

RANCHO SANTIAGO COMMUNITY COLLEGE DISTRICT

website: [Fiscal Resources Committee](#)

Agenda for August 21, 2019

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

Executive Conference Room #114

1. Welcome
2. Committee Faculty Co-Chair Appointment - **ACTION**
3. State/District Budget Update – Hardash
 - 2019/20 Advance Apportionment:
 - Memo
 - Exhibit R – FY 2019-20 Advance Apportionment (July 2019)
 - Exhibit A – Payments by Program (July 2019)
 - SSC Article – Governor Newsom Signs the 2019-20 State Budget Bill
 - SSC Article – By the Way... Governor Newsom Signs the Higher Education Trailer Bill
 - SSC Article – Lottery Revenue Projection Revised
 - SSC Article – Dartboard for 2019-20 Adopted State Budget Now Available
 - SSC Article – What About the Proposition 98 Settle-Up Money?
 - SSC Article – Is the CalPERS Contribution Rate Final?
 - SSC Article – 2018-19 Preliminary Investment Earnings Announced by CalPERS
 - SSC Article – State Revenues Close Out 2018-19 Strong
 - SSC Article – CalSTRS 2018-19 Investment Earnings Fall Short of Forecast
 - SSC Article – CalSTRS First Report on Progress of the Full Funding Plan
 - SSC Article – What Are the CalSTRS Employee Contribution Rates?
 - SSC Article – LAO Releases Updated State Fiscal Health Index
4. Closeout of 2018/19 Budget
 - Recap of 2018/19 SCFF Metrics – Cambridge West Partnership Consultants
 - Final Budget Allocation Model Distribution of Carryover
 - 50% Law Compliance Update
5. Proposed Adopted General Fund Budget – **ACTION**
 - Budget Assumptions Update
 - 2018/19 Recap of Unrestricted General Fund – Major Changes Comparing Adopted Budget to Actuals
6. Continued Discussion of SCFF and Review of BAM – Cambridge West Partnership Consultants
7. Standing Report from District Council – Shahbazian
8. Informational Handouts
 - District-wide expenditure report link: <https://intranet.rscsd.edu>
 - Vacant Funded Position List as of August 14, 2019
 - Measure “Q” Project Cost Summary July 31, 2019
 - Monthly Cash Flow Summary as of July 31, 2019
 - [SAC Planning and Budget Committee Agendas and Minutes](#)
 - [SCC Budget Committee Agendas and Minutes](#)
9. Approval of FRC Minutes – July 3, 2019 – **ACTION**
10. Other

Next FRC Committee Meeting: Executive Conference Room #114, 1:30 – 3:00 pm
Wednesday, September 18, 2019

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

MEMORANDUM

August 9, 2019

Apportionments 18-09 | Via Website

TO: Chief Executive Officers
Chief Business Officers
District Staff

FROM: Fiscal Services Unit
College Finance and Facilities Planning Division

RE: 2019-20 Advance Principal Apportionment

The 2019 Budget Act ([Assembly Bill 74](#)) appropriates funds for various purposes, including the Student Centered Funding Formula and other apportionments to the California Community Colleges. The 2019-20 advance principal apportionment exhibits reflect those apportionments and are now available on the Chancellor's Office's [website](#). For support with any issues obtaining needed information, please email apportionments@cccco.edu.

APPORTIONMENT EXHIBITS

The available 2019-20 exhibits are:

- Exhibit A: District Apportionments and Payments by Program
- Exhibit B-4: Monthly Payment Schedule by County and District
- Exhibit R: 2019-20 Advance Apportionment
- Exhibit B-4c: Apprenticeship Training and Instruction, Monthly Payment by County and LEA
- Exhibit B-4o: Reimbursements, Temporary Assistance for Needy Families (TANF), July 2019 Quarterly Payment by County and District

Chancellor's Office, College Finance and Facilities Planning

1102 Q Street, Sacramento, California 95811 | Sixth Floor | 916.445.8752

www.CaliforniaCommunityColleges.cccco.edu

2019-20 Advance Apportionment

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STUDENT CENTERED FUNDING FORMULA

MAJOR POLICY CHANGES

Overview

Legislation enacted with the 2019 Budget Act continues implementation of the Student Centered Funding Formula (SCFF) with some adjustments that would primarily be implemented beginning in the 2019-20 apportionments. (Adjustments made to the 2018-19 apportionments were described in the [2018-19 second principal apportionment memorandum](#).)

Recalculation of Funding Rates

The 2019 Budget Act requires that funding rates in the base, supplemental, and student success allocations be determined so that, in the 2019-20 fiscal year, of the funds described in the statute:

- 70 percent are allocated for the base allocation.
- 20 percent are allocated for the supplemental allocation.
- 10 percent are allocated for the student success allocation.

In the 2020-21 fiscal year and subsequent years, the funding rates determined in 2019-20 would simply be adjusted by the cost-of-living adjustment (COLA). Therefore, the distribution of funds across the three allocations will be determined by changes in the underlying factors, and that distribution may deviate from the percentages specified above.

Student Success Allocation Measures and Calculation

The 2019 Budget Act makes three primary substantive changes to the student success allocation:

- It counts the factors using a three-year averages of each of the measures in the allocation. That is, for 2019-20, the data used for the calculation are from prior year (2018-19), the prior prior year (2017-18), and the prior prior prior year (2016-17).
- It specifies the SCFF counts only the highest of all awards (i.e., associate degree for transfer, associate degree, baccalaureate degree, and credit certificate requiring 16 units or more) a student earns in the same year, and it counts the awards only if the student was enrolled in the district in the year the award was granted. For example, for a student who was enrolled in the prior year and earned an associate degree for transfer, an associate degree, and a credit certificate in that year, the district would receive SCFF points only for the associate degree for transfer.
- It amends the definition of a successful transfer to a four-year university. Under the definition that will be used beginning with the 2019-20 apportionment, a student

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must have completed 12 or more units in the district, exited the CCC system in the following year, and be enrolled in a four-year university in that year of exit. For example, a student who completed 12 or more units in the district in 2017-18, exited, and was enrolled in a four-year university in 2018-19 would be counted in the district's SCFF count of successful transfer to a four-year university for 2018-19. The 2018-19 data, then, is one of the three years used in the 2019-20 apportionment.

Minimum Revenues

Finally, the 2019 Budget Act extends the existing minimum revenue provision of the SCFF, specifying that districts will receive at least the 2017-18 total computational revenue (TCR), adjusted by COLA each year, through 2021-22. In making these changes, the budget also modifies the stability provisions for 2019-20. In 2019-20, a district will receive the higher of 1) the district's minimum revenue commitment or 2) the SCFF calculation.

Implementation

The 2019 Budget Act charges the Chancellor's Office with determining the final funding rates for 2019-20 consistent with these policy adjustments. The Chancellor's Office intends to make new apportionments, and specify new funding rates, no later than the first principal apportionment.

ADVANCE APPORTIONMENT CALCULATION

For the advance apportionment, the Chancellor's Office has used a limited set of calculations to provide resources that districts may use to meet immediate costs. For most districts, the TCR does not represent the funds that would be available under the calculation specified under the existing statutes.

In the advance apportionment, districts will receive one of the following:

- The minimum revenue provided under the formula, which is 2017-18 TCR, with the 2018-19 COLA of 2.71% and 2019-20 COLA of 3.26%, compounded.
- The "constrained TCR," which was displayed in the 2018-19 second principal apportionment exhibits. That amount represents the lesser of the 2018-19 TCR or the 2017-18 TCR adjusted by 8.13% (three times the 2018-19 COLA of 2.71%).

With regard to revenues, the advance apportionment reflects the state appropriations included in the 2019 Budget Act and the state's estimates for property taxes and enrollment fees. Consistent with prior years, the budget does not formalize any increase in state appropriations in the case that other revenue collections are lower than collected.

The Exhibit R is a summary document that shows each district's TCR and the various revenue components (i.e., general appointment, property taxes, enrollment fees, FTFH, and EPA) used by the Chancellor's Office to fund each district's TCR. This year, the exhibit has been updated to include explanatory language on its various components.

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MANDATES

The 2019 Budget Act appropriates \$33.881 million for the Mandated Programs Block Grant to be distributed to districts electing to participate in the block grant on the basis of funded FTES as of the 2018-19 second principal apportionment. As described in the 2018-19 second apportionment memorandum, districts were erroneously apportioned funds for FTES above growth targets. The FTES will be corrected at the final recalculation apportionment. For purposes of calculating the estimated block grant funding, the correct FTES data was used. Because total funding provided was insufficient to fully fund at the specified rate of \$30.16, the Chancellor's Office proportionately reduced the rate to approximately \$30.14 to conform to available funding. These amounts are estimates and will be adjusted once written notification from districts choosing to participate in the block grant is obtained.

As a reminder, the Chancellor's Office must be notified if districts choose to opt in. Each year is handled separately. Therefore, opting in for the block grant funding this year does not affect any prior years' claims districts have already submitted or eliminate the option of filing claims in future years. Letters stating intent to opt in must be signed and emailed to apportionments@cccco.edu by August 30. These funds will be distributed in November 2019.

QUESTIONS

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

General Apportionments:

Randy Fong

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Categorical Apportionments:

Patricia Servin

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Jubilee Smallwood

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Chay Yang

cyang@cccco.edu, (916) 445-8283

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Categorical Program Apportionments Contacts

Program	Name	Email Address	Phone number
Access to Print and Electronic Info	Linda Vann	lvann@cccco.edu	(916) 322-3234
Adult Education Block Grant	Neil Kelly	nkelly@cccco.edu	(916) 324-8895
Apprentice Allowance	Nick Esquivel	nesquivel@cccco.edu	(916) 445-4670
Apprenticeship Instruction and Training, Local Education Agencies (LEA)	Nick Esquivel	nesquivel@cccco.edu	(916) 445-4670
C.A.R.E.	Jillian Luis	jluis@cccco.edu	(916) 322-5246
California College Promise	Bryan Dickason	bdickason@cccco.edu	(916) 323-5952
CalWORKs	Karen Baker	kbaker@cccco.edu	(916) 445-8504
Childcare Tax Bailout	Jillian Luis	jluis@cccco.edu	(916) 322-5246
College Promise Grants (BOG Fee Waivers Admin)	Ruby Nieto	rnieto@cccco.edu	(916) 322-4300
D.S.P.S.	Linda Vann	lvann@cccco.edu	(916) 322-3234
Deaf and Hard of Hearing	Linda Vann	lvann@cccco.edu	(916) 322-3234
Digital Course Materials	Leslie LeBlanc	lleblanc@cccco.edu	(916) 323-2768
E.O.P.S.	Jillian Luis	jluis@cccco.edu	(916) 322-5246
Equal Employment Opportunity	Legal Main Line	legallaffairs@cccco.edu	(916) 445-4826
Financial Aid Technology	Michael Quiaoit	mquiaoit@cccco.edu	(916) 327-6222
Foster Care Education	Jillian Luis	jluis@cccco.edu	(916) 322-5246
Full Time Faculty Hiring	Chay Yang	cyang@cccco.edu	(916) 445-8283
Integrated Technology Program	Gary Bird	gbird@cccco.edu	(916) 327-5904
NextUp	Colleen Ganley	cganley@cccco.edu	(916) 323-3865
Nursing Education	Brenda Fong	bfong@cccco.edu	(916) 323-2758

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Program	Name	Email Address	Phone number
Part-Time Faculty Compensation	Michael Yarber	myarber@cccoco.edu	(916) 322-5815
S.F.A.A.	Ruby Nieto	rnieto@cccoco.edu	(916) 322-4300
State Hospital	Linda Vann	lvann@cccoco.edu	(916) 322-3234
Strong Workforce Program	Nita Patel	npatel@cccoco.edu	(916) 327-6226
Student Equity and Achievement	Barbara Lezon	blezon@cccoco.edu	(916) 323-5275
Student Success Completion	Ruby Nieto	rnieto@cccoco.edu	(916) 322-4300
Temporary Assistance TANF	Karen Baker	kbaker@cccoco.edu	(916) 445-8504
Veteran Resource Center	Erin Larson	elarson@cccoco.edu	(916) 327-0067

DistName	Minimum Revenue	Constrained 2018-19 P2 TCR	2019-20 Advance	Property Tax	Excess Property Tax	Enrollment Fees	2015-16 Full Time Faculty Hiring (FTFH 2015-16)	Estimated Education Protection Account (EPA)	General Apportionment (NetGen)	Total Revenue	Exhibit A Certification
Allan Hancock Joint CCD	\$ 61,962,702	\$ 60,548,576	\$ 61,962,702	\$ 19,837,731	\$ -	\$ 2,439,089	\$ 498,061	\$ 9,415,207	\$ 29,772,614	\$ 61,962,702	\$ 30,270,675
Antelope Valley CCD	66,406,378	67,703,504	67,703,504	6,583,678	-	2,656,881	700,514	10,772,771	46,989,660	67,703,504	47,690,174
Barstow CCD	19,813,248	20,200,263	20,200,263	3,497,490	-	802,468	149,500	2,521,548	13,229,257	20,200,263	13,378,757
Butte-Glenn CCD	62,436,264	63,655,841	63,655,841	15,399,286	-	3,213,596	625,684	10,139,687	34,277,588	63,655,841	34,903,272
Cabrillo CCD	64,766,318	62,721,594	64,766,318	33,519,449	-	4,291,413	559,385	10,059,258	16,336,813	64,766,318	16,896,198
Cerritos CCD	99,109,024	101,044,936	101,044,936	28,774,375	-	4,956,039	1,064,903	15,829,207	50,420,412	101,044,936	51,485,315
Chabot-Las Positas CCD	114,203,408	110,597,916	114,203,408	53,831,256	-	9,807,056	1,058,396	15,057,052	34,449,648	114,203,408	35,508,044
Chaffey CCD	99,344,661	101,285,175	101,285,175	39,509,626	-	6,498,187	945,248	16,519,214	37,812,900	101,285,175	38,758,148
Citrus CCD	72,267,299	73,678,907	73,678,907	6,327,351	-	4,885,292	702,621	11,095,334	50,668,309	73,678,907	51,370,930
Coast CCD	195,448,832	196,991,294	196,991,294	148,505,170	-	15,905,819	1,956,522	30,093,626	530,157	196,991,294	2,486,679
Compton CCD	37,624,378	36,436,547	37,624,378	5,459,571	-	1,459,003	360,917	5,839,947	24,504,940	37,624,378	24,865,857
Contra Costa CCD	180,560,595	174,860,154	180,560,595	117,477,168	-	16,035,367	1,771,514	24,697,255	20,579,291	180,560,595	22,350,805
Copper Mountain CCD	13,693,802	13,961,285	13,961,285	1,723,612	-	190,865	87,241	1,447,504	10,512,063	13,961,285	10,599,304
Desert CCD	62,190,901	63,405,685	63,405,685	36,316,056	-	2,428,641	544,280	10,297,545	13,819,163	63,405,685	14,363,443
El Camino CCD	120,980,804	119,006,751	120,980,804	36,696,843	-	8,297,162	1,172,210	18,085,535	56,729,054	120,980,804	57,901,264
Feather River CCD	14,456,295	14,297,624	14,456,295	7,138,962	-	690,618	96,453	1,601,710	4,928,552	14,456,295	5,025,005
Foothill-DeAnza CCD	156,874,658	151,922,001	156,874,658	127,774,511	-	20,946,174	1,628,308	6,525,665	-	156,874,658	1,628,308
Gavilan Joint CCD	34,227,576	33,146,984	34,227,576	29,504,605	-	2,693,263	277,710	1,751,998	-	34,227,576	277,710
Glendale CCD	93,564,295	90,610,396	93,564,295	24,490,722	-	4,497,657	842,036	13,472,744	50,261,136	93,564,295	51,103,172
Grossmont-Cuyamaca CCD	116,015,610	116,092,990	116,092,990	48,844,170	-	6,847,195	1,127,904	17,331,163	41,942,558	116,092,990	43,070,462
Hartnell CCD	45,747,968	46,641,570	46,641,570	26,290,836	-	1,878,353	438,578	7,181,643	10,852,160	46,641,570	11,290,738
Imperial CCD	45,568,932	46,459,037	46,459,037	7,872,568	-	1,280,866	409,378	7,275,264	29,620,961	46,459,037	30,030,339
Kern CCD	143,809,885	146,618,946	146,618,946	61,474,009	-	6,321,035	1,249,974	22,830,286	54,743,642	146,618,946	55,993,616
Lake Tahoe CCD	15,179,769	14,734,540	15,179,769	4,916,668	-	830,093	100,160	1,848,601	7,484,247	15,179,769	7,584,407
Lassen CCD	14,410,165	14,691,641	14,691,641	1,824,132	-	370,366	80,692	1,556,653	10,859,798	14,691,641	10,940,490
Long Beach CCD	126,335,578	122,347,064	126,335,578	34,089,630	-	7,075,564	1,146,606	18,753,179	65,270,599	126,335,578	66,417,205
Los Angeles CCD	642,545,651	643,368,881	643,368,881	240,145,950	-	31,872,943	6,420,386	95,701,497	269,228,105	643,368,881	275,648,491
Los Rios CCD	322,374,943	316,096,891	322,374,943	93,530,005	-	17,631,352	2,869,530	51,034,482	157,309,574	322,374,943	160,179,104
Marin CCD	27,158,292	26,300,883	27,158,292	61,331,875	(36,703,179)	1,973,590	221,306	334,700	-	27,158,292	221,306
Mendocino-Lake CCD	23,793,304	23,042,131	23,793,304	10,782,285	-	686,880	154,375	2,823,818	9,345,946	23,793,304	9,500,321
Merced CCD	59,919,159	61,089,569	61,089,569	13,933,713	-	2,874,906	542,839	9,766,461	33,971,650	61,089,569	34,514,489
MiraCosta CCD	67,389,544	67,537,927	67,537,927	114,926,216	(57,178,097)	8,123,983	667,067	998,758	-	67,537,927	667,067
Monterey Peninsula CCD	41,244,895	39,942,761	41,244,895	21,563,213	-	2,740,940	368,322	6,152,110	10,420,310	41,244,895	10,788,632
Mt. San Antonio CCD	187,112,691	187,627,396	187,627,396	58,390,961	-	10,001,559	1,849,401	32,121,804	85,263,671	187,627,396	87,113,072
Mt. San Jacinto CCD	75,850,210	77,331,804	77,331,804	31,665,135	-	3,510,842	707,801	11,708,107	29,739,919	77,331,804	30,447,720
Napa Valley CCD	33,535,957	32,494,147	33,535,957	34,863,192	(4,714,193)	2,562,770	323,498	500,690	-	33,535,957	323,498
North Orange County CCD	214,297,538	207,531,995	214,297,538	108,857,110	-	12,473,741	2,091,319	32,382,307	58,493,061	214,297,538	60,584,380
Ohlone CCD	51,718,793	50,085,990	51,718,793	27,413,675	-	4,575,568	425,220	7,667,835	11,636,495	51,718,793	12,061,715
Palo Verde CCD	17,644,688	17,989,344	17,989,344	1,653,384	-	317,772	121,019	2,047,464	13,849,705	17,989,344	13,970,724
Palomar CCD	115,124,684	111,490,107	115,124,684	87,214,476	-	8,468,856	992,509	17,491,033	957,810	115,124,684	1,950,319
Pasadena Area CCD	142,610,810	145,396,449	145,396,449	42,398,059	-	10,864,604	1,410,071	23,323,773	67,399,942	145,396,449	68,810,013
Peralta CCD	121,621,911	117,782,211	121,621,911	58,257,462	-	6,164,868	1,172,453	16,295,107	39,732,021	121,621,911	40,904,474
Rancho Santiago CCD	174,838,125	175,901,803	175,901,803	88,872,602	-	8,839,824	1,722,584	26,437,430	50,029,363	175,901,803	51,751,947
Redwoods CCD	28,527,157	28,668,254	28,668,254	5,573,854	-	1,013,277	215,021	3,539,645	18,326,457	28,668,254	18,541,478
Rio Hondo CCD	78,990,294	79,225,124	79,225,124	7,792,605	-	3,527,997	767,971	12,619,214	54,517,337	79,225,124	55,285,308
Riverside CCD	184,249,819	187,848,799	187,848,799	45,817,472	-	10,717,639	1,724,252	29,245,623	100,343,813	187,848,799	102,068,065

DistName	Minimum Revenue	Constrained 2018-19 P2 TCR	2019-20 Advance	Property Tax	Excess Property Tax	Enrollment Fees	2015-16 Full Time Faculty Hiring (FTFH 2015-16)	Estimated Education Protection Account (EPA)	General Apportionment (NetGen)	Total Revenue	Exhibit A Certification
San Bernardino CCD	94,439,967	96,284,677	96,284,677	28,841,314	-	5,307,337	921,785	15,116,289	46,097,952	96,284,677	47,019,737
San Diego CCD	260,956,699	255,376,409	260,956,699	124,570,483	-	14,534,048	2,555,312	39,110,461	80,186,395	260,956,699	82,741,707
San Francisco CCD	136,132,983	131,835,157	136,132,983	28,883,305	-	12,995,234	1,269,185	21,593,657	71,391,602	136,132,983	72,660,787
San Joaquin Delta CCD	95,749,532	95,344,792	95,749,532	42,989,432	-	3,774,973	979,104	14,492,863	33,513,160	95,749,532	34,492,264
San Jose-Evergreen CCD	74,900,984	75,433,486	75,433,486	115,341,424	(47,787,563)	5,957,852	694,868	1,226,905	-	75,433,486	694,868
San Luis Obispo County CCD	52,042,585	50,399,559	52,042,585	44,655,833	-	3,809,949	498,116	3,078,687	-	52,042,585	498,116
San Mateo County CCD	104,244,330	100,953,254	104,244,330	165,633,016	(74,146,230)	10,193,262	1,039,342	1,524,940	-	104,244,330	1,039,342
Santa Barbara CCD	77,009,511	77,737,133	77,737,133	34,070,013	-	7,722,768	791,512	12,255,109	22,897,731	77,737,133	23,689,243
Santa Clarita CCD	100,170,611	97,008,145	100,170,611	28,656,589	-	7,830,345	956,717	15,764,452	46,962,508	100,170,611	47,919,225
Santa Monica CCD	137,789,507	133,439,383	137,789,507	36,176,250	-	13,432,390	1,311,438	19,901,099	66,968,330	137,789,507	68,279,768
Sequoias CCD	65,112,035	66,383,878	66,383,878	16,965,485	-	2,753,580	559,416	9,923,157	36,182,240	66,383,878	36,741,656
Shasta-Tehama-Trinity CCD	44,320,933	45,186,661	45,186,661	16,937,336	-	1,886,134	362,733	7,029,360	18,971,098	45,186,661	19,333,831
Sierra Joint CCD	91,814,408	88,915,754	91,814,408	85,963,699	(3,740,296)	7,413,709	888,168	1,289,128	-	91,814,408	888,168
Siskiyou Joint CCD	19,250,645	18,965,361	19,250,645	4,626,824	-	850,474	168,179	2,152,209	11,452,959	19,250,645	11,621,138
Solano CCD	51,465,942	49,841,121	51,465,942	18,708,090	-	3,477,655	495,911	6,028,918	22,755,368	51,465,942	23,251,279
Sonoma County CCD	113,397,901	109,817,839	113,397,901	63,878,653	-	8,273,454	1,113,184	18,994,786	21,137,824	113,397,901	22,251,008
South Orange County CCD	161,922,903	156,810,869	161,922,903	258,890,744	(118,320,350)	17,336,553	1,373,625	2,642,331	-	161,922,903	1,373,625
Southwestern CCD	98,223,604	95,122,607	98,223,604	31,534,092	-	4,672,422	823,293	14,467,014	46,726,783	98,223,604	47,550,076
State Center CCD	192,131,172	195,884,100	195,884,100	50,818,306	-	8,576,097	1,750,543	29,536,380	105,202,774	195,884,100	106,953,317
Ventura County CCD	163,143,068	166,329,767	166,329,767	76,021,383	-	20,274,873	1,591,421	24,501,028	43,941,062	166,329,767	45,532,483
Victor Valley CCD	58,064,586	59,198,770	59,198,770	13,178,915	-	2,083,763	552,751	9,427,277	33,956,064	59,198,770	34,508,815
West Hills CCD	39,925,072	40,704,935	40,704,935	6,919,288	-	972,431	309,554	5,967,943	26,535,719	40,704,935	26,845,273
West Kern CCD	25,987,005	26,494,614	26,494,614	7,196,731	-	786,140	153,263	2,840,829	15,517,651	26,494,614	15,670,914
West Valley-Mission CCD	77,825,122	75,368,121	77,825,122	137,676,079	(69,586,822)	7,831,658	782,289	1,121,918	-	77,825,122	782,289
Yosemite CCD	101,421,961	103,403,051	103,403,051	49,468,855	-	5,089,725	993,130	15,670,440	32,180,901	103,403,051	33,174,031
Yuba CCD	52,584,125	53,611,259	53,611,259	30,040,538	-	1,627,738	455,595	7,447,136	14,040,252	53,611,259	14,495,847
Statewide Totals	\$ 7,177,575,001	\$ 7,126,264,389	\$ 7,223,662,220	\$ 3,601,305,396	\$ (412,176,730)	\$ 465,706,537	\$ 67,752,173	\$ 977,295,770	\$ 2,523,779,074	\$ 7,223,662,220	\$ 2,591,531,247

Below are brief descriptions of each column:

- Minimum Revenue The Minimum Revenue is the 2017-18 TCR plus the 2018-19 and 2019-20 COLA (2.71%, 3.26% compounded).
- Constrained 2018-19 P2 TCR The constrained 2018-19 P2 TCR is the **greater** of the 2017-18 TCR + 2.71% **or** the **lesser** of the [2018-19 P2 SCFF TCR] **or** the [2017-18 TCR + 3 times the 2018-19 COLA (2.71%)].
- 2019-20 Advance The 2019-20 Advance is the **greater** of the Minimum Revenue **or** the Constrained 2018-19 P2 TCR.
- Property Tax Based on the estimates from Department of Finance a factor of 7.64% was applied to the property tax.
- Enrollment Fees Based on the estimates from Department of Finance a factor of -0.12% was applied to the enrollment fees.
- FTFH 2015-16 The FTFH 2015-16 has no changes at this time.
- EPA 2018-19 P2 Full Time Equivalent Students, was used to calculate the EPA. EPA is paid out quarterly with the first quarter payment in September 2019.
- NetGen The General Apportionment is the remaining need, which is 2019-20 Advance minus Property Tax, Excess Property Tax, Enrollment Fees, FTFH 2015-16 and EPA.
- Total Revenue Total Revenue is the sum of Property Tax, Excess Property Tax, Enrollment Fees, FTFH 2015-16, EPA, and NetGen.
- Exhibit A Certification Exhibit A certification is the sum of FTFH plus NetGen, which will be the certified amount on the Exhibit A.

Note: 2018-19 P2 data was used as a base to determine the estimates for 2019-20 Advance. These figures are only estimates and used only for purposes of the advance apportionment. New estimates will be available at the first principal apportionment cycle and adjustments will be made to reflect the updated estimates.

Contact: apportionments@cccco.edu

**CALIFORNIA COMMUNITY COLLEGES
MONTHLY PAYMENT SCHEDULE BY DISTRICT
2019-2020 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 2020
STATE GENERAL APPORTIONMENT	51,751,947	4,140,156	4,140,156	6,210,233	5,175,195	4,657,675	2,587,597	4,140,156	31,051,168
ACCESS TO PRINT AND ELECTRONIC INFO	21,263	1,701	1,701	2,552	2,126	1,914	1,063	1,701	12,758
ADULT EDUCATION BLOCK GRANT	3,160,444	263,370	263,371	263,370	263,370	263,371	263,370	263,370	1,843,592
APPRENTICE ALLOWANCE	4,550,436	364,035	364,035	546,052	455,044	409,539	227,522	364,035	2,730,262
C.A.R.E.	152,817	12,225	12,226	18,338	15,281	13,754	7,641	12,225	91,690
CALIFORNIA COLLEGE PROMISE	1,678,834	1,678,834	0	0	0	0	0	0	1,678,834
CALWORKS	551,647	44,132	44,132	66,197	55,165	49,648	27,582	44,132	330,988
CHILDCARE TAX BAILOUT	262,059	262,059	0	0	0	0	0	0	262,059
COLLEGE PROMISE GRANTS (BOG FEE WAIVERS ADMIN)	278,496	22,280	22,279	33,420	27,849	25,065	13,925	22,280	167,098
D.S.P.S.	1,669,544	133,564	133,563	200,345	166,955	150,259	83,477	133,563	1,001,726
DEAF AND HARD OF HEARING	113,243	9,059	9,060	13,589	11,324	10,192	5,662	9,060	67,946
DIGITAL COURSE MATERIALS	0	0	0	0	0	0	0	0	0
E.O.P.S.	2,149,791	171,983	171,984	257,974	214,980	193,481	107,489	171,984	1,289,875
EQUAL EMPLOYMENT OPPORTUNITY	45,000	45,000	0	0	0	0	0	0	45,000
FINANCIAL AID TECHNOLOGY	99,501	7,960	7,960	11,940	9,950	8,955	4,976	7,960	59,701
FOSTER CARE EDUCATION	0	0	0	0	0	0	0	0	0
FULL TIME FACULTY HIRING	1,304,941	104,395	104,396	156,592	130,495	117,444	65,247	104,396	782,965
INTEGRATED TECHNOLOGY PROGRAM	0	0	0	0	0	0	0	0	0
NEXTUP	0	0	0	0	0	0	0	0	0
NURSING EDUCATION	207,358	16,589	16,588	24,883	20,736	18,662	10,368	16,589	124,415
PART-TIME FACULTY COMPENSATION	575,927	46,074	46,074	69,112	57,592	51,834	28,796	46,074	345,556
S.F.A.A.	1,068,959	85,517	85,516	128,276	106,895	96,207	53,448	85,516	641,375
STATE HOSPITAL	0	0	0	0	0	0	0	0	0
STRONG WORKFORCE PROGRAM	22,027,323	1,762,186	1,762,186	2,643,278	2,202,733	1,982,459	1,101,366	1,762,186	13,216,394
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
STUDENT SUCCESS COMPLETION	3,063,100	245,048	245,048	367,572	306,310	275,679	153,155	245,048	1,837,860
VETERAN RESOURCE CENTER	35,398	2,832	2,832	4,247	3,540	3,186	1,770	2,832	21,239
Total	108,054,969	10,481,954	8,496,063	12,612,402	10,554,235	9,525,148	5,408,801	8,496,063	65,574,666

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No. 14

Governor Newsom Signs the 2019-20 State Budget Bill

Yesterday, June 27, 2019, Governor Gavin Newsom signed the \$214.8 billion 2019-20 State Budget Bill ([Assembly Bill 74](#)) that the Legislature passed and sent to him on June 13 (see “[2019-20 State Budget Approved by the Legislature](#),” in the June 14, 2019, issue of the *Community College Update*).

The Governor also signed over a dozen trailer bills, the implementing language of the State Budget, including [Senate Bill \(SB\) 90](#), the Public Employees' Retirement Budget Trailer Bill, which includes the California State Teachers' Retirement System and California Public Employees' Retirement System school employer pension relief language (see “[Public Employees' Retirement Trailer Bill Language Released](#),” in the current *Community College Update*). However, not among the signed trailer bills, is [SB 77](#), the Higher Education Budget Trailer Bill. Despite not being signed with the main Budget Bill yesterday, we fully expect the bill to be signed into law shortly.

The enacted State Budget includes a total investment in Proposition 98 of \$81.1 billion, an increase of approximately \$3 billion over last year's State Budget. Some of the more significant community college related investments include: \$230 million in ongoing Proposition 98 funds to provide the 3.26% cost-of-living increase for the Student Centered Funding Formula; an increase of \$43 million in ongoing Proposition 98 dollars to increase the California College Promise Program for an additional year; \$9 million in ongoing Proposition 98 funds to support rapid rehousing efforts assisting homeless and housing insecure students; and a one-time \$3.15 billion non-Proposition 98 appropriation to provide pension relief for school employers.

Other significant community college expenditures for the 2019-20 State Budget include:

- \$389 million deposit into the Public School System Stabilization Account
- \$10 million in one-time non-Proposition 98 funds for the development of the California Cradle to Career Data System
- \$5 million increase in ongoing Proposition 98 funds to veterans resource centers
- \$3.9 million one-time Proposition 98 fund to address student hunger and basic needs

Although Governor Newsom has the authority to veto any budget line item, he used his “blue pencil” sparingly, as the final budget is based on negotiated compromises between the Democratic legislative leadership and the Governor.

—*Kyle Hyland*

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By the Way . . . Governor Newsom Signs the Higher Education Trailer Bill

On Monday July 1, 2019, Governor Gavin Newsom officially signed [Senate Bill \(SB\) 77](#) into law. SB 77 is the higher education trailer bill, which contains the implementing language of the higher education provisions, including the changes to the Student Centered Funding Formula, in the 2019-20 State Budget. As a budget trailer bill, the provisions of SB 77 went into effect immediately upon the Governor's signature.

For more details on the 2019-20 State Budget for education, check out "[Governor Newsom Signs the 2019-20 State Budget Bill](#)" in the current issue of the *Community College Update*.

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Lottery Revenue Projections Revised

Fourth quarter Lottery projections have been updated by the Lottery Commission. For 2018-19, the unrestricted Lottery revenue is estimated to be \$163.73 per full-time equivalent student (FTES), and the Proposition 20 Lottery funding is estimated to be \$65.91 per FTES. This increased projection is a result of the higher-than-expected level of sales and profit in the 2018-19 fiscal year due to the historic Mega Millions jackpot in October 2018. The 2018-19 fourth quarter accruals should be \$24.35 per FTES for the unrestricted Lottery revenue and \$23.73 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 2019-20 is \$207 per FTES (\$153 per FTES in unrestricted Lottery revenues and \$54 per FTES in Proposition 20 Lottery revenues).

—*Jamie Metcalf and Matt Phillips, CPA*

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SSC Dartboard for 2019-20 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 2019-20 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 details on the major new initiatives—such as the online college and the new funding formula—please see “[Budget Conference Committee Acts on 2019-20 State Budget](#),” in the June 14, 2019, issue of the *Community College Update*.

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

—*Michelle McKay Underwood and Sheila G. Vickers*

posted 07/09/2019

SSC Community College Financial Projection Dartboard 2019-20 Adopted State Budget

This version of School Services of California, Inc., (SSC) Financial Projection Dartboard is based on the 2019-20 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		2018-19	2019-20	2020-21	2021-22	2022-23
Statutory COLA for Apportionments		2.71%	3.26%	3.00%	2.80%	3.16%
Growth Funding		1% (\$60 million)	0.55% (\$24.7 million)	TBD	TBD	TBD
State Categorical Programs	COLA	2.71% ¹	3.26% ¹	3.00% ¹	2.80% ¹	3.16% ¹
	Funding	\$361.6 million	\$98.4 million ²	Ongoing unless otherwise stated	Ongoing unless otherwise stated	Ongoing unless otherwise stated
California CPI		3.62%	3.33%	3.14%	3.02%	3.13%
Interest: Ten-Year Treasuries		2.58%	2.35%	2.58%	2.60%	2.70%
California Lottery ³	Unrestricted per FTES	\$164	\$153	\$153	\$153	\$153
	Restricted per FTES	\$66	\$54	\$54	\$54	\$54
Mandate Block Grant (per FTES)		\$29.21	\$30.16	\$31.07	\$31.94	\$32.95
CalPERS Employer Rate ⁴		18.062%	19.721%	22.70%	24.60%	25.40%
CalSTRS Employer Rate ⁵		16.28%	17.10%	18.40%	18.10%	18.10%

¹ COLA for Adult Education Block Grant, Disabled Student Programs and Services, Extended Opportunity Programs and Services, Fund for Student Services Programs, special services for California Work Opportunity and Responsibility to Kids, Child Care Tax Bailout programs, and the Mandate Block Grant.

² The 2019-20 adopted State Budget includes additional programmatic funding sources, the most significant of which are:

- \$42.6 million for the California Promise Grant Program (elimination of enrollment fees for the second year for students meeting certain criteria)
- \$13.5 million (one-time) for deferred maintenance, instructional equipment, and specified water conservation projects

³ Lottery funding is initially based on prior-year actual annual FTES, and is ultimately based on current-year annual FTES.

⁴ California Public Employees' Retirement System (CalPERS) rate in 2019-20 is final; that rate as well as the rates in the following years are subsidized based on the adopted State Budget.

⁵ California State Teachers' Retirement System (CalSTRS) rates for 2019-20 and beyond are subsidized based on the adopted State Budget.

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No. 14

Ask SSC . . . What About the Proposition 98 Settle-Up Money?

Q. The State Budget provides \$686 million in settle-up payments for prior fiscal years. How will schools and community colleges get this money?

A. This matter is a little confusing and misunderstood. The Proposition 98 settle-up payments are more of an accounting adjustment to shift the so-called overpayment of Proposition 98 funds in one year to an underpayment in another year. These funds do not come to schools or community colleges in the current year as new money. Over the long run, the overpayments and underpayments generally cancel each other out. The 2019 Budget Act recognizes \$686 million “paid” in settle-up payments, but none of this is in addition to what has been itemized in the Enacted State Budget—the funding for the K-12 Local Control Funding Formula, the community college Student Centered Funding Formula, K-12 Special Education, the Proposition 98 reserve deposit, etc.

—Robert Miyashiro

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No. 14

Ask SSC . . . Is the CalPERS Contribution Rate Final?

Q. The latest information we received is that the funding in the final State Budget should reduce the California Public Employees' Retirement System (CalPERS) employer contribution rate to 19.721%. Is this official, and when is it effective?

A. CalPERS released [Circular Letter 200-029-19](#), which confirms that the school employer contribution rate for 2019-20 will be 19.721%. While this is still a significant increase from the 2018-19 contribution rate of 18.062%, it is lower than the 2019-20 rate of 20.733%, which was set by the CalPERS Board last April.

The employer contribution rate of 19.721% is effective with the first payroll ending in July 2019.

—*Charlene Quilao and Sheila G. Vickers*

posted 07/11/2019

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2018-19 Preliminary Investment Earnings Announced by CalPERS

On Thursday, July 11, 2019, the California Public Employees' Retirement System (CalPERS) reported that preliminary investment earnings for the 2018-19 fiscal year are 6.7%, falling below its forecasted 7% return. While the areas of fixed income and private equity funds both outperformed the 7% forecast, all other asset classes fell short.

Investment earnings are critical to the funded status of the CalPERS retirement plan, as they are counted on for generating nearly two-thirds of the pension benefits paid to retirees. CalPERS reports that overall, CalPERS enjoys an estimated 70% funded status, nearly unchanged since last year.

The 2018-19 returns bring the long-term investment earnings to:

- 5.8% for the last 5 years
- 9.1% for the last 10 years
- 5.8% for the last 20 years
- 8.1% for the last 30 years

As can be seen above, while the 7% investment return assumption is 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 earnings over the last 20 years to fall below the target.

For CalPERS employers, the investment returns for a given year impact the employer contribution rates two years later. The most recent estimates, which reflect the 2019-20 State Budget funding to reduce the immediate and long-term employer contribution rates, can be found on the current School Services of California, Inc., [Financial Projection Dashboard](#).

—*Michelle McKay Underwood*

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No. 15

State Revenues Close Out 2018-19 Strong

State General Fund revenues for the last month of the 2018-19 fiscal year beat the forecast by \$409 million, or 2.1%. Combined with the strong performance from May, General Fund revenues for the prior fiscal year exceeded the May Revision forecast by \$1.041 billion, an auspicious start for 2019-20.

The Department of Finance's (DOF) July 2019 *Finance Bulletin* shows that the personal income tax exceeded the forecast by \$104 million, or 0.8%, and the corporation tax outperformed the forecast by \$323 million, or just over 10%. The sales and use tax fell short by \$77 million, or 2.8%. All other taxes and revenue sources were a net \$59 million above the forecast. Over the last five fiscal years, the 2018-19 final tally was the second best, exceeded only by 2017-18 when revenue collections exceeded the forecast level by \$1.5 billion.

The DOF *Bulletin* also notes that both the California and the national unemployment rates remain at near record lows. For June, the California unemployment rate stood at 4.2%, and the U.S. unemployment rate was 3.7%, just 0.1% above the 50-year record low of 3.6% set in May.

On a related note, the U.S. added 224,000 jobs in June, a strong performance given many economists' expectations of a slowing job market. Of this national total, California accounted for about one-fifth of the gain, or 46,200 jobs. The Golden State accounts for about one-eighth of the U.S. population.

The growth rate of the California economy continues to outpace that of the nation as a whole. State personal income has grown on average 5.3% annually since 2010 compared to the U.S. rate of 4.3% over the same period. Most recently, California personal income grew 4.4% in the first quarter of 2019 compared to 3.8% for the nation.

Finally, the *Finance Bulletin* indicates that residential building permits issued for the first five months of 2019 were down 12.2% compared to the same period in 2018. For the month of May, single-family building permits were down 13.9% compared to May 2018 and multi-family building permits saw an even steeper decline of 42.2%.

—Robert Miyashiro

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No. 15

CalSTRS 2018-19 Investment Earnings Fall Short of Forecast

On Tuesday, July 24, 2019, the California State Teachers' Retirement System (CalSTRS) reported that investment earnings for the 2018-19 fiscal year are 6.8%, falling below its forecasted 7% return. While most investment areas outperformed the 7% forecast—especially in the areas of private equity (10.5%) and innovative strategies (9.2%)—areas such as public equity (5.3%) and inflation sensitive assets (6.0%) fell short.

Investment earnings are critical to the funded status of the CalSTRS retirement plan, along with contributions from employers, employees, and the state. The California Public Employees' Retirement System (CalPERS) reports that overall, the system enjoys an estimated 64% funded status.

The 2018-19 returns bring the long-term investment earnings to:

- 6.9% for the last 5 years
- 10.1% for the last 10 years
- 6.2% for the last 20 years
- 8.0% for the last 30 years

The one-year and longer-term earnings are very similar to CalPERS, which reported a 6.7% return for 2018-19.

—Michelle McKay Underwood

posted 07/25/2019

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No. 15

CalSTRS First Report on Progress of the Full Funding Plan

As part of the California State Teachers' Retirement System (CalSTRS) full funding plan approved by the Legislature in 2014, CalSTRS is required to submit regular reports on the progress being made towards a zero unfunded actuarial obligation (UAO) by 2046. In 2014, CalSTRS was projected to run out of money by 2046; due to Assembly Bill (AB) 1469 (Chapter 47/2014), the system will now reach a funded status of practically 100% by that same year. Its first report was sent to the Legislature last month and shows that the plan is working as intended.

AB 1469 requires this first report to compare the funding levels and projected contribution rates at the time the funding plan was enacted to those based on the June 30, 2018, actuarial valuation. The report must also indicate whether additional contributions are needed to reach full funding by 2046.

Comparing Funding Levels

At the time AB 1469 was enacted, contribution rates were far below the level needed to sustain the system. And while the increasing contribution rates are beneficial to the UAO compared to the status quo, they are not currently enough to stop the UAO from growing. If the intent had been to stop the UAO from growing further, a huge increase in contributions would have been needed immediately. Instead, AB 1469 set the employer, state, and employee contribution rates to increase gradually over time to the level needed to bring the UAO to zero.

Since AB 1469 was enacted, the UAO has grown from \$73.7 billion to \$107.2 billion. CalSTRS expected the UAO to have grown to just \$98.5 billion by this point; however, changes in demographic (retirees living longer) and investment return assumptions (a more realistic 7% compared to the prior 7.5%) both resulted in an even bigger-than-anticipated UAO. It's going to get worse before it gets better: the UAO is expected to peak in 2027 at approximately \$111 billion and then decrease until 2046.

Contribution Rates

AB 1469 assigned portions of the UAO to both the employer and the state and gave CalSTRS narrow authority to increase and decrease corresponding contribution rates to meet the goal of exhausting the UAO by 2046. Over the three years that the CalSTRS Board has had this authority, it has increased the state's rate by the annual maximum of 0.5%, and anticipates needing to do so over the next three years.

The CalSTRS Board does not yet have authority over the employer rate, which continues to be governed by statute. Prior to the action taken in the 2019-20 State Budget to provide contribution rate relief to employers, CalSTRS planned to reduce the employer rate to 18.3% effective July 1, 2021, and plans to make a reduction to 18.1% that year. When the full funding plan was put in place, CalSTRS believed they would need to continue to raise employer rates, potentially up to the statutory

maximum of 20.25%. But the influx of employer contributions due to an increased number of active members (hiring) and employee compensation (raises) will actually reduce the employer contribution rate relative to the anticipated level.

Future Risks

The report also explains risks facing the system: longevity, declines in membership, and investment:

- Longevity—while CalSTRS recently changed its demographic assumptions to recognize its retirees living longer, longevity risk is a slowly developing phenomenon that could take decades before it is recognized that retirees are living (and receiving benefits) even longer than currently assumed
- Declines in Membership—several factors could contribute to a decline in active membership including a recession necessitating staff reductions; charter school staff growing (charters are not required to participate in CalSTRS); and student population decline
- Investment—the biggest risk to the system is investment returns falling below forecast levels, as demonstrated during the depths of the Great Recession: CalSTRS posted a -4% investment return in 2007-08 and -25% in 2008-09

Any one or a combination of these risks could knock the current full funding plan off track and in extreme cases, CalSTRS would not be able to increase state and employer contributions sufficiently to meet the full funding goal of 2046. In this case, CalSTRS stresses the importance of acting quickly, noting that if its current authority to raise state and employer contribution rates had been in place during the Great Recession, the system would currently enjoy a 70% funded status versus its current 64%.

The full report is available [here](#).

—*Michelle McKay Underwood*

posted 07/26/2019

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No. 16

Ask SSC . . . What Are the CalSTRS Employee Contribution Rates?

Q. Your Dartboard shows the California State Teachers' Retirement System (CalSTRS) contribution rates for employers, but can't the employee contribution rate also change? What is that rate now?

A. There are two different groups of CalSTRS members, and they are paying different rates. The first group, those who became members of CalSTRS before the California Public Employees' Pension Reform Act of 2012 (PEPRA), which became effective on January 1, 2013, are referred to as 2% at 60 members. They experienced an increase of their contribution rate as follows:

CalSTRS 2% at 60 Members (Pre-PEPRA)	
Year	Contribution Rate
Up Through 2013-14	8.00%
2014-15	8.15%
2015-16	9.20%
2016-17 and Beyond	10.25%

As indicated above, the contribution rate for CalSTRS 2% at 60 members is no longer increasing under current law.

The second group is the post-PEPRA group and is referred to as 2% at 62 members. PEPRA requires that these members pay one-half of the normal cost of their benefits, so each year CalSTRS prepares the calculation based upon the most recent actuarial valuation in order to determine whether the contribution rate for this group needs to be adjusted. Here are the rates for the 2% at 62 members:

CalSTRS 2% at 62 Members (Post-PEPRA)	
Year	Contribution Rate

Up Through 2013-14	8.00%
2014-15	8.15%
2015-16	8.56%
2016-17	9.205%
2017-18	9.205%
2018-19	10.205%
2019-20	10.205%

Unlike the contribution rate of the 2% at 60 members, the contribution rate applicable to the 2% at 62 members can continue to change year to year.

—*Michelle McKay Underwood and Sheila G. Vickers*

posted 07/31/2019

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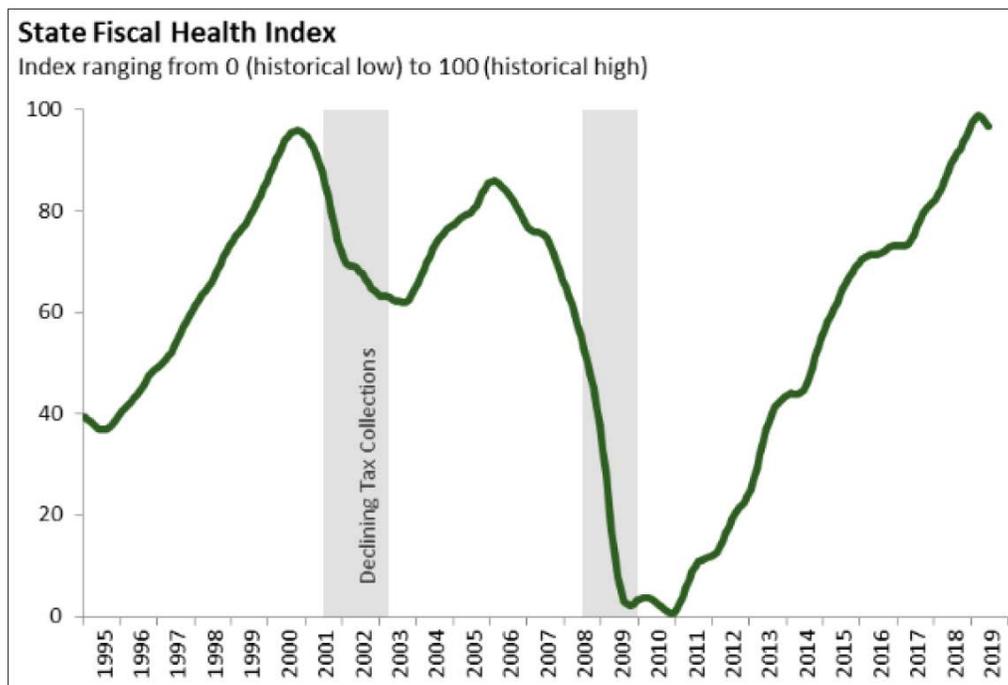
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No. 16

LAO Releases Updated State Fiscal Health Index

The Legislative Analyst's Office (LAO) posted a recent blog update, *State Fiscal Health Index: June 2019* (Index). The blog noted that although the composite Index is near an all-time high as of June 2019, the underlying indices signal that a slowdown is on the horizon.

The Index was created by the LAO to track the strength of economic conditions relevant to the state's fiscal health. The index covers a period of 25 years for each economic condition, and uses a range of 0 to 100, with 100 representing the highest level over the period. The Index is a compilation of 10 individual indices including home prices, home sales, home building, commercial building, S&P 500, venture capital, unemployment claims, CalFresh claims, port traffic, and new car sales. With the exception of unemployment and CalFresh claims, growth in the remaining eight indices represents positive economic growth.



Source: LAO

Of the eight indices where positive growth is expected, seven have declined over the past few months, while the eighth, home prices, has stagnated after years of continued growth. Unemployment and CalFresh claims have increased over the past few months as well, signaling a reversal of the robust job growth. The LAO also states in the blog that the magnitude of declines over the past few months rivals those experienced just before the previous recession.

Although the declines do not necessarily signal the imminence of a recession, the warning signs associated with an impending slow down are swirling. Click here to access the full [blog](#).

—*Danyel Conolley and Matt Phillips, CPA*

posted 08/08/2019



Rancho Santiago Community College District: College Level SCFF Data



District Total

2018/2019 Certified P3 FTES, Headcount, and Outcome Data.
College Level Funding adjusted for 3 Year Average and
Stability. Adjusted Supplemental Headcounts to Align with
Funding

SCFF Data for District Funding

	Data	Funding Rate	2018-19 State Apportionment Funding	Data	2018-19 Estimated Funding	% of District Funding	Data	2018-19 Estimated Funding	% of District Funding	Data	Total Estimated Funding (not a final allocation)	
Basic Allocation (\$)			\$ 11,753,287		\$ 6,529,605			\$ 5,223,682			\$ 11,753,287	
	<u>FTES</u>			<u>FTES</u>			<u>FTES</u>			<u>2018-19 FTES</u>		
Base Allocation	Traditional Credit 3-Year Average	19,545	\$ 3,727	\$ 72,843,470	13,753	\$ 51,256,201	70.36%	5,792	\$ 21,587,269	29.64%	19,545	\$ 72,843,470
	Actual Traditional Credit	-	\$ -	\$ -	1,527	\$ 8,331,748	62.59%	913	\$ 4,980,822	37.41%	2,440	\$ 13,312,570
	Special Admit Credit	2,440	\$ 5,457	\$ 13,312,570	-	\$ -	0.00%	-	\$ -	0.00%	-	\$ -
	Incarcerated Credit	-	\$ 5,457	\$ -	3,538	\$ 19,304,792	71.01%	1,444	\$ 7,880,399	28.99%	4,982	\$ 27,185,191
	Non-Credit CDCP	4,982	\$ 5,457	\$ 27,185,191	666	\$ 2,230,207	61.00%	426	\$ 1,425,655	39.00%	1,092	\$ 3,655,861
	Non Credit	1,092	\$ 3,347	\$ 3,655,861								
	Total	28,058		\$ 116,997,092	19,483	\$ 81,122,948	69.34%	8,575	\$ 35,874,144	30.66%	28,058	\$ 116,997,092
Supplemental Allocation	<u>17-18 Headcount</u>			<u>17-18 Headcount</u>			<u>17-18 Headcount</u>			<u>17-18 Headcount</u>		
	Pell Grant Recipients	6,288	\$ 919	\$ 5,778,672	4,479	\$ 4,116,201	71.94%	1,747	\$ 1,605,493	28.06%	6,226	\$ 5,721,694
	AB540 Students	2,317	\$ 919	\$ 2,129,323	1,814	\$ 1,667,066	78.12%	508	\$ 466,852	21.88%	2,322	\$ 2,133,918
	California Promise Grant Recipients	18,915	\$ 919	\$ 17,382,885	15,521	\$ 14,263,799	72.54%	5,875	\$ 5,399,125	27.46%	21,396	\$ 19,662,924
	Total	27,520		\$ 25,290,880	21,814	\$ 20,047,066	72.85%	8,130	\$ 7,471,470	27.15%	29,944	\$ 27,518,536
All Students	<u>17-18 Outcomes</u>			<u>17-18 Outcomes</u>			<u>17-18 Outcomes</u>			<u>17-18 Outcomes</u>		
	Associate Degrees For Transfer	1,237	\$ 1,760	\$ 2,177,120	692	\$ 1,217,920	55.94%	545	\$ 959,200	44.06%	1,237	\$ 2,177,120
	Associate Degrees	3,302	\$ 1,320	\$ 4,358,640	2,165	\$ 2,857,800	65.47%	1,142	\$ 1,507,440	34.53%	3,307	\$ 4,365,240
	Baccalaureate Degrees	-	\$ 1,320	\$ -	-	\$ -	0.00%	-	\$ -	0.00%	-	\$ -
	Credit Certificates	2,679	\$ 880	\$ 2,357,520	1,493	\$ 1,313,840	55.69%	1,188	\$ 1,045,440	44.31%	2,681	\$ 2,359,280
	Transfer Level Math and English	747	\$ 880	\$ 657,360	298	\$ 262,240	44.68%	369	\$ 324,720	55.32%	667	\$ 586,960
	Transfer	1,902	\$ 660	\$ 1,255,320	1,331	\$ 878,460	69.98%	571	\$ 376,860	30.02%	1,902	\$ 1,255,320
	Nine or More CTE Units	3,907	\$ 440	\$ 1,719,080	2,732	\$ 1,202,080	70.00%	1,171	\$ 515,240	30.00%	3,903	\$ 1,717,320
	Regional Living Wage	6,932	\$ 440	\$ 3,050,080	5,272	\$ 2,319,856	70.00%	2,260	\$ 994,224	30.00%	7,532	\$ 3,314,080
	Total	20,706		\$ 15,575,120	13,983	\$ 10,052,196	63.72%	7,246	\$ 5,723,124	36.28%	21,229	\$ 15,775,320
Student Success Allocation	<u>17-18 Outcomes</u>			<u>17-18 Outcomes</u>			<u>17-18 Outcomes</u>			<u>17-18 Outcomes</u>		
	Associate Degrees For Transfer	588	\$ 666	\$ 391,608	363	\$ 241,758	67.60%	174	\$ 115,884	32.40%	537	\$ 357,642
	Associate Degrees	1,530	\$ 500	\$ 764,235	963	\$ 481,019	71.18%	390	\$ 194,805	28.82%	1,353	\$ 675,824
	Baccalaureate Degrees	-	\$ 500	\$ -	-	\$ -	0.00%	-	\$ -	0.00%	-	\$ -
	Credit Certificates	1,187	\$ 333	\$ 395,271	712	\$ 237,096	67.04%	350	\$ 116,550	32.96%	1,062	\$ 353,646
	Transfer Level Math and English	285	\$ 333	\$ 94,905	157	\$ 52,281	63.05%	92	\$ 30,636	36.95%	249	\$ 82,917
	Transfer	635	\$ 250	\$ 158,637	445	\$ 111,139	70.08%	190	\$ 47,453	29.92%	635	\$ 158,591
	Nine or More CTE Units	1,068	\$ 167	\$ 177,822	747	\$ 124,376	70.01%	320	\$ 53,280	29.99%	1,067	\$ 177,656
	Regional Living Wage	424	\$ 167	\$ 70,596	253	\$ 42,125	70.02%	108	\$ 18,032	29.98%	361	\$ 60,156
	Total	5,717		\$ 2,053,074	3,640	\$ 1,289,792	69.10%	1,624	\$ 576,639	30.90%	5,264	\$ 1,866,432
California Promise Grant Recipients Bonus	<u>17-18 Outcomes</u>			<u>17-18 Outcomes</u>			<u>17-18 Outcomes</u>			<u>17-18 Outcomes</u>		
	Associate Degrees For Transfer	881	\$ 444	\$ 391,164	582	\$ 258,408	67.36%	282	\$ 125,208	32.64%	864	\$ 383,616
	Associate Degrees	2,453	\$ 333	\$ 816,849	1,739	\$ 579,087	73.38%	631	\$ 210,123	26.62%	2,370	\$ 789,210
	Baccalaureate Degrees	-	\$ 333	\$ -	-	\$ -	0.00%	-	\$ -	0.00%	-	\$ -
	Credit Certificates	1,878	\$ 222	\$ 416,916	1,211	\$ 268,842	66.65%	606	\$ 134,532	33.35%	1,817	\$ 403,374
	Transfer Level Math and English	446	\$ 222	\$ 99,012	244	\$ 54,168	61.46%	153	\$ 33,966	38.54%	397	\$ 88,134
	Transfer	1,154	\$ 167	\$ 192,198	807	\$ 134,366	69.93%	347	\$ 57,776	30.07%	1,154	\$ 192,141
	Nine or More CTE Units	2,157	\$ 111	\$ 239,427	1,507	\$ 167,277	70.00%	646	\$ 71,706	30.00%	2,153	\$ 238,983
	Regional Living Wage	1,282	\$ 111	\$ 142,302	846	\$ 93,862	70.00%	362	\$ 40,226	30.00%	1,208	\$ 134,088
	Total	10,251		\$ 2,297,868	6,936	\$ 1,556,009	69.79%	3,027	\$ 673,537	30.21%	9,963	\$ 2,229,546
Total	36,675		\$ 19,926,062	24,559	\$ 12,897,997	64.91%	11,897	\$ 6,973,300	35.09%	36,456	\$ 19,871,298	
Total SCFF 2018-19 State Apportionment			\$ 173,967,321		\$ 120,597,616	68.47%		\$ 55,542,597	31.53%	District Data Total \$ 176,140,213		
Difference represents potential one-time allocation at recal Feb. 2020			\$ (4,648,974)									
Hold Harmless Funding			\$ 169,318,347		\$ 115,926,901	68.47%		\$ 53,391,446	31.53%			

**RSCCD - Estimate 2018-19 Revenue Allocation Simulation for Unrestricted General Fund -- FD 11
Based on Student Centered Funding Formula - Hold Harmless Calculation 2017-18 TCR + COLA**

	SAC/CEC	SAC	CEC	SCC/OEC	SCC	OEC	District Services	Institutional Cost	TOTAL
APPORTIONMENT REVENUE									
Basic Allocation	\$ 6,529,605	\$ 5,223,684	\$ 1,305,921	\$ 5,223,682	\$ 3,917,761	\$ 1,305,921			\$ 11,753,287
FTES - based on 18/19 Annual	\$ 74,801,834	\$ 59,123,370	\$ 15,678,464	\$ 33,078,825	\$ 26,029,727	\$ 7,049,098			\$ 107,880,659
SCFF - Supplemental Allocation - based on 18/19 Annual	\$ 18,424,234	\$ 18,424,234	\$ -	\$ 6,866,646	\$ 6,866,646	\$ -			\$ 25,290,880
SCFF - Student Success Allocation - based on 18/19 Annual	\$ 12,933,544	\$ 12,933,544	\$ -	\$ 6,992,518	\$ 6,992,518	\$ -			\$ 19,926,062
Stabilization	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			\$ -
Subtotal	\$ 112,689,216	\$ 95,704,831	\$ 16,984,385	\$ 52,161,672	\$ 43,806,653	\$ 8,355,019			\$ 164,850,888
18/19 COLA - 2.71%	\$ 3,237,685	\$ 2,777,408	\$ 460,277	\$ 1,229,774	\$ 1,003,353	\$ 226,421			\$ 4,467,459
19/20 COLA - 3.26%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			\$ -
Additional Student Centered Funding Formula	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			\$ -
TOTAL ESTIMATED APPORTIONMENT REVENUE	\$ 115,926,901	\$ 98,482,239	\$ 17,444,662	\$ 53,391,446	\$ 44,810,006	\$ 8,581,440			\$ 169,318,347
<i>Percentages</i>	<i>68.47%</i>	<i>58.16%</i>	<i>10.30%</i>	<i>31.53%</i>	<i>26.46%</i>	<i>5.07%</i>			
OTHER STATE REVENUE									
PY apportionment/epa/enrollment	\$ (776,941)	\$ (660,027)	\$ (116,914)	\$ (357,829)	\$ (300,316)	\$ (57,513)			\$ (1,134,770)
Lottery, Unrestricted	\$ 3,671,754	\$ 2,921,465	\$ 750,288	\$ 1,606,036	\$ 1,269,047	\$ 336,989			\$ 5,277,790
State Mandate	\$ 592,770	\$ 592,770	\$ -	\$ 259,414	\$ 259,414	\$ -			\$ 852,184
Full-Time Faculty Hiring Allocation	\$ 870,004	\$ 870,004	\$ -	\$ 434,937	\$ 434,937	\$ -			\$ 1,304,941
Part-Time Faculty Compensation	\$ 444,194	\$ 351,078	\$ 93,116	\$ 194,392	\$ 152,570	\$ 41,823			\$ 638,586
Subtotal, Other State Revenue	\$ 4,801,781	\$ 4,075,291	\$ 726,490	\$ 2,136,950	\$ 1,815,651	\$ 321,299			\$ 6,938,731
TOTAL ESTIMATED REVENUE	\$ 120,728,682	\$ 102,557,529	\$ 18,171,152	\$ 55,528,396	\$ 46,625,657	\$ 8,902,739			\$ 176,257,078
<i>Percentages</i>	<i>68.50%</i>	<i>58.19%</i>	<i>10.31%</i>	<i>31.50%</i>	<i>26.45%</i>	<i>5.05%</i>			
Less Institutional Cost Expenditures									\$ 11,466,394
Less Net District Services Expenditures									\$ 26,483,334
									\$ 138,307,349
ESTIMATED REVENUE	\$ 94,734,715	\$ 80,475,974	\$ 14,258,740	\$ 43,572,635	\$ 36,586,735	\$ 6,985,899			\$ 138,307,349
BUDGET EXPENDITURES FOR FY 2018-19									
SAC/CEC Expenses - F/T & Ongoing	\$ 94,474,590	\$ 83,194,711	\$ 11,279,879						\$ 94,474,590
SCC/OEC Expenses - F/T & Ongoing				\$ 46,900,440	\$ 39,747,714	\$ 7,152,726			\$ 46,900,440
District Services Expenses - F/T & Ongoing							\$ 30,352,952		\$ 30,352,952
Institutional Cost									
Retirees Instructional-local experience charge								\$ 3,433,328	\$ 3,433,328
Retirees Non-Instructional-local experience charge								\$ 4,298,065	\$ 4,298,065
Property & Liability								\$ 1,970,000	\$ 1,970,000
Election								\$ 125,001	\$ 125,001
Interfund Transfer								\$ 1,640,000	\$ 1,640,000
TOTAL ESTIMATED EXPENDITURES	\$ 94,474,590	\$ 83,194,711	\$ 11,279,879	\$ 46,900,440	\$ 39,747,714	\$ 7,152,726	\$ 30,352,952	\$ 11,466,394	\$ 183,194,377
Percent of Total Estimated Expenditures	51.57%	45.41%	6.16%	25.60%	21.70%	3.90%	16.57%	6.26%	
ESTIMATED EXPENSES UNDER/(OVER) REVENUE	\$ 260,125	\$ (2,718,737)	\$ 2,978,861	\$ (3,327,805)	\$ (3,160,979)	\$ (166,827)			\$ (3,067,681)

OTHER STATE REVENUE

Apprenticeship				\$ 3,159,472	\$ 3,159,472				\$ 3,159,472
Enrollment Fees 2%								\$ 293,254	\$ 293,254

LOCAL REVENUE

Non Resident Tuition	\$ 2,342,624	\$ 2,342,624		\$ 1,048,584	\$ 1,048,584				\$ 3,391,208
Interest/Investments								\$ 2,765,824	\$ 2,765,824
Rents/Leases	\$ 37,523	\$ 37,523		\$ 80,872	\$ 80,872		\$ 49,164		\$ 167,559
Proceeds-Sale of Equipment								\$ -	\$ -
Bachelor's Program Income	\$ 67,368	\$ 67,368							\$ 67,368
Other Local								\$ 761,376	\$ 761,376
Subtotal, Other Local Revenue	\$ 2,447,515	\$ 2,447,515	\$ -	\$ 4,288,928	\$ 4,288,928	\$ -	\$ 49,164	\$ 3,820,454	\$ 10,606,062

ESTIMATED ENDING BALANCE FOR 6/30/19	2,707,640	(271,222)	2,978,861	961,123	1,127,950	(166,827)			\$ 3,668,763
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RSCCD - Estimate 2018-19 Revenue Allocation Simulation for Unrestricted General Fund -- FD 13

BUDGET EXPENDITURES FOR FY 2018-19	SAC/CEC	SAC	CEC	SCC/OEC	SCC	OEC	District Services	Institutional Cost	TOTAL
SAC/CEC Expenses - F/T & Ongoing	\$ 1,465,541	\$ 1,125,299	\$ 340,242						\$ 1,465,541
SCC/OEC Expenses - F/T & Ongoing				\$ 834,696	\$ 834,696	\$ -			\$ 834,696
District Services Expenses - F/T & Ongoing							\$ 202,585		\$ 202,585
Institutional Cost									
Retirees Instructional-local experience charge								\$ 3,503,682	\$ 3,503,682
Retirees Non-Instructional-local experience charge								\$ 516,211	\$ 516,211
Other								\$ -	\$ -
Election								\$ 6,604	\$ 6,604
Interfund Transfer								\$ 2,000,000	\$ 2,000,000
TOTAL ESTIMATED EXPENDITURES	\$ 1,465,541	\$ 1,125,299	\$ 340,242	\$ 834,696	\$ 834,696	\$ -	\$ 202,585	\$ 6,026,497	\$ 8,529,319
Percent of Total Estimated Expenditures	17.18%	13.19%	3.99%	9.79%	9.79%	0.00%	2.38%	70.66%	

OTHER STATE REVENUE									
Apprenticeship				\$ 50,614	\$ 50,614				\$ 50,614
Enrollment Fees 2%								\$ -	\$ -
LOCAL REVENUE									
Non Resident Tuition	\$ -	\$ -		\$ -	\$ -				\$ -
Interest/Investments								\$ -	\$ -
Rents/Leases	\$ 41,248	\$ 41,248		\$ -	\$ -		\$ -		\$ 41,248
Proceeds-Sale of Equipment								\$ -	\$ -
Other Local	\$ 121,772	\$ 121,772		\$ 7	\$ 7			\$ 4,637,186	\$ 4,758,965
Subtotal, Other Local Revenue	\$ 163,020	\$ 163,020	\$ -	\$ 50,621	\$ 50,621	\$ -	\$ -	\$ 4,637,186	\$ 4,850,827

Carryover from FY 17/18	\$ 6,725,064			\$ 2,784,693			\$ 652,540	\$ 27,630,416	
One time funding							\$ 110,500		\$ 37,903,213
Election Expense Distribution	\$ 82,971			\$ 35,424			\$ -	\$ 27,512,021	\$ 37,903,213
TOTAL FD 13	\$ 6,808,035			\$ 2,820,117			\$ 763,040	\$ 27,512,021	\$ 37,903,213
Net Change in FD 13	\$ (1,302,521)			\$ (784,076)			\$ (202,585)	\$ (1,389,311)	\$ (3,678,492)
Balance of FD 13	\$ 5,505,514			\$ 2,036,042			\$ 560,455	\$ 26,122,710	\$ 34,224,721

Carryover for FD 13	\$ 5,505,514			\$ 2,036,042			ITS replacement proj \$ 177,000		
Carryover for FD 11	\$ 2,707,640			\$ 961,123			FY 18-19- COB 297,534	FD 13 balance \$ 262,921	
	\$ 8,213,154			\$ 2,997,165			FY 18-19-50% indire 428,130	Stabilization increase \$ 260,432	
SCC ADA reduction (\$2,000,000)	\$ (1,369,400)			\$ (630,600)					
DS One time Cost	\$ (128,931)			\$ (59,372)					
TOTAL Carryover Balance	\$ 6,714,823			\$ 2,307,193					\$ 523,353

50% Law FY 18-19 Actual as of 8/5/19 - SAC					
2018/2019					
		Instructional Salary Cost (AC 0100-5900 & AC 6110)	Total (AC 0100-6799)	YTD Excluded Activities (6800- 7390)	YTD Grand Total (0100-7xxx)
11xx	407	19,850,647	19,850,647	-	19,850,647
13xx		21,013,775	21,013,775	-	21,013,775
12xx	408		7,684,214	18,231	7,702,445
14xx			1,307,036	-	1,307,036
Sub-total Academic Salaries	409	40,864,422	49,855,672	18,231	49,873,903
21xx	411		10,096,701	757,051	10,853,751
23xx			316,726	101,194	417,920
22xx	416	221,710	221,710	-	221,710
24xx		1,515,364	1,515,364	-	1,515,364
Sub-total Classified Salaries	419	1,737,074	12,150,501	858,244	13,008,745
3xxx	429	13,426,490	23,105,555	487,072	23,592,627
4xxx	435		576,324	15,650	591,974
5xxx (Other Operating Expenses (in the numerator, include only direct instructional costs associated with instructional Service Agreements (5873)	449	2,175,506	5,491,494	71,229	5,562,723
6420 - Replacement Equipment	451		-	-	-
TOTAL (409+419+429+435+449+451)	459	58,203,492	91,179,546	1,450,426	92,629,972
Less Exclusions	469	-	4,086,663	27,399	4,114,063
<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>			403,755	27,399	431,154
<i>Lottery exp (project 2390 and 2391, fund 11 up to income)</i>			3,682,909		3,682,909
TOTALS (459-469)	470	58,203,492	87,092,882		
Percent of CEE (470, col. 1/470, col. 2)	471	66.83%	100.00%		
50 Percent of Current Expense of Education (50% of 470, col 2)	472		43,546,441		
Nonexempted Deficiency from second preceding Fiscal Year	473		-		
Amt. Req. to be Expended for Salaries of Classroom Instructors (472+473)	474		43,546,441		

50% Law FY 18-19 Actual as of 8/5/19 - SCC					
2018/2019					
		Instructional Salary Cost (AC 0100-5900 & AC 6110)	Total (AC 0100-6799)	YTD Excluded Activities (6800- 7390)	YTD Grand Total (0100-7xxx)
11xx	407	9,204,383	9,204,383	-	9,204,383
13xx		8,226,115	8,226,115	-	8,226,115
12xx	408		5,302,575	40,650	5,343,225
14xx			781,364	-	781,364
Sub-total Academic Salaries	409	17,430,498	23,514,436	40,650	23,555,086
21xx	411		5,445,605	306,085	5,751,690
23xx			454,431	77,826	532,257
22xx	416	187,034	187,034	-	187,034
24xx		384,359	384,359	-	384,359
Sub-total Classified Salaries	419	571,393	6,471,429	383,911	6,855,340
3xxx	429	5,885,164	11,649,396	217,247	11,866,643
4xxx	435		234,251	2,160	236,412
5xxx (Other Operating Expenses (in the numerator, include only direct instructional costs associated with instructional Service Agreements (5873)	449	2,988,429	4,794,925	5,777	4,800,702
6420 - Replacement Equipment	451		-		-
TOTAL (409+419+429+435+449+451)	459	26,875,484	46,664,438	649,745	47,314,182
Less Exclusions	469	-	1,260,700	-	1,260,700
<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>		-	99,533		99,533
<i>Lottery exp (project 2390 and 2391, fund 11 up to income)</i>			1,161,167		1,161,167
TOTALS (459-469)	470	26,875,484	45,403,737		
Percent of CEE (470, col. 1/470, col. 2)	471	59.19%	100.00%		
50 Percent of Current Expense of Education (50% of 470, col 2)	472		22,701,869		
Nonexempted Deficiency from second preceding Fiscal Year	473		-		
Amt. Req. to be Expended for Salaries of Classroom Instructors (472+473)	474		22,701,869		

<u>50% Law FY 18-19 Actual as of 8/5/19 - DO/DISTRICTWIDE</u>					
2018/2019					
		Instructional Salary Cost (AC 0100-5900 & AC 6110)	Total (AC 0100-6799)	YTD Excluded Activities (6800- 7390)	YTD Grand Total (0100-7xxx)
11xx	407	-	-	-	-
13xx		220	220	-	220
12xx	408		518,179	191,741	709,920
14xx			103	-	103
Sub-total Academic Salaries	409	220	518,502	191,741	710,242
21xx	411		10,519,778	2,061,745	12,581,523
23xx			459,455	332,562	792,016
22xx	416	(258)	(258)	-	(258)
24xx		3,011	3,011	-	3,011
Sub-total Classified Salaries	419	2,753	10,981,985	2,394,307	13,376,292
3xxx	429	6,937,530	18,285,127	1,208,793	19,493,919
4xxx	435		669,321	15,008	684,328
5xxx (Other Operating Expenses (in the numerator, include only direct instructional costs associated with instructional Service Agreements (5873)	449	-	6,221,299	422,715	6,644,014
6420 - Replacement Equipment	451		-		-
TOTAL (409+419+429+435+449+451)	459	6,940,503	36,676,233	4,232,563	40,908,796
Less Exclusions	469	3,309,893	8,053,074	3,466	8,056,540
<i>Instructional Staff Retiree Benefits (activity 590000)</i>		3,309,893	3,309,893		3,309,893
<i>Non-Instructional Staff Retiree Benefits (activity 674000)</i>			4,165,618		4,165,618
<i>student transportation (5966 object, activity 649000, fund 11)</i>			-		-
<i>student health services (project 3450, activity 644000, fund 11) beyond income received (above amount collected)</i>			-		-
<i>rents and leases (5610,5611,5612,5650,5651,5652, fund 11) instructional agreement (5871,5872)</i>			143,849	3,466	147,315
<i>Lottery exp (project 2390 and 2391, fund 11 up to income)</i>			433,714		433,714
TOTALS (459-469)	470	3,630,609	28,623,159		
Percent of CEE (470, col. 1/470, col. 2)	471	12.68%	100.00%		
50 Percent of Current Expense of Education (50% of 470, col 2)	472		14,311,579		
Nonexempted Deficiency from second preceding Fiscal Year	473		-		
Amt. Req. to be Expended for Salaries of Classroom Instructors (472+473)	474		14,311,579		

<u>50% Law FY 18-19 Actual as of 8/5/19- RSCCD - Combined</u>					
2018/2019					
		Instructional Salary Cost (AC 0100-5900 & AC 6110)	Total (AC 0100-6799)	YTD Excluded Activities (6800- 7390)	YTD Grand Total (0100-7xxx)
11xx	407	29,055,030	29,055,030	-	29,055,030
13xx		29,240,110	29,240,110	-	29,240,110
12xx	408		13,504,967	250,622	13,755,589
14xx			2,088,503	-	2,088,503
Sub-total Academic Salaries	409	58,295,139	73,888,610	250,622	74,139,232
21xx	411		26,062,083	3,124,881	29,186,964
23xx			1,230,612	511,581	1,742,194
22xx	416	408,486	408,486	-	408,486
24xx		1,902,734	1,902,734	-	1,902,734
Sub-total Classified Salaries	419	2,311,220	29,603,915	3,636,462	33,240,377
3xxx	429	26,249,183	53,040,078	1,913,112	54,953,189
4xxx	435		1,479,896	32,818	1,512,714
5xxx (Other Operating Expenses (in the numerator, include only direct instructional costs associated with instructional Service Agreements (5873)	449	5,163,935	16,507,718	499,720	17,007,438
6420 - Replacement Equipment	451		-	-	-
TOTAL (409+419+429+435+449+451)	459	92,019,478	174,520,217	6,332,733	180,852,950
Less Exclusions	469	3,309,893	13,400,438	30,865	13,431,303
<i>Instructional Staff Retiree Benefits (activity 590000)</i>		3,309,893	3,309,893	-	3,309,893
<i>Non-Instructional Staff Retiree Benefits (activity 674000)</i>		-	4,165,618	-	4,165,618
<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</i>		-	-	-	-
<i>rents and leases (5610,5611,5612,5650,5651,5652, fund 11) instructional agreement (5871,5872)</i>		-	647,136	30,865	678,001
<i>Lottery exp (project 2390 and 2391, fund 11 up to income)</i>		-	5,277,790	-	5,277,790
TOTALS (459-469)	470	88,709,585	161,119,778		
Percent of CEE (470, col. 1/470, col. 2)	471	55.06%	100.00%		
50 Percent of Current Expense of Education (50% of 470, col 2)	472		80,559,889		
Nonexempted Deficiency from second preceding Fiscal Year	473		-		
Amt. Req. to be Expended for Salaries of Classroom Instructors (472+473)	474		80,559,889		

<u>50% Law FY 18-19 Actual as of 8/5/19 - SAC and SCC Combined</u>					
2018/2019					
		Instructional Salary Cost (AC 0100-5900 & AC 6110)	Total (AC 0100-6799)	YTD Excluded Activities (6800- 7390)	YTD Grand Total (0100-7xxx)
11xx	407	29,055,030	29,055,030	-	29,055,030
13xx		29,239,890	29,239,890	-	29,239,890
12xx	408		12,986,788	58,881	13,045,670
14xx			2,088,400	-	2,088,400
Sub-total Academic Salaries	409	58,294,920	73,370,108	58,881	73,428,989
21xx	411		15,542,306	1,063,135	16,605,441
23xx			771,158	179,020	950,177
22xx	416	408,744	408,744	-	408,744
24xx		1,899,723	1,899,723	-	1,899,723
Sub-total Classified Salaries	419	2,308,467	18,621,930	1,242,155	19,864,085
3xxx	429	19,311,654	34,754,951	704,319	35,459,270
4xxx	435		810,575	17,810	828,385
5xxx (Other Operating Expenses (in the numerator, include only direct instructional costs associated with instructional Service Agreements (5873)	449	5,163,935	10,286,419	77,005	10,363,424
6420 - Replacement Equipment	451		-	-	-
TOTAL (409+419+429+435+449+451)	459	85,078,975	137,843,983	2,100,171	139,944,154
Less Exclusions	469	-	5,347,364	27,399	5,374,763
<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</i>		-	-	-	-
<i>rents and leases (5610,5611,5612,5650,5651,5652, fund 11) instructional agreement (5871,5872)</i>		-	503,288	27,399	530,687
<i>Lottery exp (project 2390 and 2391, fund 11 up to income)</i>		-	4,844,076	-	4,844,076
TOTALS (459-469)	470	85,078,975	132,496,620		
Percent of CEE (470, col. 1/470, col. 2)	471	64.21%	100.00%		
50 Percent of Current Expense of Education (50% of 470, col 2)	472		66,248,310		
Nonexempted Deficiency from second preceding Fiscal Year	473		-		
Amt. Req. to be Expended for Salaries of Classroom Instructors (472+473)	474		66,248,310		

50% LAW HISTORY

	FY 14/15		FY 15/16		FY 16/17		FY 17/18		FY 18/19	
	Adopted	Actual								
SAC	61.80%	64.85%	65.51%	65.85%	61.32%	65.89%	61.32%	66.11%	64.28%	66.83%
SCC	49.36%	54.96%	56.88%	57.82%	54.78%	59.73%	54.78%	59.72%	58.83%	59.19%
SAC/SCC Combined	57.94%	61.67%	62.79%	63.16%	59.31%	63.86%	59.31%	63.98%	62.49%	64.21%
DO/DW	2.11%	2.41%	1.31%	6.37%	1.62%	14.31%	1.62%	15.13%	11.04%	12.68%
Combined	47.39%	51.38%	46.95%	52.55%	47.84%	54.06%	47.84%	55.08%	53.02%	55.06%

RANCHO SANTIAGO COMMUNITY COLLEGE DISTRICT
UNRESTRICTED GENERAL FUND
2019-20 Adopted Budget Assumptions
August 12, 2019

I. State Revenue

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

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	28,901.64	27,517.31	28,901.64	a -4.79%
2017/18	P3 28,901.64	29,378.53	29,375.93	b 1.65%
2018/19	P3 29,375.93	27,072.40	27,072.40	c -7.84%

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

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

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

The state budget includes .55% systemwide growth funding, 3.26% COLA, and no base allocation increase. The effects of the SCFF on our budget is not fully known at this time. The components will now remain at 70/20/10 split with COLA added each year. Any changes to our funding related to the new formula will be incorporated when known.

Projected COLA at 3.26%	\$5,519,778
Projected Growth/Access	\$0
Projected Base Allocation Increase	\$0
Continued Projected Deficit	\$0
Apportionment Base Incr (Decr) for 2019/20	<u>\$5,519,778</u>

2019/20 Potential Growth at 0.5% based on .55% system 29,523

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

D. Unrestricted lottery is projected at \$153 per FTES (\$4,062,080). Restricted lottery at \$54 per FTES (\$1,433,675). (2018/19 @ P3 of resident & nonresident factored FTES, 26,549.54 x 153 = \$4,062,080 unrestricted lottery; 26,549.54 x 54 = \$1,433,675.) Decrease of about 10%.

E. Estimated reimbursement for part-time faculty compensation is estimated at \$614,810 (2018/19 @ P2). Decrease of about 11%

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

G. College Promise Grants (BOG fee waivers 2% administration) funding estimated at 2018/19 @ P2 of \$293,254. Unchanged.

H. Mandates Block Grant estimated at a total budget of \$792,827 (30.09 x 26,348.51). Slight decrease. No additional one-time allocation proposed.

II. Other Revenue

I. Non-Resident Tuition budgeted at \$3,400,000. (SAC \$2,400,000, SCC \$1,000,000) - Increase of \$200,000.

J. Interest earnings estimated at \$1,400,000. Increase of \$575,000.

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

L. Apprenticeship revenue estimated at \$3,159,472. Increase of \$402,172.
(Corresponding expenses of \$486,993 are also budgeted for additional apprenticeship course offerings)

M. Scheduled Maintenance/Instructional Equipment allocation. \$13.5 million in state budget. Our allocation is \$329,408.

RANCHO SANTIAGO COMMUNITY COLLEGE DISTRICT UNRESTRICTED GENERAL FUND 2019-20 Adopted Budget Assumptions August 12, 2019
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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 3.26%. Any collectively bargained increased costs will be added to the budget. The estimated cost of a 1% salary increase is \$1.68 million for all funds. The estimated cost of a 1% salary increase is \$1.33 million for the unrestricted general fund.
- C. Step and column movement is budgeted at an additional cost of approximately \$2.06 million including benefits for FD 11 & 13 (FARSCCD approximate cost \$577,291 CSEA approximate cost \$664,861, Management/Other approximate cost \$815,172) For all funds, it is estimated to = \$2.57 million (FARSCCD = \$657,895, CSEA = \$859,802, Management = \$1,052,246) In addition, the colleges would need to budget for step/column increases for P/T faculty.
- D. Health and Welfare benefit premium cost increase as of 1/1/20 is estimated at 3.5% for an additional cost of approximately \$520,088 for active employees and an additional cost of \$682,766 for retirees, for a combined increase of \$1,202,854 for unrestricted general fund. The additional cost increase for all funds is estimated to = \$1,355,259. State Unemployment Insurance local experience charges are estimated at \$250,000 (2018/19 budgeted amount). Unchanged. The District will decrease the Worker's Compensation Insurance (WCI) rate from 2.25% to 1.5% of total salaries. CalSTRS employer contribution rate will increase in 2019/20 from 16.28% to 17.10% for an increase of \$792,125. The reduction from 18.13% originally estimated to 17.10% reduced the required CalSTRS contribution by \$763,779.
(Note: The cost of each 1% increase in the STRS rate is approximately \$740,000.)
CalPERS employer contribution rate will increase in 2019/20 from 18.062% to 19.721% for an increase of \$886,322.
(Note: The cost of each 1% increase in the PERS rate is approximately \$390,000.)
- E. The full-time faculty obligation (FON) for Fall 2019 is estimated at 381. The District will recruit to replace 18 faculty vacancies and recruit 15 new faculty. SAC is recruiting for 24 positions (14 replacement, 10 new). SCC is recruiting for 9 positions (4 replacement, 5 new). Assuming all are successful recruitments, the District expects to meet its obligation. The current cost for a new position is budgeted at Class VI, Step 12 at approximately \$144,808. Penalties for not meeting the obligation amount to approximately \$77,063 per FTE not filled.
- F. The current rate per Lecture Hour Equivalent (LHE) effective 7/1/18 for hourly faculty is \$1,345. Increase of \$70 per LHE.
- G. Retiree Health Benefit Fund (OPEB/GASB 45 Obligation) - The District will decrease the employer payroll contribution rate of 3.63% to 2.75% of total salaries to fund the total actuarially determined Annual Required Contribution (ARC). The calculated ARC as of July 1, 2018 was reduced to \$12,698,406. The net effect is an unrestricted general fund saving of \$764,258.
- H. Capital Outlay Fund - The District will continue to budget \$1.5 million for capital outlay needs.
- I. Utilities cost increases of 2.5%, estimated at \$100,000.
- J. Information Technology licensing contract escalation cost of 7%, estimated at \$125,000.
- K. Property and Liability Insurance transfer estimated at \$1,970,000. Unchanged.
- L. Other additional DS/Institutional Cost expenses:
- | | | | | |
|--|----------|-----------|---------|----------------------------|
| 2 Part-time District Safety Officers (armed) | | | | \$44,776 |
| HR Requests | One-time | \$188,303 | Ongoing | \$308,751 (See attachment) |
- M. Child Development Fund - The District will continue to budget \$250,000 as an interfund transfer from the unrestricted general fund as a contingency plan. (\$140,000 each year was transferred since 2014/15 and expected again in 2018/19)
- N. Estimated annual cost of Santiago Canyon College ADA Settlement expenses of \$2 million from available funds.

Rancho Santiago Community College District Unrestricted General Fund Summary 2019-20 Adopted Budget Assumptions Analysis August 12, 2019

*	<u>New Revenues</u>	Ongoing Only	One-Time
A	Student Centered Funding Formula (see note below)		
B	COLA 3.26%	\$5,519,778	
B	Growth	\$0	
B	Deficit Factor est	\$1,104,002	
D	Unrestricted Lottery	(\$474,706)	
H	Mandates Block Grant	(\$59,357)	
I	Non-Resident Tuition	\$200,000	
J	Interest Earnings	\$575,000	
L	Apprenticeship - SCC	\$402,172	
EGHK	Misc Income	(\$79,241)	
	Total	\$7,187,648	\$0
	<u>New Expenditures</u>		
B	COLA 3.26%	\$5,519,778	
C	Step/Column	\$2,057,324	
D	Health and Welfare/Benefits Increase (3.5% for 1/2 yr)	\$1,202,854	
D	CalSTRS Increase	\$792,125	
D	CalPERS Increase	\$886,322	
D	Decreased Cost of WCI	(\$822,293)	
E	Full Time Faculty Obligation Hires	\$2,172,120	
E/F	Hourly Faculty Budgets (Convert to Full Time)	(\$605,250)	
G	Decreased Cost of Retiree Health Benefit ARC	(\$764,258)	
H	Capital Outlay/Scheduled Maintenance Contribution	\$0	
I	Utilities Increase	\$100,000	
J	ITS Licensing/Contract Escalation Cost	\$125,000	
K	Property, Liability and All Risks Insurance	\$0	
II.L	Apprenticeship - SCC	\$486,993	
L	Other Additional DS/Institutional Costs	\$353,527	\$188,303
N	SCC ADA Settlement Costs	\$0	\$2,000,000
	Total	\$11,504,242	\$2,188,303
	2019-20 Budget Year Unallocated (Deficit)	(\$4,316,594)	
	2018/19 Structural Unallocated (Deficit)	\$3,009,134	
	2018/19 Additional cost of remaining CB settlements	(\$581,550)	
	2018/19 Additional full-time faculty revenue	\$1,307,884	
	Difference of 17/18 settle up with Exhibit E	\$237,078	
	Savings Faculty replacement budget at VI-12	\$326,659	
	Savings 18/19 all employees - budgeted vs actual	\$1,826,971	
	Total Net Unallocated (Deficit)	\$1,809,582	(\$2,188,303)

On March 6th, the Chancellor's Office posted a "first draft" of the P1 apportionment report for 2018-19. This was their first attempt at reporting under the SCFF model. On April 26th they issued an "April Revision" correcting some errors and making some updates, however this version is not complete either. The Chancellor's Office has indicated that they anticipate any deficit will be backfilled for 2018-19. We are therefore removing the deficit factor and not including any budget reduction in these 2019-20 Budget Assumptions until more information is known.

* Reference to budget assumption number

Rancho Santiago Community College District
Adopted Budget
2019-20

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FTES Analysis and Targets														
As of August 1, 2019														
	2016/17		2017/18					2018/19					2019/20	
	Actual	%	Target	Actual w/ borrowing	%	Difference Target to Actual		Target	Actual	%	Difference Target to Actual		Target *	%
SAC/CEC														
Credit	14,935.56	54.28%	15,686.93	16,238.52	55.27%	551.59	3.52%	16,238.00	14,230.23	54.98%	(2,007.77)	-12.36%	14,230.23	54.98%
CDCP	3,667.65	13.33%	3,852.16	3,537.62	12.04%	(314.54)	-8.17%	3,538.00	3,181.81	12.29%	(356.19)	-10.07%	3,181.81	12.29%
Non-credit	503.98	1.83%	529.33	666.33	2.27%	137.00	25.88%	666.00	592.46	2.29%	(73.54)	-11.04%	592.46	2.29%
	19,107.19	69.44%	20,068.42	20,442.47	69.58%	374.05	1.86%	20,442.00	18,004.50	69.56%	(2,437.50)	-11.92%	18,004.50	69.56%
SCC/OEC														
Credit	6,563.59	23.85%	6,893.79	7,066.02	24.05%	172.23	2.50%	7,066.00	6,184.10	23.89%	(881.90)	-12.48%	6,184.10	23.89%
CDCP	1,495.85	5.44%	1,571.10	1,444.09	4.92%	(127.01)	-8.08%	1,444.00	1,349.17	5.21%	(94.83)	-6.57%	1,349.17	5.21%
Non-credit	350.68	1.27%	368.32	425.95	1.45%	57.63	15.65%	426.00	346.03	1.34%	(79.97)	-18.77%	346.03	1.34%
	8,410.12	30.56%	8,833.21	8,936.06	30.42%	102.85	1.16%	8,936.00	7,879.30	30.44%	(1,056.70)	-11.83%	7,879.30	30.44%
District Total														
Credit	21,499.15	78.13%	22,580.72	23,304.54	79.33%	723.82	3.21%	23,304.00	20,414.33	78.87%	(2,889.67)	-12.40%	20,414.33	78.87%
CDCP	5,163.50	18.76%	5,423.26	4,981.71	16.96%	(441.55)	-8.14%	4,982.00	4,530.98	17.51%	(451.02)	-9.05%	4,530.98	17.51%
Non-credit	854.66	3.11%	897.65	1,092.28	3.72%	194.63	21.68%	1,092.00	938.49	3.63%	(153.51)	-14.06%	938.49	3.63%
	27,517.31	100.00%	28,901.63	29,378.53	100.00%	476.90	1.65%	29,378.00	25,883.80	100.00%	(3,494.20)	-11.89%	25,883.80	100.00%
<i>Growth</i>			5.03%	6.76%				0.00%	-11.90%				0.00%	
<p><i>* The District was in stabilization in FY 2016/17 and therefore was in restoration in FY 2017/18. The FTES reported on the 320 submitted at 2017/18 Annual maintains/exceeds the 2015/16 funding level as the district shifted FTES from summer 2018 for reporting purposes. The District is targeting flat enrollment in 2019/20.</i></p>														

Rancho Santiago Community College District
Adopted Budget
2019-20

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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
2019-20

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General Fund Revenue Budget - Combined - Restricted and Unrestricted - Fund 11, 12, 13					
<u>Revenues by Source</u>	2017-18 Actual Revenue	2018-19 Actual Revenue	2019-20 Tentative Budget	2019-20 Adopted Budget	% change 19/20 Adopt/ 18/19 Actual
8100 Federal Revenues					
8110 Forest Reserve	\$18,675	\$0	\$0	\$0	-
8120 Higher Education Act	2,478,345	2,504,474	3,197,765	2,628,144	4.94
8130 Workforce Investment Act (JTPA)	0	0	0	0	-
8140 Temporary Assistance for Needy Families (TANF)	106,371	104,894	105,183	103,696	(1.14)
8150 Student Financial Aid	4,075	3,546	201,672	199,740	5,532.83
8170 Vocational Technical Education Act (VTEA)	1,471,310	2,890,675	3,206,229	1,814,784	(37.22)
8199 Other Federal Revenues (ABE, CAMP, SBA, Gear Up, NSF)	4,435,679	3,992,333	4,049,880	3,728,638	(6.61)
Total Federal Revenues	<u>8,514,455</u>	<u>9,495,922</u>	<u>10,760,729</u>	<u>8,475,002</u>	(10.75)
8600 State Revenues					
8611 Apprenticeship Allowance	2,860,475	3,210,086	3,557,300	3,159,472	(1.58)
8612 State General Apportionment	41,128,283	48,432,755	46,455,195	45,168,491	(6.74)
8612 State General Apportionment-estimated COLA	2,321,020	4,467,459	6,070,000	5,519,778	23.56
8612 Base Allocation Increase	4,629,418	0	0	0	-
8612 Estimated Restoration/Access/Growth	0	0	0	0	-
8612 State General Apportionment-Deficit	0	0	0	0	-
8612-8630 State General Apportionment-EPA Prior year adjustment	274,477	(243,981)	0	0	(100.00)
8619 Other General Apportionments-Full-Time Faculty Allocation	1,677,120	1,304,941	1,307,884	1,307,884	0.23
8619 Other General Apportionments-Enrollment Fee Admin-2%	307,714	293,254	293,254	293,254	-
8619 Other General Apportionments-Part-Time Faculty Compensation	575,306	638,586	694,051	614,810	(3.72)
8622 Extended Opportunity Programs & Services (EOPS)	2,156,433	2,261,401	2,262,938	2,262,938	0.07
8623 Disabled Students Programs & Services (DSPS)	1,929,363	1,771,889	2,061,397	2,061,397	16.34
8625 CalWORKS	553,266	561,710	570,519	562,838	0.20
8626 Telecomm./Technology Infrastructure Prog. (TTIP)	14,122	90	3,913	3,822	4,146.67
8629 Other Gen Categorical Apport-BSI	691,609	767,802	1,504,818	765,485	(0.30)
8629 Other Gen Categorical Apport-CARE	112,962	115,667	139,809	139,809	20.87
8629 Other Gen Categorical Apport-Adult Ed Block/CTE SWP	15,891,077	33,973,604	125,554,761	94,394,386	177.85
8629 Other Gen Categorical Apport-Equal Employment Opportunity	58,899	70,209	92,403	22,194	(68.39)

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

<u>Revenues by Source</u>	2017-18 Actual Revenue	2018-19 Actual Revenue	2019-20 Tentative Budget	2019-20 Adopted Budget	% change 19/20 Adopt/ 18/19 Actual
8629 Other Gen Categorical Apport-Guided Pathways	41,354	331,645	1,270,161	1,534,661	362.74
8629 Other Gen Categorical Apport-Instructional Equipment	534,312	121,631	0	100,272	(17.56)
8629 Other Gen Categorical Apport-Matriculation-Credit	6,571,533	7,811,180	8,177,001	7,343,424	(5.99)
8629 Other Gen Categorical Apport-Matriculation-Non-Credit	2,533,793	2,476,098	2,564,377	2,602,858	5.12
8629 Other Gen Categorical Apport-Student Equity	3,271,759	2,815,011	3,499,027	2,164,445	(23.11)
8629 Other Gen Categorical Apport-Student Financial Aid Admin	1,130,447	1,058,207	1,131,724	1,142,287	7.95
8629 Other Gen Categorical Apport-Other	20,411	659,487	1,838,997	2,301,408	248.97
8630 Education Protection Account	22,927,757	25,493,388	26,163,294	26,437,430	3.70
8659 Other Reimb Categorical Allow-Career Tech/Econ Dev	13,288,088	18,662,687	24,455,816	46,644,474	149.93
8659 Other Reimb Categorical Allow-Other	1,390,768	1,778,560	2,871,626	1,268,616	(28.67)
8672 Homeowners' Property Tax Relief	273,745	270,103	288,123	288,123	6.67
8681 State Lottery Proceeds	5,856,159	7,500,120	5,514,848	5,495,755	(26.72)
8682 State Mandated Costs	1,630,875	852,184	792,827	792,827	(6.97)
8699 Other Misc State Revenue	5,031,596	5,313,648	4,205,400	4,914,197	(7.52)
Total State Revenues	<u>139,684,141</u>	<u>172,769,421</u>	<u>273,341,463</u>	<u>259,307,335</u>	50.09
8800 Local Revenues					
8809 RDA Funds - Other	0	0	0	0	-
8811 Tax Allocation, Secured Roll	46,635,287	49,676,516	52,414,146	53,253,286	7.20
8812 Tax Allocation, Supplement Roll	1,539,296	1,628,366	1,620,143	1,620,143	(0.50)
8813 Tax Allocation, Unsecured Roll	1,498,655	1,498,172	1,577,368	1,577,368	5.29
8816 Prior Years' Taxes	553,264	654,053	582,322	582,322	(10.97)
8817 Education Revenue Augmentation Fund (ERAF)	26,389,168	21,394,784	25,000,000	25,000,000	16.85
8818 RDA Funds - Pass Thru AB	428,614	472,784	451,127	451,127	(4.58)
8819 RDA Funds - Residuals	5,795,822	6,095,642	6,100,233	6,100,233	0.08
8820 Contrib, Gifts, Grants & Endowment	2,715	5,300	561	561	(89.42)
8831 Contract Instructional Service	48,412	78,769	52,434	28,677	(63.59)
8850 Rents and Leases	305,461	208,808	373,480	373,480	78.86
8860 Interest & Investment Income	1,418,945	2,765,823	1,000,000	1,400,000	(49.38)
8874 CCC Enrollment Fees	8,578,846	8,343,536	8,666,396	8,839,824	5.95

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

<u>Revenues by Source</u>	2017-18 Actual Revenue	2018-19 Actual Revenue	2019-20 Tentative Budget	2019-20 Adopted Budget	% change 19/20 Adopt/ 18/19 Actual
8875 Bachelor's Program Fee	39,228	67,368	40,000	40,000	(40.62)
8876 Health Services Fees	1,200,562	1,193,439	1,134,242	1,163,500	(2.51)
8880 Nonresident Tuition	3,687,654	3,391,208	3,400,000	3,400,000	0.26
8882 Parking Fees & Bus Passes	661,636	661,642	937,000	1,315,847	98.88
8890 Other Local Revenues (Student Transcript/Representation/ Discounts/Fines/Instr. Mat./Health Serv. Use Fees, etc.)	971,917	1,101,408	326,301	330,697	(69.98)
8891 Other Local Rev - Special Proj	193,660	427,609	651,205	587,976	37.50
Total Local Revenues	<u>99,949,142</u>	<u>99,665,227</u>	<u>104,326,958</u>	<u>106,065,041</u>	6.42
8900 Other Financing Sources					
8910 Proceeds-Sale of Equip & Suppl	9,143	19,820	5,000	5,000	(74.77)
8981 Interfund Transfer In	0	0	0	0	-
8999 Revenue - Clearing	0	0	0	0	-
Total Other Sources	<u>9,143</u>	<u>19,820</u>	<u>5,000</u>	<u>5,000</u>	(74.77)
Total Revenues	<u>248,156,881</u>	<u>281,950,390</u>	<u>388,434,150</u>	<u>373,852,378</u>	32.60
Net Beginning Balance	38,884,499	41,271,793	39,332,646	42,340,385	2.59
Adjustments to Beginning Balance	0	0	0	0	-
Adjusted Beginning Fund Balance	<u>38,884,499</u>	<u>41,271,793</u>	<u>39,332,646</u>	<u>42,340,385</u>	2.59
Total Revenues, Other Financing Sources and Beginning Fund Balance	<u><u>\$287,041,380</u></u>	<u><u>\$323,222,183</u></u>	<u><u>\$427,766,796</u></u>	<u><u>\$416,192,763</u></u>	28.76

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

<u>Expenditures by Object</u>	2017-18 Actual Expenses	2018-19 Actual Expenses	2019-20 Tentative Budget	2019-20 Adopted Budget	% change 19/20 Adopt/ 18/19 Actual
1000 Academic Salaries					
1100 Instructional Salaries, Regular Contract	\$27,570,998	\$29,315,324	\$32,016,505	\$32,034,335	9.28
1200 Non-Instructional Salaries, Regular Contract	16,967,891	18,067,737	20,381,404	18,775,662	3.92
1300 Instructional Salaries, Other Non-Regular	28,220,512	29,503,821	24,703,836	24,379,244	(17.37)
1400 Non-Instructional Salaries, Other Non-Regular	6,600,449	7,061,523	6,062,680	5,309,417	(24.81)
Subtotal	<u>79,359,850</u>	<u>83,948,405</u>	<u>83,164,425</u>	<u>80,498,658</u>	(4.11)
2000 Classified Salaries					
2100 Non-Instructional Salaries, Regular Full Time	35,414,134	39,270,670	44,754,188	41,936,732	6.79
2200 Instructional Aides, Regular Full Time	679,754	463,214	757,708	757,708	63.58
2300 Non-Instructional Salaries, Other	5,448,283	5,864,885	6,627,878	5,699,570	(2.82)
2400 Instructional Aides, Other	3,009,826	2,917,919	3,044,668	3,020,529	3.52
Subtotal	<u>44,551,997</u>	<u>48,516,688</u>	<u>55,184,442</u>	<u>51,414,539</u>	5.97
3000 Employee Benefits					
3100 State Teachers' Retirement System Fund	14,692,588	17,072,709	17,370,285	17,710,792	3.74
3200 Public Employees' Retirement System Fund	6,459,118	8,368,475	10,906,353	9,862,147	17.85
3300 Old Age, Survivors, Disability, and Health Ins.	4,490,105	4,913,062	5,486,400	5,211,888	6.08
3400 Health and Welfare Benefits	31,866,291	30,350,458	35,075,042	32,804,438	8.09
3500 State Unemployment Insurance	128,721	136,849	321,851	320,084	133.90
3600 Workers' Compensation Insurance	2,786,541	2,996,273	2,223,940	2,084,082	(30.44)
3900 Other Benefits	1,650,004	1,677,205	1,893,846	1,823,294	8.71
Subtotal	<u>62,073,368</u>	<u>65,515,031</u>	<u>73,277,717</u>	<u>69,816,725</u>	6.57
TOTAL SALARIES/BENEFITS	185,985,215	197,980,124	211,626,584	201,729,922	1.89
Salaries/Benefits Cost % of Total Expenditures	78%	73%	55%	54%	

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

<u>Expenditures by Object</u>	2017-18 Actual Expenses	2018-19 Actual Expenses	2019-20 Tentative Budget	2019-20 Adopted Budget	% change 19/20 Adopt/ 18/19 Actual
4000 Books and Supplies					
4100 Textbooks	4,959	4,418	3,097	5,500	24.49
4200 Other Books	185,514	97,880	127,354	107,503	9.83
4300 Instructional Supplies	1,492,883	1,804,472	1,648,965	3,740,177	107.27
4400 Media Supplies	0	0	0	0	-
4500 Maintenance Supplies	149,420	160,155	193,431	298,056	86.10
4600 Non-Instructional Supplies	1,209,716	1,752,740	1,802,900	2,169,433	23.77
4700 Food Supplies	202,714	253,698	249,282	278,539	9.79
Subtotal	3,245,206	4,073,363	4,025,029	6,599,208	62.01
5000 Services and Other Operating Expenses					
5100 Personal & Consultant Svcs	24,206,781	45,876,090	136,298,112	130,667,624	184.83
5200 Travel & Conference Expenses	744,426	1,072,307	1,255,430	1,498,033	39.70
5300 Dues & Memberships	276,108	223,033	254,262	328,974	47.50
5400 Insurance	2,032,443	2,030,437	2,031,938	2,029,995	(0.02)
5500 Utilities & Housekeeping Svcs	3,765,633	3,414,063	4,069,366	3,745,327	9.70
5600 Rents, Leases & Repairs	3,898,840	4,150,281	5,613,472	5,566,800	34.13
5700 Legal, Election & Audit Exp	788,875	625,147	983,439	1,159,636	85.50
5800 Other Operating Exp & Services	5,543,210	6,052,429	8,144,730	8,609,420	42.25
5900 Other (Transp., Postage, Reproduction, Special Proj., etc.)	1,078,237	1,662,806	5,593,984	9,018,892	442.39
Subtotal	42,334,553	65,106,593	164,244,733	162,624,701	149.78
6000 Sites, Buildings, Books, and Equipment					
6100 Sites & Site Improvements	1,369,268	459,409	0	0	(100.00)
6200 Buildings	1,781,045	2,016,091	205,461	265,689	(86.82)
6300 Library Books	248,922	242,761	161,871	196,555	(19.03)
6400 Equipment	4,319,857	3,055,504	4,001,391	4,272,395	39.83
Subtotal	7,719,092	5,773,765	4,368,723	4,734,639	(18.00)
Subtotal, Expenditures (1000 - 6000)	239,284,066	272,933,845	384,265,069	375,688,470	37.65

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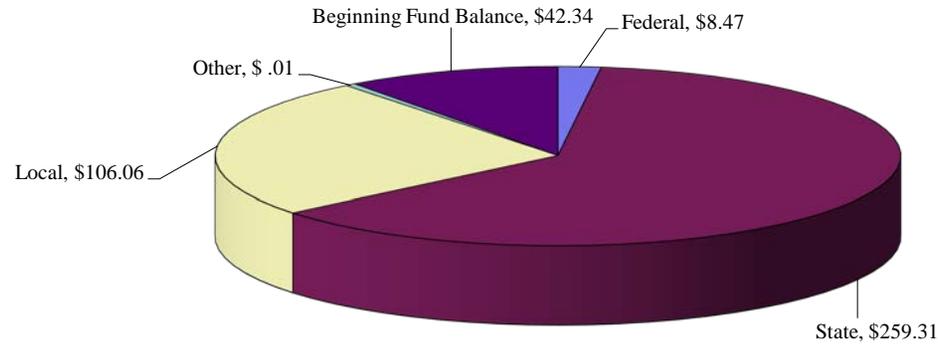
General Fund Expenditure Budget - Combined - Restricted and Unrestricted - Fund 11, 12, 13

Expenditures by Object	2017-18 Actual Expenses	2018-19 Actual Expenses	2019-20 Tentative Budget	2019-20 Adopted Budget	% change 19/20 Adopt/ 18/19 Actual
7000 Other Outgo					
7200 Intrafund Transfers Out	0	0	0	0	-
7300 Interfund Transfers Out	5,376,300	6,330,372	3,750,000	3,750,000	(40.76)
7500 Student Scholarship	5,797	0	0	0	-
7600 Other Student Aid	1,103,424	1,617,581	1,995,130	1,756,628	8.60
Subtotal	<u>6,485,521</u>	<u>7,947,953</u>	<u>5,745,130</u>	<u>5,506,628</u>	(30.72)
Subtotal, Expenditures (1000 - 7000)	<u>245,769,587</u>	<u>280,881,798</u>	<u>390,010,199</u>	<u>381,195,098</u>	35.71
7900 Reserve for Contingencies					
7910 Estimated COLA	0	0	6,070,000	5,519,778	-
7910 Balance of 17/18 COLA	0	0	0	0	-
7920 Restricted Contingency-Family Pact-2339 & 2340	0	0	56,654	101,512	-
7920 Restricted Contingency-Campus Health Services-3250	0	0	138,285	137,039	-
7920 Restricted Contingency-Health Services Fees-3450	0	0	622,800	783,691	-
7920 Restricted Contingency-Safety & Parking-3610	0	0	0	0	-
7930 Board Policy Contingency (12.5%)	0	0	24,418,277	24,989,421	-
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	857,675	1,306,642	-
Total Designated	<u>0</u>	<u>0</u>	<u>32,513,691</u>	<u>33,188,083</u>	-
7910 Unrestricted Contingency					
SAC	0	0	0	0	-
SCC	0	0	0	0	-
DS	0	0	0	0	-
7910 Unrestricted Contingency	<u>41,271,793</u>	<u>42,340,385</u>	<u>5,242,906</u>	<u>1,809,582</u>	(95.73)
Subtotal Expenditures (7900)	<u>41,271,793</u>	<u>42,340,385</u>	<u>37,756,597</u>	<u>34,997,665</u>	(17.34)
Total Expenditures, Other Outgo and Ending Fund Balance	<u>\$287,041,380</u>	<u>\$323,222,183</u>	<u>\$427,766,796</u>	<u>\$416,192,763</u>	28.76

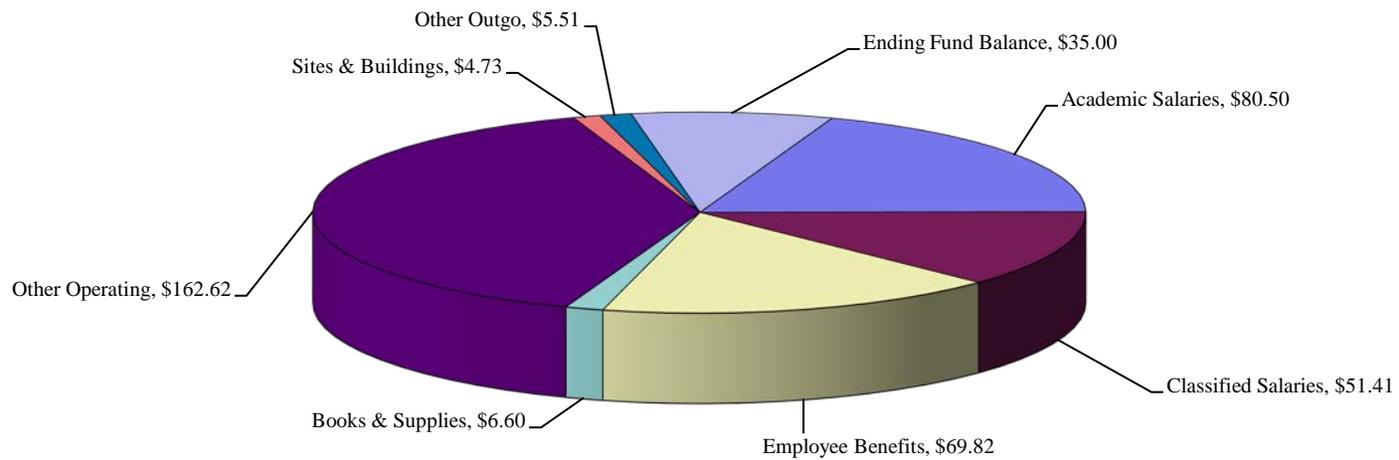
Rancho Santiago Community College District
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Revenue in Millions



Expenditures in Millions



Rancho Santiago Community College District
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General Fund Revenue Budget - Combined - Unrestricted - Fund 11, 13						
<u>Revenues by Source</u>	2018-19 Adopted Budget	2018-19 Allocated Budget	2018-19 Actual Revenue	% change 18/19 Actual/ 18/19 Budget	2019-20 Adopted Budget	% change 19/20 Adopt/ 18/19 Actual
8100 Federal Revenues						
8110 Forest Reserve	\$0	\$0	\$0	-	\$0	-
Total Federal Revenues	<u>0</u>	<u>0</u>	<u>0</u>	-	<u>0</u>	-
8600 State Revenues						
8611 Apprenticeship Allowance	2,757,300	3,168,698	3,210,086	1.31	3,159,472	(1.58)
8612 State General Apportionment	40,027,689	47,688,551	48,432,755	1.56	45,168,491	(6.74)
8612 State General Apportionment-estimated COLA	4,467,858	4,467,858	4,467,459	(0.01)	5,519,778	23.56
8612 Base Allocation Increase	0	0	0	-	0	-
8612 Estimated Restoration/Access/Growth	0	0	0	-	0	-
8612 State General Apportionment-Deficit	(1,104,002)	0	0	-	0	-
8612-8630 State General Apportionment-Prior year adjustment	0	0	(243,981)	-	0	(100.00)
8619 State General Apportionments-Full-Time Faculty Alloc	1,722,570	1,722,570	1,304,941	(24.24)	1,307,884	0.23
8619 Other General Apportionments-Enroll Fee Admin-2%	293,254	293,254	293,254	-	293,254	-
8619 Other General Apportionments-Part-Time Fac Comp	694,051	694,051	638,586	(7.99)	614,810	(3.72)
8630 Education Protection Account	26,163,294	26,163,294	25,493,388	(2.56)	26,437,430	3.70
8672/8673 Homeowners' Property Tax Relief/Timber Yield Tax	288,123	288,123	270,103	(6.25)	288,123	6.67
8681 State Lottery Proceeds	4,536,786	4,536,786	5,277,791	16.33	4,062,080	(23.03)
8682 State Mandated Costs	852,184	852,184	852,184	-	792,827	(6.97)
8699 Other Misc State Revenue	4,000,000	4,000,000	4,636,697	15.92	4,750,000	2.44
Total State Revenues	<u>84,699,107</u>	<u>93,875,369</u>	<u>94,633,263</u>	0.81	<u>92,394,149</u>	(2.37)
8800 Local Revenues						
8811 Tax Allocation, Secured Roll	52,414,146	52,414,146	49,676,516	(5.22)	53,253,286	7.20
8812 Tax Allocation, Supplement Roll	1,620,143	1,620,143	1,628,366	0.51	1,620,143	(0.50)
8813 Tax Allocation, Unsecured Roll	1,577,368	1,577,368	1,498,172	(5.02)	1,577,368	5.29
8816 Prior Years' Taxes	582,322	582,322	654,053	12.32	582,322	(10.97)
8817 Education Revenue Augmentation Fund (ERAF)	25,000,000	25,000,000	21,394,784	(14.42)	25,000,000	16.85
8818 RDA Funds - Pass Thru AB	451,127	451,127	472,784	4.80	451,127	(4.58)
8819 RDA Funds - Residuals	6,100,233	6,100,233	6,095,642	(0.08)	6,100,233	0.08

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General Fund Revenue Budget - Combined - Unrestricted - Fund 11, 13						
Revenues by Source	2018-19 Adopted Budget	2018-19 Allocated Budget	2018-19 Actual Revenue	% change 18/19 Actual/ 18/19 Budget	2019-20 Adopted Budget	% change 19/20 Adopt/ 18/19 Actual
8850 Rents and Leases	363,480	363,480	208,808	(42.55)	373,480	78.86
8860 Interest & Investment Income	825,000	825,000	2,765,823	235.25	1,400,000	(49.38)
8874 CCC Enrollment Fees	8,666,396	8,666,396	8,343,536	(3.73)	8,839,824	5.95
8875 Bachelor's Program Fee	40,000	40,000	67,368	68.42	40,000	(40.62)
8880 Nonresident Tuition	3,200,000	3,200,000	3,391,208	5.98	3,400,000	0.26
Other Local Revenues (Student Transcript/ Representation/Discounts/Fines/ Instr. Mat./Health Serv. Use Fees, etc.)	94,812	148,940	882,756	492.69	94,812	(89.26)
8891 Other Local Rev - Special Proj	0	0	22,615	-	0	(100.00)
Total Local Revenues	<u>100,935,027</u>	<u>100,989,155</u>	<u>97,102,431</u>	(3.85)	<u>102,732,595</u>	5.80
8900 Other Financing Sources						
8910 Proceeds-Sale of Equip & Suppl	5,000	5,000	19,820	296.40	5,000	(74.77)
8981 Interfund Transfer In	0	0	0	-	0	-
Total Other Sources	<u>5,000</u>	<u>5,000</u>	<u>19,820</u>	296.40	<u>5,000</u>	(74.77)
Total Revenues	<u>185,639,134</u>	<u>194,869,524</u>	<u>191,755,514</u>	(1.60)	<u>195,131,744</u>	1.76
Net Beginning Balance	37,903,213	37,903,213	37,903,213	-	38,759,046	2.26
Adjustments to Beginning Balance	0	0	0	-	0	-
Adjusted Beginning Fund Balance	<u>37,903,213</u>	<u>37,903,213</u>	<u>37,903,213</u>	-	<u>38,759,046</u>	2.26
Total Revenues, Other Financing Sources and Beginning Fund Balance	<u>\$223,542,347</u>	<u>\$232,772,737</u>	<u>\$229,658,727</u>	(1.34)	<u>\$233,890,790</u>	1.84

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

<u>Expenditures by Object</u>	2018-19 Adopted Budget	2018-19 Allocated Budget	2018-19 Actual Expenses	% change 18/19 Actual/ 18/19 Budget	2019-20 Adopted Budget	% change 19/20 Adopt/ 18/19 Actual
1000 Academic Salaries						
1100 Instructional Salaries, Regular Contract	\$29,323,653	\$31,430,744	\$29,055,030	(7.56)	\$31,732,429	9.21
1200 Non-Instructional Salaries, Regular Contract	13,322,497	14,754,997	13,755,589	(6.77)	15,162,686	10.23
1300 Instructional Salaries, Other Non-Regular	25,429,368	28,854,034	29,240,109	1.34	23,976,410	(18.00)
1400 Non-Instructional Salaries, Other Non-Regular	1,368,650	1,834,850	2,088,504	13.82	1,377,286	(34.05)
Subtotal	<u>69,444,168</u>	<u>76,874,625</u>	<u>74,139,232</u>	(3.56)	<u>72,248,811</u>	(2.55)
2000 Classified Salaries						
2100 Non-Instructional Salaries, Regular Full Time	28,646,873	29,228,864	29,186,964	(0.14)	31,226,285	6.99
2200 Instructional Aides, Regular Full Time	664,481	408,748	408,486	(0.06)	650,938	59.35
2300 Non-Instructional Salaries, Other	1,604,173	1,623,655	1,742,193	7.30	1,604,515	(7.90)
2400 Instructional Aides, Other	1,926,217	2,018,788	1,902,734	(5.75)	1,968,257	3.44
Subtotal	<u>32,841,744</u>	<u>33,280,055</u>	<u>33,240,377</u>	(0.12)	<u>35,449,995</u>	6.65
3000 Employee Benefits						
3100 State Teachers' Retirement System Fund	14,920,142	15,297,413	15,050,602	(1.61)	16,482,026	9.51
3200 Public Employees' Retirement System Fund	5,949,924	5,912,621	6,083,930	2.90	7,209,139	18.49
3300 Old Age, Survivors, Disability, and Health Ins.	3,625,184	3,596,447	3,739,363	3.97	3,938,899	5.34
3400 Health and Welfare Benefits	26,837,263	26,686,461	26,152,293	(2.00)	28,050,555	7.26
3500 State Unemployment Insurance	302,426	302,868	124,856	(58.78)	307,187	146.03
3600 Workers' Compensation Insurance	2,333,479	2,362,423	2,433,763	3.02	1,641,339	(32.56)
3900 Other Benefits	1,455,777	1,434,617	1,368,382	(4.62)	1,492,345	9.06
Subtotal	<u>55,424,195</u>	<u>55,592,850</u>	<u>54,953,189</u>	(1.15)	<u>59,121,490</u>	7.59
TOTAL SALARIES/BENEFITS	157,710,107	165,747,530	162,332,798	(4.83)	166,820,296	2.76
Salaries/Benefits Cost % of Total Expenditures	86%	86%	88%		85%	

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

Expenditures by Object	2018-19 Adopted Budget	2018-19 Allocated Budget	2018-19 Actual Expenses	% change 18/19 Actual/ 18/19 Budget	2019-20 Adopted Budget	% change 19/20 Adopt/ 18/19 Actual
4000 Books and Supplies						
4100 Textbooks	0	0	0	-	0	-
4200 Other Books	4,070	3,345	2,168	(35.19)	1,268	(41.51)
4300 Instructional Supplies	64,971	193,984	129,920	(33.03)	38,302	(70.52)
4400 Media Supplies	0	0	0	-	0	-
4500 Maintenance Supplies	168,342	207,936	159,559	(23.27)	276,986	73.59
4600 Non-Instructional Supplies	1,041,571	1,437,166	1,207,707	(15.97)	1,258,633	4.22
4700 Food Supplies	13,156	16,049	13,360	(16.75)	14,156	5.96
Subtotal	<u>1,292,110</u>	<u>1,858,480</u>	<u>1,512,714</u>	(18.60)	<u>1,589,345</u>	5.07
5000 Services and Other Operating Expenses						
5100 Personal & Consultant Svcs	1,829,312	2,288,732	1,585,269	(30.74)	2,535,806	59.96
5200 Travel & Conference Expenses	238,920	360,320	239,986	(33.40)	347,402	44.76
5300 Dues & Memberships	167,090	165,270	142,669	(13.68)	202,848	42.18
5400 Insurance	1,970,000	1,970,000	1,970,000	-	1,970,000	-
5500 Utilities & Housekeeping Svcs	3,840,921	3,481,286	3,350,546	(3.76)	3,638,909	8.61
5600 Rents, Leases & Repairs	4,702,469	4,227,998	3,793,571	(10.28)	5,099,313	34.42
5700 Legal, Election & Audit Exp	1,121,639	835,431	625,147	(25.17)	1,159,636	85.50
5800 Other Operating Exp & Services	5,544,553	6,081,310	4,519,228	(25.69)	5,931,551	31.25
5900 Other (Transp., Postge, Reprod., Spec. Proj., etc.)	2,380,234	2,026,460	745,743	(63.20)	5,108,554	585.03
Subtotal	<u>21,795,138</u>	<u>21,436,807</u>	<u>16,972,159</u>	(20.83)	<u>25,994,019</u>	53.16
6000 Sites, Buildings, Books, and Equipment						
6100 Sites & Site Improvements	0	451,772	457,797	1.33	0	(100.00)
6200 Buildings	0	1,768,811	1,775,946	0.40	79,189	(95.54)
6300 Library Books	920	5,269	2,623	(50.22)	920	(64.93)
6400 Equipment	1,614,318	2,269,105	1,434,743	(36.77)	1,681,598	17.21
Subtotal	<u>1,615,238</u>	<u>4,494,957</u>	<u>3,671,109</u>	(18.33)	<u>1,761,707</u>	(52.01)
Subtotal, Expenditures (1000 - 6000)	<u>182,412,593</u>	<u>193,537,774</u>	<u>184,488,780</u>	(4.68)	<u>196,165,367</u>	6.33

Rancho Santiago Community College District
Adopted Budget
2019-20

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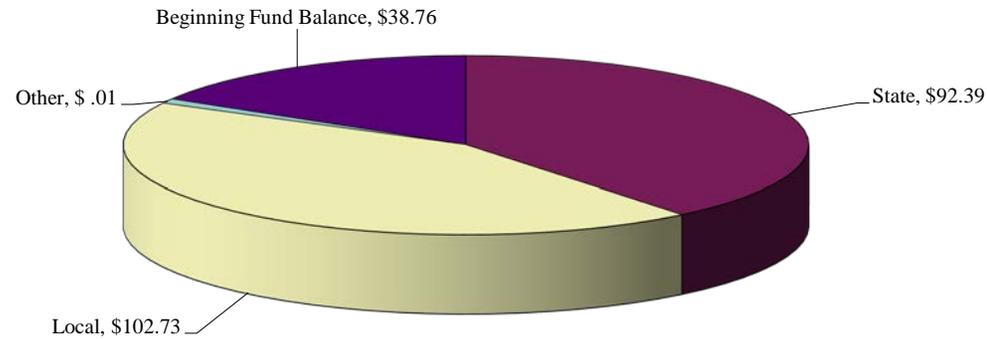
General Fund Expenditure Budget - Combined - Unrestricted - Fund 11, 13

Expenditures by Object	2018-19 Adopted Budget	2018-19 Allocated Budget	2018-19 Actual Expenses	% change 18/19 Actual/ 18/19 Budget	2019-20 Adopted Budget	% change 19/20 Adopt/ 18/19 Actual
7000 Other Outgo						
7200 Intrafund Transfers Out	0	0	80,529	-	0	(100.00)
7300 Interfund Transfers Out	3,750,000	6,388,272	6,330,372	(0.91)	3,750,000	(40.76)
7600 Other Student Aid	0	2,910	0	(100.00)	0	-
Subtotal	<u>3,750,000</u>	<u>6,391,182</u>	<u>6,410,901</u>	0.31	<u>3,750,000</u>	(41.51)
Subtotal, Expenditures (1000 - 7000)	<u>186,162,593</u>	<u>199,928,956</u>	<u>190,899,681</u>	(4.52)	<u>199,915,367</u>	4.72
7900 Reserve for Contingencies						
7910 Estimated COLA	4,467,858	0	0	-	5,519,778	-
7910 Balance of 17/18 COLA	1,563,654	0	0	-	0	-
7930 Board Policy Contingency (12.5%)	9,308,130	9,308,130	0	(100.00)	24,989,421	-
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	15,847,286	15,847,286	0	(100.00)	1,306,642	-
Total Designated	<u>31,536,928</u>	<u>25,505,416</u>	<u>0</u>	(100.00)	<u>32,165,841</u>	-
7910 Unrestricted Contingency						
SAC	1,566,051	1,368,046	0	(100.00)	0	-
SCC	1,050,615	0	0	-	0	-
DS	217,026	504,205	0	(100.00)	0	-
7910 Unrestricted Contingency	3,009,134	5,466,114	38,759,046	609.08	1,809,582	(95.33)
Subtotal Expenditures (7900)	<u>37,379,754</u>	<u>32,843,781</u>	<u>38,759,046</u>	18.01	<u>33,975,423</u>	(12.34)
Total Expenditures, Other Outgo and Ending Fund Balance	<u>\$223,542,347</u>	<u>\$232,772,737</u>	<u>\$229,658,727</u>	(1.34)	<u>\$233,890,790</u>	1.84

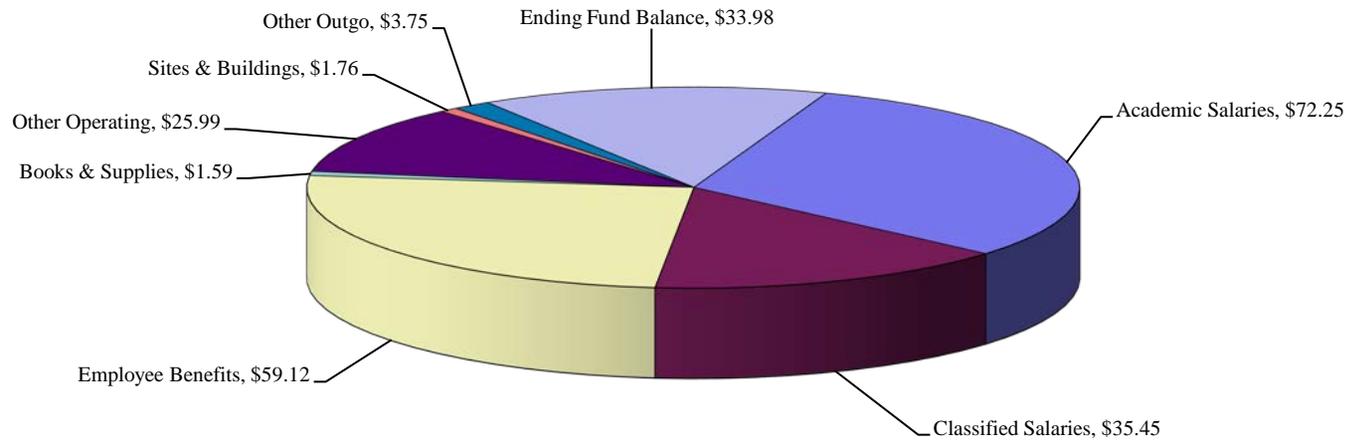
Rancho Santiago Community College District
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General Fund - Combined - Unrestricted - Fund 11, 13

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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	48,177,241		711,348		48,888,589		5,436,396		54,324,985	
Classified Salaries	13,594,694		74,597		13,669,291		8,110,558		21,779,849	
Employee Benefits	25,033,303		195,274		25,228,577		5,832,786		31,061,363	
Supplies & Materials	566,052		113,570		679,622		2,857,560		3,537,182	
Other Operating Exp & Services	5,691,963		5,024,727		10,716,690		6,195,590		16,912,280	
Capital Outlay	35,370		700,919		736,289		2,249,395		2,985,684	
Other Outgo	3,219,134		0		3,219,134		1,465,877		4,685,011	
Grand Total	\$96,317,757	54.60%	\$6,820,435	66.75%	\$103,138,192	55.27%	\$32,148,162	17.63%	\$135,286,354	36.67%

Santiago Canyon College	Fund 11 Unrestricted	%	Fund 13 One-Time	%	Fund 11/13 Unrestricted	%	Fund 12 Restricted	%	Fund 11/12/13 Combined	%
Academic Salaries	22,014,571		603,731		22,618,302		2,813,451		25,431,753	
Classified Salaries	7,263,773		17,704		7,281,477		5,028,009		12,309,486	
Employee Benefits	12,267,422		182,460		12,449,882		3,282,331		15,732,213	
Supplies & Materials	127,737		240,782		368,519		1,883,471		2,251,990	
Other Operating Exp & Services	4,379,168		1,164,599		5,543,767		3,411,524		8,955,291	
Capital Outlay	10,174		97,917		108,091		691,862		799,953	
Other Outgo	1,516,283		0		1,516,283		1,312,993		2,829,276	
Grand Total	\$47,579,128	26.97%	\$2,307,193	22.58%	\$49,886,321	26.73%	\$18,423,641	10.11%	\$68,309,962	18.52%

District Services	Fund 11 Unrestricted	%	Fund 13 One-Time	%	Fund 11/13 Unrestricted	%	Fund 12 Restricted	%	Fund 11/12/13 Combined	%
Academic Salaries	741,920		0		741,920		0		741,920	
Classified Salaries	14,439,365		59,862		14,499,227		2,825,977		17,325,204	
Employee Benefits	8,439,230		28,431		8,467,661		1,580,118		10,047,779	
Supplies & Materials	518,468		22,736		541,204		268,832		810,036	
Other Operating Exp & Services	6,874,154		764,408		7,638,562		127,023,568		134,662,130	
Capital Outlay	701,797		215,530		917,327		31,675		949,002	
Other Outgo	784,361		0		784,361		0		784,361	
Grand Total	\$32,499,295	18.42%	\$1,090,967	10.68%	\$33,590,262	18.00%	\$131,730,170	72.26%	\$165,320,432	44.81%

Total Expenditures-excludes Institutional Costs	\$176,396,180	100.00%	\$10,218,595	100.00%	\$186,614,775	100.00%	\$182,301,973	100.00%	\$368,916,748	100.00%
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Institutional Costs	Fund 11 Unrestricted		Fund 13 One-Time		Fund 11/13 Unrestricted		Fund 12 Restricted		Fund 11/12/13 Combined	
Employee Benefits-retiree benefits/local experience charge	8,225,370		4,750,000		12,975,370		0		12,975,370	
Election	125,000		0		125,000		0		125,000	
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		24,989,421		24,989,421		0		24,989,421	
Other Outgo-Reserves	1,809,582		1,656,642		3,466,224		0		3,466,224	
Grand Total	\$13,879,952		\$33,396,063		\$47,276,015		\$0		\$47,276,015	

Total Expenditures-includes Institutional Costs	\$190,276,132		\$43,614,658		\$233,890,790		\$182,301,973		\$416,192,763	
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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>		2017-18 Actual Revenue	2018-19 Actual Revenue	2019-20 Tentative Budget	2019-20 Adopted Budget	% change 19/20 Adopt/ 18/19 Actual
8100	Federal Revenues					
8110	Forest Reserve	\$18,675	\$0	\$0	\$0	-
	Total Federal Revenues	<u>18,675</u>	<u>0</u>	<u>0</u>	<u>0</u>	-
8600	State Revenues					
8611	Apprenticeship Allowance	2,757,300	3,159,472	3,557,300	3,159,472	-
8612	State General Apportionment	41,128,283	48,432,755	46,455,195	45,168,491	* (6.74)
8612	State General Apportionment-estimated COLA	2,321,020	4,467,459	6,070,000	5,519,778	* 23.56
8612	Base Allocation Increase	4,629,418	0	0	0	* -
8612	State General Apportionment-Deficit	0	0	0	0	* -
8612-8630	State General Apportionment&EPA-prior year adjustment	274,477	(243,981)	0	0	(100.00)
8619	Other General Apportionments-Full-time Faculty Allocation	1,677,120	1,304,941	1,307,884	1,307,884	0.23
8619	Other General Apportionments-Enrollment Fee Admin-2%	307,714	293,254	293,254	293,254	-
8619	Other General Apportionments-Part-time Faculty Compensation	575,306	638,586	694,051	614,810	(3.72)
8630	Education Protection Account	22,927,757	25,493,388	26,163,294	26,437,430	* 3.70
8672-8673	Homeowners' Property Tax Relief/Timber Yield Tax	273,745	270,103	288,123	288,123	* 6.67
8681	State Lottery Proceeds	4,218,563	5,277,791	4,082,069	4,062,080	(23.03)
8682	State Mandated Costs	822,818	852,184	792,827	792,827	(6.97)
8699	Other Misc State Revenue - STRS on-behalf entry	4,216,335	0	0	0	-
	Total State Revenues	<u>86,129,856</u>	<u>89,945,952</u>	<u>89,703,997</u>	<u>87,644,149</u>	(2.56)
8800	Local Revenues					
8811	Tax Allocation, Secured Roll	46,635,287	49,676,516	52,414,146	53,253,286	* 7.20
8812	Tax Allocation, Supplement Roll	1,539,296	1,628,366	1,620,143	1,620,143	* (0.50)
8813	Tax Allocation, Unsecured Roll	1,498,655	1,498,172	1,577,368	1,577,368	* 5.29
8816	Prior Years' Taxes	553,264	654,053	582,322	582,322	* (10.97)
8817	Education Revenue Augmentation Fund (ERAF)	26,389,168	21,394,784	25,000,000	25,000,000	* 16.85
8818	RDA Funds - Pass Thru AB	428,614	472,784	451,127	451,127	* (4.58)
8819	RDA Funds - Residuals	5,795,822	6,095,642	6,100,233	6,100,233	* 0.08

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Unrestricted General Fund Revenue Budget - Fund 11					
<u>Revenues by Source</u>	2017-18 Actual Revenue	2018-19 Actual Revenue	2019-20 Tentative Budget	2019-20 Adopted Budget	% change 19/20 Adopt/ 18/19 Actual
8850 Rents and Leases	173,606	167,560	338,480	338,480	102.01
8860 Interest & Investment Income	1,418,945	2,765,823	1,000,000	1,400,000	(49.38)
8874 CCC Enrollment Fees	8,578,846	8,343,536	8,666,396	8,839,824 *	5.95
8875 Bachelor's Program Fee	39,228	67,368	40,000	40,000	(40.62)
8880 Nonresident Tuition	3,687,654	3,391,208	3,400,000	3,400,000	0.26
8890 Other Local Revenues (Student Transcript/Representation/ Discounts/Fines/Instr. Mat./Health Serv. Use Fees, etc.)	630,704	760,488	24,200	24,200	(96.82)
8891 Other Local Rev - Special Proj	0	22,615	0	0	(100.00)
Total Local Revenues	97,369,089	96,938,915	101,214,415	102,626,983	5.87
8900 Other Financing Sources					
8910 Proceeds-Sale of Equip & Suppl	9,143	19,820	5,000	5,000	(74.77)
Total Other Sources	9,143	19,820	5,000	5,000	(74.77)
Total Revenues	183,526,763	186,904,687	190,923,412	190,276,132	1.80
Net Beginning Balance	0	0	0	0	-
Adjustments to Beginning Balance	0	0	0	0	-
Adjusted Beginning Fund Balance	0	0	0	0	-
Total Revenues, Other Financing Sources and Beginning Fund Balance	\$183,526,763	\$186,904,687	\$190,923,412	\$190,276,132	1.80
* Component of Apportionment				\$174,838,125	

Rancho Santiago Community College District
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2019-20

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Unrestricted General Fund Expenditure Budget - Fund 11

<u>Expenditures by Object</u>	2017-18 Actual Expenses	2018-19 Actual Expenses	2019-20 Tentative Budget	2019-20 Adopted Budget	% change 19/20 Adopt/ 18/19 Actual
1000 Academic Salaries					
1100 Instructional Salaries, Regular Contract	\$27,265,657	\$29,054,950	\$31,644,935	\$31,732,429	9.22
1200 Non-Instructional Salaries, Regular Contract	12,586,166	13,734,269	15,201,573	15,162,686	10.40
1300 Instructional Salaries, Other Non-Regular	27,893,908	29,234,607	22,774,818	22,768,216	(22.12)
1400 Non-Instructional Salaries, Other Non-Regular	1,643,972	1,903,136	1,270,401	1,270,401	(33.25)
Subtotal	<u>69,389,703</u>	<u>73,926,962</u>	<u>70,891,727</u>	<u>70,933,732</u>	(4.05)
2000 Classified Salaries					
2100 Non-Instructional Salaries, Regular Full Time	26,755,207	29,068,885	30,779,603	31,122,110	7.06
2200 Instructional Aides, Regular Full Time	645,392	408,486	650,938	650,938	59.35
2300 Non-Instructional Salaries, Other	1,708,588	1,604,841	1,583,517	1,556,527	(3.01)
2400 Instructional Aides, Other	1,967,182	1,899,771	1,960,681	1,968,257	3.60
Subtotal	<u>31,076,369</u>	<u>32,981,983</u>	<u>34,974,739</u>	<u>35,297,832</u>	7.02
3000 Employee Benefits					
3100 State Teachers' Retirement System Fund	12,860,677	10,389,510	11,512,149	11,499,249	10.68
3200 Public Employees' Retirement System Fund	4,739,905	6,057,059	7,471,777	7,183,043	18.59
3300 Old Age, Survivors, Disability, and Health Ins.	3,420,564	3,719,744	3,876,417	3,905,507	4.99
3400 Health and Welfare Benefits	27,911,066	26,732,539	28,949,666	27,963,560	4.60
3500 State Unemployment Insurance	117,484	124,626	305,240	306,385	145.84
3600 Workers' Compensation Insurance	2,255,099	2,423,004	1,609,453	1,617,191	(33.26)
3900 Other Benefits	1,350,618	1,366,453	1,480,962	1,490,390	9.07
Subtotal	<u>52,655,413</u>	<u>50,812,935</u>	<u>55,205,664</u>	<u>53,965,325</u>	6.20
TOTAL SALARIES/BENEFITS	153,121,485	157,721,880	161,072,130	160,196,889	1.57
Salaries/Benefits Cost % of Total Expenditures	88.31%	88.53%	88.56%	88.41%	

Rancho Santiago Community College District
Adopted Budget
2019-20

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Unrestricted General Fund Expenditure Budget - Fund 11

Expenditures by Object	2017-18 Actual Expenses	2018-19 Actual Expenses	2019-20 Tentative Budget	2019-20 Adopted Budget	% change 19/20 Adopt/ 18/19 Actual
4000 Books and Supplies					
4100 Textbooks	0	0	0	0	-
4200 Other Books	694	891	1,668	1,268	42.31
4300 Instructional Supplies	18,856	16,589	15,494	12,037	(27.44)
4400 Media Supplies	0	0	0	0	-
4500 Maintenance Supplies	128,665	136,047	175,514	173,514	27.54
4600 Non-Instructional Supplies	741,729	1,100,270	991,462	1,012,582	(7.97)
4700 Food Supplies	9,466	12,112	11,856	12,856	6.14
Subtotal	899,410	1,265,909	1,195,994	1,212,257	(4.24)
5000 Services and Other Operating Expenses					
5100 Personal & Consultant Svcs	1,059,722	1,233,744	1,199,531	1,533,598	24.30
5200 Travel & Conference Expenses	156,621	178,378	189,669	276,696	55.12
5300 Dues & Memberships	157,537	135,669	167,295	170,248	25.49
5400 Insurance	1,970,000	1,970,000	1,970,000	1,970,000	-
5500 Utilities & Housekeeping Svcs	3,697,846	3,349,115	3,969,140	3,638,085	8.63
5600 Rents, Leases & Repairs	3,188,894	3,162,583	3,934,563	3,869,152	22.34
5700 Legal, Election & Audit Exp	737,633	572,832	928,439	1,104,636	92.84
5800 Other Operating Exp & Services	4,114,083	4,393,503	5,349,591	5,663,249	28.90
5900 Other (Transp., Postage, Reproduction, Special Proj., etc.)	244,406	776,062	859,956	814,621	4.97
Subtotal	15,326,742	15,771,886	18,568,184	19,040,285	20.72
6000 Sites, Buildings, Books, and Equipment					
6100 Sites & Site Improvements	1,369,268	456,835	0	0	(100.00)
6200 Buildings	1,604,634	1,767,275	0	0	(100.00)
6300 Library Books	1,338	2,623	920	920	(64.93)
6400 Equipment	1,072,262	1,167,177	1,040,647	746,421	(36.05)
Subtotal	4,047,502	3,393,910	1,041,567	747,341	(77.98)
Subtotal, Expenditures (1000 - 6000)	173,395,139	178,153,585	181,877,875	181,196,772	1.71

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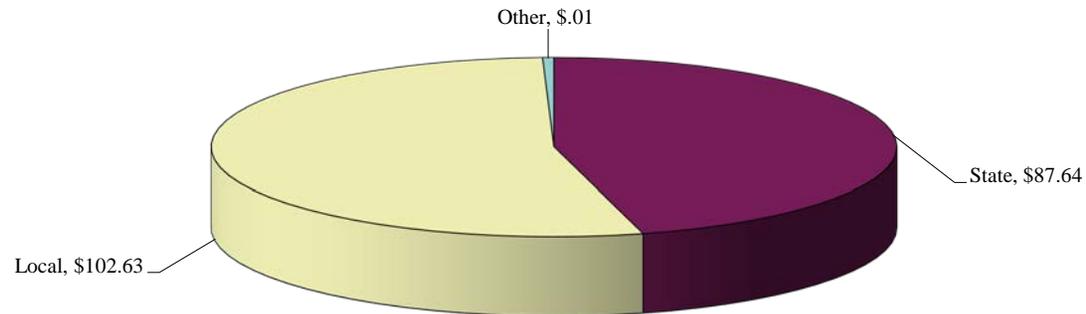
Unrestricted General Fund Expenditure Budget - Fund 11

Expenditures by Object	2017-18 Actual Expenses	2018-19 Actual Expenses	2019-20 Tentative Budget	2019-20 Adopted Budget	% change 19/20 Adopt/ 18/19 Actual
7000 Other Outgo					
7200 Intrafund Transfers Out	31,620	69,498	0	0	(100.00)
7300 Interfund Transfers Out	1,740,000	4,152,100	1,750,000	1,750,000	(57.85)
7600 Other Student Aid	0	0	0	0	-
Subtotal	<u>1,771,620</u>	<u>4,221,598</u>	<u>1,750,000</u>	<u>1,750,000</u>	(58.55)
Subtotal, Expenditures (1000 - 7000)	<u>175,166,759</u>	<u>182,375,183</u>	<u>183,627,875</u>	<u>182,946,772</u>	0.31
7900 Reserve for Contingencies					
7910 Estimated COLA	0	0	6,070,000	5,519,778	-
7910 Estimated Restoration/Access/Growth	0	0	0	0	-
7950 Budget Stabilization	0	0	0	0	-
Total Designated	<u>0</u>	<u>0</u>	<u>6,070,000</u>	<u>5,519,778</u>	-
7910 Unrestricted Contingency	8,360,004	4,529,504	1,225,537	1,809,582	(60.05)
Subtotal Expenditures (7900)	<u>8,360,004</u>	<u>4,529,504</u>	<u>7,295,537</u>	<u>7,329,360</u>	61.81
Total Expenditures, Other Outgo and Ending Fund Balance	<u>\$183,526,763</u>	<u>\$186,904,687</u>	<u>\$190,923,412</u>	<u>\$190,276,132</u>	1.80

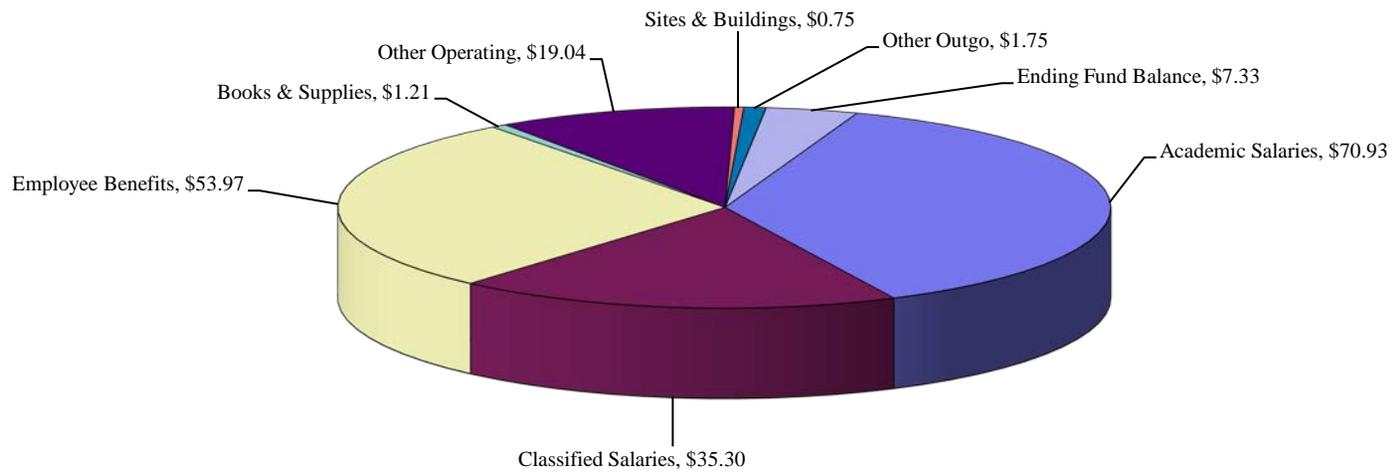
Rancho Santiago Community College District
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General Fund - Unrestricted - Fund 11

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Revenue in Millions



Expenditures in Millions



Rancho Santiago Community College District
Adopted Budget
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Restricted General Fund Revenue Budget - Fund 12						
<u>Revenues by Source</u>		2017-18 Actual Revenue	2018-19 Actual Revenue	2019-20 Tentative Budget	2019-20 Adopted Budget	% change 19/20 Adopt/ 18/19 Actual
8100	Federal Revenues					
8120	Higher Education Act	\$2,478,345	\$2,504,474	\$3,197,765	\$2,628,144	4.94
8130	Workforce Investment Act (JTPA)	0	0	0	0	-
8140	Temporary Assistance for Needy Families (TANF)	106,371	104,894	105,183	103,696	(1.14)
8150	Student Financial Aid	4,075	3,546	201,672	199,740	5,532.83
8170	Vocational Technical Education Act (VTEA)	1,471,310	2,890,675	3,206,229	1,814,784	(37.22)
8199	Other Federal Revenues (ABE, CAMP, SBA, Gear Up, NSF)	4,435,679	3,992,333	4,049,880	3,728,638	(6.61)
	Total Federal Revenues	<u>8,495,780</u>	<u>9,495,922</u>	<u>10,760,729</u>	<u>8,475,002</u>	(10.75)
8600	State Revenues					
8622	Extended Opportunity Programs & Services (EOPS)	2,156,433	2,261,401	2,262,938	2,262,938	0.07
8623	Disabled Students Programs & Services (DSPS)	1,929,363	1,771,889	2,061,397	2,061,397	16.34
8625	CalWORKS	553,266	561,710	570,519	562,838	0.20
8626	Telecomm./Technology Infrastructure Prog. (TTIP)	14,122	90	3,913	3,822	4,146.67
8629	Other Gen Categorical Apport-BSI	691,609	767,802	1,504,818	765,485	(0.30)
8629	Other Gen Categorical Apport-CARE	112,962	115,667	139,809	139,809	20.87
8629	Other Gen Categorical Apport-Adult Ed Block/CTE SWP	15,891,077	33,973,604	125,554,761	94,394,386	177.85
8629	Other Gen Categorical Apport-Equal Employment Opportunity	58,899	70,209	92,403	22,194	(68.39)
8629	Other Gen Categorical Apport-Guided Pathways	41,354	331,645	1,270,161	1,534,661	362.74
8629	Other Gen Categorical Apport-Instructional Equipment	534,312	121,631	0	100,272	(17.56)
8629	Other Gen Categorical Apport-Matriculation-Credit	6,571,533	7,811,180	8,177,001	7,343,424	(5.99)
8629	Other Gen Categorical Apport-Matriculation-Non-Credit	2,533,793	2,476,098	2,564,377	2,602,858	5.12
8629	Other Gen Categorical Apport-Student Equity	3,271,759	2,815,011	3,499,027	2,164,445	(23.11)
8629	Other Gen Categorical Apport-Student Financial Aid Admin	1,130,447	1,058,207	1,131,724	1,142,287	7.95
8629	Other Gen Categorical Apport-Other	20,411	659,487	1,838,997	2,301,408	248.97
8659	Other Reimb Categorical Allow-Career Tech/Econ Dev	13,288,088	18,662,687	24,455,816	46,644,474	149.93
8659	Other Reimb Categorical Allow-Other	1,390,768	1,778,560	2,871,626	1,268,616	(28.67)
8681	State Lottery Proceeds	1,637,596	2,222,329	1,432,779	1,433,675	(35.49)

Rancho Santiago Community College District
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Restricted General Fund Revenue Budget - Fund 12					
Revenues by Source	2017-18 Actual Revenue	2018-19 Actual Revenue	2019-20 Tentative Budget	2019-20 Adopted Budget	% change 19/20 Adopt/ 18/19 Actual
8699 Other Misc State	812,219	676,951	205,400	164,197	(75.74)
Total State Revenues	<u>52,640,011</u>	<u>78,136,158</u>	<u>179,637,466</u>	<u>166,913,186</u>	113.62
8800 Local Revenues					
8820 Contrib, Gifts, Grants & Endowment	2,715	5,300	561	561	(89.42)
8831 Contract Instructional Service	48,412	78,769	52,434	28,677	(63.59)
8876 Health Services Fees	1,200,562	1,193,439	1,134,242	1,163,500	(2.51)
8882 Parking Fees & Bus Passes	661,636	661,642	937,000	1,315,847	98.88
8890 Other Local Revenues (Instr. Mat./Health Serv. Use Fees, etc.)	181,294	218,652	231,489	235,885	7.88
8891 Other Local Rev - Special Proj	193,660	404,994	651,205	587,976	45.18
Total Local Revenues	<u>2,288,279</u>	<u>2,562,796</u>	<u>3,006,931</u>	<u>3,332,446</u>	30.03
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>63,424,070</u>	<u>90,194,876</u>	<u>193,405,126</u>	<u>178,720,634</u>	98.15
Net Beginning Balance	3,630,182	3,368,580	2,076,597	3,581,339	6.32
Adjustments to Beginning Balance	0	0	0	0	-
Adjusted Beginning Fund Balance	<u>3,630,182</u>	<u>3,368,580</u>	<u>2,076,597</u>	<u>3,581,339</u>	6.32
Total Revenues, Other Financing Sources and Beginning Fund Balance	<u>\$67,054,252</u>	<u>\$93,563,456</u>	<u>\$195,481,723</u>	<u>\$182,301,973</u>	94.84

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

<u>Expenditures by Object</u>	2017-18 Actual Expenses	2018-19 Actual Expenses	2019-20 Tentative Budget	2019-20 Adopted Budget	% change 19/20 Adopt/ 18/19 Actual
1000 Academic Salaries					
1100 Instructional Salaries, Regular Contract	\$305,341	\$260,294	\$371,570	\$301,906	15.99
1200 Non-Instructional Salaries, Regular Contract	4,381,725	4,312,148	5,179,831	3,612,976	(16.21)
1300 Instructional Salaries, Other Non-Regular	320,382	263,712	600,967	402,834	52.76
1400 Non-Instructional Salaries, Other Non-Regular	4,856,821	4,973,019	4,685,697	3,932,131	(20.93)
Subtotal	<u>9,864,269</u>	<u>9,809,173</u>	<u>10,838,065</u>	<u>8,249,847</u>	(15.90)
2000 Classified Salaries					
2100 Non-Instructional Salaries, Regular Full Time	8,586,433	10,083,706	13,824,862	10,710,447	6.22
2200 Instructional Aides, Regular Full Time	34,362	54,728	106,770	106,770	95.09
2300 Non-Instructional Salaries, Other	3,688,605	4,122,692	4,996,373	4,095,055	(0.67)
2400 Instructional Aides, Other	996,039	1,015,185	1,080,987	1,052,272	3.65
Subtotal	<u>13,305,439</u>	<u>15,276,311</u>	<u>20,008,992</u>	<u>15,964,544</u>	4.51
3000 Employee Benefits					
3100 State Teachers' Retirement System Fund	1,814,416	2,022,107	1,613,289	1,228,766	(39.23)
3200 Public Employees' Retirement System Fund	1,700,863	2,284,545	3,399,910	2,653,008	16.13
3300 Old Age, Survivors, Disability, and Health Ins.	1,057,068	1,173,699	1,573,723	1,272,989	8.46
3400 Health and Welfare Benefits	3,933,138	4,198,165	6,031,727	4,753,883	13.24
3500 State Unemployment Insurance	11,103	11,993	15,781	12,897	7.54
3600 Workers' Compensation Insurance	525,195	562,510	588,509	442,743	(21.29)
3900 Other Benefits	297,797	308,823	410,057	330,949	7.16
Subtotal	<u>9,339,580</u>	<u>10,561,842</u>	<u>13,632,996</u>	<u>10,695,235</u>	1.26
TOTAL SALARIES/BENEFITS	32,509,288	35,647,326	44,480,053	34,909,626	(2.07)

Rancho Santiago Community College District
Adopted Budget
2019-20

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Restricted General Fund Expenditure Budget - Fund 12

Expenditures by Object	2017-18 Actual Expenses	2018-19 Actual Expenses	2019-20 Tentative Budget	2019-20 Adopted Budget	% change 19/20 Adopt/ 18/19 Actual
4000 Books and Supplies					
4100 Textbooks	4,959	4,418	3,097	5,500	24.49
4200 Other Books	183,111	95,712	123,284	106,235	10.99
4300 Instructional Supplies	1,433,020	1,674,552	1,624,874	3,701,875	121.07
4400 Media Supplies	0	0	0	0	-
4500 Maintenance Supplies	7,166	596	14,445	21,070	3,435.23
4600 Non-Instructional Supplies	332,960	545,033	711,127	910,800	67.11
4700 Food Supplies	192,225	240,338	236,126	264,383	10.00
Subtotal	<u>2,153,441</u>	<u>2,560,649</u>	<u>2,712,953</u>	<u>5,009,863</u>	95.65
5000 Services and Other Operating Expenses					
5100 Personal & Consultant Svcs	22,456,552	44,290,821	134,389,543	128,131,818	189.30
5200 Travel & Conference Expenses	571,564	832,321	999,253	1,150,631	38.24
5300 Dues & Memberships	113,071	80,364	80,467	126,126	56.94
5400 Insurance	62,443	60,437	61,938	59,995	(0.73)
5500 Utilities & Housekeeping Svcs	43,929	63,517	99,786	106,418	67.54
5600 Rents, Leases & Repairs	374,174	356,710	575,514	467,487	31.06
5700 Legal, Election & Audit Exp	0	0	0	0	-
5800 Other Operating Exp & Services	1,150,990	1,533,201	2,687,659	2,677,869	74.66
5900 Other (Transp., Postage, Reproduction, Special Proj., etc.)	724,476	917,063	3,870,484	3,910,338	326.40
Subtotal	<u>25,497,199</u>	<u>48,134,434</u>	<u>142,764,644</u>	<u>136,630,682</u>	183.85
6000 Sites, Buildings, Books, and Equipment					
6100 Sites & Site Improvements	0	1,612	0	0	(100.00)
6200 Buildings	176,411	240,145	205,461	186,500	(22.34)
6300 Library Books	247,235	240,138	160,951	195,635	(18.53)
6400 Equipment	2,027,446	1,620,761	2,344,792	2,590,797	59.85
Subtotal	<u>2,451,092</u>	<u>2,102,656</u>	<u>2,711,204</u>	<u>2,972,932</u>	41.39
Subtotal, Expenditures (1000 - 6000)	<u>62,611,020</u>	<u>88,445,065</u>	<u>192,668,854</u>	<u>179,523,103</u>	102.98

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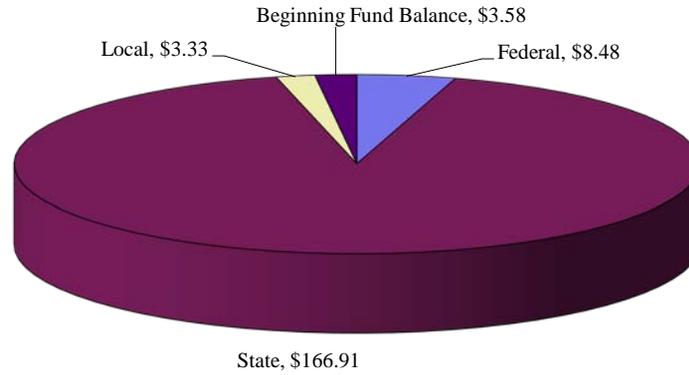
Restricted General Fund Expenditure Budget - Fund 12

Expenditures by Object	2017-18 Actual Expenses	2018-19 Actual Expenses	2019-20 Tentative Budget	2019-20 Adopted Budget	% change 19/20 Adopt/ 18/19 Actual
7000 Other Outgo					
7200 Intrafund Transfers Out	(31,620)	(80,529)	0	0	(100.00)
7300 Interfund Transfers Out	0	0	0	0	-
7500 Student Scholarship	5,797	0	0	0	-
7600 Other Student Aid	1,100,475	1,617,581	1,995,130	1,756,628	8.60
Subtotal	<u>1,074,652</u>	<u>1,537,052</u>	<u>1,995,130</u>	<u>1,756,628</u>	14.29
Subtotal, Expenditures (1000 - 7000)	<u>63,685,672</u>	<u>89,982,117</u>	<u>194,663,984</u>	<u>181,279,731</u>	101.46
7900 Reserve for Contingencies					
7920 Restricted Contingency-Family Pact-2339 & 2340	0	0	56,654	101,512	-
7920 Restricted Contingency-Campus Health Services-3250	0	0	138,285	137,039	-
7920 Restricted Contingency-Health Services Fees-3450	0	0	622,800	783,691	-
7920 Restricted Contingency-Safety & Parking-3610	0	0	0	0	-
Total Designated	<u>0</u>	<u>0</u>	<u>817,739</u>	<u>1,022,242</u>	-
7910 Unrestricted Contingency	3,368,580	3,581,339	0	0	(100.00)
Subtotal Expenditures (7900)	<u>3,368,580</u>	<u>3,581,339</u>	<u>817,739</u>	<u>1,022,242</u>	(71.46)
Total Expenditures, Other Outgo and Ending Fund Balance	<u>\$67,054,252</u>	<u>\$93,563,456</u>	<u>\$195,481,723</u>	<u>\$182,301,973</u>	94.84

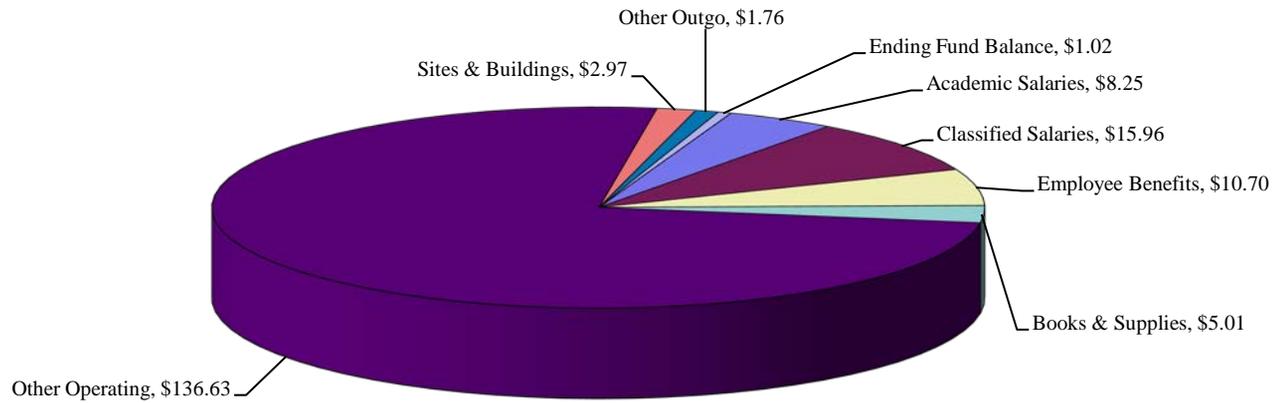
Rancho Santiago Community College District
Adopted Budget 2019-20
General Fund - Restricted - Fund 12

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Revenue in Millions



Expenditures in Millions



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

<u>Revenues by Source</u>		2017-18 Actual Revenue	2018-19 Actual Revenue	2019-20 Tentative Budget	2019-20 Adopted Budget	% change 19/20 Adopt/ 18/19 Actual
8100	Federal Revenues					
	Total Federal Revenues	\$0	\$0	\$0	\$0	-
8600	State Revenues					
8611	Apprenticeship Allowance	103,175	50,614	0	0	(100.00)
8682	State Mandated Costs	808,057	0	0	0	-
8699	Other Misc State Revenue-STRS on behalf entry	3,042	4,636,697	4,000,000	4,750,000	2.44
	Total State Revenues	914,274	4,687,311	4,000,000	4,750,000	1.34
8800	Local Revenues					
8850	Rents and Leases	131,855	41,248	35,000	35,000	(15.15)
8890	Other Local Revenues (Student Transcript/Representation/ Discounts/Fines/Instr. Mat./Health Serv. Use Fees, etc.)	159,919	122,268	70,612	70,612	(42.25)
8891	Other Local Rev - Special Proj	0	0	0	0	-
	Total Local Revenues	291,774	163,516	105,612	105,612	(35.41)
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	0	0	0	0	-
	Total Revenues	1,206,048	4,850,827	4,105,612	4,855,612	0.10
	Net Beginning Balance	35,254,317	37,903,213	37,256,049	38,759,046	2.26
	Adjustments to Beginning Balance	0	0	0	0	-
	Adjusted Beginning Fund Balance	35,254,317	37,903,213	37,256,049	38,759,046	2.26
	Total Revenues, Other Financing Sources and Beginning Fund Balance	\$36,460,365	\$42,754,040	\$41,361,661	\$43,614,658	2.01

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

<u>Expenditures by Object</u>	2017-18 Actual Expenses	2018-19 Actual Expenses	2019-20 Tentative Budget	2019-20 Adopted Budget	% change 19/20 Adopt/ 18/19 Actual
1000 Academic Salaries					
1100 Instructional Salaries, Regular Contract	\$0	\$80	\$0	\$0	(100.00)
1200 Non-Instructional Salaries, Regular Contract	0	21,320	0	0	(100.00)
1300 Instructional Salaries, Other Non-Regular	6,222	5,502	1,328,051	1,208,194	21,859.18
1400 Non-Instructional Salaries, Other Non-Regular	99,656	185,368	106,582	106,885	(42.34)
Subtotal	<u>105,878</u>	<u>212,270</u>	<u>1,434,633</u>	<u>1,315,079</u>	519.53
2000 Classified Salaries					
2100 Non-Instructional Salaries, Regular Full Time	72,494	118,079	149,723	104,175	(11.78)
2200 Instructional Aides, Regular Full Time	0	0	0	0	-
2300 Non-Instructional Salaries, Other	51,090	137,352	47,988	47,988	(65.06)
2400 Instructional Aides, Other	46,605	2,963	3,000	0	(100.00)
Subtotal	<u>170,189</u>	<u>258,394</u>	<u>200,711</u>	<u>152,163</u>	(41.11)
3000 Employee Benefits					
3100 State Teachers' Retirement System Fund	17,495	4,661,092	4,244,847	4,982,777	6.90
3200 Public Employees' Retirement System Fund	18,350	26,871	34,666	26,096	(2.88)
3300 Old Age, Survivors, Disability, and Health Ins.	12,473	19,619	36,260	33,392	70.20
3400 Health and Welfare Benefits	22,087	(580,246)	93,649	86,995	(114.99)
3500 State Unemployment Insurance	134	230	830	802	248.70
3600 Workers' Compensation Insurance	6,247	10,759	25,978	24,148	124.44
3900 Other Benefits	1,589	1,929	2,827	1,955	1.35
Subtotal	<u>78,375</u>	<u>4,140,254</u>	<u>4,439,057</u>	<u>5,156,165</u>	24.54
TOTAL SALARIES/BENEFITS	354,442	4,610,918	6,074,401	6,623,407	43.65

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

Expenditures by Object	2017-18 Actual Expenses	2018-19 Actual Expenses	2019-20 Tentative Budget	2019-20 Adopted Budget	% change 19/20 Adopt/ 18/19 Actual
4000 Books and Supplies					
4100 Textbooks	0	0	0	0	-
4200 Other Books	1,709	1,277	2,402	0	(100.00)
4300 Instructional Supplies	41,007	113,331	8,597	26,265	(76.82)
4400 Media Supplies	0	0	0	0	-
4500 Maintenance Supplies	13,589	23,512	3,472	103,472	340.08
4600 Non-Instructional Supplies	135,027	107,437	100,311	246,051	129.02
4700 Food Supplies	1,023	1,248	1,300	1,300	4.17
Subtotal	<u>192,355</u>	<u>246,805</u>	<u>116,082</u>	<u>377,088</u>	52.79
5000 Services and Other Operating Expenses					
5100 Personal & Consultant Svcs	690,507	351,525	709,038	1,002,208	185.10
5200 Travel & Conference Expenses	16,241	61,608	66,508	70,706	14.77
5300 Dues & Memberships	5,500	7,000	6,500	32,600	365.71
5400 Insurance	0	0	0	0	-
5500 Utilities & Housekeeping Svcs	23,858	1,431	440	824	(42.42)
5600 Rents, Leases & Repairs	335,772	630,988	1,103,395	1,230,161	94.96
5700 Legal, Election & Audit Exp	51,242	52,315	55,000	55,000	5.13
5800 Other Operating Exp & Services	278,137	125,725	107,480	268,302	113.40
5900 Other (Transp., Postage, Reproduction, Special Proj., etc.)	109,355	(30,319)	863,544	4,293,933	(14,262.52)
Subtotal	<u>1,510,612</u>	<u>1,200,273</u>	<u>2,911,905</u>	<u>6,953,734</u>	479.35
6000 Sites, Buildings, Books, and Equipment					
6100 Sites & Site Improvements	0	962	0	0	(100.00)
6200 Buildings	0	8,671	0	79,189	813.26
6300 Library Books	349	0	0	0	-
6400 Equipment	1,220,149	267,566	615,952	935,177	249.51
Subtotal	<u>1,220,498</u>	<u>277,199</u>	<u>615,952</u>	<u>1,014,366</u>	265.93
Subtotal, Expenditures (1000 - 6000)	<u>3,277,907</u>	<u>6,335,195</u>	<u>9,718,340</u>	<u>14,968,595</u>	136.28

Rancho Santiago Community College District
Adopted Budget
2019-20

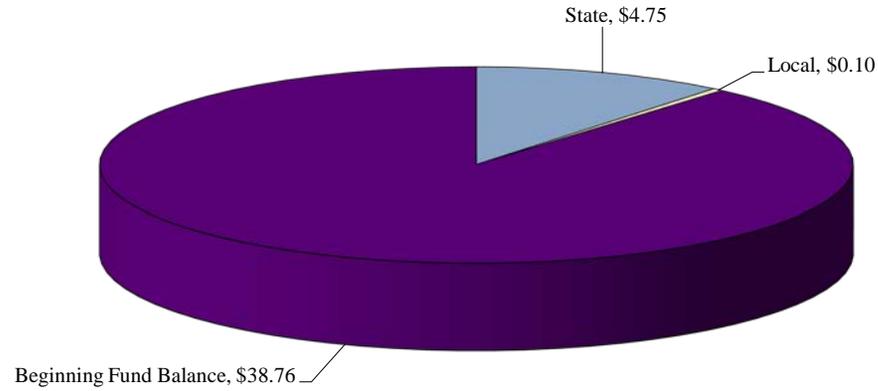
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Unrestricted - One-Time - General Fund Expenditure Budget - Fund 13					
Expenditures by Object	2017-18 Actual Expenses	2018-19 Actual Expenses	2019-20 Tentative Budget	2019-20 Adopted Budget	% change 19/20 Adopt/ 18/19 Actual
7000 Other Outgo					
7200 Intrafund Transfers Out	0	11,031	0	0	(100.00)
7300 Interfund Transfers Out	3,636,300	2,178,272	2,000,000	2,000,000	(8.18)
7600 Other Student Aid	2,949	0	0	0	-
Subtotal	<u>3,639,249</u>	<u>2,189,303</u>	<u>2,000,000</u>	<u>2,000,000</u>	(8.65)
Subtotal, Expenditures (1000 - 7000)	<u>6,917,156</u>	<u>8,524,498</u>	<u>11,718,340</u>	<u>16,968,595</u>	99.06
7900 Reserve for Contingencies					
7930 Board Policy Contingency (12.5%)	0	0	24,418,277	24,989,421	-
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	857,675	1,306,642	-
Total Designated	<u>0</u>	<u>0</u>	<u>25,625,952</u>	<u>26,646,063</u>	-
7910 Unrestricted Contingency					
SAC	0	0	3,772,369	0	-
SCC	0	0	245,000	0	-
DS	0	0	0	0	-
7910 Unrestricted Contingency	29,543,209	34,229,542	0	0	(100.00)
Subtotal Expenditures (7900)	<u>29,543,209</u>	<u>34,229,542</u>	<u>29,643,321</u>	<u>26,646,063</u>	(22.15)
Total Expenditures, Other Outgo and Ending Fund Balance	<u>\$36,460,365</u>	<u>\$42,754,040</u>	<u>\$41,361,661</u>	<u>\$43,614,658</u>	2.01

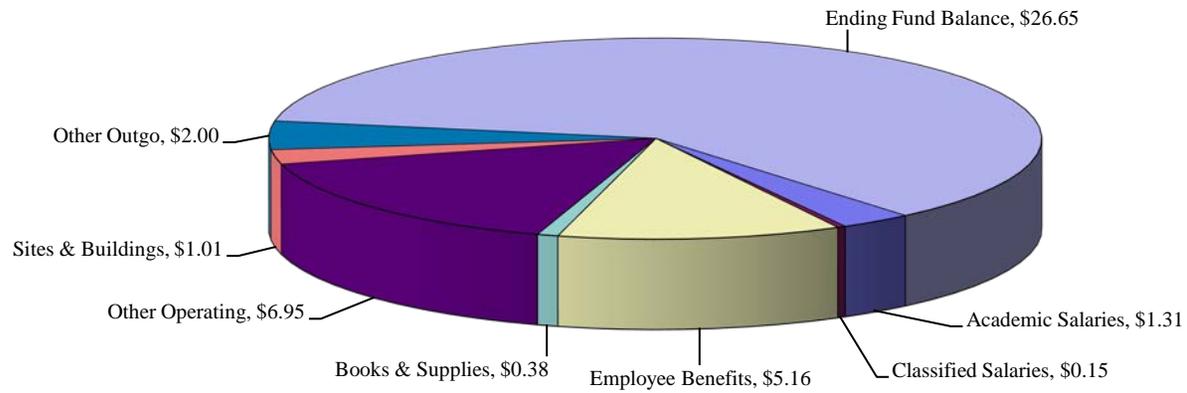
Rancho Santiago Community College District
Adopted Budget 2019-20
Unrestricted - One-Time - General Fund - Fund 13

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Revenue in Millions



Expenditures in Millions



Rancho Santiago Community College District
Adopted Budget
2019-20

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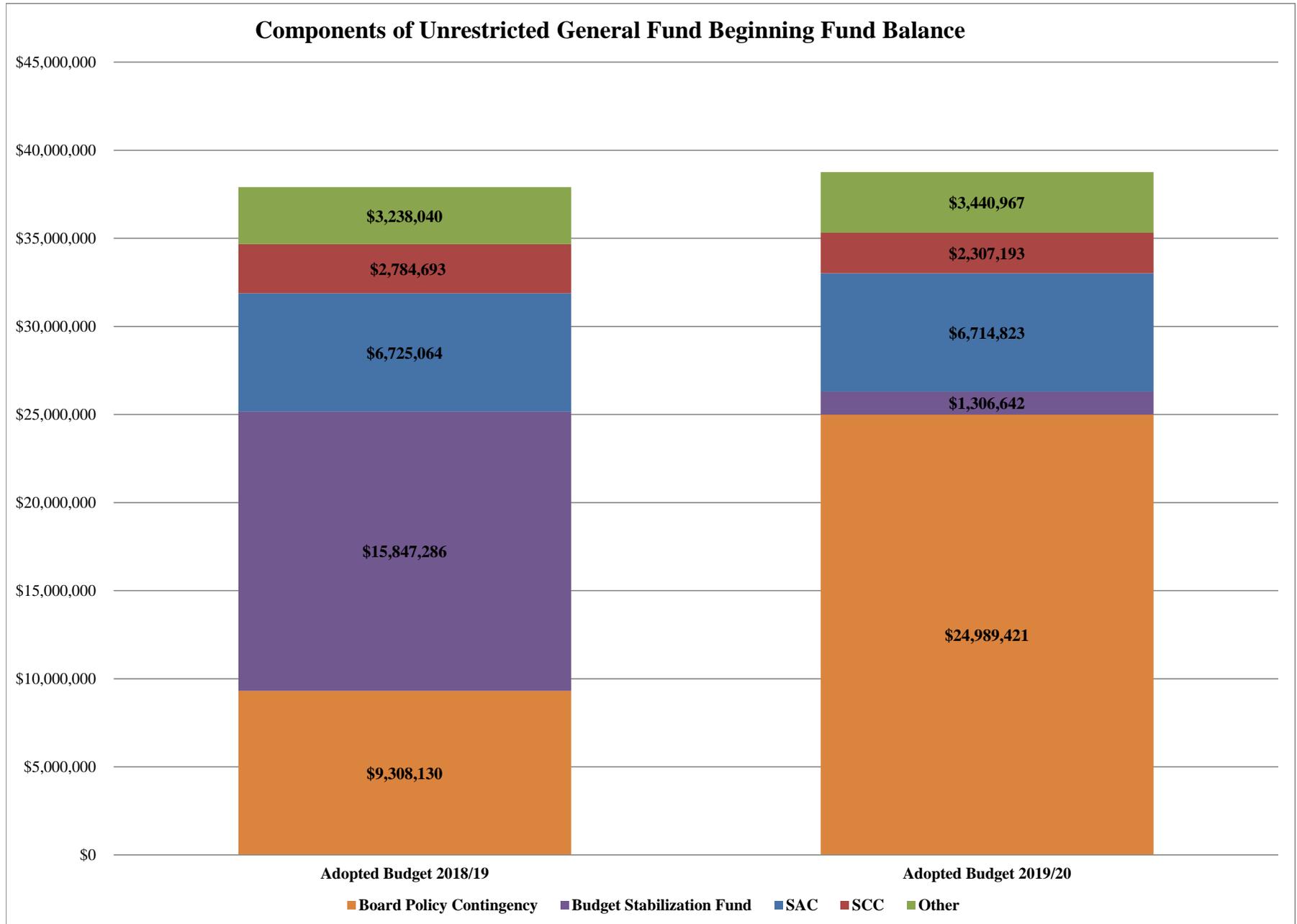
FY 2018-19 Ending Balance and Carryover

BREAKDOWN OF FUND BALANCE

2018/19 Beginning Fund Balance		\$ 37,903,213
2018/19 Change in Fund Balance		855,833
Ending Balance FY 2018-19 / Beginning Balance FY 2019-20		<u>38,759,046</u>
FD 11 Budgeted Unallocated - FY 2019-20		1,809,582
Carryover for Santa Ana College	\$ 6,714,823	
Carryover for Santiago Canyon College	2,307,193	
Carryover for District Services:		
Publication	96,706	
ITS computer replacement for SCC	177,000	
50 % Indirect - Educational Services (FY 17/18)	200,828	
50 % Indirect - Educational Services (FY 18/19)	428,130	
Total Budget Center Carryovers		9,924,680
SCC ADA Settlement Costs		2,000,000
Other One-time Additional DS		188,303
12.5% Board Policy Contingency		24,989,421
Revolving Cash/Vacation Payout		350,000
Ending Budget Stabilization		1,306,642
Unrestricted Balance		<u>\$ 1,809,582</u>
Beginning Budget Stabilization Fund		\$ 15,847,286
Awards Incentives		4,821
Discount Taken		4,625
Gains (Loss)/Outlawed Checks		17,102
Proceeds-sales of equipment		19,820
25% DS Indirect		214,065
-Less amount shift for 12.5% Contingency		(14,801,077)
Ending Budget Stabilization Fund		<u>\$ 1,306,642</u>

Rancho Santiago Community College District
Adopted Budget
2019-20

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

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	SAC/CEC	SAC	CEC	SCC/OEC	SCC	OEC	District Services	Institutional Cost	TOTAL
APPORTIONMENT REVENUE									
Basic Allocation	\$ 6,529,605	\$ 5,223,684	\$ 1,305,921	\$ 5,223,682	\$ 3,917,761	\$ 1,305,921			\$ 11,753,287
FTES - based on 18/19 Annual	\$ 74,801,834	\$ 59,123,370	\$ 15,678,464	\$ 33,078,825	\$ 26,029,727	\$ 7,049,098			\$ 107,880,659
SCFF - Supplemental Allocation - based on 18/19 Annual	\$ 18,424,234	\$ 18,424,234	\$ -	\$ 6,866,646	\$ 6,866,646	\$ -			\$ 25,290,880
SCFF - Student Success Allocation - based on 18/19 Annual	\$ 12,933,544	\$ 12,933,544	\$ -	\$ 6,992,518	\$ 6,992,518	\$ -			\$ 19,926,062
Stabilization	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			\$ -
Subtotal	\$ 112,689,216	\$ 95,704,831	\$ 16,984,385	\$ 52,161,672	\$ 43,806,653	\$ 8,355,019			\$ 164,850,888
18/19 COLA - 2.71%	\$ 3,237,685	\$ 2,777,408	\$ 460,277	\$ 1,229,774	\$ 1,003,353	\$ 226,421			\$ 4,467,459
19/20 COLA - 3.26%	\$ 3,773,225	\$ 3,204,529	\$ 568,696	\$ 1,746,553	\$ 1,466,798	\$ 279,755			\$ 5,519,778
Deficit Coefficient (0.656%)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			\$ -
Additional Student Centered Funding Formula	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			\$ -
TOTAL ESTIMATED APPORTIONMENT REVENUE	\$ 119,700,126	\$ 101,686,768	\$ 18,013,358	\$ 55,137,999	\$ 46,276,805	\$ 8,861,195			\$ 174,838,125
<i>Percentages</i>	<i>68.46%</i>	<i>58.16%</i>	<i>10.30%</i>	<i>31.54%</i>	<i>26.47%</i>	<i>5.07%</i>			
OTHER STATE REVENUE									
Lottery, Unrestricted	\$ 2,825,985	\$ 2,248,522	\$ 577,463	\$ 1,236,095	\$ 976,729	\$ 259,366			\$ 4,062,080
State Mandate	\$ 551,482	\$ 551,482	\$ -	\$ 241,345	\$ 241,345	\$ -			\$ 792,827
Full-Time Faculty Hiring Allocation	\$ 871,966	\$ 871,966	\$ -	\$ 435,918	\$ 435,918	\$ -			\$ 1,307,884
Part-Time Faculty Compensation	\$ 427,655	\$ 338,006	\$ 89,649	\$ 187,155	\$ 146,889	\$ 40,266			\$ 614,810
Subtotal, Other State Revenue	\$ 4,677,089	\$ 4,009,977	\$ 667,112	\$ 2,100,512	\$ 1,800,881	\$ 299,631			\$ 6,777,601
TOTAL ESTIMATED REVENUE	\$ 124,377,215	\$ 105,696,744	\$ 18,680,471	\$ 57,238,511	\$ 48,077,685	\$ 9,160,826			\$ 181,615,726
<i>Percentages</i>	<i>68.48%</i>	<i>58.20%</i>	<i>10.29%</i>	<i>31.52%</i>	<i>26.47%</i>	<i>5.04%</i>			
Less Institutional Cost Expenditures									\$ 12,070,370
Less Net District Services Expenditures									\$ 30,571,841
									\$ 138,973,515
ESTIMATED REVENUE	\$ 95,174,240	\$ 80,879,825	\$ 14,294,416	\$ 43,799,275	\$ 36,789,352	\$ 7,009,922			\$ 138,973,515
BUDGET EXPENDITURES FOR FY 2019-20									
SAC/CEC Expenses - F/T & Ongoing	\$ 96,317,757	\$ 85,685,192	\$ 10,632,565						\$ 96,317,757
SCC/OEC Expenses - F/T & Ongoing				\$ 47,579,128	\$ 40,969,835	\$ 6,609,293			\$ 47,579,128
District Services Expenses - F/T & Ongoing							\$ 32,499,295		\$ 32,499,295
Institutional Cost									
Retirees Instructional-local experience charge								\$ 3,705,419	\$ 3,705,419
Retirees Non-Instructional-local experience charge								\$ 4,519,951	\$ 4,519,951
Property & Liability								\$ 1,970,000	\$ 1,970,000
Election								\$ 125,000	\$ 125,000
Interfund Transfer								\$ 1,750,000	\$ 1,750,000
TOTAL ESTIMATED EXPENDITURES	\$ 96,317,757	\$ 85,685,192	\$ 10,632,565	\$ 47,579,128	\$ 40,969,835	\$ 6,609,293	\$ 32,499,295	\$ 12,070,370	\$ 188,466,550
Percent of Total Estimated Expenditures	51.11%	45.46%	5.64%	25.25%	21.74%	3.51%	17.24%	6.40%	
ESTIMATED EXPENSES UNDER/(OVER) REVENUE	\$ (1,143,517)	\$ (4,805,367)	\$ 3,661,851	\$ (3,779,853)	\$ (4,180,483)	\$ 400,629			\$ (4,923,370)
OTHER STATE REVENUE									
Apprenticeship				\$ 3,159,472	\$ 3,159,472				\$ 3,159,472
Enrollment Fees 2%								\$ 293,254	\$ 293,254
LOCAL REVENUE									
Non Resident Tuition	\$ 2,400,000	\$ 2,400,000		\$ 1,000,000	\$ 1,000,000				\$ 3,400,000
Interest/Investments								\$ 1,400,000	\$ 1,400,000
Rents/Leases	\$ 48,480	\$ 48,480		\$ 125,000	\$ 125,000		\$ 205,000		\$ 378,480
Proceeds-Sale of Equipment								\$ 5,000	\$ 5,000
Other Local								\$ 24,200	\$ 24,200
Subtotal, Other Local Revenue	\$ 2,448,480	\$ 2,448,480	\$ -	\$ 4,284,472	\$ 4,284,472	\$ -	\$ 205,000	\$ 1,722,454	\$ 8,660,406
ESTIMATED ENDING BALANCE FOR 6/30/20	1,304,963	(2,356,887)	3,661,851	504,619	103,989	400,629			\$ 1,809,582

Rancho Santiago Community College District
Adopted Budget
2019-20

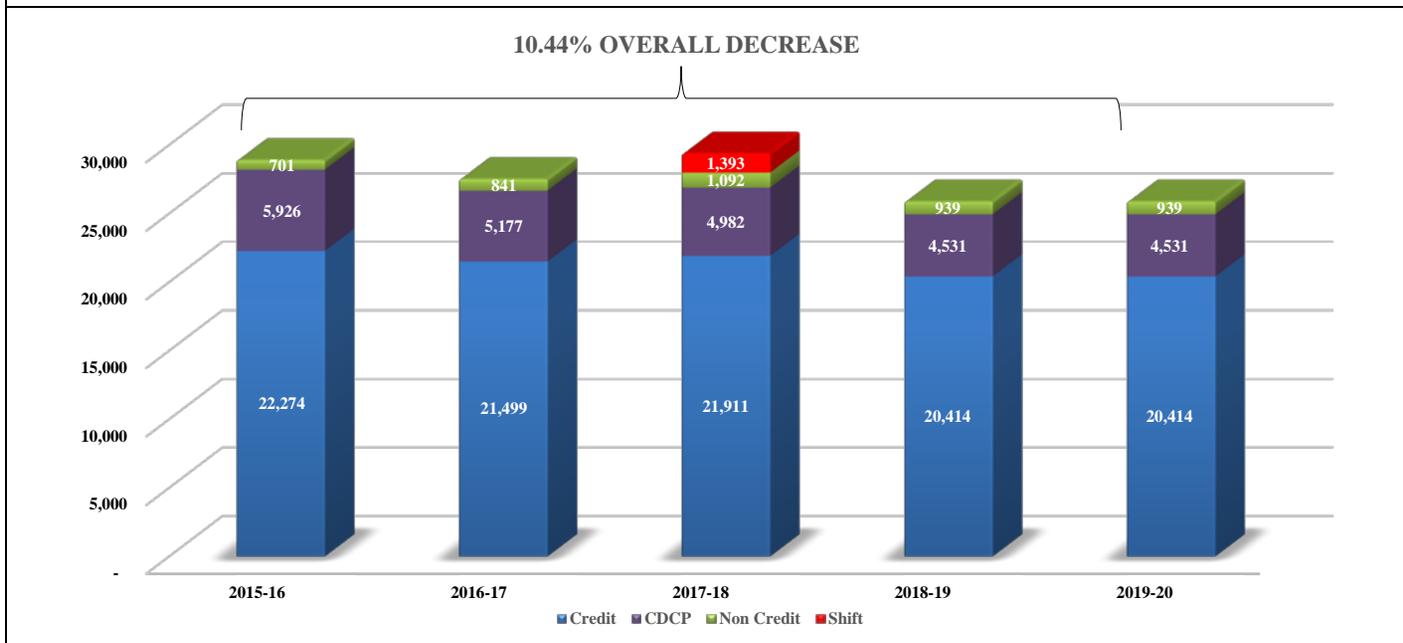
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Budget Allocation Model						
FTES Credit vs. Non-Credit Breakdown						
<u>Full-Time Equivalent Students</u>	Santa Ana College		Santiago Canyon College		Total FTES	
	FTES	%	FTES	%		
2018/19 Annual						
Credit	14,230	69.71%	6,184	30.29%	20,414	
CDCP	3,182	70.22%	1,349	29.78%	4,531	
Non-Credit	593	63.15%	346	36.85%	939	
Total	<u>18,005</u>	<u>69.56%</u>	<u>7,879</u>	<u>30.44%</u>	<u>25,884</u>	
2019/20 Projected *						
Credit	14,230	69.71%	6,184	30.29%	20,414	
CDCP	3,182	70.22%	1,349	29.78%	4,531	
Non-Credit	593	63.15%	346	36.85%	939	
Total	<u>18,005</u>	<u>69.56%</u>	<u>7,879</u>	<u>30.44%</u>	<u>25,884</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	\$48,177,241	68.64%	\$22,014,571	31.36%	\$70,191,812	
2000 Classified Salaries	13,594,694	65.18%	7,263,773	34.82%	20,858,467	
3000 Employee Benefits	25,033,303	67.11%	12,267,422	32.89%	37,300,725	
4000 Books and Supplies	566,052	81.59%	127,737	18.41%	693,789	
5000 Services and Other Operating Expenses	5,691,963	56.52%	4,379,168	43.48%	10,071,131	
6000 Sites, Buildings, Books, and Equipment	35,370	77.66%	10,174	22.34%	45,544	
7000 Other Outgo and Contingencies	3,219,134	67.98%	1,516,283	32.02%	4,735,417	
Total Expenditures	<u>\$96,317,757</u>	<u>66.94%</u>	<u>\$47,579,128</u>	<u>33.06%</u>	<u>\$143,896,885</u>	

Rancho Santiago Community College District
Adopted Budget
2019-20

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Recap of Full-Time Equivalent Students										
	2015-16 Actual	change FTES	2016-17 Actual	change FTES	2017-18 Actual	change FTES	2018-19 Actual	change FTES	2019-20 Targets	change FTES
SAC										
Credit	15,519		14,935		15,296		14,230		14,230	
<i>Shift</i>					942					
CDCP	4,328		3,668		3,538		3,182		3,182	
Non-Credit	483		504		666		593		593	
Total	20,330	70.34%	19,107	69.44%	20,442	69.58%	18,005	69.56%	18,005	69.56%
		-0.10%		-6.02%		6.99%		-11.92%		0.00%
SCC										
Credit	6,755		6,563		6,615		6,184		6,184	
<i>Shift</i>					451					
CDCP	1,598		1,496		1,444		1,349		1,349	
Non-Credit	218		351		426		346		346	
Total	8,571	29.66%	8,410	30.56%	8,936	30.42%	7,879	30.44%	7,879	30.44%
		0.16%		-1.88%		6.25%		-11.83%		0.00%
Total										
Credit	22,274		21,498		21,911		20,414		20,414	
<i>Shift</i>					1,393					
CDCP	5,926		5,164		4,982		4,531		4,531	
Non-Credit	701		855		1,092		939		939	
Total	28,901	100.00%	27,517	100.00%	29,378	100.00%	25,884	100.00%	25,884	100.00%
		-0.02%		-4.79%		6.76%		-11.89%		0.00%



Rancho Santiago Community College District
Adopted Budget
2019-20

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Recap of Revenue and Expenses - General Fund 11 and 13

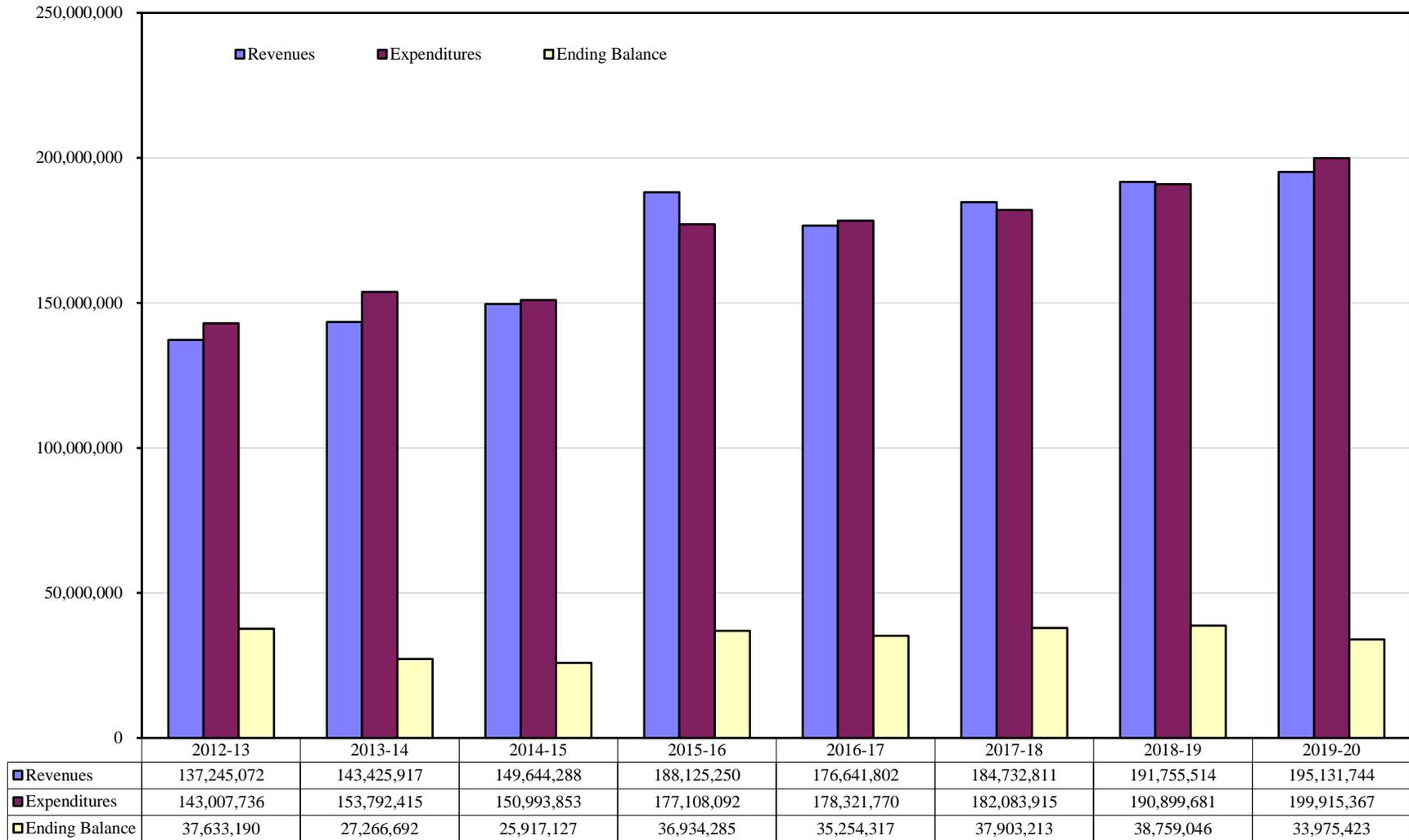
The table of multi-year financial information allows a comparison of prior fiscal years to projections for the current fiscal year. The table covers the following periods: fiscal years 2012-13 through 2019-20

	Actual 12-13	Actual 13-14	% Change	Actual 14-15	% Change	Actual 15-16	% Change	Actual 16-17	% Change	Actual 17-18	% Change	Actual 18-19	% Change	Adopted Budget 19-20	% Change
Adj. Beg. Balance	43,395,854	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%	38,759,046	2.26%
Revenues:															
Federal Income	-	19,017	0%	-	-100.00%	-	0%	9,909	0%	18,675	88.47%	-	-100.00%	-	#DIV/0!
State Income:															
General Apportionment	50,719,320	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%	52,656,233	8.90%	51,996,153	-1.25%
Lottery	3,164,887	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%	5,277,791	25.11%	4,062,080	-23.03%
EPA	20,761,952	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%	25,493,388	11.19%	26,437,430	3.70%
Other State	3,414,938	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%	11,205,851	-2.93%	9,898,486	-11.67%
Total State	78,061,097	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%	94,633,263	8.72%	92,394,149	-2.37%
Local Income:															
Property Taxes	48,279,423	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%	60,025,533	6.33%	63,584,479	5.93%
ERAF (346,907)	(346,907)	(7,795)	-97.75%	281,777	-3714.84%	12,590,255	4368.16%	18,917,141	50.25%	26,389,168	39.50%	21,394,784	-18.93%	25,000,000	16.85%
Interest	188,517	173,852	-7.78%	271,538	56.19%	543,831	100.28%	808,845	48.73%	1,418,945	75.43%	2,765,823	94.92%	1,400,000	-49.38%
Enrollment Fees	8,621,927	8,423,979	-2.30%	8,744,537	3.81%	8,677,600	-0.77%	8,850,604	1.99%	8,578,846	-3.07%	8,343,536	-2.74%	8,839,824	5.95%
Non-resident Tuition	1,495,417	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%	3,391,208	-8.04%	3,400,000	0.26%
Other Local	925,591	1,094,252	18.22%	1,177,835	7.64%	912,621	-22.52%	600,579	-34.19%	1,135,312	89.04%	1,181,547	4.07%	508,292	-56.98%
Total Local	59,163,968	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%	97,102,431	-0.57%	102,732,595	5.80%
Transfers/Others	20,007	100,667	403.16%	8,977	-91.08%	8,449	-5.88%	148,482	1657.39%	9,143	-93.84%	19,820	116.78%	5,000	-74.77%
Total Revenues	137,245,072	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%	191,755,514	3.80%	195,131,744	1.76%
Total Available	180,640,926	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%	229,658,727	4.40%	233,890,790	1.84%
Expenditures:															
Academic Salaries	55,565,289	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%	74,139,232	6.68%	72,248,811	-2.55%
Classified Salaries	27,663,569	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%	33,240,377	6.38%	35,449,995	6.65%
Employee Benefits	36,372,638	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%	54,953,189	4.21%	59,121,490	7.59%
Supplies & Materials	734,453	805,145	9.63%	686,574	-14.73%	761,759	10.95%	1,058,740	38.99%	1,091,765	3.12%	1,512,714	38.56%	1,589,345	5.07%
Other Operating	15,000,458	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%	16,972,159	0.80%	25,994,019	53.16%
Capital Outlay	4,163,222	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%	3,671,109	-30.31%	1,761,707	-52.01%
Transfers	3,508,107	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%	6,410,901	18.48%	3,750,000	-41.51%
Total Expenditures	143,007,736	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%	190,899,681	4.84%	199,915,367	4.72%
Ending Balance	37,633,190	27,266,692	-27.55%	25,917,127	-4.95%	36,934,285	42.51%	35,254,317	-4.55%	37,903,213	7.51%	38,759,046	2.26%	33,975,423	-12.34%
Adjustment to Beginning Balance	-	-		-		-		-		-		-	-	-	
Adjusted Beginning Fund Balance	37,633,190	27,266,692		25,917,127		36,934,285		35,254,317		37,903,213		38,759,046		33,975,423	
Ending Balance (% of Exp)	26.32%	17.73%		17.16%		20.85%		19.77%		20.82%		20.30%		16.99%	

Rancho Santiago Community College District Adopted Budget 2019-20

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Recap of Revenues and Expenditures
General Fund 11 and 13
2012-13 to 2019-20



Rancho Santiago Community College District
Adopted Budget
 2019-20

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Recap of Revenue and Expenses - General Fund 12

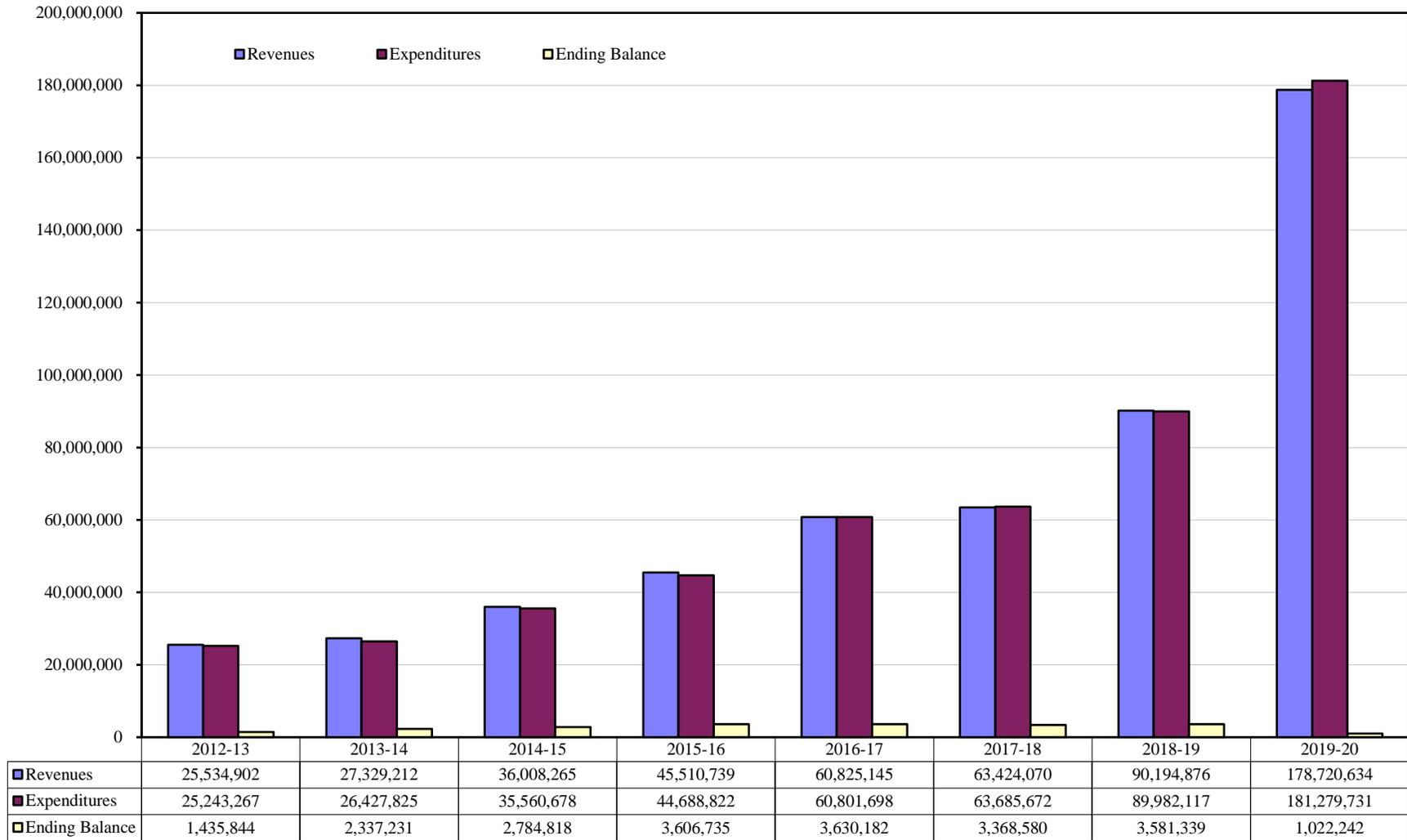
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	Actual 12-13	Actual 13-14	% Change	Actual 14-15	% Change	Actual 15-16	% Change	Actual 16-17	% Change	Actual 17-18	% Change	Actual 18-19	% Change	Adopted Budget 19-20	% Change
Adj. Beg. Balance	1,144,209	1,435,844	25.49%	2,337,231	62.78%	2,784,818	19.15%	3,606,735	29.51%	3,630,182	0.65%	3,368,580	-7.21%	3,581,339	6.32%
Revenues:															
Federal Income	11,989,120	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%	9,495,922	11.77%	8,475,002	-10.75%
State Income:															
Lottery	793,994	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%	2,222,329	35.71%	1,433,675	-35.49%
Other State	10,383,734	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%	75,913,829	48.84%	165,479,511	117.98%
Total State	11,177,728	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%	78,136,158	48.43%	166,913,186	113.62%
Local Income:															
Other Local	2,368,054	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%	2,562,796	12.00%	3,332,446	30.03%
Total Local	2,368,054	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%	2,562,796	12.00%	3,332,446	30.03%
Total Revenues	25,534,902	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%	90,194,876	42.21%	178,720,634	98.15%
Total Available	26,679,111	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%	93,563,456	39.53%	182,301,973	94.84%
Expenditures:															
Academic Salaries	5,310,951	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%	9,809,173	-0.56%	8,249,847	-15.90%
Classified Salaries	8,734,722	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%	15,276,311	14.81%	15,964,544	4.51%
Employee Benefits	4,090,039	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%	10,561,842	13.09%	10,695,235	1.26%
Supplies & Materials	1,491,624	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%	2,560,649	18.91%	5,009,863	95.65%
Other Operating	3,741,470	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%	48,134,434	88.78%	136,630,682	183.85%
Capital Outlay	1,277,240	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%	2,102,656	-14.22%	2,972,932	41.39%
Transfers	597,221	726,127	21.58%	771,304	6.22%	1,227,372	59.13%	1,130,658	-7.88%	1,074,652	-4.95%	1,537,052	43.03%	1,756,628	14.29%
Total Expenditures	25,243,267	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%	89,982,117	41.29%	181,279,731	101.46%
Ending Balance	1,435,844	2,337,231	62.78%	2,784,818	19.15%	3,606,735	29.51%	3,630,182	0.65%	3,368,580	-7.21%	3,581,339	6.32%	1,022,242	-71.46%
Adjustment to Beginning Balance	-	-		-		-		-		-		-		-	
Adjusted Beginning Fund Balance	1,435,844	2,337,231		2,784,818		3,606,735		3,630,182		3,368,580		3,581,339		1,022,242	
Ending Balance (% of Exp)	5.69%	8.84%		7.83%		8.07%		5.97%		5.29%		3.98%		0.56%	

Rancho Santiago Community College District Adopted Budget 2019-20

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Recap of Revenues and Expenditures
General Fund 12
2012-13 to 2019-20



Rancho Santiago Community College District
Adopted Budget
2019-20

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

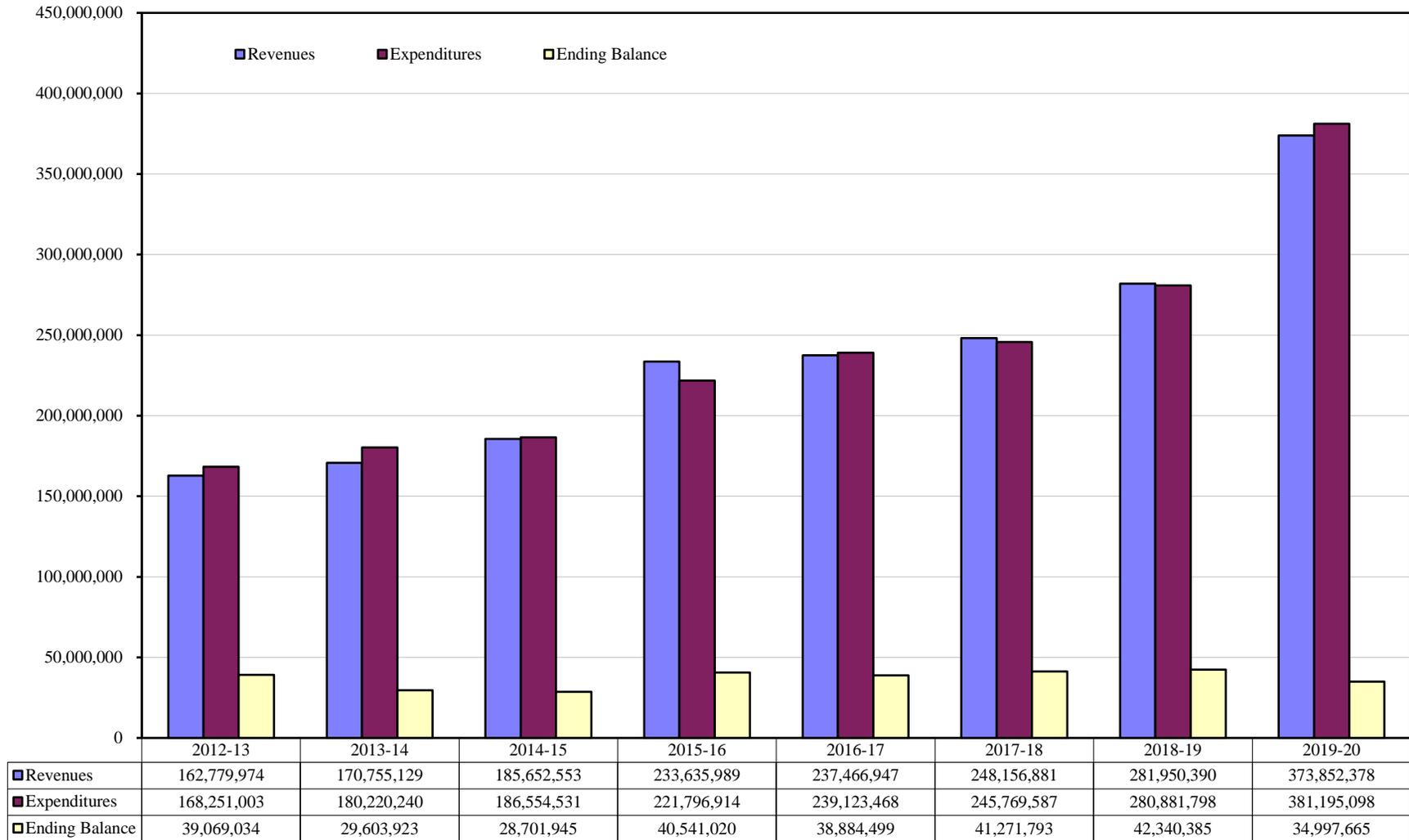
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Adj. Beg. Balance	44,540,063	39,069,034	-12.28%	29,603,923	-24.23%	28,701,945	-3.05%	40,541,020	41.25%	38,884,499	-4.09%	41,271,793	6.14%	42,340,385	2.59%
Revenues:															
Federal Income	11,982,940	11,430,127	-4.61%	11,125,713	-2.66%	10,011,533	-10.01%	9,661,936	-3.49%	8,514,455	-11.88%	9,495,922	11.53%	8,475,002	-10.75%
State Income:															
General Apportionment	50,719,320	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%	48,188,774	16.39%	45,168,491	-0.06267607
Lottery	3,958,881	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%	7,500,120	28.07%	5,495,755	-26.72%
EPA	20,761,952	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%	25,493,388	11.19%	26,437,430	3.70%
Other State	13,798,672	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%	91,587,139	31.78%	182,205,659	98.94%
Total State	89,238,825	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%	172,769,421	23.69%	259,307,335	50.09%
Local Income:															
Property Taxes	48,279,423	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%	60,025,533	6.33%	63,584,479	5.93%
ERAF (346,907)	(346,907)	(7,795)	-97.75%	281,777	-3714.84%	12,590,255	4368.16%	18,917,141	50.25%	26,389,168	39.50%	21,394,784	-18.93%	25,000,000	16.85%
Interest	188,517	173,852	-7.78%	271,538	56.19%	546,477	101.25%	808,845	48.01%	1,418,945	75.43%	2,765,823	94.92%	1,400,000	-49.38%
Enrollment Fees	8,621,927	8,423,979	-2.30%	8,744,537	3.81%	8,677,600	-0.77%	8,850,604	1.99%	8,578,846	-3.07%	8,343,536	-2.74%	8,839,824	5.95%
Non-resident Tuition	1,495,417	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%	3,391,208	-8.04%	3,400,000	0.26%
Other Local	3,293,645	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%	3,744,343	9.37%	3,840,738	2.57%
Total Local	61,532,022	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%	99,665,227	-0.28%	106,065,041	6.42%
Transfers/Others	26,187	94,487	260.82%	8,977	-90.50%	8,449	-5.88%	148,482	1657.39%	9,143	-93.84%	19,820	116.78%	5,000	-74.77%
Total Revenues	162,779,974	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%	281,950,390	13.62%	373,852,378	32.60%
Total Available	207,320,037	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%	323,222,183	12.60%	416,192,763	28.76%
Expenditures:															
Academic Salaries	60,876,240	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%	83,948,405	5.78%	80,498,658	-4.11%
Classified Salaries	36,398,291	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%	48,516,688	8.90%	51,414,539	5.97%
Employee Benefits	40,462,677	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%	65,515,031	5.54%	69,816,725	6.57%
Supplies & Materials	2,226,077	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%	4,073,363	25.52%	6,599,208	62.01%
Other Operating	18,741,928	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%	65,106,593	53.79%	162,624,701	149.78%
Capital Outlay	5,440,462	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%	5,773,765	-25.20%	4,734,639	-18.00%
Transfers	4,105,328	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%	7,947,953	22.55%	5,506,628	-30.72%
Total Expenditures	168,251,003	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%	280,881,798	14.29%	381,195,098	35.71%
Ending Balance	39,069,034	29,603,923	-24.23%	28,701,945	-3.05%	40,541,020	41.25%	38,884,499	-4.09%	41,271,793	6.14%	42,340,385	2.59%	34,997,665	-17.34%
Adjustment to Beginning Balance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjusted Beginning Fund Balance	39,069,034	29,603,923		28,701,945		40,541,020		38,884,499		41,271,793		42,340,385		34,997,665	
Ending Balance (% of Exp)	23.22%	16.43%		15.39%		18.28%		16.26%		16.79%		15.07%		9.18%	

Rancho Santiago Community College District Adopted Budget 2019-20

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Recap of Revenues and Expenditures
General Fund (Combined Fund 11, 12 & 13)
2012-13 to 2019-20



2018/19 Recap of Unrestricted General Fund - Major Changes Comparing Adopted Budget to Actuals

Revenue Changes from AB		Expenditure Changes from AB		Net Change to Fund Balance
Apportionment	\$876,216	13XX & 14XX	\$4,530,595	
Lottery	741,004	Other Sal & Ben	92,096	
Interest	1,940,823	Other Exp	(2,465,975)	
Non-Resident Tuition	191,208	Interfund Transfer	2,580,372	
Apprenticeship	452,786			
Full-time Faculty	1,304,941			
Other	85,943			
Total	<u>\$5,592,921</u>	Total	<u>\$4,737,088</u>	<u>\$855,833</u>

19/20 Projections



Rancho Santiago Community College District: College Level SCFF Data



District Total

Using 2018/2019 Certified P3 FTES, Headcount, and Outcome Data including new 3 year credit average & 3.26 COLA (19/20)				SCFF Data for District Funding																																							
	Data	Funding Rate	2018-19 State Apportionment Funding	Data	2018-19 Estimated Funding	% of District Funding	Data	2018-19 Estimated Funding	% of District Funding	Reported Data	Total Estimated Funding (not a final allocation)																																
Basic Allocation (\$)			\$ 11,753,287																																								
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<table border="1"> <thead> <tr> <th colspan="4">California Promise Grant Recipients Bonus</th> </tr> </thead> <tbody> <tr> <td>Associate Degrees For Transfer</td> <td>881</td> <td>\$ 444</td> <td>\$ 391,164</td> </tr> <tr> <td>Associate Degrees</td> <td>2,453</td> <td>\$ 333</td> <td>\$ 816,849</td> </tr> <tr> <td>Baccalaureate Degrees</td> <td>-</td> <td>\$ 333</td> <td>\$ -</td> </tr> <tr> <td>Credit Certificates</td> <td>1,878</td> <td>\$ 222</td> <td>\$ 416,916</td> </tr> <tr> <td>Transfer Level Math and English</td> <td>446</td> <td>\$ 222</td> <td>\$ 99,012</td> </tr> <tr> <td>Transfer</td> <td>1,154</td> <td>\$ 167</td> <td>\$ 192,141</td> </tr> <tr> <td>Nine or More CTE Units</td> <td>2,157</td> <td>\$ 111</td> <td>\$ 239,427</td> </tr> <tr> <td>Regional Living Wage</td> <td>1,282</td> <td>\$ 111</td> <td>\$ 142,302</td> </tr> <tr> <td>Total</td> <td>10,251</td> <td></td> <td>\$ 2,297,811</td> </tr> </tbody> </table>				California Promise Grant Recipients Bonus				Associate Degrees For Transfer	881	\$ 444	\$ 391,164	Associate Degrees	2,453	\$ 333	\$ 816,849	Baccalaureate Degrees	-	\$ 333	\$ -	Credit Certificates	1,878	\$ 222	\$ 416,916	Transfer Level Math and English	446	\$ 222	\$ 99,012	Transfer	1,154	\$ 167	\$ 192,141	Nine or More CTE Units	2,157	\$ 111	\$ 239,427	Regional Living Wage	1,282	\$ 111	\$ 142,302	Total	10,251		\$ 2,297,811
California Promise Grant Recipients Bonus																																											
Associate Degrees For Transfer	881	\$ 444	\$ 391,164																																								
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Total	10,251		\$ 2,297,811																																								
19/20 COLA 3.26%			5,519,778																																								
Total SCFF 2018-19 State Apportionment			\$ 174,551,754	-286,371																																							
Hold Harmless Funding			\$ 174,838,125																																								

20/21 Projections

18/19 - 17,974
 19/20 - 17,974
 20/21 - 17,974



Rancho Santiago Community College District: College Level SCFF Data



District Total

Using 2018/2019 Certified P3 FTES, Headcount, and Outcome Data including new 3 year credit average & 3.26% COLA (19/20) and 3.00% COLA (20/21)				SCFF Data for District Funding			SCFF Data for District Funding			Total Estimated Funding (not a final allocation)	
	Data	Funding Rate	2018-19 State Apportionment Funding	Data	2018-19 Estimated Funding	% of District Funding	Data	2018-19 Estimated Funding	% of District Funding	Reported Data	Total Estimated Funding (not a final allocation)
Basic Allocation (\$)			\$ 11,753,287								
<u>FTES</u>											
Base Allocation	Traditional Credit 3-Year Average	17,974	\$ 3,727	\$ 66,989,098	Reduction is due to decline in FTES						
	Actual Traditional Credit	-	\$ -	\$ -							
	Special Admit Credit	2,440	\$ 5,457	\$ 13,315,080							
	Incarcerated Credit	-	\$ 5,457	\$ -							
	Non-Credit CDCP	4,531	\$ 5,457	\$ 24,725,667							
	Non Credit	938	\$ 3,347	\$ 3,139,486							
Total		25,883.00	\$	119,922,618							
<u>17-18 Headcount</u>											
Supplemental Allocation	Pell Grant Recipients	6,288	\$ 919	\$ 5,778,672							
	AB540 Students	2,317	\$ 919	\$ 2,129,323							
	California Promise Grant Recipients	18,915	\$ 919	\$ 17,382,885							
	Total	27,520	\$	25,290,880							
<u>17-18 Outcomes</u>											
All Students	Associate Degrees For Transfer	1,237	\$ 1,760	\$ 2,177,120							
	Associate Degrees	3,302	\$ 1,320	\$ 4,358,640							
	Baccalaureate Degrees	-	\$ 1,320	\$ -							
	Credit Certificates	2,679	\$ 880	\$ 2,357,520							
	Transfer Level Math and English	747	\$ 880	\$ 657,360							
	Transfer	1,902	\$ 660	\$ 1,255,320							
	Nine or More CTE Units	3,907	\$ 440	\$ 1,719,080							
	Regional Living Wage	6,932	\$ 440	\$ 3,050,080							
Total		20,706	\$	15,575,120							
Student Success Allocation	Associate Degrees For Transfer	588	\$ 666	\$ 391,608							
	Associate Degrees	1,530	\$ 500	\$ 764,235							
	Baccalaureate Degrees	-	\$ 500	\$ -							
	Credit Certificates	1,187	\$ 333	\$ 395,271							
	Transfer Level Math and English	285	\$ 333	\$ 94,905							
	Transfer	635	\$ 250	\$ 158,591							
	Nine or More CTE Units	1,068	\$ 167	\$ 177,822							
	Regional Living Wage	424	\$ 167	\$ 70,596							
Total		5,717	\$	2,053,028							
California Promise Grant Recipients Bonus	Associate Degrees For Transfer	881	\$ 444	\$ 391,164							
	Associate Degrees	2,453	\$ 333	\$ 816,849							
	Baccalaureate Degrees	-	\$ 333	\$ -							
	Credit Certificates	1,878	\$ 222	\$ 416,916							
	Transfer Level Math and English	446	\$ 222	\$ 99,012							
	Transfer	1,154	\$ 167	\$ 192,141							
	Nine or More CTE Units	2,157	\$ 111	\$ 239,427							
	Regional Living Wage	1,282	\$ 111	\$ 142,302							
Total		10,251	\$	2,297,811							
Total		36,674	\$	19,925,959							
19/20 (3.26%) & 20/21 (3.00%)				10,764,922							
Total SCFF 2018-19 State Apportionment				\$ 175,904,379	\$ (4,178,890.00)						
Hold Harmless Funding				\$ 180,083,269							

Vacant Funded Positions as of 8/14/2019 - Projected Annual Salary and Benefits Savings

Fund	Management/ Academic/ Confidential	Position ID	Title	Reasons	Site	Effective Date	Notes	2019-20 Estimated Annual Budgeted Sal/Ben	Total Unr. General Fund by Site
11	Birk, John	5HR-UF-DIR	Director, Information System	Retirement	District	7/11/2019		232,541	
11	Bland, Antoinette	5SAFE-UF-CHIEF	Chief, District Safety & Security	Retirement	District	12/10/2018		214,502	
11	Iannaccone, Judith	5PAG-UF-DIR	Director, Public Affairs & Publications	Retirement	District	8/31/2018	Michael Toledo#1446793 Interim Assignment 7/1/19-6/30/20. Board docket 8/12/2019	194,891	739,380
50%-fd 11									
50%-fd 12	Santoyo, Sarah	5RDEV-UF-DIRX	Executive Director Resource Development	Promotion	District	1/28/2019		97,446	
11	New-Psychologist AC19-0719				SAC		Hired Jill Kapil#2439041 AC19-0719		
11	New-Assistant Professor of Physics AC19-0720				SAC		AC19-0720		
11	New-Assistant Professor of Communication Studies AC19-0722				SAC		Hired Katie Labreau#2142504 AC19-0722		
11	New-Assistant Professor of Psychology AC19-0723				SAC		Hired Bethlehem Yimenu#1069425 AC19-0723		
11	New-Assistant Professor of American Sign Language AC19-0724				SAC		Hired Elizabeth Smith#2174957 AC19-0724		
11	New-Assistant Professor of Chemistry AC19-0730				SAC		Hired Jennifer McAdams #2447713 AC19-0730		
11	New-Assistant Professor of Fire Technology AC19-0734				SAC		Hired Daniel Higuera#2323885 AC19-0734		
11	New-Assistant Professor of Culinary Arts AC19-0735				SAC		Hired Tiffany Heremans#2254694 AC19-0735		
11	New-Assistant Professor of Occupational Therapy AC19-0736				SAC		Hired Jessica Padilla #1314273 AC19-0736		
11	New-Assistant Professor of Library Science AC19-0740				SAC		Hired Nicole Patch#2442336 AC19-0740		
11	Brown, Laurence	1CMST-FF-IN	Instructor, Comm Studies	Retirement	SAC	6/7/2019		143,273	
11	Budarz, Timo	1PHYS-FF-IN	Instructor, Physics	Resignation	SAC	10/26/2018		143,273	
11	English, Noemi	1DSL-FF-IN	Instructor, Automotive Technology/Engine	Resignation	SAC	10/8/2018		143,273	
11	Giroux, Regina	1NURS-FF-IN	Instructor, Nursing	Retirement	SAC	12/15/2018		143,273	
11	Hammonds, Elvin G.	1AUTO-FF-IN	Instructor, Automotive Technology	Retirement	SAC	5/31/2018	Hired Matthew Bittner#2447676 AC19-0728 Assistant Professor of Automotive Technology	-	
11	Holder, Vera M.	1CMST-FF-IN	Instructor, Communication Studies	Retirement	SAC	6/7/2019		148,833	
11	Hyman, Deborah	1OTA-FF-IN	Occup Therapy Asst	Retirement	SAC	6/2/2018	Hired Wendy Wang#2330853 AC19-0737 Assistant Professor of BS Occupational Studies	-	
11	Jaffray, Shelly C.	1HSS-AF-DN	Dean, Humanities & Social Sciences	Retirement	SAC	6/30/2019	AC19-0751	258,749	
11	Kashi, Majid	1MATH-FF-IN	Professor, Mathematics	Retirement	SAC	5/31/2018	Hired Quynh Mayer#2453532 AC19-0716 Assistant Professor of Nursing	-	2,862,957
11	Lewis, Michael L.	1EMLS-FF-IN2	Instructor, ESL Writing	Retirement	SAC	6/8/2019		143,273	
11	Moreno, George	1WELD-FF-IN	Instructor, Welding	Resignation	SAC	6/1/2018	Hired Zachary Diamond#2395754 AC18-0677	-	
11	Nguyen, Michael T.	1CMPR-FF-IN	Computer Info System	Retirement	SAC	8/10/2018	Hired Ann Cass AC19-0718 Assistant Professor/Counselor	-	
50%-fd 11									
50%-fd 12	Ortiz, Fernando	1ACA-NF-CORD9	Coordinator, Guided Pathways	Promotion	SAC	4/1/2019		71,636	
11	Priest, Michelle A.	1SMHS-AF-DN	Dean, Science, Math & Health Sciences	Resignation	SAC	6/30/2019	AC19-0712 Rebecca Miller Interim Assignment 3/6/19-6/30/19. Carolyn Breden Interim Assignment 1/28/19-3/5/2019.	225,042	
11	Quinn, Nicole J.	1ANTH-FF-IN	Instructor, Anthropology	Resignation	SAC	5/31/2018	Hired Jason Huskey#2197432 AC19-0725 Assistant Professor of Criminal Justice	-	
11	Mitzner, Rita		AC18-0671 Assistant Professor American Sign Language	Retirement	SAC	6/5/2018	Hired AC19-0760 David Rehm AC19-0729 Assistant Professor of Automotive Technology Deleted	-	
11	Sadler, Dennis	1CNLS-NF-CN1	Counselor/Instructor	Retirement	SAC	6/30/2019		143,273	
11	Serrano, Maximiliano H.	1AUTO-FF-IN	Instructor, Automotive Technology	Resignation	SAC	10/5/2018		143,273	
11	Sherod, Susan M.	1ENGR-FF-IN	Engineering Instructor	Retirement	SAC	6/30/2019		167,199	
11	Sneddon, Marta	1CJA-FF-IN	Instructor, CJ/Fire Academy	Retirement	SAC	6/8/2019		143,273	
11	Thornton, Shantel L.	1PSYC-FF-IN	Instructor, Psychology	Termination	SAC	5/31/2018	Hired Hayley Stevens#1920280 AC19-0733 Assistant Professor of Criminal Justice Short Term Substitute Homo, Patricia	-	
11	Utsuki, Melissa	1PAG-UF-OFCR	Public Information Officer	Resignation	SAC	3/29/2019	#2429652 3/21/19-8/30/19	158,028	
11	Vazquez, Alejandro	1CUST-UF-SUPR	Custodial Supervisor	Probational Dismissal	SAC	7/17/2019	CL19-1321	101,936	
11	Vega, Kennethia J.	1PRES-OF-ASPR	Assistant to the President	Lateral	SAC	2/28/2019	CL19-1310	133,058	
11	Vercelli, Julia C.	1OCO-NF-CN3	Counselor	Retirement	SAC	6/30/2018		155,479	
11	Waterman, Patricia J.	1ART-FF-IN	Instructor, Art	Retirement	SAC	6/9/2019		153,541	
11	Wright, George	1CJ-FF-IN	Instructor, Criminal Justice	Retirement	SAC	12/15/2018		143,273	
11	Coto, Jennifer	2CG-NF-CORD	Coordinator, Hispanic Serving Institution	Promotion	SCC	7/23/2019		189,816	
11	New-Assistant Professor of Chemistry AC19-0726				SCC		New Hire Amanda Henry#2453533 AC19-0726		
11	New-Assistant Professor of Kinesiology AC19-0727				SCC		Hired Guillermo Medica#244288 AC19-0727		
11	New-Assistant Professor of English AC19-0731				SCC		Hired Sara Gonzalez#2260527 AC19-0731		
11	New-Assistant Professor of Communication AC19-0732				SCC		Hired Ralph Castellanos#2334020 AC19-0732		
11	New-Assistant Professor of Real Estate AC19-0739				SCC		Hired Alana Gates#1787963 AC19-0739	-	
11	Geissler, Joseph	2LIB-NF-LIB	Librarian	Deceased	SCC	3/9/2019		143,273	

Vacant Funded Positions as of 8/14/2019 - Projected Annual Salary and Benefits Savings

Fund	Management/ Academic/ Confidential	Position ID	Title	Reasons	Site	Effective Date	Notes	2019-20 Estimated Annual Budgeted Sal/Ben	Total Unr. General Fund by Site
11	Hovanitz, Eric W	2ERTH-FF-IN	Instructor, Geology/Earth & Space Science	Retirement	SCC	6/7/2019	Hired Angela Daneshmand#2453531 AC18-0706 Assistant Professor of Earth Science	-	692,654
11	Lawson, Cassell A.	2CAR-AF-DN	Dean,Business &Career Technical Education	Resignation	SCC	5/27/2019	Elizabeth Arteaga Interim Assignment 6/30/19	234,660	
11	Nguyen, Steven	2CHEM-FF-IN	Chemistry Instructor	Resignation	SCC	8/19/2019		124,905	
11	Williams, Alison M.	2MATH-FF-IN	Instructor, Math	Resignation	SCC	8/9/2018	Hired Kelley Wright#1025722 AC18-0705 Assistant Professor of Mathematics	-	
11	Wright, Kelley Laney	2MATH-FF-IN	Instructor, Math	Resignation	SCC	12/15/2018	Hired Huang Ho AC18-0707 Assistant Professor/Counselor	-	
								4,294,991	
	Classified		Title	Reasons		Effective Date	Notes	2019-20 Estimated Annual Budgeted Sal/Ben	Total Unr. General Fund by Site
11	Buzzone, Lisa	5PAY-CF-SPPA1	Payroll Specialist	Probational Dismissal	District	6/14/2019	CL19-1303	100,308	
11	Chen, Yusue (Rosa)	5APPS-CF-SPA3F	Applications Specialist III	Retirement	District	6/3/2019	CL19-1289	143,441	
11	Gonzalez, Jaime	5SSP-CM-DSO12	P/T District Safety Officer	Resignation	District	8/27/2017		21,989	
60%-fd 11									
40%-fd 12	Greenhalgh, Scott B	5YSP-CF-DSOS6	Senior District Safety Officer	Resignation	District	7/12/2019		106,294	721,170
11	Nguyen, James V.	5DMC-CF-CUSR	Senior Custodian/Utility Worker	Probational Dismissal	District	8/6/2019		61,185	
60%-fd 11									
40%-fd 12	Rabiola, Anthony	5SSP-CF-DSO10	District Safety Officer	Medical Layoff	District	6/21/2019	Reorg#1148 Senior District Safety Officer	96,987	
	Trujillo Zuniga, Beatrice	5SSO-CF-CLSR2	Senior Clerk/Communication (Bilingual)	Promotion	District	7/9/2019	CL19-1317	82,352	
11	Yamoto, Sec. Stephanie	5FACL-CF-SPFP	Facility Planning Specialist	Resignation	District	8/26/2019		108,614	
70%-fd 11									
30%-fd 12	Adame, Patricia A.	10AD-CF-SECA2	Administrative Secretary	Retirement	CEC	12/30/2019		37,576	
							CL19-1309 Budget in account 11-0000-696000-17300-		
11	Crawford, Jonathan A.	1GRDS-CM-WKR2	P/T Gardener/Utility Worker	Resignation	SAC	6/25/2019	2310 Reorg#1095	26,131	
11	Garcia, Elsa M.	1PAG-CF-SECA	Administrative Secretary	Resignation	SAC	6/19/2019		98,703	446,953
11	McCabe, Caroline V.	1ARTG-CF-CORD	Art Gallery Coordinator	Deceased	SAC	6/29/2019		73,849	
11	Morillo, Jose C.	1CUST-CF-CUSL1	Lead Custodian	Retirement	SAC	7/31/2019		66,223	
94%-fd 11									
6%-fd 31	Reynoso, Mark	1AUX-CF-ACTS2	Senior Accountant	Promotion	SAC	7/1/2019		110,961	
40%-fd 11									
60%-fd 12	Vu, Giang T.	1ASMT-CF-CLAD	Administrative Clerk	Retirement	SAC	8/31/2019		33,511	
14%-fd 11									
86%-fd 12	Berganza, Leyvi C	2OSS-CF-SPOR1	High School & Community Outreach Specialist	Promotion	OEC	3/19/2017		13,847	
11	Gardener-Lead		Gardener-Lead	Reorg#1154	SCC		CL19-1314 REORG#1154	86,656	
11	Gardener/Utility Worker 1 of 3		Gardener/Utility Worker 1 of 3	Reorg#1154	SCC		CL19-1315 REORG#1154 1 of 3	81,229	
11	Gardener/Utility Worker 2 of 3		Gardener/Utility Worker 2 of 3	Reorg#1154	SCC		CL19-1315 REORG#1154 2 of 3	81,229	
11	Gardener/Utility Worker 3 of 3		Gardener/Utility Worker 3 of 3	Reorg#1154	SCC		CL19-1315 REORG#1154 3 of 3	81,229	
11	P/T Gardener/Utility Worker 1 of 2		P/T Gardener/Utility Worker 1 of 2	Reorg#1154	SCC		CL19-1316 REORG#1154 1 of 2	21,163	
11	P/T Gardener/Utility Worker 2 of 2		P/T Gardener/Utility Worker 2 of 2	Reorg#1154	SCC		CL19-1316 REORG#1154 2 of 2	21,163	
11	Gitonga, Kanana	2INTL-CF-CORD	International Student Coordinator	Retirement	SCC	1/31/2019	WOC Esther Meade 1/1/19-5/31/19	110,841	943,011
11	Huerta, Alfonso	2MDIA-CF-TECH1	Media Systems Electronics Technician	Retirement	SCC	8/31/2019	CL19-1319	98,669	
60%-fd 11									
40%-fd 12	Kings, Luis A.	20AR-CF-CLAD4	Administrative Clerk	Retirement	OEC	5/6/2019	CL19-1286	55,319	
11	Ner, Florence	2ADMS-CF-ACTS2	Senior Accountant	Resignation	SCC	6/12/2019	CL19-1291	111,581	
11	Padron, Baltimore	2FINA-CF-ANY54	Financial Aid Analyst	Promotion	SCC	5/1/2019		97,532	
11	Perez, Justin J.	2CUS-CM-CUS5	P/T Custodian	Probational Dismissal	SCC	4/18/2019	CL19-1293	1,467	
11	Tran, Duy T.	20CU-CF-CUS6	Custodian	Medical Layoff	SCC	4/18/2019	CL19-1292	81,086	
								2,111,135	
TOTAL								6,406,126	

RANCHO SANTIAGO COMMUNITY COLLEGE DISTRICT

MEASURE Q

Projects Cost Summary
07/31/19 on 08/14/19

Special Project Numbers	Description	Project Allocation	Total PY Expenditures	FY 2019-2020		Cumulative Exp & Enc	Project Balance	% Spent
				Expenditures	Encumbrances			
ACTIVE PROJECTS								
SANTA ANA COLLEGE								
3035/ 3056	Johnson Student Center	59,431,532	12,097,425	597,175	43,180,258	55,874,858	3,556,674	94%
	Agency Cost		477,737	-	2,982	480,720		
	Professional Services		3,710,137	-	3,477,747	7,187,884		
	Construction Services		7,909,551	597,175	39,699,528	48,206,254		
	Furniture and Equipment		-	-	-	-		
3049	Science Center & Building J Demolition	70,480,861	38,623,078	202,190	19,794,389	58,619,657	11,861,204	83%
	Agency Cost		427,263	-	1,696	428,959		
	Professional Services		7,089,932	-	2,375,787	9,465,719		
	Construction Services		31,105,882	176,297	17,201,055	48,483,234		
	Furniture and Equipment		-	25,893	215,852	241,745		
TOTAL ACTIVE PROJECTS		129,912,393	50,720,503	799,365	62,974,647	114,494,515	15,417,878	88%
CLOSED PROJECTS								
3032	Dunlap Hall Renovation	12,620,659	12,620,659	-	-	12,620,659	0	100%
	Agency Cost		559	-	-	559		
	Professional Services		1,139,116	-	-	1,139,116		
	Construction Services		11,480,984	-	-	11,480,984		
	Furniture and Equipment		-	-	-	-		
3042	Central Plant Infrastructure	57,277,129	57,266,535	-	-	57,266,535	10,594	100%
	Agency Cost		416,740	-	-	416,740		
	Professional Services		9,593,001	-	-	9,593,001		
	Construction Services		47,216,357	-	-	47,216,357		
	Furniture and Equipment		40,437	-	-	40,437		
3043	17th & Bristol Street Parking Lot	198,141	198,141	-	-	198,141	0	100%
	Agency Cost		16,151	-	-	16,151		
	Professional Services		128,994	-	-	128,994		
	Construction Services		52,996	-	-	52,996		
	Furniture and Equipment		-	-	-	-		
TOTAL CLOSED PROJECTS		70,095,929	70,085,334	-	-	70,085,334	10,594	100%
GRAND TOTAL ALL PROJECTS		200,008,322	120,805,837	799,365	62,974,647	184,579,849	15,428,473	92%
SOURCE OF FUNDS								
	ORIGINAL Bond Proceeds		198,000,000					
	Interest Earned		2,008,322					
	Totals		200,008,322					

Rancho Santiago Community College
FD 11/13 Combined -- Unrestricted General Fund Cash Flow Summary
FY 2019-20, 2018-19, 2017-18
YTD Actuals- July 31, 2019

FY 2019/2020												
	July Actual	August Actual	September Actual	October Actual	November Actual	December Actual	January Actual	February Actual	March Actual	April Actual	May Actual	June Actual
Beginning Fund Balance	\$38,759,045	\$52,370,080	\$52,370,080	\$52,370,080	\$52,370,080	\$52,370,080	\$52,370,080	\$52,370,080	\$52,370,080	\$52,370,080	\$52,370,080	\$52,370,080
Total Revenues	24,207,866	0	0	0	0	0	0	0	0	0	0	0
Total Expenditures	10,596,831	0	0	0	0	0	0	0	0	0	0	0
Change in Fund Balance	13,611,035	0	0	0	0	0	0	0	0	0	0	0
Ending Fund Balance	52,370,080	52,370,080	52,370,080	52,370,080	52,370,080	52,370,080	52,370,080	52,370,080	52,370,080	52,370,080	52,370,080	52,370,080
FY 2018/2019												
	July Actual	August Actual	September Actual	October Actual	November Actual	December Actual	January Actual	February Actual	March Actual	April Actual	May Actual	June Actual
Beginning Fund Balance	\$37,903,213	\$41,275,963	\$35,157,531	\$35,434,499	\$27,561,284	\$25,844,907	\$39,405,066	\$39,371,921	\$28,793,164	\$28,369,733	\$39,111,613	\$30,603,274
Total Revenues	12,626,143	6,732,548	14,600,385	7,442,505	17,105,605	29,957,387	14,004,082	6,570,808	15,379,629	26,037,945	9,298,822	31,999,654
Total Expenditures	9,253,392	12,850,980	14,323,417	15,315,721	18,821,982	16,397,228	14,037,228	17,149,564	15,803,060	15,296,065	17,807,162	23,843,882
Change in Fund Balance	3,372,750	(6,118,432)	276,968	(7,873,215)	(1,716,377)	13,560,159	(33,145)	(10,578,756)	(423,431)	10,741,880	(8,508,340)	8,155,771
Ending Fund Balance	41,275,963	35,157,531	35,434,499	27,561,284	25,844,907	39,405,066	39,371,921	28,793,164	28,369,733	39,111,613	30,603,274	38,759,045
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

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

Meeting Minutes for July 3, 2019

FRC Members Present: Maria Gil, Bart Hoffman, Thao Nguyen, William Nguyen, Adam O'Connor, Arleen Satele, Monica Zarske

Alternates/Guests Present: C.M. Brahmbhatt, CWP, Tracie Green, James Kennedy, Jose Vargas

1. **Welcome:** Mr. O'Connor called the meeting to order at 1:36 p.m. Brief introductions were made.

2. **State/District Budget Update** – O'Connor
Mr. O'Connor provided significant comments below:
 - 2018-19 Second Principal Apportionment Background Memo/Information posted June 26, 2019
 - 2018-19 Second Principal Apportionment Background Exhibit "C" posted June 26, 2019 – Mr. O'Connor pointed out that P2 shows RSCCD at \$5.7 million over COLA for 2018-19. This will not be the final number. The new formula has been a "roller coaster ride" and a volatile model for RSCCD, for instance, advanced apportionment of \$8.9 million above COLA for 2018/19; 5% deficit factor for P1 March version; and a revised P1 April version with \$345K over. Actual funding will be based on the February 2020 recal which is considered the true earnings. The supplemental sections showed no change. The recent change of the data elements being used to count for transfer has caused a decrease of about a \$1 million, shown in Section 3. Transfer funding is based on the UC and CSU credits.

 - 2019-20 Change to SCFF – Mr. O'Connor provided an overview of the State Budget (additional handout) from the California Community Colleges. This is a joint analysis developed by ACCCA, ACBO, Chancellor's Office and the League. Major policy changes:
 - Student Centered Funding Formula (SCFF) – Counts only the awards are the highest of all the awards we give; definition of transfers student; and calculates the student success allocation based on three-year averages. Mr. O'Connor expressed concern that this will definitely reduce our count. It also added an additional year of hold harmless to 2021-22. We will make an attempt to model a multi-year projection that will get us through 2021-22. Updates will be provided as they become available. Nothing seems to be "set in stone" as the Chancellor's Office is in the process of consulting with various workgroups in determining the final funding for 2019-20.
 - California College Promise is being expanded for a second year.
 - Relief on Pension Costs – add-in funds and buy down rates to both CalPERS and CalSTRS for 2019-20 & 2020-21. 2019-20 reduced district contributions for CalSTRS from 18.1% to 17.1% and for CalPERS from 20.7% to 19.7%. These are still increases from 2018-19. Things will start to stabilize, and we shouldn't anticipate any huge increases.
 - Mr. Brahmbhatt shared his analysis of the enacted 2019-20 budget and made some clarifications regarding the funding formula.
 - A decision from the Governor's office that beginning 2020-21, 70-20-10 (base allocation, supplemental allocation & student success allocation respectively) funding distribution will be utilized.
 - Major change in the student success allocation – a potential challenge ahead to produce three-year averages. We are to use the funding rate for 2017-18 COLA (hold harmless

- provision) twice which is stable number to use. Uncertainty continuous. The change(s) in rate will be based on the actual matrix, high or low.
- Mr. O'Connor commented briefly that there was a talk of a deficit projection of 1.5% in 2018-19. The final state budget included an estimate of property tax in excess of what is likely to materialize. Another reason why we shouldn't spend those dollars that we are unsure will be received. It's to be seen how the deficit will get distributed.
 - Mr. Brahmhatt advised to utilize those funding cautiously as we will benefit on a short-term rather than long-term commitment until things settle down. The data elements are still a moving target.
 - All we can count on is 2017-18 TCR + COLA + COLA budget formula and that is how will we move forward with the 2019-20 Adopted Budget.
- Final State Budget 2019-20 report link: <http://www.ebudget.ca.gov>
 - Mr. O'Connor briefly keyed on the changes/updates in the 2019-20 Adopted Budget Assumptions updated June 26, 2019.
 - 2018-19 COLA for P2 was updated to 3.26 % based on submitted P3, thus reducing the amount funding from \$6 million to \$5.7 million.
 - FTES growth number changed, however not relevant.
 - EPA funding, serves merely as a component and do not play a role in our budget but will get updated.
 - Projection for unrestricted lottery will slightly increase.
 - Part-Time Faculty compensation will update to P2, numbers did not change.
 - Interest earnings increased to \$1.4 million.
 - Additional expenses of \$535 thousand is needed to support SCC apprenticeship courses.
 - Scheduled Maintenance is expected to receive a small allocation of \$13.5 million. Distribution is still unknown.
 - COLA increase 3.26% on the expense side. An estimated 1% salary increase is \$1.78 million which will be added to the budget.
 - Step and column for Part-Time faculty is budgeted at the college level, therefore, will need additional budget allocation accordingly.
 - Health and Welfare increased and decreased costs for CalSTRS & CalPERS rates were updated.
 - Budget projection for of faculty being filled at the colleges but figures still has yet to be reconciled.
 - Annual Required Contribution (ARC) – at the end of the fiscal year the District was able to move \$40 million into an irrevocable trust, which is anticipated to reduce our district liability. This provided us with a couple of benefits in the OPEB actuarial reports such as ability to include assumptions at a higher interest rate earned on our funds, and funds in trust are considered plan assets. The current actuarial report takes into consideration the higher interest rate assumption and the next report will also consider our plan assets to reduce the liability.
 - Chancellor's cabinet approved the hiring of 2 P/T District Safety Officers.
 - Ms. Green reported on H/R requests for One-Time (OT) and On-going (OG) recruitment in an effort to improve their processes and assess their needs with a total cost of \$497,054.
 - l. Neogov – is an H/R software used for recruitment, onboarding, position control, performance management. H/R is currently working with the hiring managers for feedback on our current H/R software, iGreentree which has proven to be not a “user friendly” software. H/R is looking for a system that can integrate H/R and Payroll functions with Colleague (financial system) to improve process efficiency and

accuracy. This software has a one-time cost of \$47K and an additional \$5,582 on-going cost. Neogov seems to be the software that will be able to provide what iGreentree currently provides plus additional modules as it offers performance management tracking capabilities.

- II. Ferrilli – consulting services for a six-month period to assist in staff recruitment with a knowledge in both H/R and Colleague. One-time cost of \$150 thousand (offset saving against John Birk's salary).
 - III. Ferrilli – consulting services to evaluate H/R and Payroll functional and technical systems to aid in maximizing the use of Colleague to alleviate costly and unnecessary software purchases. One-time cost of \$15 thousand.
 - IV. Staff augmentation – increase part-time Intermediate Clerk to full time position to support additional clerical responsibilities and tasks. One-time cost of \$53,169 as well as on-going cost of the same amount.
 - V. District classification study (tentative) – as part of District's negotiated contract, H/R is responsible for keeping job descriptions current. Several of them are due for classification study and current market analysis. An RFP is being generated for the study. The study outcome will also enable the district to perform these tasks in-house. Tentative cost is \$100 thousand.
 - VI. District Professional Development – H/R has been tasked of creating another umbrella of professional development. Looking into expanding the Faculty Institute and developing emerging leaders to provide professional growth opportunities for classified, managers & confidential positions.
 - VII. Legal – Current Budget \$50,000. Current need is \$225,000 – request to augment the legal budget by \$175,000 thousand. Over the course of three years, the need has been consistently over \$200,000. The goal is to lessen our legal services needs as years progress. Therefore, unused balance will go back to general funds.
 - VIII. Mr. Hoffman noted the rising increase of district contracts and legal complexities that associated with it and highly recommended to consider a budget line item for Contracts Coordinator position in a future budget.
- Discussions ensued as to where ADA settlements are being funded through, one-time funds or on-going allocations. Mr. O'Connor will make some adjustments on the assumptions.

3. 2019-20 Proposed Adopted Budget Assumptions – **Action Item**

Mr. O'Connor called for a motion to approve the 2019-20 Proposed Adopted Budget Assumptions. A motion to approve the minutes was made by Ms. Satele, seconded by Mr. Hoffman, and approved unanimously.

4. Employee Health Benefits Irrevocable Trust – Mr. O'Connor reported that this has been funded in the amount of \$40 million.
5. Bond Measure Feasibility Study – O'Connor shared that the district hired a firm called True North to conduct polling for potential new Bond measure. Report was prepared and submitted in May 2019 and to be discussed by the Board of Trustees at their next meeting. District-wide Bond measure in the amount of \$450 million polled at overall 59% support.
6. Continued Discussion of SCFF and Review of BAM – Cambridge West Partnership Consultants Tabled for next meeting

7. Standing Report from District Council – Ms. Zarske reported that the Tentative Budget had been approved at their June 2019 meeting.
8. Informational Handouts
 - District-wide expenditure report link: <https://intranet.rscgd.edu>
 - Vacant Funded Position List as of June 27, 2019
 - Measure “Q” Project Cost Summary May 31, 2019
 - Monthly Cash Flow Summary as of May 31, 2019
 - SAC Planning and Budget Committee Agendas and Minutes
 - SCC Budget Committee Agendas and Minutes
9. Approval of FRC Minutes – May 23, 2019
Mr. O’Connor called for a motion to approve the Fiscal Resources Committee Minutes of the May 23, 2019 meeting. A motion to approve the minutes was made by Mr. Hoffman, seconded by Ms.Satele, and approved unanimously.
10. Other
No other items were discussed

Next FRC Committee Meeting: Executive Conference Room #114, 1:30 pm – 3:00 pm, August 21, 2019.

The meeting was adjourned at 3:05 p.m.