



# TENTATIVE BUDGET 2018 - 2019



**Rancho Santiago Community College District  
2018-19**

**TENTATIVE BUDGET**

**Submitted on June 11, 2018**

**by**

**Raúl Rodríguez, Ph.D., Chancellor**

**to the**

**BOARD OF TRUSTEES**

**Nelida Mendoza, President**

**Phillip E. Yarbrough, Vice President**

**Claudia C. Alvarez, Clerk**

**Arianna P. Barrios**

**John R. Hanna**

**Zeke Hernandez**

**Lawrence "Larry" R. Labrado**

**Elizabeth Weber, Student Trustee**

**Rancho Santiago Community College District**  
*Tentative Budget*

**2018-19**

	Page
Chancellor's Message	3
List of Funds Budgeted	5
General Fund	6
General Fund - Unrestricted and Restricted Combined - Fund 11, 12, 13	7
General Fund - Unrestricted Combined - Fund 11, 13	13
General Fund - Summary by Site	18
General Fund - Unrestricted - Fund 11	19
General Fund - Restricted - Fund 12	24
General Fund - Unrestricted - One-Time - Fund 13	29
FY 18-19 Tentative Budget SB 361 Revenue Allocation Simulation-Unrestricted General Fund 11	33
Bond Interest and Redemption Funds - Combined - Fund 24	34
Bookstore Fund 31	37
Child Development Fund 33	40
Capital Outlay Projects Fund 41	44
General Obligation Bond - Measure Q - Fund 43	50
Self-Insurance Funds	55
Self-Insurance Fund - Property and Liability - Fund 61	56
Self-Insurance Fund - Workers' Compensation - Fund 62	58
Retiree Benefits Fund 63	61
Associated Students Fund 71	64
Representation Fee Trust Fund 72	67
Student Financial Aid Fund 74	70
Community Education Fund 76	73
Diversified Trust Fund 79	76
Supplemental Data	79
Budget Assumptions	80
District Budget Allocation Model	83
FTES and College Expenditure Breakdown (Fund 11)	100
Full-Time Equivalent Students - Historical Data	101
STRS & PERS - Future Employer Rates and Additional Ongoing Costs	102
Cost-of-Living Adjustment - Historical Data	103
Recap of Revenues and Expenditures - Combined General Fund	104



## **Chancellor's Message Tentative Budget 2018-19**

The proposed 2018-19 Tentative Budget is the result of a process of participatory governance led by the Planning and Organizational Effectiveness (POE) Committee for general planning related to the budget and the Fiscal Resources Committee (FRC) for reviewing and endorsing the budget assumptions that were used as the basis for this budget. FRC also recommended both the assumptions and the Tentative Budget to District Council, our primary participatory governance body, for final review and recommendation to me.

In January, Governor Brown released his 2018-19 state budget proposal, his final state budget of his tenure. The governor sent a clear message to colleges that he expects significant changes in both the delivery and the state's financial support of education with increased attention to student outcomes. The proposed new funding formula acknowledges that an enrollment-only formula fails to capture the comprehensive mission of the California Community Colleges and the counter-cyclical nature of college enrollment. This initial proposal was broken down into three parts. 50% of the funding would come as a base grant based on FTES enrollment. A supplemental grant of 25% of the formula would be based on the number of low-income students that the district enrolls. And an additional 25% of the formula would be earned as an incentive grant based on the numbers of degrees and certificates granted.

Since January, there has been considerable discussion and feedback, mainly from two state-wide workgroups: the CEO Funding Formula Workgroup and the Workgroup on Fiscal Affairs. On May 7<sup>th</sup>, Chancellor Oakley communicated to the Department of Finance his support of the new formula framework along with recommendations for some modifications. His recommendations include a 60-20-20 split: 60% for the base FTES allocation, 20% for an Equity Allocation similar to the proposed supplemental grant, and 20% for a Student Success Allocation similar to the proposed incentive grant. He also recommended consolidation of several categorical programs that focus on student success with a clear focus on equity as part of the new program.

As there are still several unknowns with this new funding formula, the effects on our own budget are not known at this time. The governor's proposal and Chancellor Oakley's recommendations both include a hold harmless clause, keeping any district harmed by the new formula at the 2017-18 funding level in 2018-19, with Chancellor Oakley's recommendation extending to 2019-20. Due to the timing of the preparation of the Tentative Budget and the release of the Governor's May Revise, our assumptions include only the budget changes we do know. On the revenue side we are budgeting for an estimated Cost of Living Adjustment (COLA) of 2.71%. The district was in stabilization in 2016-17. We are estimating that we fully restore in 2017-18 by including summer FTES in 2017-18. Without growth, we expect to fall under the hold harmless provision in 2018-19. On the expense side, we are budgeting for increased operating expenses like health insurance premiums and continued PERS and STRS rate increases. In addition, in order to offset

these increased costs, the budget includes \$3 million in ongoing budget reductions. The budget also includes a 5% contingency reserve consistent with Board Policy. Depending on the outcome of the enacted state budget in June and as more details on the new funding formula unfold, the district will make any necessary changes to its proposed Adopted Budget. This new funding formula will also require the district to update its own Budget Allocation Model during the year in order to appropriately distribute earned revenues internally.

State law requires that districts have an approved budget in place prior to the start of the fiscal year regardless of whether or not the state has an approved budget by that date. The main purpose of the Tentative Budget is to have an approved budget in place by the July 1<sup>st</sup> deadline to allow the district to continue to spend funds to meet our financial obligations. Having reviewed and approved this Tentative Budget, I recommend your review and adoption.

Sincerely,

A handwritten signature in black ink, appearing to read "Raúl Rodríguez". The signature is fluid and cursive, with the first name "Raúl" and the last name "Rodríguez" clearly distinguishable.

Raúl Rodríguez, Ph.D.  
Chancellor

**Rancho Santiago Community College District**  
*Tentative Budget*  
**2018-19**

**List of Funds Budgeted**

General Fund

Expenditures	\$ 345,775,619
Board Policy Contingency (5%)	9,169,172
Restricted Reserves	6,988,304
Budget Stabilization	15,422,605
Unrestricted Contingency	1,306,126

Total General Fund		\$ 378,661,826
--------------------	--	----------------

Bond Interest and Redemption Funds	43,836,031
Bookstore Fund	10,410,737
Child Development Fund	8,407,815
Capital Outlay Projects Fund	87,938,573
General Obligation Bond Fund - Measure Q	111,425,197
Self-Insurance Fund - Property and Liability	6,961,092
Self-Insurance Fund - Workers' Compensation	10,608,188
Retiree Benefits Fund	1,918,235
Associated Students Fund	1,424,710
Representation Fee Trust Fund	167,752
Student Financial Aid Fund	31,345,316
Community Education Fund	1,066,065
Diversified Trust Fund	4,554,712

Total All Funds		\$ 698,726,249
-----------------	--	----------------

**Rancho Santiago Community College District**  
*Tentative Budget*  
**2018-19**

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

General Fund

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

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

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

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

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

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

**Rancho Santiago Community College District**  
**Tentative Budget**  
**2018-19**

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

<b>Revenues by Source</b>		<b>2016-17 Actual Revenue</b>	<b>2017-18 Revised Budget</b>	<b>2017-18 Estimated Revenue</b>	<b>2018-19 Tentative Budget</b>	<b>% change 18/19 Tent/ 17/18 Est</b>
8100	Federal Revenues					
8120	Higher Education Act	3,267,422	3,208,684	3,188,684	2,587,236	(18.86)
8130	Workforce Investment Act (JTPA)	162,021	1,587	1,587	0	(100.00)
8140	Temporary Assistance for Needy Families (TANF)	104,795	106,959	106,959	106,959	-
8150	Student Financial Aid	4,591	131,562	131,562	131,562	-
8170	Vocational Technical Education Act (VTEA)	1,352,133	1,626,210	1,626,210	1,498,092	(7.88)
8199	Other Federal Revenues (ABE, CAMP, SBA, Gear Up, NSF)	4,761,065	5,267,015	5,267,015	4,966,950	(5.70)
	Total Federal Revenues	9,661,936	10,342,017	10,331,269	9,290,799	(10.07)
8600	State Revenues					
8611	Apprenticeship Allowance	2,778,062	2,757,300	2,866,360	2,757,300	(3.80)
8612	State General Apportionment	49,238,686	49,205,394	49,205,394	53,633,120	9.00
8612	State General Apportionment-estimated COLA	0	2,435,506	2,435,506	4,300,000	76.55
8612	Base Allocation Increase	2,042,728	4,286,638	4,286,638	0	(100.00)
8612	State General Apportionment-Deficit	0	(1,104,002)	(1,104,002)	(1,104,002)	-
8612	State General Apportionment-prior year adjustment	836,091	0	274,365	0	(100.00)
8612	State General Apportionment-Full-time Faculty Allocation	1,608,953	1,570,862	1,570,862	1,570,862	-
8619	Other General Apportionments-Enrollment Fee Admin-2%	305,275	307,714	307,714	307,714	-
8619	Other General Apportionments-Part-Time Faculty Compensation	594,716	599,306	599,306	599,306	-
8622	Extended Opportunity Programs & Services (EOPS)	2,064,619	2,168,368	2,168,368	2,162,273	(0.28)
8623	Disabled Students Programs & Services (DSPS)	1,987,255	2,075,121	2,075,121	2,075,121	-
8625	CalWORKS	521,740	568,325	568,325	568,325	-
8626	Telecomm./Technology Infrastructure Prog. (TTIP)	2,064	18,035	18,035	18,035	-
8629	Other Gen Categorical Apport-BSI	738,645	1,385,114	1,385,114	741,370	(46.48)
8629	Other Gen Categorical Apport-CARE	97,112	114,323	114,323	127,123	11.20
8629	Other Gen Categorical Apport-CTE SWP	371,310	64,728,076	59,893,352	96,105,738	60.46
8629	Other Gen Categorical Apport-Equal Employment Opportunity	9,809	101,302	101,302	101,302	-
8629	Other Gen Categorical Apport-Guided Pathways	0	0	0	596,143	-
8629	Other Gen Categorical Apport-Instructional Equipment	1,396,246	409,537	448,822	0	(100.00)
8629	Other Gen Categorical Apport-Matriculation-Credit	7,094,452	7,770,238	7,770,238	7,770,238	-



**Rancho Santiago Community College District**  
**Tentative Budget**  
**2018-19**

<b>General Fund Revenue Budget - Combined - Restricted and Unrestricted - Fund 11, 12, 13</b>					
<b>Revenues by Source</b>	<b>2016-17 Actual Revenue</b>	<b>2017-18 Revised Budget</b>	<b>2017-18 Estimated Revenue</b>	<b>2018-19 Tentative Budget</b>	<b>% change 18/19 Tent/ 17/18 Est</b>
8629 Other Gen Categorical Apport-Matriculation-Non-Credit	3,207,566	2,583,593	2,583,593	2,583,593	-
8629 Other Gen Categorical Apport-Student Equity	4,349,861	3,746,567	3,746,567	3,303,327	(11.83)
8629 Other Gen Categorical Apport-Student Financial Aid Admin	964,173	1,137,426	1,137,426	1,137,426	-
8629 Other Reimb Categorical Allow-Other	0	139,519	139,519	77,199	(44.67)
8630 Education Protection Account	22,186,845	21,022,922	21,022,922	21,022,922	-
8659 Other Reimb Categorical Allow-Career Tech/Econ Dev	19,101,553	27,105,039	6,590,437	26,892,950	308.06
8659 Other Reimb Categorical Allow-Other	5,151,836	3,332,496	3,332,496	3,276,276	(1.69)
8672 Homeowners' Property Tax Relief	282,140	292,411	292,411	292,411	-
8681 State Lottery Proceeds	5,762,254	5,478,261	5,478,261	5,765,825	5.25
8682 State Mandated Costs	3,469,310	795,000	1,630,875	795,000	(51.25)
8699 Other Misc State Revenue	3,789,344	4,204,500	4,204,500	4,204,500	-
Total State Revenues	139,952,645	209,234,891	185,144,150	241,681,397	30.54
8800 Local Revenues					
8811 Tax Allocation, Secured Roll	44,221,208	65,413,988	65,135,873	67,877,943	4.21
8812 Tax Allocation, Supplement Roll	1,226,014	1,268,792	1,316,394	1,268,792	(3.62)
8813 Tax Allocation, Unsecured Roll	1,386,744	1,435,131	1,435,131	1,435,131	-
8816 Prior Years' Taxes	490,436	507,548	532,032	507,548	(4.60)
8817 Education Revenue Augmentation Fund (ERAF)	18,917,141	0	1,077,245	0	(100.00)
8818 RDA Funds - Pass Thru AB	565,445	585,175	585,175	585,175	-
8819 RDA Funds - Residuals	5,032,170	5,207,754	5,207,754	5,207,754	-
8820 Contrib, Gifts, Grants & Endowment	0	561	561	561	-
8831 Contract Instructional Service	71,566	70,792	39,000	70,792	81.52
8850 Rents and Leases	522,537	556,224	451,255	429,052	(4.92)
8860 Interest & Investment Income	808,845	665,000	725,000	725,000	-
8874 CCC Enrollment Fees	8,850,604	8,451,068	8,451,068	8,451,068	-
8876 Health Services Fees	1,172,900	1,110,000	1,110,000	1,110,000	-
8880 Nonresident Tuition	3,247,985	2,925,000	3,200,000	3,200,000	-
8882 Parking Fees & Bus Passes	690,914	937,000	600,000	937,000	56.17
8885 Student ID & ASB Fees	0	0	0	0	-

**Rancho Santiago Community College District**  
**Tentative Budget**  
**2018-19**

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

		2016-17	2017-18	2017-18	2018-19	% change
<u>Revenues by Source</u>		Actual	Revised	Estimated	Tentative	18/19 Tent/ 17/18 Est
		Revenue	Budget	Revenue	Budget	
8890	Other Local Revenues (Student Transcript/Representation/ Discounts/Fines/Instr. Mat./Health Serv. Use Fees, etc.)	245,492	449,666	378,339	322,630	(14.72)
8891	Other Local Rev - Special Proj	183,320	654,108	610,697	638,108	4.49
	Total Local Revenues	<u>87,703,884</u>	<u>90,237,807</u>	<u>90,855,524</u>	<u>92,766,554</u>	2.10
8900	Other Financing Sources					
8910	Proceeds-Sale of Equip & Suppl	148,482	5,000	0	5,000	-
8981	Interfund Transfer In	0	0	0	0	-
8999	Revenue - Clearing	0	0	0	0	-
	Total Other Sources	<u>148,482</u>	<u>5,000</u>	<u>0</u>	<u>5,000</u>	-
	Total Revenues	<u>237,466,947</u>	<u>309,819,715</u>	<u>286,330,943</u>	<u>343,743,750</u>	20.05
	Net Beginning Balance	40,541,020	38,884,499	38,884,499	34,918,076	(10.20)
	Adjustments to Beginning Balance	0	0	0	0	-
	Adjusted Beginning Fund Balance	<u>40,541,020</u>	<u>38,884,499</u>	<u>38,884,499</u>	<u>34,918,076</u>	(10.20)
	Total Revenues, Other Financing Sources and Beginning Fund Balance	<u><u>\$278,007,967</u></u>	<u><u>\$348,704,214</u></u>	<u><u>\$325,215,442</u></u>	<u><u>\$378,661,826</u></u>	16.43

**Rancho Santiago Community College District**  
**Tentative Budget**  
**2018-19**

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

<u>Expenditures by Object</u>	<b>2016-17 Actual Expenses</b>	<b>2017-18 Revised Budget</b>	<b>2017-18 Estimated Expenses</b>	<b>2018-19 Tentative Budget</b>	<b>% change 18/19 Tent/ 17/18 Est</b>
1000 Academic Salaries					
1100 Instructional Salaries, Regular Contract	\$28,324,789	\$28,934,364	\$29,247,863	\$29,742,116	1.69
1200 Non-Instructional Salaries, Regular Contract	17,296,433	19,171,688	17,898,454	18,708,269	4.52
1300 Instructional Salaries, Other Non-Regular	25,774,088	25,265,439	27,537,915	25,519,945	(7.33)
1400 Non-Instructional Salaries, Other Non-Regular	6,547,279	6,946,584	6,862,058	5,963,376	(13.10)
Subtotal	<u>77,942,589</u>	<u>80,318,075</u>	<u>81,546,290</u>	<u>79,933,706</u>	(1.98)
2000 Classified Salaries					
2100 Non-Instructional Salaries, Regular Full Time	34,058,772	39,629,648	36,222,452	40,914,118	12.95
2200 Instructional Aides, Regular Full Time	723,382	746,482	711,043	750,608	5.56
2300 Non-Instructional Salaries, Other	5,763,445	6,353,442	5,603,063	5,290,378	(5.58)
2400 Instructional Aides, Other	2,997,964	2,882,278	3,103,173	2,670,341	(13.95)
Subtotal	<u>43,543,563</u>	<u>49,611,850</u>	<u>45,639,731</u>	<u>49,625,445</u>	8.73
3000 Employee Benefits					
3100 State Teachers' Retirement System Fund	12,210,108	14,989,286	13,444,989	16,392,254	21.92
3200 Public Employees' Retirement System Fund	5,559,828	7,278,546	6,550,574	8,358,180	27.59
3300 Old Age, Survivors, Disability, and Health Ins.	4,382,357	4,941,828	4,591,397	4,960,870	8.05
3400 Health and Welfare Benefits	28,361,548	32,318,705	29,872,385	32,181,335	7.73
3500 State Unemployment Insurance	92,077	317,367	111,416	321,152	188.25
3600 Workers' Compensation Insurance	2,785,283	2,969,008	2,891,319	2,954,818	2.20
3900 Other Benefits	1,540,803	1,815,943	1,675,810	1,794,016	7.05
Subtotal	<u>54,932,004</u>	<u>64,630,683</u>	<u>59,137,890</u>	<u>66,962,625</u>	13.23
<b>TOTAL SALARIES/BENEFITS</b>	<b>176,418,156</b>	<b>194,560,608</b>	<b>186,323,911</b>	<b>196,521,776</b>	5.47
<b>Salaries/Benefits Cost % of Total Expenditures</b>	<b>77.18%</b>	<b>61.81%</b>	<b>65.27%</b>	<b>57.64%</b>	

**Rancho Santiago Community College District**  
**Tentative Budget**  
**2018-19**

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

<b>Expenditures by Object</b>	<b>2016-17 Actual Expenses</b>	<b>2017-18 Revised Budget</b>	<b>2017-18 Estimated Expenses</b>	<b>2018-19 Tentative Budget</b>	<b>% change 18/19 Tent/ 17/18 Est</b>
4000 Books and Supplies					
4100 Textbooks	8,824	7,800	7,800	6,783	(13.04)
4200 Other Books	276,021	228,986	240,560	181,598	(24.51)
4300 Instructional Supplies	1,720,772	2,748,133	1,483,424	1,767,650	19.16
4400 Media Supplies	0	0	0	0	-
4500 Maintenance Supplies	164,395	212,540	170,317	234,981	37.97
4600 Non-Instructional Supplies	1,399,973	1,759,971	1,333,490	1,779,598	33.45
4700 Food Supplies	209,922	277,903	186,890	199,311	6.65
Subtotal	<u>3,779,907</u>	<u>5,235,333</u>	<u>3,422,481</u>	<u>4,169,921</u>	21.84
5000 Services and Other Operating Expenses					
5100 Personal & Consultant Svcs	19,833,524	81,604,491	67,521,544	110,370,775	63.46
5200 Travel & Conference Expenses	940,079	1,345,567	820,601	1,266,051	54.28
5300 Dues & Memberships	175,174	328,440	284,152	273,301	(3.82)
5400 Insurance	2,034,236	2,032,687	2,032,443	2,032,687	0.01
5500 Utilities & Housekeeping Svcs	3,740,694	4,166,570	4,335,295	3,958,630	(8.69)
5600 Rents, Leases & Repairs	3,675,050	4,494,369	4,290,881	4,982,857	16.13
5700 Legal, Election & Audit Exp	1,055,687	1,205,105	1,001,774	1,147,022	14.50
5800 Other Operating Exp & Services	5,260,832	8,271,953	5,925,195	7,522,457	26.96
5900 Other (Transp., Postage, Reproduction, Special Proj., etc.)	1,402,741	4,228,604	1,408,839	4,334,321	207.65
Subtotal	<u>38,118,017</u>	<u>107,677,786</u>	<u>87,620,724</u>	<u>135,888,101</u>	55.09
6000 Sites, Buildings, Books, and Equipment					
6100 Sites & Site Improvements	457,383	0	794,249	0	(100.00)
6200 Buildings	2,176,366	635,729	595,554	649,862	9.12
6300 Library Books	232,497	251,516	250,326	165,437	(33.91)
6400 Equipment	7,410,933	6,421,699	6,440,537	3,578,319	(44.44)
Subtotal	<u>10,277,179</u>	<u>7,308,944</u>	<u>8,080,666</u>	<u>4,393,618</u>	(45.63)
Subtotal, Expenditures (1000 - 6000)	<u>228,593,259</u>	<u>314,782,671</u>	<u>285,447,782</u>	<u>340,973,416</u>	19.45

**Rancho Santiago Community College District**  
**Tentative Budget**  
**2018-19**

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

<u>Expenditures by Object</u>	<b>2016-17 Actual Expenses</b>	<b>2017-18 Revised Budget</b>	<b>2017-18 Estimated Expenses</b>	<b>2018-19 Tentative Budget</b>	<b>% change 18/19 Tent/ 17/18 Est</b>
7000 Other Outgo					
7200 Intrafund Transfers Out	(8)	0	0	0	-
7300 Interfund Transfers Out	9,390,000	2,478,000	3,706,566	3,750,000	1.17
7600 Other Student Aid	1,140,217	1,217,785	1,143,018	1,052,203	(7.95)
Subtotal	<u>10,530,209</u>	<u>3,695,785</u>	<u>4,849,584</u>	<u>4,802,203</u>	(0.98)
Subtotal, Expenditures (1000 - 7000)	<u>239,123,468</u>	<u>318,478,456</u>	<u>290,297,366</u>	<u>345,775,619</u>	19.11
7900 Reserve for Contingencies					
7910 Estimated COLA	0	0	0	4,300,000	-
7910 FY 17/18 COLA Balance	0	0	0	1,563,654	-
7920 Restricted Contingency-SCC Family Pact-2340	0	10,086	0	10,086	-
7920 Restricted Contingency-Campus Health Services-3250	0	143,275	0	143,275	-
7920 Restricted Contingency-Health Services-3450	0	528,863	0	621,289	-
7920 Restricted Contingency-Safety & Parking-3610	0	340,264	0	0	-
7930 Board Policy Contingency (5%)	0	9,070,673	0	9,169,172	-
7940 Revolving Cash Accounts	0	100,000	0	100,000	-
7940 Employee Vacation Payout	0	250,000	0	250,000	-
7950 Budget Stabilization	0	14,621,068	0	15,422,605	-
Total Designated	<u>0</u>	<u>25,064,229</u>	<u>0</u>	<u>31,580,081</u>	-
7910 Unrestricted Contingency	38,884,499	5,161,529	34,918,076	1,306,126	(96.26)
Subtotal Expenditures (7900)	<u>38,884,499</u>	<u>30,225,758</u>	<u>34,918,076</u>	<u>32,886,207</u>	(5.82)
Total Expenditures, Other Outgo and Ending Fund Balance	<u>\$278,007,967</u>	<u>\$348,704,214</u>	<u>\$325,215,442</u>	<u>\$378,661,826</u>	16.43

**Rancho Santiago Community College District**  
**Tentative Budget**  
**2018-19**

<b>General Fund Revenue Budget - Combined - Unrestricted - Fund 11, 13</b>						
<b><u>Revenues by Source</u></b>	<b>2017-18 Adopted Budget</b>	<b>2017-18 Allocated Budget</b>	<b>2017-18 Estimated Revenue</b>	<b>% change 17/18 Est/ 17/18 Budget</b>	<b>2018-19 Tentative Budget</b>	<b>% change 18/19 Tent/ 17/18 Est</b>
8100 Federal Revenues						
8110 Forest Reserve	\$0	\$0	\$9,252	-	\$0	(100.00)
Total Federal Revenues	<u>0</u>	<u>0</u>	<u>9,252</u>	-	<u>0</u>	<u>(100.00)</u>
8600 State Revenues						
8611 Apprenticeship Allowance	2,757,300	2,757,300	2,866,360	3.96	2,757,300	(3.80)
8612 State General Apportionment	50,366,500	50,366,500	50,366,500	-	53,633,120	6.49
8612 State General Apportionment-estimated COLA	2,435,506	2,435,506	2,435,506	-	4,300,000	76.55
8612 Base Allocation Increase	4,286,638	4,286,638	4,286,638	-	0	(100.00)
8612 Estimated Restoration/Access/Growth-Dec. 237 FTES	(1,161,106)	(1,161,106)	(1,161,106)	-	0	(100.00)
8612 State General Apportionment-Deficit	(1,104,002)	(1,104,002)	(1,104,002)	-	(1,104,002)	-
8612 State General Apportionment-prior year adjustment	0	0	274,365	-	0	(100.00)
8619 Other General Apportionments-Enroll Fee Admin-2%	307,714	307,714	307,714	-	307,714	-
8619 Other General Apportionments-Part-Time Fac Comp	599,306	599,306	599,306	-	599,306	-
8619 Other General Apportionments-Full-time Faculty Alloc	1,570,862	1,570,862	1,570,862	-	1,570,862	-
8630 Education Protection Account	21,022,922	21,022,922	21,022,922	-	21,022,922	-
8672 Homeowners' Property Tax Relief	292,411	292,411	292,411	-	292,411	-
8681 State Lottery Proceeds	4,122,815	4,122,815	4,122,815	-	4,339,229	5.25
8682 State Mandated Costs	795,000	795,000	1,630,875	105.14	795,000	(51.25)
8699 Other Misc State Revenue	4,000,000	4,000,000	4,000,000	-	4,000,000	-
Total State Revenues	<u>90,291,866</u>	<u>90,291,866</u>	<u>91,511,166</u>	1.35	<u>92,513,862</u>	1.10
8800 Local Revenues						
8809 RDA Funds - Other	0	0	0	-	0	-
8811 Tax Allocation, Secured Roll	65,413,988	65,413,988	65,135,873	(0.43)	67,877,943	4.21
8812 Tax Allocation, Supplement Roll	1,268,792	1,268,792	1,316,394	3.75	1,268,792	(3.62)
8813 Tax Allocation, Unsecured Roll	1,435,131	1,435,131	1,435,131	-	1,435,131	-
8816 Prior Years' Taxes	507,548	507,548	532,032	4.82	507,548	(4.60)
8817 Education Revenue Augmentation Fund (ERAF)	0	0	1,077,245	-	0	(100.00)
8818 RDA Funds - Pass Thru AB	585,175	585,175	585,175	-	585,175	-

**Rancho Santiago Community College District**  
**Tentative Budget**  
**2018-19**

<b>General Fund Revenue Budget - Combined - Unrestricted - Fund 11, 13</b>						
<b>Revenues by Source</b>	<b>2017-18 Adopted Budget</b>	<b>2017-18 Allocated Budget</b>	<b>2017-18 Estimated Revenue</b>	<b>% change 17/18 Est/ 17/18 Budget</b>	<b>2018-19 Tentative Budget</b>	<b>% change 18/19 Tent/ 17/18 Est</b>
8819 RDA Funds - Residuals	5,207,754	5,207,754	5,207,754	-	5,207,754	-
8850 Rents and Leases	556,224	556,224	451,255	(18.87)	429,052	(4.92)
8860 Interest & Investment Income	665,000	665,000	725,000	9.02	725,000	-
8874 CCC Enrollment Fees	8,451,068	8,451,068	8,451,068	-	8,451,068	-
8880 Nonresident Tuition	2,925,000	2,925,000	3,200,000	9.40	3,200,000	-
8885 Student ID & ASB Fees	0	0	0	-	0	-
8890 Transcript/Representation/ Discounts/Fines/Instr. Mat./Health Serv. Use Fees,	51,667	172,319	178,339	3.49	92,599	(48.08)
8891 Other Local Rev - Special Proj	0	0	0	-	0	-
Total Local Revenues	87,067,347	87,187,999	88,295,266	1.27	89,780,062	1.68
8900 Other Financing Sources						
8910 Proceeds-Sale of Equip & Suppl	5,000	5,000	0	(100.00)	5,000	-
8981 Interfund Transfer In	0	0	0	-	0	-
Total Other Sources	5,000	5,000	0	(100.00)	5,000	-
Total Revenues	177,364,213	177,484,865	179,815,684	1.31	182,298,924	1.38
Net Beginning Balance	35,254,317	35,254,317	35,254,317	-	33,196,069	(5.84)
Adjustments to Beginning Balance	0	0	0	-	0	-
Adjusted Beginning Fund Balance	35,254,317	35,254,317	35,254,317	-	33,196,069	(5.84)
Total Revenues, Other Financing Sources and Beginning Fund Balance	\$212,618,530	\$212,739,182	\$215,070,001	1.10	\$215,494,993	0.20

**Rancho Santiago Community College District**  
**Tentative Budget**  
**2018-19**

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

<u>Expenditures by Object</u>	<b>2017-18 Adopted Budget</b>	<b>2017-18 Allocated Budget</b>	<b>2017-18 Estimated Expenses</b>	<b>% change 17/18 Est/ 17/18 Budget</b>	<b>2018-19 Tentative Budget</b>	<b>% change 18/19 Tent/ 17/18 Est</b>
1000 Academic Salaries						
1100 Instructional Salaries, Regular Contract	\$28,667,383	\$28,671,743	\$28,917,523	0.86	\$29,456,225	1.86
1200 Non-Instructional Salaries, Regular Contract	13,706,042	13,717,813	13,232,518	(3.54)	13,143,115	(0.68)
1300 Instructional Salaries, Other Non-Regular	24,700,269	24,694,692	27,213,067	10.20	25,074,180	(7.86)
1400 Non-Instructional Salaries, Other Non-Regular	1,368,365	1,368,074	1,523,428	11.36	1,332,528	(12.53)
Subtotal	<u>68,442,059</u>	<u>68,452,322</u>	<u>70,886,536</u>	3.56	<u>69,006,048</u>	(2.65)
2000 Classified Salaries						
2100 Non-Instructional Salaries, Regular Full Time	28,643,842	28,584,281	27,891,554	(2.42)	28,744,670	3.06
2200 Instructional Aides, Regular Full Time	712,528	712,528	670,732	(5.87)	676,398	0.84
2300 Non-Instructional Salaries, Other	1,705,267	1,765,077	1,796,253	1.77	1,425,398	(20.65)
2400 Instructional Aides, Other	1,653,661	1,757,343	2,082,755	18.52	1,708,184	(17.98)
Subtotal	<u>32,715,298</u>	<u>32,819,229</u>	<u>32,441,294</u>	(1.15)	<u>32,554,650</u>	0.35
3000 Employee Benefits						
3100 State Teachers' Retirement System Fund	13,487,575	13,493,733	11,930,250	(11.59)	14,847,020	24.45
3200 Public Employees' Retirement System Fund	5,069,585	5,085,902	4,838,841	(4.86)	5,816,268	20.20
3300 Old Age, Survivors, Disability, and Health Ins.	3,580,700	3,579,824	3,532,122	(1.33)	3,601,678	1.97
3400 Health and Welfare Benefits	27,174,543	27,172,325	25,915,055	(4.63)	26,818,320	3.49
3500 State Unemployment Insurance	302,063	302,139	99,471	(67.08)	302,370	203.98
3600 Workers' Compensation Insurance	2,299,052	2,305,197	2,350,671	1.97	2,314,194	(1.55)
3900 Other Benefits	1,439,286	1,438,263	1,376,044	(4.33)	1,410,538	2.51
Subtotal	<u>53,352,804</u>	<u>53,377,383</u>	<u>50,042,454</u>	(6.25)	<u>55,110,388</u>	10.13
<b>TOTAL SALARIES/BENEFITS</b>	<b>154,510,161</b>	<b>154,648,934</b>	<b>153,370,284</b>	<b>(3.84)</b>	<b>156,671,086</b>	<b>2.15</b>
<b>Salaries/Benefits Cost % of Total Expenditures</b>	<b>86.00%</b>	<b>85.42%</b>	<b>86.08%</b>		<b>87.22%</b>	



**Rancho Santiago Community College District**  
**Tentative Budget**  
**2018-19**

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

<b>Expenditures by Object</b>	<b>2017-18 Adopted Budget</b>	<b>2017-18 Allocated Budget</b>	<b>2017-18 Estimated Expenses</b>	<b>% change 17/18 Est/ 17/18 Budget</b>	<b>2018-19 Tentative Budget</b>	<b>% change 18/19 Tent/ 17/18 Est</b>
4000 Books and Supplies						
4100 Textbooks	0	0	0	-	0	-
4200 Other Books	4,568	5,504	8,144	47.97	4,070	(50.02)
4300 Instructional Supplies	17,242	87,398	51,138	(41.49)	18,132	(64.54)
4400 Media Supplies	0	0	0	-	0	-
4500 Maintenance Supplies	212,219	190,790	159,016	(16.65)	211,844	33.22
4600 Non-Instructional Supplies	826,746	1,064,156	941,506	(11.53)	989,778	5.13
4700 Food Supplies	11,356	14,124	7,955	(43.68)	12,656	59.09
Subtotal	<u>1,072,131</u>	<u>1,361,972</u>	<u>1,167,759</u>	(14.26)	<u>1,236,480</u>	5.88
5000 Services and Other Operating Expenses						
5100 Personal & Consultant Svcs	2,142,394	2,695,416	2,023,742	(24.92)	1,818,939	(10.12)
5200 Travel & Conference Expenses	302,655	348,204	210,733	(39.48)	246,872	17.15
5300 Dues & Memberships	163,940	203,683	162,163	(20.38)	166,740	2.82
5400 Insurance	1,970,000	1,970,000	1,970,000	-	1,970,000	-
5500 Utilities & Housekeeping Svcs	4,019,500	4,077,076	4,264,516	4.60	3,869,081	(9.27)
5600 Rents, Leases & Repairs	4,146,145	3,922,877	3,857,685	(1.66)	4,516,880	17.09
5700 Legal, Election & Audit Exp	1,228,322	1,205,105	1,001,774	(16.87)	1,147,022	14.50
5800 Other Operating Exp & Services	6,122,339	6,158,607	5,027,603	(18.36)	5,487,507	9.15
5900 Other (Transp., Postge, Reprod., Spec. Proj., etc.)	1,503,274	1,346,209	522,335	(61.20)	1,060,529	103.04
Subtotal	<u>21,598,569</u>	<u>21,927,177</u>	<u>19,040,551</u>	(13.16)	<u>20,283,570</u>	6.53
6000 Sites, Buildings, Books, and Equipment						
6100 Sites & Site Improvements	0	0	794,249	-	0	(100.00)
6200 Buildings	500	500	400,000	79,900.00	0	(100.00)
6300 Library Books	3,920	9,796	12,458	27.17	920	(92.62)
6400 Equipment	2,478,187	3,106,543	3,379,116	8.77	1,441,380	(57.34)
Subtotal	<u>2,482,607</u>	<u>3,116,839</u>	<u>4,585,823</u>	47.13	<u>1,442,300</u>	(68.55)
Subtotal, Expenditures (1000 - 6000)	<u>179,663,468</u>	<u>181,054,922</u>	<u>178,164,417</u>	(1.60)	<u>179,633,436</u>	0.82

**Rancho Santiago Community College District**  
**Tentative Budget**  
**2018-19**

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

<u>Expenditures by Object</u>	<b>2017-18 Adopted Budget</b>	<b>2017-18 Allocated Budget</b>	<b>2017-18 Estimated Expenses</b>	<b>% change 17/18 Est/ 17/18 Budget</b>	<b>2018-19 Tentative Budget</b>	<b>% change 18/19 Tent/ 17/18 Est</b>
7000 Other Outgo						
7200 Intrafund Transfers Out	0	0	0	-	0	-
7300 Interfund Transfers Out	1,750,000	2,478,000	3,706,566	49.58	3,750,000	1.17
7600 Other Student Aid	0	2,990	2,949	(1.37)	0	(100.00)
Subtotal	<u>1,750,000</u>	<u>2,480,990</u>	<u>3,709,515</u>	49.52	<u>3,750,000</u>	1.09
Subtotal, Expenditures (1000 - 7000)	<u>181,413,468</u>	<u>183,535,912</u>	<u>181,873,932</u>	(0.91)	<u>183,383,436</u>	0.83
7900 Reserve for Contingencies						
7910 Estimated COLA	2,435,506	0	0	-	4,300,000	-
7910 FY 17/18 COLA Balance	0	0	0	-	1,563,654	-
7930 Board Policy Contingency (5%)	9,070,673	9,070,673	0	(100.00)	9,169,172	-
7940 Revolving Cash Accounts	100,000	100,000	0	(100.00)	100,000	-
7940 Employee Vacation Payout	250,000	250,000	0	(100.00)	250,000	-
7950 Budget Stabilization	14,621,068	14,621,068	0	(100.00)	15,422,605	-
Total Designated	<u>26,477,247</u>	<u>24,041,741</u>	<u>0</u>	(100.00)	<u>30,805,431</u>	-
7910 Unrestricted Contingency	4,727,815	5,161,529	33,196,069	543.14	1,306,126	(96.07)
Subtotal Expenditures (7900)	<u>31,205,062</u>	<u>29,203,270</u>	<u>33,196,069</u>	13.67	<u>32,111,557</u>	(3.27)
Total Expenditures, Other Outgo and Ending Fund Balance	<u>\$212,618,530</u>	<u>\$212,739,182</u>	<u>\$215,070,001</u>	1.10	<u>\$215,494,993</u>	0.20

**Rancho Santiago Community College District**  
**Tentative Budget**  
**2018-19**

<b>Santa Ana College</b>	<b>Fund 11 Unrestricted</b>	<b>%</b>	<b>Fund 13 One-Time</b>	<b>%</b>	<b>Fund 11/13 Unrestricted</b>	<b>%</b>	<b>Fund 12 Restricted</b>	<b>%</b>	<b>Fund 11/12/13 Combined</b>	<b>%</b>
Academic Salaries	45,399,355		1,131,529		46,530,884		6,758,609		53,289,493	
Classified Salaries	12,619,543		63,424		12,682,967		8,251,968		20,934,935	
Employee Benefits	23,614,402		295,918		23,910,320		6,070,412		29,980,732	
Supplies & Materials	477,081		32,040		509,121		1,815,291		2,324,412	
Other Operating Exp & Services	5,959,820		1,122,847		7,082,667		4,348,864		11,431,531	
Capital Outlay	39,484		393,242		432,726		2,002,270		2,434,996	
Other Outgo	3,238,960		988,972		4,227,932		1,237,967		5,465,899	
<b>Grand Total</b>	<b>\$91,348,645</b>	<b>54.83%</b>	<b>\$4,027,972</b>	<b>63.73%</b>	<b>\$95,376,617</b>	<b>55.15%</b>	<b>\$30,485,381</b>	<b>18.68%</b>	<b>\$125,861,998</b>	<b>37.45%</b>

<b>Santiago Canyon College</b>	<b>Fund 11 Unrestricted</b>	<b>%</b>	<b>Fund 13 One-Time</b>	<b>%</b>	<b>Fund 11/13 Unrestricted</b>	<b>%</b>	<b>Fund 12 Restricted</b>	<b>%</b>	<b>Fund 11/12/13 Combined</b>	<b>%</b>
Academic Salaries	20,473,769		1,310,582		21,784,351		4,167,049		25,951,400	
Classified Salaries	6,360,139		0		6,360,139		4,116,152		10,476,291	
Employee Benefits	11,453,806		310,084		11,763,890		3,334,025		15,097,915	
Supplies & Materials	230,332		0		230,332		800,893		1,031,225	
Other Operating Exp & Services	4,439,393		44,291		4,483,684		4,524,445		9,008,129	
Capital Outlay	10,174		0		10,174		763,050		773,224	
Other Outgo	1,594,108		210,573		1,804,681		588,886		2,393,567	
<b>Grand Total</b>	<b>\$44,561,721</b>	<b>26.75%</b>	<b>\$1,875,530</b>	<b>29.67%</b>	<b>\$46,437,251</b>	<b>26.85%</b>	<b>\$18,294,500</b>	<b>11.21%</b>	<b>\$64,731,751</b>	<b>19.26%</b>

<b>District Services</b>	<b>Fund 11 Unrestricted</b>	<b>%</b>	<b>Fund 13 One-Time</b>	<b>%</b>	<b>Fund 11/13 Unrestricted</b>	<b>%</b>	<b>Fund 12 Restricted</b>	<b>%</b>	<b>Fund 11/12/13 Combined</b>	<b>%</b>
Academic Salaries	690,813		0		690,813		2,000		692,813	
Classified Salaries	13,465,996		45,548		13,511,544		4,702,675		18,214,219	
Employee Benefits	7,874,405		19,169		7,893,574		2,447,800		10,341,374	
Supplies & Materials	469,018		28,009		497,027		317,257		814,284	
Other Operating Exp & Services	6,177,156		320,063		6,497,219		106,731,222		113,228,441	
Capital Outlay	994,900		4,500		999,400		185,998		1,185,398	
Other Outgo	1,030,586		0		1,030,586		0		1,030,586	
<b>Grand Total</b>	<b>\$30,702,874</b>	<b>18.43%</b>	<b>\$417,289</b>	<b>6.60%</b>	<b>\$31,120,163</b>	<b>18.00%</b>	<b>\$114,386,952</b>	<b>70.10%</b>	<b>\$145,507,115</b>	<b>43.29%</b>

<b>Total Expenditures-excludes Institutional Costs</b>	<b>\$166,613,240</b>	<b>100.00%</b>	<b>\$6,320,791</b>	<b>100.00%</b>	<b>\$172,934,031</b>	<b>100.00%</b>	<b>\$163,166,833</b>	<b>100.00%</b>	<b>\$336,100,864</b>	<b>100.00%</b>
--	----------------------	----------------	--------------------	----------------	----------------------	----------------	----------------------	----------------	----------------------	----------------

<b>Institutional Costs</b>	<b>Fund 11 Unrestricted</b>	<b>%</b>	<b>Fund 13 One-Time</b>	<b>%</b>	<b>Fund 11/13 Unrestricted</b>	<b>%</b>	<b>Fund 12 Restricted</b>	<b>%</b>	<b>Fund 11/12/13 Combined</b>	<b>%</b>
Employee Benefits-retiree benefits/local experience charge	11,542,604		0		11,542,604		0		11,542,604	
Election	125,000		125,000		250,000		0		250,000	
Other Operating Exp & Services-prop&liability ins	1,970,000		0		1,970,000		0		1,970,000	
Other Operating - holding for One-Time expense	0		2,000,000		2,000,000		0		2,000,000	
Other Outgo-Interfund Transfers	1,750,000		0		1,750,000		0		1,750,000	
Other Outgo-Board Policy Contingency	0		9,169,172		9,169,172		0		9,169,172	
Other Outgo-Reserves	106,581		15,772,605		15,879,186		0		15,879,186	
<b>Grand Total</b>	<b>\$15,494,185</b>		<b>\$27,066,777</b>		<b>\$42,560,962</b>		<b>\$0</b>		<b>\$42,560,962</b>	

<b>Total Expenditures-includes Institutional Costs</b>	<b>\$182,107,425</b>		<b>\$33,387,568</b>		<b>\$215,494,993</b>		<b>\$163,166,833</b>		<b>\$378,661,826</b>	
--	----------------------	--	---------------------	--	----------------------	--	----------------------	--	----------------------	--

**Rancho Santiago Community College District**  
**Tentative Budget**  
**2018-19**

<b>Unrestricted General Fund Revenue Budget - Fund 11</b>					
<u>Revenues by Source</u>	<b>2016-17 Actual Revenue</b>	<b>2017-18 Revised Budget</b>	<b>2017-18 Estimated Revenue</b>	<b>2018-19 Tentative Budget</b>	<b>% change 18/19 Tent/ 17/18 Est</b>
8100 Federal Revenues					
8110 Forest Reserve	\$9,909	\$0	\$9,252	\$0	(100.00)
Total Federal Revenues	<u>9,909</u>	<u>0</u>	<u>9,252</u>	<u>0</u>	(100.00)
8600 State Revenues					
8611 Apprenticeship Allowance	2,670,285	2,757,300	2,757,300	2,757,300	-
8612 State General Apportionment	49,238,686	50,366,500	50,366,500	53,633,120 *	6.49
8612 State General Apportionment-estimated COLA	0	2,435,506	2,435,506	4,300,000 *	76.55
8612 Base Allocation Increase	2,042,728	4,286,638	4,286,638	0 *	(100.00)
8612 Estimated Restoration/Access/Growth-Decline 237 FTES		(1,161,106)	(1,161,106)	0 *	(100.00)
8612 State General Apportionment-Deficit	0	(1,104,002)	(1,104,002)	(1,104,002) *	-
8612-8630 State General Apportionment&EPA-prior year adjustment	836,091	0	274,365	0	(100.00)
8619 Other General Apportionments-Full-time Faculty Allocation	1,608,953	1,570,862	1,570,862	1,570,862 *	-
8619 Other General Apportionments-Enrollment Fee Admin-2%	305,275	307,714	307,714	307,714	-
8619 Other General Apportionments-Part-Time Faculty Compensation	594,716	599,306	599,306	599,306	-
8630 Education Protection Account	22,186,845	21,022,922	21,022,922	21,022,922 *	-
8672-8673 Homeowners' Property Tax Relief/Timber Yield Tax	282,140	292,411	292,411	292,411 *	-
8681 State Lottery Proceeds	4,324,568	4,122,815	4,122,815	4,339,229	5.25
8682 State Mandated Costs	808,903	795,000	822,818	795,000	(3.38)
8699 Other Misc State Revenue - STRS on-behalf entry	3,380,185	4,000,000	4,000,000	4,000,000	-
Total State Revenues	<u>88,279,375</u>	<u>90,291,866</u>	<u>90,594,049</u>	<u>92,513,862</u>	2.12
8800 Local Revenues					
8809 RDA Funds - Other	70,563	0	0	0 *	-
8811 Tax Allocation, Secured Roll	44,221,208	65,413,988	65,135,873	67,877,943 *	4.21
8812 Tax Allocation, Supplement Roll	1,226,014	1,268,792	1,316,394	1,268,792 *	(3.62)
8813 Tax Allocation, Unsecured Roll	1,386,744	1,435,131	1,435,131	1,435,131 *	-
8816 Prior Years' Taxes	490,436	507,548	532,032	507,548 *	(4.60)
8817 Education Revenue Augmentation Fund (ERAF)	18,917,141	0	1,077,245	0 *	(100.00)
8818 RDA Funds - Pass Thru AB	565,445	585,175	585,175	585,175 *	-

**Rancho Santiago Community College District**  
**Tentative Budget**  
**2018-19**

**Unrestricted General Fund Revenue Budget - Fund 11**

<u>Revenues by Source</u>	2016-17 Actual Revenue	2017-18 Revised Budget	2017-18 Estimated Revenue	2018-19 Tentative Budget	% change 18/19 Tent/ 17/18 Est
8819 RDA Funds - Residuals	5,032,170	5,207,754	5,207,754	5,207,754	*
8820 Contrib, Gifts, Grants & Endowment	0	0	0	0	-
8850 Rents and Leases	257,286	305,952	200,983	305,952	52.23
8860 Interest & Investment Income	808,845	665,000	725,000	725,000	-
8874 CCC Enrollment Fees	8,850,604	8,451,068	8,451,068	8,451,068	*
8880 Nonresident Tuition	3,247,985	2,925,000	3,200,000	3,200,000	-
8885 Student ID & ASB Fees	0	0	0	0	-
8890 Other Local Revenues (Student Transcript/Representation/ Discounts/Fines/Instr. Mat./Health Serv. Use Fees, etc.)	(187,369)	24,200	24,200	24,200	-
8891 Other Local Rev - Special Proj	0	0	0	0	-
Total Local Revenues	84,887,072	86,789,608	87,890,855	89,588,563	1.93
8900 Other Financing Sources					
8910 Proceeds-Sale of Equip & Suppl	148,482	5,000	0	5,000	-
8981 Interfund Transfer In	0	0	0	0	-
Total Other Sources	148,482	5,000	0	5,000	-
Total Revenues	173,324,838	177,086,474	178,494,156	182,107,425	2.02
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	\$173,324,838	\$177,086,474	\$178,494,156	\$182,107,425	2.02

\* Component of Apportionment

\$165,048,724

**Rancho Santiago Community College District**  
**Tentative Budget**  
**2018-19**

**Unrestricted General Fund Expenditure Budget - Fund 11**

<u>Expenditures by Object</u>	<b>2016-17 Actual Expenses</b>	<b>2017-18 Revised Budget</b>	<b>2017-18 Estimated Expenses</b>	<b>2018-19 Tentative Budget</b>	<b>% change 18/19 Tent/ 17/18 Est</b>
1000 Academic Salaries					
1100 Instructional Salaries, Regular Contract	\$27,875,156	\$28,671,743	\$28,917,523	\$28,905,015	(0.04)
1200 Non-Instructional Salaries, Regular Contract	12,787,093	13,717,813	13,232,518	13,143,115	(0.68)
1300 Instructional Salaries, Other Non-Regular	25,434,404	23,263,539	27,208,967	23,263,539	(14.50)
1400 Non-Instructional Salaries, Other Non-Regular	1,322,257	1,191,873	1,425,876	1,252,268	(12.18)
Subtotal	<u>67,418,910</u>	<u>66,844,968</u>	<u>70,784,884</u>	<u>66,563,937</u>	(5.96)
2000 Classified Salaries					
2100 Non-Instructional Salaries, Regular Full Time	26,099,055	28,512,044	27,819,060	28,656,298	3.01
2200 Instructional Aides, Regular Full Time	657,681	712,528	670,732	676,398	0.84
2300 Non-Instructional Salaries, Other	1,773,346	1,667,293	1,748,825	1,404,798	(19.67)
2400 Instructional Aides, Other	1,881,198	1,714,013	2,027,735	1,708,184	(15.76)
Subtotal	<u>30,411,280</u>	<u>32,605,878</u>	<u>32,266,352</u>	<u>32,445,678</u>	0.56
3000 Employee Benefits					
3100 State Teachers' Retirement System Fund	10,984,071	13,262,011	11,916,298	14,449,445	21.26
3200 Public Employees' Retirement System Fund	4,135,099	5,068,126	4,818,842	5,800,625	20.37
3300 Old Age, Survivors, Disability, and Health Ins.	3,353,693	3,544,048	3,519,275	3,557,651	1.09
3400 Health and Welfare Benefits	21,904,175	27,093,749	25,892,688	26,711,092	3.16
3500 State Unemployment Insurance	80,752	301,223	99,337	301,086	203.10
3600 Workers' Compensation Insurance	2,247,486	2,264,188	2,344,407	2,256,744	(3.74)
3900 Other Benefits	1,260,139	1,436,674	1,374,231	1,408,574	2.50
Subtotal	<u>43,965,415</u>	<u>52,970,019</u>	<u>49,965,078</u>	<u>54,485,217</u>	9.05
<b>TOTAL SALARIES/BENEFITS</b>	<b>141,795,605</b>	<b>152,420,865</b>	<b>153,016,314</b>	<b>153,494,832</b>	0.31
<b>Salaries/Benefits Cost % of Total Expenditures</b>	<b>87.85%</b>	<b>87.52%</b>	<b>87.42%</b>	<b>88.02%</b>	

**Rancho Santiago Community College District**  
**Tentative Budget**  
**2018-19**

**Unrestricted General Fund Expenditure Budget - Fund 11**

<b>Expenditures by Object</b>	<b>2016-17 Actual Expenses</b>	<b>2017-18 Revised Budget</b>	<b>2017-18 Estimated Expenses</b>	<b>2018-19 Tentative Budget</b>	<b>% change 18/19 Tent/ 17/18 Est</b>
4000 Books and Supplies					
4100 Textbooks	0	0	0	0	-
4200 Other Books	10,499	1,392	5,865	1,668	(71.56)
4300 Instructional Supplies	12,093	33,466	10,025	15,494	54.55
4400 Media Supplies	0	0	0	0	-
4500 Maintenance Supplies	153,178	163,385	152,305	209,844	37.78
4600 Non-Instructional Supplies	705,490	797,054	834,234	938,069	12.45
4700 Food Supplies	7,492	12,824	7,955	11,356	42.75
Subtotal	<u>888,752</u>	<u>1,008,121</u>	<u>1,010,384</u>	<u>1,176,431</u>	16.43
5000 Services and Other Operating Expenses					
5100 Personal & Consultant Svcs	898,792	1,399,829	1,339,379	1,297,467	(3.13)
5200 Travel & Conference Expenses	166,324	245,150	180,029	174,712	(2.95)
5300 Dues & Memberships	145,620	162,740	154,830	165,240	6.72
5400 Insurance	1,970,000	1,970,000	1,970,000	1,970,000	-
5500 Utilities & Housekeeping Svcs	3,661,005	4,003,057	4,205,260	3,843,581	(8.60)
5600 Rents, Leases & Repairs	3,338,870	3,556,322	3,523,594	3,933,283	11.63
5700 Legal, Election & Audit Exp	816,147	1,175,105	977,547	1,002,022	2.50
5800 Other Operating Exp & Services	3,464,931	5,815,380	4,753,909	5,417,565	13.96
5900 Other (Transp., Postage, Reproduction, Special Proj., etc.)	522,192	877,428	438,598	867,499	97.79
Subtotal	<u>14,983,881</u>	<u>19,205,011</u>	<u>17,543,146</u>	<u>18,671,369</u>	6.43
6000 Sites, Buildings, Books, and Equipment					
6100 Sites & Site Improvements	457,383	0	794,249	0	(100.00)
6200 Buildings	1,774,596	0	400,000	0	(100.00)
6300 Library Books	5,778	6,796	9,458	920	(90.27)
6400 Equipment	1,508,904	1,510,074	2,256,160	1,043,638	(53.74)
Subtotal	<u>3,746,661</u>	<u>1,516,870</u>	<u>3,459,867</u>	<u>1,044,558</u>	(69.81)
Subtotal, Expenditures (1000 - 6000)	<u>161,414,899</u>	<u>174,150,867</u>	<u>175,029,711</u>	<u>174,387,190</u>	(0.37)

**Rancho Santiago Community College District**  
**Tentative Budget**  
**2018-19**

**Unrestricted General Fund Expenditure Budget - Fund 11**

<b>Expenditures by Object</b>	<b>2016-17 Actual Expenses</b>	<b>2017-18 Revised Budget</b>	<b>2017-18 Estimated Expenses</b>	<b>2018-19 Tentative Budget</b>	<b>% change 18/19 Tent/ 17/18 Est</b>
7000 Other Outgo					
7200 Intrafund Transfers Out	9,551	0	0	0	-
7300 Interfund Transfers Out	2,640,000	1,850,000	1,808,472	1,750,000	(3.23)
7600 Other Student Aid	0	0	0	0	-
Subtotal	<u>2,649,551</u>	<u>1,850,000</u>	<u>1,808,472</u>	<u>1,750,000</u>	(3.23)
Subtotal, Expenditures (1000 - 7000)	<u>164,064,450</u>	<u>176,000,867</u>	<u>176,838,183</u>	<u>176,137,190</u>	(0.40)
7900 Reserve for Contingencies					
7910 Estimated COLA	0	0	0	4,300,000	-
7910 FY 17/18 COLA Balance (925,990/420,638/217,026)	0	0	0	1,563,654	-
7910 Estimated Restoration/Access/Growth	0	0	0	0	-
7950 Budget Stabilization	0	0	0	0	-
Total Designated	<u>0</u>	<u>0</u>	<u>0</u>	<u>5,863,654</u>	-
7910 Unrestricted Contingency	9,260,388	1,085,607	1,655,973	106,581	(93.56)
Subtotal Expenditures (7900)	<u>9,260,388</u>	<u>1,085,607</u>	<u>1,655,973</u>	<u>5,970,235</u>	260.53
Total Expenditures, Other Outgo and Ending Fund Balance	<u>\$173,324,838</u>	<u>\$177,086,474</u>	<u>\$178,494,156</u>	<u>\$182,107,425</u>	2.02



**Rancho Santiago Community College District**  
**Tentative Budget**  
**2018-19**

<b>Restricted General Fund Revenue Budget - Fund 12</b>						
<b><u>Revenues by Source</u></b>		<b>2016-17 Actual Revenue</b>	<b>2017-18 Revised Budget</b>	<b>2017-18 Estimated Revenue</b>	<b>2018-19 Tentative Budget</b>	<b>% change 18/19 Tent/ 17/18 Est</b>
8100	Federal Revenues					
8120	Higher Education Act	\$3,267,422	\$3,208,684	\$3,188,684	\$2,587,236	(18.86)
8130	Workforce Investment Act (JTPA)	162,021	1,587	1,587	0	(100.00)
8140	Temporary Assistance for Needy Families (TANF)	104,795	106,959	106,959	106,959	-
8150	Student Financial Aid	4,591	131,562	131,562	131,562	-
8170	Vocational Technical Education Act (VTEA)	1,352,133	1,626,210	1,626,210	1,498,092	(7.88)
8199	Other Federal Revenues (ABE, CAMP, SBA, Gear Up, NSF)	4,761,065	5,267,015	5,267,015	4,966,950	(5.70)
	Total Federal Revenues	<u>9,652,027</u>	<u>10,342,017</u>	<u>10,322,017</u>	<u>9,290,799</u>	(9.99)
8600	State Revenues					
8622	Extended Opportunity Programs & Services (EOPS)	2,064,619	2,168,368	2,168,368	2,162,273	(0.28)
8623	Disabled Students Programs & Services (DSPS)	1,987,255	2,075,121	2,075,121	2,075,121	-
8625	CalWORKS	521,740	568,325	568,325	568,325	-
8626	Telecomm./Technology Infrastructure Prog. (TTIP)	2,064	18,035	18,035	18,035	-
8629	Other Gen Categorical Apport-BSI	738,645	1,385,114	1,385,114	741,370	(46.48)
8629	Other Gen Categorical Apport-CARE	97,112	114,323	114,323	127,123	11.20
8629	Other Gen Categorical Apport-Adult Ed Block/CTE SWP	371,310	64,728,076	59,893,352	96,105,738	60.46
8629	Other Gen Categorical Apport-Equal Employment Opportunity	9,809	101,302	101,302	101,302	-
8629	Other Gen Categorical Apport-Guided Pathways	0	0	0	596,143	-
8629	Other Gen Categorical Apport-Instructional Equipment	1,396,246	409,537	448,822	0	(100.00)
8629	Other Gen Categorical Apport-Matriculation-Credit	7,094,452	7,770,238	7,770,238	7,770,238	-
8629	Other Gen Categorical Apport-Matriculation-Non-Credit	3,207,566	2,583,593	2,583,593	2,583,593	-
8629	Other Gen Categorical Apport-Student Equity	4,349,861	3,746,567	3,746,567	3,303,327	(11.83)
8629	Other Gen Categorical Apport-Student Financial Aid Admin	964,173	1,137,426	1,137,426	1,137,426	-
8629	Other Gen Categorical Apport-Other	0	139,519	139,519	77,199	(44.67)
8659	Other Reimb Categorical Allow-Career Tech/Econ Dev	19,101,553	27,105,039	6,590,437	26,892,950	308.06
8659	Other Reimb Categorical Allow-Other	5,151,836	3,332,496	3,332,496	3,276,276	(1.69)

**Rancho Santiago Community College District**  
**Tentative Budget**  
**2018-19**

<b>Restricted General Fund Revenue Budget - Fund 12</b>					
<b><u>Revenues by Source</u></b>	<b>2016-17 Actual Revenue</b>	<b>2017-18 Revised Budget</b>	<b>2017-18 Estimated Revenue</b>	<b>2018-19 Tentative Budget</b>	<b>% change 18/19 Tent/ 17/18 Est</b>
8681 State Lottery Proceeds	1,437,686	1,355,446	1,355,446	1,426,596	5.25
8699 Other Misc State	391,041	204,500	204,500	204,500	-
Total State Revenues	<u>48,886,968</u>	<u>118,943,025</u>	<u>93,632,984</u>	<u>149,167,535</u>	59.31
8800 Local Revenues					
8820 Contrib, Gifts, Grants & Endowment	0	561	561	561	-
8831 Contract Instructional Service	71,566	70,792	39,000	70,792	81.52
8876 Health Services Fees	1,172,900	1,110,000	1,110,000	1,110,000	-
8882 Parking Fees & Bus Passes	690,914	937,000	600,000	937,000	56.17
8890 Other Local Revenues (Instr. Mat./Health Serv. Use Fees, etc.)	167,450	277,347	200,000	230,031	15.02
8891 Other Local Rev - Special Proj	183,320	654,108	610,697	638,108	4.49
Total Local Revenues	<u>2,286,150</u>	<u>3,049,808</u>	<u>2,560,258</u>	<u>2,986,492</u>	16.65
8900 Other Financing Sources					
8910 Proceeds-Sale of Equip & Suppl	0	0	0	0	-
8981 Interfund Transfer In	0	0	0	0	-
8999 Revenue - Clearing	0	0	0	0	-
Total Other Sources	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	-
Total Revenues	<u>60,825,145</u>	<u>132,334,850</u>	<u>106,515,259</u>	<u>161,444,826</u>	51.57
Net Beginning Balance	3,606,735	3,630,182	3,630,182	1,722,007	(52.56)
Adjustments to Beginning Balance	0	0	0	0	-
Adjusted Beginning Fund Balance	<u>3,606,735</u>	<u>3,630,182</u>	<u>3,630,182</u>	<u>1,722,007</u>	(52.56)
Total Revenues, Other Financing Sources and Beginning Fund Balance	<u>\$64,431,880</u>	<u>\$135,965,032</u>	<u>\$110,145,441</u>	<u>\$163,166,833</u>	48.14

**Rancho Santiago Community College District**  
**Tentative Budget**  
**2018-19**

**Restricted General Fund Expenditure Budget - Fund 12**

<u>Expenditures by Object</u>	<b>2016-17 Actual Expenses</b>	<b>2017-18 Revised Budget</b>	<b>2017-18 Estimated Expenses</b>	<b>2018-19 Tentative Budget</b>	<b>% change 18/19 Tent/ 17/18 Est</b>
1000 Academic Salaries					
1100 Instructional Salaries, Regular Contract	\$449,633	\$262,621	\$330,340	\$285,891	(13.46)
1200 Non-Instructional Salaries, Regular Contract	4,451,170	5,453,875	4,665,936	5,565,154	19.27
1300 Instructional Salaries, Other Non-Regular	339,684	570,747	324,848	445,765	37.22
1400 Non-Instructional Salaries, Other Non-Regular	5,182,819	5,578,510	5,338,630	4,630,848	(13.26)
Subtotal	<u>10,423,306</u>	<u>11,865,753</u>	<u>10,659,754</u>	<u>10,927,658</u>	2.51
2000 Classified Salaries					
2100 Non-Instructional Salaries, Regular Full Time	7,941,828	11,045,367	8,330,898	12,169,448	46.08
2200 Instructional Aides, Regular Full Time	65,701	33,954	40,311	74,210	84.09
2300 Non-Instructional Salaries, Other	3,855,589	4,588,365	3,806,810	3,864,980	1.53
2400 Instructional Aides, Other	1,019,678	1,124,935	1,020,418	962,157	(5.71)
Subtotal	<u>12,882,796</u>	<u>16,792,621</u>	<u>13,198,437</u>	<u>17,070,795</u>	29.34
3000 Employee Benefits					
3100 State Teachers' Retirement System Fund	1,486,220	1,495,553	1,514,739	1,545,234	2.01
3200 Public Employees' Retirement System Fund	1,415,028	2,192,644	1,711,733	2,541,912	48.50
3300 Old Age, Survivors, Disability, and Health Ins.	1,017,853	1,362,004	1,059,275	1,359,192	28.31
3400 Health and Welfare Benefits	3,102,372	5,146,380	3,957,330	5,363,015	35.52
3500 State Unemployment Insurance	11,172	15,228	11,945	18,782	57.24
3600 Workers' Compensation Insurance	529,899	663,811	540,648	640,624	18.49
3900 Other Benefits	279,508	377,680	299,766	383,478	27.93
Subtotal	<u>7,842,052</u>	<u>11,253,300</u>	<u>9,095,436</u>	<u>11,852,237</u>	30.31
<b>TOTAL SALARIES/BENEFITS</b>	<b>31,148,154</b>	<b>39,911,674</b>	<b>32,953,627</b>	<b>39,850,690</b>	20.93

**Rancho Santiago Community College District**  
**Tentative Budget**  
**2018-19**

**Restricted General Fund Expenditure Budget - Fund 12**

<b>Expenditures by Object</b>	<b>2016-17 Actual Expenses</b>	<b>2017-18 Revised Budget</b>	<b>2017-18 Estimated Expenses</b>	<b>2018-19 Tentative Budget</b>	<b>% change 18/19 Tent/ 17/18 Est</b>
4000 Books and Supplies					
4100 Textbooks	8,824	7,800	7,800	6,783	(13.04)
4200 Other Books	258,670	223,482	232,416	177,528	(23.62)
4300 Instructional Supplies	1,671,922	2,660,735	1,432,286	1,749,518	22.15
4400 Media Supplies	0	0	0	0	-
4500 Maintenance Supplies	11,217	21,750	11,301	23,137	104.73
4600 Non-Instructional Supplies	568,489	695,815	391,984	789,820	101.49
4700 Food Supplies	202,045	263,779	178,935	186,655	4.31
Subtotal	2,721,167	3,873,361	2,254,722	2,933,441	30.10
5000 Services and Other Operating Expenses					
5100 Personal & Consultant Svcs	18,320,822	78,909,075	65,497,802	108,551,836	65.73
5200 Travel & Conference Expenses	746,483	997,363	609,868	1,019,179	67.11
5300 Dues & Memberships	28,904	124,757	121,989	106,561	(12.65)
5400 Insurance	64,236	62,687	62,443	62,687	0.39
5500 Utilities & Housekeeping Svcs	56,542	89,494	70,779	89,549	26.52
5600 Rents, Leases & Repairs	250,861	571,492	433,196	465,977	7.57
5700 Legal, Election & Audit Exp	0	0	0	0	-
5800 Other Operating Exp & Services	1,210,090	2,113,346	897,592	2,034,950	126.71
5900 Other (Transp., Postage, Reproduction, Special Proj., etc.)	823,817	2,882,395	886,504	3,273,792	269.29
Subtotal	21,501,755	85,750,609	68,580,173	115,604,531	68.57
6000 Sites, Buildings, Books, and Equipment					
6100 Sites & Site Improvements	0	0	0	0	-
6200 Buildings	222,327	635,229	195,554	649,862	232.32
6300 Library Books	226,719	241,720	237,868	164,517	(30.84)
6400 Equipment	3,850,918	3,315,156	3,061,421	2,136,939	(30.20)
Subtotal	4,299,964	4,192,105	3,494,843	2,951,318	(15.55)
Subtotal, Expenditures (1000 - 6000)	59,671,040	133,727,749	107,283,365	161,339,980	50.39

**Rancho Santiago Community College District**  
**Tentative Budget**  
**2018-19**

**Restricted General Fund Expenditure Budget - Fund 12**

<u>Expenditures by Object</u>	<b>2016-17 Actual Expenses</b>	<b>2017-18 Revised Budget</b>	<b>2017-18 Estimated Expenses</b>	<b>2018-19 Tentative Budget</b>	<b>% change 18/19 Tent/ 17/18 Est</b>
7000 Other Outgo					
7200 Intrafund Transfers Out	(9,559)	0	0	0	-
7300 Interfund Transfers Out	0	0	0	0	-
7500 Student Financial Aid	0	20,000	0	0	-
7600 Other Student Aid	1,140,217	1,194,795	1,140,069	1,052,203	(7.71)
Subtotal	<u>1,130,658</u>	<u>1,214,795</u>	<u>1,140,069</u>	<u>1,052,203</u>	(7.71)
Subtotal, Expenditures (1000 - 7000)	<u>60,801,698</u>	<u>134,942,544</u>	<u>108,423,434</u>	<u>162,392,183</u>	49.78
7900 Reserve for Contingencies					
7920 Restricted Contingency-SCC Family Pact-2340	0	10,086	0	10,086	-
7920 Restricted Contingency-Campus Health Services-3250	0	143,275	0	143,275	-
7920 Restricted Contingency-Health Services-3450	0	528,863	0	621,289	-
7920 Restricted Contingency-Safety & Parking-3610	0	340,264	0	0	-
Total Designated	<u>0</u>	<u>1,022,488</u>	<u>0</u>	<u>774,650</u>	-
7910 Unrestricted Contingency	3,630,182	0	1,722,007	0	(100.00)
Subtotal Expenditures (7900)	<u>3,630,182</u>	<u>1,022,488</u>	<u>1,722,007</u>	<u>774,650</u>	(55.01)
Total Expenditures, Other Outgo and Ending Fund Balance	<u>\$64,431,880</u>	<u>\$135,965,032</u>	<u>\$110,145,441</u>	<u>\$163,166,833</u>	48.14

**Rancho Santiago Community College District**  
**Tentative Budget**  
**2018-19**

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

<u>Revenues by Source</u>	2016-17 Actual Revenue	2017-18 Revised Budget	2017-18 Estimated Revenue	2018-19 Tentative Budget	% change 18/19 Tent/ 17/18 Est
8100 Federal Revenues					
Total Federal Revenues	\$0	\$0	\$0	\$0	-
8600 State Revenues					
8611 Apprenticeship Allowance	107,777	0	109,060	0	-
8682 State Mandated Costs	2,660,407	0	808,057	0	(100.00)
8699 Other Misc State Revenue	18,118	0	0	0	-
Total State Revenues	<u>2,786,302</u>	<u>0</u>	<u>917,117</u>	<u>0</u>	(100.00)
8800 Local Revenues					
8850 Rentals Short-term/Lease Facilities	265,251	250,272	250,272	123,100	(50.81)
8885 Student ID & ASB Fees	0	0	0	0	-
8890 Other Local Revenues (Student Transcript/Representation/ Discounts/Fines/Instr. Mat./Health Serv. Use Fees, etc.)	265,411	148,119	154,139	68,399	(55.63)
8891 Other Local Rev - Special Proj	0	0	0	0	-
Total Local Revenues	<u>530,662</u>	<u>398,391</u>	<u>404,411</u>	<u>191,499</u>	(52.65)
8900 Other Financing Sources					
8981 Interfund Transfer In	0	0	0	0	-
Total Revenues	<u>3,316,964</u>	<u>398,391</u>	<u>1,321,528</u>	<u>191,499</u>	(85.51)
Net Beginning Balance	36,934,285	35,254,317	35,254,317	33,196,069	(5.84)
Adjustments to Beginning Balance	0	0	0	0	-
Adjusted Beginning Fund Balance	<u>36,934,285</u>	<u>35,254,317</u>	<u>35,254,317</u>	<u>33,196,069</u>	(5.84)
Total Revenues, Other Financing Sources and Beginning Fund Balance	<u>\$40,251,249</u>	<u>\$35,652,708</u>	<u>\$36,575,845</u>	<u>\$33,387,568</u>	(8.72)

**Rancho Santiago Community College District**  
**Tentative Budget**  
**2018-19**

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

<u>Expenditures by Object</u>	<b>2016-17 Actual Expenses</b>	<b>2017-18 Revised Budget</b>	<b>2017-18 Estimated Expenses</b>	<b>2018-19 Tentative Budget</b>	<b>% change 18/19 Tent/ 17/18 Est</b>
1000 Academic Salaries					
1100 Instructional Salaries, Regular Contract	\$0	\$0	\$0	\$551,210	-
1200 Non-Instructional Salaries, Regular Contract	58,170	0	0	0	-
1300 Instructional Salaries, Other Non-Regular	0	1,431,153	4,100	1,810,641	44,061.98
1400 Non-Instructional Salaries, Other Non-Regular	42,203	176,201	97,552	80,260	(17.73)
Subtotal	<u>100,373</u>	<u>1,607,354</u>	<u>101,652</u>	<u>2,442,111</u>	2,302.42
2000 Classified Salaries					
2100 Non-Instructional Salaries, Regular Full Time	17,889	72,237	72,494	88,372	21.90
2200 Instructional Aides, Regular Full Time	0	0	0	0	-
2300 Non-Instructional Salaries, Other	134,510	97,784	47,428	20,600	(56.57)
2400 Instructional Aides, Other	97,088	43,330	55,020	0	(100.00)
Subtotal	<u>249,487</u>	<u>213,351</u>	<u>174,942</u>	<u>108,972</u>	(37.71)
3000 Employee Benefits					
3100 State Teachers' Retirement System Fund	(260,183)	231,722	13,952	397,575	2,749.59
3200 Public Employees' Retirement System Fund	9,701	17,776	19,999	15,643	(21.78)
3300 Old Age, Survivors, Disability, and Health Ins.	10,811	35,776	12,847	44,027	242.70
3400 Health and Welfare Benefits	3,355,001	78,576	22,367	107,228	379.40
3500 State Unemployment Insurance	153	916	134	1,284	858.21
3600 Workers' Compensation Insurance	7,898	41,009	6,264	57,450	817.15
3900 Other Benefits	1,156	1,589	1,813	1,964	8.33
Subtotal	<u>3,124,537</u>	<u>407,364</u>	<u>77,376</u>	<u>625,171</u>	707.97
<b>TOTAL SALARIES/BENEFITS</b>	<b>3,474,397</b>	<b>2,228,069</b>	<b>353,970</b>	<b>3,176,254</b>	797.32

**Rancho Santiago Community College District**  
**Tentative Budget**  
**2018-19**

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

<b>Expenditures by Object</b>	<b>2016-17 Actual Expenses</b>	<b>2017-18 Revised Budget</b>	<b>2017-18 Estimated Expenses</b>	<b>2018-19 Tentative Budget</b>	<b>% change 18/19 Tent/ 17/18 Est</b>
4000 Books and Supplies					
4100 Textbooks	0	0	0	0	-
4200 Other Books	6,852	4,112	2,279	2,402	5.40
4300 Instructional Supplies	36,757	53,932	41,113	2,638	(93.58)
4400 Media Supplies	0	0	0	0	-
4500 Maintenance Supplies	0	27,405	6,711	2,000	(70.20)
4600 Non-Instructional Supplies	125,994	267,102	107,272	51,709	(51.80)
4700 Food Supplies	385	1,300	0	1,300	-
Subtotal	169,988	353,851	157,375	60,049	(61.84)
5000 Services and Other Operating Expenses					
5100 Personal & Consultant Svcs	613,910	1,295,587	684,363	521,472	(23.80)
5200 Travel & Conference Expenses	27,272	103,054	30,704	72,160	135.02
5300 Dues & Memberships	650	40,943	7,333	1,500	(79.54)
5400 Insurance	0	0	0	0	-
5500 Utilities & Housekeeping Svcs	23,147	74,019	59,256	25,500	(56.97)
5600 Rents, Leases & Repairs	85,319	366,555	334,091	583,597	74.68
5700 Legal, Election & Audit Exp	239,540	30,000	24,227	145,000	498.51
5800 Other Operating Exp & Services	585,811	343,227	273,694	69,942	(74.45)
5900 Other (Transp., Postage, Reproduction, Special Proj., etc.)	56,732	468,781	83,737	193,030	130.52
Subtotal	1,632,381	2,722,166	1,497,405	1,612,201	7.67
6000 Sites, Buildings, Books, and Equipment					
6100 Sites & Site Improvements	0	0	0	0	-
6200 Buildings	179,443	500	0	0	-
6300 Library Books	0	3,000	3,000	0	(100.00)
6400 Equipment	2,051,111	1,596,469	1,122,956	397,742	(64.58)
Subtotal	2,230,554	1,599,969	1,125,956	397,742	(64.68)
Subtotal, Expenditures (1000 - 6000)	7,507,320	6,904,055	3,134,706	5,246,246	67.36



**Rancho Santiago Community College District**  
**Tentative Budget**  
**2018-19**

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

<u>Expenditures by Object</u>	<b>2016-17 Actual Expenses</b>	<b>2017-18 Revised Budget</b>	<b>2017-18 Estimated Expenses</b>	<b>2018-19 Tentative Budget</b>	<b>% change 18/19 Tent/ 17/18 Est</b>
7000 Other Outgo					
7200 Intrafund Transfers Out	0	0	0	0	-
7300 Interfund Transfers Out	6,750,000	628,000	1,898,094	2,000,000	5.37
7600 Other Student Aid	0	2,990	2,949	0	(100.00)
Subtotal	<u>6,750,000</u>	<u>630,990</u>	<u>1,901,043</u>	<u>2,000,000</u>	5.21
Subtotal, Expenditures (1000 - 7000)	<u>14,257,320</u>	<u>7,535,045</u>	<u>5,035,749</u>	<u>7,246,246</u>	43.90
7900 Reserve for Contingencies					
7930 Board Policy Contingency (5%)	0	9,070,673	0	9,169,172	-
7940 Revolving Cash Accounts	0	100,000	0	100,000	-
7940 Employee Vacation Payout	0	250,000	0	250,000	-
7950 Budget Stabilization	0	14,621,068	0	15,422,605	-
Total Designated	<u>0</u>	<u>24,041,741</u>	<u>0</u>	<u>24,941,777</u>	-
7910 Unrestricted Contingency SAC=988,972, SCC=210,573, DS=0)	25,993,929	4,075,922	31,540,096	1,199,545	(96.20)
Subtotal Expenditures (7900)	<u>25,993,929</u>	<u>28,117,663</u>	<u>31,540,096</u>	<u>26,141,322</u>	(17.12)
Total Expenditures, Other Outgo and Ending Fund Balance	<u>\$40,251,249</u>	<u>\$35,652,708</u>	<u>\$36,575,845</u>	<u>\$33,387,568</u>	(8.72)

**RSCCD - 2018-19 Tentative Budget SB 361 Revenue Allocation Simulation for Unrestricted General Fund -- FD 11**  
**Based on Estimates as of 3-16-18 FTES excluding borrowing % split with stabilization amount**

	SAC/CEC	SAC	CEC	SCC/OEC	SCC	OEC	District Services	Institutional Cost	TOTAL
<b>APPORTIONMENT REVENUE</b>									
Base Allocation	\$ 4,866,176	\$ 4,866,176		\$ 3,649,630	\$ 3,649,630			\$	8,515,806
Grandfathered or Approved Center	\$ 1,216,544		\$ 1,216,544	\$ 1,216,544		\$ 1,216,544		\$	2,433,088
Stabilization	\$ 5,117,392	\$ 4,009,502	\$ 1,107,890	\$ 2,212,054	\$ 1,718,565	\$ 493,489		\$	7,329,446
FTES Base	\$ 95,888,929	\$ 75,750,270	\$ 20,138,659	\$ 41,945,431	\$ 33,289,258	\$ 8,656,173		\$	137,834,360
Subtotal	\$ 107,089,041	\$ 84,625,948	\$ 22,463,093	\$ 49,023,659	\$ 38,657,453	\$ 10,366,205		\$	156,112,700
Projected COLA - 1.56% (FY 17-18)	\$ 1,620,527	\$ 1,269,691	\$ 350,836	\$ 700,492	\$ 544,219	\$ 156,273		\$	2,321,019
Projected COLA - 2.71% (FY 18-19)	\$ 3,002,244	\$ 2,352,273	\$ 649,971	\$ 1,297,756	\$ 1,008,238	\$ 289,517		\$	4,300,000
Estimated Restoration/Access/Growth - Decline 232 FTES	\$ (810,680)	\$ (635,172)	\$ (175,508)	\$ (350,426)	\$ (272,249)	\$ (78,177)		\$	(1,161,106)
Deficit Coefficient (0.70%)	\$ (770,810)	\$ (603,934)	\$ (166,877)	\$ (333,192)	\$ (258,860)	\$ (74,332)		\$	(1,104,002)
Base Increase in FY 17-18	\$ 3,197,818	\$ 2,505,506	\$ 692,311	\$ 1,382,295	\$ 1,073,918	\$ 308,377		\$	4,580,113
<b>TOTAL ESTIMATED APPORTIONMENT REVENUE</b>	<b>\$ 113,328,140</b>	<b>\$ 89,514,314</b>	<b>\$ 23,813,826</b>	<b>\$ 51,720,584</b>	<b>\$ 40,752,719</b>	<b>\$ 10,967,865</b>		<b>\$</b>	<b>165,048,724</b>
<i>Percentages</i>	<i>68.66%</i>	<i>54.24%</i>	<i>14.43%</i>	<i>31.34%</i>	<i>24.69%</i>	<i>6.65%</i>			
<b>OTHER STATE REVENUE</b>									
Lottery, Unrestricted	\$ 3,034,985	\$ 2,395,398	\$ 639,587	\$ 1,304,244	\$ 1,019,352	\$ 284,892		\$	4,339,229
State Mandate	\$ 555,066	\$ 555,066	\$ -	\$ 239,934	\$ 239,934	\$ -		\$	795,000
Part-Time Faculty Compensation	\$ 418,433	\$ 327,845	\$ 90,589	\$ 180,873	\$ 140,522	\$ 40,351		\$	599,306
<b>Subtotal, Other State Revenue</b>	<b>\$ 4,008,484</b>	<b>\$ 3,278,309</b>	<b>\$ 730,175</b>	<b>\$ 1,725,051</b>	<b>\$ 1,399,808</b>	<b>\$ 325,243</b>		<b>\$</b>	<b>5,733,535</b>
<b>TOTAL ESTIMATED REVENUE</b>	<b>\$ 117,336,624</b>	<b>\$ 92,792,623</b>	<b>\$ 24,544,002</b>	<b>\$ 53,445,635</b>	<b>\$ 42,152,527</b>	<b>\$ 11,293,108</b>		<b>\$</b>	<b>170,782,259</b>
<i>Percentages</i>	<i>68.71%</i>	<i>54.33%</i>	<i>14.37%</i>	<i>31.29%</i>	<i>24.68%</i>	<i>6.61%</i>			
<b>Less Institutional Cost Expenditures</b>								<b>\$</b>	<b>11,387,604</b>
<b>Less Net District Services Expenditures</b>								<b>\$</b>	<b>29,435,960</b>
								<b>\$</b>	<b>129,958,695</b>
<b>ESTIMATED REVENUE</b>	<b>\$ 89,288,634</b>	<b>\$ 70,611,598</b>	<b>\$ 18,677,036</b>	<b>\$ 40,670,061</b>	<b>\$ 32,076,443</b>	<b>\$ 8,593,618</b>		<b>\$</b>	<b>129,958,695</b>
<b>BUDGET EXPENDITURES FOR FY 2018-19</b>									
SAC/CEC Expenses - F/T & Ongoing	\$ 90,757,120	\$ 79,632,916	\$ 11,124,204					\$	90,757,120
SCC/OEC Expenses - F/T & Ongoing				\$ 44,123,206	\$ 38,045,459	\$ 6,077,747		\$	44,123,206
District Services Expenses - F/T & Ongoing							\$ 30,432,914	\$	30,432,914
Projected COLA - 2.71% (FY 18-19)	\$ 2,312,970	\$ 2,312,970		\$ 1,173,470	\$ 1,173,470		\$ 813,560	\$	4,300,000
Reduction	\$ (1,721,445)	\$ (1,721,445)		\$ (734,955)	\$ (734,955)		\$ (543,600)	\$	(3,000,000)
Institutional Cost								\$ 6,569,850	6,569,850
Retirees Instructional-local experience charge-STRS on behalf								\$ 4,972,754	4,972,754
Retirees Non-Instructional-local experience charge-STRS on behalf								\$ 1,970,000	1,970,000
Property & Liability								\$ 125,000	125,000
Election								\$ 1,750,000	1,750,000
Interfund Transfer								\$	
<b>TOTAL ESTIMATED EXPENDITURES</b>	<b>\$ 91,348,645</b>	<b>\$ 80,224,441</b>	<b>\$ 11,124,204</b>	<b>\$ 44,561,721</b>	<b>\$ 38,483,974</b>	<b>\$ 6,077,747</b>	<b>\$ 30,702,874</b>	<b>\$ 15,387,604</b>	<b>\$ 182,000,844</b>
Percent of Total Estimated Expenditures	50.19%	44.08%	6.11%	24.48%	21.14%	3.34%	16.87%	8.45%	
<b>ESTIMATED EXPENSES UNDER/(OVER) REVENUE</b>	<b>\$ (2,060,011)</b>	<b>\$ (9,612,843)</b>	<b>\$ 7,552,832</b>	<b>\$ (3,891,660)</b>	<b>\$ (6,407,531)</b>	<b>\$ 2,515,871</b>		<b>\$</b>	<b>(5,951,671)</b>
<b>OTHER STATE REVENUE</b>									
Apprenticeship				\$ 2,757,300	\$ 2,757,300			\$	2,757,300
Enrollment Fees 2%								\$ 307,714	307,714
<b>LOCAL REVENUE</b>									
Non Resident Tuition	\$ 2,400,000	\$ 2,400,000		\$ 800,000	\$ 800,000			\$	3,200,000
Interest/Investments								\$ 725,000	725,000
Rents/Leases	\$ 48,480	\$ 48,480		\$ 52,472	\$ 52,472		\$ 205,000	\$	305,952
Proceeds-Sale of Equipment								\$ 5,000	5,000
Other Local								\$ 4,024,200	4,024,200
Subtotal, Other Local Revenue	\$ 2,448,480	\$ 2,448,480	\$ -	\$ 3,609,772	\$ 3,609,772	\$ -	\$ 205,000	\$ 5,061,914	11,325,166
<b>ESTIMATED ENDING BALANCE FOR 6/30/19</b>	<b>388,469</b>	<b>(7,164,363)</b>	<b>7,552,832</b>	<b>(281,888)</b>	<b>(2,797,759)</b>	<b>2,515,871</b>		<b>\$</b>	<b>106,581</b>

**Rancho Santiago Community College District**  
*Tentative Budget*  
**2018-19**

Bond Interest and Redemption Funds

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

**Rancho Santiago Community College District**  
**Tentative Budget**  
**2018-19**

<b>Bond Interest and Redemption Funds - Combined - Fund 24</b>					
<b>Revenue Budget</b>					
<b><u>Revenue by Source</u></b>	<b>2016-17 Actual Revenue</b>	<b>2017-18 Revised Budget</b>	<b>2017-18 Estimated Revenue</b>	<b>2018-19 Tentative Budget</b>	<b>% change 18/19 Tent/ 17/18 Est</b>
8600 State Revenues					
8671 Voted Indebtedness Levies-HOPTR	\$162,565	\$0	\$0	\$0	-
8800 Local Revenues					
8814 Voted Indebtedness Levies-Secured	26,301,738	23,707,676	23,707,676	23,707,676	-
8815 Voted Indebtedness Levies-Unsecured	2,734,966	954,664	954,664	954,664	-
8860 Interest & Investment Income	147,612	146,884	146,884	146,884	-
8890 Other Local Revenue	0	0	0	0	-
Total Local Revenues	<u>29,184,316</u>	<u>24,809,224</u>	<u>24,809,224</u>	<u>24,809,224</u>	-
8900 Other Financing Sources					
8945 Premium From Sale of Bonds	0	0	0	0	-
8981/8983 Interfund/Intrafund Transfers In	0	0	0	0	-
Total Revenues and Other Financing Sources	<u>29,346,881</u>	<u>24,809,224</u>	<u>24,809,224</u>	<u>24,809,224</u>	-
Beginning Fund Balance	<u>26,465,352</u>	<u>24,805,790</u>	<u>24,805,790</u>	<u>19,026,807</u>	(23.30)
Adjustment to Beginning Fund Balance	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	-
Adjusted Beginning Fund Balance	<u>26,465,352</u>	<u>24,805,790</u>	<u>24,805,790</u>	<u>19,026,807</u>	(23.30)
Total Revenues, Other Financing Sources and Beginning Fund Balance	<u><u>\$55,812,233</u></u>	<u><u>\$49,615,014</u></u>	<u><u>\$49,615,014</u></u>	<u><u>\$43,836,031</u></u>	(11.65)

**Rancho Santiago Community College District**  
*Tentative Budget*  
**2018-19**

<b>Bond Interest and Redemption Funds - Combined - Fund 24</b>					
<b>Expenditure Budget</b>					
<u><b>Expenditures by Object</b></u>	<b>2016-17 Actual Expenses</b>	<b>2017-18 Revised Budget</b>	<b>2017-18 Estimated Revenue</b>	<b>2018-19 Tentative Budget</b>	<b>% change 18/19 Tent/ 17/18 Est</b>
5000 Other Operating Expenses					
5885 Investment & Interest Expense	\$10,174	\$8,694	\$8,694	\$8,694	-
7000 Other Outgo					
7110 Debt Payment - Principal	17,171,366	17,592,284	17,592,284	17,592,284	-
7120 Debt Payment - Interest	13,824,903	12,987,229	12,987,229	12,987,229	-
7200 Intrafund Transfer Out	0	0	0	0	-
Subtotal	<u>30,996,269</u>	<u>30,579,513</u>	<u>30,579,513</u>	<u>30,579,513</u>	-
Subtotal, Expenditures (1000 - 7000)	<u>31,006,443</u>	<u>30,588,207</u>	<u>30,588,207</u>	<u>30,588,207</u>	-
7900 Reserve for Contingencies					
7920 Restricted Contingency	24,805,790	19,026,807	19,026,807	13,247,824	(30.37)
Total Fund Balance	<u>24,805,790</u>	<u>19,026,807</u>	<u>19,026,807</u>	<u>13,247,824</u>	(30.37)
Total Expenditures, Other Outgo and Ending Fund Balance	<u><u>\$55,812,233</u></u>	<u><u>\$49,615,014</u></u>	<u><u>\$49,615,014</u></u>	<u><u>\$43,836,031</u></u>	(11.65)

**Rancho Santiago Community College District**  
*Tentative Budget*  
**2018-19**

Bookstore Fund

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

**Rancho Santiago Community College District**  
*Tentative Budget*  
**2018-19**

<b>Bookstore Fund - Fund 31</b>					
<b>Revenue Budget</b>					
<u>Revenues by Source</u>	<b>2016-17 Actual Revenue</b>	<b>2017-18 Revised Budget</b>	<b>2017-18 Estimated Revenue</b>	<b>2018-19 Tentative Budget</b>	<b>% change 18/19 Tent/ 17/18 Est</b>
8800 Local Revenues					
8843 Sales-Miscellaneous	\$6,145,051	\$6,326,800	\$6,300,000	\$5,712,843	(9.32)
8850 Rentals Short-Term	27,172	46,019	20,000	19,268	(3.66)
8890 Other Local Revenues	33,222	32,000	20,000	25,989	29.95
Total Revenues	6,205,445	6,404,819	6,340,000	5,758,100	(9.18)
Beginning Fund Balance	4,689,581	4,764,169	4,764,169	4,652,637	(2.34)
Prior Year Adj	(1,934)				
Total Revenues and Beginning Fund Balance	\$10,893,092	\$11,168,988	\$11,104,169	\$10,410,737	(6.24)

**Rancho Santiago Community College District**  
**Tentative Budget**  
**2018-19**

<b>Bookstore Fund - Fund 31</b>					
<b>Expenditure Budget</b>					
<b><u>Expenditures by Object</u></b>	<b>2016-17 Actual Expenses</b>	<b>2017-18 Revised Budget</b>	<b>2017-18 Estimated Expenses</b>	<b>2018-19 Tentative Budget</b>	<b>% change 18/19 Tent/ 17/18 Est</b>
2000 Classified Salaries	\$850,137	\$980,483	\$860,000	\$977,907	13.71
3000 Employee Benefits	290,858	391,682	376,000	391,866	4.22
4000 Books and Supplies	4,156,108	5,118,635	4,500,000	4,967,965	10.40
5000 Services and Other Operating Expenses	200,720	282,496	146,000	236,136	61.74
6000 Sites, Buildings, Books, and Equipment	0	35,020	15,000	13,491	(10.06)
Subtotal, Expenditures (1000 - 6000)	5,497,823	6,808,316	5,897,000	6,587,365	11.71
7300 Interfund Transfers Out	631,100	554,532	554,532	41,603	(92.50)
Subtotal, Expenditures (1000 - 7000)	6,128,923	7,362,848	6,451,532	6,628,968	2.75
7900 Reserve for Contingencies					
7910 Unrestricted Contingency	4,764,169	3,806,140	4,652,637	3,781,769	(18.72)
Total Expenditures and Ending Fund Balance	\$10,893,092	\$11,168,988	\$11,104,169	\$10,410,737	(6.24)

*Total of \$1,381,562 of inventory is designated in the Reserve for Contingency Account*



**Rancho Santiago Community College District**  
*Tentative Budget*  
**2018-19**

Child Development Fund

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

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

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

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

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

**Rancho Santiago Community College District**  
**Tentative Budget**  
**2018-19**

<b>Child Development Fund - Fund 33</b>					
<b>Revenue Budget</b>					
<u>Revenues by Source</u>	<b>2016-17</b>	<b>2017-18</b>	<b>2017-18</b>	<b>2018-19</b>	<b>% change</b>
	<b>Actual</b>	<b>Revised</b>	<b>Estimated</b>	<b>Tentative</b>	<b>18/19 Tent/</b>
	<b>Revenue</b>	<b>Budget</b>	<b>Revenue</b>	<b>Budget</b>	<b>17/18 Est</b>
8100 Federal Revenues					
8199 Other Federal Revenue	\$2,317,147	\$3,169,452	\$2,300,000	\$2,193,154	(4.65)
8600 State Revenues					
8621 Child Development Apportionment	3,713,508	3,788,293	3,740,000	3,788,293	1.29
8629 Other Categorical Apportionment	243,295	363,295	245,000	363,295	48.28
8659 Other Reimb Categorical	132,987	0	0	0	-
8699 Other Miscellaneous State Revenue	184,469	488,424	445,103	488,424	9.73
Total State Revenues	<u>4,274,259</u>	<u>4,640,012</u>	<u>4,430,103</u>	<u>4,640,012</u>	4.74
8800 Local Revenues					
8860 Interest & Investment Income	11,495	0	14,786	0	(100.00)
8871 Child Development Services	367,915	617,208	370,000	606,208	63.84
8890 Other Local Rev	815	8,000	1,000	8,000	700.00
8893 Outlawed Checks	147	0	86	0	(100.00)
8896 Penalties/Late Fees	150	0	25	0	(100.00)
Total Local Revenues	<u>380,522</u>	<u>625,208</u>	<u>385,897</u>	<u>614,208</u>	59.16
8900 Other Financing Sources					
8981 Interfund Transfers In	140,000	250,000	250,000	250,000 *	-
Total Other Financing Sources	<u>140,000</u>	<u>250,000</u>	<u>250,000</u>	<u>250,000</u>	-
Total Revenues	<u>7,111,928</u>	<u>8,684,672</u>	<u>7,366,000</u>	<u>7,697,374</u>	4.50
Beginning Fund Balance	460,669	710,441	710,441	710,441	-
Total Revenues, Other Financing Sources and Beginning Fund Balance	<u><u>\$7,572,597</u></u>	<u><u>\$9,395,113</u></u>	<u><u>\$8,076,441</u></u>	<u><u>\$8,407,815</u></u>	4.10

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

**Rancho Santiago Community College District**  
**Tentative Budget**  
**2018-19**

<b>Child Development Fund - Fund 33</b>					
<b>Expenditure Budget</b>					
<u>Expenditures by Object</u>	<b>2016-17 Actual Expenses</b>	<b>2017-18 Revised Budget</b>	<b>2017-18 Estimated Expenses</b>	<b>2018-19 Tentative Budget</b>	<b>% change 18/19 Tent/ 17/18 Est</b>
1000 Academic Salaries					
1200 Non-instructional Salaries, Regular Contract	\$2,218,643	\$2,728,080	\$2,500,000	\$2,507,072	0.28
1400 Non-instructional Salaries, Other Non-Regular	106,695	43,799	70,000	28,683	(59.02)
Subtotal	<u>2,325,338</u>	<u>2,771,879</u>	<u>2,570,000</u>	<u>2,535,755</u>	(1.33)
2000 Classified Salaries					
2100 Non-instructional Salaries, Regular Full Time	730,833	914,258	750,000	868,441	15.79
2300 Non-instructional Salaries, Other	1,169,130	1,524,726	1,200,000	1,167,540	(2.71)
Subtotal	<u>1,899,963</u>	<u>2,438,984</u>	<u>1,950,000</u>	<u>2,035,981</u>	4.41
3000 Employee Benefits					
3100 State Teachers' Retirement System Fund	416,350	401,837	400,000	410,600	2.65
3200 Public Employees' Retirement System Fund	142,888	177,535	170,000	180,294	6.06
3300 Old Age, Survivors, Disability, and Health Ins.	133,919	151,089	140,000	136,340	(2.61)
3400 Health and Welfare Benefits	841,992	1,171,436	1,000,000	1,020,147	2.01
3500 State Unemployment Insurance	1,846	2,464	2,000	2,238	11.90
3600 Workers' Compensation Insurance	98,528	120,839	100,000	107,612	7.61
3900 Other Benefits	145,335	181,575	160,000	159,232	(0.48)
Subtotal	<u>1,780,858</u>	<u>2,206,775</u>	<u>1,972,000</u>	<u>2,016,463</u>	2.25
4000 Books and Supplies					
4200 Books, Mags & Ref Mat	0	9,145	0	9,145	-
4300 Instructional Supplies	57,142	153,632	80,000	145,457	81.82
4600 Non-Instructional Supplies	66,512	103,389	70,000	77,101	10.14
4700 Food Supplies	207,503	237,016	230,000	233,369	1.46
Subtotal	<u>331,157</u>	<u>503,182</u>	<u>380,000</u>	<u>465,072</u>	22.39

**Rancho Santiago Community College District**  
**Tentative Budget**  
**2018-19**

<b>Child Development Fund - Fund 33</b>					
<b>Expenditure Budget</b>					
<u>Expenditures by Object</u>	<b>2016-17 Actual Expenses</b>	<b>2017-18 Revised Budget</b>	<b>2017-18 Estimated Expenses</b>	<b>2018-19 Tentative Budget</b>	<b>% change 18/19 Tent/ 17/18 Est</b>
5000 Services and Other Operating Expenses					
5100 Personal & Consultant Svcs	184,984	259,577	250,000	224,000	(10.40)
5200 Travel & Conference Expenses	62,394	78,604	10,000	65,115	551.15
5300 Dues & Memberships	3,000	7,150	4,000	5,650	41.25
5500 Utilities & Housekeeping Svcs	14,760	15,480	15,000	15,480	3.20
5600 Rents, Leases & Repairs	96,010	97,514	90,000	96,612	7.35
5800 Other Operating Exp & Services	102,336	137,040	100,000	95,440	(4.56)
5900 Other	7,394	146,169	10,000	144,360	1,343.60
Subtotal	470,878	741,534	479,000	646,657	35.00
6000 Sites, Buildings, Books, and Equipment					
6400 Equipment	53,962	16,099	15,000	2,200	(85.33)
Subtotal	53,962	16,099	15,000	2,200	(85.33)
7000 Other Outgo					
7670 Other Exp Paid for Students	0	13,473	0	0	-
Subtotal	0	13,473	0	0	-
Subtotal, Expenditures (1000 - 7000)	6,862,156	8,691,926	7,366,000	7,702,128	4.56
7900 Reserve for Contingencies					
7920 Restricted Contingency	710,441	703,187	710,441	705,687	(0.67)
Total Expenditures, Other Outgo and Ending Fund Balance	\$7,572,597	\$9,395,113	\$8,076,441	\$8,407,815	4.10

**Rancho Santiago Community College District**  
*Tentative Budget*  
**2018-19**

Capital Outlay Projects Fund

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

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

**Rancho Santiago Community College District**  
**Tentative Budget**  
**2018-19**

<b>Capital Outlay Projects Fund - Fund 41</b>					
<b>Revenue Budget</b>					
<b><u>Revenue by Source</u></b>	<b>2016-17 Actual Revenue</b>	<b>2017-18 Revised Budget</b>	<b>2017-18 Estimated Revenue</b>	<b>2018-19 Tentative Budget</b>	<b>% change 18/19 Tent/ 17/18 Est</b>
8600 State Revenues					
8652 Scheduled Maintenance & Special Rep. Prog.	\$3,257,909	\$1,371,504	\$1,371,504	\$3,500,000	155.19
8654 Prop 39 Clean Energy	1,055,957	993,328	993,328	993,328	-
State Revenues	<u>4,313,866</u>	<u>2,364,832</u>	<u>2,364,832</u>	<u>4,493,328</u>	90.01
8800 Local Revenues					
8860 Interest & Investment Income	554,763	600,000	910,552	600,000	(34.11)
8881 Nonresident Tuition-Capital	497,128	425,000	556,047	502,841	(9.57)
8888 Utility Rebate Incentives	89,758	0	130,276	0	(100.00)
8890 Other Local Revenue	1,383	3,112,418	3,101,159	12,418	(99.60)
8893 Outlawed Checks	0	0	2,872	0	(100.00)
8894 Discounts Taken	0	72	0	72	-
8897 Redevelopment Rev/Health&Safety	3,017,672	3,017,671	3,017,671	3,017,671	-
Local Revenues	<u>4,160,704</u>	<u>7,155,161</u>	<u>7,718,577</u>	<u>4,133,002</u>	(46.45)
8900 Other Financing Sources					
8981 Interfund Transfers - In	10,399,412	2,228,000	2,228,000	3,500,000	57.09
Total Other Financing Sources	<u>10,399,412</u>	<u>2,228,000</u>	<u>2,228,000</u>	<u>3,500,000</u>	57.09
Total Revenues and Other Financing Sources	18,873,982	11,747,993	12,311,409	12,126,330	(1.50)
Beginning Fund Balance	59,743,934	71,037,821	71,037,821	75,812,243	6.72
Adjustment to Beginning Fund Balance	0	0	0	0	-
Total Revenues, Other Financing Sources and Beginning Fund Balance	<u><u>\$78,617,916</u></u>	<u><u>\$82,785,814</u></u>	<u><u>\$83,349,230</u></u>	<u><u>\$87,938,573</u></u>	5.51

**Rancho Santiago Community College District**  
**Tentative Budget**  
**2018-19**

<b>Capital Outlay Projects Fund - Fund 41</b>					
<b>Expenditure Budget</b>					
<b>Expenditures by Object</b>	<b>2016-17 Actual Expenses</b>	<b>2017-18 Revised Budget</b>	<b>2017-18 Estimated Expenses</b>	<b>2018-19 Tentative Budget</b>	<b>% change 18/19 Tent/ 17/18 Est</b>
4000 Supplies					
4600 Non-Instructional Supplies	\$12,140	\$23,498	\$20,753	\$19,279	(7.10)
Subtotal	<u>12,140</u>	<u>23,498</u>	<u>20,753</u>	<u>19,279</u>	(7.10)
5000 Services and Other Operating Expenses					
5100 Personal & Consultant Svcs	14,078	127,406	4,463	122,943	2,654.72
5500 Utilities & Housekeeping	27,818	49,781	37,929	49,781	31.25
5600 Rents, Leases & Repairs	25,940	129,251	5,000	129,251	2,485.02
5800 Other Operating Exp & Services	40,716	40,650	45,726	40,650	(11.10)
5900 Other	(31,752)	35,415	0	35,415	-
Subtotal	<u>76,800</u>	<u>382,503</u>	<u>93,118</u>	<u>378,040</u>	305.98
6000 Sites, Buildings, Books, and Equipment					
6115 Sites - Contracted Services	37,840	8,970	0	8,970	-
6122 Site Improv - Contract	1,288,304	4,373,051	850,073	3,845,556	352.38
6123 Site Improv - Archit	149,831	781,385	55,339	722,055	1,204.79
6124 Site Improv - Blueprint/Reproduction	5,118	29,488	12,684	17,463	37.68
6125 Site Improv - Construction Mgmt	60,634	60,750	0	60,750	-
6127 Site Improv - Demoli	0	5,115	0	5,115	-
6128 Site Improv - DSA Fees	19,412	225,038	26,237	205,788	684.34
6129 Site Improv - Engineer	0	3,000	0	3,000	-
6136 Site Improv - Modular, Lease	42,192	42,192	42,192	0	(100.00)
6137 Site Improv - Relocation	2,683	20,001	0	20,001	-
6141 Site Improv - Spcl Ins/Mat Tes	28,233	415,474	46,330	356,212	668.86
6142 Site Improv - DSA Project Insp	109,652	614,954	18,126	594,954	3,182.32
6143 Site Improv - Cost E	0	89,387	0	94,400	-

**Rancho Santiago Community College District**  
**Tentative Budget**  
**2018-19**

**Capital Outlay Projects Fund - Fund 41**  
**Expenditure Budget**

<b>Expenditures by Object</b>	<b>2016-17 Actual Expenses</b>	<b>2017-18 Revised Budget</b>	<b>2017-18 Estimated Expenses</b>	<b>2018-19 Tentative Budget</b>	<b>% change 18/19 Tent/ 17/18 Est</b>
6145 Site Improv - Geotech/Geohaz	0	99,100	4,900	99,100	1,922.45
6148 Site Improv - Utility	0	88,250	5,250	88,250	1,580.95
6149 Site Improv - Land Sur	0	102,066	11,145	90,921	715.80
6153 Site Improv - City Permit/Fees	0	73,000	0	73,000	-
6154 Site Improv - Other Services	31,789	1,365,328	320,190	1,203,295	275.81
6155 Site Improv - Materials OFIBO	1,596	9,994	8,470	9,994	17.99
6201 Buildings - Architects Fee	10,803	3,488,410	1,114,516	2,373,894	113.00
6202 Buildings - Blueprint/Reprod	1,586	30,927	5,976	24,951	317.52
6203 Buildings - Construction Mgmt	0	10,000	0	10,000	-
6204 Buildings - Construction Tests	0	10,724	0	10,724	-
6205 Buildings - Contracted Svcs	0	1,774,362	274,365	1,503,699	448.07
6206 Buildings - Demolition Costs	0	6,495	0	6,495	-
6207 Buildings - DSA Fees	0	7,440	5,000	2,440	(51.20)
6208 Buildings - Engineering Costs	0	9,070	0	9,070	-
6211 Buildings - Facilities	242,590	448,218	258,326	448,218	73.51
6215 Buildings - Licenses, Taxes	0	4,115	4,115	515	(87.48)
6216 Buildings - Modular	0	1,015,000	670,000	345,000	(48.51)
6217 Buildings - Relocation	540	420,161	212	420,161	198,089.15
6219 Buildings - Materials	0	5,000	0	5,000	-
6220 Building Improvements	0	28,381	0	28,381	-
6223 Buildings - Commissio	0	10,000	0	0	-
6224 Buildings - Splc Ins	0	5,000	0	5,000	-
6225 Buildings - DSA Proj	0	15,000	0	15,000	-
6226 Buildings - Cost Est	0	82,500	35,500	47,000	32.39
6227 Buildings - Haz Mat	0	15,000	0	0	-



**Rancho Santiago Community College District**  
**Tentative Budget**  
**2018-19**

**Capital Outlay Projects Fund - Fund 41**  
**Expenditure Budget**

<b>Expenditures by Object</b>	<b>2016-17 Actual Expenses</b>	<b>2017-18 Revised Budget</b>	<b>2017-18 Estimated Expenses</b>	<b>2018-19 Tentative Budget</b>	<b>% change 18/19 Tent/ 17/18 Est</b>
6228 Buildings - Geotech	0	25,500	15,500	10,000	(35.48)
6233 Buildings - Land Sur	0	11,440	11,440	0	(100.00)
6238 Buildings - Other Ser	1,425	165,600	7,800	157,800	1,923.08
6239 Bldgs - Constructabili	0	31,000	0	0	-
6240 Bldgs - Planning & Pr	0	150,000	56,480	150,000	165.58
6250 Bldg Impr - AE Fee	545,614	5,451,140	220,689	5,407,236	2,350.16
6251 Bldg Impr - Blueprint/Repro	3,021	48,745	13,766	34,979	154.10
6252 Bldg Impr - Construction	35,960	15,600	0	15,600	-
6253 Bldg Impr - Contracted Svcs	3,784,969	25,817,204	2,130,860	23,755,661	1,014.84
6254 Bldg Impr - Demolition	0	3,500,000	0	3,500,000	-
6255 Bldg Impr - DSA Fees	12,490	24,198	6,833	24,198	254.13
6256 Bldg Impr - Engineering Costs	4,067	155,683	22,446	133,237	493.59
6258 Bldg Impr - Equipment	9,100	4,113	4,076	37	(99.09)
6262 Bldg Impr - Legal Expenses	0	40,000	0	40,000	-
6263 Bldg Impr - Lic/Tax/Agcy Fees	535	5,000	0	5,000	-
6265 Bldg Impr - Relocation/Moving	104,502	127,830	67,415	63,542	(5.75)
6268 Bldg Impr - Precon Services	32,072	85,554	0	85,554	-
6269 Bldg Impr - Commissioning	28,393	146,842	40,902	105,940	159.01
6270 Bldg Impr - Spcl Ins/Mat Tes	15,222	48,008	9,603	41,508	332.24
6271 Bldg Impr - DSA Project Insp	35,492	142,072	28,724	113,348	294.61
6272 Bldg Impr - Cost Estimating	1,215	202,028	54,720	170,258	211.14
6273 Bldg Impr - Haz Mat	22,839	64,622	17,478	48,294	176.31
6277 Bldg Impr - Utility L	0	25,000	0	25,000	-
6278 Bldg Impr - Land Survey	0	15,000	0	15,000	-
6279 Bldg Impr - CEQA	0	133,053	61,261	71,792	17.19

**Rancho Santiago Community College District**  
**Tentative Budget**  
**2018-19**

<b>Capital Outlay Projects Fund - Fund 41</b>					
<b>Expenditure Budget</b>					
<b>Expenditures by Object</b>	<b>2016-17 Actual Expenses</b>	<b>2017-18 Revised Budget</b>	<b>2017-18 Estimated Expenses</b>	<b>2018-19 Tentative Budget</b>	<b>% change 18/19 Tent/ 17/18 Est</b>
6280 Bldg Impr - Environmental	86,128	1,375,092	56,150	1,372,998	2,345.23
6281 Bldg Impr - Utility F	0	50,000	0	50,000	-
6282 Bldg Impr - City Perm	0	60,000	0	60,000	-
6283 Bldg Impr - Other Services	70,416	157,658	2,588	157,658	5,991.89
6284 Bldg Impr - Materials	396,618	827,244	414,156	407,088	(1.71)
6286 Bldg Impr - Planning & Project	0	715,000	220,000	210,000	(4.55)
6400 Equipment	144,268	1,102,673	191,283	903,293	372.23
6900 Project Contingencies	0	3,899,132	0	3,914,348	-
Subtotal	<u>7,367,149</u>	<u>60,414,377</u>	<u>7,423,116</u>	<u>53,803,741</u>	624.81
Subtotal, Expenditures (1000 - 6000)	<u>7,456,089</u>	<u>60,820,378</u>	<u>7,536,987</u>	<u>54,201,060</u>	619.13
7000 Other Outgo					
7300 Interfund Transfers Out	124,006	0	0	0	-
Subtotal	<u>124,006</u>	<u>0</u>	<u>0</u>	<u>0</u>	-
Subtotal, Expenditures (1000 - 7000)	<u>7,580,095</u>	<u>60,820,378</u>	<u>7,536,987</u>	<u>54,201,060</u>	619.13
7900 Reserve for Contingencies					
7910 Unrestricted Contingency	71,037,821	20,810,059	75,812,243	20,810,059	(72.55)
7920 Restricted Contingency	0	1,155,377	0	12,927,454	-
	<u>71,037,821</u>	<u>21,965,436</u>	<u>75,812,243</u>	<u>33,737,513</u>	(55.50)
Total Expenditures, Other Outgo and Ending Fund Balance	<u><u>\$78,617,916</u></u>	<u><u>\$82,785,814</u></u>	<u><u>\$83,349,230</u></u>	<u><u>\$87,938,573</u></u>	5.51

**Rancho Santiago Community College District**  
*Tentative Budget*  
**2018-19**

General Obligation Bond Fund  
Measure Q

This General Obligation Bond Fund is used exclusively to account for activity associated with Measure Q, an initiative approved by the electorate of the Santa Ana College Facilities Improvement District No. 1 in November 2012. This measure authorizes the District to issue up to \$198 million in general obligation bonds to finance renovation, repair and construction at Santa Ana College. The first issuance of \$70,585,000 was issued October of 2014. A second issuance of \$70,600,000 was issued December of 2017.

These bond funds are used for property acquisitions, planning, infrastructure creation and enhancements, new capital construction projects, equipment acquisitions, and remodeling projects.

Under the requirements of the bond, an oversight committee meets regularly to ensure the District meets all requirements set forth in the bond.

**Rancho Santiago Community College District**  
*Tentative Budget*  
**2018-19**

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

<u>Revenue by Source</u>	<b>2016-17 Actual Revenue</b>	<b>2017-18 Revised Budget</b>	<b>2017-18 Estimated Revenue</b>	<b>2018-19 Tentative Budget</b>	<b>% change 18/19 Tent/ 17/18 Est</b>
8800 Local Revenues					
8860 Interest & Investment Income	\$238,272	\$350,000	\$350,000	\$350,000	-
Total Local Revenues	<u>238,272</u>	<u>350,000</u>	<u>350,000</u>	<u>350,000</u>	-
8900 Other Financing Sources					
8940 Proceeds-Sale of Bonds	0	128,000,000	70,000,000	58,000,000	(17.14)
Total Other Financing Sources	<u>0</u>	<u>128,000,000</u>	<u>70,000,000</u>	<u>58,000,000</u>	(17.14)
Total Revenues and Other Financing Sources	<u>238,272</u>	<u>128,350,000</u>	<u>70,350,000</u>	<u>58,350,000</u>	(17.06)
Beginning Fund Balance	41,685,245	9,426,014	9,426,014	53,075,197	463.07
Adjustments to Beginning Fund Balance	0	0	0	0	-
Adjusted Beginning Fund Balance	<u>41,685,245</u>	<u>9,426,014</u>	<u>9,426,014</u>	<u>53,075,197</u>	463.07
Total Revenues, Other Financing Sources and Beginning Fund Balance	<u><u>\$41,923,517</u></u>	<u><u>\$137,776,014</u></u>	<u><u>\$79,776,014</u></u>	<u><u>\$111,425,197</u></u>	39.67

**Rancho Santiago Community College District**  
**Tentative Budget**  
**2018-19**

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

<b><u>Expenditures by Object</u></b>		<b>2016-17 Actual Expenses</b>	<b>2017-18 Revised Budget</b>	<b>2017-18 Estimated Expenses</b>	<b>2018-19 Tentative Budget</b>	<b>% change 18/19 Tent/ 17/18 Est</b>
5000	Other Operating Expenses					
5885	Investment & Interest Expense	\$21,397	\$65,000	\$21,416	\$65,000	203.51
	Subtotal	21,397	65,000	21,416	65,000	203.51
6100	Sites and Site Improvements					
6121	Site Improv - Legal Expenses	0	5,000	0	5,000	-
6122	Site Improv - Contracted Svcs	0	2,033,330	0	2,033,330	-
6123	Site Improv - Architect Fee	25,428	44,266	0	44,266	-
6124	Site Improv - Blueprint	1,041	9,464	1,866	7,598	307.18
6125	Site Improv - Construction Mgmt	34,555	0	0	0	-
6128	Site Improv - DSA Fees	0	12,750	0	12,750	-
6141	Site Improv - Spcl In	0	28,540	0	28,540	-
6142	Site Improv - DSA Pro	0	25,600	0	25,600	-
6143	Site Improv - Cost Est	2,925	5,425	0	5,425	-
6147	Site Improv - SWPPP	200	1,875	0	1,875	-
	Subtotal	64,149	2,166,250	1,866	2,164,384	115,890.57
6200	Buildings					
6201	Buildings - Architects Fee	1,926,963	2,759,114	1,047,362	1,711,753	63.43
6202	Buildings - Blueprint/Reprod	4,611	68,986	7,780	61,206	686.71
6203	Buildings - Construction Mgmt	906,349	5,201,824	1,180,787	4,021,037	240.54
6205	Buildings - Contracted Svcs	26,163,893	67,921,849	21,114,261	47,136,853	123.25
6207	Buildings - DSA Fees	382,800	116,049	11,180	104,186	831.90
6213	Buildings - Labor Compliance	71,512	601,320	93,403	507,917	443.79
6214	Buildings - Legal Expenses	0	20,000	0	20,000	-
6215	Buildings - Licenses, Taxes	4,280	24,835	5,382	19,453	261.45
6217	Buildings - Relocation/Moving	0	97,150	0	97,150	-

**Rancho Santiago Community College District**  
**Tentative Budget**  
**2018-19**

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

<u>Expenditures by Object</u>	<b>2016-17 Actual Expenses</b>	<b>2017-18 Revised Budget</b>	<b>2017-18 Estimated Expenses</b>	<b>2018-19 Tentative Budget</b>	<b>% change 18/19 Tent/ 17/18 Est</b>
6219 Buildings - Materials	0	42,992	42,992	0	(100.00)
6223 Buildings - Commissioning	60,609	203,944	130,377	73,567	(43.57)
6224 Buildings - Spcl Ins/Mat Tes	293,163	972,316	38,099	934,217	2,352.08
6225 Buildings - DSA Project Insp	309,510	690,640	212,960	477,680	124.31
6226 Buildings - Cost Estimating	45,220	35,289	0	35,289	-
6227 Buildings - Haz Mat	29,692	119,193	22,855	96,338	321.52
6228 Buildings - Geotech/Geohaz	87,553	406,872	98,496	308,376	213.08
6230 Buildings - OCIP	706,631	1,632,133	1,398,325	233,808	(83.28)
6231 Buildings - SWPPP	575	98,985	1,510	97,475	6,355.30
6233 Buildings - Land Survey	0	50,449	0	50,449	-
6234 Buildings - CEQA	0	3,200	0	3,200	-
6236 Buildings - Utility Fees	(9,052)	277,953	0	277,953	-
6237 Buildings - City Permit/Fees	0	20,000	0	20,000	-
6238 Buildings - Other Ser	10,400	173,837	108,151	65,686	(39.26)
6239 Buildings - Constructability Review	86,800	0	0	0	-
6250 Bldg Impr - AE Fee	1,047,409	1,724,641	569,615	1,155,027	102.77
6251 Bldg Impr - Blueprint/Repro	1,076	13,581	7,962	5,619	(29.43)
6252 Bldg Impr - Construction Mgmt	219,023	1,649,368	86,830	1,562,538	1,699.54
6253 Bldg Impr - Contractor Svcs	0	29,004,980	0	29,004,980	-
6255 Bldg Impr - DSA Fees	0	431,000	358,450	72,550	(79.76)
6261 Bldg Impr - Labor Comp/CSWPA	0	136,500	0	136,500	-
6262 Bldg Impr - Legal Expenses	0	10,000	0	10,000	-
6263 Bldg Impr - Lic/Tax/Agcy Fees	3,600	1,551	1,551	0	(100.00)
6265 Bldg Impr - Relocation/Moving	0	43,000	0	43,000	-
6269 Bldg Impr - Commissioning	17,425	84,975	8,425	76,550	808.61
6270 Bldg Impr - Spcl Ins/Mat Tes	0	400,000	0	400,000	-

**Rancho Santiago Community College District**  
**Tentative Budget**  
**2018-19**

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

<u>Expenditures by Object</u>	<b>2016-17 Actual Expenses</b>	<b>2017-18 Revised Budget</b>	<b>2017-18 Estimated Expenses</b>	<b>2018-19 Tentative Budget</b>	<b>% change 18/19 Tent/ 17/18 Est</b>
6271 Bldg Impr - DSA Project Insp	0	438,700	0	438,700	-
6272 Bldg Impr - Cost Estimating	0	79,950	51,829	28,121	(45.74)
6273 Bldg Impr - Haz Mat	0	24,732	0	24,732	-
6274 Bldg Impr - Geotech/Geohaz	16,960	110,967	9,962	101,005	913.90
6275 Bldg Impr - OCIP	0	1,043,600	0	1,043,600	-
6276 Bldg Impr - SWPPP	0	10,000	0	10,000	-
6278 Bldg Impr - Land Survey	0	30,000	0	30,000	-
6279 Bldg Impr - CEQA	0	18,090	9,045	9,045	-
6281 Bldg Impr - Utility Fees	0	30,000	0	30,000	-
6282 Bldg Impr - City Permit/Fees	0	35,280	0	20,000	-
6283 Bldg Impr - Other Ser	24,955	74,722	21,800	68,202	212.85
Subtotal	<u>32,411,957</u>	<u>116,934,567</u>	<u>26,639,389</u>	<u>90,623,762</u>	240.19
6400 Equipment	0	9,100,121	38,146	9,061,975	23,656.03
6900 Project Contingency	0	9,225,075	0	9,225,075	-
Subtotal (6000)	<u>32,476,106</u>	<u>137,426,013</u>	<u>26,679,401</u>	<u>111,075,196</u>	316.33
7000 Other Outgo					
7100 Debt Payment Principal and Interest	0	0	0	0	-
Subtotal (7000)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	-
Subtotal Expenditures (1000 - 7000)	<u>32,497,503</u>	<u>137,491,013</u>	<u>26,700,817</u>	<u>111,140,196</u>	316.24
7900 Reserve for Contingencies					
7920 Restricted Contingency	9,426,014	285,001	53,075,197	285,001	(99.46)
<b>Total Expenditures, Other Outgo and Ending Fund Balance</b>	<u><u>\$41,923,517</u></u>	<u><u>\$137,776,014</u></u>	<u><u>\$79,776,014</u></u>	<u><u>\$111,425,197</u></u>	39.67

**Rancho Santiago Community College District**  
*Tentative Budget*  
**2018-19**

Self-Insurance Funds

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

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

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



**Rancho Santiago Community College District**  
*Tentative Budget*  
**2018-19**

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

<u>Revenue by Source</u>	<b>2016-17 Actual Revenue</b>	<b>2017-18 Revised Budget</b>	<b>2017-18 Estimated Revenue</b>	<b>2018-19 Tentative Budget</b>	<b>% change 18/19 Tent/ 17/18 Est</b>
8800 Local Revenues					
8839 All Other Contract Services	\$1,970,000	\$1,970,000	\$1,970,000	\$1,970,000	-
8860 Interest & Investment Income	30,281	30,000	30,000	30,000	-
8866 Gain (Loss) on Invest-Realized	0	0	0	0	-
8890 Other Local Revenues	0	0	0	0	-
Total Local Revenues	<u>2,000,281</u>	<u>2,000,000</u>	<u>2,000,000</u>	<u>2,000,000</u>	-
8900 Other Financing Sources					
8981 Interfund Transfers In	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	-
Total Revenues and Other Financing Sources	2,000,281	2,000,000	2,000,000	2,000,000	-
Beginning Fund Balance	3,730,183	4,641,092	4,641,092	4,961,092	6.89
Total Revenues and Beginning Fund Balance	<u><u>\$5,730,464</u></u>	<u><u>\$6,641,092</u></u>	<u><u>\$6,641,092</u></u>	<u><u>\$6,961,092</u></u>	4.82

**Rancho Santiago Community College District**  
*Tentative Budget*  
**2018-19**

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

<u>Expenditures by Object</u>	<b>2016-17 Actual Expenses</b>	<b>2017-18 Revised Budget</b>	<b>2017-18 Estimated Expenses</b>	<b>2018-19 Tentative Budget</b>	<b>% change 18/19 Tent/ 17/18 Est</b>
4000 Supplies					
4310 Instructional Supplies	\$0	\$40,000	\$0	\$40,000	-
4610 Non-instructional Supplies	16	8,515	1,000	5,515	451.50
Subtotal	<u>16</u>	<u>48,515</u>	<u>1,000</u>	<u>45,515</u>	4,451.50
5000 Services and Other Operating Expenses					
5100 Personal & Consultant Svcs	66,367	97,500	94,000	57,500	(38.83)
5400 Insurance	922,795	1,136,306	1,100,000	1,140,306	3.66
5500 Utilities & Housekeeping	0	30,000	20,000	30,000	50.00
5700 Legal, Election & Audit Exp	34,253	588,500	350,000	588,500	68.14
5800 Other Operating Exp & Services	4,504	45,500	5,000	45,500	810.00
5900 Other	60,499	98,500	80,000	38,500	(51.88)
Subtotal	<u>1,088,418</u>	<u>1,996,306</u>	<u>1,649,000</u>	<u>1,900,306</u>	15.24
6000 Capital Outlay					
6100 Sites & Sites Improvement	0	35,000	0	35,000	-
6400 Equipment	938	35,750	30,000	34,750	15.83
7000 Other Outgo					
7300 Interfund Transfer Out	0	0	0	0	-
Subtotal, Expenditures (1000 - 7000)	<u>1,089,372</u>	<u>2,115,571</u>	<u>1,680,000</u>	<u>2,015,571</u>	19.97
7900 Reserve for Contingencies					
7940 Reserved for Special Purposes	4,641,092	4,525,521	4,961,092	4,945,521	(0.31)
Total Expenditures and Ending Fund Balance	<u><u>\$5,730,464</u></u>	<u><u>\$6,641,092</u></u>	<u><u>\$6,641,092</u></u>	<u><u>\$6,961,092</u></u>	4.82

**Rancho Santiago Community College District**  
*Tentative Budget*  
**2018-19**

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

<u>Revenue by Source</u>	<b>2016-17 Actual Revenue</b>	<b>2017-18 Revised Budget</b>	<b>2017-18 Estimated Revenue</b>	<b>2018-19 Tentative Budget</b>	<b>% change 18/19 Tent/ 17/18 Est</b>
8800 Local Revenues					
8839 All Other Contract Services	\$2,921,227	\$2,643,725	\$2,643,725	\$2,643,725	-
8860 Interest & Investment Income	65,650	65,000	76,000	65,000	(14.47)
8890 Other Local Revenues	0	0	0	0	-
Total Revenues	<u>2,986,877</u>	<u>2,708,725</u>	<u>2,719,725</u>	<u>2,708,725</u>	(0.40)
Beginning Fund Balance	7,597,786	7,899,463	7,899,463	7,899,463	-
Total Revenues and Beginning Fund Balance	<u><u>\$10,584,663</u></u>	<u><u>\$10,608,188</u></u>	<u><u>\$10,619,188</u></u>	<u><u>\$10,608,188</u></u>	(0.10)

**Rancho Santiago Community College District**  
*Tentative Budget*  
**2018-19**

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

<u>Expenditures by Object</u>	<b>2016-17 Actual Expenses</b>	<b>2017-18 Revised Budget</b>	<b>2017-18 Estimated Expenses</b>	<b>2018-19 Tentative Budget</b>	<b>% change 18/19 Tent/ 17/18 Est</b>
1000    Certificated Salaries					
1200 Non-Instructional Salaries, Regular Contract	\$0	\$0	\$0	\$29,714	-
2000    Classified Salaries					
2100 Non-instructional Salaries, Regular Full Time	166,490	172,237	172,000	208,378	21.15
3000    Employee Benefits					
3100 State Teachers' Retirement System Fund	0	0	0	4,838	-
3200 Public Employees' Retirement System Fund	23,063	26,751	26,700	36,884	38.14
3300 Old Age, Survivors, Disability, and Health Ins.	12,997	13,488	13,500	16,767	24.20
3400 Health and Welfare Benefits	46,522	52,867	51,800	66,795	28.95
3500 State Unemployment Insurance	85	89	87	124	42.53
3600 Workers' Compensation Insurance	3,846	3,968	3,954	5,481	38.62
3900 Other Benefits	4,024	4,030	4,030	6,458	60.25
Subtotal	90,537	101,193	100,071	137,347	37.25
4000    Supplies					
4600 Non-Instructional Supplies	1,051	1,668	1,000	8,374	737.40

**Rancho Santiago Community College District**  
*Tentative Budget*  
**2018-19**

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

		<b>2016-17</b>	<b>2017-18</b>	<b>2017-18</b>	<b>2018-19</b>	<b>% change</b>
<b><u>Expenditures by Object</u></b>		<b>Actual</b>	<b>Revised</b>	<b>Estimated</b>	<b>Tentative</b>	<b>18/19 Tent/ 17/18 Est</b>
		<b>Expenses</b>	<b>Budget</b>	<b>Expenses</b>	<b>Budget</b>	
5000	Services and Other Operating Expenses					
5100	Consultants and Contracted Services	7,350	13,750	7,350	13,750	87.07
5200	Conference Expenses	0	600	0	600	-
5400	Insurance	2,410,101	2,673,963	2,431,304	2,673,963	9.98
5800	Other Operating Exp & Services	4,965	5,700	5,000	5,700	14.00
	Subtotal	<u>2,422,416</u>	<u>2,694,013</u>	<u>2,443,654</u>	<u>2,694,013</u>	10.25
6000	Capital Outlay	4,706	11,200	3,000	6,200	106.67
	Subtotal, Expenditures (1000 - 6000)	<u>2,685,200</u>	<u>2,980,311</u>	<u>2,719,725</u>	<u>3,084,026</u>	13.39
7000	Other Outgo					
7940	Reserved for Special Purposes	7,899,463	7,627,877	7,899,463	7,524,162	(4.75)
	<b>Total Expenditures and Ending Fund Balance</b>	<u><u>\$10,584,663</u></u>	<u><u>\$10,608,188</u></u>	<u><u>\$10,619,188</u></u>	<u><u>\$10,608,188</u></u>	(0.10)

**Rancho Santiago Community College District**  
*Tentative Budget*  
**2018-19**

Retiree Benefits Fund

As part of the collective bargaining agreements and Board policies, the District offers benefits to eligible employees for their post-employment healthcare benefits. Every two years, the District is required to calculate this cost, through an independent actuarial assessment, associated with current employees and retired employees in order to properly record this liability within the District's annual financial statements and to determine the annual funding requirement.

This fund is used to account for the monies transferred in and invested to pay the district's future obligation for retirees' benefits as determined by the actuarial assessments performed. Accounting principles provide that the cost of retiree benefits should be "accrued" over employees' working lifetime. For this reason, the Governmental Accounting Standards Board (GASB) issued in 2004 Accounting Statements 43 and 45 for retiree health benefits. These standards apply to all public employers that pay any part of the cost of retiree health benefits for current or future retirees.

Rather than sequestering the funds in an irrevocable trust, the District accounts for 100% of the cost of the current year premiums for eligible employees as well as the estimated liability, and accumulates deposits within a separate fund of the District.

Estimated cash balance as of June 30, 2018 is \$59,314,000

**Rancho Santiago Community College District**  
*Tentative Budget*  
**2018-19**

**Retiree Benefits Fund - Fund 63**  
**Revenue Budget**

<u>Revenue by Source</u>	<b>2016-17 Actual Revenue</b>	<b>2017-18 Revised Budget</b>	<b>2017-18 Estimated Revenue</b>	<b>2018-19 Tentative Budget</b>	<b>% change 18/19 Tent/ 17/18 Est</b>
8800 Local Revenues					
8839 All Other Contract Services	\$11,722,578	\$11,722,578	\$11,722,578	\$11,722,578	-
8860 Interest & Investment Income	444,148	475,000	550,000	550,000	-
8890 Other Local Revenues	358,523	100,000	180,000	100,000	(44.44)
Total Revenues	<u>12,525,249</u>	<u>12,297,578</u>	<u>12,452,578</u>	<u>12,372,578</u>	(0.64)
Beginning Fund Balance	(11,918,664)	(11,149,343)	(11,149,343)	(10,454,343)	(6.23)
<b>Total Revenues and Beginning Fund Balance</b>	<u><u>\$606,585</u></u>	<u><u>\$1,148,235</u></u>	<u><u>\$1,303,235</u></u>	<u><u>\$1,918,235</u></u>	47.19

**Rancho Santiago Community College District**  
*Tentative Budget*  
**2018-19**

		<b>Retiree Benefits Fund - Fund 63</b>				
		<b>Expenditure Budget</b>				
<u><b>Expenditures by Object</b></u>		<b>2016-17 Actual Expenses</b>	<b>2017-18 Revised Budget</b>	<b>2017-18 Estimated Expenses</b>	<b>2018-19 Tentative Budget</b>	<b>% change 18/19 Tent/ 17/18 Est</b>
3000	Employee Benefits					
3400	Net Post-Retirement Benefits	\$11,722,578	\$11,722,578	\$11,722,578	\$11,722,578	-
5000	Other Operating Exp & Services					
5885	Investment & Interest Expense	33,350	35,000	35,000	35,000	-
	Subtotal, Expenditures (1000 - 5000)	<u>11,755,928</u>	<u>11,757,578</u>	<u>11,757,578</u>	<u>11,757,578</u>	-
7900	Reserve for Contingencies					
7940	Reserved for Special Purposes	(11,149,343)	(10,609,343)	(10,454,343)	(9,839,343)	(5.88)
	Total Expenditures and Ending Fund Balance	<u><u>\$606,585</u></u>	<u><u>\$1,148,235</u></u>	<u><u>\$1,303,235</u></u>	<u><u>\$1,918,235</u></u>	47.19



**Rancho Santiago Community College District**  
*Tentative Budget*  
**2018-19**

Associated Students Fund

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

**Rancho Santiago Community College District**  
*Tentative Budget*  
**2018-19**

<b>Associated Students Fund - Fund 71</b>					
<b>Revenue Budget</b>					
<u>Revenue by Source</u>	<b>2016-17 Actual Revenue</b>	<b>2017-18 Revised Budget</b>	<b>2017-18 Estimated Revenue</b>	<b>2018-19 Tentative Budget</b>	<b>% change 18/19 Tent/ 17/18 Est</b>
8800 Local Revenues					
8860 Interest & Investment Income	\$0	\$0	\$0	\$0	-
8870 Other Student Fees and Charges	548,520	548,520	454,124	480,195	5.74
8890 Other Local Revenues	1,170	8,500	2,180	1,000	(54.13)
Total Local Revenues	549,690	557,020	456,304	481,195	5.45
8900 Other Financing Sources					
8981/8983 Interfund/Intrafund Transfers In	0	13,225	13,225	0	(100.00)
Total Revenues and Other Financing Sources	549,690	570,245	469,529	481,195	2.48
Beginning Fund Balance	419,415	785,411	785,411	943,515	20.13
Total Revenues, Other Financing Sources and Beginning Fund Balance	\$969,105	\$1,355,656	\$1,254,940	\$1,424,710	13.53

**Rancho Santiago Community College District**  
*Tentative Budget*  
**2018-19**

		<b>Associated Students Fund - Fund 71</b>				
		<b>Expenditure Budget</b>				
<b><u>Expenditures by Object</u></b>		<b>2016-17 Actual Expenses</b>	<b>2017-18 Revised Budget</b>	<b>2017-18 Estimated Expenses</b>	<b>2018-19 Tentative Budget</b>	<b>% change 18/19 Tent/ 17/18 Est</b>
2000	Classified Salaries	\$41,981	\$56,493	\$45,000	\$70,660	57.02
3000	Employee Benefits	2,188	4,507	3,200	5,340	66.88
5000	Other Operating Exp & Services	139,525	336,111	250,000	458,161	83.26
6000	Capital Outlay	0	0	0	0	-
	Subtotal, Expenditures (1000 - 6000)	183,694	397,111	298,200	534,161	79.13
7200	Intrafund Transfers Out	0	13,225	13,225	0	(100.00)
	Subtotal Expenditures (1000 - 7000)	183,694	410,336	311,425	534,161	71.52
7900	Reserve for Contingencies					
7910	Unrestricted Contingency	785,411	945,320	943,515	890,549	(5.61)
	Subtotal	785,411	945,320	943,515	890,549	(5.61)
<b>Total Expenditures and Ending Fund Balance</b>		<b>\$969,105</b>	<b>\$1,355,656</b>	<b>\$1,254,940</b>	<b>\$1,424,710</b>	<b>13.53</b>

**Rancho Santiago Community College District**  
*Tentative Budget*  
**2018-19**

Representation Fee Trust Fund

The Student Representation Fee Trust Fund is used to account for moneys collected pursuant to *EC § 76060.5* that provides for a student representation fee if approved by two-thirds of the students voting in the election.

Santiago Canyon College has approved a \$1 fee and Santa Ana College has approved a \$2 fee. The fee is to be expended to provide for the support of governmental affairs representatives who may be stating their positions and viewpoints before city, county, and district governments and before offices and agencies of the State government.

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

**Rancho Santiago Community College District**  
*Tentative Budget*  
**2018-19**

**Representation Fee Trust Fund - Fund 72**  
**Revenue Budget**

<u>Revenues by Source</u>	<b>2016-17 Actual Revenue</b>	<b>2017-18 Revised Budget</b>	<b>2017-18 Estimated Revenue</b>	<b>2018-19 Tentative Budget</b>	<b>% change 18/19 Tent/ 17/18 Est</b>
8800 Local Revenues					
8877 Student Representation	\$104,851	\$104,853	\$104,853	\$83,108	(20.74)
Total Revenues	<u>104,851</u>	<u>104,853</u>	<u>104,853</u>	<u>83,108</u>	(20.74)
Beginning Fund Balance	<u>72,592</u>	<u>75,243</u>	<u>75,243</u>	<u>84,644</u>	12.49
Total Revenues and Beginning Fund Balance	<u><u>\$177,443</u></u>	<u><u>\$180,096</u></u>	<u><u>\$180,096</u></u>	<u><u>\$167,752</u></u>	(6.85)

**Rancho Santiago Community College District**  
*Tentative Budget*  
**2018-19**

		<b>Representation Fee Trust Fund - Fund 72</b>				
		<b>Expenditure Budget</b>				
<u><b>Expenditures by Object</b></u>		<b>2016-17</b>	<b>2017-18</b>	<b>2017-18</b>	<b>2018-19</b>	<b>% change</b>
		<b>Actual</b>	<b>Revised</b>	<b>Estimated</b>	<b>Tentative</b>	<b>18/19 Tent/</b>
		<b>Expenses</b>	<b>Budget</b>	<b>Expenses</b>	<b>Budget</b>	<b>17/18 Est</b>
5000	Other Operating Exp & Services	\$102,200	\$105,452	\$95,452	\$76,600	(19.75)
	Subtotal, Expenditures (1000 - 7000)	102,200	105,452	95,452	76,600	(19.75)
7900	Reserve for Contingencies					
7910	Unrestricted Contingency	75,243	74,644	84,644	91,152	7.69
	Total Expenditures and Ending Fund Balance	\$177,443	\$180,096	\$180,096	\$167,752	(6.85)

**Rancho Santiago Community College District**  
*Tentative Budget*  
**2018-19**

Student Financial Aid Fund

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

**Rancho Santiago Community College District**  
**Tentative Budget**  
**2018-19**

<b>Student Financial Aid Fund - Fund 74</b>					
<b>Revenue Budget</b>					
<b><u>Revenue by Source</u></b>	<b>2016-17 Actual Revenue</b>	<b>2017-18 Revised Budget</b>	<b>2017-18 Estimated Revenue</b>	<b>2018-19 Tentative Budget</b>	<b>% change 18/19 Tent/ 17/18 Est</b>
8100 Federal Revenues					
8120 Higher Education Act	\$47,300	\$45,000	\$45,000	\$25,000	(44.44)
8150 Student Financial Aid	22,069,650	26,628,765	23,232,551	26,628,765	14.62
8199 Other Federal Revenue	0	2,000	0	0	-
Total Federal Revenue	<u>22,116,950</u>	<u>26,675,765</u>	<u>23,277,551</u>	<u>26,653,765</u>	14.50
8600 State Revenues					
8629 Other Categorical Apportionment-CARE	30,598	300,088	300,088	285,538	(4.85)
8659 Cal Grant & Other Reimb Categorical Allow	3,105,853	3,794,502	3,794,502	3,314,411	(12.65)
Total State Revenues	<u>3,136,451</u>	<u>4,094,590</u>	<u>4,094,590</u>	<u>3,599,949</u>	(12.08)
8800 Local Revenues					
8860 Interest & Investment Income	7,092	6,015	12,547	6,000	(52.18)
8865 Interest Income - Bank/Perkins Loan	221	1,510	0	0	-
8868 Int Adj-Perkins/Nursing Loans	0	100	0	0	-
8869 Int-Loans Assigned to DOE	681	7,000	0	0	-
8893 Outlawed Checks	0	0	(30,549)	0	(100.00)
8896 Penalties/Late Fees/Returned	10	600	0	0	-
Total Local Revenues	<u>8,004</u>	<u>15,225</u>	<u>(18,002)</u>	<u>6,000</u>	(133.33)
Total Revenues	25,261,405	30,785,580	27,354,139	30,259,714	10.62
Beginning Fund Balance	<u>1,225,179</u>	<u>1,163,824</u>	<u>1,163,824</u>	<u>1,085,602</u>	(6.72)
Total Revenues and Beginning Fund Balance	<u><u>\$26,486,584</u></u>	<u><u>\$31,949,404</u></u>	<u><u>\$28,517,963</u></u>	<u><u>\$31,345,316</u></u>	9.91



**Rancho Santiago Community College District**  
**Tentative Budget**  
**2018-19**

<b>Student Financial Aid Fund - Fund 74</b>					
<b>Expenditure Budget</b>					
<b><u>Expenditures by Object</u></b>	<b>2016-17 Actual Expenses</b>	<b>2017-18 Revised Budget</b>	<b>2017-18 Estimated Expenses</b>	<b>2018-19 Tentative Budget</b>	<b>% change 18/19 Tent/ 17/18 Est</b>
5000 Services and Other Operating Expenses					
5810 Bank/Credit Card Use	\$2,678	\$25	\$2,100	\$25	(98.81)
5885 Investment & Interest Expense	565	2,532	700	2,532	261.71
5900 Other	53,478	90,522	60,000	1,075	(98.21)
Subtotal	<u>56,721</u>	<u>93,079</u>	<u>62,800</u>	<u>3,632</u>	(94.22)
7500 Student Financial Aid					
7502 Cal Grant B	2,675,036	1,894,000	2,944,746	1,894,000	(35.68)
7504 CARE Grant	30,598	18,800	1,000	4,250	325.00
7506 F S E O G	556,800	469,265	426,400	469,265	10.05
7508 Pell Grant	19,903,975	23,170,000	21,491,692	23,170,000	7.81
7509 SSS Grant	47,300	45,000	36,000	25,000	(30.56)
7523 Pell Grant Overawards	4,946	8,500	0	8,500	-
7527 FT Student Success Grant	430,817	1,627,502	1,203,054	1,147,411	(4.63)
7528 Community College Completion G	0	273,000	105,750	273,000	158.16
7529 Dreamer Emergency Aid	0	281,288	147,345	281,288	90.90
7542 Federal Direct Loan	1,616,567	3,000,000	1,013,574	3,000,000	195.98
Subtotal	<u>25,266,039</u>	<u>30,787,355</u>	<u>27,369,561</u>	<u>30,272,714</u>	10.61
Subtotal, Expenditures (1000 - 7000)	<u>25,322,760</u>	<u>30,880,434</u>	<u>27,432,361</u>	<u>30,276,346</u>	10.37
7900 Reserve for Contingencies					
9755 Federal Capital Contribution	488,428	488,428	488,428	488,428	-
9760 Institutional Capital Contrib	297,610	297,610	297,610	297,610	-
Subtotal	<u>786,038</u>	<u>786,038</u>	<u>786,038</u>	<u>786,038</u>	-
7910 Unrestricted Contingency	377,786	282,932	299,564	282,932	(5.55)
Total Fund Balance	<u>1,163,824</u>	<u>1,068,970</u>	<u>1,085,602</u>	<u>1,068,970</u>	(1.53)
Total Expenditures and Ending Fund Balance	<u>\$26,486,584</u>	<u>\$31,949,404</u>	<u>\$28,517,963</u>	<u>\$31,345,316</u>	9.91

**Rancho Santiago Community College District**  
*Tentative Budget*  
**2018-19**

Community Education Fund

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

**Rancho Santiago Community College District**  
*Tentative Budget*  
**2018-19**

**Community Education Fund - Fund 76**  
**Revenue Budget**

<u>Revenues by Source</u>	<b>2016-17 Actual Revenue</b>	<b>2017-18 Revised Budget</b>	<b>2017-18 Estimated Revenue</b>	<b>2018-19 Tentative Budget</b>	<b>% change 18/19 Tent/ 17/18 Est</b>
8800 Local Revenues					
8860 Interest & Investment Income	\$0	\$0	\$0	\$0	-
8872 Community Education Classes Fees	843,433	844,688	844,688	852,298	0.90
8890 Other Local Income	0	0	0	0	-
Total Revenues	<u>843,433</u>	<u>844,688</u>	<u>844,688</u>	<u>852,298</u>	0.90
Beginning Fund Balance	<u>310,098</u>	<u>291,398</u>	<u>291,398</u>	<u>213,767</u>	(26.64)
Total Revenues and Beginning Fund Balance	<u><u>\$1,153,531</u></u>	<u><u>\$1,136,086</u></u>	<u><u>\$1,136,086</u></u>	<u><u>\$1,066,065</u></u>	(6.16)

**Rancho Santiago Community College District**  
*Tentative Budget*  
**2018-19**

		<b>Community Education Fund - Fund 76</b>				
		<b>Expenditure Budget</b>				
<b><u>Expenditures by Object</u></b>		<b>2016-17</b>	<b>2017-18</b>	<b>2017-18</b>	<b>2018-19</b>	<b>% change</b>
		<b>Actual</b>	<b>Revised</b>	<b>Estimated</b>	<b>Tentative</b>	<b>18/19 Tent/</b>
		<b>Expenses</b>	<b>Budget</b>	<b>Expenses</b>	<b>Budget</b>	<b>17/18 Est</b>
2000	Classified Salaries	\$323,442	\$343,953	\$330,000	\$326,379	(1.10)
3000	Employee Benefits	113,579	148,090	141,819	143,367	1.09
4000	Supplies & Materials	0	500	500	500	-
5000	Other Operating Exp & Services	425,112	450,200	450,000	431,500	(4.11)
6000	Capital Outlay	0	0	0	0	-
	Subtotal, Expenditures (1000 - 6000)	<u>862,133</u>	<u>942,743</u>	<u>922,319</u>	<u>901,746</u>	(2.23)
7300	Interfund Transfers Out	0	0	0	0	-
	Subtotal, Expenditures (1000 - 7000)	<u>862,133</u>	<u>942,743</u>	<u>922,319</u>	<u>901,746</u>	(2.23)
7900	Reserve for Contingencies					
7910	Unrestricted Contingency	291,398	193,343	213,767	164,319	(23.13)
	Total Expenditures and Ending Fund Balance	<u><u>\$1,153,531</u></u>	<u><u>\$1,136,086</u></u>	<u><u>\$1,136,086</u></u>	<u><u>\$1,066,065</u></u>	(6.16)

**Rancho Santiago Community College District**  
*Tentative Budget*  
**2018-19**

Diversified Trust Fund

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

**Rancho Santiago Community College District**  
*Tentative Budget*  
**2018-19**

**Diversified Trust Fund - Fund 79**  
**Revenue Budget**

<u>Revenue by Source</u>		2016-17 Actual Revenue	2017-18 Revised Budget	2017-18 Estimated Revenue	2018-19 Tentative Budget	% change 18/19 Tent/ 17/18 Est
8600	State Revenues	\$2,576	\$0	\$0	\$0	-
8800	Local Revenues	1,816,734	1,641,192	1,641,192	1,282,768	(21.84)
8900	Other Financing Sources					
8981/8983	Interfund/Intrafund Transfers In	631,100	801,396	801,396	171,103	(78.65)
	Total Revenue and Other Financing Sources	2,450,410	2,442,588	2,442,588	1,453,871	(40.48)
	Beginning Fund Balance	2,591,148	2,229,403	2,229,403	3,100,841	39.09
	<b>Total Revenues, Other Financing Sources and Beginning Fund Balance</b>	<u><u>\$5,041,558</u></u>	<u><u>\$4,671,991</u></u>	<u><u>\$4,671,991</u></u>	<u><u>\$4,554,712</u></u>	(2.51)

**Rancho Santiago Community College District**  
**Tentative Budget**  
**2018-19**

		<b>Diversified Trust Fund - Fund 79</b>				
		<b>Expenditure Budget</b>				
<u><b>Expenditures by Object</b></u>		<b>2016-17</b>	<b>2017-18</b>	<b>2017-18</b>	<b>2018-19</b>	<b>% change</b>
		<b>Actual</b>	<b>Revised</b>	<b>Estimated</b>	<b>Tentative</b>	<b>18/19 Tent/</b>
		<b>Expenses</b>	<b>Budget</b>	<b>Expenses</b>	<b>Budget</b>	<b>17/18 Est</b>
1000	Academic Salaries	\$30,199	\$33,428	\$33,000	\$13,420	(59.33)
2000	Classified Salaries	163,280	238,127	140,000	181,878	29.91
3000	Employee Benefits	57,460	70,665	60,000	61,777	2.96
4000	Supplies & Materials	204,214	184,038	100,000	185,425	85.43
5000	Services and Other Operating Expenses	958,143	1,111,357	900,000	874,052	(2.88)
6000	Sites, Buildings, Books, and Equipment	189,447	587,252	129,909	414,298	218.91
	Subtotal Expenditures (1000 - 6000)	<u>1,602,743</u>	<u>2,224,867</u>	<u>1,362,909</u>	<u>1,730,850</u>	27.00
7200/7300	Intrafund/Interfund Transfers Out	1,209,412	204,741	204,741	129,500	(36.75)
7600	Other Exp Paid for Students	0	3,500	3,500	3,500	-
	Subtotal Expenditures (1000 - 7000)	<u>2,812,155</u>	<u>2,433,108</u>	<u>1,571,150</u>	<u>1,863,850</u>	18.63
7900	Reserve for Contingencies					
	7910 Unrestricted Contingency	2,229,403	2,238,883	3,100,841	2,685,675	(13.39)
	7940 Reserved for Special Purposes	0	0	0	5,187	-
	Total Expenditures and Ending Fund Balance	<u><u>\$5,041,558</u></u>	<u><u>\$4,671,991</u></u>	<u><u>\$4,671,991</u></u>	<u><u>\$4,554,712</u></u>	(2.51)

**Rancho Santiago Community College District**  
*Tentative Budget*  
**2018-19**

**SUPPLEMENTAL DATA**



**RANCHO SANTIAGO COMMUNITY COLLEGE DISTRICT  
UNRESTRICTED GENERAL FUND  
2018-19 Tentative Budget Assumptions  
May 14, 2018**

I. State Revenue

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

B. FTES Workload Measure Assumptions:

Year	Base	Actual	Funded	Actual Growth
2013/14	28,185.04	28,688.93	28,688.93	1.79%
2014/15	28,688.93	28,908.08	28,908.08	0.76%
2015/16	28,908.08	28,901.64	28,901.64	-0.02%
2016/17	P3 28,901.64	27,517.31 a	28,901.64 a	-4.79%
2017/18	P2 28,901.64	29,174.00 b	29,174.00 b	-0-

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

b - based on submitted P2, the district estimates borrowing 1,300 FTES from summer 2018

The district went into stabilization in 2016/17 and is in restoration in 2017/18.

To maintain the 2015/16 funding level the district borrowed from summer 2018 for reporting purposes.

A decision will need to be made by fiscal year end whether we have enough summer 2018 FTES to borrow to fully restore, or there will be a permanent additional reduction in ongoing revenue.

The governor's May Revision includes 1% systemwide growth funding, 2.71% COLA, and no base allocation increase. Instead the budget includes a new Student-Focused Funding Formula, the effects of which are not fully known at this time. Any changes to our funding related to the new formula will be incorporated in the Adopted Budget.

Projected COLA of 2.71%	<b>\$4,300,000</b>
Projected Growth/Access	<b>\$0</b>
Projected Base Allocation Increase	<b>\$0</b>
Continued Projected Deficit (est. 0.708%)	<b>\$0</b>
Apportionment Base Incr (Decr) for 2017/18	<b>\$4,300,000</b>

2018/19 Potential Growth at 0.5% based on 1% system 29,046

C. Education Protection Account (EPA) funding estimated at \$21,022,922 based on 2017/18 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 \$146 per FTES (\$4,339,229). Restricted lottery at \$48 per FTES (\$1,426,596). (2017/18 P1 of resident & nonresident factored FTES, 29,720.75 x 146 = \$4,339,229 unrestricted lottery; 29,720.75 x 48 = \$1,426,596.) Slight increase.

E. Estimated reimbursement for part-time faculty compensation is estimated at \$599,306 (2017/18 Advance). Unchanged.

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

G. BOG fee waivers 2% administration funding estimated at 2017/18 Advance of \$307,714. Unchanged.

H. Mandates Block Grant estimated at a total budget of \$795,000. Unchanged. No additional one-time allocation proposed.

II. Other Revenue

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

J. Interest earnings estimated at \$725,000. Increase based on anticipated interest rate increases.

K. Other miscellaneous income (includes fines, fees, rents, etc.) is estimated at approximately \$350,000. Unchanged.

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

M. Scheduled Maintenance/Instructional Equipment allocation \$3.5 million (no match required).

**RANCHO SANTIAGO COMMUNITY COLLEGE DISTRICT  
UNRESTRICTED GENERAL FUND  
2018-19 Tentative Budget Assumptions  
May 14, 2018**

III. Appropriations and Expenditures

- A. As the District's budget model is a revenue allocation model, revenues flow through the model to the colleges as earned. The colleges have the responsibility, within their earned revenue, to budget for ALL necessary expenditures including but not limited to all full time and part time employees, utilities, instructional services agreements, multi-year maintenance and other contracts, supplies, equipment and other operating costs.
- B. The state is estimating a Cost of Living Allowance (COLA) of 2.71%. Any collectively bargained increased costs will be added to the budget. The estimated cost of a 1% salary increase is \$1.5 million.
- C. Step and column movement is budgeted at an additional cost of approximately \$1.26 million including benefits. (FARSCCD approximate cost \$601,000, CSEA approximate cost \$405,000, Management/Other approximate cost \$254,000)
- D. Health and Welfare benefit premium cost increase as of 1/1/19 is estimated at 2.5% for an additional cost of approximately \$402,000 for active employees and an additional cost of \$178,000 for retirees, for a combined increase of \$580,000. 2018/19 change to BAM budgeting benefits at average cost rather than maximum cost. Savings of \$152,666 State Unemployment Insurance local experience charges are estimated at \$250,000 (2017/18 budgeted amount). Unchanged. CalPERS employer contribution rate will increase in 2018/19 from 15.531% to 17.70% for an increase of \$818,632. (Note: The cost of each 1% increase in the PERS rate is approximately \$350,000.) CalSTRS employer contribution rate will increase in 2018/19 from 14.43% to 16.28% for an increase of \$1,220,221. (Note: The cost of each 1% increase in the STRS rate is approximately \$700,000.)
- E. The full-time faculty obligation (FON) for Fall 2018 is estimated at 371. The District is currently recruiting to replace 16 faculty vacancies. The District expects to meet its obligation. SAC is recruiting for 13 vacancies. SCC is recruiting for 3 vacancies. The current cost for a new position is budgeted at Class VI, Step 12 at approximately \$136,500. Penalties for not meeting the obligation amount to approximately \$71,000 per FTE not filled.
- F. The current rate per Lecture Hour Equivalent (LHE) effective 7/1/17 for hourly faculty is \$1,275. Unchanged
- G. Retiree Health Benefit Fund (OPEB/GASB 45 Obligation) - The District will continue to contribute 3.63% of total salaries to fund the total actuarially determined Annual Required Contribution (ARC). The annual required contribution (ARC) for 2016/17 is \$11,722,578.
- H. Capital Outlay Fund - In addition to the state allocation for Scheduled Maintenance/Instructional Equipment, the District will continue to budget \$1.5 million for capital outlay needs.
- I. Utilities cost increases of 2.5%, estimated at \$100,000.
- J. Information Technology licensing contract escalation cost of 7%, estimated at \$125,000.
- K. Property and Liability Insurance transfer estimated at \$1,970,000. Unchanged.
- L. Other additional DS/Institutional Cost expenses totaling \$551,143:
  - P/T Intermediate Clerk 19hrs/12 months - Human Resources - ongoing
  - District Administrator Institutional Equity, Compliance and Title IX - Human Resources - ongoing
  - 3 New Senior District Safety Officer (armed) - District Safety - ongoing
- M. Child Development Fund - The District will continue to budget \$250,000 as an interfund transfer from the unrestricted general fund as a contingency plan. (\$140,000 was transferred in 2014/15 and 2015/16, 2016/17, and expected in 2017/18)
- N. Estimated annual cost of Santiago Canyon College ADA Settlement expenses of \$2 million from one-time funds.
- O. According to the District budget reduction strategy, round 2 ongoing reductions of \$3 million are incorporated in the tentative budget.

<b>Rancho Santiago Community College District</b> <b>Unrestricted General Fund Summary</b> <b>2018-19 Tentative Budget Assumptions Analysis</b> <b>May 14, 2018</b>
--

	<u><b>New Revenues</b></u>	Ongoing Only	One-Time
A	New Performance Based Funding Formula	?	
B	COLA 2.71%	\$4,300,000	
B	Growth (Borrow from summer) <span style="float: right;">1</span>	\$0	
B	Base Allocation	\$0	
B	Deficit Factor est. at 0.708%	\$0	
D	Unrestricted Lottery	\$216,414	
H	Mandates Block Grant (one-time)	\$0	
I	Non-Resident Tuition	\$275,000	
J	Interest Earnings	\$60,000	
L	Apprenticeship - SCC	\$0	
EGHK	Misc Income	\$0	
	<b>Total</b>	\$4,851,414	\$0
	<u><b>New Expenditures</b></u>		
B	COLA 2.71%	\$4,300,000	
C	Step/Column	\$1,260,000	
D	Health and Welfare/Benefits Increase	\$580,000	
D	Budget Health and Welfare at Average Cost for Vacancies	(\$152,666)	
D	CalPERS Increase	\$818,632	
D	CalSTRS Increase	\$1,220,221	
E	Full Time Faculty Obligation Hires	\$0	
E/F	Hourly Faculty Budgets (Convert to Full Time)	\$0	
G	Increased Cost of Retiree Health Benefit ARC	\$0	
H	Capital Outlay/Scheduled Maintenance Match	\$0	
I	Utilities Increase	\$100,000	
J	ITS Licensing/Contract Escalation Cost	\$125,000	
K	Property, Liability and All Risks Insurance	\$0	
L	Other Additional DS/Institutional Costs	\$551,143	
N	SCC ADA Settlement Costs	\$0	\$2,000,000
O	Ongoing Budget Reductions	(\$3,000,000)	
	<b>Total</b>	\$5,802,330	\$2,000,000
	2018-19 Budget Year Surplus (Deficit)	(\$950,916)	
	2017/18 Structural Deficit	(\$1,346,566)	
	2017/18 Additional cost of CSEA settlement	(\$191,807)	
	2017/18 Additional cost of remaining CB settlements	?	
	2017/18 Budgeted vacancies/actual salary placement less	\$425,060	
	2017/18 New hires choosing less than budgeted benefits	\$687,959	
	2017/18 Retirees budgeted in 2018/19 according to BAM	\$872,339	
	2017/18 Savings in H/W Benefits (3.5% to 2.5%)	\$60,636	
	2017/18 Other budget line item changes	\$549,876	
	<b>Total Net Surplus (Deficit)</b>	\$106,581	(\$2,000,000)

**Note: Budget Stabilization Fund Balance at 6/30/2018 is estimated at \$15 million.**

*1 Based on the FTES reported on the 320 submitted at P1, to maintain the 2015/16 funding level the district borrowed from summer 2018 for reporting purposes. A decision will need to be made by fiscal year end whether we have enough summer 2018 FTES to borrow to fully restore, or there will be a permanent reduction in ongoing revenue.*

\* Reference to budget assumption number



## **Rancho Santiago Community College District** **Budget Allocation Model** **Based on SB 361**

- The “*Rancho Santiago Community College District Budget Allocation Model Based on SB361, February 8, 2012*” was approved at the February 22, 2012 Budget Allocation and Planning Review Committee Meeting

### **Introduction**

In 2008, both colleges were visited by ACCJC Accreditation Teams in the normal accreditation cycle. The Teams noticed that the district’s budget allocation model that was in place for approximately ten years had not been annually reviewed as to its effectiveness as stated in the model documents. The existing revenue allocation model was developed when the district transformed into a multi college district. The visiting Team recommended a review of the existing budget allocation model and recommended changes as necessary.

The Budget Allocation and Planning Review Committee (BAPR) charged the BAPR Workgroup, a technical subgroup of BAPR, with the task of reviewing the ten year old model. In the process, the Workgroup requested to evaluate other California Community College multi-campus budget allocation models. Approximately twenty models were reviewed. Ultimately, the Workgroup focused on a revenue allocation model as opposed to an expenditure allocation model. A revenue allocation model allocates revenues (state and local) generated in a budget year to the college campuses in the district based on the state funding model that allocates state apportionment revenues to districts. An expenditure allocation model allocates, by agreed upon formulas, expenditure appropriations for full-time faculty staffing, adjunct faculty staffing, classified and administrative staffing, associated health and welfare benefit costs, supply and equipment budgets, utility costs, legal and other services. The BAPR Workgroup ultimately decided on a revenue allocation formula in order to provide the greatest amount of flexibility for the campuses.

Senate Bill 361, passed in 2006, changed the formula of earned state apportionment revenues to essentially two elements, 1) Basic Allocations for college/center base funding rates based on FTES size of the college and center and 2) Full Time Equivalent Students (FTES) based on earned and funded FTES. The BAPR Workgroup determined that since this is how our primary funding comes from the state this model should be used for distribution on earned revenues to the colleges. The colleges and centers are the only entities in the district that generates this type of funding. Revenue earned and funded by the state will be earned and funded at the colleges. The Budget Allocation Model (BAM) described in this document provides the guidelines, formulas, and basic steps for the development of an annual district budget including the allocation of budget expenditure responsibilities for Santa Ana College, Santiago Canyon College and District Services referred to as the three district Budget Centers. The budget is the financial plan for the district, and application of this model should be

utilized to implement the district's vision, mission statement, district strategic plan and the technology strategic plan as well as the colleges' mission statements, educational master plans, facilities master plans and other planning resources. The annual implementation of the budget allocation model is to be aligned with all of these plans. To ensure that budget allocation is tied to planning, it is the responsibility of District Council to review budget and planning during the fiscal year and, if necessary, recommend adjustments to the budget allocation model to keep the two aligned for the coming year. The Chancellor and the Board of Trustees are ultimately responsible for the annual budget and the expenditures associated with the budget. In February of 2013, the Board of Trustees adopted a new planning design manual. This document eliminated BAPR and created the Fiscal Resources Committee (FRC). FRC is responsible for recommending the annual budget to the District Council for its recommendation to the Chancellor and Board of Trustees. FRC is also responsible for annual review of the model for accreditation and can recommend any modifications to the guidelines.

The goal of the BAM is to create a documented revenue allocation process that provides financial stability and encourages fiscal accountability at all levels in times of either increasing or decreasing revenue streams. It is also intended to be simple, transparent, easy to understand, fair, predictable and consistent, using quantitative, verifiable factors with performance incentives. District Council should conduct a review(s) during each fiscal year to assess if the operation of the budget allocation model is meeting the goal.

Under state law, the District is the legal entity and is ultimately responsible for actions, decisions and legal obligations of the entire organization. The Board of Trustees of the Rancho Santiago Community College District has clear statutory authority and responsibility and, ultimately, makes all final decisions. Likewise, the Chancellor, under the direction of the Board of Trustees, is responsible for the successful operation, reputation, and fiscal integrity of the entire District. The funding model does not supplant the Chancellor's role, nor does it reduce the responsibility of the District Services staff to fulfill their fiduciary role of providing appropriate oversight of the operations of the entire District. It is important that guidelines, procedures and responsibility be clear with regard to District compliance with any and all laws and regulations such as the 50% Law, full-time/part-time faculty requirements, Faculty Obligation Number (FON), attendance accounting, audit requirements, fiscal and related accounting standards, procurement and contract law, employment relations and collective bargaining, payroll processing and related reporting requirements, etc. The oversight of these requirements are to be maintained by District Services, which has a responsibility to provide direction and data to the colleges to assure they have appropriate information for decision making with regard to resource allocation at the local level, thus, assuring District compliance with legal and regulatory requirements.

All revenue is considered District revenue because the district is the legal entity authorized by the State of California to receive and expend income and to incur expenses. However, the majority of revenue is provided by the taxpayers of California for the sole purpose of providing educational services to the communities and students served by the District. Services such as classes, programs, and student services are, with few exceptions, the responsibility of the colleges. It is the intent of the Revenue Allocation Model to allocate the majority of funds to the colleges in order to provide those educational services. The model intends to provide an opportunity to maximize resource allocation decisions at the local college level. Each college president is responsible for the successful operation and performance of his/her college as it relates to resource allocation and utilization. The purpose and function of the District Services in this structure is to maintain the fiscal and operational integrity of the District and its individual colleges and centers and to facilitate college operations so that their needs are met and fiscal stability is assured. District Services has responsibility for providing certain centralized functions, both to provide efficient operations as well as to assist in coordination between District Services and the colleges. Examples of these services include human resources, business operations, fiscal and budgetary oversight, procurement, construction and capital outlay, and information technology. On the broadest level, the goal of this partnership is to encourage and support collaboration between the colleges and District Services.

## Implementation

A detailed transition plan for the implementation of the new BAM should include:

- Standards and milestones for the initial year
- An evaluation process to determine if the standards and milestones have been achieved or if there is adequate progress
- A process to ensure planning is driving the budget

The 2012-2013 fiscal year is the transitional year from the old budget allocation model to the new SB 361 model. Essentially, the first year (2012-2013) of the new model is a rollover of expenditure appropriations from the prior year 2011-2012. Therefore the 2011/12 ending balance funds are used on a one time basis to cover the structural deficit spending in the 2012/13 fiscal year.

An SB 361 Budget Allocation Model Implementation Technical Committee (BAMIT) was established by the Budget Allocation and Planning Review Committee (BAPR) and began meeting in April 2012. The team included:

<b>District Office:</b>	
Peter Hardash	Vice Chancellor, Business Operations/Fiscal Services
John Didion	Executive Vice Chancellor
Adam O'Connor	Assistant Vice Chancellor, Fiscal Services
Gina Huegli	Budget Analyst
Thao Nguyen	Budget Analyst
<b>Santa Ana College:</b>	
Linda Rose	Vice President, Academic Affairs
Jim Kennedy	Interim Vice President, Administrative Services
Michael Collins	Vice President, Administrative Services
<b>Santiago Canyon College:</b>	
Aracely Mora	Vice President, Academic Affairs
Steve Kawa	Vice President, Administrative Services

BAMIT was tasked with evaluating any foreseeable implementation issues transitioning from the old model and to make recommendations on possible solutions.

The team spent the next five months meeting to discuss and agree on recommendations for implementing the transition to new model using a series of discussion topics. These agreements are either documented directly in this model narrative or included in an appendix if the topic was related solely to the transition year.

It was also agreed by BAMIT that any unforeseen issue that would arise should be brought back to FRC for review and recommendation.

## Revenue Allocation

The SB 361 funding model essentially allocates revenues to the colleges in the same manner as received by the District from the State of California. This method allocates all earned revenues to the colleges.

## **College and District Services Budgets and Expenditure Responsibilities**

Since the BAM is a revenue allocation model, all expenditures and allocation of revenues under the model are the responsibilities of the colleges and centers. Expenditure responsibilities for the colleges, District Services and Institutional Costs are summarized in Table 1.

Revenue and budget responsibilities are summarized on Table 2. The total annual revenue to each college will be the sum of base funding for each college and center as defined by SB 361 and applying the current FTES rates for credit base, noncredit base, career development and college preparation noncredit base revenues as well as any local unrestricted or restricted revenues earned by the college.

The revenue allocations will be regularly reviewed by FRC. In reviewing the allocation of general funds, FRC should take into consideration all revenues, including restricted revenues, available to each of the Budget Centers less any apportionment deficits, property tax shortfalls or uncollected student fees or shortfalls. If necessary, FRC will recommend adjustments to District Council for submission to the Chancellor.

The expenditures allocated for District Services and for Institutional Costs will be developed based on the projected levels of expenditure for the prior fiscal year, taking into account unusual or one-time anomalies, reviewed by FRC and the District Council and approved by the Chancellor and the Board of Trustees.

**DISTRICT SERVICES** – Examples are those expenses associated with the operations of the Chancellor’s Office, Board of Trustees, Public Affairs, Human Resources, Risk Management, Educational Services, Institutional Research, Business Operations, Internal Auditing, Fiscal Services, Payroll, Purchasing, Facilities Planning, ITS and Safety Services. Economic Development expenditures are to be included in the District Services budget but clearly delineated from other District expenditures.

**INSTITUTIONAL COSTS** – Examples are those expenses associated with State and Federal regulatory issues, property, liability and other insurances, board election, interfund transfers and Retiree Health Benefit Costs. As the board election expense is incurred every other year, it will be budgeted each year at one-half of the estimated cost. In the off years, the funds will remain unspent and specifically carried over to the next year to be used solely for the purpose of the election expense. If there is insufficient budget, the colleges will be assessed the difference based on the current FTES split. If any funds remain unspent in an election year, it will be allocated to the colleges based on the current FTES split for one-time uses.

An annual review of District Services and Institutional Costs will be conducted by District Council each fall in order to give time to complete the evaluation in time to prepare for the following fiscal year budget cycle and implement any suggestions. The review will include an evaluation of the effectiveness of the services provided to assure the District is appropriately funded. If District Council believes a change to the allocation is necessary, it will submit its recommendation to FRC for funding consideration and recommendation to the Chancellor.

### **District Reserves and Deficits**

The Board of Trustees will establish a reserve through board policy, state guidelines and budget assumptions.

The Chancellor reserves the right to adjust allocations as necessary.

The Board of Trustees is solely responsible for labor negotiations with employee groups. Nothing in this budget model shall be interpreted to infringe upon the Board’s ability to collectively bargain and negotiate in good faith with employee organizations and meet and confer with unrepresented employees.

## **College Budget and Expenditure Responsibilities**

Colleges will be responsible for funding the current programs and services that they operate as part of their budget plans. There are some basic guidelines the colleges must follow:

- Allocating resources to achieve the state funded level of FTES is a primary objective for all colleges.
- Requirements of the collective bargaining agreements apply to college level decisions.
- The FON (Faculty Obligation Number) must be maintained by each college. Full-time faculty hiring recommendations by the colleges are monitored on an institutional basis. Any financial penalties imposed by the state due to FON non-compliance will be borne proportionately by the campus not in compliance.
- In making expenditure decisions, the impact upon the 50% law calculation must be considered and budgeted appropriately. Any financial penalties imposed by the state due to 50% law non-compliance will be borne proportionally (by FTES split) by both campuses.
- With unpredictable state funding, the cost of physical plant maintenance is especially important. Lack of maintenance of the operations and district facilities and grounds will have a significant impact on the campuses and therefore needs to be addressed with a detailed plan and dedicated budget whether or not funds are allocated from the state.

## **Budget Center Reserves and Deficits**

At the Adopted Budget each college shall set aside a contingency reserve in the Unrestricted General Fund equal to a minimum of 1% of its total current year budgeted Fund 11 expenditures to handle unforeseen expenses. If the contingency reserve is unspent by fiscal year end, the college reserve rolls over into the colleges' beginning balance for the following fiscal year. The District Services and Institutional Cost allocations are budgeted as defined in the model for the appropriate operation of the district and therefore are not subject to carryover, unless specifically delineated. The Chancellor and Board of Trustees reserve the right to modify the budget as deemed necessary.

If a college incurs an overall deficit for any given year, the following sequential steps will be implemented:

The college reserve shall first be used to cover any deficit (structural and/or one-time). If reserves are not sufficient to cover the deficit, then the college is to prepare an immediate expenditure reduction plan that covers the amount of deficit along with a plan to replenish the 1% minimum reserve level. Once the college reserve has been exhausted, in circumstances when any remaining deficit is greater than 1.5% of budgeted Fund 11 expenditures, and a reduction plan has been prepared up to the 1.5% level, the college may request a temporary loan from District Reserves. The request, including a proposed payback period, should be submitted to FRC for review. If FRC supports the request, it will forward the recommendation to District Council for review and recommendation to the Chancellor who will make the final determination.

## **Revenue Modifications**

### **Apportionment Revenue Adjustments**

It is very likely each fiscal year that the District's revenues from state apportionment could be adjusted after the close of the fiscal year in the fall, but most likely at the P1 recalculation, which occurs eight months after the close of the fiscal year. This budget model therefore will be fluid, with changes made throughout the fiscal year (P-1, P-2, P-annual) as necessary. Any increase or decrease to prior year revenues is treated as a onetime addition or reduction to the colleges' current budget year and distributed in the model based on the most up to date FTES



split reported by the District and funded by the state.

An example of revenue allocation and FTES change:

\$100,000,000 is originally split 70% Santa Ana College (\$70,000,000) and 30% Santiago Canyon College (\$30,000,000) based on FTES split at the time. At the final FTES recalculation for that year, the District earns an additional \$500,000 based on the total funded FTES. In addition, the split of FTES changes to 71%/29%. The total revenue of \$100,500,000 is then redistributed \$71,355,000 to Santa Ana College and \$29,145,000 to Santiago Canyon College which would result in a shift of \$855,000 between the colleges. A reduction in funding will follow the same calculation.

It is necessary in this model to set a base level of FTES for each college. Per agreement by the Chancellor and college Presidents, the base FTES split of 70.80% SAC and 29.20% SCC will be utilized for the 2013/14 tentative budget. Similar to how the state sets a base for district FTES, this will be the beginning base level for each college. Each year through the planning process there will be a determination made if the district has growth potential for the coming fiscal year. Each college will determine what level of growth they believe they can achieve and targets will be discussed and established through Chancellor's Cabinet. For example, if the district believes it has the opportunity for 2% growth, the colleges will determine the level of growth they wish to pursue. If both colleges decide to pursue and earn 2% growth and the district is funded for 2% growth, then each college's base would increase 2% the following year. In this case the split would still remain 70.80%/29.20% as both colleges moved up proportionately (Scenario #1). If instead, one college decides not to pursue growth and the other college pursues and earns the entire district 2% growth, all of these FTES will be added to that college's base and therefore its base will grow more than 2% and the split will then be adjusted (Scenario #2).

Using this same example in which the district believes it has the opportunity for 2% growth, and both colleges decide to pursue 2% growth, however one college generates 3% growth and the other generates 2%, the college generating more FTES would have unfunded over cap FTES. The outcome would be that each college is credited for 2% growth, each base increases 2% and the split remains (Scenario #3). If instead, one college generates 3% and the other college less than 2%, the college generating the additional FTES can earn its 2% target plus up to the difference between the other college's lost FTES opportunity and the total amount funded by the district (Scenario #4).

This model should also include a stability mechanism. In a year of decline in which a both colleges earns less FTES than its base, the base FTES will remain intact following the state method for stabilization. In a year in which only one college earns less FTES than its base, the other college is funded at its earned level and any remaining funds received by the district for stability, if any, will be allocated to the college that declined. Therefore there may only be partial or no stability funding available. In the year of decline, college(s) are in funding stability for that, but have up to three years in which to earn back to its base FTES conditional on state funding. If the college does not earn back to its base during this period, then the new lower FTES base will be established. As an example (Scenario #5), year one there is 2% growth opportunity. One of the colleges earns 2% growth but the other college declines by 1%, going into stability. This year the college that declined is held at their base level of FTES while the other college is credited for their growth. In the second year of the example, there is no growth opportunity, but the college that declined recaptures FTES to the previous year base to emerge from stability. Note that since the other college grew in year one, the percentage split has now changed.

All of these examples exclude the effect of statewide apportionment deficits. In the case of any statewide deficits, the college revenues will be reduced accordingly. In addition, the Chancellor reserves the right to make changes to the base FTES as deemed necessary in the best interest of the district as a whole.

	<b>Base FTES</b>	<b>% split</b>	<b>Scenario #1</b>	<b>New FTES</b>	<b>% split</b>
SAC	19,824	70.80%	2.00%	20,220.48	70.80%
SCC	8,176	29.20%	2.00%	8,339.52	29.20%
	<u>28,000</u>		2.00%	<u>28,560.00</u>	
	<b>Base FTES</b>	<b>% split</b>	<b>Scenario #2</b>	<b>New FTES</b>	<b>% split</b>
SAC	19,824	70.80%	2.82%	20,384.00	71.37%
SCC	8,176	29.20%	0.00%	8,176.00	28.63%
	<u>28,000</u>		2.00%	<u>28,560.00</u>	
	<b>Base FTES</b>	<b>% split</b>	<b>Scenario #3</b>	<b>New FTES</b>	<b>% split</b>
SAC	19,824		3.00%	20,418.72	
unfunded				(198.24)	
SAC	19,824	70.80%	2.00%	20,220.48	70.80%
SCC	8,176	29.20%	2.00%	8,339.52	29.20%
	<u>28,000</u>		2.00%	<u>28,560.00</u>	
	<b>Base FTES</b>	<b>% split</b>	<b>Scenario #4</b>	<b>New FTES</b>	<b>% split</b>
SAC	19,824		3.00%	20,418.72	
unfunded				(136.92)	
SAC	19,824	70.80%	2.31%	20,281.80	71.01%
SCC	8,176	29.20%	1.25%	8,278.20	28.99%
	<u>28,000</u>		2.00%	<u>28,560.00</u>	
<b>YEAR 1</b>	<b>Base FTES</b>	<b>% split</b>	<b>Scenario #5</b>	<b>New FTES</b>	<b>% split</b>
Actual Generated:					
SAC	19,824	70.80%	-1.00%	19,625.76	70.18%
SCC	8,176	29.20%	2.00%	8,339.52	29.82%
	<u>28,000</u>		-0.124%	<u>27,965.28</u>	
Calculated for Stability:					
SAC	19,824		-1.00%	19,625.76	
stabilization				282.24	
SAC	19,824	70.80%	0.42%	19,908.00	70.48%
SCC	8,176	29.20%	2.00%	8,339.52	29.52%
	<u>28,000</u>		0.884%	<u>28,247.52</u>	
<b>YEAR 2</b>					
Actual Generated:					
SAC	19,625.76	70.18%	1.44%	19,908.00	70.48%
SCC	8,339.52	29.82%	0.00%	8,339.52	29.52%
	<u>27,965.28</u>		1.009%	<u>28,247.52</u>	

## **Allocation of New State Revenues**

**Growth Funding:** Plans from the Planning and Organizational Effectiveness Committee (POE) to seek growth funding requires FRC recommendation and approval by the Chancellor, and the plans should include how growth funds will be distributed if one of the colleges does not reach its growth target. A college seeking the opportunity for growth funding will utilize its own carryover funds to offer a schedule to achieve the desired growth. Once the growth has been confirmed as earned and funded by the state and distributed to the district, the appropriate allocation will be made to the college(s) generating the funded growth back through the model. Growth/Restoration Funds will be allocated to the colleges when they are actually earned.

Revenues which are not college specific (for example, student fees that cannot be identified by college), will be allocated based on total funded FTES percentage split between the campuses.

After consultation with district's independent audit firm, the implementation team agreed that any unpaid uncollected student fees will be written off as uncollectible at each year end. This way, only actual collected revenues are distributed in this model. At P-1, P-2 and P-annual, uncollected fee revenues will be adjusted.

Due to the instability of revenues, such as interest income, discounts earned, auction proceeds, vendor rebates (not including utility rebates which are budgeted in Fund 41 for the particular budget center), revenues from these sources will **not** be part of the revenue allocation formula. Income derived from these sources will be deposited to the institutional reserves. The-ongoing state allocation for the Mandates Block Grant will be allocated to the colleges through the model. Any one-time Mandates allocations received from the state will be discussed by FRC and recommendations will be made for one-time uses.

**Cost of Living Adjustments:** COLAs included in the tentative and adopted budgets shall be distributed to the three budget centers pro rata based on total budgeted salary and benefits expenses and sequestered and not allocated for expenditure until after collective bargaining for all groups have been finalized.

**Lottery Revenue:** Income for current year lottery income is received based on the prior fiscal year's FTES split. At Tentative Budget, the allocation will be made based on projected FTES without carryover. At Adopted Budget, final FTES will be used and carryovers will be included.

## **Other Modifications**

### **Salary and Benefits Cost**

All authorized full time and ongoing part time positions shall be budgeted with corresponding and appropriate fixed cost and health and welfare benefits. Vacant positions will be budgeted at the beginning of the fiscal year or when newly created at the ninth place ranking level (Class VI, Step 12) for full-time faculty and at the mid-level for other positions (ex. Step 3 for CSEA, Step 4 for Management, and AA step 6 for teachers and BA step 6 for master teachers in child development), with the district's average cost for the health and welfare benefits by employee group. The full cost of all positions, regardless of the budgeted amount, including step and column movement costs, longevity increment costs and any additional collective bargaining agreement costs, will be charged to the particular Budget Center. The colleges are responsible for this entire cost, including any increases or adjustments to salary or benefits throughout the year. If a position becomes vacant during a fiscal year, the Budget Center has the discretion to move unused and available budget from the previous employee's position for other one-time costs until filled or defunded. Any payoffs of accrued vacation, or any additional costs incurred at separation from employment with the district, will be borne by the particular Budget Center. When there is a vacancy that won't be filled immediately, Human Resources should be consulted as to how long it can remain vacant. The colleges should also consult Human Resources regarding the FON when recommending to defund faculty positions.

## **Grants/Special Projects**

Due to the timeliness issues related to grants, approvals rest with the respective Chancellor's Cabinet member, through established processes, in all cases except for Economic Development grants in which a new grant opportunity presents itself which requires an increase to the District Office budget due to match or other unrestricted general fund cost. In these cases, the grant will be reviewed by Chancellor's Cabinet with final approval made by the Chancellor.

Some grants allow for charges of indirect costs. These charges will accumulate by Budget Center during each fiscal year. At fiscal year end, once earned, each college will be allocated 100% of the total indirect earned by that college and transferred into Fund 13 the following year to be used for one-time expenses. The indirect earned by district projects will roll into the institutional ending fund balance with the exception of the District Educational Services grants. In order to increase support services and resources provided to the colleges and to acknowledge the additional costs associated with administering grants, any accumulated indirect generated from these grants will be distributed as follows: 25% will roll into the institutional ending fund balance, 25% will offset the overall District Services expenditures in that given year, and 50% will carryover specifically in a Fund 13 account under Educational Services to be used for one-time expenses to increase support services to the colleges.

It is the district's goal to fully expend grants and other special project allocations by the end of the term, however sometimes projects end with a small overage or can be under spent. For any overage or allowable amount remaining, these amounts will close into the respective Budget Center's Fund 13 using 7200 transfers.

## **Banked LHE Load Liability**

Beginning in 2012/13, the liability for banked LHE will be accounted for in separate college accounts. The cost of faculty banking load will be charged to the college during the semester the course is taught and added to the liability. When an instructor takes banked leave, they will be paid their regular salary and district office will make a transfer from the liability to the college 1300 account to pay the backfill cost of teaching the load. A college cannot permanently fill a faculty position at the time someone takes their final year or semester off before retirement. Filling a vacancy cannot occur until the position is actually vacant. In consultation with Human Resources and Fiscal Services, a college can request to swap another faculty vacancy they may have in another discipline or pay the cost differential if they determine programmatically it needs to be filled sooner.

This method will appropriately account for the costs of each semester offerings and ensure an appropriate liability. Although the liability amounts will be accounted for by college, only District Fiscal Services will be able to make transfers from these accounts. Each year end a report will be run to reconcile the total cost of the liability and if any additional transfers are required, the colleges will be charged for the differences.

## **Other Possible Strategic Modifications**

### **Summer FTES**

There may be times when it is in the best financial interest of the District to shift summer FTES between fiscal years. When this occurs, the first goal will be to shift FTES from both colleges in the same proportion as the total funded FTES for each of the colleges. If this is not possible, then care needs to be exercised to ensure that any such shift does not create a disadvantage to either college. If a disadvantage is apparent, then steps to mitigate this occurrence will be addressed by FRC.

Borrowing of summer FTES is not a college-level decision, but rather it is a District-level determination. It is not a mechanism available to individual colleges to sustain their internal FTES levels.

## **Long-Term Plans**

Colleges: Each college has a long-term plan for facilities and programs. The Chancellor, in consultation with the Presidents, will evaluate additional funding that may accrue to the colleges beyond what the model provides. The

source of this funding will also have to be identified.

Santa Ana College utilizes the Educational Master Plan in concert with the SAC Strategic Plan to determine the long-term plans for the college. Long-term facilities plans are outlined in the latest Facilities Master Plan, and are rooted in the Educational Master Plan. SAC links planning to budget through the use of the SAC Comprehensive Budget Calendar, which includes planning milestones linked to the college's program review process, Resource Allocation Request (RAR) process, and to the District's planning and budget calendar. As a result of the Program Review Process, resource allocation needs are requested via the RAR process, which identifies specific resources required to achieve specific intended outcomes. The budget augmentation requests are then prioritized at the department, division, and area level in accordance with established budget criteria. The college's Planning and Budget Committee reviews the prioritized RARs, and they are posted to the campus Planning and Budget web page for the campus community to review. As available resources are realized, the previously prioritized RAR are funded.

At Santiago Canyon College, long-term plans are developed similarly to short-term plans, and exist in a variety of interconnected processes and documents. Department Planning Portfolios (DPP) and Program Reviews are the root documents that form the college's Educational Master Plan and serve to align planning with resource allocation. The allocation of resources is determined through a formal participatory governance process. The Planning and Institutional Effectiveness (PIE) committee is the participatory governance committee that is charged with the task of ensuring resource allocation is tied to planning. Through its planning cycle, the PIE committee receives resource requests from all college units and ensures that each request aligns with the college mission, college goals, program reviews, and DPPs. All requests are then ranked by the PIE committee, placed on a college-wide prioritized list of resource requests, and forwarded to the college budget committee for review. If the budget committee identifies available funds, those funds are noted on the prioritized list, and sent back to the PIE committee. The PIE committee then forwards the prioritized list, along with the budget committee's identification of available funds, to College Council for approval of the annual budget.

District Services: District Services and Institutional Costs may also require additional funding to implement new initiatives in support of the colleges and the district as a whole. POE will evaluate budget augmentation requests and forward a recommendation to District Council. District Council may then refer such requests to FRC for funding consideration.

### **Full-Time Faculty Obligation Number (FON)**

To ensure that the District complies with the State required full-time Faculty Obligation Number (FON), the Chancellor will establish a FON for each college. Each college shall be required to fund at least that number of full-time faculty positions. If the District falls below the FON and is penalized, the amount of the penalty will be deducted from the revenues of the college(s) causing the penalty. FRC, along with the District Enrollment Management Committee, should regularly review the FON targets and actuals and determine if any budget adjustment is necessary. If an adjustment is needed, FRC should develop a proposal and forward it to POE Committee for review and recommendation to the Chancellor.

### **Budget Input**

Using a system for Position Control, Fiscal Services will budget 100% of all regular personnel cost of salary and benefits, and notify the Budget Centers of the difference between the computational total budget from the Budget Allocation Model and the cost of regular personnel. The remaining line item budgets will roll over from one year to the next so the Budget Centers are not required to input every line item. The Budget Centers can make any allowable budget changes at their discretion and will also be required to make changes to reconcile to the total allowable budget per the model.

## **Appendix Attached**

### **A. Definition of Terms**

<b>TABLE 1 Expenditure and Budget Responsibilities</b>		<b>Santa Ana College &amp; CEC</b> <input checked="" type="checkbox"/>	<b>Santiago Canyon College &amp; OEC</b> <input checked="" type="checkbox"/>	<b>District Services</b> <input checked="" type="checkbox"/>	<b>Institutional or Districtwide monitoring</b> <input checked="" type="checkbox"/>
<b>Academic Salaries- (1XXX)</b>					
1	State required full-time Faculty Obligation Number (FON)	✓	✓	✓	✓
2	Bank Leave	✓	✓		✓
3	Impact upon the 50% law calculation	✓	✓	✓	✓
4	Faculty Release Time	✓	✓		✓
5	Faculty Vacancy, Temporary or Permanent	✓	✓		
6	Faculty Load Banking Liability	✓	✓		✓
7	Adjunct Faculty Cost/Production	✓	✓		
8	Department Chair Reassigned Time	✓	✓		✓
9	Management of Sabbaticals (Budgeted at colleges)	✓	✓		✓
10	Sick Leave Accrual Cost	✓	✓		✓
11	AB1725	✓	✓		
12	Administrator Vacation	✓	✓	✓	
<b>Classified Salaries- (2XXX)</b>					
1	Classified Vacancy, Temporary or Permanent	✓	✓	✓	
2	Working Out of Class	✓	✓	✓	
3	Vacation Accrual Cost	✓	✓	✓	
4	Overtime	✓	✓	✓	
5	Sick Leave Accrual Cost	✓	✓	✓	
6	Compensation Time taken	✓	✓	✓	
<b>Employee Benefits-(3XXX)</b>					
1	STRS Employer Contribution Rates, Increase/(Decrease)	✓	✓	✓	
2	PERS Employer Contribution Rates, Increase/(Decrease)	✓	✓	✓	
3	OASDI Employer Rates, Increase/(Decrease)	✓	✓	✓	
4	Medicare Employer Rates, Increase/(Decrease)	✓	✓	✓	
5	Health and Welfare Benefits, Increases/(Decrease)	✓	✓	✓	
6	SUI Rates, Increase/(Decrease)	✓	✓	✓	
7	Workers' Comp. Rates, Increase/(Decrease)	✓	✓	✓	
8	Retiree Health Benefit Cost				
	-OPEB Liability vs. "Pay-as-you-go"				✓
9	Cash Benefit Fluctuation, Increase/(Decrease)	✓	✓	✓	
<b>Other Operating Exp &amp; Services-(5XXX)</b>					
1	Property and Liability Insurance Cost				✓
2	Waiver of Cash Benefits	✓	✓	✓	
3	Utilities				

	-Gas	✓	✓	✓	
	-Water	✓	✓	✓	
	-Electricity	✓	✓	✓	
	-Waste Management	✓	✓	✓	
	-Water District, Sewer Fees	✓	✓	✓	
4	Audit			✓	✓
5	Board of Trustee Elections				✓
6	Scheduled Maintenance	✓	✓		✓
7	Copyrights/Royalties Expenses	✓	✓		
<b>Capital Outlay-(6XXX)</b>					
1	Equipment Budget				
	-Instructional	✓	✓	✓	✓
	-Non-Instructional	✓	✓	✓	✓
2	Improvement to Buildings	✓	✓	✓	✓
3	Improvement to Sites	✓	✓	✓	✓

<b>TABLE 2 Revenue and Budget Responsibilities</b>		<b>Santa Ana College &amp; CEC</b> ✓	<b>Santiago Canyon College &amp; OEC</b> ✓	<b>District Services</b> ✓	<b>Institutional or Districtwide monitoring</b> ✓
<b>Federal Revenue- (81XX)</b>					
1	Grants Agreements	✓	✓	✓	
2	General Fund Matching Requirement	✓	✓	✓	
3	In-Kind Contribution (no additional cost to general fund)	✓	✓	✓	
4	Indirect Cost (overhead)	✓	✓	✓	✓
<b>State Revenue- (86XX)</b>					
1	Base Funding	✓	✓		✓
2	Apportionment	✓	✓		✓
3	COLA or Negative COLA	✓	✓	✓	✓ subject to collective bargaining
4	Growth, Work Load Measure Reduction, <b>Negative Growth</b>	✓	✓	✓	✓
5	Categorical Augmentation/Reduction	✓	✓	✓	
6	General Fund Matching Requirement	✓	✓	✓	
7	Apprenticeship	✓	✓		
8	In-Kind Contribution	✓	✓	✓	
9	Indirect Cost	✓	✓	✓	✓
10	Lottery				
	- Unrestricted (abate cost of utilities)	✓	✓	✓	
	- Restricted-Proposition 20	✓	✓		

11	Instructional Equipment Matches (3:1)	✓	✓		✓ and will have chargeback to site proportionally
12	Scheduled Maintenance Matches (1:1)	✓	✓	✓	✓ and will have chargeback to site proportionally
13	Part time Faculty Compensation Funding	✓	✓		✓ subject to collective bargaining
14	State Mandated Cost	✓	✓		✓
<b>Local Revenue- (88XX)</b>					
1	Contributions	✓	✓	✓	
2	Fundraising	✓	✓	✓	
3	Proceed of Sales	✓	✓	✓	
4	Health Services Fees	✓	✓		
5	Rents and Leases	✓	✓	✓	
6	Enrollment Fees	✓	✓		
7	Non-Resident Tuition	✓	✓		
8	Student ID and ASB Fees	✓	✓		
9	Parking Fees			✓	✓



# **Rancho Santiago Community College District**

## **Budget Allocation Model Based on SB 361**

### **Appendix A – Definition of Terms**

**AB 1725** – Comprehensive California community college reform legislation passed in 1988, that covers community college mission, governance, finance, employment, accountability, staff diversity and staff development.

**Accreditation** – The review of the quality of higher education institutions and programs by an association comprised of institutional representatives. The Accrediting Commission for Community and Junior Colleges (ACCJC) of the Western Association of Schools and Colleges (WASC) accredits California's community colleges.

**Apportionments** – Allocations of state or federal aid, local taxes, or other monies among school districts or other governmental units. The district's base revenue provides most of the district's revenue. The state general apportionment is equal to the base revenue less budgeted property taxes and student fees. There are other smaller apportionments for programs such as apprenticeship and EOPS.

**Augmentation** – An increased appropriation of budget for an intended purpose.

**Bank Leave** – Faculty have the option to “bank” their beyond contract teaching load instead of getting paid during that semester. They can later request a leave of absence using the banked LHE.

**BAM** – Budget Allocation Model.

**BAPR** – Budget and Planning Review Committee.

**Base FTES** – The amount of funded actual FTES from the prior year becomes the base FTES for the following year. For the tentative budget preparation, the prior year P1 will be used. For the proposed adopted budget, the prior year P2 will be used. At the annual certification at the end of February, an adjustment to actual will be made.

**Budget Center** – The three Budget Centers of the district are Santa Ana College, Santiago Canyon College and the District Services.

**Budget Stabilization Fund** – The portion of the district's ending fund balance, in excess of the 5% reserve, budget center carryovers and any restricted balances, available for one-time needs at the discretion of the chancellor and Board of Trustees.

**Cap** – An enrollment limit beyond which districts do not receive funds for additional students.

**Capital Outlay** – Capital outlay expenditures are those that result in the acquisition of, or addition to, fixed assets. They are expenditures for land or existing buildings, improvement of sites, construction of buildings, additions to buildings, remodeling of buildings, or initial or additional equipment. Construction-related salaries and expenses are included.

**Categorical Funds** – Money from the state or federal government granted to qualifying districts for special programs, such as Matriculation or Vocational Education. Expenditure of categorical funds is restricted to the fund's particular purpose. The funds are granted to districts in addition to their general apportionment.

**Center** – An off-campus site administered by a parent college that offers programs leading to certificates or degrees that are conferred by the parent institution. The district centers are Centennial Education Center and Orange Education Center.

**COLA** – Cost of Living Adjustment allocated from the state calculated by a change in the Consumer Price Index (CPI).

**College Reserve** – College-specific one-time funds set aside to provide for estimated future expenditures or deficits, for working capital, economic uncertainty, or for other purposes.

**Decline** – When a District (or college internally) earns fewer FTES than the previous year. (please see Stabilization and Restoration)

**Defund** – Permanently eliminating a position and related cost from the budget.

**Ending Fund Balance** – Defined in any fiscal year as Beginning Fund Balance plus total revenues minus total expenditures. The Ending Fund Balance rolls over into the next fiscal year and becomes the Beginning Fund Balance. It is comprised of College Reserves, Institutional Reserves and any other specific carryovers as defined in the model or otherwise designated by the Board.

**Fifty Percent Law (50% Law)** – Section 84362 of the Education Code, commonly known as the 50% Percent Law, requires each community college district to spend at least half of its “current expense of education” each fiscal year on the “salaries of classroom instructors.” Salaries include benefits and salaries of instructional aides.

**Fiscal Year** – Twelve calendar months; in California, it is the period beginning July 1 and ending June 30. Some special projects use a fiscal year beginning October 1 and ending September 30, which is consistent with the federal government’s fiscal year.

**FON** – Faculty Obligation Number, the number of full time faculty the district is required to employ as set forth in title 5, section 53308.

**FRC** – Fiscal Resources Committee.

**FTES** – Full Time Equivalent Students. The number of students in attendance as determined by actual count for each class hour of attendance or by prescribed census periods. Every 525 hours of actual attendance counts as one FTES. The number 525 is derived from the fact that 175 days of instruction are required each year, and students attending classes three hours per day for 175 days will be in attendance for 525 hours ( $3 \times 175 = 525$ ).

**Fund 11** – The unrestricted general fund used to account for ongoing revenue and expenditures.

**Fund 12** – The restricted general fund used to account for categorical and special projects.

**Fund 13** – The unrestricted general fund used to account for unrestricted carryovers and one-time revenues and expenses.

**Growth** – Funds provided in the state budget to support the enrollment of additional FTE students.

**In-Kind Contributions** – Project-specific contributions of a service or a product provided by the organization or a third-party where the cost cannot be tracked back to a cash transaction which, if allowable by a particular grant,

can be used to meet matching requirements if properly documented. In-kind expenses generally involve donated labor or other expense.

**Indirect Cost** – Indirect costs are institutional, general management costs (i.e., activities for the direction and control of the district as a whole) which would be very difficult to be charged directly to a particular project. General management costs consist of administrative activities necessary for the general operation of the agency, such as accounting, budgeting, payroll preparation, personnel services, purchasing, and centralized data processing. An indirect cost rate is the percentage of a district’s indirect costs to its direct costs and is a standardized method of charging individual programs for their share of indirect costs.

**Institutional Reserve** – Overall districtwide one-time funds set aside to provide for estimated future expenditures or deficits, for working capital, economic uncertainty, or for other purposes. The Institutional Reserve consists of the Board Policy Contingency, the Budget Stabilization Fund, and any other contingency fund held at the institutional level over and above the College Reserves.

**LHE** – Lecture Hour Equivalent. The standard instructional work week for faculty is fifteen (15) LHE of classroom assignments, fifteen (15) hours of preparation, five (5) office hours, and five (5) hours of institutional service. The normal teaching load for faculty is thirty (30) LHE per school year.

**Mandated Costs** – District expenses which occur because of federal or state laws, decisions of federal or state courts, federal or state administrative regulations, or initiative measures.

**Modification** – The act of changing something.

**POE** – Planning and Organizational Effectiveness Committee.

**Proposition 98** – Proposition 98 refers to an initiative constitutional amendment adopted by California’s voters at the November 1988 general election which created a minimum funding guarantee for K-14 education and also required that schools receive a portion of state revenues that exceed the state’s appropriations limit.

**Reserves** – Funds set aside to provide for estimated future expenditures or deficits, for working capital, economic uncertainty, or for other purposes. Districts that have less than a 5% reserve are subject to a fiscal ‘watch’ to monitor their financial condition.

**Restoration** – A college increases its FTES back to the level prior to the year of decline based on the total computational revenue amount. Districts are entitled to restore FTES during the three years following the initial year of decline, but only receive stability funding in year one. (please see Decline and Stabilization)

**SB 361** – The New Community College Funding Model (Senate Bill 361), effective October 1, 2006, includes funding base allocations depending on the number of FTES served, credit FTES funded at an equalized rate, noncredit FTES funded at an equalized rate, and enhanced noncredit FTES funded at an equalized rate. The intent of the formula is to provide a more equitable allocation of system wide resources, and to eliminate the complexities of the previous Program Based Funding model while still retaining focus on the primary component of that model, instruction. In addition, the formula provides base operational allocations for colleges and centers scaled for size.

**Seventy-five/twenty-five (75/25)** – Refers to policy enacted as part of AB 1725 that sets 75 percent of the hours of credit instruction as a goal for classes to be taught by full-time faculty.

**Stabilization** – A District receives stability funding from the state (funding at the prior year FTES level) the first year of FTES decline. Each college receives its share of the stability funding based on an internal stability mechanism described in this Budget Allocation Model. (please see Decline and Restoration)

**Target FTES** – The estimated amount of agreed upon FTES the district or college anticipates the opportunity to earn growth/restoration funding during a fiscal year.

**Title 5** – The portion of the California Code of Regulations containing regulations adopted by the Board of Governors which are applicable to community college districts.

**1300 accounts** – Object Codes 13XX designated to account for part time teaching and beyond contract salary cost.

**7200 Transfers** – Intrafund transfers made between the restricted and unrestricted general fund to close a categorical or other special project at the end of the fiscal year or term of the project.

**Rancho Santiago Community College District**  
**Tentative Budget**  
**2018-19**

<b>Budget Allocation Model</b>						
<b>FTES Credit vs. Non-Credit Breakdown</b>						
<b><u>Full-Time Equivalent Students</u></b>	<b>Santa Ana College</b>		<b>Santiago Canyon College</b>		<b>Total FTES</b>	
	<b>FTES</b>	<b>%</b>	<b>FTES</b>	<b>%</b>		
<b>2017/18 Estimated Annual @ P2</b>						
Credit	16,045	69.53%	7,031	30.47%	23,076	
CDCP	3,547	70.83%	1,461	29.17%	5,008	
Non-Credit	669	61.38%	421	38.62%	1,090	
Total	20,261	69.45%	8,913	30.55%	29,174	
<b>2018/19 Projected</b>						
Credit	16,045	69.53%	7,031	30.47%	23,076	
CDCP	3,547	70.83%	1,461	29.17%	5,008	
Non-Credit	669	61.38%	421	38.62%	1,090	
Total	20,261	69.45%	8,913	30.55%	29,174	

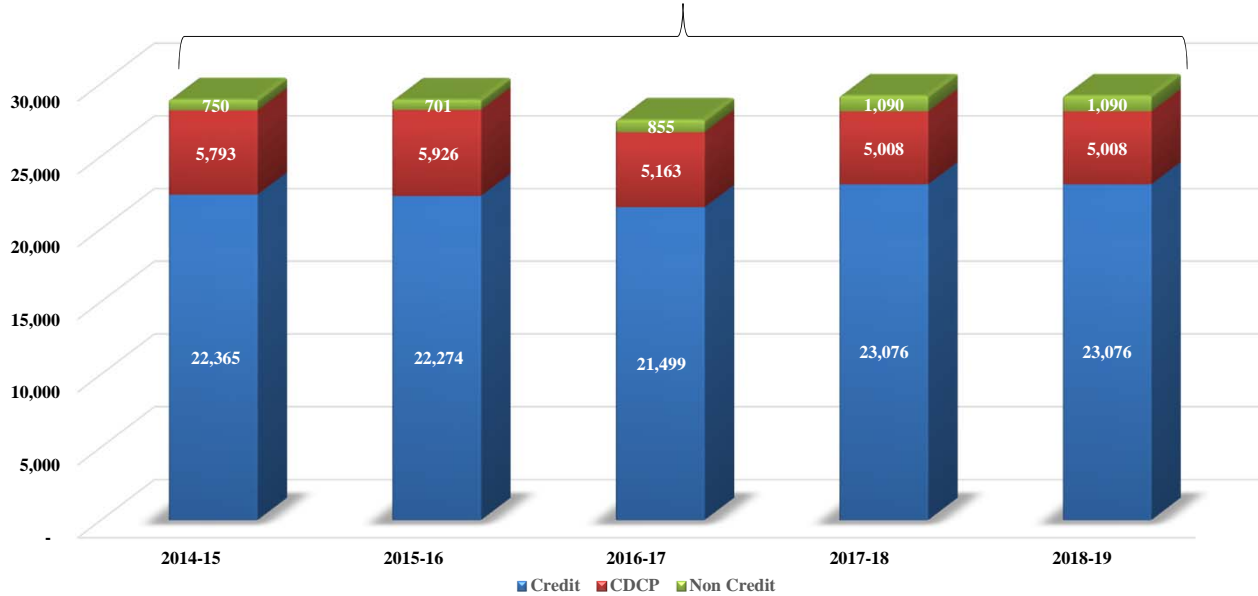
<b>Expenditures by Major Object (2 Colleges Only) (Fund 11)</b>						
<b><u>Expenditures by Object</u></b>	<b>Santa Ana College</b>		<b>Santiago Canyon College</b>		<b>Tentative Budget</b>	
	<b>\$</b>	<b>%</b>	<b>\$</b>	<b>%</b>		
1000 Academic Salaries	\$45,399,355	68.92%	\$20,473,769	31.08%	\$65,873,124	
2000 Classified Salaries	12,619,543	66.49%	6,360,139	33.51%	18,979,682	
3000 Employee Benefits	23,614,402	67.34%	11,453,806	32.66%	35,068,208	
4000 Books and Supplies	477,081	67.44%	230,332	32.56%	707,413	
5000 Services and Other Operating Expenses	5,959,820	57.31%	4,439,393	42.69%	10,399,213	
6000 Sites, Buildings, Books, and Equipment	39,484	79.51%	10,174	20.49%	49,658	
7000 Other Outgo and Contingencies	3,238,960	67.02%	1,594,108	32.98%	4,833,068	
Total Expenditures	\$91,348,645	67.21%	\$44,561,721	32.79%	\$135,910,366	

**Rancho Santiago Community College District**  
*Tentative Budget*  
**2018-19**

**Recap of Full-Time Equivalent Students**

	2014-15 Actual		2015-16 Actual		change FTES	2016-17 Actual		change FTES	2017-18 Est. Actual		change FTES	2018-19 Targets		change FTES
<b>SAC</b>														
Credit	15,530		15,523			14,935			16,045			16,045		
CDCP	4,254		4,328			3,667			3,547			3,547		
Non-Credit	567		483			504			669			669		
<b>Total</b>	20,351	70.40%	20,334	70.36%	-0.08%	19,106	69.43%	-6.04%	20,261	69.45%	6.05%	20,261	69.45%	0.00%
<b>SCC</b>														
Credit	6,835		6,751			6,564			7,031			7,031		
CDCP	1,539		1,598			1,496			1,461			1,461		
Non-Credit	183		218			351			421			421		
<b>Total</b>	8,557	29.60%	8,567	29.64%	0.12%	8,411	30.57%	-1.82%	8,913	30.55%	5.97%	8,913	30.55%	0.00%
<b>Total</b>														
Credit	22,365		22,274			21,499			23,076			23,076		
CDCP	5,793		5,926			5,163			5,008			5,008		
Non-Credit	750		701			855			1,090			1,090		
<b>Total</b>	28,908	100.00%	28,901	100.00%	-0.02%	27,517	100.00%	-4.79%	29,174	100.00%	6.02%	29,174	100.00%	0.00%

**0.92% ESTIMATED OVERALL INCREASE**



**Rancho Santiago Community College District**  
**Tentative Budget**  
**2018-19**

**STRS & PERS - Future Employer Rates and Additional Ongoing Unrestricted General Fund Costs**

	STRS				PERS				Total Annual Impact	Combined Cumulative Impact
	Annual Change	Rate	Annual Impact <sup>1</sup>	Cumulative Impact	Annual Change	Rate	Annual Impact <sup>2</sup>	Cumulative Impact		
2013-14		8.250%				11.442%				
2014-15	0.630	8.880%	\$346,500	\$346,500	0.329	11.771%	\$98,700	\$98,700	\$445,200	\$445,200
2015-16	1.850	10.730%	\$1,048,025	\$1,394,525	0.076	11.847%	\$23,484	\$122,184	\$1,071,509	\$1,516,709
2016-17	1.850	12.580%	\$1,161,452	\$2,555,977	2.041	13.888%	\$630,063	\$752,247	\$1,791,515	\$3,308,224
2017-18	1.850	14.430%	\$1,196,296	\$3,752,273	1.643	15.531%	\$607,948	\$1,360,195	\$1,804,244	\$5,112,468
2018-19	1.850	16.280%	\$1,220,221	\$4,972,494	2.169	17.700%	\$818,632	\$2,178,827	\$2,038,853	\$7,151,321
2019-20	1.850	18.130%	\$1,244,626	\$6,217,120	2.300	20.000%	\$885,436	\$3,064,263	\$2,130,062	\$9,281,382
2020-21	0.970	19.100%	\$665,639	\$6,882,759	2.700	22.700%	\$1,060,213	\$4,124,476	\$1,725,852	\$11,007,235
2021-22	1.000	20.100% *	\$699,951	\$7,582,710	1.000	23.700%	\$400,525	\$4,525,001	\$1,100,476	\$12,107,711
2022-23	0.150	20.250% *	\$107,092	\$7,689,802	0.600	24.300%	\$245,121	\$4,770,122	\$352,214	\$12,459,924
2023-24	0.000	20.250% *	\$0	\$7,689,802	0.500	24.800%	\$208,353	\$4,978,475	\$208,353	\$12,668,277

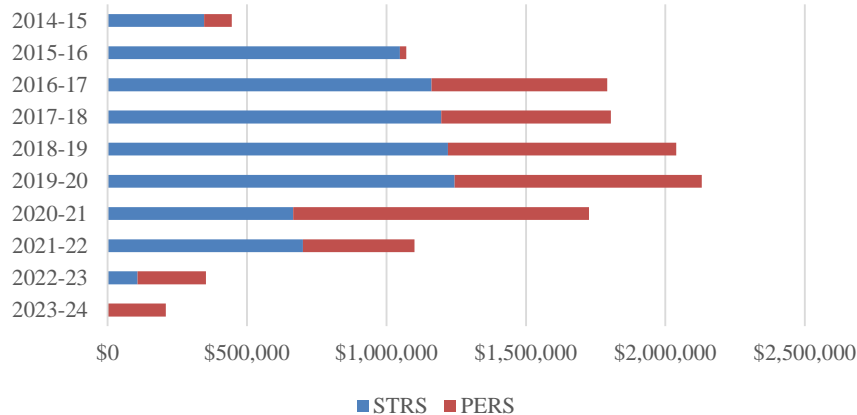
<sup>1</sup> Each 1% increase in STRS rate is approximately \$700,000

<sup>2</sup> Each 1% increase in PERS rate is approximately \$350,000

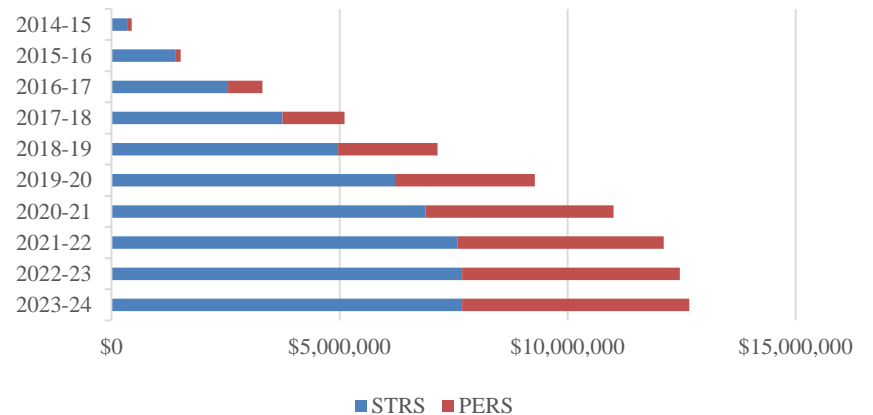
Employee Contribution % for STRS = 10.25%/10.205%

Employee Contribution % for PERS = 7.00%/7.00%

**STRS & PERS Annual Increases**



**STRS & PERS Cumulative Impact**



\* Current law increases contribution rates to 19.1% beginning July 1, 2020, and also gives the CalSTRS Board authority to increase rates to 20.1% beginning July 1, 2021, and to 20.25% beginning July 1, 2022, if necessary. (Current law limits the employer contribution rate to 20.25%.)

**Rancho Santiago Community College District**  
**Tentative Budget**  
**2018-19**

**Cost-of-Living Adjustment**

The Cost-of-Living Adjustment (COLA) is a reflection of the percentage change of the Implicit Price Deflator for state and local government purchases of goods and services for the United States, as published by the United States Department of Commerce. Although a COLA is specified in statute for the system, the recent history of the community colleges clearly demonstrates that during the recession of the early 1990's no COLA was received for three consecutive years, and in the most recent recession, beginning in late 2007, no COLA was funded for five consecutive years. For the first time in recent history statutory COLA was computed at zero for 2016-17. In 36% of the last 25 years the State has provided no COLA.

**California Community Colleges COLA History Since 1992-93**

<u>Fiscal Year</u>	<u>Statutory</u>	<u>Funded COLA</u>	<u>Negotiated COLA</u>
1993-94	2.05	0.00	2.530
1994-95	1.99	0.00	0.000
1995-96	3.07	3.07	3.070
1996-97	3.06	3.06	5.750
1997-98	2.97	2.97	2.790
1998-99	2.26	2.26	3.260
1999-00	1.41	1.41	1.520
2000-01	3.17	4.17	6.900
2001-02	3.87	3.87	4.260
2002-03	1.66	2.00	3.750
2003-04	1.86	0.00	0.000
2004-05	2.41	2.41	0.000
2005-06	4.23	4.23	4.000
2006-07	5.92	5.92	4.000
2007-08	4.53	4.53	5.000
2008-09	5.66	0.00	0.000
2009-10	4.25	0.00	0.000
2010-11	(0.39)	0.00	0.000
2011-12	2.24	0.00	1.053
2012-13	3.24	0.00	1.000
2013-14	1.57	1.57	1.570
2014-15	0.85	0.85	0.850
2015-16	1.02	1.02	1.550
2016-17	0.00	0.00	1.060
2017-18	1.56	1.56	unknown 2% -Classified
* Estimated 2018-19	2.71*	2.71*	unknown



**Rancho Santiago Community College District**  
*Tentative Budget*  
**2018-19**

Recap of Revenue and Expenses - General Fund 11 and 13

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

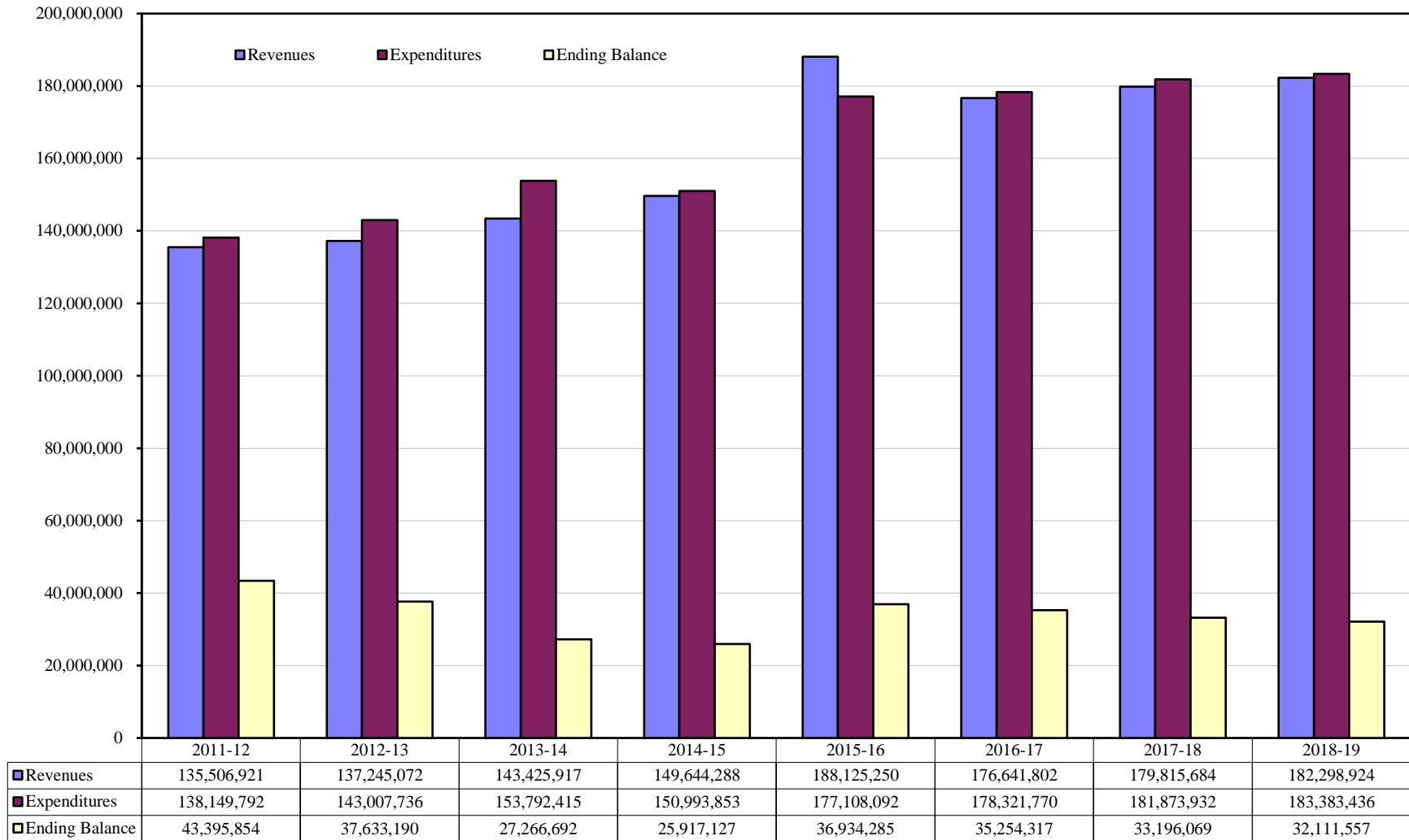
	Actual 2011-12	Actual 2012-13	% Change	Actual 2013-14	% Change	Actual 2014-15	% Change	Actual 2015-16	% Change	Actual 2016-17	% Change	Est. Actual 2017-18	% Change	Tentative Budget 2018-19	% Change
Adj. Beg. Balance	46,173,393	43,395,854	-6.02%	37,633,190	-13.28%	27,266,692	-27.55%	25,917,127	-4.95%	36,934,285	42.51%	35,254,317	-4.55%	33,196,069	-5.84%
<b>Revenues:</b>															
Federal Income	9,215	-	-100.00%	19,017	0.00%	-	-100.00%	-	0.00%	9,909	0.00%	9,252	-6.63%	-	-100.00%
<b>State Income:</b>															
General Apportionment	81,597,569	50,719,320	-37.84%	58,137,335	14.63%	54,571,608	-6.13%	57,785,815	5.89%	52,117,505	-9.81%	56,668,763	8.73%	58,399,980	3.05%
Lottery	3,833,379	3,164,887	-17.44%	3,758,209	18.75%	3,844,324	2.29%	4,421,852	15.02%	4,324,568	-2.20%	4,122,815	-4.67%	4,339,229	5.25%
EPA	-	20,761,952	0.00%	20,419,045	-1.65%	24,593,717	20.44%	23,577,290	-4.13%	22,186,845	-5.90%	21,022,922	-5.25%	21,022,922	0.00%
Other State	2,642,141	3,414,938	29.25%	3,408,936	-0.18%	4,819,536	41.38%	26,283,934	445.36%	12,436,759	-52.68%	9,696,666	-22.03%	8,751,731	-9.74%
Total State	88,073,089	78,061,097	-11.37%	85,723,525	9.82%	87,829,185	2.46%	112,068,891	27.60%	91,065,677	-18.74%	91,511,166	0.49%	92,513,862	1.10%
<b>Local Income:</b>															
Property Taxes	39,879,978	48,279,423	21.06%	46,377,655	-3.94%	49,230,216	6.15%	50,448,132	2.47%	52,992,580	5.04%	74,212,359	40.04%	76,882,343	3.60%
ERAF	(2,511,684)	(346,907)	-86.19%	(7,795)	-97.75%	281,777	-3714.84%	12,590,255	4368.16%	18,917,141	50.25%	1,077,245	-94.31%	-	-100.00%
Interest	315,940	188,517	-40.33%	173,852	-7.78%	271,538	56.19%	543,831	100.28%	808,845	48.73%	725,000	-10.37%	725,000	0.00%
Enrollment Fees	7,588,394	8,621,927	13.62%	8,423,979	-2.30%	8,744,537	3.81%	8,677,600	-0.77%	8,850,604	1.99%	8,451,068	-4.51%	8,451,068	0.00%
Non-resident Tuition	1,616,463	1,495,417	-7.49%	1,520,765	1.70%	2,100,223	38.10%	2,875,471	36.91%	3,247,985	12.95%	3,200,000	-1.48%	3,200,000	0.00%
Other Local	494,350	925,591	87.23%	1,094,252	18.22%	1,177,835	7.64%	912,621	-22.52%	600,579	-34.19%	629,594	4.83%	521,651	-17.14%
Total Local	47,383,441	59,163,968	24.86%	57,582,708	-2.67%	61,806,126	7.33%	76,047,910	23.04%	85,417,734	12.32%	88,295,266	3.37%	89,780,062	1.68%
Transfers/Others	41,176	20,007	-51.41%	100,667	403.16%	8,977	-91.08%	8,449	-5.88%	148,482	1657.39%	-	-100.00%	5,000	0.00%
Total Revenues	135,506,921	137,245,072	1.28%	143,425,917	4.50%	149,644,288	4.34%	188,125,250	25.71%	176,641,802	-6.10%	179,815,684	1.80%	182,298,924	1.38%
Total Available	181,680,314	180,640,926	-0.57%	181,059,107	0.23%	176,910,980	-2.29%	214,042,377	20.99%	213,576,087	-0.22%	215,070,001	0.70%	215,494,993	0.20%
<b>Expenditures:</b>															
Academic Salaries	55,074,053	55,565,289	0.89%	59,997,871	7.98%	61,579,162	2.64%	63,842,107	3.67%	67,519,283	5.76%	70,886,536	4.99%	69,006,048	-2.65%
Classified Salaries	27,631,949	27,663,569	0.11%	29,140,022	5.34%	29,591,168	1.55%	29,063,337	-1.78%	30,660,767	5.50%	32,441,294	5.81%	32,554,650	0.35%
Employee Benefits	35,712,899	36,372,638	1.85%	34,206,977	-5.95%	36,193,816	5.81%	44,977,079	24.27%	47,089,952	4.70%	50,042,454	6.27%	55,110,388	10.13%
Supplies & Materials	919,473	734,453	-20.12%	805,145	9.63%	686,574	-14.73%	761,759	10.95%	1,058,740	38.99%	1,167,759	10.30%	1,236,480	5.88%
Other Operating	15,330,598	15,000,458	-2.15%	16,438,216	9.58%	16,617,663	1.09%	18,416,657	10.83%	16,616,262	-9.78%	19,040,551	14.59%	20,283,570	6.53%
Capital Outlay	1,437,935	4,163,222	189.53%	3,907,896	-6.13%	3,946,167	0.98%	3,302,600	-16.31%	5,977,215	80.99%	4,585,823	-23.28%	1,442,300	-68.55%
Transfers	2,042,885	3,508,107	71.72%	9,296,288	164.99%	2,379,303	-74.41%	16,744,553	603.76%	9,399,551	-43.87%	3,709,515	-60.54%	3,750,000	1.09%
Total Expenditures	138,149,792	143,007,736	3.52%	153,792,415	7.54%	150,993,853	-1.82%	177,108,092	17.29%	178,321,770	0.69%	181,873,932	1.99%	183,383,436	0.83%
Ending Balance	43,530,522	37,633,190	-13.55%	27,266,692	-27.55%	25,917,127	-4.95%	36,934,285	42.51%	35,254,317	-4.55%	33,196,069	-5.84%	32,111,557	-3.27%
Adjustment to Beginning Balance	(134,668)	-		-		-		-		-		-	-		
Adjusted Beginning Fund Balance	43,395,854	37,633,190		27,266,692		25,917,127		36,934,285		35,254,317		33,196,069		32,111,557	
Ending Balance (% of Exp)	31.41%	26.32%		17.73%		17.16%		20.85%		19.77%		18.25%		17.51%	

# Rancho Santiago Community College District

## *Tentative Budget*

### 2018-19

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



**Rancho Santiago Community College District**  
*Tentative Budget*  
**2018-19**

Recap of Revenue and Expenses - General Fund 12

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

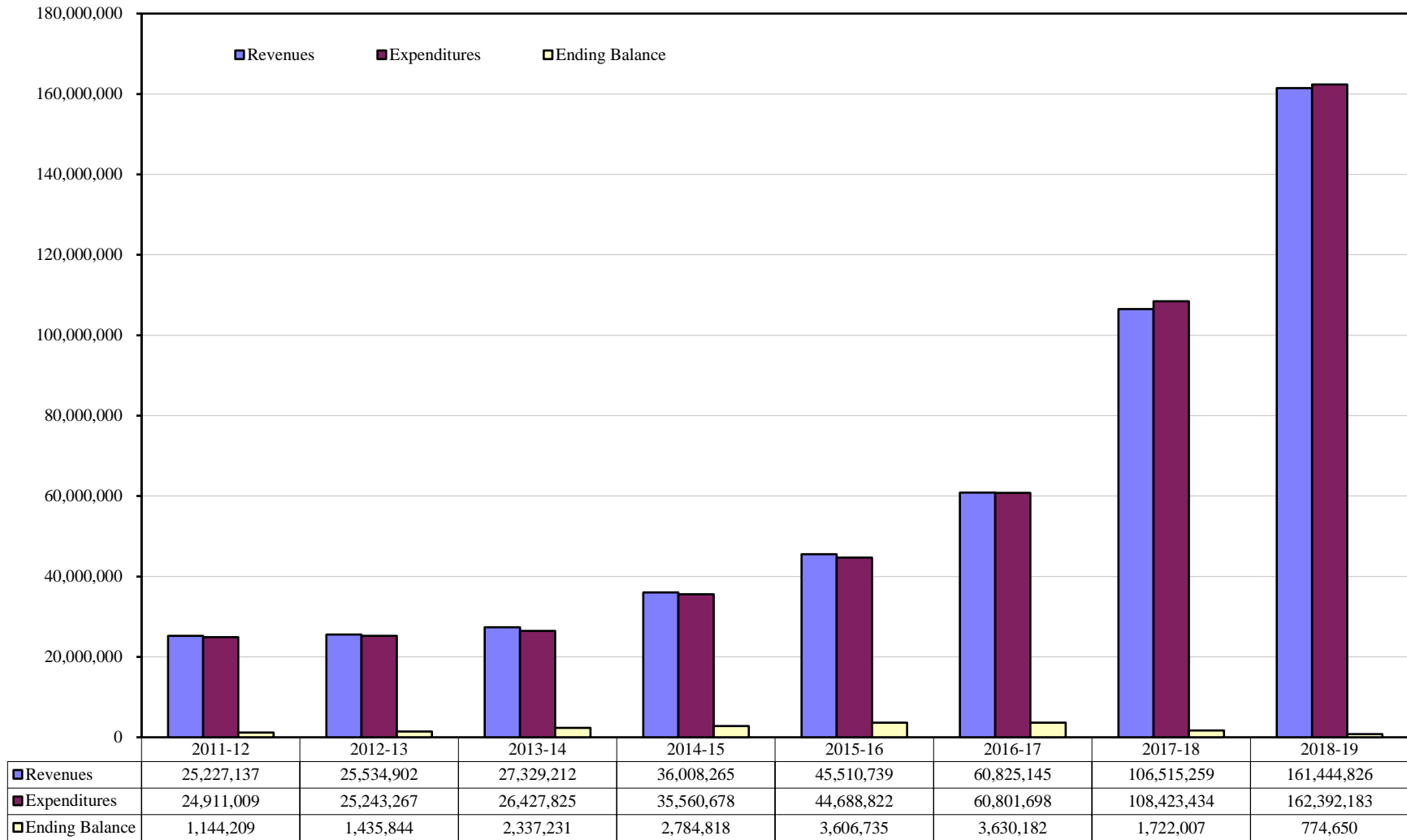
	Actual 2011-12	Actual 2012-13	% Change	Actual 2013-14	% Change	Actual 2014-15	% Change	Actual 2015-16	% Change	Actual 2016-17	% Change	Est. Actual 2017-18	% Change	Tentative Budget 2018-19	% Change
Adj. Beg. Balance	905,985	1,144,209	26.29%	1,435,844	25.49%	2,337,231	62.78%	2,784,818	19.15%	3,606,735	29.51%	3,630,182	0.65%	1,722,007	-52.56%
<b>Revenues:</b>															
Federal Income	11,981,111	11,989,120	0.07%	11,404,930	-4.87%	11,125,714	-2.45%	10,011,533	-10.01%	9,652,027	-3.59%	10,322,017	6.94%	9,290,799	-9.99%
<b>State Income:</b>															
Lottery	899,471	793,994	-11.73%	1,025,499	29.16%	1,104,150	7.67%	1,525,122	38.13%	1,437,686	-5.73%	1,355,446	-5.72%	1,426,596	5.25%
Other State	10,117,316	10,383,734	2.63%	12,465,012	20.04%	21,210,798	70.16%	31,633,314	49.14%	47,449,282	50.00%	92,277,538	94.48%	147,740,939	60.10%
Total State	11,016,787	11,177,728	1.46%	13,490,511	20.69%	22,314,948	65.41%	33,158,436	48.59%	48,886,968	47.43%	93,632,984	91.53%	149,167,535	59.31%
<b>Local Income:</b>															
Other Local	2,229,239	2,368,054	6.23%	2,433,771	2.78%	2,567,603	5.50%	2,340,770	-8.83%	2,286,150	-2.33%	2,560,258	11.99%	2,986,492	16.65%
Total Local	2,229,239	2,368,054	6.23%	2,433,771	2.78%	2,567,603	5.50%	2,340,770	-8.83%	2,286,150	-2.33%	2,560,258	11.99%	2,986,492	16.65%
<b>Total Revenues</b>	<b>25,227,137</b>	<b>25,534,902</b>	<b>1.22%</b>	<b>27,329,212</b>	<b>7.03%</b>	<b>36,008,265</b>	<b>31.76%</b>	<b>45,510,739</b>	<b>26.39%</b>	<b>60,825,145</b>	<b>33.65%</b>	<b>106,515,259</b>	<b>75.12%</b>	<b>161,444,826</b>	<b>51.57%</b>
<b>Total Available</b>	<b>26,133,122</b>	<b>26,679,111</b>	<b>2.09%</b>	<b>28,765,056</b>	<b>7.82%</b>	<b>38,345,496</b>	<b>33.31%</b>	<b>48,295,557</b>	<b>25.95%</b>	<b>64,431,880</b>	<b>33.41%</b>	<b>110,145,441</b>	<b>70.95%</b>	<b>163,166,833</b>	<b>48.14%</b>
<b>Expenditures:</b>															
Academic Salaries	5,149,222	5,310,951	3.14%	5,738,462	8.05%	7,248,036	26.31%	8,388,502	15.73%	10,423,306	24.26%	10,659,754	2.27%	10,927,658	2.51%
Classified Salaries	8,569,101	8,734,722	1.93%	9,008,225	3.13%	9,666,467	7.31%	11,868,603	22.78%	12,882,796	8.55%	13,198,437	2.45%	17,070,795	29.34%
Employee Benefits	3,865,583	4,090,039	5.81%	4,055,283	-0.85%	4,819,924	18.86%	6,306,769	30.85%	7,842,052	24.34%	9,095,436	15.98%	11,852,237	30.31%
Supplies & Materials	1,196,570	1,491,624	24.66%	1,522,783	2.09%	1,699,439	11.60%	1,983,824	16.73%	2,721,167	37.17%	2,254,722	-17.14%	2,933,441	30.10%
Other Operating	3,953,069	3,741,470	-5.35%	3,892,781	4.04%	8,866,099	127.76%	10,909,044	23.04%	21,501,755	97.10%	68,580,173	218.95%	115,604,531	68.57%
Capital Outlay	1,462,505	1,277,240	-12.67%	1,484,164	16.20%	2,489,409	67.73%	4,004,708	60.87%	4,299,964	7.37%	3,494,843	-18.72%	2,951,318	-15.55%
Transfers	714,959	597,221	-16.47%	726,127	21.58%	771,304	6.22%	1,227,372	59.13%	1,130,658	-7.88%	1,140,069	0.83%	1,052,203	-7.71%
<b>Total Expenditures</b>	<b>24,911,009</b>	<b>25,243,267</b>	<b>1.33%</b>	<b>26,427,825</b>	<b>4.69%</b>	<b>35,560,678</b>	<b>34.56%</b>	<b>44,688,822</b>	<b>25.67%</b>	<b>60,801,698</b>	<b>36.06%</b>	<b>108,423,434</b>	<b>78.32%</b>	<b>162,392,183</b>	<b>49.78%</b>
Ending Balance	1,222,113	1,435,844	17.49%	2,337,231	62.78%	2,784,818	19.15%	3,606,735	29.51%	3,630,182	0.65%	1,722,007	-52.56%	774,650	-55.01%
Adjustment to Beginning Balance	(77,904)	-		-		-		-		-		-		-	
Adjusted Beginning Fund Balance	1,144,209	1,435,844		2,337,231		2,784,818		3,606,735		3,630,182		1,722,007		774,650	
<b>Ending Balance (% of Exp)</b>	<b>4.59%</b>	<b>5.69%</b>		<b>8.84%</b>		<b>7.83%</b>		<b>8.07%</b>		<b>5.97%</b>		<b>1.59%</b>		<b>0.48%</b>	

# Rancho Santiago Community College District

## *Tentative Budget*

### 2018-19

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



**Rancho Santiago Community College District**  
*Tentative Budget*  
**2018-19**

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

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

	Actual 2011-12	Actual 2012-13	% Change	Actual 2013-14	% Change	Actual 2014-15	% Change	Actual 2015-16	% Change	Actual 2016-17	% Change	Est. Actual 2017-18	% Change	Tentative Budget 2018-19	% Change
Adj. Beg. Balance	47,079,378	44,540,063	-5.39%	39,069,034	-12.28%	29,603,923	-24.23%	28,701,945	-3.05%	40,541,020	41.25%	38,884,499	-4.09%	34,918,076	-10.20%
<b>Revenues:</b>															
Federal Income	11,990,326	11,982,940	-0.06%	11,430,127	-4.61%	11,125,713	-2.66%	10,011,533	-10.01%	9,661,936	-3.49%	10,331,269	6.93%	9,290,799	-10.07%
<b>State Income:</b>															
General Apportionment	81,597,569	50,719,320	-37.84%	58,137,335	14.63%	54,571,608	-6.13%	50,833,999	-6.85%	50,074,777	-1.49%	48,375,757	-3.39%	52,529,118	8.59%
Lottery	4,732,850	3,958,881	-16.35%	4,783,708	20.83%	4,948,474	3.44%	5,946,974	20.18%	5,762,254	-3.11%	5,478,261	-4.93%	5,765,825	5.25%
EPA		20,761,952	0.00%	20,419,045	-1.65%	24,593,717	20.44%	23,577,290	-4.13%	22,186,845	-5.90%	21,022,922	-5.25%	21,022,922	0.00%
Other State	12,759,457	13,798,672	8.14%	15,873,948	15.04%	26,030,335	63.98%	64,869,064	149.21%	61,928,769	-4.53%	110,267,210	78.05%	162,363,532	47.25%
Total State	99,089,876	89,238,825	-9.94%	99,214,036	11.18%	110,144,134	11.02%	145,227,327	31.85%	139,952,645	-3.63%	185,144,150	32.29%	241,681,397	30.54%
<b>Local Income:</b>															
Property Taxes	39,879,978	48,279,423	21.06%	46,377,655	-3.94%	49,230,216	6.15%	50,448,132	2.47%	52,992,580	5.04%	74,212,359	40.04%	76,882,343	3.60%
ERAF	(2,511,684)	(346,907)	-86.19%	(7,795)	-97.75%	281,777	-3714.84%	12,590,255	4368.16%	18,917,141	50.25%	1,077,245	-94.31%	-	0.00%
Interest	315,940	188,517	-40.33%	173,852	-7.78%	271,538	56.19%	546,477	101.25%	808,845	48.01%	725,000	-10.37%	725,000	0.00%
Enrollment Fees	7,588,394	8,621,927	13.62%	8,423,979	-2.30%	8,744,537	3.81%	8,677,600	-0.77%	8,850,604	1.99%	8,451,068	-4.51%	8,451,068	0.00%
Non-resident Tuition	1,616,463	1,495,417	-7.49%	1,520,765	1.70%	2,100,223	38.10%	2,875,471	36.91%	3,247,985	12.95%	3,200,000	-1.48%	3,200,000	0.00%
Other Local	2,723,589	3,293,645	20.93%	3,528,023	7.12%	3,745,438	6.16%	3,250,745	-13.21%	2,886,729	-11.20%	3,189,852	10.50%	3,508,143	9.98%
Total Local	49,612,680	61,532,022	24.02%	60,016,479	-2.46%	64,373,729	7.26%	78,388,680	21.77%	87,703,884	11.88%	90,855,524	3.59%	92,766,554	2.10%
Transfers/Others	41,176	26,187	-36.40%	94,487	260.82%	8,977	-90.50%	8,449	-5.88%	148,482	1657.39%	-	-100.00%	5,000	#DIV/0!
Total Revenues	160,734,058	162,779,974	1.27%	170,755,129	4.90%	185,652,553	8.72%	233,635,989	25.85%	237,466,947	1.64%	286,330,943	20.58%	343,743,750	20.05%
Total Available	207,813,436	207,320,037	-0.24%	209,824,163	1.21%	215,256,476	2.59%	262,337,934	21.87%	278,007,967	5.97%	325,215,442	16.98%	378,661,826	16.43%
<b>Expenditures:</b>															
Academic Salaries	60,223,279	60,876,240	1.08%	65,736,333	7.98%	68,827,198	4.70%	72,230,609	4.94%	77,942,589	7.91%	81,546,290	4.62%	79,933,706	-1.98%
Classified Salaries	36,201,050	36,398,291	0.54%	38,148,246	4.81%	39,257,634	2.91%	40,931,940	4.26%	43,543,563	6.38%	45,639,731	4.81%	49,625,445	8.73%
Employee Benefits	39,578,475	40,462,677	2.23%	38,262,261	-5.44%	41,013,741	7.19%	51,283,848	25.04%	54,932,004	7.11%	59,137,890	7.66%	66,962,625	13.23%
Supplies & Materials	2,116,044	2,226,077	5.20%	2,327,928	4.58%	2,386,013	2.50%	2,745,583	15.07%	3,779,907	37.67%	3,422,481	-9.46%	4,169,921	21.84%
Other Operating	19,283,667	18,741,928	-2.81%	20,330,997	8.48%	25,483,762	25.34%	29,325,701	15.08%	38,118,017	29.98%	87,620,724	129.87%	135,888,101	0.550867
Capital Outlay	2,900,442	5,440,462	87.57%	5,392,060	-0.89%	6,435,577	19.35%	7,307,308	13.55%	10,277,179	40.64%	8,080,666	-21.37%	4,393,618	-45.63%
Transfers	2,757,844	4,105,328	48.86%	10,022,415	144.13%	3,150,606	-68.56%	17,971,925	470.43%	10,530,209	-41.41%	4,849,584	-53.95%	4,802,203	-0.98%
Total Expenditures	163,060,801	168,251,003	3.18%	180,220,240	7.11%	186,554,531	3.51%	221,796,914	18.89%	239,123,468	7.81%	290,297,366	21.40%	345,775,619	19.11%
Ending Balance	44,752,635	39,069,034	-12.70%	29,603,923	-24.23%	28,701,945	-3.05%	40,541,020	41.25%	38,884,499	-4.09%	34,918,076	-10.20%	32,886,207	-5.82%
Adjustments to Beginning Balance	(212,572)	-		-		-	-	-	-	-	-	-	-	-	-
Adjusted Beginning Fund Balance	44,540,063	39,069,034		29,603,923		28,701,945		40,541,020		38,884,499		34,918,076		32,886,207	
Ending Balance (% of Exp)	27.32%	23.22%		16.43%		15.39%		18.28%		16.26%		12.03%		9.51%	

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

**Rancho Santiago Community College District**  
***Tentative Budget***  
**2018-19**

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

