



**Rancho Santiago Community College District  
District Council Meeting**

**September 28, 2020**

**3:00 p.m.**

**Via Zoom**

<https://cccconfer.zoom.us/j/91652813854>

669-900-6833 / 916 5281 3854

Passcode is required and provided to District Council members in separate email.  
Contact Debra Gerard at [gerard\\_debra@rscsd.edu](mailto:gerard_debra@rscsd.edu) to obtain passcode.

**Agenda**

- |   |  |
|---|--|
| 1. Chancellor's Update  | Martinez   |
| 2. September 29, 2020 Board Meeting   | Martinez   |
| 3. Approval of Minutes - <b>ACTION</b><br>a. August 24, 2020 Meeting  | Martinez   |
| 4. Budget – <b>ACTION</b><br>a. Approval of 2020-2021 Adopted Budget  | Hardash  |
| 5. Colleague Cloud Hosting Activities – <b>INFORMATION</b>  | Gonzalez   |
| 6. District Council – <b>ACTION</b><br>a. Purpose, roles/responsibilities, membership<br>b. 2019-2020 Accomplishments<br>c. 2020-2021 Goals   | Martinez   |
| 7. Committee Reports – <b>INFORMATION</b><br>a. Planning & Organizational Effectiveness Committee<br>b. Human Resources Committee<br>c. Fiscal Resources Committee<br>d. Physical Resources Committee<br>e. Technology Advisory Group | Perez<br>Green<br>Hardash<br>Hardash<br>Gonzalez     |
| 8. Constituent Representative Reports – <b>INFORMATION</b><br>a. Academic Senate – SAC<br>b. Academic Senate – SCC<br>c. Classified Staff<br>d. Student Government – SAC<br>e. Student Government – SCC                               | Shahbazian<br>Rutan<br>Martin<br>Renteria<br>Gardner |
| 9. Other  |  |

**Next Meeting: November 16, 2020**



# Rancho Santiago Community College District District Council Meeting

## MINUTES

August 24, 2020

Members:	Marvin Martinez	Present
	Peter Hardash	Present
	Enrique Perez	Present
	Alistair Winter for Tracie Green	Present
	Bart Hoffman for Marilyn Flores	Present
	Jose Vargas	Present
	Jesse Gonzalez	Present
	Roy Shahbazian	Present
	Craig Rutan	Present
	Monica Zarske	Absent
	Michael Taylor	Present
	Susan Hoang	Present
	Sheryl Martin	Present
	Zina Edwards	Absent
	Monica Renteria	Present
	Henry Gardner	Present
Guests:	Adam O'Connor	
	Chief Toledo	
	Linda Melndez	

Chancellor Marvin Martinez convened the meeting via Zoom Conference at 3:01 p.m.

### 1. Chancellor's Update

- a. Chancellor Martinez welcomed everyone back to the start of the fall semester....one unlike any that we've ever experienced due to the COVID-19 pandemic.
- b. Chancellor Martinez reported that Orange County was removed from the State's watch list and will need to stay off for 14 days before moving to Stage 2 opening. In anticipation of being able to move to Stage 2, plans are being made for face-to-face instruction in the second eight weeks of the fall semester.
- c. On August 22 and 23 Santa Ana College was a COVID-19 testing site where 429 tests were administered. Chancellor Martinez announced testing is available to all RSCCD employees.
- d. This week is the last week to submit application for the Supplementary Retirement Program (SRP). The district last offered an SRP in 1997 and will not likely offer one again soon, so Chancellor Martinez encouraged all eligible employees who may be interested to carefully consider this opportunity.

2. Approval of Minutes

- a. It was moved by Mr. Vargas, seconded by Mr. Hardash and carried unanimously by roll call vote to approve the minutes of the August 12, 2020 meeting.

3. Budget

- a. Vice Chancellor Hardash provided an update on the total amount of deferral that the district can expect - \$43 million. Most that is owed the district will not likely be paid until 2021. This is a cash flow problem that the district can withstand.
- b. Mr. Hardash further reported that we can anticipate that the district's base funding may be cut if the current tax revenues forecast is accurate.
- c. The district has an \$8.4 million deficit that is to be backfilled and in 2020-2021 can expect a 1% deficit in funding in addition to the deferrals. It is forecast that there will be a 2% shortfall this year. There is much uncertainty about future funding.
- d. Mr. Hardash also reported that the district has \$2.8 million in COVID-19 funding - \$1.4 million to be spent by December 31, 2020 and the balance by August 31, 2021. The district's recent FEMA reimbursement request was rejected and won't be considered until COVID-19 funding is exhausted.

4. Board Policies and Administrative Regulations

- a. BP 2355 – Decorum: It was moved by Mr. Hardash and seconded by Ms. Martin to approve and endorse the revisions to this board policy. Discussion ensued. The motion carried unanimously via roll call vote to approve and endorse the revisions to BP 2355. The policy will now be referred to the Board Policy Committee for further action.
- b. AR 6150 – Designation of Authorized Signatures: It was moved by Mr. Hardash and seconded by Mr. Winter to approve the revisions to the administrative regulation. Discussion ensued and District Council members received clarification about the revisions to the AR. The motion carried unanimously via roll call vote to approve the revisions to AR 6150.

5. Reorgs

- a. Reorg #1202 – Vice Chancellor Hardash presented the reorg for Council's consideration. It was moved by Mr. Vargas and seconded by Mr. Winter to approve the reorganization. Discussion ensued. The motion carried unanimously via roll call vote to approve Reorg #1202.

6. Committee Reports

- a. Planning and Organizational Effectiveness Committee (POEC)  
Vice Chancellor Perez reported that the next meeting will be held on August 26, 2020.
- b. Human Resources Committee (HRC)  
Assistant Vice Chancellor Winter reported that the next meeting will be held on September 9, 2020.
- c. Fiscal Resources Committee (FRC)  
Vice Chancellor Hardash on the August 19, 2020 meeting. The next meeting will be held on September 16, 2020.

6. Committee Reports (continued)

d. Physical Resources Committee (PRC)

Mr. Hardash reported that the next meeting will be held on September 2, 2020.

e. Technology Advisory Group (TAG)

Mr. Hardash reported that the next meeting will be held on September 3, 2020.

7. Constituent Representative Reports

a. Academic Senate/SAC: Mr. Shahbazian reported on the Academic Senate retreat held on August 19, 2020.

b. Academic Senate/SCC: Mr. Rutan reported on the Academic Senate retreat held on August 19, 2020.

c. CSEA: Ms. Martin reported that the next chapter meeting will be held on August 27, 2020.

d. Student Government/SAC: President Monica Renteria reported on the activities of the SAC ASG.

e. Student Government/SCC: Henry Gardner reported on the activities of the SCC ASG.

8. Other

No items discussed.

9. Next Meeting: The next meeting will be held on Monday, September 28, 2020.

Meeting Adjourned: 4:02 p.m.

Approved:

**Rancho Santiago Community College District**  
*Adopted Budget*  
**2020-21**

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

General Fund

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

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

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

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

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

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

**Rancho Santiago Community College District**  
*Adopted Budget*  
**2020-21**

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

**Rancho Santiago Community College District**  
**Adopted Budget**  
**2020-21**

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

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

**Rancho Santiago Community College District**  
**Adopted Budget**  
**2020-21**

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

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

**Rancho Santiago Community College District**  
*Adopted Budget*  
**2020-21**

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

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

**Rancho Santiago Community College District**  
**Adopted Budget**  
**2020-21**

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

<b>Expenditures by Object</b>	<b>2018-19 Actual Expenses</b>	<b>2019-20 Actual Expenses</b>	<b>2020-21 Tentative Budget</b>	<b>2020-21 Adopted Budget</b>	<b>% change 20/21 Adopt/ 19/20 Actual</b>
4000 Books and Supplies					
4100 Textbooks	4,418	1,742	1,290	2,021	16.02
4200 Other Books	97,880	87,358	93,201	84,072	(3.76)
4300 Instructional Supplies	1,804,472	1,944,553	1,895,224	3,600,542	85.16
4400 Media Supplies	0	0	0	0	-
4500 Maintenance Supplies	160,155	126,993	175,200	198,712	56.47
4600 Non-Instructional Supplies	1,752,740	1,503,547	1,653,687	4,983,425	231.44
4700 Food Supplies	253,698	199,694	277,863	357,998	79.27
Subtotal	4,073,363	3,863,887	4,096,465	9,226,770	138.80
5000 Services and Other Operating Expenses					
5100 Personal & Consultant Svcs	45,876,090	91,405,776	136,227,770	108,835,905	19.07
5200 Travel & Conference Expenses	1,072,307	672,545	1,526,969	1,103,929	64.14
5300 Dues & Memberships	223,033	244,854	230,862	318,209	29.96
5400 Insurance	2,030,437	2,029,553	2,029,995	2,030,085	0.03
5500 Utilities & Housekeeping Svcs	3,414,063	3,098,878	3,629,669	3,620,064	16.82
5600 Rents, Leases & Repairs	4,150,281	4,559,085	5,620,360	5,695,654	24.93
5700 Legal, Election & Audit Exp	625,147	1,321,074	1,103,077	1,114,577	(15.63)
5800 Other Operating Exp & Services	6,052,429	6,488,384	8,145,699	8,163,219	25.81
5900 Other (Transp., Postage, Reproduction, Special Proj., etc.)	1,662,806	1,476,967	5,610,898	9,309,721	530.33
Subtotal	65,106,593	111,297,116	164,125,299	140,191,363	25.96
6000 Sites, Buildings, Books, and Equipment					
6100 Sites & Site Improvements	459,409	0	0	100,000	-
6200 Buildings	2,016,091	1,212,019	118,600	364,148	(69.96)
6300 Library Books	242,761	264,997	186,486	247,116	(6.75)
6400 Equipment	3,055,504	4,065,574	2,611,802	3,557,923	(12.49)
Subtotal	5,773,765	5,542,590	2,916,888	4,269,187	(22.97)
Subtotal, Expenditures (1000 - 6000)	280,526,943	326,657,447	400,787,665	371,213,840	13.64

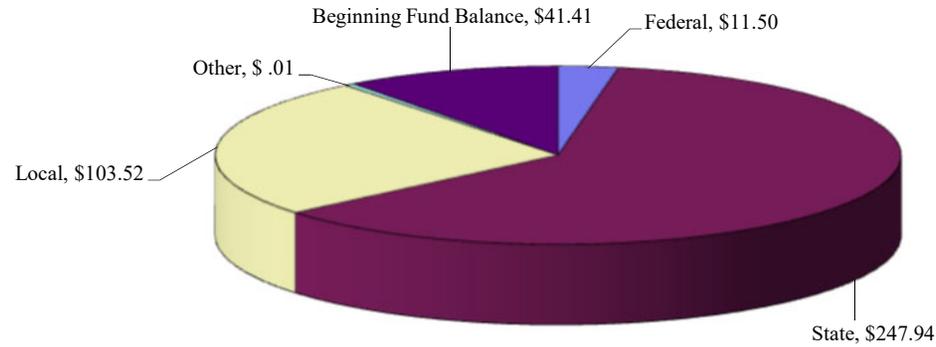
**Rancho Santiago Community College District**  
*Adopted Budget*  
**2020-21**

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

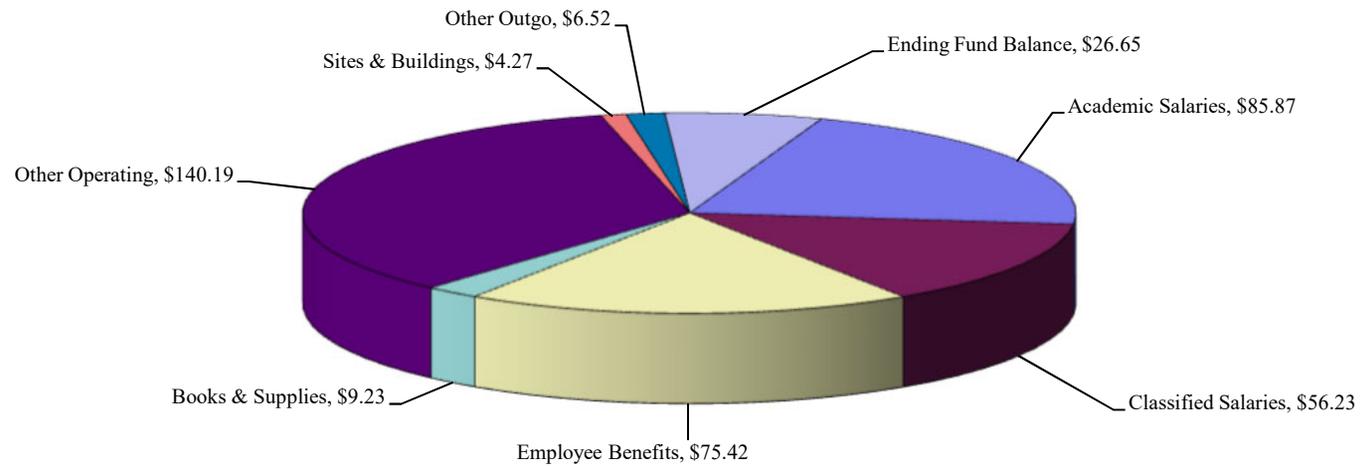
<u>Expenditures by Object</u>	<b>2018-19 Actual Expenses</b>	<b>2019-20 Actual Expenses</b>	<b>2020-21 Tentative Budget</b>	<b>2020-21 Adopted Budget</b>	<b>% change 20/21 Adopt/ 19/20 Actual</b>
7000 Other Outgo					
7200 Intrafund Transfers Out	0	0	0	0	-
7300 Interfund Transfers Out	6,330,372	7,040,069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

**Rancho Santiago Community College District**  
*Adopted Budget 2020-21*  
**General Fund - Combined - Restricted and Unrestricted - Fund 11, 12, 13**

**Revenue in Millions**



**Expenditures in Millions**



**Rancho Santiago Community College District**  
*Adopted Budget*  
**2020-21**

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

**Rancho Santiago Community College District**  
*Adopted Budget*  
**2020-21**

<b>General Fund Revenue Budget - Combined - Unrestricted - Fund 11, 13</b>						
<b>Revenues by Source</b>	<b>2019-20 Adopted Budget</b>	<b>2019-20 Allocated Budget</b>	<b>2019-20 Actual Revenue</b>	<b>% change 19/20 Actual/ 19/20 Budget</b>	<b>2020-21 Adopted Budget</b>	<b>% change 20/21 Adopt/ 19/20 Actual</b>
8818 RDA Funds - Pass Thru AB	451,127	451,127	530,959	17.70	451,127	(15.04)
8819 RDA Funds - Residuals	6,100,233	6,100,233	6,275,689	2.88	6,100,233	(2.80)
8850 Rents and Leases	373,480	383,480	214,044	(44.18)	363,480	69.82
8860 Interest & Investment Income	1,400,000	1,400,000	3,292,512	135.18	1,400,000	(57.48)
8874 CCC Enrollment Fees	8,839,824	8,839,824	8,690,034	(1.69)	7,500,000	(13.69)
8875 Bachelor's Program Fee	40,000	40,000	47,712	19.28	40,000	(16.16)
8880 Nonresident Tuition	3,400,000	3,400,000	3,166,363	(6.87)	1,900,000	(39.99)
Other Local Revenues (Student Transcript/ 8890 Representation/Discounts/Fines/ Instr. Mat./Health Serv. Use Fees, etc.)	94,812	213,111	1,375,980	545.66	182,168	(86.76)
8891 Other Local Rev - Special Proj	0	0	0	-	0	-
<b>Total Local Revenues</b>	<b>102,732,595</b>	<b>102,860,894</b>	<b>102,259,070</b>	<b>(0.59)</b>	<b>99,970,127</b>	<b>(2.24)</b>
8900 Other Financing Sources						
8910 Proceeds-Sale of Equip & Suppl	5,000	5,000	39,189	683.78	5,000	(87.24)
8981 Interfund Transfer In	0	0	0	-	0	-
<b>Total Other Sources</b>	<b>5,000</b>	<b>5,000</b>	<b>39,189</b>	<b>683.78</b>	<b>5,000</b>	<b>(87.24)</b>
<b>Total Revenues</b>	<b>195,131,744</b>	<b>202,460,474</b>	<b>198,100,883</b>	<b>(2.15)</b>	<b>193,825,166</b>	<b>(2.16)</b>
Net Beginning Balance	38,759,046	38,759,046	38,759,046	-	38,043,630	(1.85)
Adjustments to Beginning Balance	0	0	0	-	0	-
<b>Adjusted Beginning Fund Balance</b>	<b>38,759,046</b>	<b>38,759,046</b>	<b>38,759,046</b>	<b>-</b>	<b>38,043,630</b>	<b>(1.85)</b>
<b>Total Revenues, Other Financing Sources and Beginning Fund Balance</b>	<b>\$233,890,790</b>	<b>\$241,219,520</b>	<b>\$236,859,929</b>	<b>(1.81)</b>	<b>\$231,868,796</b>	<b>(2.11)</b>

**Rancho Santiago Community College District**  
*Adopted Budget*  
**2020-21**

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

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

**Rancho Santiago Community College District**  
*Adopted Budget*  
**2020-21**

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

<u>Expenditures by Object</u>	<b>2019-20 Adopted Budget</b>	<b>2019-20 Allocated Budget</b>	<b>2019-20 Actual Expenses</b>	<b>% change 19/20 Actual/ 19/20 Budget</b>	<b>2020-21 Adopted Budget</b>	<b>% change 20/21 Adopt/ 19/20 Actual</b>
4000 Books and Supplies						
4100 Textbooks	0	0	0	-	0	-
4200 Other Books	1,268	9,433	690	(92.69)	1,268	83.77
4300 Instructional Supplies	38,302	223,818	195,529	(12.64)	52,008	(73.40)
4400 Media Supplies	0	0	0	-	0	-
4500 Maintenance Supplies	276,986	246,947	115,350	(53.29)	180,762	56.71
4600 Non-Instructional Supplies	1,258,633	1,577,397	1,074,756	(31.87)	1,631,025	51.76
4700 Food Supplies	14,156	55,342	10,075	(81.80)	10,556	4.77
Subtotal	<u>1,589,345</u>	<u>2,112,937</u>	<u>1,396,400</u>	(33.91)	<u>1,875,619</u>	34.32
5000 Services and Other Operating Expenses						
5100 Personal & Consultant Svcs	2,558,806	4,041,291	2,374,352	(41.25)	2,912,636	22.67
5200 Travel & Conference Expenses	347,402	353,910	171,685	(51.49)	270,373	57.48
5300 Dues & Memberships	202,848	209,428	162,311	(22.50)	183,247	12.90
5400 Insurance	1,970,000	1,970,000	1,970,000	-	1,970,090	0.00
5500 Utilities & Housekeeping Svcs	3,638,909	3,723,105	3,031,487	(18.58)	3,484,210	14.93
5600 Rents, Leases & Repairs	5,006,313	5,184,812	4,210,792	(18.79)	5,151,953	22.35
5700 Legal, Election & Audit Exp	1,159,636	1,181,567	1,321,074	11.81	1,114,577	(15.63)
5800 Other Operating Exp & Services	5,931,551	5,904,536	4,490,609	(23.95)	6,268,323	39.59
5900 Other (Transp., Postge, Reprod., Spec. Proj., etc.)	5,178,554	1,971,729	704,802	(64.25)	2,118,850	200.63
Subtotal	<u>25,994,019</u>	<u>24,540,378</u>	<u>18,437,112</u>	(24.87)	<u>23,474,259</u>	27.32
6000 Sites, Buildings, Books, and Equipment						
6100 Sites & Site Improvements	0	0	0	-	0	-
6200 Buildings	79,189	82,327	1,035,570	1,157.87	8,239	(99.20)
6300 Library Books	920	15,246	4,985	(67.30)	920	(81.54)
6400 Equipment	1,681,598	1,949,412	1,241,368	(36.32)	1,049,370	(15.47)
Subtotal	<u>1,761,707</u>	<u>2,046,985</u>	<u>2,281,923</u>	11.48	<u>1,058,529</u>	(53.61)
Subtotal, Expenditures (1000 - 6000)	<u>196,165,367</u>	<u>205,718,621</u>	<u>192,172,425</u>	(6.58)	<u>202,501,632</u>	5.37

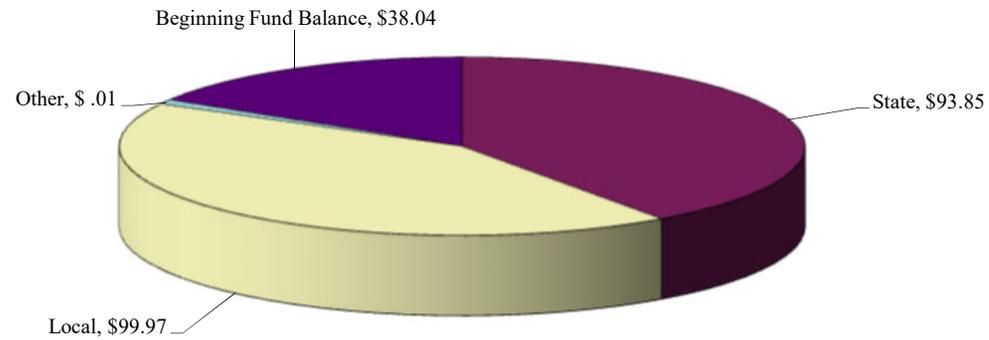
**Rancho Santiago Community College District**  
*Adopted Budget*  
**2020-21**

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

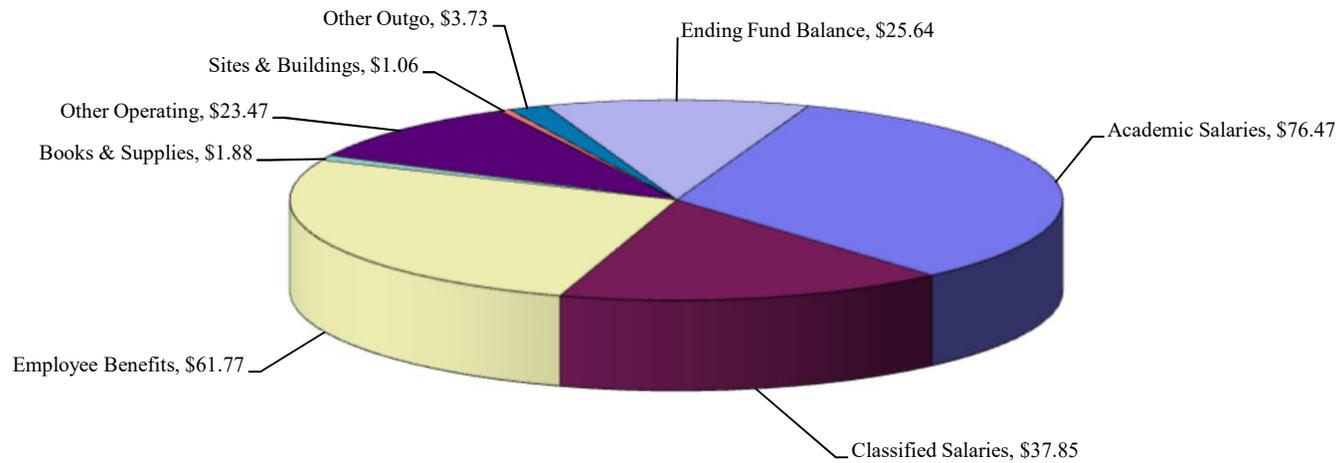
<u>Expenditures by Object</u>	<b>2019-20 Adopted Budget</b>	<b>2019-20 Allocated Budget</b>	<b>2019-20 Actual Expenses</b>	<b>% change 19/20 Actual/ 19/20 Budget</b>	<b>2020-21 Adopted Budget</b>	<b>% change 20/21 Adopt/ 19/20 Actual</b>
7000 Other Outgo						
7200 Intrafund Transfers Out	0	0	3,554	-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

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

**Revenue in Millions**



**Expenditures in Millions**



**Rancho Santiago Community College District**  
*Adopted Budget*  
**2020-21**

<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	51,085,708		184,538		51,270,246		5,940,698		57,210,944	
Classified Salaries	14,398,618		224,231		14,622,849		8,898,315		23,521,164	
Employee Benefits	24,530,018		97,348		24,627,366		6,135,795		30,763,161	
Supplies & Materials	426,299		341,900		768,199		2,500,731		3,268,930	
Other Operating Exp & Services	4,463,035		3,600,534		8,063,569		8,321,909		16,385,478	
Capital Outlay	37,620		406,756		444,376		2,000,809		2,445,185	
Other Outgo	0		1,614,683		1,614,683		1,950,849		3,565,532	
<b>Grand Total</b>	<b>\$94,941,298</b>	<b>53.89%</b>	<b>\$6,469,990</b>	<b>67.25%</b>	<b>\$101,411,288</b>	<b>54.58%</b>	<b>\$35,749,106</b>	<b>20.96%</b>	<b>\$137,160,394</b>	<b>38.49%</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	24,016,839		28,931		24,045,770		3,464,234		27,510,004	
Classified Salaries	7,795,153		19,152		7,814,305		5,735,910		13,550,215	
Employee Benefits	12,293,409		50,798		12,344,207		3,704,896		16,049,103	
Supplies & Materials	0		183,718		183,718		1,938,345		2,122,063	
Other Operating Exp & Services	4,250,929		535,982		4,786,911		3,667,226		8,454,137	
Capital Outlay	10,174		16,969		27,143		1,185,732		1,212,875	
Other Outgo	0		0		0		1,847,251		1,847,251	
<b>Grand Total</b>	<b>\$48,366,504</b>	<b>27.45%</b>	<b>\$835,550</b>	<b>8.68%</b>	<b>\$49,202,054</b>	<b>26.48%</b>	<b>\$21,543,594</b>	<b>12.63%</b>	<b>\$70,745,648</b>	<b>19.85%</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	744,326		408,659		1,152,985		0		1,152,985	
Classified Salaries	15,340,494		76,023		15,416,517		3,741,660		19,158,177	
Employee Benefits	8,556,830		153,617		8,710,447		1,831,787		10,542,234	
Supplies & Materials	352,389		531,313		883,702		2,912,075		3,795,777	
Other Operating Exp & Services	7,303,895		1,139,884		8,443,779		104,727,969		113,171,748	
Capital Outlay	581,197		5,813		587,010		24,117		611,127	
Other Outgo	0		0		0		0		0	
<b>Grand Total</b>	<b>\$32,879,131</b>	<b>18.66%</b>	<b>\$2,315,309</b>	<b>24.07%</b>	<b>\$35,194,440</b>	<b>18.94%</b>	<b>\$113,237,608</b>	<b>66.40%</b>	<b>\$148,432,048</b>	<b>41.65%</b>

<b>Total Expenditures-excludes Institutional Costs</b>	<b>\$176,186,933</b>	<b>100.00%</b>	<b>\$9,620,849</b>	<b>100.00%</b>	<b>\$185,807,782</b>	<b>100.00%</b>	<b>\$170,530,308</b>	<b>100.00%</b>	<b>\$356,338,090</b>	<b>100.00%</b>
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<b>Institutional Costs</b>	<b>Fund 11 Unrestricted</b>	<b>Fund 13 One-Time</b>	<b>Fund 11/13 Unrestricted</b>	<b>Fund 12 Restricted</b>	<b>Fund 11/12/13 Combined</b>
Employee Benefits-retiree benefits/local experience charge	8,504,508	7,584,025	16,088,533	1,980,000	18,068,533
Election	125,000	125,000	250,000	0	250,000
Other Operating Exp & Services-prop&liability ins	1,970,000	0	1,970,000	0	1,970,000
Other Outgo-Interfund Transfers	1,500,000	2,000,000	3,500,000	0	3,500,000
Other Outgo-Board Policy Contingency	0	24,830,326	24,830,326	0	24,830,326
Other Outgo-Reserves	(2,228,268)	1,650,423	(577,845)	0	(577,845)
<b>Grand Total</b>	<b>\$9,871,240</b>	<b>\$36,189,774</b>	<b>\$46,061,014</b>	<b>\$1,980,000</b>	<b>\$48,041,014</b>

<b>Total Expenditures-includes Institutional Costs</b>	<b>\$186,058,173</b>	<b>\$45,810,623</b>	<b>\$231,868,796</b>	<b>\$172,510,308</b>	<b>\$404,379,104</b>
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**Rancho Santiago Community College District**  
*Adopted Budget*  
**2020-21**

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

**Rancho Santiago Community College District**  
*Adopted Budget*  
**2020-21**

<b>Unrestricted General Fund Revenue Budget - Fund 11</b>					
<u>Revenues by Source</u>	<b>2018-19 Actual Revenue</b>	<b>2019-20 Actual Revenue</b>	<b>2020-21 Tentative Budget</b>	<b>2020-21 Adopted Budget</b>	<b>% change 20/21 Adopt/ 19/20 Actual</b>
8850 Rents and Leases	167,560	197,217	338,480	338,480	71.63
8860 Interest & Investment Income	2,765,823	3,292,512	1,400,000	1,400,000	(57.48)
8874 CCC Enrollment Fees	8,343,536	8,690,034	7,500,000	7,500,000 *	(13.69)
8875 Bachelor's Program Fee	67,368	47,712	40,000	40,000	(16.16)
8880 Nonresident Tuition	3,391,208	3,166,363	3,400,000	1,900,000	(39.99)
8890 Other Local Revenues (Student Transcript/Representation/ Discounts/Fines/Instr. Mat./Health Serv. Use Fees, etc.)	760,488	1,201,891	24,200	24,200	(97.99)
8891 Other Local Rev - Special Proj	22,615	0	0	0	-
Total Local Revenues	96,938,915	102,068,154	101,287,159	99,787,159	(2.23)
8900 Other Financing Sources					
8910 Proceeds-Sale of Equip & Suppl	19,820	39,189	5,000	5,000	(87.24)
Total Other Sources	19,820	39,189	5,000	5,000	(87.24)
Total Revenues	186,904,687	190,325,942	194,655,463	186,058,173	(2.24)
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	\$186,904,687	\$190,325,942	\$194,655,463	\$186,058,173	(2.24)
* Component of Apportionment				\$171,341,363	

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

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

**Rancho Santiago Community College District**  
*Adopted Budget*  
**2020-21**

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

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

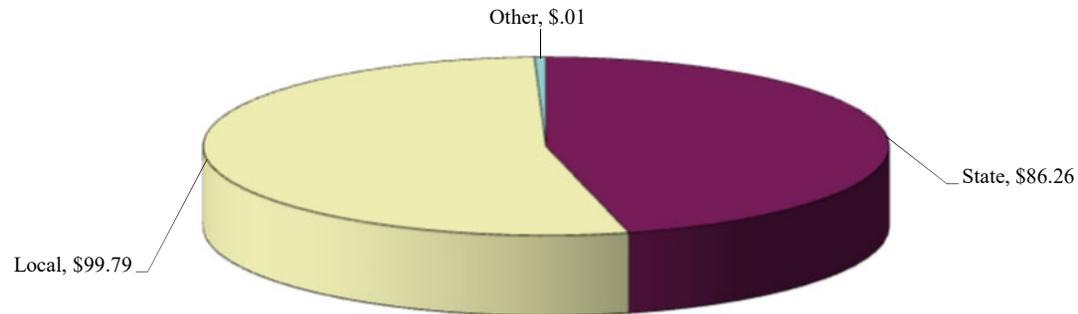
**Rancho Santiago Community College District**  
*Adopted Budget*  
**2020-21**

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

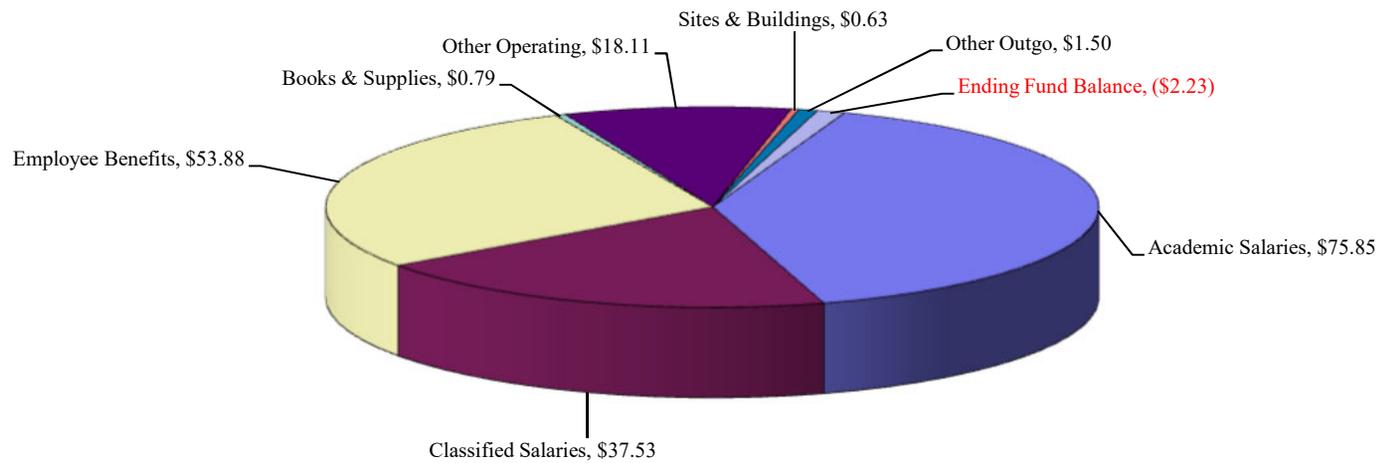
<b>Expenditures by Object</b>		<b>2018-19 Actual Expenses</b>	<b>2019-20 Actual Expenses</b>	<b>2020-21 Tentative Budget</b>	<b>2020-21 Adopted Budget</b>	<b>% change 20/21 Adopt/ 19/20 Actual</b>
7000	Other Outgo					
7200	Intrafund Transfers Out	69,498	3,554	0	0	(100.00)
7300	Interfund Transfers Out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

**Rancho Santiago Community College District**  
*Adopted Budget 2020-21*  
**General Fund - Unrestricted - Fund 11**

**Revenue in Millions**



**Expenditures in Millions**



**Rancho Santiago Community College District**  
*Adopted Budget*  
**2020-21**

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

**Rancho Santiago Community College District**  
*Adopted Budget*  
**2020-21**

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

**Rancho Santiago Community College District**  
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**2020-21**

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

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

**Rancho Santiago Community College District**  
**Adopted Budget**  
**2020-21**

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

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

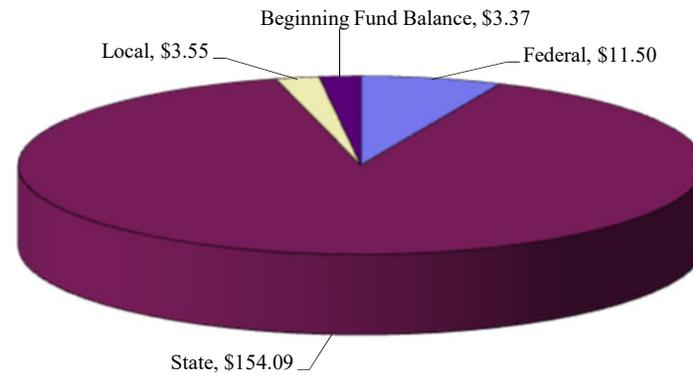
**Rancho Santiago Community College District**  
*Adopted Budget*  
**2020-21**

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

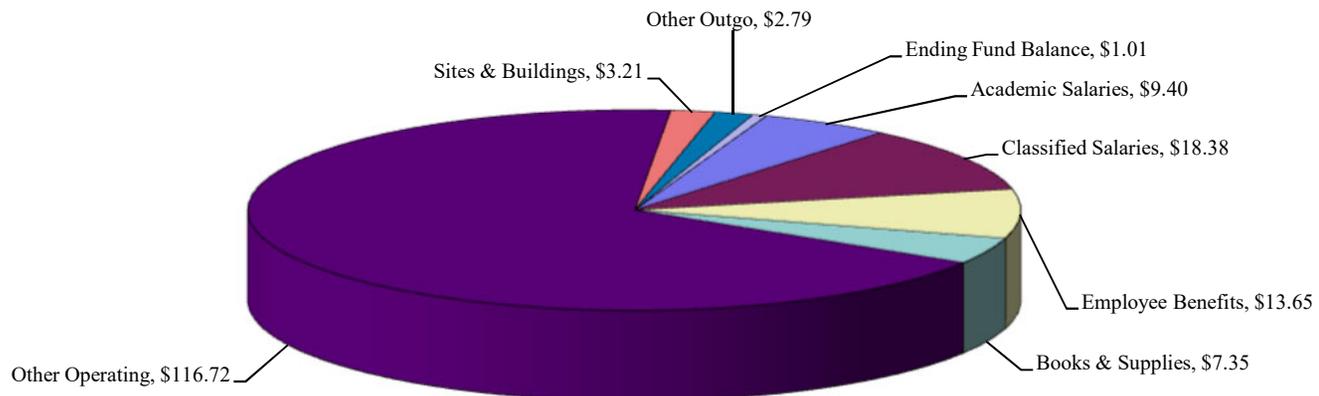
<b>Expenditures by Object</b>		<b>2018-19 Actual Expenses</b>	<b>2019-20 Actual Expenses</b>	<b>2020-21 Tentative Budget</b>	<b>2020-21 Adopted Budget</b>	<b>% change 20/21 Adopt/ 19/20 Actual</b>
7000	Other Outgo					
7200	Intrafund Transfers Out	(80,529)	(3,554)	0	0	(100.00)
7300	Interfund Transfers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

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

**Revenue in Millions**



**Expenditures in Millions**



**Rancho Santiago Community College District**  
*Adopted Budget*  
**2020-21**

<b>Unrestricted - One-Time - General Fund Revenue Budget - Fund 13</b>					
<u>Revenues by Source</u>	<b>2018-19 Actual Revenue</b>	<b>2019-20 Actual Revenue</b>	<b>2020-21 Tentative Budget</b>	<b>2020-21 Adopted Budget</b>	<b>% change 20/21 Adopt/ 19/20 Actual</b>
8100 Federal Revenues					
Total Federal Revenues	\$0	\$0	\$0	\$0	-
8600 State Revenues					
8611 Apprenticeship Allowance	50,614	0	0	0	-
8682 State Mandated Costs	0	0	0	0	-
8699 Other Misc State Revenue-STRS on behalf entry	10,887,238	7,584,025	11,010,000	7,584,025	-
Total State Revenues	<u>10,937,852</u>	<u>7,584,025</u>	<u>11,010,000</u>	<u>7,584,025</u>	-
8800 Local Revenues					
8850 Rents and Leases	41,248	16,827	45,000	25,000	48.57
8890 Other Local Revenues (Student Transcript/Representation/ Discounts/Fines/Instr. Mat./Health Serv. Use Fees, etc.)	122,268	174,089	90,160	157,968	(9.26)
8891 Other Local Rev - Special Proj	0	0	0	0	-
Total Local Revenues	<u>163,516</u>	<u>190,916</u>	<u>135,160</u>	<u>182,968</u>	(4.16)
8900 Other Financing Sources					
8910 Proceeds-Sale of Equip & Suppl	0	0	0	0	-
8981 Interfund Transfer In	0	0	0	0	-
Total Other Sources	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	-
Total Revenues	<u>11,101,368</u>	<u>7,774,941</u>	<u>11,145,160</u>	<u>7,766,993</u>	(0.10)
Net Beginning Balance	37,903,213	38,759,046	36,332,465	38,043,630	(1.85)
Adjustments to Beginning Balance	0	0	0	0	-
Adjusted Beginning Fund Balance	<u>37,903,213</u>	<u>38,759,046</u>	<u>36,332,465</u>	<u>38,043,630</u>	(1.85)
Total Revenues, Other Financing Sources and Beginning Fund Balance	<u>\$49,004,581</u>	<u>\$46,533,987</u>	<u>\$47,477,625</u>	<u>\$45,810,623</u>	(1.55)

**Rancho Santiago Community College District**  
*Adopted Budget*  
**2020-21**

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

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

**Rancho Santiago Community College District**  
*Adopted Budget*  
**2020-21**

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

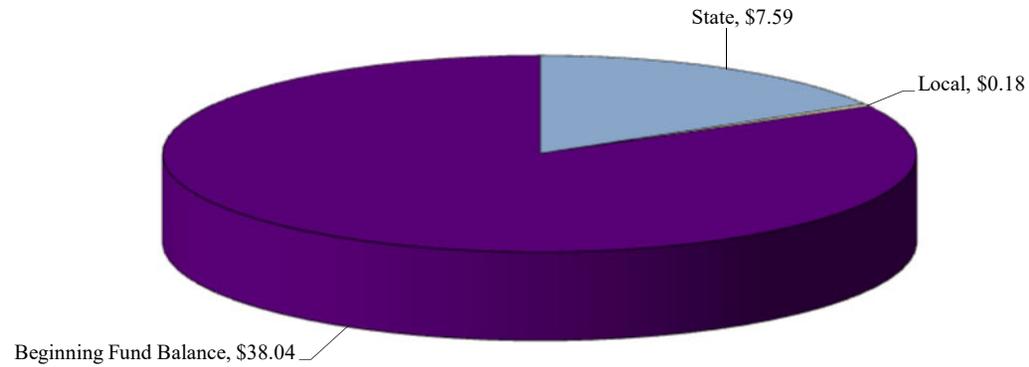
<b>Expenditures by Object</b>		<b>2018-19 Actual Expenses</b>	<b>2019-20 Actual Expenses</b>	<b>2020-21 Tentative Budget</b>	<b>2020-21 Adopted Budget</b>	<b>% change 20/21 Adopt/ 19/20 Actual</b>
4000	Books and Supplies					
4100	Textbooks	0	0	0	0	-
4200	Other Books	1,277	0	0	0	-
4300	Instructional Supplies	113,331	193,911	8,874	39,971	(79.39)
4400	Media Supplies	0	0	0	0	-
4500	Maintenance Supplies	23,512	18,223	66,997	85,509	369.24
4600	Non-Instructional Supplies	107,437	320,810	291,830	971,451	202.81
4700	Food Supplies	1,248	116	29,400	0	(100.00)
	Subtotal	<u>246,805</u>	<u>533,060</u>	<u>397,101</u>	<u>1,096,931</u>	105.78
5000	Services and Other Operating Expenses					
5100	Personal & Consultant Svcs	351,525	929,175	1,186,950	1,348,169	45.09
5200	Travel & Conference Expenses	61,608	30,362	115,183	117,479	286.93
5300	Dues & Memberships	7,000	12,061	67,620	69,120	473.09
5400	Insurance	0	0	0	0	-
5500	Utilities & Housekeeping Svcs	1,431	2,784	428,926	428,926	15,306.82
5600	Rents, Leases & Repairs	630,988	656,757	1,035,440	1,051,662	60.13
5700	Legal, Election & Audit Exp	52,315	539,152	217,700	229,200	(57.49)
5800	Other Operating Exp & Services	125,725	239,577	917,340	1,034,933	331.98
5900	Other (Transp., Postage, Reproduction, Special Proj., etc.)	(30,319)	59,883	1,267,582	1,081,911	1,706.71
	Subtotal	<u>1,200,273</u>	<u>2,469,751</u>	<u>5,236,741</u>	<u>5,361,400</u>	117.08
6000	Sites, Buildings, Books, and Equipment					
6100	Sites & Site Improvements	962	0	0	0	-
6200	Buildings	8,671	22,761	8,239	8,239	(63.80)
6300	Library Books	0	0	0	0	-
6400	Equipment	267,566	814,979	5,000	421,299	(48.31)
	Subtotal	<u>277,199</u>	<u>837,740</u>	<u>13,239</u>	<u>429,538</u>	(48.73)
	Subtotal, Expenditures (1000 - 6000)	<u>12,585,736</u>	<u>12,412,035</u>	<u>17,895,332</u>	<u>15,715,191</u>	26.61

**Rancho Santiago Community College District**  
*Adopted Budget*  
**2020-21**

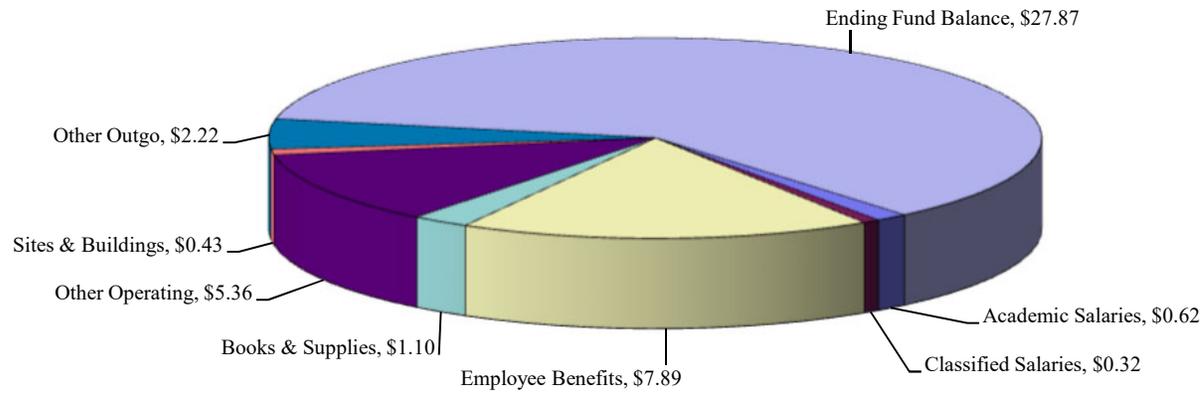
<b>Unrestricted - One-Time - General Fund Expenditure Budget - Fund 13</b>					
<u>Expenditures by Object</u>	<b>2018-19 Actual Expenses</b>	<b>2019-20 Actual Expenses</b>	<b>2020-21 Tentative Budget</b>	<b>2020-21 Adopted Budget</b>	<b>% change 20/21 Adopt/ 19/20 Actual</b>
7000 Other Outgo					
7200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

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

**Revenue in Millions**



**Expenditures in Millions**



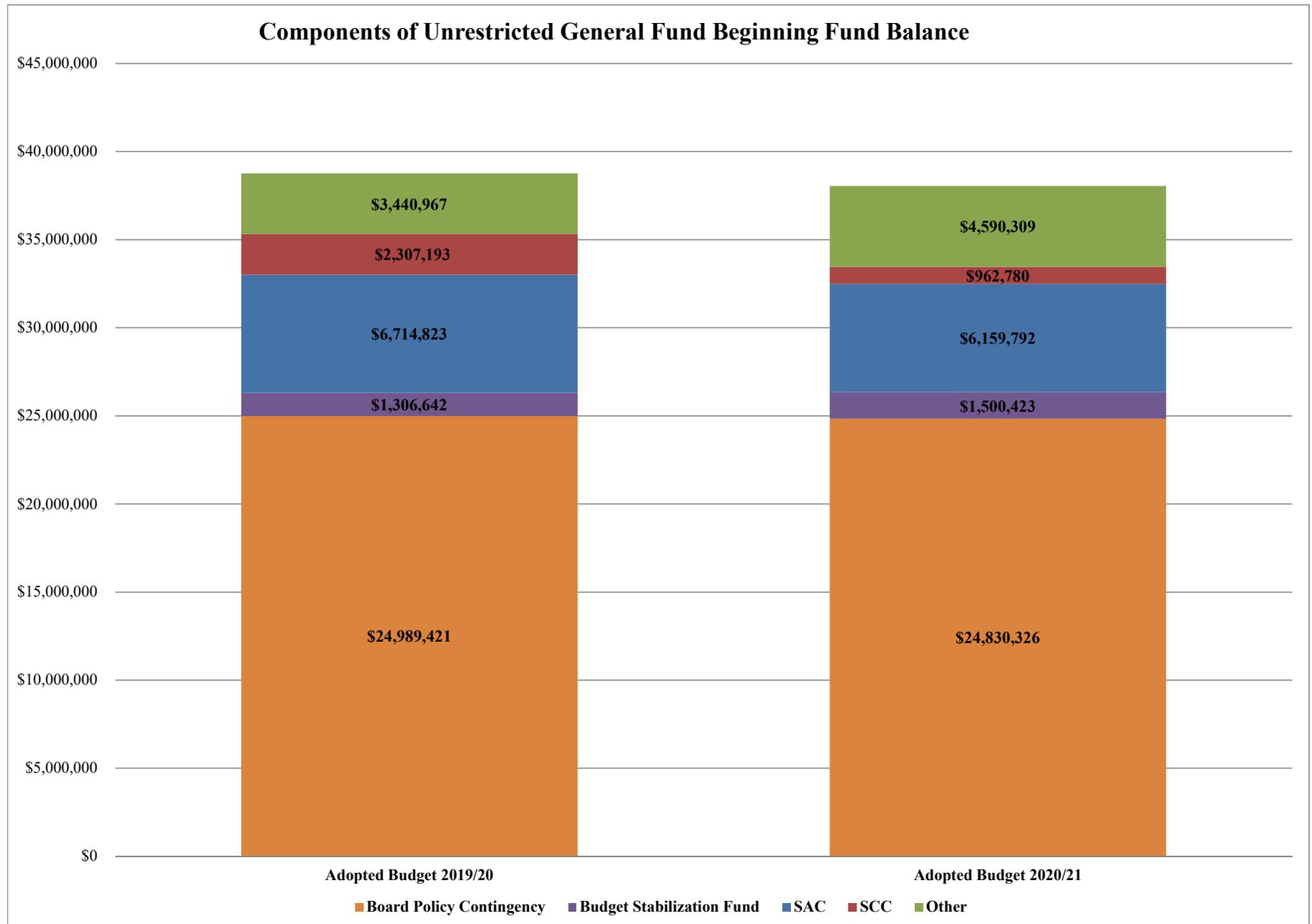
**Rancho Santiago Community College District**  
*Adopted Budget*  
**2020-21**

**FY 2019-20 Ending Balance and Carryover**

**BREAKDOWN OF FUND BALANCE**

<b>2019/20 Beginning Fund Balance</b>		\$ 38,759,046
<b>2019/20 Change in Fund Balance</b>		(715,416)
<b>Ending Balance FY 2019-20 / Beginning Balance FY 2020-21</b>		38,043,630
FD 11 Budgeted Deficit - FY 2020-21		(2,228,268)
Carryover for Santa Ana College	\$ 6,159,792	
Carryover for Santiago Canyon College	962,780	
Carryover for District Services:		
Chancellor's Leadership/Diversity Initiative	518,379	
PPE	500,000	
Publication	102,892	
Human Resources	144,587	
50 % Indirect - Educational Services (prior years)	384,944	
50 % Indirect - Educational Services (FY 19/20)	664,507	
Total Budget Center Carryovers		9,437,881
SCC ADA Settlement Costs		2,000,000
Election Carryover		125,000
Revolving Cash/Vacation Payout		150,000
12.5% Board Policy Contingency		24,830,326
Ending Budget Stabilization		1,500,423
Unrestricted Balance		\$ (2,228,268)
Beginning Budget Stabilization Fund		\$ 1,306,642
Awards Incentives		4,282
Discount Taken		3,521
Gains (Loss)/Outlawed Checks		135,392
Proceeds-sales of equipment		39,189
25% DS Indirect		332,254
-Less DMC/Finance Strategy/March 2020 Election		(320,857)
Ending Budget Stabilization Fund		\$ 1,500,423

Rancho Santiago Community College District  
*Adopted Budget*  
 2020-21

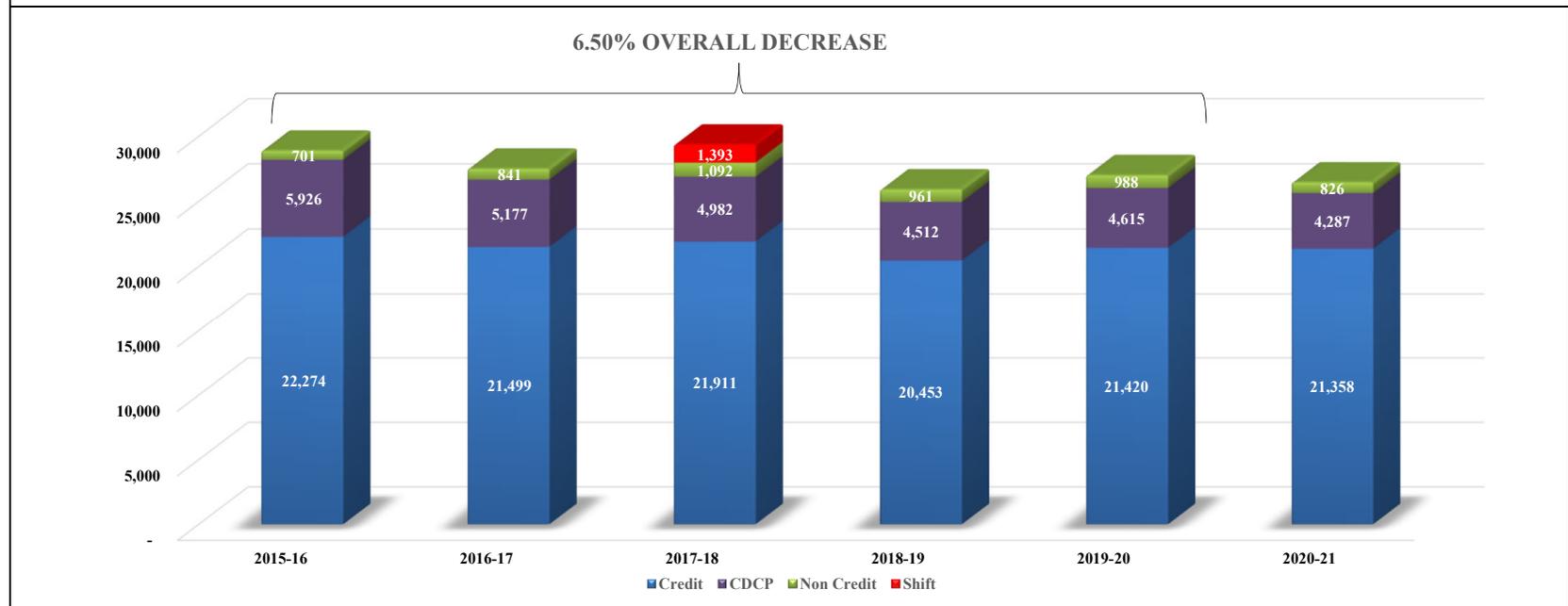


RSCCD - Estimate 2020/21 Revenue Allocation Simulation for Unrestricted General Fund -- FD 11  
Based on Student Centered Funding Formula - Hold Harmless Calculation 2019/20 TCR + COLA

	SAC/CEC	SAC	CEC	SCC/OEC	SCC	OEC	District Services	Institutional Cost	TOTAL
<b>APPORTIONMENT REVENUE</b>									
Basic Allocation	\$ 6,742,507	\$ 5,394,006	\$ 1,348,501	\$ 5,394,003	\$ 4,045,502	\$ 1,348,501			\$ 12,136,510
FTES - based on 19/20 @ Annual	\$ 78,354,444	\$ 58,631,993	\$ 19,722,451	\$ 34,783,199	\$ 25,218,736	\$ 9,564,463			\$ 113,137,643
SCFF - Supplemental Allocation	\$ 19,151,496	\$ 19,151,496	\$ -	\$ 6,365,820	\$ 6,365,820	\$ -			\$ 25,517,316
SCFF - Student Success Allocation	\$ 11,395,266	\$ 11,395,266	\$ -	\$ 5,367,866	\$ 5,367,866	\$ -			\$ 16,763,132
Stabilization	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			\$ -
Subtotal	\$ 115,643,713	\$ 94,572,761	\$ 21,070,952	\$ 51,910,888	\$ 40,997,924	\$ 10,912,964			\$ 167,554,601
19/20 Hold Harmless Protection Adjustment	\$ 5,026,981	\$ 4,111,036	\$ 915,945	\$ 2,256,543	\$ 1,782,162	\$ 474,382			\$ 7,283,524
20/21 COLA - 0%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			\$ -
Deficit Coefficient (-2%)	\$ (2,413,414)	\$ (1,973,676)	\$ (439,738)	\$ (1,083,348)	\$ (855,602)	\$ (227,747)			\$ (3,496,762)
Additional Student Centered Funding Formula	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			\$ -
<b>TOTAL ESTIMATED APPORTIONMENT REVENUE</b>	<b>\$ 118,257,280</b>	<b>\$ 96,710,121</b>	<b>\$ 21,547,159</b>	<b>\$ 53,084,083</b>	<b>\$ 41,924,484</b>	<b>\$ 11,159,599</b>			<b>\$ 171,341,363</b>
<i>Percentages</i>	<i>69.02%</i>	<i>56.44%</i>	<i>12.58%</i>	<i>30.98%</i>	<i>24.47%</i>	<i>6.51%</i>			
<b>OTHER STATE REVENUE</b>									
Lottery, Unrestricted	\$ 2,840,548	\$ 2,279,748	\$ 560,800	\$ 1,301,934	\$ 1,022,221	\$ 279,712			\$ 4,142,482
State Mandate	\$ 596,039	\$ 596,039	\$ -	\$ 273,884	\$ 273,884	\$ -			\$ 869,923
Full-Time Faculty Hiring Allocation	\$ 871,966	\$ 871,966	\$ -	\$ 435,918	\$ 435,918	\$ -			\$ 1,307,884
Part-Time Faculty Compensation	\$ 314,188	\$ 250,746	\$ 63,441	\$ 144,371	\$ 112,728	\$ 31,643			\$ 458,559
<b>Subtotal, Other State Revenue</b>	<b>\$ 4,622,741</b>	<b>\$ 3,998,499</b>	<b>\$ 624,242</b>	<b>\$ 2,156,107</b>	<b>\$ 1,844,751</b>	<b>\$ 311,355</b>			<b>\$ 6,778,848</b>
<b>TOTAL ESTIMATED REVENUE</b>	<b>\$ 122,880,022</b>	<b>\$ 100,708,621</b>	<b>\$ 22,171,401</b>	<b>\$ 55,240,189</b>	<b>\$ 43,769,235</b>	<b>\$ 11,470,954</b>			<b>\$ 178,120,211</b>
<i>Percentages</i>	<i>68.99%</i>	<i>56.54%</i>	<i>12.45%</i>	<i>31.01%</i>	<i>24.57%</i>	<i>6.44%</i>			
<b>Less Institutional Cost Expenditures</b>									<b>\$ 9,871,240</b>
<b>Less Net District Services Expenditures</b>									<b>\$ 30,966,435</b>
									<b>\$ 137,282,536</b>
<b>ESTIMATED REVENUE</b>	<b>\$ 94,707,282</b>	<b>\$ 77,619,125</b>	<b>\$ 17,088,157</b>	<b>\$ 42,575,254</b>	<b>\$ 33,734,249</b>	<b>\$ 8,841,005</b>			<b>\$ 137,282,536</b>
<b>BUDGET EXPENDITURES FOR FY 2020/21</b>									
SAC/CEC Expenses - F/T & Ongoing	\$ 94,941,298	\$ 83,794,017	\$ 11,147,281						\$ 94,941,298
SCC/OEC Expenses - F/T & Ongoing				\$ 48,366,504	\$ 41,414,429	\$ 6,952,075			\$ 48,366,504
District Services Expenses - F/T & Ongoing							\$ 32,879,131		\$ 32,879,131
Institutional Cost									
Partial SRP Savings								\$ (2,228,268)	\$ (2,228,268)
Retirees Instructional-local experience charge								\$ 3,830,209	\$ 3,830,209
Retirees Non-Instructional-local experience charge								\$ 4,674,299	\$ 4,674,299
Property & Liability								\$ 1,970,000	\$ 1,970,000
Election								\$ 125,000	\$ 125,000
Interfund Transfer								\$ 1,500,000	\$ 1,500,000
<b>TOTAL ESTIMATED EXPENDITURES</b>	<b>\$ 94,941,298</b>	<b>\$ 83,794,017</b>	<b>\$ 11,147,281</b>	<b>\$ 48,366,504</b>	<b>\$ 41,414,429</b>	<b>\$ 6,952,075</b>	<b>\$ 32,879,131</b>	<b>\$ 9,871,240</b>	<b>\$ 186,058,173</b>
Percent of Total Estimated Expenditures	51.03%	45.04%	5.99%	26.00%	22.26%	3.74%	17.67%	5.31%	
<b>ESTIMATED EXPENSES UNDER/(OVER) REVENUE</b>	<b>\$ (234,016)</b>	<b>\$ (6,174,892)</b>	<b>\$ 5,940,876</b>	<b>\$ (5,791,250)</b>	<b>\$ (7,680,180)</b>	<b>\$ 1,888,930</b>			<b>\$ (6,025,266)</b>
<b>OTHER STATE REVENUE</b>									
Apprenticeship				\$ 3,951,786	\$ 3,951,786				\$ 3,951,786
Enrollment Fees 2%								\$ 278,496	\$ 278,496
<b>LOCAL REVENUE</b>									
Non Resident Tuition	\$ 1,200,000	\$ 1,200,000		\$ 700,000	\$ 700,000				\$ 1,900,000
Interest/Investments								\$ 1,400,000	\$ 1,400,000
Rents/Leases	\$ 48,480	\$ 48,480		\$ 125,000	\$ 125,000		\$ 205,000		\$ 378,480
Proceeds-Sale of Equipment								\$ 5,000	\$ 5,000
Other Local								\$ 24,200	\$ 24,200
Subtotal, Other Local Revenue	\$ 1,248,480	\$ 1,248,480	\$ -	\$ 4,776,786	\$ 4,776,786	\$ -	\$ 205,000	\$ 1,707,696	\$ 7,937,962
<b>ESTIMATED ENDING BALANCE FOR 6/30/21</b>	<b>1,014,464</b>	<b>(4,926,412)</b>	<b>5,940,876</b>	<b>(1,014,464)</b>	<b>(2,903,394)</b>	<b>1,888,930</b>			<b>\$ -</b>

Rancho Santiago Community College District  
 Adopted Budget  
 2020-21

Recap of Full-Time Equivalent Students													
	2015-16 Actual	change FTES	2016-17 Actual	change FTES	2017-18 Actual	change FTES	2018-19 Actual	change FTES	2019-20 Actual	change FTES	2020-21 Targets	change FTES	
<b>SAC</b>													
Credit	15,519		14,935		15,296		14,247		14,777		14,643		
Shift					942								
CDCP	4,328		3,668		3,538		3,183		3,160		2,744		
Non-Credit	483		504		666		594		578		487		
<b>Total</b>	20,330	70.34%	19,107	69.44%	20,442	69.58%	18,024	69.52%	18,515	68.52%	17,874	67.52%	-3.46%
<b>SCC</b>													
Credit	6,755		6,563		6,615		6,206		6,643		6,715		
Shift					451								
CDCP	1,598		1,496		1,444		1,349		1,455		1,543		
Non-Credit	218		351		426		346		410		339		
<b>Total</b>	8,571	29.66%	8,410	30.56%	8,936	30.42%	7,901	30.48%	8,508	31.48%	8,597	32.48%	1.05%
<b>Total</b>													
Credit	22,274		21,498		21,911		20,453		21,420		21,358		
Shift					1,393								
CDCP	5,926		5,164		4,982		4,532		4,615		4,287		
Non-Credit	701		855		1,092		940		988		826		
<b>Total</b>	28,901	100.00%	27,517	100.00%	29,378	100.00%	25,925	100.00%	27,023	100.00%	26,471	100.00%	-2.04%





**Rancho Santiago Community College District**  
*Adopted Budget*  
**2020-21**

<b>Budget Allocation Model</b>						
<b>FTES Credit vs. Non-Credit Breakdown</b>						
<u><b>Full-Time Equivalent Students</b></u>	<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>2019/20 Annual</b>						
Credit	14,777	68.99%	6,643	31.01%	21,420	
CDCP	3,160	68.48%	1,455	31.52%	4,615	
Non-Credit	578	58.51%	410	41.49%	988	
Total	<u>18,515</u>	<u>68.52%</u>	<u>8,508</u>	<u>31.48%</u>	<u>27,023</u>	
<b>2020/21 Projected *</b>						
Credit	14,643	68.56%	6,715	31.44%	21,358	
CDCP	2,744	64.01%	1,543	35.99%	4,287	
Non-Credit	487	58.96%	339	41.04%	826	
Total	<u>17,874</u>	<u>67.52%</u>	<u>8,597</u>	<u>32.48%</u>	<u>26,471</u>	
<b>Expenditures by Major Object (2 Colleges Only) (Fund 11)</b>						
<u><b>Expenditures by Object</b></u>	<b>Santa Ana College</b>		<b>Santiago Canyon College</b>		<b>Adopted Budget</b>	
	<b>\$</b>	<b>%</b>	<b>\$</b>	<b>%</b>		
1000 Academic Salaries	\$51,085,708	68.02%	\$24,016,839	31.98%	\$75,102,547	
2000 Classified Salaries	14,398,618	64.88%	7,795,153	35.12%	22,193,771	
3000 Employee Benefits	24,530,018	66.62%	12,293,409	33.38%	36,823,427	
4000 Books and Supplies	426,299	100.00%	-	0.00%	426,299	
5000 Services and Other Operating Expenses	4,463,035	51.22%	4,250,929	48.78%	8,713,964	
6000 Sites, Buildings, Books, and Equipment	37,620	78.71%	10,174	21.29%	47,794	
7000 Other Outgo and Contingencies	-	0.00%	-	0.00%	-	
Total Expenditures	<u>\$94,941,298</u>	<u>66.25%</u>	<u>\$48,366,504</u>	<u>33.75%</u>	<u>\$143,307,802</u>	

**Rancho Santiago Community College District**  
*Adopted Budget*  
**2020-21**

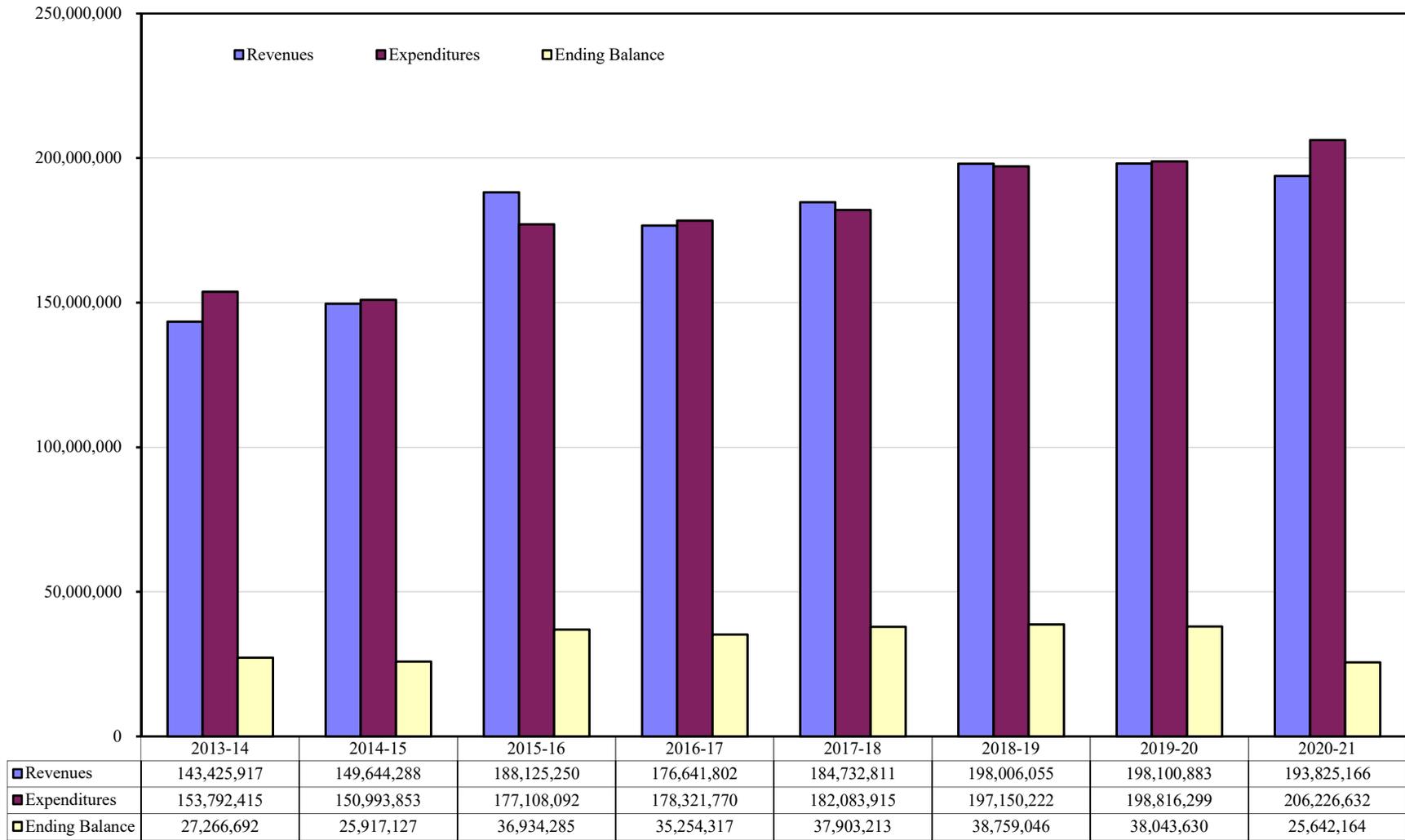
Recap of Revenue and Expenses - General Fund 11 and 13

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

	Actual 13-14	Actual 14-15	% Change	Actual 15-16	% Change	Actual 16-17	% Change	Actual 17-18	% Change	Actual 18-19	% Change	Actual 19-20	% Change	Adopted Budget 20-21	% Change
Adj. Beg. Balance	37,633,190	27,266,692	-27.55%	25,917,127	-4.95%	36,934,285	42.51%	35,254,317	-4.55%	37,903,213	7.51%	38,759,046	2.26%	38,043,630	-1.85%
<b>Revenues:</b>															
Federal Income	19,017	-	-100.00%	-	0%	9,909	0%	18,675	8847%	-	-100.00%	666	0.00%	-	-100.00%
<b>State Income:</b>															
General Apportionment	58,137,335	54,571,608	-6.13%	57,785,815	5.89%	52,117,505	-9.81%	48,353,198	-7.22%	52,656,233	8.90%	57,780,065	9.73%	49,839,215	-13.74%
Lottery	3,758,209	3,844,324	2.29%	4,421,852	15.02%	4,324,568	-2.20%	4,218,563	-2.45%	5,277,791	25.11%	3,549,384	-32.75%	4,142,482	16.71%
EPA	20,419,045	24,593,717	20.44%	23,577,290	-4.13%	22,186,845	-5.90%	22,927,757	3.34%	25,493,388	11.19%	19,755,427	-22.51%	26,437,430	33.82%
Other State	3,408,936	4,819,536	41.38%	26,283,934	445.36%	12,436,759	-52.68%	11,544,612	-7.17%	17,456,392	51.21%	14,717,082	-15.69%	13,430,912	-8.74%
<b>Total State</b>	<b>85,723,525</b>	<b>87,829,185</b>	<b>2.46%</b>	<b>112,068,891</b>	<b>27.60%</b>	<b>91,065,677</b>	<b>-18.74%</b>	<b>87,044,130</b>	<b>-4.42%</b>	<b>100,883,804</b>	<b>15.90%</b>	<b>95,801,958</b>	<b>-5.04%</b>	<b>93,850,039</b>	<b>-2.04%</b>
<b>Local Income:</b>															
Property Taxes	46,377,655	49,230,216	6.15%	50,448,132	2.47%	52,992,580	5.04%	56,450,938	6.53%	60,025,533	6.33%	61,989,928	3.27%	63,584,479	2.57%
ERAF	(7,795)	281,777	-3714.84%	12,590,255	4368.16%	18,917,141	50.25%	26,389,168	39.50%	21,394,784	-18.93%	23,482,497	9.76%	25,000,000	6.46%
Interest	173,852	271,538	56.19%	543,831	100.28%	808,845	48.73%	1,418,945	75.43%	2,765,823	94.92%	3,292,512	19.04%	1,400,000	-57.48%
Enrollment Fees	8,423,979	8,744,537	3.81%	8,677,600	-0.77%	8,850,604	1.99%	8,578,846	-3.07%	8,343,536	-2.74%	8,690,034	4.15%	7,500,000	-13.69%
Non-resident Tuition	1,520,765	2,100,223	38.10%	2,875,471	36.91%	3,247,985	12.95%	3,687,654	13.54%	3,391,208	-8.04%	3,166,363	-6.63%	1,900,000	-39.99%
Other Local	1,094,252	1,177,835	7.64%	912,621	-22.52%	600,579	-34.19%	1,135,312	89.04%	1,181,547	4.07%	1,637,736	38.61%	585,648	-64.24%
<b>Total Local</b>	<b>57,582,708</b>	<b>61,806,126</b>	<b>7.33%</b>	<b>76,047,910</b>	<b>23.04%</b>	<b>85,417,734</b>	<b>12.32%</b>	<b>97,660,863</b>	<b>14.33%</b>	<b>97,102,431</b>	<b>-0.57%</b>	<b>102,259,070</b>	<b>5.31%</b>	<b>99,970,127</b>	<b>-2.24%</b>
Transfers/Others	100,667	8,977	-91.08%	8,449	-5.88%	148,482	1657.39%	9,143	-93.84%	19,820	116.78%	39,189	97.72%	5,000	-87.24%
<b>Total Revenues</b>	<b>143,425,917</b>	<b>149,644,288</b>	<b>4.34%</b>	<b>188,125,250</b>	<b>25.71%</b>	<b>176,641,802</b>	<b>-6.10%</b>	<b>184,732,811</b>	<b>4.58%</b>	<b>198,006,055</b>	<b>7.19%</b>	<b>198,100,883</b>	<b>0.05%</b>	<b>193,825,166</b>	<b>-2.16%</b>
<b>Total Available</b>	<b>181,059,107</b>	<b>176,910,980</b>	<b>-2.29%</b>	<b>214,042,377</b>	<b>20.99%</b>	<b>213,576,087</b>	<b>-0.22%</b>	<b>219,987,128</b>	<b>3.00%</b>	<b>235,909,268</b>	<b>7.24%</b>	<b>236,859,929</b>	<b>0.40%</b>	<b>231,868,796</b>	<b>-2.11%</b>
<b>Expenditures:</b>															
Academic Salaries	59,997,871	61,579,162	2.64%	63,842,107	3.67%	67,519,283	5.76%	69,495,581	2.93%	74,139,232	6.68%	74,815,429	0.91%	76,469,001	2.21%
Classified Salaries	29,140,022	29,591,168	1.55%	29,063,337	-1.78%	30,660,767	5.50%	31,246,558	1.91%	33,240,377	6.38%	34,295,780	3.18%	37,853,671	10.37%
Employee Benefits	34,206,977	36,193,816	5.81%	44,977,079	24.27%	47,089,952	4.70%	52,733,788	11.99%	61,203,730	16.06%	60,945,781	-0.42%	61,770,553	1.35%
Supplies & Materials	805,145	686,574	-14.73%	761,759	10.95%	1,058,740	38.99%	1,091,765	3.12%	1,512,714	38.56%	1,396,400	-7.69%	1,875,619	34.32%
Other Operating	16,438,216	16,617,663	1.09%	18,416,657	10.83%	16,616,262	-9.78%	16,837,354	1.33%	16,972,159	0.80%	18,437,112	8.63%	23,474,259	27.32%
Capital Outlay	3,907,896	3,946,167	0.98%	3,302,600	-16.31%	5,977,215	80.99%	5,268,000	-11.87%	3,671,109	-30.31%	2,281,923	-37.84%	1,058,529	-53.61%
Transfers	9,296,288	2,379,303	-74.41%	16,744,553	603.76%	9,399,551	-43.87%	5,410,869	-42.43%	6,410,901	18.48%	6,643,874	3.63%	3,725,000	-43.93%
<b>Total Expenditures</b>	<b>153,792,415</b>	<b>150,993,853</b>	<b>-1.82%</b>	<b>177,108,092</b>	<b>17.29%</b>	<b>178,321,770</b>	<b>0.69%</b>	<b>182,083,915</b>	<b>2.11%</b>	<b>197,150,222</b>	<b>8.27%</b>	<b>198,816,299</b>	<b>0.85%</b>	<b>206,226,632</b>	<b>3.73%</b>
Ending Balance	27,266,692	25,917,127	-4.95%	36,934,285	42.51%	35,254,317	-4.55%	37,903,213	7.51%	38,759,046	2.26%	38,043,630	-1.85%	25,642,164	-32.60%
Adjustment to Beginning Balance	-	-		-		-		-		-		-	-	-	
Adjusted Beginning Fund Balance	27,266,692	25,917,127		36,934,285		35,254,317		37,903,213		38,759,046		38,043,630		25,642,164	
Ending Balance (% of Exp)	17.73%	17.16%		20.85%		19.77%		20.82%		19.66%		19.14%		12.43%	

## Rancho Santiago Community College District Adopted Budget 2020-21

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



**Rancho Santiago Community College District**  
*Adopted Budget*  
**2020-21**

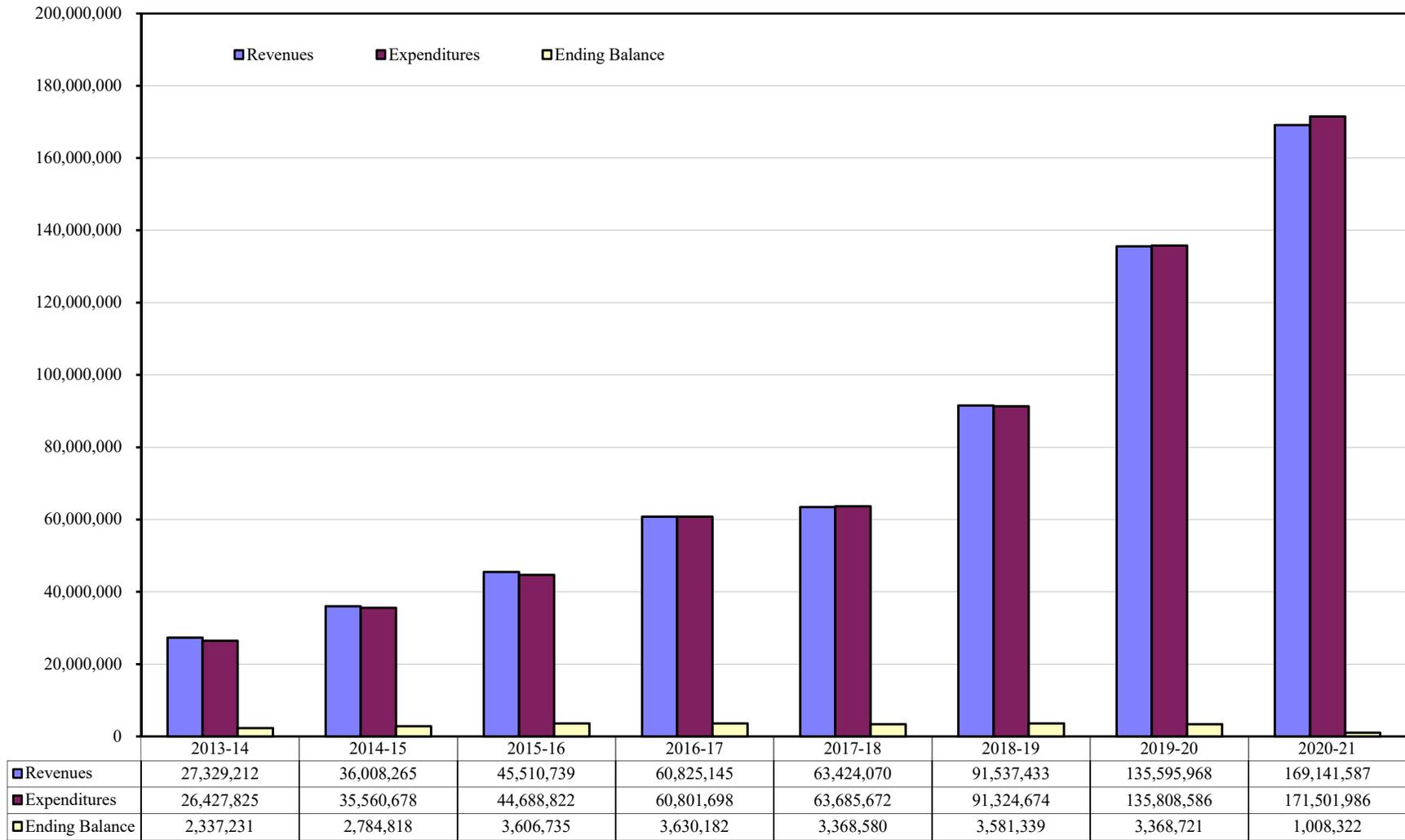
Recap of Revenue and Expenses - General Fund 12

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 2013-14 through 2020-21

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

## Rancho Santiago Community College District Adopted Budget 2020-21

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



**Rancho Santiago Community College District**  
*Adopted Budget*  
**2020-21**

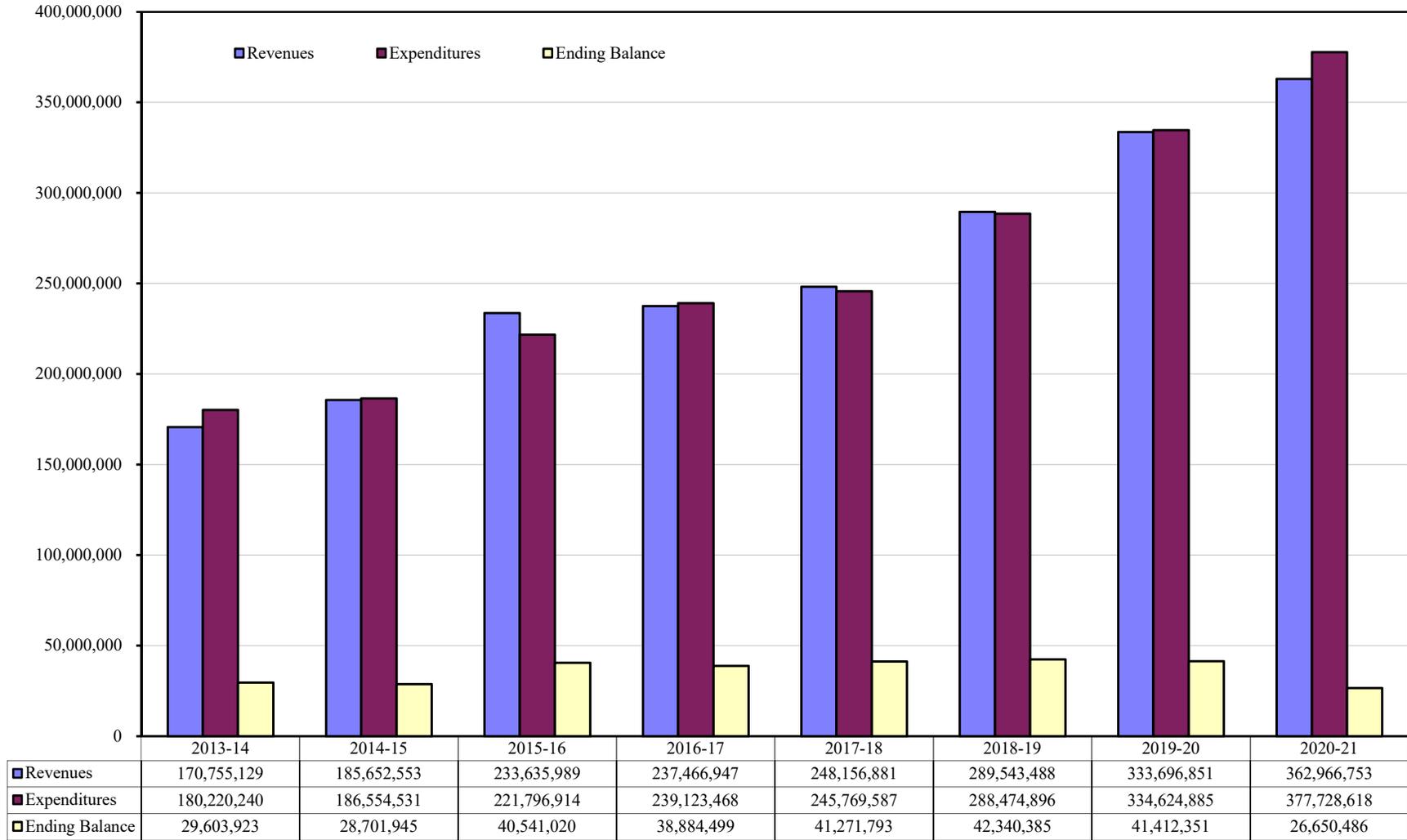
Recap of Revenue and Expenses - General Fund (Combined Fund 11, 12 & 13)

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

	Actual 13-14	Actual 14-15	% Change	Actual 15-16	% Change	Actual 16-17	% Change	Actual 17-18	% Change	Actual 18-19	% Change	Actual 19-20	% Change	Adopted Budget 20-21	% Change
Adj. Beg. Balance	39,069,034	29,603,923	-24.23%	28,701,945	-3.05%	40,541,020	41.25%	38,884,499	-4.09%	41,271,793	6.14%	42,340,385	2.59%	41,412,351	-2.19%
<b>Revenues:</b>															
Federal Income	11,430,127	11,125,713	-2.66%	10,011,533	-10.01%	9,661,936	-3.49%	8,514,455	-11.88%	9,495,922	11.53%	9,478,640	-0.18%	11,496,858	21.29%
<b>State Income:</b>															
General Apportionment	58,137,335	54,571,608	-6.13%	50,833,999	-6.85%	50,074,777	-1.49%	41,402,760	-17.32%	48,188,774	16.39%	52,260,287	8.45%	48,531,331	-7.14%
Lottery	4,783,708	4,948,474	3.44%	5,946,974	20.18%	5,762,254	-3.11%	5,856,159	1.63%	7,500,120	28.07%	4,809,314	-35.88%	5,495,693	14.27%
EPA	20,419,045	24,593,717	20.44%	23,577,290	-4.13%	22,186,845	-5.90%	22,927,757	3.34%	25,493,388	11.19%	19,755,427	-22.51%	26,437,430	33.82%
Other State	15,873,948	26,030,335	63.98%	64,869,064	149.21%	61,928,769	-4.53%	69,497,465	12.22%	99,180,237	42.71%	142,707,664	43.89%	167,480,135	17.36%
<b>Total State</b>	<b>99,214,036</b>	<b>110,144,134</b>	<b>11.02%</b>	<b>145,227,327</b>	<b>31.85%</b>	<b>139,952,645</b>	<b>-3.63%</b>	<b>139,684,141</b>	<b>-0.19%</b>	<b>180,362,519</b>	<b>29.12%</b>	<b>219,532,692</b>	<b>21.72%</b>	<b>247,944,589</b>	<b>12.94%</b>
<b>Local Income:</b>															
Property Taxes	46,377,655	49,230,216	6.15%	50,448,132	2.47%	52,992,580	5.04%	56,450,938	6.53%	60,025,533	6.33%	61,989,928	3.27%	63,584,479	2.57%
ERAF	(7,795)	281,777	-3714.84%	12,590,255	4368.16%	18,917,141	50.25%	26,389,168	39.50%	21,394,784	-18.93%	23,482,497	9.76%	25,000,000	6.46%
Interest	173,852	271,538	56.19%	546,477	101.25%	808,845	48.01%	1,418,945	75.43%	2,765,823	94.92%	3,292,512	19.04%	1,400,000	-57.48%
Enrollment Fees	8,423,979	8,744,537	3.81%	8,677,600	-0.77%	8,850,604	1.99%	8,578,846	-3.07%	8,343,536	-2.74%	8,690,034	4.15%	7,500,000	-13.69%
Non-resident Tuition	1,520,765	2,100,223	38.10%	2,875,471	36.91%	3,247,985	12.95%	3,687,654	13.54%	3,391,208	-8.04%	3,166,363	-6.63%	1,900,000	-39.99%
Other Local	3,528,023	3,745,438	6.16%	3,250,745	-13.21%	2,886,729	-11.20%	3,423,591	18.60%	3,744,343	9.37%	3,998,859	6.80%	4,135,827	3.43%
<b>Total Local</b>	<b>60,016,479</b>	<b>64,373,729</b>	<b>7.26%</b>	<b>78,388,680</b>	<b>21.77%</b>	<b>87,703,884</b>	<b>11.88%</b>	<b>99,949,142</b>	<b>13.96%</b>	<b>99,665,227</b>	<b>-0.28%</b>	<b>104,620,193</b>	<b>4.97%</b>	<b>103,520,306</b>	<b>-1.05%</b>
Transfers/Others	94,487	8,977	-90.50%	8,449	-5.88%	148,482	1657.39%	9,143	-93.84%	19,820	116.78%	65,326	229.60%	5,000	-92.35%
<b>Total Revenues</b>	<b>170,755,129</b>	<b>185,652,553</b>	<b>8.72%</b>	<b>233,635,989</b>	<b>25.85%</b>	<b>237,466,947</b>	<b>1.64%</b>	<b>248,156,881</b>	<b>4.50%</b>	<b>289,543,488</b>	<b>16.68%</b>	<b>333,696,851</b>	<b>15.25%</b>	<b>362,966,753</b>	<b>8.77%</b>
<b>Total Available</b>	<b>209,824,163</b>	<b>215,256,476</b>	<b>2.59%</b>	<b>262,337,934</b>	<b>21.87%</b>	<b>278,007,967</b>	<b>5.97%</b>	<b>287,041,380</b>	<b>3.25%</b>	<b>330,815,281</b>	<b>15.25%</b>	<b>376,037,236</b>	<b>13.67%</b>	<b>404,379,104</b>	<b>7.54%</b>
<b>Expenditures:</b>															
Academic Salaries	65,736,333	68,827,198	4.70%	72,230,609	4.94%	77,942,589	7.91%	79,359,850	1.82%	83,948,405	5.78%	84,147,147	0.24%	85,873,933	2.05%
Classified Salaries	38,148,246	39,257,634	2.91%	40,931,940	4.26%	43,543,563	6.38%	44,551,997	2.32%	48,516,688	8.90%	49,968,878	2.99%	56,229,556	12.53%
Employee Benefits	38,262,261	41,013,741	7.19%	51,283,848	25.04%	54,932,004	7.11%	62,073,368	13.00%	73,108,129	17.78%	71,837,829	-1.74%	75,423,031	4.99%
Supplies & Materials	2,327,928	2,386,013	2.50%	2,745,583	15.07%	3,779,907	37.67%	3,245,206	-14.15%	4,073,363	25.52%	3,863,887	-5.14%	9,226,770	138.80%
Other Operating	20,330,997	25,483,762	25.34%	29,325,701	15.08%	38,118,017	29.98%	42,334,553	11.06%	65,106,593	53.79%	111,297,116	70.95%	140,191,363	25.96%
Capital Outlay	5,392,060	6,435,577	19.35%	7,307,308	13.55%	10,277,179	40.64%	7,719,092	-24.89%	5,773,765	-25.20%	5,542,590	-4.00%	4,269,187	-22.97%
Transfers	10,022,415	3,150,606	-68.56%	17,971,925	470.43%	10,530,209	-41.41%	6,485,521	-38.41%	7,947,953	22.55%	7,967,438	0.25%	6,514,778	-18.23%
<b>Total Expenditures</b>	<b>180,220,240</b>	<b>186,554,531</b>	<b>3.51%</b>	<b>221,796,914</b>	<b>18.89%</b>	<b>239,123,468</b>	<b>7.81%</b>	<b>245,769,587</b>	<b>2.78%</b>	<b>288,474,896</b>	<b>17.38%</b>	<b>334,624,885</b>	<b>16.00%</b>	<b>377,728,618</b>	<b>12.88%</b>
Ending Balance	29,603,923	28,701,945	-3.05%	40,541,020	41.25%	38,884,499	-4.09%	41,271,793	6.14%	42,340,385	2.59%	41,412,351	-2.19%	26,650,486	-35.65%
Adjustment to Beginning Balance	-	-		-		-		-		-		-		-	
Adjusted Beginning Fund Balance	29,603,923	28,701,945		40,541,020		38,884,499		41,271,793		42,340,385		41,412,351		26,650,486	
Ending Balance (% of Exp)	16.43%	15.39%		18.28%		16.26%		16.79%		14.68%		12.38%		7.06%	

## Rancho Santiago Community College District Adopted Budget 2020-21

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



**RANCHO SANTIAGO COMMUNITY COLLEGE DISTRICT  
UNRESTRICTED GENERAL FUND  
2020/21 Adopted Budget Assumptions  
September 18, 2020**

I. State Revenue

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

B. FTES Workload Measure Assumptions:

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

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

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

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

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

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

Projected COLA of 0%	\$0
Projected Growth/Access	\$0
Deficit Factor (2%)	(\$3,496,762)
Apportionment Base Incr (Decr) for 2020/21	<u><b>(\$3,496,762)</b></u>
2020/21 Potential Growth at 0.5%	<u><b>27,158</b></u>

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

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

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

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

G. College Promise Grants (BOG fee waivers 2% administration) funding estimated at 2019/20 @ Advance of \$278,496. Slight decrease.

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

II. Other Revenue

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

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

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

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

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

**RANCHO SANTIAGO COMMUNITY COLLEGE DISTRICT  
UNRESTRICTED GENERAL FUND  
2020/21 Adopted Budget Assumptions  
September 18, 2020**

III. Appropriations and Expenditures

- A. As the District's budget model is a revenue allocation model, revenues flow through the model to the colleges as earned. The colleges have the responsibility, within their earned revenue, to budget for ALL necessary expenditures including but not limited to all full time and part time employees, utilities, instructional services agreements, multi-year maintenance and other contracts, supplies, equipment and other operating costs.
- B. The state is not providing the calculated Cost of Living Allowance (COLA). Any collectively bargained increased costs will be added to the budget. The estimated cost of a 1% salary increase is \$1.80 million for all funds. The estimated cost of a 1% salary increase is \$1.43 million for the unrestricted general fund.
- C. Step and column movement is budgeted at an additional cost of approximately \$1.69 million including benefits for FD 11 & 13 (FARSCCD approximate cost \$546,816 CSEA approximate cost \$641,986, Management/Other approximate cost \$497,528) For all funds, it is estimated to = \$2.42 million (FARSCCD = \$642,315, CSEA = \$1,007,254, Management/Others = \$766,088) In addition, the colleges would need to budget for step/column increases for P/T faculty.
- D. Health and Welfare benefit premium cost increase as of 1/1/2021 is estimated at 3.5% for an additional cost of approximately \$646,936 for active employees and an additional cost of \$279,138 for retirees, for a combined increase of \$926,074 for unrestricted general fund. The additional cost increase for all funds is estimated to = \$976,180  
State Unemployment Insurance local experience charges are estimated at \$250,000 (2019/20 budgeted amount). Unchanged.  
CalSTRS employer contribution rate will decrease in 2020/21 from 17.10% to 16.15% for a decrease of \$694,283.  
(Note: The cost of each 1% increase in the STRS rate is approximately \$740,000.)  
CalPERS employer contribution rate will increase in 2020/21 from 19.721% to 20.70% for an increase of \$381,285.  
(Note: The cost of each 1% increase in the PERS rate is approximately \$390,000.)
- E. The full-time faculty obligation (FON) for Fall 2020 has not been calculated at this time. The District will temporary recruit to replace 10 faculty vacancies. SAC is recruiting for 7 positions. SCC is recruiting for 3 positions. The current cost for a new position is budgeted at Class VI, Step 12 at approximately \$154,847. Penalties for not meeting the obligation amount to approximately \$80,250 per FTE not filled.  
SAC = 14 faculty not filled for FY 2020-21 and eliminated from the budget.  
Classes will be taught by part-time replacements.  
SCC = 5 faculty not filled for FY 2020-21 and eliminated from the budget.  
Classes will be taught by part-time replacements.
- F. The current rate per Lecture Hour Equivalent (LHE) effective 7/1/20 for hourly faculty is \$1,455. Increase of \$56 per LHE.
- G. Retiree Health Benefit Fund (OPEB/GASB 75 Obligation) - The calculated Actuarially Determined Contribution (ADC) as of July 1, 2020 is estimated to be \$10,224,861. The District will therefore decrease the employer payroll contribution rate of 2.75% to 1.10% of total salaries. This reduction provides a savings of \$1,899,032 to the unrestricted general fund and \$2,483,330 for all funds.
- H. Capital Outlay Fund - The District will continue to budget \$1.5 million for capital outlay needs.
- I. Utilities cost increases of 2.5%, estimated at \$100,000.
- J. Information Technology licensing contract escalation cost of 7%, estimated at \$125,000.
- K. Property and Liability Insurance transfer estimated at \$1,970,000. Unchanged.
- L. Other additional DS/Institutional Cost expenses:
- |                                  |            |
|----------------------------------|------------|
| Ellucian increased contract cost | \$ 400,000 |
| Title IX Costs                   | \$ 100,000 |
- M. Child Development Fund - The District will not continue to budget \$250,000 as an interfund transfer from the unrestricted general fund as a contingency plan. (~\$140,000 each year was transferred since 2014/15 and will stop in 2020/21)
- N. Estimated annual cost of Santiago Canyon College ADA Settlement expenses of \$2 million from available funds.
- O. Round One budget reductions totalling \$3 million were made for the tentative budget due to State Budget uncertainty and remain in the Adopted Budget.

<b>Rancho Santiago Community College District</b> <b>Unrestricted General Fund Summary</b> <b>2020/21 Adopted Budget Assumptions</b> <b>September 18, 2020</b>
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	<b>* <u>New Revenues</u></b>	Ongoing Only	One-Time
A	Student Centered Funding Formula		
B	COLA 0%	\$0	
B	Growth	\$0	
B	Deficit Factor (2%)	(\$3,496,762)	
D	Unrestricted Lottery	\$80,402	
H	Mandates Block Grant	\$77,096	
I	Non-Resident Tuition	(\$1,500,000)	
J	Interest Earnings	\$0	
L	Apprenticeship - SCC	\$792,314	
EGK	Misc Income	(\$171,009)	
	<b>Total</b>	(\$4,217,959)	\$0
	<b><u>New Expenditures</u></b>		
B	Salary Schedule Increases/Collective Bargaining 4.00% **	\$4,019,430	
C	Step/Column	\$1,686,330	
D	Health and Welfare/Benefits Increase (3.5%)	\$926,074	
D	CalSTRS Decrease	(\$694,283)	
D	CalPERS Increase	\$381,285	
E	Full Time Faculty Obligation Hires	(\$2,942,093)	
E/F	Hourly Faculty Budgets (Match Budget to Actual Expense)	\$1,015,954	
G	Decreased Cost of Retiree Health Benefit ADC	(\$1,899,032)	
H	Capital Outlay/Scheduled Maintenance Contribution	\$0	
I	Utilities Increase	\$100,000	
J	ITS Licensing/Contract Escalation Cost	\$125,000	
K	Property, Liability and All Risks Insurance	\$0	
II.L	Apprenticeship - SCC	\$1,003,844	
L	Other Additional DS/Institutional Costs	\$500,000	\$0
M	Elimination of UGF transfer to Child Development Fund	(\$250,000)	
N	SCC ADA Settlement Costs	\$0	\$2,000,000
O	Round One Budget Reductions	(\$3,000,000)	
	<b>Total</b>	\$972,509	\$2,000,000
	2020/21 Budget Year Unallocated (Deficit)	(\$5,190,468)	
	2019/20 Structural Unallocated (Deficit)	\$1,809,582	
	Savings Faculty replacement budget at VI-12	\$590,360	
	Savings 2019/20 - budgeted vs actual/rebudgeted vacancies	\$562,258	
	Estimated Partial SRP Savings	\$2,228,268	
	Total Net Unallocated (Deficit)	\$0	(\$2,000,000)

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

\* Reference to budget assumption number

\*\* Excludes Management & CEFA

## Cost Assessment Comparison - Without Transition Costs

### Option 1: Colleague AWS Hosting – Ellucian Configuration - Managed by OculusIT

	Year 1	Year 2	Year 3	3-Yr Total
Estimated Costs for Self-hosting using Ellucian Configuration	\$455,631	\$398,436	\$398,435	\$1,252,502
Ellucian Managed Services (3% escalation per year)	\$792,081	\$815,847	\$840,322	\$2,448,249
Estimated Savings	<b>\$336,450</b>	<b>\$417,411</b>	<b>\$441,887</b>	<b>\$1,195,748</b>

#### Methodology:

Configured the same as the current Ellucian AHS setup, uses 3-year reserved instance pricing for all three years

### Option 2: Colleague AWS Hosting Optimized Costs – Managed by OculusIT

	Year 1	Year 2	Year 3	3-Yr Total
Estimated Cost for Colleague AWS Hosting – Optimized Costs	\$365,975	\$288,698	\$288,698	\$943,371
Ellucian Managed Services (3% escalation per year)	\$792,081	\$815,847	\$840,322	\$2,448,249
Estimated Savings	<b>\$426,106</b>	<b>\$527,148</b>	<b>\$551,624</b>	<b>\$1,504,878</b>

#### Methodology:

Use T3 instances for non-database servers with burstable CPU; production instances are costed using a 1-year convertible reserved instance for year one, three-year reserved instance pricing for years 2 and 3; development environment on-demand from 7:00AM to 6:00PM M-F

### Option 3: Colleague Azure Hosting MS Recommended – Managed by OculusIT

	Year 1	Year 2	Year 3	3-Yr Total
Estimated Cost for Colleague Azure Hosting using MS Recommendations	\$350,732	\$283,333	\$283,333	\$917,399
Ellucian Managed Services (3% escalation per year)	\$792,081	\$815,847	\$840,322	\$2,448,249
Estimated Savings	<b>\$441,349</b>	<b>\$532,513</b>	<b>\$556,989</b>	<b>\$1,530,851</b>

#### Methodology:

Used recommended configurations from Microsoft, adjusted for quantities; MS Windows Server licenses applied for RSCCD Campus Agreements, taking advantage of Azure Hybrid Benefit; use B-Series VMs for non-database servers with burstable CPU; production instances are costed using a 1-year reserved instances for year one, 3-year reserved instance pricing for years 2 and 3; development environment on-demand from 7:00AM to 6:00PM M-F

## Summary

- Azure cloud infrastructure costs are 19 to 27 percent lower per year
- AWS SQL Server Licensing costs are lower due to fewer vCPUs, including applying Azure Hybrid Benefit
- Overall three-year cost for Azure is 2.8 percent lower than AWS

**Cost Assessment Comparison With Transition Costs**

**Option 1: Colleague AWS Hosting – Ellucian Configuration**

	<b>Transition</b>				
	<b>2020-21</b>	<b>2021-22</b>	<b>2022-23</b>	<b>2023-24</b>	<b>4-Yr Total</b>
Estimated Costs for Self-hosting using Ellucian Configuration	\$997,998	\$646,013	\$393,058	\$393,058	\$2,430,127
Ellucian Managed Services (3% escalation per year)	\$806,935	\$831,143	\$856,077	\$881,759	\$3,375,913
Estimated Savings	<b>-\$191,064</b>	<b>\$185,130</b>	<b>\$463,019</b>	<b>\$488,701</b>	<b>\$945,786</b>

Methodology: Configured the same as the current Ellucian AHS setup, uses 3-year reserved instance pricing for all three years

**Option 2: Colleague AWS Hosting Optimized Costs**

	<b>Transition</b>				
	<b>2020-21</b>	<b>2021-22</b>	<b>2022-23</b>	<b>2023-24</b>	<b>4-Yr Total</b>
Estimated Cost for Colleague AWS Hosting – Optimized Costs	\$952,743	\$557,511	\$303,022	\$303,022	\$2,116,298
Ellucian Managed Services (3% escalation per year)	\$806,935	\$831,143	\$856,077	\$881,759	\$3,375,913
Estimated Savings	<b>-\$145,808</b>	<b>\$273,632</b>	<b>\$553,055</b>	<b>\$578,737</b>	<b>\$1,259,615</b>

Methodology: Use T3 instances for non-database servers with burstable CPU; production instances are costed using a 1-year convertible reserved instance for year one, three-year reserved instance pricing for years 2 and 3; development environment on-demand from 7:00AM to 6:00PM M-F

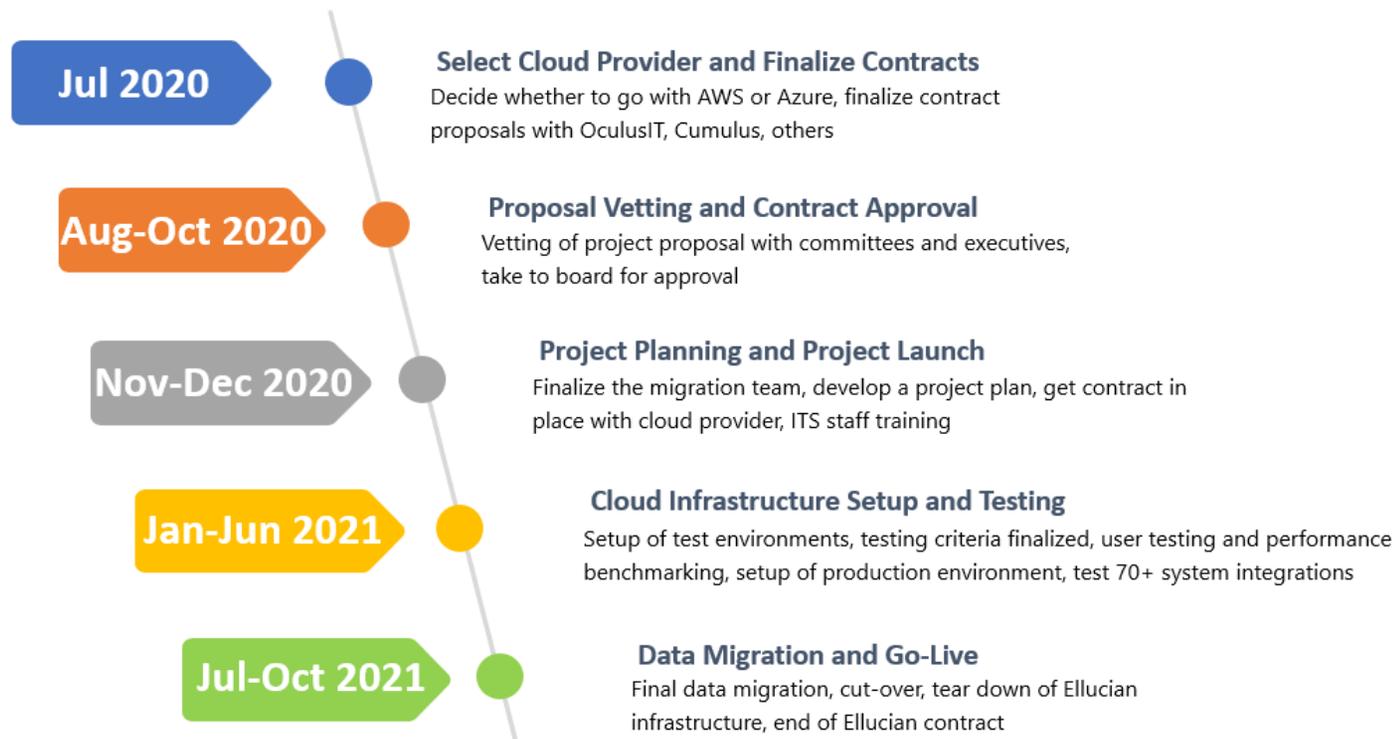
**Transition Year Assumptions**

- Dev environment spun up in Sep 2020
- Prod environment spun up in May 2021
- DR (Cloud Endure) not active until just prior to go-live
- Backups
  - Less frequent to save on storage
  - Use free AWS backup tool
- OculusIT
  - Cloud buildout services
  - Migration services
  - Minimal monitoring
- Minimal Colleague Managed Services

## Timeline

# RSCCD Colleague Cloud-Hosting Migration

TIMELINE JULY 2020 - OCTOBER 2021



## Other Options for AWS Savings

- Use Spot market instances for Development environment
- Downsize SQL Servers in Development environment, and move to T3 instances
- Reduce number of web-tier servers (Web Advisor and Self-Service)

The District Council serves as the primary participatory governance body that is responsible for district-wide planning activities, including development of planning and budgetary recommendations, that are submitted to the Chancellor and Board of Trustees.

Committee	Responsibilities	Membership
District Council	<p>Provide advice to the Chancellor on district issues</p> <p>Review and act on recommendations from the five district-level participatory governance committees including recommended funding priorities</p> <p>Ensure district-wide involvement in the development of all district-level planning</p> <p>Review and monitor budget assumptions and budget information</p> <p>Review and recommend approval of the tentative and final budgets contingent on the alignment of tentative and final budgets with budget assumptions and RSCCD Goals</p> <p>Collaborate with the Chancellor to review the District Mission Statement, solicit district-wide input, and recommend revisions as warranted</p> <p>Oversee the work of the Planning and Organizational Effectiveness Committee to develop and monitor implementation of the <i>RSCCD Comprehensive Master Plan</i> and the <i>RSCCD Strategic Plan</i></p> <p>Review new and modified policies as recommended by the Board Policy Committee</p> <p>Review and adopt recommended revisions and new Administrative Regulations</p> <p>Review and approve District Services reorganizations</p> <p>Review Board of Trustees agenda</p>	<ul style="list-style-type: none"> <li>• Chancellor (Chair)</li> <li>• Vice Chancellor, Business Operations &amp; Fiscal Services</li> <li>• Vice Chancellor, Educational Services</li> <li>• Vice Chancellor, Human Resources</li> <li>• President, Santa Ana College</li> <li>• President, Santiago Canyon College</li> <li>• Academic Senate President, Santa Ana College</li> <li>• Academic Senate President, Santiago Canyon College</li> <li>• CSEA President</li> <li>• Associated Student Government President, Santa Ana College</li> <li>• Associated Student Government President, Santiago Canyon College</li> <li>• Chair, Technology Advisory Group</li> <li>• Co-chair, Fiscal Resources Committee (faculty)</li> <li>• Co-chair, Human Resources Committee (classified)</li> <li>• Co-chair, Physical Resources Committee (classified)</li> <li>• Co-chair, Planning &amp; Organizational Effectiveness Committee (faculty)</li> <li>• Co-chair, Technology Advisory Group (faculty)</li> </ul>