

REDWOODS COMMUNITY COLLEGE DISTRICT

FINAL BUDGET



2019-2020

REDWOODS COMMUNITY COLLEGE DISTRICT

BOARD OF TRUSTEES

Area 1: Dr. Bonnie Deister
PO Box 355
Ferndale, CA 95536
(707) 786-4487
Email: drbonnie@suddenlink.net

Term of Office expires: December 2022



Area 2: Mr. Dan Kelley
P.O. Box 92
Hydesville, CA 95547
(707) 408-3343
Email: danny@edgecaliber.com

Term of Office expires: December 2022



Area 3: Ms. Carol Mathews
911 Ternie Lane
Crescent City, CA 95531
(707) 464-4262
Email: cjmathews@charter.net

Term of Office expires: December 2022



Area 4: Mr. Richard Dorn
3100 Main Street
Eurkea, CA 95503
(707) 443-1846
Email: Richard-dorn@redwoods.edu

Term of Office expires: December 2020



REDWOODS COMMUNITY COLLEGE DISTRICT

BOARD OF TRUSTEES

Area 5: Mr. Bruce Emad
P.O. Box 795
Bayside, CA 95524
(707) 443-7814
Email: bruceemad@gmail.com

Term of Office expires: December 2020



Area 6: Dr. Colleen Mullery
4161 Patricks Point Drive
Trinidad, CA 95570
(707) 826-5084
Email:

Term of Office expires: December 2020



Area 7: Mrs. Sally Biggin
P.O. Box 1127
Hoopa, CA 95546
(530) 625-4736
Email:

Term of Office expires: December 2020



REDWOODS COMMUNITY COLLEGE DISTRICT

FINAL BUDGET 2019-2020

COLLEGE OVERVIEW

Located on northern California's picturesque Redwood Coast, College of the Redwoods is a community college that delivers excellent academic and career technical education. Established in 1964, CR serves a diverse population of communities in Del Norte and Humboldt counties as well as the northwest section of Mendocino and western edge of Trinity counties. CR's main campus is located just south of Eureka in Humboldt County, and an Education center is in Crescent City. An instructional site can be found in Hoopa. CR's Community Education office is located in downtown Eureka.

CR offers a wide variety of accessible learning opportunities, including online classes and other distance education options. CR awards Associate of Arts and Associate of Science Degrees as well as a wide variety of career education certificates for vocational and professional development. It is an accredited, two-year institution that has articulation agreements with major four-year universities. CR is committed to the success of each student.

CR MISSION

College of the Redwoods puts student success first by providing accessible and relevant developmental, career technical, and transfer education.

The College partners with the community to contribute to the economic vitality and lifelong learning needs of its service area.

The College continually assesses student learning and institutional performance and practices to embrace diversity, to encourage a healthy community environment and to improve upon the programs and services we offer, all to promote student learning.

REDWOODS COMMUNITY COLLEGE DISTRICT

FINAL BUDGET 2019-2020

CR STRATEGIC VISION

College of the Redwoods puts student success first by providing accessible and relevant developmental, career technical, and transfer education.

We provide accessible, affordable, high quality, higher education in our region.

We are leaders in the effective use of all learning modalities (e.g., classroom, distance learning, internships, fieldwork) to provide students the knowledge and skills they need to succeed.

We promote and encourage a learning community among students, faculty, and staff.

We deliver strong individual support and mentoring for students.

We achieve equity in all areas of student success.

The College partners with the community to contribute to the economic vitality and lifelong learning needs of its service area.

Our workforce training responds to regional workforce needs.

Our graduates can find opportunities in the local region that allow them to become valued, contributing members of the community.

We have vibrant partnerships with all community stakeholders (e.g., employers, high schools, HSU) so that we can respond to the existing and emerging needs of students and the community.

The communities we serve see CR as a “hub” of cultural, social, and economic activities.

We have established partnerships that enhance success by supporting the safety, health, and wellness of our students.

The College continually assesses student learning and institutional performance and practices to embrace diversity, to encourage a healthy community environment and to improve upon the programs and services we offer, all to promote student learning.

We are a flexible and nimble organization, able to assess and respond effectively to the changing needs of our students and our community.

We employ state-of-the-art technology, equipment, and facilities throughout the District to support learning, communication, and institutional performance.

We understand the unique nature of each campus center and allow them the autonomy to meet campus and community needs, and ensure that decision-making is inclusive and services are equitable.

We have clear and transparent processes for core operations and decision-making.

We have excellent communication, coordination, and collaboration across campuses.

Our students, faculty, staff, Board, and curricula reflect the diversity of the communities we serve and are culturally sensitive, respectful, and proficient.

We value and nourish student engagement and empowerment, and we are inclusive of underrepresented student communities.

REDWOODS COMMUNITY COLLEGE DISTRICT

FINAL BUDGET 2019-2020

VISION FOR SUCCESS GOALS

Goal 1C: Increase All Students Who Attained the Vision Goal Completion Definition

College of the Redwoods will increase among all students, the number of students who earned various types of awards and the number of students who enrolled in either a noncredit career education course or any college level credit course in the selected or subsequent year from 526 in 2016-17 to 657 in 2021-22, an increase of 25%.

Goal 2A: Increase All Students Who Earned an Associate Degree for Transfer

College of the Redwoods will increase among all students, the number who earned an associate degree for transfer in the selected or subsequent year from 59 in 2016-17 to 87 in 2021-22, an increase of 47%.

Goal 2B: Increase All Students Who Transferred to a CSU or UC Institution

College of the Redwoods will increase among all students, the number who transferred to a fouryear institution from 311 in 2016-17 to 420 in 2021-22, an increase of 35%.

Goal 3A: Decrease Average Number of Units Accumulated by All Associate Degree Earners

College of the Redwoods will decrease among all students who earned an associate degree in the selected year, the average number of units earned in the California community college system among students who had taken at least 60 units at the college from 86 in 2016-17 to 79 in 2021- 22, a decrease of 8%.

Goal 4C: Increase All Students with a Job Closely Related to Their Field of Study

College of the Redwoods will increase among all students who responded to the CTE Outcomes Survey and did not transfer, the proportion who reported that they are working in a job very closely or closely related to their field of study from 69% in 2016-17 to 77% in 2021-22, an increase of 12%.

Goal 5.1C: Increase All Students who Attained the Vision Goal Completion Definition

DI Student Group	2016-17	2021-22	% Increase
Hispanic	65	100	54%
LGBT	12	15	25%
First Generation	101	130	29%

Goal 5.2A: Increase All Students who Earned an Associate Degree for Transfer

DI Student Group	2016-17	2021-22	% Increase
First Generation	11	18	64%

Goal 5.2B: Increase All Students who Transferred to a CSU or UC Institution

DI Student Group	2016-17	2021-22	% Increase
Disabled	29	49	69%
First Generation	54	77	43%

**REDWOODS COMMUNITY COLLEGE DISTRICT
FINAL BUDGET 2019-2020**

TABLE OF CONTENTS

ITEM	PAGE
PRESIDENT'S MESSAGE	1
2019-20 FINAL BUDGET ASSUMPTIONS	2
UNRESTRICTED GENERAL FUND	
SUMMARY	3
REVENUES	4
USES	5
USES CHART	6
SALARY ANALYSIS	7
SALARY CHART	8
BENEFITS	9
FIXED EXPENSES	10
MULTI-YEAR FORECAST	11
OTHER FUNDS	
RESTRICTED	12
STUDENT FINANCIAL AID	13
DEBT SERVICE	14
CHILD DEVELOPMENT CENTER	15
STUDENT FARM	16
OTHER SPECIAL REVENUE	17
CAPITAL PROJECTS	18
ENTERPRISE	19
EMPLOYEE BENEFIT TRUST	20
PENSION CONTRIBUTION	21
ASSOCIATED STUDENTS	22
SUBFUND CODE IDENTIFICATION	23
OBJECT CODE IDENTIFICATION	24-25

REDWOODS COMMUNITY COLLEGE DISTRICT

FINAL BUDGET 2019-2020

PRESIDENT'S MESSAGE

Our 2019-20 budget is a demonstrable representation of the College of Redwoods mission, an adherence to accreditation standards and eligibility requirements, and our commitment to providing the highest quality education within a realistic and balanced budget.

The Legislature passed, and the Governor signed, legislation that fundamentally changed how California Community Colleges are funded. The new model has the potential, if fully funded, to provide strong motivation for CR to move to increase the number of students completing a degree and/or certificate, progress through transfer-level mathematics and English within their first academic year, complete nine or more CTE units, successfully transfer to a four-year university, or attain a living wage within one year of leaving college.

Thanks to the hard work of the College of the Redwoods administrative team, I am happy to present this structurally balanced budget to the Board of Trustees, college constituencies, and our service area community. The 2019-20 budget assumes the following:

- 2018-19 Total Computational Revenue;
- Regular step increases for permanent staff;
- Step and parity increase for associate faculty;
- SISC rates for Medical, Dental, and Vision insurance;
- Managing salary costs through vacancy management and position inventory control; and
- Transferring \$90,000 to the Child Development Center, \$95,762 to the Shively Farm, and \$520,000 to the OPEB fund.

In closing, the Board of Trustees, faculty and staff are fully committed to providing students in our service area with a comprehensive, rigorous, student-centered education. This final budget provides the foundation for College of the Redwoods to continue playing an important role in the educational and economic development of our service area.

Keith

Keith Flamer
President/Superintendent
College of the Redwoods

REDWOODS COMMUNITY COLLEGE DISTRICT

2019-2020 BUDGET ASSUMPTIONS

2019-20 BUDGET ASSUMPTIONS - FINAL BUDGET

Revenue

Assuming Prior Year Revenue Level

Prior Year Total Computational Revenue (TCR) - Revenue level assumed in Final Budget

As per Ed Code 84750, CCCDs will have a Hold Harmless provision through 2021-22. If a district's Total Computational Revenue (TCR) with the SCFF is less, then Districts will receive 2017-18 levels with adjustments for COLA. 2019-20 will be the second year of the Hold Harmless provision. In 2017-18, College of the Redwoods' (CR) TCR was \$26,897. In 2018-19 the COLA was 2.71%, and COLA for 2019-20 was noted as 3.26%, per the Governor's 2019-20 State Budget. CR's Hold Harmless Revenue for 2019-20 is \$28.527 million. An additional provision of the law provides that a district will not receive revenue in any given year that is less than the prior year. The 2018-19 Constrained TCR for the District was \$28.668 million. Prior year revenue is higher than Hold Harmless, and this amount is assumed in the Final Budget. This is also the amount of revenue that has been certified for the District in the 2019-20 Advanced Apportionment Report from the Chancellor's Office.

The target 19-20 traditional, special admit, and incarcerated credit FTES is 3,535 (3470 for 2018-19).

2018-19 Constrained TCR - Assumed for 2019-20 Revenue	\$	28,668,254
2019-20 Hold Harmless	\$	28,527,157

Expense

Salaries:

Permanent staff based on the 19-20 position inventory and includes regular step increases only.
Associate faculty (AF) budget is based on 2019-20 estimated AF teaching load and includes increases for steps and parity pay.
Temp/hourly staff based on an estimated need and the allocation available given revenue and permanent staff salary, benefits, fixed operating obligations, and transfers out.

Benefits:

Permanent staff benefits include STRS at 17.1% and PERS at 19.721%. Health and welfare benefits include SISC medical, dental, and vision rates as proposed for 2019-20.
Temporary/hourly staff benefits include an increase for STRS and PERS.

Fixed Expenses:

Fixed expenses include a slight increase in some utilities and services, as well as a decrease in others due to savings from completed UIR projects.

Other Operating:

The allocation is increased slightly from the 18-19 amount.

Capital Outlay:

The allocation is increased slightly from the 18-19 amount.

Transfers:

Net transfers out

- o \$90,000 Child Development Center
- o \$95,762 Shively Farm
- o \$520,000 OPEB

REDWOODS COMMUNITY COLLEGE DISTRICT
FINAL BUDGET 2019-2020
UNRESTRICTED GENERAL FUND - PRIOR YEAR REVENUE
STATEMENT OF CHANGES IN FUND BALANCES

	ACTUAL 2017-2018	ESTIMATED ACTUAL 2018-2019	FINAL BUDGET 2019-2020	% CHANGE
SOURCES OF FUNDS				
BEGINNING FUND BALANCE	\$ 1,908,599	\$ 2,425,336	\$ 2,237,767	
REVENUES				
PRIOR YEAR TCR (1)	26,921,858	28,539,649	28,668,254	0.5%
FEDERAL (2)	89,759	41,580	41,580	0.0%
OTHER STATE (3)	903,090	944,331	1,044,893	10.6%
OTHER LOCAL (4)	1,081,537	947,066	1,109,816	17.2%
OTHER FINANCING SOURCES				
TOTAL REVENUE	28,996,244	30,472,626	30,864,543	1.3%
TOTAL SOURCES	30,904,843	32,897,961	33,102,310	0.6%
USE OF FUNDS				
SALARIES (5)	18,197,461	18,712,642	18,693,833	-0.1%
BENEFITS (6)	7,029,122	7,688,535	7,747,561	0.8%
TOTAL SALARIES & BENEFITS	25,226,583	26,401,177	26,441,394	0.2%
FIXED EXPENSES (7)	2,038,849	2,290,578	2,452,198	7.1%
OTHER OPERATING	1,361,628	1,402,677	1,429,677	1.9%
CAPITAL OUTLAY	67,572	40,000	50,000	25.0%
OTHER OUTGO		-		
TOTAL OTHER EXPENSES	3,468,049	3,733,255	3,931,875	5.3%
TOTAL USES	28,694,632	30,134,432	30,373,269	0.8%
SOURCES OVER (UNDER) USES	2,210,211	2,763,529	2,729,041	-1.2%
TRANSFER IN (OUT) (8) (9)	215,126	(525,762)	(705,762)	34.2%
ENDING FUND BALANCE	\$ 2,425,336	\$ 2,237,767	\$ 2,023,279	
ENDING FUND PERCENT	8.25%	7.3%	6.5%	

(1) 19-20 Revenue equals the greater of 2018-19 Constrained TCR and 2019-20 Hold Harmless Revenue. 2018-19 revenue is higher.

(2) Federal revenue includes Pell administrative allowance, Redwood National Parks In Lieu of Taxes, and Forest Reserve funds.

(3) The increase in Other State revenue is based off of estimated Unrestricted State Lottery proceeds.

(4) The increase in Other Local revenue is based off of an estimated Nonresident Tuition increase.

(5) Permanent staff salaries include step only increases in 19-20. Temporary staff salaries include increases for statutory and contractual obligations, including step for Associate Faculty as well as a 1% parity increase.

(6) Permanent staff health and welfare benefits include SISC medical, dental, and vision rates as proposed for 20. For 19-20 the STRS rate is 17.1% and PERS is 19.721%. Associate faculty and temporary employee benefits include an increase for the STRS and PERS rates.

(7) The increase in Fixed Expenses from 18-19 amounts is due to rising gas and water rates, as well as insurance increases. The increase is offset slightly by a decrease in audit expenses.

(8) 17-18 Planned Transfers - Net transfer in from Capital set-aside offset by transfers out to the Child Development Center, Shively Farm, and OPEB.

(9) 18-19 and 19-20 Planned Transfers - Annual transfers out to Child Development Center \$90,000, Shively Farm \$95,762, and OPEB \$340,000 in 18-19, \$520,000 in 19-20.

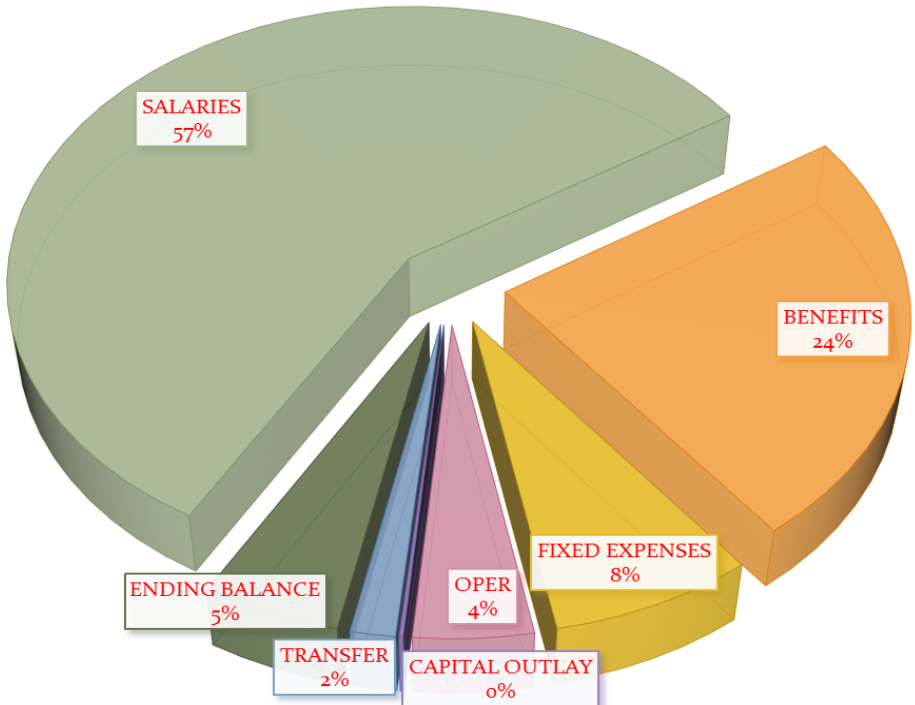
REDWOODS COMMUNITY COLLEGE DISTRICT
FINAL BUDGET 2019-2020
UNRESTRICTED GENERAL FUND - PRIOR YEAR
STATEMENT OF REVENUES

	<u>ACTUAL</u> 2017-2018	<u>ESTIMATED</u> ACTUAL 2018-2019	<u>FINAL</u> BUDGET 2019-2020	<u>%</u> CHANGE
REVENUES:				
PRIOR YEAR REVENUE				
STATE APPORTIONMENT	\$ 11,708,886	\$ 18,874,612	\$ 18,541,478	-1.8%
STATE SUBVENTIONS	548,893			
TOTAL	<u>12,257,779</u>	<u>18,874,612</u>	<u>18,541,478</u>	<u>-1.8%</u>
PROPERTY TAXES				
SECURED	9,415,324	5,178,102	5,573,854	7.6%
UNSECURED	303,622			
TOTAL TAXES	<u>9,718,946</u>	<u>5,178,102</u>	<u>5,573,854</u>	<u>7.6%</u>
ENROLLMENT FEES	<u>1,136,243</u>	<u>1,014,526</u>	<u>1,013,277</u>	<u>-0.1%</u>
PROP 30 EPA	<u>3,808,890</u>	<u>3,472,409</u>	<u>3,539,645</u>	<u>1.9%</u>
TOTAL HOLD HARMLESS REVENUE	<u>26,921,858</u>	<u>28,539,649</u>	<u>28,668,254</u>	<u>0.5%</u>
FEDERAL REVENUE	<u>89,759</u>	<u>41,580</u>	<u>41,580</u>	<u>0.0%</u>
STATE REVENUE				
CA STATE LOTTERY	716,123	467,085	566,893	21.4%
OTHER REVENUE	186,967	477,246	478,000	0.2%
TOTAL STATE	<u>903,090</u>	<u>944,331</u>	<u>1,044,893</u>	<u>10.6%</u>
LOCAL REVENUE				
INTEREST	47,697	133,850	135,000	0.9%
NON-RESIDENT TUITION	636,569	598,216	754,816	26.2%
OTHER STUDENT CHARGES				
OTHER MISC. REVENUE	397,271	215,000	220,000	2.3%
TOTAL LOCAL	<u>1,081,537</u>	<u>947,066</u>	<u>1,109,816</u>	<u>17.2%</u>
TOTAL REVENUE	<u>\$ 28,996,244</u>	<u>\$ 30,472,626</u>	<u>\$ 30,864,543</u>	<u>1.3%</u>

REDWOODS COMMUNITY COLLEGE DISTRICT
FINAL BUDGET 2019-2020
UNRESTRICTED GENERAL FUND - PRIOR YEAR REVENUE
STATEMENT OF USES OF FUNDS

	ACTUAL 2017-2018	ESTIMATED ACTUAL 2018-2019	FINAL BUDGET 2019-2020	% CHANGE
USE OF FUNDS				
SALARIES	\$ 18,197,461	\$ 18,712,642	\$ 18,693,833	0%
BENEFITS	7,029,122	7,688,535	7,747,561	1%
TOTAL SALARIES & BENEFITS	<u>25,226,583</u>	<u>26,401,177</u>	<u>26,441,394</u>	0%
FIXED EXPENSES	2,038,849	2,290,578	2,452,198	7%
OTHER OPERATING	1,361,628	1,402,677	1,429,677	2%
CAPITAL OUTLAY	67,572	40,000	50,000	25%
OTHER OUTGO				
TOTAL OTHER EXPENSES	<u>3,468,049</u>	<u>3,733,255</u>	<u>3,931,875</u>	5%
TOTAL USES	<u>\$ 28,694,632</u>	<u>\$ 30,134,432</u>	<u>\$ 30,373,269</u>	1%

USE OF UNRESTRICTED GENERAL FUNDS

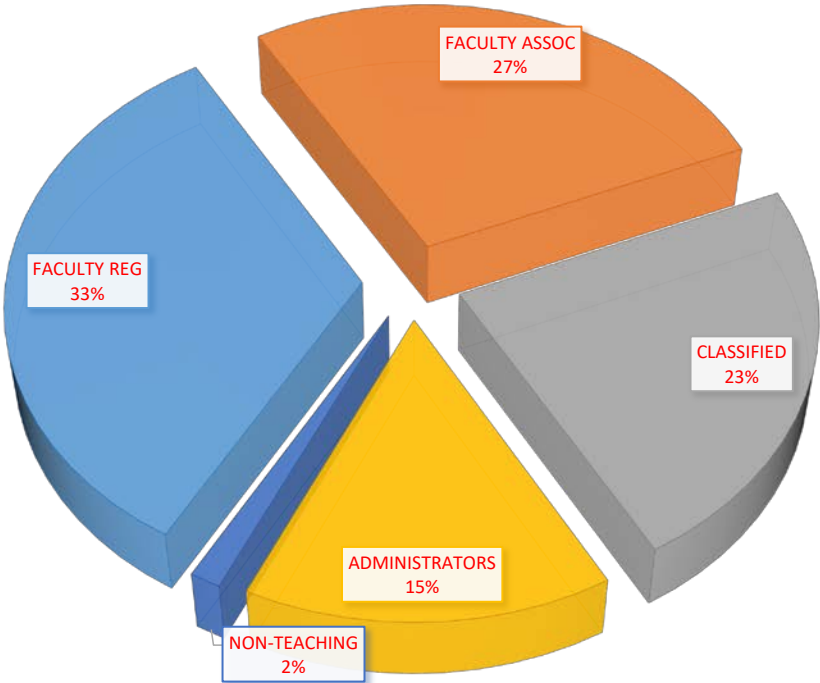


REDWOODS COMMUNITY COLLEGE DISTRICT
FINAL BUDGET 2019-2020
UNRESTRICTED GENERAL FUND
SALARY ANALYSIS

	<u>ACTUAL</u> 2017-2018	<u>ESTIMATED</u> <u>ACTUAL</u> 2018-2019	<u>FINAL</u> <u>BUDGET</u> 2019-2020	<u>%</u> <u>CHANGE</u>
SALARIES				
FACULTY				
INSTRUCTORS-REGULAR	\$ 6,329,182	\$ 6,373,717	\$ 6,187,317	-2.9%
ASSOCIATE INSTRUCTORS	4,876,828	5,046,773	5,099,125	1.0%
NON-INSTRUCTORS-REGU.	149,221	126,924	142,091	11.9%
NON-INSTRUCTORS-HOURLY	122,734	99,741	101,000	1.3%
TOTAL FACULTY	11,477,965	11,647,155	11,529,533	-1.0%
CLASSIFIED				
STAFF-REGULAR	3,120,283	3,337,756	3,405,252	2%
INSTRUCTIONAL-REGULAR	330,420	449,271	426,782	-5%
HOURLY	403,665	362,423	418,430	15%
OVERTIME	127,061	85,829	60,000	-30%
TOTAL CLASSIFIED	3,981,429	4,235,279	4,310,464	2%
ADMINISTRATORS				
ACADEMIC	1,403,562	1,499,407	1,540,535	3%
CLASSIFIED	1,334,505	1,330,801	1,313,301	-1%
TOTAL ADMINSTRATORS	2,738,067	2,830,208	2,853,836	1%
TOTAL SALARIES	\$ 18,197,461	\$ 18,712,642	\$ 18,693,833	0%

SALARY CHART

SALARIES UNRESTRICTED GENERAL FUNDS



**REDWOODS COMMUNITY COLLEGE DISTRICT
FINAL BUDGET 2019-2020**

**UNRESTRICTED GENERAL FUND
BENEFIT ANALYSIS**

	<u>ACTUAL</u> 2017-2018	<u>ESTIMATED</u> <u>ACTUAL</u> 2018-2019	<u>FINAL</u> <u>BUDGET</u> 2019-2020	<u>%</u> <u>CHANGE</u>
PUBLIC RETIREMENT				
STRS	\$ 1,484,828	\$ 1,622,089	\$ 1,739,533	7%
PERS	810,815	1,018,955	\$ 1,098,864	8%
FICA/MEDICARE	765,511	791,519	\$ 791,139	0%
UNEMPLOYMENT	46,098	48,348	\$ 47,055	-3%
WORKERS COMP. INS	233,033	225,235	\$ 225,353	0%
HEALTH PROTECTION				
MEDICAL, DENTAL, VISION & DISABILITY	3,688,837	3,982,390	3,845,616	-3%
BENEFITS, OTHER				
BENEFITS, TEMPORARY				
OTHER BENEFITS	-	-	-	
TOTAL OTHERS	-	-	-	
TOTAL BENEFITS	\$ 7,029,122	\$ 7,688,535	\$ 7,747,561	1%

REDWOODS COMMUNITY COLLEGE DISTRICT
FINAL BUDGET 2019-2020
UNRESTRICTED GENERAL FUND
FIXED EXPENSE ANALYSIS

	<u>ACTUAL</u> <u>2017-2018</u>	<u>ESTIMATED</u> <u>ACTUAL</u> <u>2018-2019</u>	<u>FINAL</u> <u>BUDGET</u> <u>2019-2020</u>	<u>%</u> <u>CHANGE</u>
FIXED EXPENSES				
UTILITIES				
ELECTRIC	\$ 418,040	\$ 438,331	\$ 432,000	-1%
GAS	204,499	130,547	300,251	130%
TELEPHONE	49,964	73,826	55,545	-25%
DISPOSAL SERVICE	32,408	45,042	35,620	-21%
WATER	22,240	28,057	33,300	19%
INTERNET	14,358	24,028	13,959	-42%
SEWER SERVICE	3,332	4,000	3,760	-6%
LAUNDRY SERVICE	7,884	8,795	7,825	-11%
	<u>752,725</u>	<u>752,627</u>	<u>882,260</u>	<u>17%</u>
SERVICES				
PROFESSIONAL SERVICES	437,488	559,565	596,772	7%
SOFTWARE MAINTENANCE	544,210	703,386	653,386	-7%
INSURANCE	304,426	275,000	319,780	16%
	<u>1,286,124</u>	<u>1,537,951</u>	<u>1,569,938</u>	<u>2%</u>
TOTAL FIXED EXPENSES	<u>\$ 2,038,849</u>	<u>\$ 2,290,578</u>	<u>\$ 2,452,198</u>	<u>7%</u>

REDWOODS COMMUNITY COLLEGE DISTRICT
BUDGET FORECAST THROUGH 2021-22
UNRESTRICTED GENERAL FUND
PRIOR YEAR REVENUE

	ESTIMATED ACTUAL 2018-2019	FINAL BUDGET 2019-2020	BUDGET FORECAST 2020-2021	BUDGET FORECAST 2021-2022
SOURCES OF FUNDS				
BEGINNING FUND BALANCE	\$ 2,425,336	\$ 2,237,768	\$ 2,023,279	\$ 1,193,806
REVENUES				
PRIOR YEAR/HOLD HARMLESS (1)	28,539,649	28,668,254	29,382,972	30,205,695
FEDERAL	41,580	41,580	41,580	41,580
OTHER STATE (2)	944,331	1,044,893	1,065,790	1,087,106
OTHER LOCAL (3)	947,066	1,109,816	1,174,974	1,181,574
OTHER FINANCING SOURCES				
TOTAL REVENUE	30,472,626	30,864,543	31,665,316	32,515,955
TOTAL SOURCES	32,897,963	33,102,310	33,688,595	33,709,761
USE OF FUNDS				
SALARIES (4)	18,712,642	18,693,833	19,396,142	19,680,059
BENEFITS (5)	7,688,535	7,747,561	8,611,010	9,027,920
TOTAL SALARIES & BENEFITS	26,401,177	26,441,394	28,007,152	28,707,979
FIXED EXPENSES (6)	2,290,578	2,452,198	2,472,198	2,502,198
OTHER OPERATING (7)	1,402,677	1,429,677	1,429,677	1,429,677
CAPITAL OUTLAY	40,000	50,000	50,000	50,000
OTHER OUTGO	-			
TOTAL OTHER EXPENSES	3,733,255	3,931,875	3,951,875	3,981,875
TOTAL USES	30,134,432	30,373,269	31,959,027	32,689,854
SOURCES OVER (UNDER) USES	2,763,531	2,729,041	1,729,568	1,019,907
TRANSFER IN (OUT) (8)	(525,762)	(705,762)	(535,762)	(535,762)
ENDING FUND BALANCE	\$ 2,237,768	\$ 2,023,279	\$ 1,193,806	\$ 484,145
ENDING FUND PERCENT	7.3%	6.5%	3.7%	1.5%

- (1) 19-20 Revenue equals the greater of 2018-19 Constrained TCR and 2019-20 Hold Harmless Revenue. 2018-19 revenue is higher. 20-21 Hold Harmless revenue includes a 3.00% COLA, and 21-22 includes a 2.8% increase.
- (2) Other State revenue includes an increase in lottery revenue in 19-20, 20-21, and 21-22.
- (3) Other Local revenue includes an increase in 19-20, 20-21, and 21-22 for nonresident tuition revenue.
- (4) Permanent staff salaries include step only increases in 19-20, step and a 3.00% COLA increase in 20-21, and step only in 21-22. Temporary staff salaries include increases for statutory and contractual obligations, including step for Associate Faculty and a 1% parity increase in each year 2019-20 through 2021-22, as well as 3.00% COLA in 20-21.
- (5) Permanent staff health and welfare benefits include SISC medical, dental, and vision rates as proposed for 19-20. A 3% increase in health and welfare benefits is included in 20-21 and 21-22. For 19-20 the STRS rate is 17.1% and PERS is 19.721%; in 20-21 STRS is 18.1% and PERS 23.5%; and in 21-22 the STRS rate is 18.6% and PERS is 24.6%. Associate faculty and temporary employee benefits include an increase for the STRS and PERS rates.
- (6) 19-20 and 20-21 Fixed Expenses include a slight increase in some utilities and services, as well as a decrease in others due to savings from completed UIR projects.
- (7) 20-21 and 21-22 other operating is held at the 19-20 budget amount.
- (8) 18-19 through 21-22 Planned Transfers -Annual transfers out to Child Development Center \$90,000, Shively Farm \$95,762, and the OPEB transfer out is \$340,000 in 18-19, and \$520,000 in 19-20, and \$350,000 in 20-21 and 21-22. Retirement Assumptions: It's assumed that for fiscal years 20-21 and 21-22 two faculty at class 4, step 21 will have retired and both will be replaced at class 4, steps 5-7.

REDWOODS COMMUNITY COLLEGE DISTRICT
FINAL BUDGET 2019-2020
RESTRICTED FUND

	<u>ACTUAL</u> 2017-2018	<u>ESTIMATED</u> ACTUAL 2018-2019	<u>FINAL</u> BUDGET 2019-2020	<u>%</u> CHANGE
SOURCES OF FUNDS				
BEGINNING FUND BALANCE	\$ 265,025	\$ 177,850	\$ 4,711,270	
REVENUE				
FEDERAL SOURCES (1)	1,303,157	1,202,413	1,291,713	7.43%
STATE SOURCES (1)	6,867,542	11,557,783	9,289,557	-19.63%
LOCAL SOURCES (1)	498,758	510,997	526,327	3.00%
TRANSFERS IN	62,789	85,661	90,000	5.07%
TOTAL SOURCES	<u>8,997,272</u>	<u>13,534,705</u>	<u>15,908,867</u>	<u>17.54%</u>
USES OF FUNDS				
EXPENDITURES:				
STAFF SALARIES (2)	3,534,462	3,709,593	3,645,585	-1.73%
EMPLOYEE BENEFITS (2)	1,555,508	1,812,630	2,018,653	11.37%
SUPPLIES & MATERIALS (3)	350,823	397,052	300,000	-24.44%
SERVICES & OTHER OPERATING (3)	1,897,918	1,685,031	1,700,000	0.89%
CAPITAL OUTLAY (3)	868,173	708,898	750,000	5.80%
OTHER OUTGO (3)	612,537	510,231	515,000	0.93%
TOTAL EXPENDITURES	<u>8,819,421</u>	<u>8,823,435</u>	<u>8,929,238</u>	<u>1.20%</u>
ENDING FUND BALANCE	<u>\$ 177,850</u>	<u>\$ 4,711,270</u>	<u>\$ 6,979,629</u>	

(1) 19-20 Federal amounts based on allocations or are estimates generated from 18-19 amounts. Local Revenue amounts are carryover or estimates generated from 18-19 amounts. 19-20 State Revenues are 18-19 P2 Apportionment amounts with a 3.26% COLA increase where appropriate, less one time funds.

(2) 19-20 Salary and Benefit amounts come from the Position Inventory as well as Temporary Position Requests.

(3) 19-20 Supplies, Materials, Services, Other Operating, Capital Outlay, and Other Outgo amounts are estimates based off prior years.

REDWOODS COMMUNITY COLLEGE DISTRICT
FINAL BUDGET 2019-2020
STUDENT FINANCIAL AID TRUST FUND

	ACTUAL 2017-2018	ESTIMATED ACTUAL 2018-2019	FINAL BUDGET 2019-2020	% CHANGE
SOURCES OF FUNDS				
REVENUE				
FEDERAL STUDENT FINANCIAL AID (1)	\$ 8,909,160	\$ 9,138,249	\$ 9,321,014	2.00%
STATE STUDENT FINANCIAL AID (1)	904,482	\$ 1,143,868	1,178,184	3.00%
TOTAL REVENUE	9,813,642	10,282,117	10,499,198	2.11%
 USES OF FUNDS				
EXPENDITURES:				
STUDENT FINANCIAL AID	9,812,642	10,312,181	10,499,198	1.81%
TOTAL EXPENDITURES	\$ 9,812,642	\$ 10,312,181	\$ 10,499,198	1.81%

(1) 19-20 Federal and State revenues are estimates based on available federal award information and the Governor's June 2019 State Budget.

REDWOODS COMMUNITY COLLEGE DISTRICT
FINAL BUDGET 2019-2020
DEBT SERVICE FUND

	<u>ACTUAL</u> 2017-2018	<u>ESTIMATED</u> ACTUAL 2018-2019	<u>FINAL</u> BUDGET 2019-2020	<u>%</u> CHANGE
SOURCES OF FUNDS				
BEGINNING FUND BALANCE	\$ 2,765,644	\$ 2,937,704	\$ 3,284,529	
REVENUE				
LOCAL SOURCES (1)	2,822,424	3,050,874	3,142,400	3.00%
TOTAL SOURCES	<u>5,588,068</u>	<u>5,988,578</u>	<u>6,426,929</u>	<u>7.32%</u>
USES OF FUNDS				
USE OF FUNDS				
DEBT SERVICE-PRINCIPLE (2)	1,335,000	1,435,000	1,510,000	5.23%
DEBT SERVICE-INTEREST (2)	1,313,494	1,267,069	1,216,069	-4.03%
OTHER OPERATING EXP.	1,870	1,980	2,096	5.88%
TOTAL USE OF FUNDS	<u>2,650,364</u>	<u>2,704,049</u>	<u>2,728,165</u>	<u>0.89%</u>
ENDING FUND BALANCE	<u>\$ 2,937,704</u>	<u>\$ 3,284,529</u>	<u>\$ 3,698,764</u>	

(1) 19-20 Local revenue amounts assume a 3% increase from 2018-19 levels.

(2) 19-20 Principal and Interest amounts are from the Bond Debt Service Schedule.

REDWOODS COMMUNITY COLLEGE DISTRICT
FINAL BUDGET 2019-2020
CHILD DEVELOPMENT FUND

	<u>ACTUAL</u> 2017-2018	<u>ESTIMATED</u> ACTUAL 2018-2019	<u>FINAL</u> BUDGET 2019-2020	<u>%</u> CHANGE
SOURCES OF FUNDS				
BEGINNING FUND BALANCE	\$ 212,887	\$ 187,916	\$ 147,464	
REVENUE				
FEDERAL SOURCES (1)	153,444	316,788	326,292	3.00%
STATE SOURCES (1)	415,731	420,132	432,736	3.00%
LOCAL SOURCES (1)	29,147	27,205	30,000	10.28%
TRANSFERS IN	90,000	107,000	90,000	-15.89%
TOTAL SOURCES	<u>901,209</u>	<u>1,059,040</u>	<u>1,026,492</u>	<u>-3.07%</u>
USES OF FUNDS				
EXPENDITURES:				
STAFF SALARIES (2)	389,129	419,021	497,831	18.81%
EMPLOYEE BENEFITS (2)	256,571	286,720	316,805	10.49%
SUPPLIES & MATERIALS (3)	47,150	68,620	48,000	-30.05%
SERVICES & OTHER OPERATING (3)	15,729	49,426	15,000	-69.65%
CAPTIAL OUTLAY (3)	4,715	70,789	10,000	-85.87%
TRANSFER OUT	-	17,000		-100.00%
TOTAL EXPENDITURES	<u>713,293</u>	<u>911,576</u>	<u>887,636</u>	<u>-2.63%</u>
ENDING FUND BALANCE	<u>\$ 187,916</u>	<u>\$ 147,464</u>	<u>\$ 138,856</u>	

(1) 19-20 Federal, State, and Local Revenue amounts are estimates generated from 18-19 amounts.

(2) 19-20 Salary and Benefit amounts come from the Position Inventory as well as Temporary Position Requests.

(3) 19-20 Supplies, Materials, Services, Other Operating, Capital Outlay, and Other Outgo amounts are estimates based off prior years.

REDWOODS COMMUNITY COLLEGE DISTRICT
FINAL BUDGET 2019-2020
STUDENT FARM

	<u>ACTUAL</u> <u>2017-2018</u>	<u>ESTIMATED</u> <u>ACTUAL</u> <u>2018-2019</u>	<u>FINAL</u> <u>BUDGET</u> <u>2019-2020</u>	<u>%</u> <u>CHANGE</u>
SOURCES OF FUNDS				
BEGINNING FUND BALANCE	\$ 8,487	\$ (0)	\$ 3,703	
REVENUE				
FEDERAL SOURCES				
STATE SOURCES				
LOCAL SOURCES (1)	11,108	35,668	40,000	12.15%
TRANSFERS IN (2)	38,258	95,762	94,377	-1.45%
TOTAL SOURCES	<u>57,853</u>	<u>131,430</u>	<u>138,080</u>	<u>5.06%</u>
USES OF FUNDS				
EXPENDITURES:				
STAFF SALARIES (3)	17,647	58,926	59,880	1.62%
EMPLOYEE BENEFITS (3)	5,854	36,150	38,297	5.94%
SUPPLIES & MATERIALS (4)	15,501	23,121	19,500	-15.66%
SERVICES & OTHER OPERATING (4)	18,852	9,530	13,000	36.41%
CAPITAL OUTLAY	-	-	-	0.00%
STUDENT FINANCIAL AID	-	-	-	0.00%
TOTAL EXPENDITURES	<u>57,853</u>	<u>127,727</u>	<u>130,677</u>	<u>2.31%</u>
ENDING FUND BALANCE	<u>\$ (0)</u>	<u>\$ 3,703</u>	<u>\$ 7,403</u>	

(1) 19-20 Farm revenues are expected to increase due to the hiring of a full time farm manager.

(2) 19-20 Transfers in will decrease due to an estimated increase in sales as the result of the full time farm manager.

(3) The increase in salary and benefits from 17-18 to 18-19 was due to the hiring of a full time farm manager.

(4) Supplies, Materials, Services, and Other Operating have increased due to an expected increase in revenue generating farm activity.

REDWOODS COMMUNITY COLLEGE DISTRICT
FINAL BUDGET 2019-2020
OTHER SPECIAL REVENUE FUND

	<u>ACTUAL</u> 2017-2018	<u>ESTIMATED</u> ACTUAL 2018-2019	<u>FINAL</u> BUDGET 2019-2020	<u>%</u> CHANGE
SOURCES OF FUNDS				
BEGINNING FUND BALANCE	\$ 656,556	\$ 299,283	\$ 462,364	
REVENUE				
LOCAL SOURCES (1)	724,268	1,147,808	1,102,808	-3.92%
TRANSFERS IN	27,958	400	20,000	0.00%
TOTAL SOURCES	<u>1,408,782</u>	<u>1,447,491</u>	<u>1,565,172</u>	<u>8.13%</u>
USES OF FUNDS				
EXPENDITURES:				
STAFF SALARIES (2)	345,942	347,480	488,720	40.65%
EMPLOYEE BENEFITS (2)	123,152	167,934	267,194	59.11%
SUPPLIES & MATERIALS (3)	87,676	83,268	88,000	5.68%
SERVICES & OTHER OPERATING (3)	252,898	375,930	370,000	-1.58%
CAPITAL OUTLAY (3)	69,101	10,375	30,000	189.15%
TRANSFER OUT (3)	-	140	200	42.91%
TOTAL EXPENDITURES	<u>878,769</u>	<u>985,127</u>	<u>1,244,114</u>	<u>26.29%</u>
ENDING FUND BALANCE	<u>\$ 530,013</u>	<u>\$ 462,364</u>	<u>\$ 321,058</u>	

(1) 19-20 Revenues include an estimated decrease as a result of a tenant vacating a portion of the Redwood Business Complex.

(2) 19-20 Salary and Benefit amounts come from the Position Inventory as well as Temporary Position Requests.

(3) 19-20 Supplies, Materials, Services, Other Operating, Capital Outlay, and Transfer Out amounts are estimates based off prior years.

REDWOODS COMMUNITY COLLEGE DISTRICT
FINAL BUDGET 2019-2020
CAPITAL PROJECT FUNDS

	<u>ACTUAL</u> 2017-2018	<u>ESTIMATED</u> ACTUAL 2018-2019	<u>FINAL</u> BUDGET 2019-2020	<u>%</u> CHANGE
SOURCES OF FUNDS				
BEGINNING FUND BALANCE	\$ 3,796,999	\$ 1,671,637	\$ 2,120,526	
REVENUE				
STATE SOURCES (1)	196,001	4,230,271	20,000,000	372.78%
LOCAL SOURCES (2)	41,655	1,130,340	30,340	-97.32%
TOTAL SOURCES	<u>4,034,656</u>	<u>7,032,247</u>	<u>22,150,865</u>	<u>214.99%</u>
USES OF FUNDS				
EXPENDITURES:				
SALARIES (3)	190,750	11,137	-	-100.00%
BENEFITS (3)	84,570	7,351	-	-100.00%
SUPPLIES & MATERIALS (4)	21,178	20,352	30,000	47.40%
SERVICES & OTHER OPERATING (4)	1,195,455	4,414,980	19,100,000	332.62%
CAPITAL OUTLAY (4)	258,003	457,901	600,000	31.03%
OTHER OUTGO	613,063	-	-	
TOTAL EXPENDITURES	<u>2,363,019</u>	<u>4,911,722</u>	<u>19,730,000</u>	<u>301.69%</u>
ENDING FUND BALANCE	<u>\$ 1,671,637</u>	<u>\$ 2,120,526</u>	<u>\$ 2,420,865</u>	

(1) 19-20 State Revenues include an estimated increase due to the Utility Infrastructure Replacement, Creative Arts, and Physical Education State Capital Projects.

(2) 19-20 Local Revenue is less than 18-19 levels due to the sale of the Garberville Site in 18-19.

(3) 19-20 Salary and Benefit are zero as no salary or benefits will be expensed to Capital Projects.

(4) 19-20 Supplies, Materials, Services, Other Operating, and Capital Outlay amounts are estimates based off expected Measure Q and State Capital Project activity.

REDWOODS COMMUNITY COLLEGE DISTRICT
FINAL BUDGET 2019-2020
ENTERPRISE FUNDS

	ACTUAL 2017-2018	ESTIMATED ACTUAL 2018-2019	FINAL BUDGET 2019-2020	%
				CHANGE
SOURCES OF FUNDS				
BEGINNING FUND BALANCE	\$ 895,589	\$ 864,163	\$ 234,010	
REVENUE				
LOCAL SOURCES (1)	1,521,496	1,700,962	2,126,991	25.05%
TOTAL SOURCES	2,417,085	2,565,125	2,361,000	-7.96%
USES OF FUNDS				
EXPENDITURES:				
SALARIES (2)	556,595	605,967	630,922	4.12%
BENEFITS (2)	245,987	257,959	243,055	-5.78%
SUPPLIES & MATERIALS (3)	65,711	575,163	500,000	-13.07%
SERVICES & OTHER OPERATING (3)	143,210	433,024	400,000	-7.63%
CAPITAL OUTLAY (3)	524,926	440,569	320,000	-27.37%
OTHER OUTGO (3)	16,493	18,432	20,000	8.50%
TOTAL EXPENDITURES	1,552,923	2,331,115	2,113,977	-9.31%
ENDING FUND BALANCE	\$ 864,163	\$ 234,010	\$ 247,023	

(1) 19-20 Revenues include an estimated increase as per projected Bookstore, Dining Services, Workforce and Community Education, and Student House Project activity.

(2) 19-20 Salary and Benefit amounts come from the Position Inventory as well as Temporary Position Requests.

(3) 19-20 Supplies, Materials, Services, Other Operating, and Capital Outlay amounts are estimates as per projected Dining Services, Workforce and Community Education, and Student House Project activity.

REDWOODS COMMUNITY COLLEGE DISTRICT
FINAL BUDGET 2019-2020
EMPLOYEE BENEFIT TRUST

	<u>ACTUAL</u> <u>2017-2018</u>	<u>ESTIMATED</u> <u>ACTUAL</u> <u>2018-2019</u>	<u>FINAL</u> <u>BUDGET</u> <u>2019-2020</u>	<u>%</u> <u>CHANGE</u>
SOURCES OF FUNDS				
BEGINNING FUND BALANCE	\$ 800,000	\$ 503,903	\$ 198,169	
REVENUE				
LOCAL SOURCES (1)	705,696	527,646	694,000	31.53%
TOTAL SOURCES	1,505,696	1,031,549	892,169	-13.51%
USES OF FUNDS				
EXPENDITURES:				
RETIREE BENEFITS (2)	1,001,794	833,380	890,080	6.80%
ENDING FUND BALANCE	\$ 503,903	\$ 198,169	\$ 2,089	

(1) Local Sources include a transfer in from the unrestricted general fund and monthly employer contributions. The transfer in for 17-18 was \$500,000, and the planned transfer in for 18-19 is \$340,000 and in 19-20 \$520,000.

(2) 19-20 Retiree Benefits includes an increase due to the increased cost of medical insurance.

REDWOODS CUMMUNITY COLLEGE DISTRICT
FINAL BUDGET 2019-2020
PENSION CONTRIBUTION FUND

	ACTUAL 2017-2018	ESTIMATED ACTUAL 2018-2019	FINAL BUDGET 2019-2020	% CHANGE
SOURCES OF FUNDS				
BEGINNING FUND BALANCE (1)	\$ 300,000	\$ -	\$ -	
TRANSFER - IN				
TOTAL SOURCES	300,000	-	-	
USES OF FUNDS				
EXPENDITURES:				
EMPLOYEE BENEFITS				
TRANSFER OUT (1)	300,000	-		
ENDING FUND BALANCE	\$ -	\$ -	\$ -	

(1) Due to a planned transfer out in 17-18, there will be no fund balance remaining in 18-19 or 19-20.

REDWOODS COMMUNITY COLLEGE DISTRICT
FINAL BUDGET 2019-2020
ASSOCIATED STUDENT ORGANIZATION

	ACTUAL 2017-2018	ESTIMATED ACTUAL 2018-2019	FINAL BUDGET 2019-2020	%
				CHANGE
SOURCES OF FUNDS				
BEGINNING FUND BALANCE	\$ 189,853	\$ 19,268	\$ 71,907	
REVENUE				
LOCAL SOURCES (1)	88,107	89,211	90,330	1.25%
TOTAL SOURCES	277,960	108,479	162,237	49.56%
USES OF FUNDS				
EXPENDITURES:				
SALARIES (2)	8,445	4,200	12,473	196.98%
BENEFITS (2)	1,210	382	3,592	841.45%
SUPPLIES & MATERIALS (3)	5,894	7,689	10,000	30.05%
SERVICES & OTHER OPERATIONS (3)	25,999	14,969	20,000	33.61%
CAPITAL OUTLAY (3)	10,005	1,032	2,000	93.88%
OTHER OUTGO (3)	17,287	8,300	11,000	32.53%
TOTAL EXPENDITURES	68,839	36,572	59,065	61.51%
ENDING FUND BALANCE	\$ 209,121	\$ 71,907	\$ 103,172	

(1) 19-20 Revenue includes an estimated increase.

(2) 19-20 Salary and Benefit amounts come from the Position Inventory as well as Temporary Position Requests.

(3) 19-20 Supplies, Materials, Services, Other Operating, Capital Outlay, and Other Outgo amounts are estimates based off prior years.

SUBFUND CODES

SUBFUND DESCRIPTIONS	SUBFUND CODES
UNRESTRICTED GENERAL FUND	11000-11009
RESTRICTED GENERAL FUND	11010-11078
STUDENT FINANCIAL AID TRUST FUND	174xx
DEBT SERVICE FUND	121xx
CHILD DEVELOPMENT FUND	133xx
STUDENT FARM	134xx
OTHER SP REVENUE FUND	139xx
CAPITAL PROJECTS FUND	141xx
ENTERPRISE FUND	15100, 15200, 159xx
ASSOCIATED STUDENT ORGANIZATION	171xx
EMPLOYEE BENEFIT TRUST	178xx
PENSION CONTRIBUTION RESERVE	179xx

REVENUE AND EXPENSE OBJECT CODES

REVENUES:	OBJECT CODE
STATE APPORTIONMENT	48611
STATE SUBVENTIONS	48671, 48672
PROPERTY TAXES	
SECURED	48811, 48812, 48814, 48816, 48817, 48818, 48819
UNSECURED	48813, 48815
ENROLLMENT FEES	48874
SB 361 PROP 30	48630
FEDERAL REVENUE	48100-48199
STATE REVENUE	
CA STATE LOTTERY	48681
OTHER REVENUE	48600-48699
LOCAL REVENUE	
INTEREST	48860
NON-RESIDENT TUITION	48880
OTHER MISC. REVENUE	48820-48899

EXPENSES	OBJECT CODE
SALARIES	
FACULTY	
INSTRUCTORS-REGULAR	511xx
ASSOCIATE INSTRUCTORS	513xx
NON-INSTRUCTORS-REG.	51208-51282
NON-INSTRUCTORS-HOURLY	514xx
CLASSIFIED	
STAFF-REGULAR	52120-52180
INSTRUCTIONAL-REGULAR	522xx
HOURLY	52315-52385 & 524xx
OVERTIME	52387-52388
ADMINISTRATORS	
ACADEMIC	51201
CLASSIFIED	52110-52115
BENEFITS	
STRS	531xx
PERS	532xx
FICA/MEDICARE	533xx
UNEMPLOYMENT	535xx

WORKERS COMP. INS	536xx
MEDICAL, DENTAL, VISION	534xx
BENEFITS, TEMPORARY	53xxx

FIXED EXPENSES

UTILITIES

ELECTRIC	55503
GAS	55502
TELEPHONE	55504
DISPOSAL SERVICE	55510
WATER	55501
INTERNET	55530
SEWER SERVICE	55505
LAUNDRY SERVICE	55520

SERVICES

PROFESSIONAL SERVICES	55170, 55325, 55621, 55701, 55720
SOFTWARE MAINTENANCE	55641
INSURANCE	55400

OTHER OPERATING

SUPPLIES AND MATERIALS	54xxx
SERVICES AND OTHER OPERATING	55xxx

CAPITAL OUTLAY	56xxx
OTHER OUTGO	57xxx