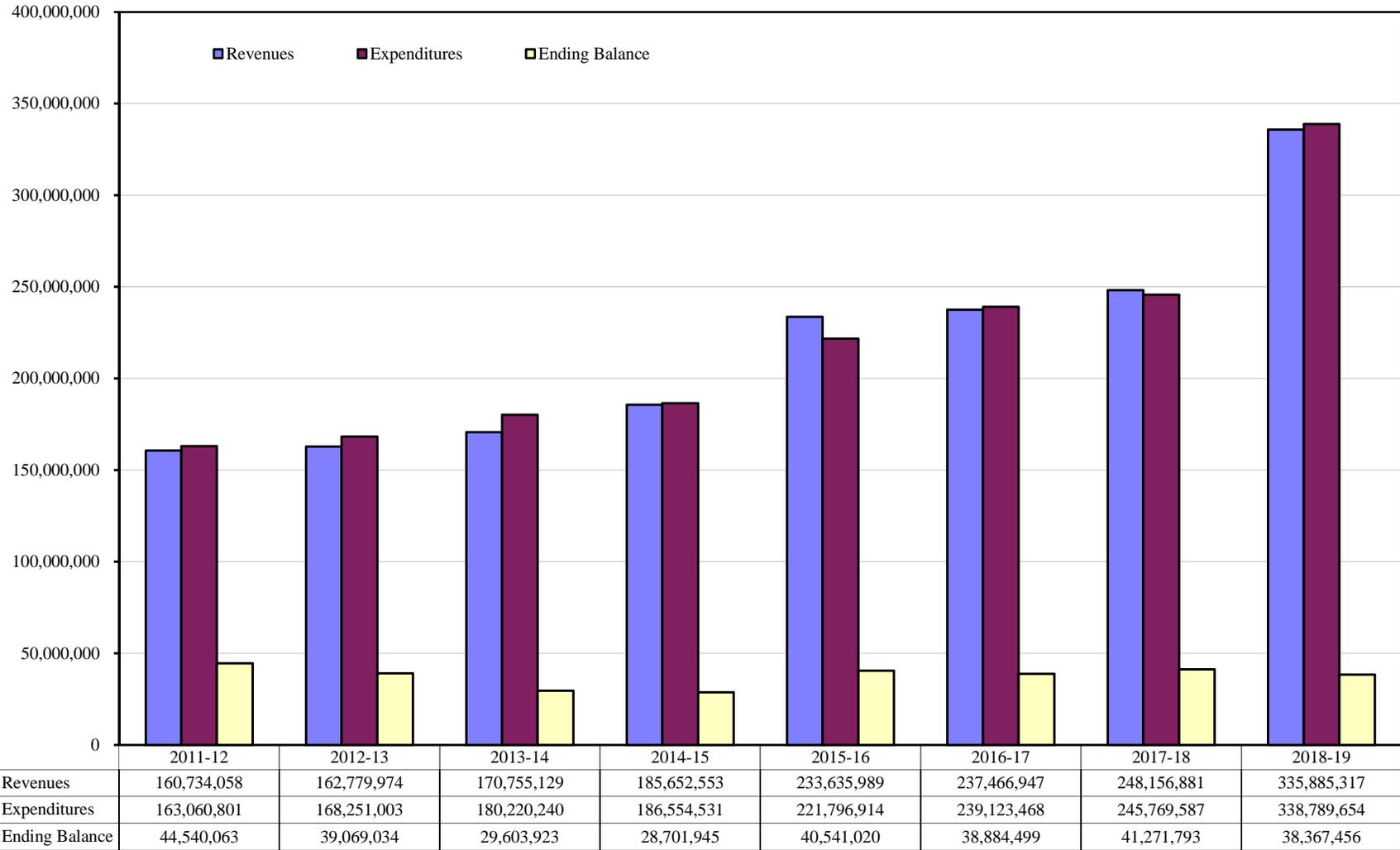
The table of multi-year financial information allows a comparison of prior fiscal years to projections for the current fiscal year. The table covers the following periods: fiscal years 2011-12 through 2018-19

	Actual 11-12	Actual 12-13	% Change	Actual 13-14	% Change	Actual 14-15	% Change	Actual 15-16	% Change	Actual 16-17	% Change	Actual 17-18	% Change	Adopted Budget 18-19	% Change
Adj. Beg. Balance	47,079,378	44,540,063	-5.39%	39,069,034	-12.28%	29,603,923	-24.23%	28,701,945	-3.05%	40,541,020	41.25%	38,884,499	-4.09%	41,271,793	6.14%
Revenues:															
Federal Income	11,990,326	11,982,940	-0.06%	11,430,127	-4.61%	11,125,713	-2.66%	10,011,533	-10.01%	9,661,936	-3.49%	8,514,455	-11.88%	8,896,895	4.49%
State Income:															
General Apportionment	81,681,595	50,719,320	-37.91%	58,137,335	14.63%	54,571,608	-6.13%	50,833,999	-6.85%	50,074,777	-1.49%	41,402,760	-17.32%	40,849,848	-0.01335447
Lottery	4,732,850	3,958,881	-16.35%	4,783,708	20.83%	4,948,474	3.44%	5,946,974	20.18%	5,762,254	-3.11%	5,856,159	1.63%	6,129,168	4.66%
EPA		20,761,952	0.00%	20,419,045	-1.65%	24,593,717	20.44%	23,577,290	-4.13%	22,186,845	-5.90%	22,927,757	3.34%	25,628,314	11.78%
Other State	12,675,431	13,798,672	8.86%	15,873,948	15.04%	26,030,335	63.98%	64,869,064	149.21%	61,928,769	-4.53%	69,497,465	12.22%	151,868,199	118.52%
Total State	99,089,876	89,238,825	-9.94%	99,214,036	11.18%	110,144,134	11.02%	145,227,327	31.85%	139,952,645	-3.63%	139,684,141	-0.19%	224,475,529	60.70%
Local Income:															
Property Taxes	39,879,978	48,279,423	21.06%	46,377,655	-3.94%	49,230,216	6.15%	50,448,132	2.47%	52,992,580	5.04%	56,450,938	6.53%	62,191,079	10.17%
ERAF	(2,511,684)	(346,907)	-86.19%	(7,795)	-97.75%	281,777	-3714.84%	12,590,255	4368.16%	18,917,141	50.25%	26,389,168	39.50%	25,000,000	-5.26%
Interest	315,940	188,517	-40.33%	173,852	-7.78%	271,538	56.19%	546,477	101.25%	808,845	48.01%	1,418,945	75.43%	825,000	-41.86%
Enrollment Fees	7,588,394	8,621,927	13.62%	8,423,979	-2.30%	8,744,537	3.81%	8,677,600	-0.77%	8,850,604	1.99%	8,578,846	-3.07%	7,829,475	-8.74%
Non-resident Tuition	1,616,463	1,495,417	-7.49%	1,520,765	1.70%	2,100,223	38.10%	2,875,471	36.91%	3,247,985	12.95%	3,687,654	13.54%	3,200,000	-13.22%
Other Local	2,723,589	3,293,645	20.93%	3,528,023	7.12%	3,745,438	6.16%	3,250,745	-13.21%	2,886,729	-11.20%	3,423,591	18.60%	3,462,339	1.13%
Total Local	49,612,680	61,532,022	24.02%	60,016,479	-2.46%	64,373,729	7.26%	78,388,680	21.77%	87,703,884	11.88%	99,949,142	13.96%	102,507,893	2.56%
Transfers/Others	41,176	26,187	-36.40%	94,487	260.82%	8,977	-90.50%	8,449	-5.88%	148,482	1657.39%	9,143	-93.84%	5,000	-45.31%
Total Revenues	160,734,058	162,779,974	1.27%	170,755,129	4.90%	185,652,553	8.72%	233,635,989	25.85%	237,466,947	1.64%	248,156,881	4.50%	335,885,317	35.35%
Total Available	207,813,436	207,320,037	-0.24%	209,824,163	1.21%	215,256,476	2.59%	262,337,934	21.87%	278,007,967	5.97%	287,041,380	3.25%	377,157,110	31.39%
Expenditures:															
Academic Salaries	60,223,279	60,876,240	1.08%	65,736,333	7.98%	68,827,198	4.70%	72,230,609	4.94%	77,942,589	7.91%	79,359,850	1.82%	77,813,903	-1.95%
Classified Salaries	36,201,050	36,398,291	0.54%	38,148,246	4.81%	39,257,634	2.91%	40,931,940	4.26%	43,543,563	6.38%	44,551,997	2.32%	49,369,540	10.81%
Employee Benefits	39,578,475	40,462,677	2.23%	38,262,261	-5.44%	41,013,741	7.19%	51,283,848	25.04%	54,932,004	7.11%	62,073,368	13.00%	66,072,591	6.44%
Supplies & Materials	2,116,044	2,226,077	5.20%	2,327,928	4.58%	2,386,013	2.50%	2,745,583	15.07%	3,779,907	37.67%	3,245,206	-14.15%	5,426,110	67.20%
Other Operating	19,283,667	18,741,928	-2.81%	20,330,997	8.48%	25,483,762	25.34%	29,325,701	15.08%	38,118,017	29.98%	42,334,553	11.06%	130,225,236	207.61%
Capital Outlay	2,900,442	5,440,462	87.57%	5,392,060	-0.89%	6,435,577	19.35%	7,307,308	13.55%	10,277,179	40.64%	7,719,092	-24.89%	4,818,351	-37.58%
Transfers	2,757,844	4,105,328	48.86%	10,022,415	144.13%	3,150,606	-68.56%	17,971,925	470.43%	10,530,209	-41.41%	6,485,521	-38.41%	5,063,923	-21.92%
Total Expenditures	163,060,801	168,251,003	3.18%	180,220,240	7.11%	186,554,531	3.51%	221,796,914	18.89%	239,123,468	7.81%	245,769,587	2.78%	338,789,654	37.85%
Ending Balance	44,752,635	39,069,034	-12.70%	29,603,923	-24.23%	28,701,945	-3.05%	40,541,020	41.25%	38,884,499	-4.09%	41,271,793	6.14%	38,367,456	-7.04%
Adjustment to Beginning Balance	(212,572)	-		-		-	-	-	-	-	-	-	-	-	
Adjusted Beginning Fund Balance	44,540,063	39,069,034		29,603,923		28,701,945		40,541,020		38,884,499		41,271,793		38,367,456	
Ending Balance (% of Exp)	27.32%	23.22%		16.43%		15.39%		18.28%		16.26%		16.79%		11.32%	

Rancho Santiago Community College District Adopted Budget 2018-19

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



Vacant Funded Positions as of 8/7/2018 - Projected Annual Salary and Benefits Savings

Fund	Management/ Academic/ Confidential	Title	Reasons	Site	Effective Date	Notes	2018-19 Annual Budgeted Sal/Ben	Total Unr. General Fund by Site
11	Conner-Crabbe, Tracey	Director, Purchasing Services	Retirement	District	8/1/2017	Linda Melendez Interim Assignment 7/01/18-12/14/18	163,443	
12	District Administrator Institutional Equity Compliance & Title IX Reorg#1060	District Administrator Institutional Equity Compliance & Title IX Reorg#1060	Reorg#1060	District	7/1/2018		224,633	
11	Gouldsmith, Kenneth	Sergeant Dist Saf & Security	Change of Position	District	2/26/2018	CL18-1174 Michael Jensen Interim Assignment 7/1/18-6/30/19	128,335	905,096
11	Iannaccone, Judith	Director, Public Affairs & Publications	Retirement	District	8/31/2018		164,050	
11	Krichmar, Lee	Assistant Vice Chancellor, ITS	Resignation	District	6/14/2018	CL18-1161. Jesse Gonnzalez Interim Assignment 6/11/18-12/14/18	224,634	
11	Bryant, Micki	Dean of Counseling	Retirement	SAC	7/7/2017	Maria Dela Cruz Interim Assignment 7/1/2018	211,764	
11	Collins, Michael	VP, Administrative Services	Resignation	SAC	4/1/2018	CL18-1109. Bart Hoffman Interim Assignment 7/1/18-6/30/19	224,633	
11	Coopman, Ronald	Associate Dean, CJA	Resignation	SAC	6/14/2018		175,946	
11	Director of Special Programs	Director of Special Projects	New position	SAC	2/10/2014	Reorg#809-International Student Program	147,791	1,946,552
11	Hammonds, Elvin G.	Automotive Technology	Retirement	SAC	5/31/2018		160,786	
11	Hyman, Deborah	Occup Therapy Asst	Retirement	SAC	6/2/2018		137,886	
11	Jones, Ronald	Custodial Supervisor	Retirement	SAC	2/28/2018	CL18-1147	117,213	
11	Kashi, Majid	Professor, Mathematics	Retirement	SAC	5/31/2018		136,968	
11	Kikawa, Eve S.	Dean, Fine/Performing Art	Retirement	SAC	8/7/2018	Brian Kehlenbach Interim Assignment 7/1/18-6/30/19	195,028	
11	Lipiz, Nilo	Dean, Instr & Std Svcs	Retirement	SAC	6/29/2018	Lorena Chavez inerim Assignment 7/20/18- 12/31/18	202,156	
11	Sanchez, Angelo H.	Maintenance Supervisor	Retirement	SAC	5/31/2018	CL18-1162	107,080	
11	Thornton, Shantel L.	Psychology Instructor	Termination	SAC	5/31/2018		129,301	
11	Kennedy, James	Dean, Instr & Std Svcs	Promotion	OEC	8/1/2011	AC18-0673	200,176	399,472
11	Rizvi, Syed A.	Dean-Enrollment & Support Services	Promotion	SCC	3/1/2018	Jennifer Coto Interim Assignment 7/1/18- 6/30/19	199,296	
							3,251,121	
	Classified	Title	Reasons		Effective Date	Notes	2018-19 Annual Budgeted Sal/Ben	Total Unr. General Fund by Site
11	Adams, Jennie R.	Business Systems Analyst	Promotion	District	4/1/2018	CL18-1143	101,266	
11	Geddes, Christopher	P/T Custodian	Resignation	District	4/25/2018		21,647	
11	Gonzalez, Jaime	P/T District Safety Officer	Resignation	District	8/27/2017		21,984	
11	Ho, Albert	Applications Specialist III	Retirement	District	6/30/2018	CL18-1107/CL18-1142	123,486	781,612
11	Martinez, Daniel R	P/T District Safety Officer	Promotion	District	6/16/2018		26,106	
11	Montana, Tracy	Senior Account Clerk	Promotion	District	3/11/2018		83,034	
11	Negron, Victor	Payroll Specialist	Promotion	District	6/27/2018		96,960	
11	Nguyen, Huy	Network Specialist II	F/T Faculty	District	8/19/2018		108,077	
11	Salinas, Jose	Sr Custodian/Util Worker	Resignation	District	6/7/2018		75,566	
11	Small, Eric M.	Applications Specialist III	Resignation	District	4/27/2018	CL18-1142	123,486	
11	Butler, Aaron J.	P/T Athletic Field Grounds Worker	Promotion	SAC	3/26/2018		22,837	
11	Chamness, Gregory B.	Skilled Maintenance Worker	Promotion	SAC	2/26/2018	CL18-1165	85,803	
50%-fd 11 50%-fd 12	Gutierrez, Katherine	Admission/Records Specialist II	Transfer	SAC	8/20/2018		35,633	244,211
70%-fd 11 30%-fd 12	Lopez Mercedes, Jose A.	Administrative Secretary	Promotion	CEC	8/20/2017		62,545	
50%-fd 11 50%-fd 12	Penning, Kerry S.	Admission & Records Spec I	Retirement	SAC	6/29/2018	CL18-1158	37,393	
11	Athletic Trainer Reorg#1041	P/T Athletic Trainer Reorg#1041	Reorg#1041	SCC	10/16/2017	CL17-1053/Reorg#1041	35,147	
14%-fd 11 86%-fd 12	Berganza, Leyvi C	High School & Community Outreach Specialist	Promotion	OEC	3/19/2017		13,268	180,967
11	Mills, Bryan B	Instructional Center Specialist	Retirement	SCC	6/7/2018		89,352	
11	Rodriguez, Bobby R.	P/T Custodian	Promotion	SCC	7/9/2018	CL18-1177	21,647	
11	Sacks, Sharan C.	P/T Library Technician	Resignation	SCC	3/15/2018	CL18-1137	21,552	
							1,206,790	
TOTAL							4,457,910	

RANCHO SANTIAGO COMMUNITY COLLEGE DISTRICT

MEASURE Q

Projects Cost Summary

06/30/18 on 08/08/18

Special Project Numbers	Description	Project Allocation	Total PY Expenditures	FY 2017-2018		Cumulative Exp & Enc	Project Balance	% Spent
				Expenditures	Encumbrances			
ACTIVE PROJECTS								
SANTA ANA COLLEGE								
3035/ 3056	Johnson Student Center	44,265,005	1,842,577	1,052,344	2,986,783	5,881,705	38,383,300	13%
	Agency Cost		5,138	370,348	6,253	381,740		
	Professional Services		1,835,264	681,996	2,980,530	5,497,790		
	Construction Services		2,175	-	-	2,175		
	Furniture and Equipment		-	-	-	-		
3042	Central Plant Infrastructure	68,170,000	42,835,552	14,216,783	1,737,780	58,790,116	9,379,884	86%
	Agency Cost		315,395	101,344	1,658	418,397		
	Professional Services		7,845,853	1,535,240	1,733,897	11,114,990		
	Construction Services		34,674,304	12,542,053	-	47,216,357		
	Furniture and Equipment		-	38,146	2,226	40,371		
3049	Science Center & Building J Demolition	73,380,861	3,711,723	9,192,216	44,226,142	57,130,081	16,250,780	78%
	Agency Cost		389,194	34,455	2,465	426,113		
	Professional Services		3,322,529	1,640,198	4,035,691	8,998,419		
	Construction Services		-	7,517,563	40,187,986	47,705,550		
	Furniture and Equipment		-	-	-	-		
TOTAL ACTIVE PROJECTS		185,815,866	48,389,853	24,461,344	48,950,705	121,801,902	64,013,964	66%
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		-	-	-	-		
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		12,818,800	12,818,799	0	0	12,818,799	0	100%
GRAND TOTAL ALL PROJECTS		198,634,666	61,208,652	24,461,344	48,950,705	134,620,702	64,013,964	66%
SOURCE OF FUNDS								
	ORIGINAL Bond Proceeds	198,000,000						
	Interest Earned	634,666						
	Totals	198,634,666						

Rancho Santiago Community College
FD 11/13 Combined – Unrestricted General Fund Cash Flow Summary
FY 2017-18, 2016-17, 2015-16
YTD Actuals- June 30, 2018

FY 2017/2018												
	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	\$35,254,317	\$40,165,384	\$34,555,513	\$34,261,380	\$26,080,179	\$27,224,885	\$42,521,590	\$43,680,834	\$33,946,676	\$32,674,972	\$35,963,224	\$26,790,583
Total Revenues	13,230,747	6,401,471	13,730,226	7,947,537	17,388,889	29,510,148	14,345,552	4,546,656	15,319,442	17,749,412	6,431,657	38,131,074
Total Expenditures	8,319,680	12,011,343	14,024,358	16,128,738	16,244,183	14,213,443	13,186,308	14,280,814	16,591,146	14,461,160	15,604,298	27,018,444
Change in Fund Balance	4,911,068	(5,609,872)	(294,132)	(8,181,201)	1,144,706	15,296,705	1,159,244	(9,734,158)	(1,271,704)	3,288,252	(9,172,641)	11,112,630
Ending Fund Balance	40,165,384	34,555,513	34,261,380	26,080,179	27,224,885	42,521,590	43,680,834	33,946,676	32,674,972	35,963,224	26,790,583	37,903,213

FY 2016/2017												
	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	\$36,934,285	\$43,339,545	\$38,688,887	\$42,888,559	\$35,251,863	\$37,089,867	\$44,994,813	\$45,583,312	\$29,932,160	\$29,972,359	\$31,677,983	\$19,898,488
Total Revenues	13,317,549	7,899,458	17,481,417	7,032,694	17,260,075	21,386,237	13,039,249	1,848,175	14,033,540	21,401,470	6,295,496	35,646,442
Total Expenditures	6,912,289	12,550,116	13,281,745	14,669,390	15,422,071	13,481,291	12,450,751	17,499,326	13,993,341	19,695,846	18,074,991	20,290,613
Change in Fund Balance	6,405,260	(4,650,658)	4,199,672	(7,636,696)	1,838,004	7,904,946	588,498	(15,651,151)	40,199	1,705,624	(11,779,495)	15,355,829
Ending Fund Balance	43,339,545	38,688,887	42,888,559	35,251,863	37,089,867	44,994,813	45,583,312	29,932,160	29,972,359	31,677,983	19,898,488	35,254,317

FY 2015/2016												
	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	\$25,917,127	\$33,402,140	\$28,096,759	\$32,949,997	\$26,126,574	\$6,048,685	\$32,363,109	\$39,495,529	\$34,369,138	\$35,062,718	\$47,256,733	\$39,841,766
Total Revenues	14,365,201	6,535,152	17,599,589	7,271,058	11,491,891	38,617,426	19,005,330	8,400,212	14,206,171	25,404,464	7,824,624	17,404,133
Total Expenditures	6,880,189	11,840,533	12,746,352	14,094,480	31,569,780	12,303,001	11,872,910	13,526,603	13,512,591	13,210,449	15,239,591	20,311,614
Change in Fund Balance	7,485,012	(5,305,381)	4,853,238	(6,823,423)	(20,077,889)	26,314,425	7,132,420	(5,126,391)	693,580	12,194,015	(7,414,967)	(2,907,481)
Ending Fund Balance	33,402,140	28,096,759	32,949,997	26,126,574	6,048,685	32,363,109	39,495,529	34,369,138	35,062,718	47,256,733	39,841,766	36,934,285

Fiscal Resources Committee
Executive Conference Room – District Office
1:30 p.m. – 3:00 p.m.

Meeting Minutes for July 3, 2018

FRC Members Present: Steven Deeley, Ed Fosmire, Maria Gil, Pilar Gutierrez-Lucero, Peter Hardash, Bart Hoffman, Mary Mettler, Thao Nguyen, Adam O'Connor, Arleen Satele, Monica Zarske

Alternates/Guests Present: Esmeralda Abejar, James Kennedy, Roy Shabazian, Jose Vargas

1. Welcome: Mr. Hardash called the meeting to order at 1:31 p.m. Brief introductions were made.

2. State/District Budget Update

- New funding formula and online college has been approved
- Last minute changes were made prior to approval
 - i. Effects currently unknown
 - ii. Final deal includes all BOG waivers, not just students over 25 years old
 - iii. Changes in split between base/performance/need
 - 1. Transitional over three years
 - iv. Can still borrow from summer
- Funding amount for 2018/19 still unknown
 - i. May not see final numbers until mid-August (Budget workshop)
- New information will be applied to budget as it becomes available
- Will need to develop new BAM based on new model
- Waiting for final FTES numbers for P3

3. 2018/19 Proposed Adopted Budget Assumptions

Mr. O'Connor walked the committee through the updated assumptions:

- 2016/17 Recalc not yet posted
- Similar to Tentative Budget Assumptions
- Some changes
 - i. Slight Increase in EPA estimated funding
 - ii. Slight decrease in Part-Time Faculty reimbursement
 - iii. Slight Increase in Block Grant
 - iv. Increase in estimated Interest earnings due to rate increases
 - v. Large decrease in Scheduled Maintenance allocation
 - vi. PERS rate increased
 - vii. Four additional items added to Other Institutional Costs
 - 1. Armed officer reorg #1079
 - 2. Fire alarm testing/repair
 - 3. iGreentree onboarding agreement
 - 4. One-time search cost for Chancellor
 - viii. Additional costs may be added from 2017/18 due to negotiations that have not concluded
 - 1. Retroactivity may become complicated with STRS/PERS

The additional iGreentree expense was discussed. Mr. Hardash also gave a brief explanation of the EPA. Mr. Hardash called for a motion to recommend the 2018/19 Proposed Adopted Budget Assumptions to District Council to move forward to District Council. A motion to approve the assumptions was made by Ms. Mettler with the stipulation that Mr. Winter attend District Council to answer questions regarding the iGreentree expense. The motion was seconded by Mr. Hoffman and approved unanimously.

Mr. O'Connor also gave an explanation of the STRS/PERS calculations in the 2018/19 Budget Assumptions and the impact of future increases. The calculations are still being fine-tuned and will be updated as needed.

4. Status update regarding the IEPI consultant and timeline to begin review of BAM for changes relative to the new state funding model
 - BAM will need to be changed to match the new funding model
 - Recommendation to bring in consultant with knowledge of new model to assist
 - Applied for funding from IEPI to cover cost of consultant
 - Will need more information on model before bringing in consultant
 - Recommended that full FRC committee be involved in creating new BAM
 - New model should be a revenue allocation model similar to current BAM
 - Three years of hold harmless in new funding model
 - Should consider impact of performance measures in new BAM
 - Supplemental grants and performance measures are guaranteed funding
 - CDCP and non-credit will be funded separately then added back in to model so as not to penalize for lack of fees, certificates, and supplemental grants
 - ISA agreements will cause some loss of funding due to lack of certificates/performance measures
 - Will also need more information about the correct process to bring in consultant
 - Process to create new BAM will likely take 1-1.5 years

It was requested that this item would be put on the agenda as a placeholder for the next few meetings to stay updated on status. It was reiterated that the committee needed more information, including simulations for the new funding model, before they could proceed with the process to hire a consultant.

5. Standing Report from District Council
Ms. Mettler stated there was no update from District Council.

6. Informational Handouts
The following handouts were distributed:
 - District-Wide Expenditure Report
 - Vacant Funded Position List as of June 22, 2018
 - Measure "Q" Project Cost Summary May 31, 2018
 - Monthly Cash Flow Summary as of May 31, 2018
 - SAC Planning and Budget Committee Agendas and Minutes
 - SCC Budget Committee Agendas and Minutes

7. Approval of FRC Minutes – May 24, 2018
Mr. Hardash called for a motion to approve the Fiscal Resources Committee Minutes of the May 24, 2018 meeting. A correction was noted to the attendance list. A motion to approve the minutes with the noted correction was made by Ms. Satele, seconded by Mr. O'Connor, and approved unanimously.

9. Other
No other items were discussed.

Next meeting reminder: Wednesday, August 15, 2018, 1:30 – 3:00 in the Executive Conference Room #114, District Office

The meeting was adjourned at 2:43 p.m.