

# Fall Budget Town Hall

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October 19, 2023  
Iris Ingram, Vice Chancellor,  
Business Services

# California's Economic Overview & Trends

## Population Decline

- California's population did not grow over the past two years but declined by 0.7% in 2021 and 0.5% in 2022

## Home Price Growth

- Median home prices in California have soared about 29% above their pre-pandemic peak but are 8.5% below their pandemic peak in April 2022

## Budget Deficit

- Decline of income tax withholdings so far in 2023, following double-digit growth in the previous two years

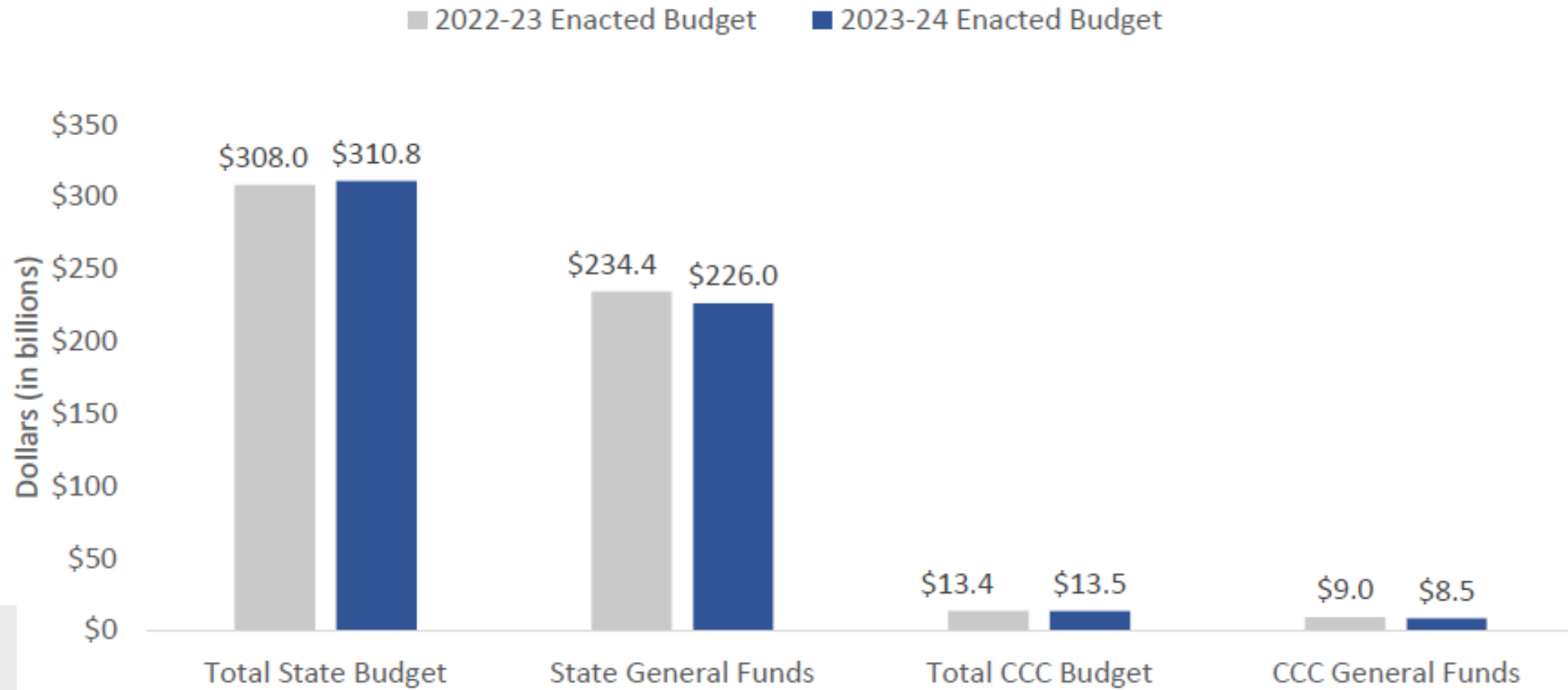
## The California economy continues to build upon its pandemic recovery

- Labor force remains below the pre-pandemic peak.

As of April 2023, there were 1.05 million job openings in the state, but only about 867,000 unemployed workers.

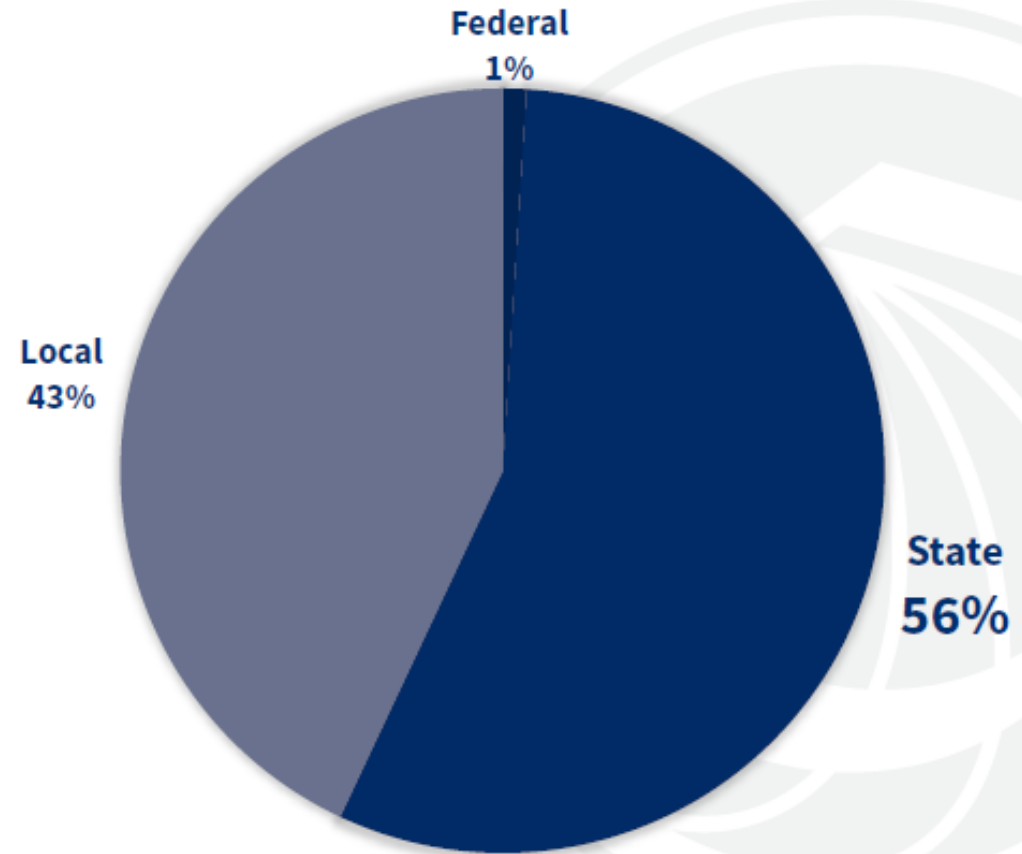
The state's labor force woes circle back to its chronic housing shortage. Between 2012 and 2022, California added more than 2.9 million jobs, but only authorized about 1.2 million residential building permits.

# 2023-24 Budget reflects a total increase of \$2 billion from 2022-23 (dollars in billions)



# WHERE DOES A COLLEGE'S MONEY COME FROM?

## FUNDING SOURCE



# California Community Colleges Proposition 98 Funding by Source (In Millions)

Source	2021-22 Enacted	2022-23 Enacted	2023-24 Enacted	Change From 2022-23	Percent Change
General Fund	\$ 8,678	\$ 8,544	\$ 8,453	\$ (91)	-1%
Local property tax	3,515	3,787	4,003	216	6%
<b>Totals <sup>a</sup></b>	<b>\$ 12,193</b>	<b>\$ 12,331</b>	<b>\$ 12,456</b>	<b>\$ 125</b>	<b>1%</b>

# COLA for Categorical Programs

Program Areas	Adjustments
<b>Ongoing (Proposition 98)</b>	
Provide 8.22% COLA for Adult Ed	\$49.1
Provide 8.22% COLA for EOPS	\$13.9
Provide 8.22% COLA for DSPS	\$13.1
Provide 8.22% COLA for CalWORKs Student Services	\$4.2
Provide 8.22% COLA for NextUp	\$4.1
Provide 8.22% COLA for Basic Needs Centers	\$3.3
Provide 8.22% COLA for MESA	\$3.0
Provide 8.22% COLA for CARE	\$2.5
Provide 8.22% COLA for Mental Health Services	\$2.5
Provide 8.22% COLA for Rapid Rehousing	\$1.6
Provide 8.22% COLA for Puente	\$1.0
Provide 8.22% COLA for Veterans Resource Centers	\$0.8
Provide 8.22% COLA for Umoja	\$0.7
Provide 8.22% COLA for Childcare Tax Bailout	\$0.3
Financial Aid Administration workload adjustment	-\$3.1
Provide 8.22% COLA and technical adjustment for Apprenticeship	-\$4.9



# Adjustment to Prior Year Funding

- **Deferred Maintenance.** 2022-23 funds decreased by \$452 million
- **Enrollment & Retention.** Reduces the 2022-23 allocation for student retention and recruitment activities but provides a \$50 million one-time Proposition 98 allocation for student retention and recruitment in 2023-24.
  - 2022-23: Down from \$150 million to \$95 million one-time
  - 2023-24: Increased by \$50 million for a total of \$145 million
- **COVID-19 Block Grant.** The agreement maintains full funding for the COVID-19 Block Grant.
- **Flexibility Provided.** Approves trailer bill language to allow colleges to use remaining funds from the COVID-19 Block Grant, student retention and recruitment, and deferred maintenance and instructional equipment for any of these purposes.
  - The amount remaining is roughly \$1.1 billion.

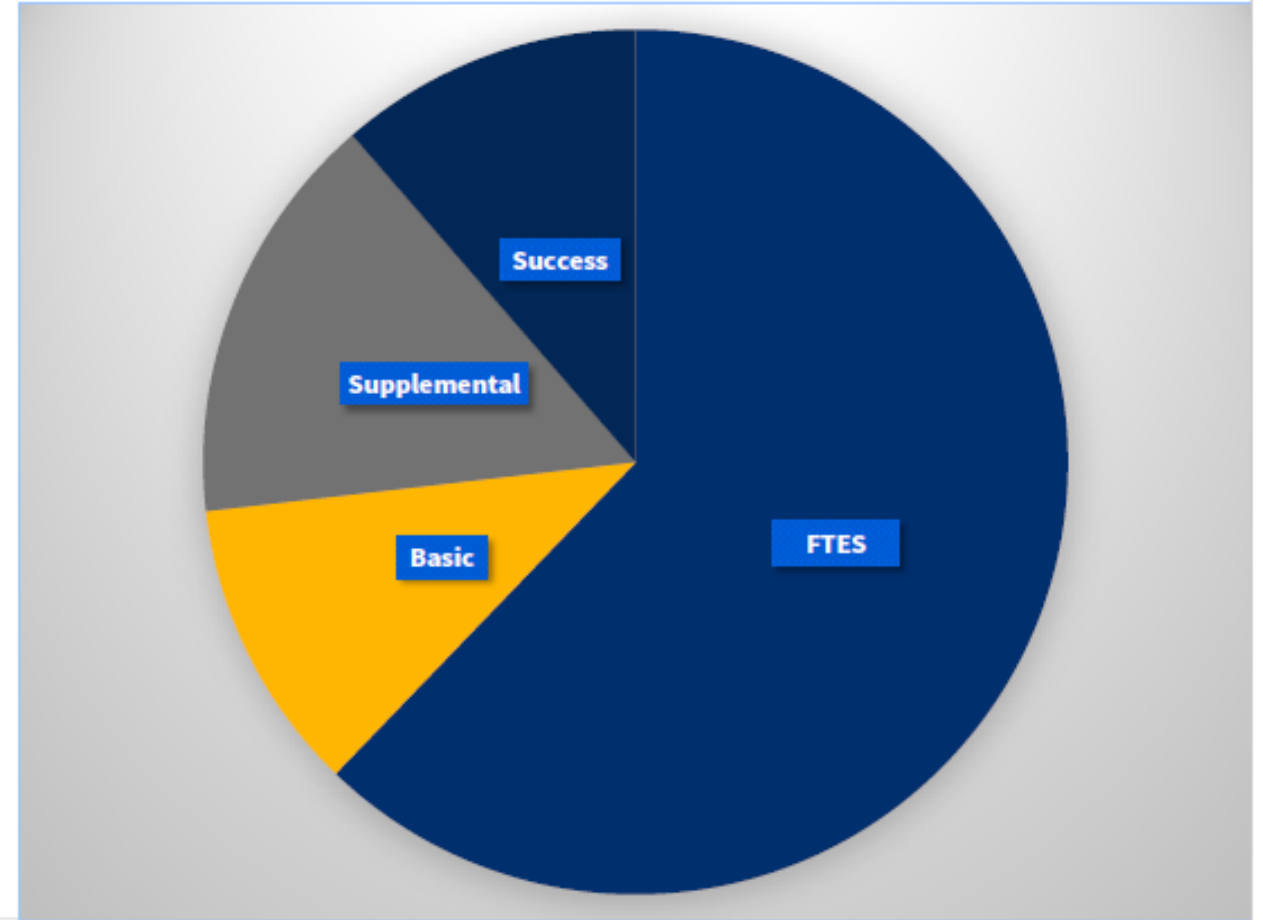
# Student Centered Funding Formula

Base = Basic + FTES

Supplemental

Success

The sum of the Base, Supplemental, and Success Allocations equal the Total Computational Revenue (TCR).





# SCFF 2023-24 Rates

Category	2022-23 Rates (rounded)	2023-24 Rates (rounded) (2022-23 Rates plus 8.22% COLA)
Credit	4,840	5,238
Incarcerated Credit	6,788	7,346
Special Admit Credit	6,788	7,346
CDCP	6,788	7,346
Noncredit	4,082	4,417
Supplemental Point Value	1,145	1,239
Student Success Main Point Value	675	730
Student Success Equity Point Value	170	184

# SCFF 2023-24 Rates (cont.)

College Size/FTES	2022-23 Rates (rounded)	2023-24 Rates (rounded) (2022-23 Rates plus 8.22% COLA)
<b><i>Single College District</i></b>		
Small (< 10,000)	5,950,421	6,439,546
Medium (≥ 10,000 and < 20,000)	7,933,899	8,586,065
Large (≥ 20,000)	9,917,373	10,732,581
<b><i>Multi College District</i></b>		
→ Small (< 10,000)	5,950,421	6,439,546
Medium (≥ 10,000 and < 20,000)	6,942,161	7,512,806
→ Large (≥ 20,000)	7,933,899	8,586,065
Designated Rural College	1,892,601	2,048,172



# SCFF 2023-24 Rates (cont.)

Center Size/FTES	2022-23 Rates (rounded)	2023-24 Rates (rounded) (2022-23 Rates plus 8.22% COLA)
→ State Approved Centers (≥ 1,000)	1,983,474	2,146,516
<i>Legacy (Grandparented) Centers</i>		
Small (≥ 100 and < 250)	247,936	268,316
Small Medium (≥ 250 and < 500)	495,869	536,629
Medium (≥ 500 and < 750)	991,736	1,073,257
Medium Large (≥ 750 and < 1,000)	1,487,605	1,609,886
→ Large (≥ 1,000)	1,983,474	2,146,516

# 2023-24 RSCCD Adopted Budget

## Impact on District's Budget

- Funded FTES of 26,763 or 3.90% growth
- COLA of 8.22%
- The District's earned revenue was greater than hold harmless in 2022/23.
  - Budgeting for 2023/24 will begin using the Student Centered Funding Formula (SCFF) at the fully calculated revenue (TCR) less estimated deficit factor.
- Deficit factor of 2% was applied (will decrease at mid-year)
- Contingency Reserves increased to \$54.3 or 13.9%
  - Goal of two months required reserves = \$65M or 16.6%
- Structural deficit has been eliminated
  - Projected balance = \$6,126,000 (not counting other adjustments + college carryover funds)

**Rancho Santiago Community College District**  
**Unrestricted General Fund Summary**  
**2023/24 Adopted Budget Assumptions**  
**July 27, 2023**

*	<u>New Revenues</u>	Ongoing Only	One-Time
A	Student Centered Funding Formula		
B	Projected COLA of 8.22%	\$16,090,921	
B	Projected SCFF Base Increase	\$0	
B	Projected Growth/Restoration	\$6,775,679	
B	Deficit Factor (2%) - additional	(\$457,332)	
D	Unrestricted Lottery	\$625,649	
H	Mandates Block Grant	\$80,338	
I	Non-Resident Tuition	\$500,000	
J	Interest Earnings	\$0	
L	Apprenticeship - SCC	\$0	
EGK	Misc Income	\$0	
N	Full-time Faculty Allocation	\$958,303	
	<b>Total</b>	<b>\$24,573,558</b>	

**New Expenditures**

B	Salary Schedule Increases/Collective Bargaining **	\$7,669,263	
C	Step/Column	\$1,774,516	
D	Health and Welfare/Benefits Est. Increase 3.5% - Active	\$601,137	
D	Health and Welfare/Benefits - Retirees	(\$2,921,234)	
D	Health and Welfare - Part-time Faculty (placeholder)	\$1,000,000	
D	CalSTRS Increase	\$0	
D	CalPERS Increase	\$548,796	
D	State Unemployment (.50% to .05%)	(\$532,020)	
E	Full Time Faculty Obligation Hires	\$3,602,527	
E	Non-Credit Faculty (Non FON)	\$878,665	
E/F	Hourly Faculty Budgets (Match Budget to Actual Expense)	\$0	
G	Cost of Retiree Health Benefit (OPEB Cost)	\$994,709	
H	Capital Outlay/Scheduled Maintenance Contribution	\$0	
I	Utilities Increase	\$100,000	
J	ITS Licensing/Contract Escalation Cost	\$150,000	
K	Property, Liability and All Risks Insurance	\$530,000	
II.L	Apprenticeship - SCC	\$0	
L	Other Additional DS/Institutional Costs	\$1,662,336	
M	SCC ADA Settlement Costs	\$0	\$2,000,000
	<b>Total</b>	<b>\$16,058,694</b>	<b>\$2,000,000</b>

2023/24 Budget Year Unallocated (Deficit)	\$8,514,864
2022/23 Structural Unallocated (Deficit)	(\$2,388,864)
Total Est. Unallocated (Deficit)	\$6,126,000
Vacancies & Other Adjustments & Reorgs	(\$453,061)
Unallocated Balance	\$5,672,939
+ Ongoing SRP Balance	\$5,958,423
Total Amount to be Allocated through BAM	\$11,631,362

**SRP Savings/Rightsizing Recap**

Beginning Balance 7/1/22 SRP Savings	\$14,655,522
Est SRP Savings FY 2022/23	\$6,745,467
FY 2022/23 One-time Full-time Faculty Allocation	\$959,203
<b>Ending Balance</b>	<b>\$22,360,192</b>
(To be added to Board Policy Contingency)	

\* Reference to budget assumption number  
 \*\* 5.00% for FARSCCD/CSEA/CEFA/Management set aside



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

<u>Revenues by Source</u>		2021-22 Actual Revenue	2022-23 Actual Revenue	2023-24 Tentative Budget	2023-24 Adopted Budget	% change 23/24 Adopt/ 22/23 Actual
8100	Federal Revenues					
8110	Forest Reserve	\$9,009	\$0	\$0	\$0	-
	Total Federal Revenues	9,009	0	0	0	-
8600	State Revenues					
8611	Apprenticeship Allowance	3,835,723	4,665,132	5,227,354	5,227,354	12.05
8612	State General Apportionment	18,311,686	50,119,163	46,137,624	41,978,315	* (16.24)
8612	State General Apportionment-estimated COLA	8,864,293	12,050,879	16,090,921	16,090,921	* 33.52
8612	Base Allocation Increase	0	0	0	0	*
8612	State General Apportionment-Deficit	0	(4,066,904)	(4,352,560)	(4,388,722)	* 7.91
8612-8630	State General Apportionment&EPA-prior year adjustment	2,658,997	(1,428,544)	0	0	(100.00)
8619	Other General Apportionments-FT Faculty Allocation	3,325,444	3,325,444	3,325,444	3,325,444	-
8619	Other General Apportionments-Enrollment Fee Admin-2%	275,040	232,423	232,423	232,423	-
8619	Other General Apportionments-PT Faculty Compensation	580,995	607,038	568,828	568,828	(6.29)
8630	Education Protection Account	53,830,227	32,382,910	38,980,355	47,040,103	* 45.26
8672-8673	Homeowners' Property Tax Relief/Timber Yield Tax	257,769	261,247	298,303	261,247	*
8681	State Lottery Proceeds	4,015,645	5,568,007	4,449,862	4,910,371	(11.81)
8682	State Mandated Costs	847,080	877,418	825,239	905,577	3.21
	Total State Revenues	96,802,899	104,594,213	111,783,793	116,151,861	11.05
8800	Local Revenues					
8811	Tax Allocation, Secured Roll	56,266,309	59,590,079	65,114,154	65,069,267	* 9.19
8812	Tax Allocation, Supplement Roll	1,305,939	2,551,559	1,511,297	2,551,559	*
8813	Tax Allocation, Unsecured Roll	1,729,240	1,725,853	2,001,162	1,725,853	*
8816	Prior Years' Taxes	453,706	449,785	525,051	449,785	*
8817	Education Revenue Augmentation Fund (ERAF)	25,219,979	26,641,918	29,185,806	26,641,918	*
8818	RDA Funds - Pass Thru AB	675,355	755,956	781,554	755,956	*
8819	RDA Funds - Residuals	8,460,116	8,293,190	9,790,465	8,293,190	*
8850	Rents and Leases	279,509	221,763	338,480	338,480	52.63
8860	Interest & Investment Income	902,271	4,279,489	900,000	900,000	(78.97)



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

		2021-22	2022-23	2023-24	2023-24	% change
<u>Revenues by Source</u>		Actual	Actual	Tentative	Adopted	23/24 Adopt/
		Revenue	Revenue	Budget	Budget	22/23 Actual
8866/8867	Gain(Loss)on Invest-Realized/Unrealized	(166,141)	0	0	0	-
8874	CCC Enrollment Fees	8,176,934	8,516,798	8,027,474	8,577,987 *	0.72
8875	Bachelor's Program Fee	47,712	59,556	40,000	40,000	(32.84)
8880	Nonresident Tuition	2,779,742	3,452,993	3,000,000	3,000,000	(13.12)
8890	Transcript/Representation/ Discounts/Fines/Instr. Mat./Health Serv. Use Fees, etc.)	1,029,985	1,253,844	524,200	524,200	(58.19)
8891	Other Local Rev - Special Proj	0	0	0	0	-
	<b>Total Local Revenues</b>	<b>107,160,656</b>	<b>117,792,783</b>	<b>121,739,643</b>	<b>118,868,195</b>	<b>0.91</b>
8900	Other Financing Sources					
8910	Proceeds-Sale of Equip & Suppl	31,243	3,928	5,000	5,000	27.29
8981/8983	Interfund Transfer In/Intrafund Transfer In	1,155,583	7,146	0	0	(100.00)
	<b>Total Other Sources</b>	<b>1,186,826</b>	<b>11,074</b>	<b>5,000</b>	<b>5,000</b>	<b>(54.85)</b>
	<b>Total Revenues</b>	<b>205,159,390</b>	<b>222,398,070</b>	<b>233,528,436</b>	<b>235,025,056</b>	<b>5.68</b>
	Net Beginning Balance	0	0	0	0	-
	Adjustments to Beginning Balance	0	0	0	0	-
	<b>Adjusted Beginning Fund Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-</b>
	<b>Total Revenues, Other Financing Sources and Beginning Fund Balance</b>	<b>\$205,159,390</b>	<b>\$222,398,070</b>	<b>\$233,528,436</b>	<b>\$235,025,056</b>	<b>5.68</b>
	 * Component of Apportionment				\$215,047,379	

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

<b>Expenditures by Object</b>		<b>2021-22</b>	<b>2022-23</b>	<b>2023-24</b>	<b>2023-24</b>	<b>% change</b>
		<b>Actual Expenses</b>	<b>Actual Expenses</b>	<b>Tentative Budget</b>	<b>Adopted Budget</b>	<b>23/24 Adopt/22/23 Actual</b>
1000	Academic Salaries					
1100	Instructional Salaries, Regular Contract	\$29,849,203	\$30,734,283	\$37,180,659	\$37,416,919	21.74
1200	Non-Instructional Salaries, Regular Contract	14,235,808	15,271,480	17,721,358	17,799,589	16.55
1300	Instructional Salaries, Other Non-Regular	29,702,994	33,931,053	26,667,194	26,667,194	(21.41)
1400	Non-Instructional Salaries, Other Non-Regular	2,021,148	2,083,073	1,518,964	1,518,964	(27.08)
	<b>Subtotal</b>	<b>75,809,153</b>	<b>82,019,889</b>	<b>83,088,175</b>	<b>83,402,666</b>	<b>1.69</b>
2000	Classified Salaries					
2100	Non-Instructional Salaries, Regular Full Time	30,694,711	34,178,874	40,951,221	43,585,141	27.52
2200	Instructional Aides, Regular Full Time	444,775	562,787	636,687	691,606	22.89
2300	Non-Instructional Salaries, Other	1,313,477	1,504,452	1,447,241	1,375,350	(8.58)
2400	Instructional Aides, Other	1,608,726	1,477,441	1,866,656	1,828,796	23.78
	<b>Subtotal</b>	<b>34,061,689</b>	<b>37,723,554</b>	<b>44,901,805</b>	<b>47,480,893</b>	<b>25.87</b>
3000	Employee Benefits					
3100	State Teachers' Retirement System Fund	11,947,204	13,384,938	14,951,420	15,066,446	12.56
3200	Public Employees' Retirement System Fund	7,915,539	9,943,615	12,768,386	13,246,363	33.21
3300	Old Age, Survivors, Disability, and Health Ins.	3,920,130	4,338,802	4,887,478	5,079,408	17.07
3400	Health and Welfare Benefits	26,887,316	23,446,622	28,732,175	28,178,929	20.18
3500	State Unemployment Insurance	78,198	653,206	509,751	317,433	(51.40)
3600	Workers' Compensation Insurance	1,725,716	1,804,059	1,939,105	1,983,398	9.94
3900	Other Benefits	3,047,721	3,146,052	3,336,923	3,397,831	8.00
	<b>Subtotal</b>	<b>55,521,824</b>	<b>56,717,294</b>	<b>67,125,238</b>	<b>67,269,808</b>	<b>18.61</b>
	<b>TOTAL SALARIES/BENEFITS</b>	<b>165,392,666</b>	<b>176,460,737</b>	<b>195,115,218</b>	<b>198,153,367</b>	<b>12.29</b>
	<b>Salaries/Benefits Cost % of Total Expenditures</b>	<b>91.04%</b>	<b>88.61%</b>	<b>89.53%</b>	<b>84.85%</b>	





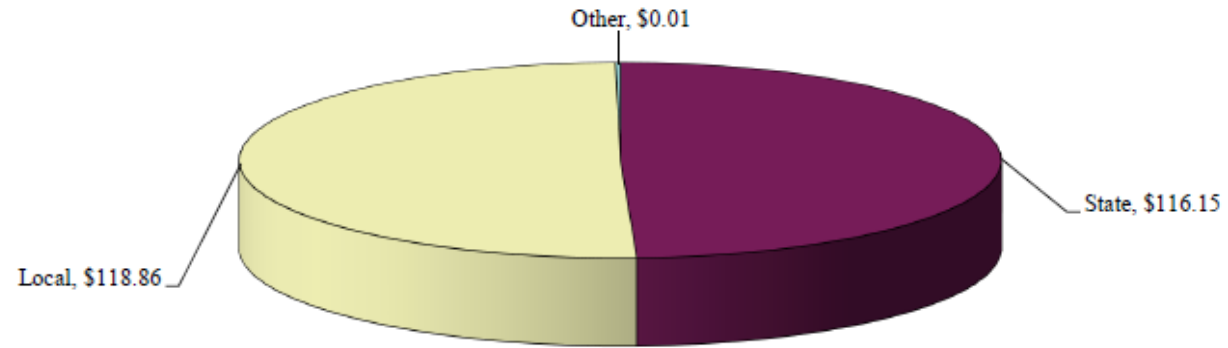
**Unrestricted General Fund Expenditure Budget - Fund 11**

		2021-22	2022-23	2023-24	2023-24	% change
<u>Expenditures by Object</u>		Actual	Actual	Tentative	Adopted	23/24 Adopt/ 22/23 Actual
		Expenses	Expenses	Budget	Budget	
4000	Books and Supplies					
4100	Textbooks	0	0	0	0	-
4200	Other Books	1,237	1,859	3,268	7,668	312.48
4300	Instructional Supplies	5,172	5,010	5,922	5,922	18.20
4400	Media Supplies	0	0	0	0	-
4500	Maintenance Supplies	91,261	97,922	115,028	116,278	18.75
4600	Non-Instructional Supplies	566,194	584,802	584,688	571,238	(2.32)
4700	Food Supplies	9,970	25,664	14,806	20,199	(21.29)
	Subtotal	673,834	715,257	723,712	721,305	0.85
5000	Services and Other Operating Expenses					
5100	Personal & Consultant Svcs	1,687,195	1,452,649	2,453,510	2,655,461	82.80
5200	Travel & Conference Expenses	72,415	157,673	225,536	226,806	43.85
5300	Dues & Memberships	119,733	113,610	124,213	139,920	23.16
5400	Insurance	1,970,000	1,970,000	1,970,090	2,500,090	26.91
5500	Utilities & Housekeeping Svcs	3,180,151	3,973,302	3,219,725	3,213,876	(19.11)
5600	Rents, Leases & Repairs	3,520,422	3,670,251	4,929,519	3,547,342	(3.35)
5700	Legal, Election & Audit Exp	687,608	686,920	1,077,015	1,070,565	55.85
5800	Other Operating Exp & Services	1,523,052	4,608,103	5,360,305	5,350,110	16.10
5900	Other (Transp., Postage, Reproduction, Special Proj., etc.)	841,909	996,649	2,354,977	15,713,943	1,476.68
	Subtotal	13,602,485	17,629,157	21,714,890	34,418,113	95.23
6000	Sites, Buildings, Books, and Equipment					
6100	Sites & Site Improvements	0	426,700	0	0	(100.00)
6200	Buildings	1,859,711	3,199,443	0	0	(100.00)
6300	Library Books	949	949	1,070	1,070	12.75
6400	Equipment	148,709	703,469	377,421	231,201	(67.13)
	Subtotal	2,009,369	4,330,561	378,491	232,271	(94.64)
	Subtotal, Expenditures (1000 - 6000)	181,678,354	199,135,712	217,932,311	233,525,056	17.27

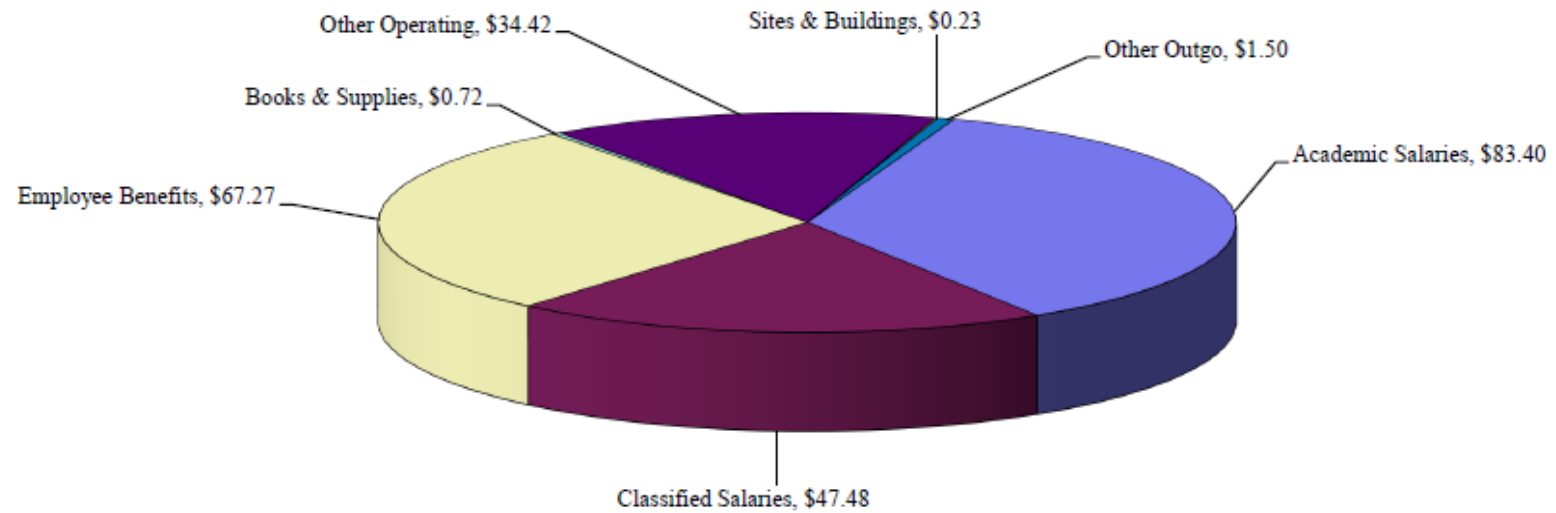
**Unrestricted General Fund Expenditure Budget - Fund 11**

		2021-22	2022-23	2023-24	2023-24	% change
<u>Expenditures by Object</u>		Actual	Actual	Tentative	Adopted	23/24 Adopt/ 22/23 Actual
		Expenses	Expenses	Budget	Budget	
7000	Other Outgo					
7200	Intrafund Transfers Out	(19,565)	26,387	0	0	(100.00)
7300	Interfund Transfers Out	2,611,416	1,500,000	1,500,000	1,500,000	-
7600	Other Student Aid	50,646	300	120,000	0	(100.00)
	Subtotal	<u>2,642,497</u>	<u>1,526,687</u>	<u>1,620,000</u>	<u>1,500,000</u>	(1.75)
	Subtotal, Expenditures (1000 - 7000)	<u>184,320,851</u>	<u>200,662,399</u>	<u>219,552,311</u>	<u>235,025,056</u>	17.12
7900	Reserve for Contingencies					
7910	Estimated COLA	0	0	0	0	-
7910	SRP Savings Holding Account (exc SRP exp)	0	0	9,241,297	0	-
7950	Budget Stabilization	0	0	0	0	-
	Total Designated	<u>0</u>	<u>0</u>	<u>9,241,297</u>	<u>0</u>	-
7910	Unrestricted Contingency	<u>20,838,539</u>	<u>21,735,671</u>	<u>4,734,828</u>	<u>0</u>	(100.00)
	Subtotal Expenditures (7900)	<u>20,838,539</u>	<u>21,735,671</u>	<u>13,976,125</u>	<u>0</u>	(100.00)
	Total Expenditures, Other Outgo and Ending Fund Balance	<u>\$205,159,390</u>	<u>\$222,398,070</u>	<u>\$233,528,436</u>	<u>\$235,025,056</u>	5.68

### Revenue in Millions



### Expenditures in Millions



**Rancho Santiago Community College District**  
**Adopted Budget**  
**2023-24**

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

<b>Revenues by Source</b>		<b>2021-22 Actual Revenue</b>	<b>2022-23 Actual Revenue</b>	<b>2023-24 Tentative Budget</b>	<b>2023-24 Adopted Budget</b>	<b>% change 23/24 Adopt/ 22/23 Actual</b>
8100	Federal Revenues					
	Total Federal Revenues	\$0	\$0	\$0	\$0	-
8600	State Revenues					
8611	Apprenticeship Allowance	0	0	0	0	-
8682	State Mandated Costs	0	0	0	0	-
8699	Other Misc State Revenue-STRS on behalf entry	7,046,789	5,927,653	7,584,025	7,584,025	27.94
	Total State Revenues	<u>7,046,789</u>	<u>5,927,653</u>	<u>7,584,025</u>	<u>7,584,025</u>	27.94
8800	Local Revenues					
8850	Rents and Leases	85,632	188,283	25,000	25,000	(86.72)
8890	Other Local Revenues (Student Transcript/Representation/ Discounts/Fines/Instr. Mat./Health Serv. Use Fees, etc.)	1,013,335	516,698	113,518	173,996	(66.33)
8891	Other Local Rev - Special Proj	0	0	0	0	-
	Total Local Revenues	<u>1,098,967</u>	<u>704,981</u>	<u>138,518</u>	<u>198,996</u>	(71.77)
8900	Other Financing Sources					
8910	Proceeds-Sale of Equip & Suppl	0	0	0	0	-
8981/8983	Interfund Transfer In/Intrafund Transfer In	34,344	940,290	0	0	(100.00)
	Total Other Sources	<u>34,344</u>	<u>940,290</u>	<u>0</u>	<u>0</u>	(100.00)
	Total Revenues	<u>8,180,100</u>	<u>7,572,924</u>	<u>7,722,543</u>	<u>7,783,021</u>	2.77
	Net Beginning Balance	46,370,068	59,415,834	66,055,950	69,995,935	17.81
	Adjustments to Beginning Balance	0	0	0	0	-
	Adjusted Beginning Fund Balance	<u>46,370,068</u>	<u>59,415,834</u>	<u>66,055,950</u>	<u>69,995,935</u>	17.81
	Total Revenues, Other Financing Sources and Beginning Fund Balance	<u>\$54,550,168</u>	<u>\$66,988,758</u>	<u>\$73,778,493</u>	<u>\$77,778,956</u>	16.11



# Rancho Santiago Community College District

## Adopted Budget

2023-24

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

<u>Expenditures by Object</u>	2021-22 Actual Expenses	2022-23 Actual Expenses	2023-24 Tentative Budget	2023-24 Adopted Budget	% change 23/24 Adopt/ 22/23 Actual
1000 Academic Salaries					
1100 Instructional Salaries, Regular Contract	\$0	\$0	\$0	\$244,585	-
1200 Non-Instructional Salaries, Regular Contract	134,472	121,313	89,642	89,642	(26.11)
1300 Instructional Salaries, Other Non-Regular	0	2,890,005	700,000	455,415	(84.24)
1400 Non-Instructional Salaries, Other Non-Regular	576,678	532,135	71,000	206,154	(61.26)
Subtotal	711,150	3,543,453	860,642	995,796	(71.90)
2000 Classified Salaries					
2100 Non-Instructional Salaries, Regular Full Time	60,895	120,198	65,233	108,365	(9.84)
2200 Instructional Aides, Regular Full Time	0	0	0	0	-
2300 Non-Instructional Salaries, Other	353,848	451,472	60,491	161,555	(64.22)
2400 Instructional Aides, Other	26,977	0	0	0	-
Subtotal	441,720	571,670	125,724	269,920	(52.78)
3000 Employee Benefits					
3100 State Teachers' Retirement System Fund	7,150,564	6,505,453	7,748,408	7,774,222	19.50
3200 Public Employees' Retirement System Fund	42,594	31,667	21,468	32,833	3.68
3300 Old Age, Survivors, Disability, and Health Ins.	35,583	80,915	19,948	26,850	(66.82)
3400 Health and Welfare Benefits	77,140	65,711	44,946	77,366	17.74
3500 State Unemployment Insurance	440	19,638	4,432	4,537	(76.90)
3600 Workers' Compensation Insurance	17,330	61,777	14,825	19,041	(69.18)
3900 Other Benefits	2,425	2,985	1,815	2,870	(3.85)
Subtotal	7,326,076	6,768,146	7,855,842	7,937,719	17.28
<b>TOTAL SALARIES/BENEFITS</b>	<b>8,478,946</b>	<b>10,883,269</b>	<b>8,842,208</b>	<b>9,203,435</b>	<b>(15.44)</b>



# Rancho Santiago Community College District

## Adopted Budget

2023-24

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

<u>Expenditures by Object</u>	2021-22 Actual Expenses	2022-23 Actual Expenses	2023-24 Tentative Budget	2023-24 Adopted Budget	% change 23/24 Adopt/ 22/23 Actual
4000 Books and Supplies					
4100 Textbooks	0	0	0	0	-
4200 Other Books	9,378	1,435	552	1,052	(26.69)
4300 Instructional Supplies	226,121	39,753	5,989	16,909	(57.46)
4400 Media Supplies	0	0	0	0	-
4500 Maintenance Supplies	69,870	75,345	67,434	114,434	51.88
4600 Non-Instructional Supplies	205,733	429,587	520,771	488,647	13.75
4700 Food Supplies	2,065	57,497	22,805	25,437	(55.76)
Subtotal	513,167	603,617	617,551	646,479	7.10
5000 Services and Other Operating Expenses					
5100 Personal & Consultant Svcs	904,557	1,079,885	1,790,168	2,290,952	112.15
5200 Travel & Conference Expenses	98,337	214,342	173,124	229,149	6.91
5300 Dues & Memberships	55,874	73,306	80,475	87,832	19.82
5400 Insurance	0	0	0	0	-
5500 Utilities & Housekeeping Svcs	875,580	920,366	1,052,600	1,052,600	14.37
5600 Rents, Leases & Repairs	654,800	840,914	954,875	1,153,634	37.19
5700 Legal, Election & Audit Exp	357,996	138,901	220,530	240,530	73.17
5800 Other Operating Exp & Services	1,685,829	1,262,828	2,023,669	2,145,669	69.91
5900 Other (Transp., Postage, Reproduction, Special Proj., etc.)	64,381	206,894	2,249,580	1,996,844	865.15
Subtotal	4,697,354	4,737,436	8,545,021	9,197,210	94.14
6000 Sites, Buildings, Books, and Equipment					
6100 Sites & Site Improvements	0	0	0	0	-
6200 Buildings	4,917	0	750	750	-
6300 Library Books	0	0	0	0	-
6400 Equipment	227,389	455,632	58,650	168,049	(63.12)
Subtotal	232,306	455,632	59,400	168,799	(62.95)
Subtotal, Expenditures (1000 - 6000)	13,921,773	16,679,954	18,064,180	19,215,923	15.20



**Rancho Santiago Community College District**  
*Adopted Budget*  
**2023-24**

<b>Unrestricted - One-Time - General Fund Expenditure Budget - Fund 13</b>					
<u>Expenditures by Object</u>	<b>2021-22 Actual Expenses</b>	<b>2022-23 Actual Expenses</b>	<b>2023-24 Tentative Budget</b>	<b>2023-24 Adopted Budget</b>	<b>% change 23/24 Adopt/ 22/23 Actual</b>
7000 Other Outgo					
7200 Intrafund Transfers Out	0	0	0	0	-
7300 Interfund Transfers Out	2,050,000	2,042,000	2,000,000	2,013,713	(1.39)
7600 Other Student Aid	1,100	6,540	0	0	(100.00)
Subtotal	2,051,100	2,048,540	2,000,000	2,013,713	(1.70)
Subtotal, Expenditures (1000 - 7000)	15,972,873	18,728,494	20,064,180	21,229,636	13.35
7900 Reserve for Contingencies					
7930 Board Policy Contingency	0	0	29,004,058	54,392,029	-
7940 Revolving Cash Accounts	0	0	100,000	100,000	-
7940 Employee Vacation Payout	0	0	50,000	50,000	-
7950 Budget Stabilization	0	0	2,845,584	1,693,609	-
Total Designated	0	0	31,999,642	56,235,638	-
7910 SRP-savings	0	0	21,400,989	0	-
7910 Unrestricted Contingency	38,577,295	48,260,264	313,682	313,682	(99.35)
Subtotal Expenditures (7900)	38,577,295	48,260,264	53,714,313	56,549,320	17.18
Total Expenditures, Other Outgo and Ending Fund Balance	\$54,550,168	\$66,988,758	\$73,778,493	\$77,778,956	16.11
FD 11 Budgeted Expense				\$235,025,056	
FD 13 Budgeted Expense				\$21,229,636	
Total Unrestricted General Fund				\$256,254,692	
12.5% Calculation (Minimum Board Policy Reserve)				\$32,031,837	
SRP - Savings				\$22,360,192	
TOTAL Board Policy Contingency				\$54,392,029	



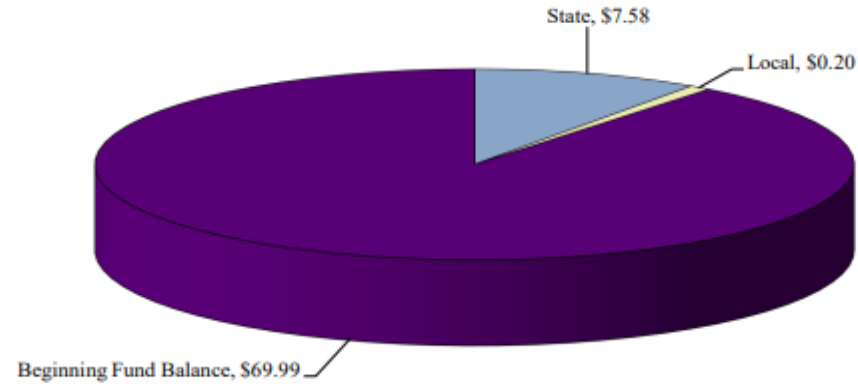
# Rancho Santiago Community College District

Adopted Budget 2023-24

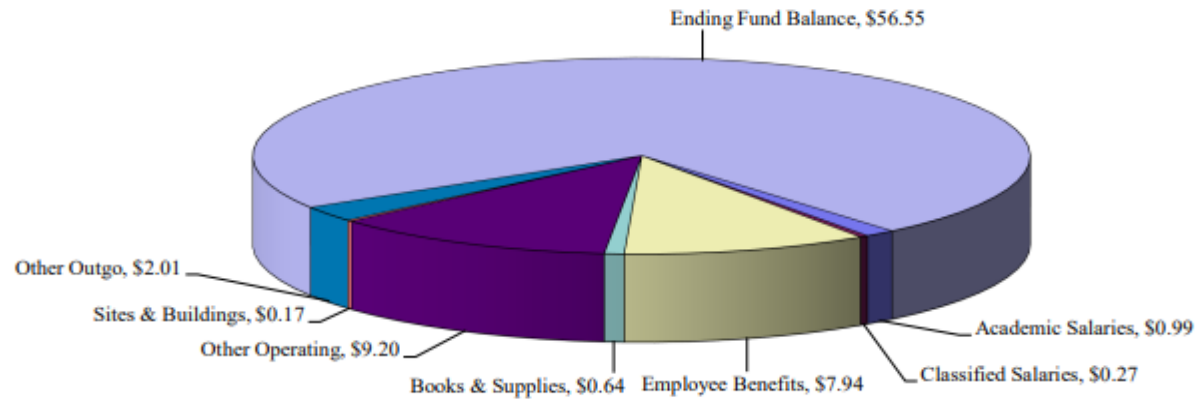
Unrestricted - One-Time - General Fund - Fund 13

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### Revenue in Millions



### Expenditures in Millions





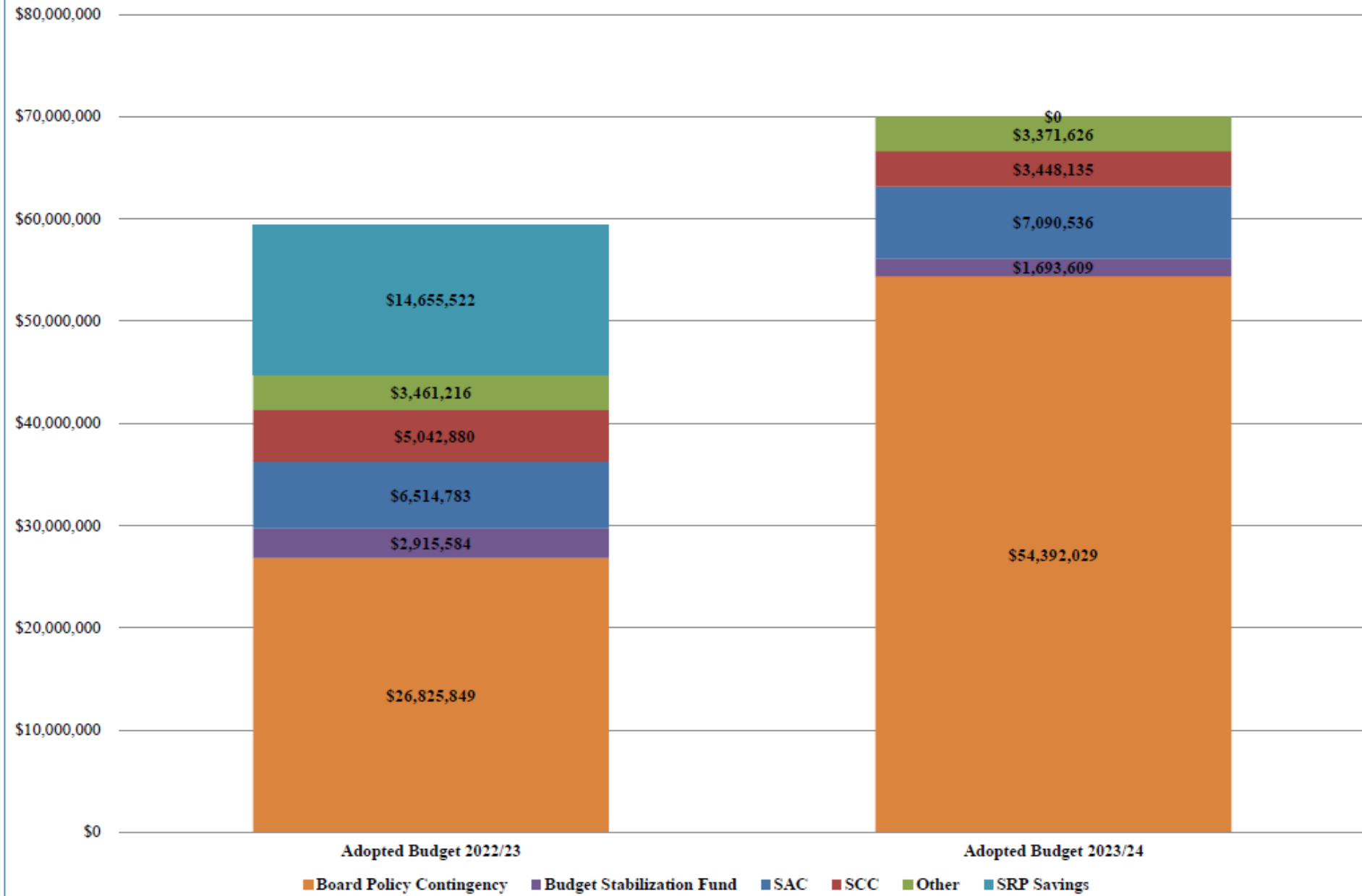
**FY 2022-23 Ending Balance and Carryover**

**BREAKDOWN OF FUND BALANCE**

<b>2022-23 Beginning Fund Balance</b>		\$ 59,415,834
<b>2022-23 Change in Fund Balance</b>		10,580,101
<b>Ending Balance FY 2022-23 / Beginning Balance FY 2023-24</b>		<u>69,995,935</u>
Carryover for Santa Ana College	\$ 7,090,536	
Carryover for Santiago Canyon College	3,448,135	
Carryover for District Services:		
Bond Marketing Campaign	171,030	
Board Retreat	16,000	
Cassidy/FM3/StradlngYocaCarls	193,500	
Educational Services (PY indirect)/Publication	570,578	
Chancellor (PY indirect)	69,388	
50 % Indirect - Chancellor (FY 2022-23)	76,130	
Total Budget Center Carryovers		<u>11,635,297</u>
SCC ADA Settlement Costs		2,000,000
Election Carryover		125,000
Revolving Cash/Vacation Payout		150,000
Board Policy Contingency		54,392,029
Ending Budget Stabilization		1,693,609
Unrestricted Balance		<u>\$ 0</u>
<b>Beginning Budget Stabilization Fund</b>		\$ 2,915,584
Bond Dispute Legal Fees		(58,000)
Institutional Membership		(12,000)
Cassidy/CliffordMoss/SMG contract		(43,750)
Board Retreat		(16,000)
Cassidy/FM3/StradlngYocaCarls		(193,500)
Awards Incentives		4,340
Interest/Discounts		4,279,489
Gains (Loss)/Outlawed Checks		47,182
Proceeds-sales of equipment		3,927
25% DS Indirect		38,065
Adjustment to Stabilization Reserve		<u>(5,271,728)</u>
<b>Ending Budget Stabilization Fund</b>		<u>\$ 1,693,609</u>



### Components of Unrestricted General Fund Beginning Fund Balance



**Budget Allocation Model  
FTES Credit vs. Non-Credit Breakdown**

<u>Full-Time Equivalent Students</u>	Santa Ana College		Santiago Canyon College		Total FTES
	FTES	%	FTES	%	
<b>2023/24 Projected</b>	<b>target 5.67% growth</b>		<b>target 5.35% growth</b>		
Credit	14,707	71.43%	5,881	28.57%	20,588
CDCP	4,528	68.97%	2,037	31.03%	6,565
Non-Credit	916	57.65%	673	42.35%	1,589
<b>Total</b>	<b>20,151</b>	<b>70.11%</b>	<b>8,591</b>	<b>29.89%</b>	<b>28,743</b>
<b>2022/23 Annual</b>					
Credit	13,918	71.37%	5,582	28.63%	19,501
CDCP	4,285	68.90%	1,934	31.10%	6,219
Non-Credit	867	57.58%	639	42.42%	1,506
<b>Total</b>	<b>19,070</b>	<b>70.05%</b>	<b>8,155</b>	<b>29.95%</b>	<b>27,225</b>
<b>SCFF Calculation - FY 22/23</b>					
Base + FTES	\$107,767,940	67.78%	\$51,233,424	32.22%	\$159,001,364
Supplemental	17,708,411	74.78%	5,973,768	25.22%	23,682,179
Student Success	13,455,647	65.12%	7,205,990	34.88%	20,661,637
	<b>\$138,931,998</b>	<b>68.32%</b>	<b>\$64,413,182</b>	<b>31.68%</b>	<b>\$203,345,180</b>

**Expenditures by Major Object (2 Colleges Only) (Fund 11)**

<u>Expenditures by Object</u>	Santa Ana College		Santiago Canyon College		Adopted Budget
	\$	%	\$	%	
1000 Academic Salaries	\$56,560,564	68.14%	\$26,448,434	31.86%	\$83,008,998
2000 Classified Salaries	18,082,701	66.71%	9,023,609	33.29%	27,106,310
3000 Employee Benefits	31,820,795	67.35%	15,424,183	32.65%	47,244,978
4000 Books and Supplies	426,576	100.00%	-	0.00%	426,576
5000 Services and Other Operating Expenses	11,728,701	55.79%	9,293,054	44.21%	21,021,755
6000 Sites, Buildings, Books, and Equipment	18,792	87.54%	2,674	12.46%	21,466
7000 Other Outgo and Contingencies	-	0.00%	-	0.00%	-
<b>Total Expenditures</b>	<b>\$118,638,129</b>	<b>66.34%</b>	<b>\$60,191,954</b>	<b>33.66%</b>	<b>\$178,830,083</b>



**Adopted Budget  
2023-24**

<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	56,560,564		295,796		56,856,360		9,363,011		66,219,371	
Classified Salaries	18,082,701		120,116		18,202,817		13,840,587		32,043,404	
Employee Benefits	31,820,795		168,125		31,988,920		9,444,739		41,433,659	
Supplies & Materials	426,576		243,541		670,117		4,802,358		5,472,475	
Other Operating Exp & Services	11,728,701		6,025,160		17,753,861		20,391,110		38,144,971	
Capital Outlay	18,792		109,399		128,191		2,121,224		2,249,415	
Other Outgo	0		327,395		327,395		1,560,184		1,887,579	
<b>Grand Total</b>	<b>\$118,638,129</b>	<b>53.35%</b>	<b>\$7,289,532</b>	<b>61.60%</b>	<b>\$125,927,661</b>	<b>53.76%</b>	<b>\$61,523,213</b>	<b>45.86%</b>	<b>\$187,450,874</b>	<b>50.88%</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	26,448,434		700,000		27,148,434		5,085,876		32,234,310	
Classified Salaries	9,023,609		109,080		9,132,689		6,817,298		15,949,987	
Employee Benefits	15,424,183		183,510		15,607,693		4,938,832		20,546,525	
Supplies & Materials	0		316,630		316,630		2,971,399		3,288,029	
Other Operating Exp & Services	9,293,054		2,080,265		11,373,319		10,142,829		21,516,148	
Capital Outlay	2,674		58,650		61,324		1,025,743		1,087,067	
Other Outgo	0		0		0		1,568,003		1,568,003	
<b>Grand Total</b>	<b>\$60,191,954</b>	<b>27.07%</b>	<b>\$3,448,135</b>	<b>29.14%</b>	<b>\$63,640,089</b>	<b>27.17%</b>	<b>\$32,549,980</b>	<b>24.26%</b>	<b>\$96,190,069</b>	<b>26.11%</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	393,668		0		393,668		40,000		433,668	
Classified Salaries	20,374,583		40,724		20,415,307		4,553,177		24,968,484	
Employee Benefits	11,934,877		2,059		11,936,936		2,486,967		14,423,903	
Supplies & Materials	294,729		86,308		381,037		156,399		537,436	
Other Operating Exp & Services	10,350,153		966,785		11,316,938		32,677,399		43,994,337	
Capital Outlay	210,805		750		211,555		176,188		387,743	
Other Outgo	0		0		0		4,632		4,632	
<b>Grand Total</b>	<b>\$43,558,815</b>	<b>19.59%</b>	<b>\$1,096,626</b>	<b>9.27%</b>	<b>\$44,655,441</b>	<b>19.07%</b>	<b>\$40,094,762</b>	<b>29.88%</b>	<b>\$84,750,203</b>	<b>23.01%</b>

<b>Total Expenditures-excludes Institutional Costs</b>	<b>\$222,388,898</b>	<b>100.00%</b>	<b>\$11,834,293</b>	<b>100.00%</b>	<b>\$234,223,191</b>	<b>100.00%</b>	<b>\$134,167,955</b>	<b>100.00%</b>	<b>\$368,391,146</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/STRS & PERS on behalf	6,531,533		7,584,025		14,115,558		1,210,000		15,325,558	
Election	125,000		125,000		250,000		0		250,000	
Other Operating Exp & Services-prop&liability ins	2,500,000		0		2,500,000		0		2,500,000	
Other Operating - SCC-ADA settlement expense	0		2,000,000		2,000,000		0		2,000,000	
Other Outgo-Interfund Transfers	1,500,000		0		1,500,000		0		1,500,000	
Other Outgo-Board Policy Contingency	0		54,392,029		54,392,029		0		54,392,029	
Other Outgo-Reserves SRP exp	1,979,625		0		1,979,625		0		1,979,625	
Other Outgo-Reserves	0		1,843,609		1,843,609		0		1,843,609	
<b>Grand Total</b>	<b>\$12,636,158</b>		<b>\$65,944,663</b>		<b>\$78,580,821</b>		<b>\$1,210,000</b>		<b>\$79,790,821</b>	

<b>Total Expenditures-includes Institutional Costs</b>	<b>\$235,025,056</b>		<b>\$77,778,956</b>		<b>\$312,804,012</b>		<b>\$135,377,955</b>		<b>\$448,181,967</b>	
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### 13XX & 14XX Comparison by College - Fund 11 & 13 (7/24/23)

Object	Description	FY 2022/23		
		Adopted Budget	Actual	
OBJECT: 1310	Part-Time Instructors	12,960,602	14,690,682	
OBJECT: 1311	Sub Instructors, Short	141,370	528,105	
OBJECT: 1313	Beyond Contract-Instr	2,012,555	2,608,362	
OBJECT: 1314	Int/Sum-Beyond Contra	1,809,660	3,014,303	
OBJECT: 1315	Int/Sum-Instructors, P	2,091,456	3,537,117	
OBJECT: 1317	Assistant Coaches	-	99,042	
OBJECT: 1390	Instructional Banked	-	927,179	
<b>FD 13</b>	<b>Santa Ana College</b>	<b>19,015,643</b>	<b>25,404,791</b>	<b>6,389,148</b>
OBJECT: 1410	Part-Time Academic Management	56,508	52,979	
OBJECT: 1420	Part-Time Librarians	52,508	52,443	
OBJECT: 1424	Int/Sum Beyond Contr-Librarian	27,082	37,610	
OBJECT: 1425	Int/Sum-Librarians, Part-Time	-	9,446	
OBJECT: 1430	Part-Time Counselors	-	59,219	
OBJECT: 1433	Beyond Contract - Counselors	-	1,441	
OBJECT: 1434	Int/Sum Beyond Contr-Counselor	-	56,517	
OBJECT: 1435	Int/Sum - Counselors	-	12,251	
OBJECT: 1450	Part-Time Coordinators	136,500	105,383	
OBJECT: 1453	Beyond Contract - Coordinators	-	8,646	
OBJECT: 1454	Int/Sum Beyond Contr-Coordinator	11,764	-	
OBJECT: 1455	Int/Sum - Coordinators, PT	-	19,330	
OBJECT: 1460	Part-Time Physicians/Psych	1,101	-	
OBJECT: 1480	Part time Reassigned Time	62,401	96,759	
OBJECT: 1483	Beyond Contr - Reassigned Time	602,426	635,707	
OBJECT: 1484	Int/Sum Beynd Contr-Reassigned	24,404	82,897	
OBJECT: 1485	Int/Sum-Reassigned Time, PT	56,504	65,953	
OBJECT: 1490	Non-Instructional Banked LHE	-	164,776	
<b>FD 13</b>	<b>Santa Ana College</b>	<b>1,031,198</b>	<b>1,461,357</b>	<b>430,159</b>
	<b>Santa Ana College</b>	<b>20,046,841</b>	<b>26,866,148</b>	<b>6,819,307</b>



Object	Description	FY 2022/23		
		Adopted Budget	Actual	
OBJECT: 1310	Part-Time Instructors	6,616,547	7,358,390	
OBJECT: 1311	Sub Instructors,Short	116,132	90,876	
OBJECT: 1313	Beyond Contract-Instr	498,428	1,053,859	
OBJECT: 1314	Int/Sum-Beyond Contra	614,263	1,281,710	
OBJECT: 1315	Int/Sum-Instructors,P	511,432	1,425,679	
OBJECT: 1317	Assistant Coaches	-	26,586	
OBJECT: 1390	Instructional Banked	44,749	179,168	
<b>FD 13</b>	<b>Santiago Canyon College</b>	<b>8,401,551</b>	<b>11,416,267</b>	<b>3,014,716</b>
OBJECT: 1420	Part-Time Librarians	-	37,311	
OBJECT: 1424	Int/Sum Beyond Contr-Librarian	80,194	48,643	
OBJECT: 1425	Int/Sum-Librarians, Part-Time	-	6,033	
OBJECT: 1430	Part-Time Counselors	150,000	35,748	
OBJECT: 1433	Beyond Contract - Counselors	70,000	63,728	
OBJECT: 1434	Int/Sum Beyond Contr-Counselor	69,115	56,851	
OBJECT: 1435	Int/Sum - Counselors,Part-Time	30,000	17,955	
OBJECT: 1450	Part-Time Coordinators	72,954	113,626	
OBJECT: 1454	Int/Sum Beyond Contr-Coordinator	-	11,070	
OBJECT: 1455	Int/Sum - Coordinators, PT	16,528	31,791	
OBJECT: 1480	Part time Reassigned Time	40,506	141,391	
OBJECT: 1483	Beyond Contr - Reassigned Time	277,931	473,045	
OBJECT: 1484	Int/Sum Beynd Contr-Reassigned	57,126	50,373	
OBJECT: 1485	Int/Sum-Reassigned Time, PT	3,000	676	
OBJECT: 1490	Non-Instructional Banked LHE	13,000	65,609	
<b>FD 13</b>	<b>Santiago Canyon College</b>	<b>880,354</b>	<b>1,153,850</b>	<b>273,496</b>
	<b>Santiago Canyon College</b>	<b>9,281,905</b>	<b>12,570,118</b>	<b>3,288,213</b>
	<b>TOTAL</b>	<b>29,328,746</b>	<b>39,436,266</b>	<b>10,107,520</b>

**Rancho Santiago Community College District**  
*Adopted Budget*  
**2023-24**

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 2017-18 through 2023-24

	Actual 2017-18	Actual 2018-19	% Change	Actual 2019-20	% Change	Actual 2020-21	% Change	Actual 2021-22	% Change	Actual 2022-23	% Change	Adopted Budget 2023-24	% Change
<b>Adj. Beg. Balance</b>	35,254,317	37,903,213	7.51%	38,759,046	2.26%	38,043,630	-1.85%	46,370,068	21.89%	59,415,834	28.13%	69,995,935	17.81%
<b>Revenues:</b>													
<b>Federal Income</b>	18,675	-	-100.00%	666	0.00%	8,943	1242.79%	9,009	0.74%	-	-100.00%	-	0.00%
<b>State Income:</b>													
General Apportionment	48,353,198	52,656,233	8.90%	57,780,065	9.73%	27,476,943	-52.45%	29,834,976	8.58%	56,674,594	89.96%	57,005,958	0.58%
Lottery	4,218,563	5,277,791	25.11%	3,549,384	-32.75%	4,985,883	40.47%	4,015,645	-19.46%	5,568,007	38.66%	4,910,371	-11.81%
EPA	22,927,757	25,493,388	11.19%	19,755,427	-22.51%	44,529,069	125.40%	53,830,227	20.89%	32,382,910	-39.84%	47,040,103	45.26%
Other State	11,544,612	17,456,392	51.21%	14,717,082	-15.69%	13,545,073	-7.96%	16,168,840	19.37%	15,896,355	-1.69%	14,779,454	-7.03%
<b>Total State</b>	<b>87,044,130</b>	<b>100,883,804</b>	<b>15.90%</b>	<b>95,801,958</b>	<b>-5.04%</b>	<b>90,536,968</b>	<b>-5.50%</b>	<b>103,849,688</b>	<b>14.70%</b>	<b>110,521,866</b>	<b>6.42%</b>	<b>123,735,886</b>	<b>11.96%</b>
<b>Local Income:</b>													
Property Taxes	56,450,938	60,025,533	6.33%	61,989,928	3.27%	65,652,735	5.91%	68,890,665	4.93%	73,366,422	6.50%	78,845,610	7.47%
ERAF	26,389,168	21,394,784	-18.93%	23,482,497	9.76%	25,332,588	7.88%	25,219,979	-0.44%	26,641,918	5.64%	26,641,918	0.00%
Interest	1,418,945	2,765,823	94.92%	3,292,512	19.04%	1,307,061	-60.30%	902,271	-30.97%	4,279,489	374.30%	900,000	-78.97%
Enrollment Fees	8,578,846	8,343,536	-2.74%	8,690,034	4.15%	8,645,622	-0.51%	8,176,934	-5.42%	8,516,798	4.16%	8,577,987	0.72%
Non-resident Tuition	3,687,654	3,391,208	-8.04%	3,166,363	-6.63%	2,600,988	-17.86%	2,779,742	6.87%	3,452,993	24.22%	3,000,000	-13.12%
Other Local	1,135,312	1,181,547	4.07%	1,637,736	38.61%	3,588,004	119.08%	2,290,032	-36.18%	2,240,144	-2.18%	1,101,676	-50.82%
<b>Total Local</b>	<b>97,660,863</b>	<b>97,102,431</b>	<b>-0.57%</b>	<b>102,259,070</b>	<b>5.31%</b>	<b>107,126,998</b>	<b>4.76%</b>	<b>108,259,623</b>	<b>1.06%</b>	<b>118,497,764</b>	<b>9.46%</b>	<b>119,067,191</b>	<b>0.48%</b>
<b>Transfers/Others</b>	9,143	19,820	116.78%	39,189	97.72%	1,854,794	4632.95%	1,221,170	-34.16%	951,364	-22.09%	5,000	-99.47%
<b>Total Revenues</b>	<b>184,732,811</b>	<b>198,006,055</b>	<b>7.19%</b>	<b>198,100,883</b>	<b>0.05%</b>	<b>199,527,703</b>	<b>0.72%</b>	<b>213,339,490</b>	<b>6.92%</b>	<b>229,970,994</b>	<b>7.80%</b>	<b>242,808,077</b>	<b>5.58%</b>
<b>Total Available</b>	<b>219,987,128</b>	<b>235,909,268</b>	<b>7.24%</b>	<b>236,859,929</b>	<b>0.40%</b>	<b>237,571,333</b>	<b>0.30%</b>	<b>259,709,558</b>	<b>9.32%</b>	<b>289,386,828</b>	<b>11.43%</b>	<b>312,804,012</b>	<b>8.09%</b>
<b>Expenditures:</b>													
Academic Salaries	69,495,581	74,139,232	6.68%	74,815,429	0.91%	72,660,609	-2.88%	76,520,303	5.31%	85,563,342	11.82%	84,398,462	-1.36%
Classified Salaries	31,246,558	33,240,377	6.38%	34,295,780	3.18%	34,371,437	0.22%	34,503,409	0.38%	38,295,224	10.99%	47,750,813	24.69%
Employee Benefits	52,733,788	61,203,730	16.06%	60,945,781	-0.42%	58,277,799	-4.38%	62,847,900	7.84%	63,485,440	1.01%	75,207,527	18.46%
Supplies & Materials	1,091,765	1,512,714	38.56%	1,396,400	-7.69%	629,156	-54.94%	1,187,001	88.67%	1,318,874	11.11%	1,367,784	3.71%
Other Operating	16,837,354	16,972,159	0.80%	18,437,112	8.63%	17,207,710	-6.67%	18,299,839	6.35%	22,366,593	22.22%	43,615,323	95.00%
Capital Outlay	5,268,000	3,671,109	-30.31%	2,281,923	-37.84%	1,806,576	-20.83%	2,241,675	24.08%	4,786,193	113.51%	401,070	-91.62%
Transfers	5,410,869	6,410,901	18.48%	6,643,874	3.63%	6,247,978	-5.96%	4,693,597	-24.88%	3,575,227	-23.83%	3,513,713	-1.72%
<b>Total Expenditures</b>	<b>182,083,915</b>	<b>197,150,222</b>	<b>8.27%</b>	<b>198,816,299</b>	<b>0.85%</b>	<b>191,201,265</b>	<b>-3.83%</b>	<b>200,293,724</b>	<b>4.76%</b>	<b>219,390,893</b>	<b>9.53%</b>	<b>256,254,692</b>	<b>16.80%</b>
<b>Ending Balance</b>	37,903,213	38,759,046	2.26%	38,043,630	-1.85%	46,370,068	21.89%	59,415,834	28.13%	69,995,935	17.81%	56,549,320	-19.21%
<b>Adjustment to Beginning Balance</b>	-	-		-		-		-		-		-	
<b>Adjusted Beginning Fund Balance</b>	<b>37,903,213</b>	<b>38,759,046</b>		<b>38,043,630</b>		<b>46,370,068</b>		<b>59,415,834</b>		<b>69,995,935</b>		<b>56,549,320</b>	
<b>Ending Balance (% of Exp)</b>	<b>20.82%</b>	<b>19.66%</b>		<b>19.14%</b>		<b>24.25%</b>		<b>29.66%</b>		<b>31.90%</b>		<b>22.07%</b>	



**FD 11 District Services Reconciliation of FY 2023/24 Adopted Budget for FRC question on 9-20-23**

2023/24 DS Adopted Budget	43,558,815	Includes FY 2022/23 5% COLA
2022/23 DS Adopted Budget	36,740,854	Includes FY 2023/24 5% COLA
Difference	<u>6,817,961</u>	
		<b>Object</b>
Salaries & Benefits (2022/23 COLA allocated after 2022/23 Adopted Budget)	1,161,883	
Salaries & Benefits (2023/24 COLA)	1,238,601	1xxx/2xxx/3xxx
Step/Column/Longevity/Bilingual Stipend/Professional Growth	744,160	
Statutory Benefits increase	546,245	
SRP Reorgs/Replacements (approved through standard approval processes)	1,178,949	
Reorg 1306/1307/1308 additional salary/ben based on FY 2023/24 rate	35,787	
Business Services (some exp are personnel) approved in FY 2022/23 with 2022/23 rate (BA III.L)	1,612,336	(2110/2130/3XXX/5100/5605)
P&C Recruitment (BA III.L)	50,000	(4610/5100/5800/5940/5210)
Utilities (BA III.I)	100,000	(5515/5520/5570/5715/5560)
ITS Licensing/Contract Escalation Cost (BA III. J)	<u>150,000</u>	5665
	<u>-</u>	





**2022/23 Recap of Unrestricted General Fund - Major Changes Comparing Adopted Budget to Actuals**

<b>Revenue</b>	<b>AB</b>	<b>Actual</b>	<b>Differences</b>	<b>Expenditure</b>	<b>AB</b>	<b>Actual</b>	<b>Differences</b>	<b>Δ to Fund Balance</b>
Apportionment	192,638,111	199,272,433	\$ 6,634,322	13XX & 14XX	29,328,746	39,436,266	10,107,520	
Lottery	4,284,722	4,910,371	625,649	Other Sal & Ben	155,222,415	147,907,740	(7,314,675)	
Interest	900,000	4,279,489	3,379,489	Other Exp	32,546,890	28,391,660	(4,155,230)	
Non-Resident Tuition	2,500,000	3,452,993	952,993	Other Outgo	3,620,000	3,575,226	(44,774)	
Apprenticeship	5,227,354	4,665,132	(562,222)					
Full-time Faculty	2,367,141	3,325,444	958,303					
Other/PY Apportionment	10,492,791	9,985,131	(507,660)					
	<b>218,410,119</b>	<b>229,890,993</b>	<b>\$ 11,480,874</b>		<b>220,718,051</b>	<b>219,310,892</b>	<b>(1,407,159)</b>	<b>10,580,101</b>

