



Rancho Santiago Community College District
District Council Meeting

August 28, 2023

1:30 p.m.

Via Zoom

<https://us06web.zoom.us/j/88983035392>

669-444-9171 / 889 8303 5392

Passcode is required and provided to District Council members in separate email.

Contact Debra Gerard at gerard_debra@rscsd.edu to obtain passcode.

Agenda

1. Call to Order/Update Martinez
2. Approval of July 10, 2023 District Council Meeting Minutes - **ACTION** Martinez
3. Approval of 2023-2024 Adopted Budget – **ACTION** Ingram
4. Approval of Reorgs – **ACTION** Winter
 - a. Reorg #1345 v2 – DO/Business Services/Safety & Security
 - b. Reorg #1360 – DO/Fiscal Services/Business Services
 - c. Reorg #1361 – DO/Fiscal Services/Business Services
5. Recommendation of Revised Board Policy - **ACTION** Martinez
 - a. BP 2330 Quorum and Voting
6. Approval of Administrative Regulation - **ACTION** Martinez
 - a. AR 2325 Teleconferenced Meetings (**NEW**)
7. Committee Reports – **INFORMATION**
 - a. Planning & Organizational Effectiveness Committee Perez
 - b. Human Resources Committee Winter
 - c. Fiscal Resources Committee Ingram
 - d. Physical Resources Committee Ingram
 - e. Technology Advisory Group Gonzalez
8. Constituent Representative Reports - **INFORMATION**
 - a. Academic Senate - SAC Coyne
 - b. Academic Senate - SCC Rutan
 - c. Classified Staff Johnson
 - d. Student Government - SAC Cantorán
 - e. Student Government – SCC Lopez

Next Meeting: October 2, 2023



Rancho Santiago Community College District District Council Meeting

MINUTES July 10, 2023

Members:	Marvin Martinez	Present
	Enrique Perez	Present
	Iris Ingram	Present
	Cheng Yu Hou	Absent
	Annebelle Nery	Present
	Jeannie Kim	Present
	Jesse Gonzalez	Present
	Claire Coyne	Present
	Craig Rutan	Present
	Corinna Evett	Absent
	Tara Kubicka-Miller	Present
	Tyler Johnson	Absent
	Zina Edwards	Present
	Ambar Nakagami	Present
	Raven Cantoran	Absent
	Gabriel Lopez	Present
Guests:	Adam O'Connor	
	Chi-Chung Keung	

1. Call to Order/Update
 - a. The Chancellor convened the meeting via Zoom Conference at 1:33 p.m. and a roll call of attendees was taken.
2. Approval of Minutes
 - a. It was moved by Ms. Ingram, seconded by Ms. Kubicka-Miller and carried with an abstention by Ms. Coyne to approve the minutes of the June 5, 2023 meeting.

3. Approval of 2023-2024 Adopted Budget Assumptions

- a. Vice Chancellor Ingram and Assistant Vice Chancellor explained the modifications to the tentative budget assumptions which are being presented for approval as the 2023-2024 adopted budget assumptions. All changes resulted in a positive impact on the budget. The Fiscal Resources Committee reviewed, approved and recommended the 2023-2024 adopted budget assumptions for approval by District Council.

It was moved by Mr. Rutan, seconded by Mr. Perez and carried unanimously to approve the 2023-2024 Adopted Budget Assumptions as presented.

Next Meeting:	The next meeting will be held on Monday, August 28, 2023
Meeting Adjourned:	1:40 p.m.
Approved:	August 28, 2023

**RANCHO SANTIAGO COMMUNITY COLLEGE DISTRICT
UNRESTRICTED GENERAL FUND
2023/24 Adopted Budget Assumptions
July 27, 2023**

I. State Revenue

A. 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 full calculated revenue less estimated deficit factor.

B. FTES Workload Measure Assumptions:

Year	Base	Actual	Funded	Actual Growth
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	Recal	25,925.52	28,068.86	c -11.75%
2019/20	Recal	27,028.98	26,889.30	4.26%
2020/21	Recal	25,333.74	26,993.32	-6.27%
2021/22	Recal	26,202.98	27,208.25	3.43%
2022/23	P3 Actual/P2 Funded	27,225.08	26,783.85	3.90%

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 governor's state budget proposal includes .5% systemwide growth funding and 8.22% COLA. The components remain at 70/20/10 split with funded COLA added to all metrics each year. Any changes to our funding related to the SCFF will be incorporated when known.

Projected COLA of 8.22%	\$16,090,921
Projected SCFF Base Increase	\$0
Projected Growth/Restoration	\$6,775,679
Deficit Factor (2%)	(\$4,388,722)

2023/24 Potential Growth at 0.5%

27,361 FTES

C. Education Protection Account (EPA) funding estimated at \$38,980,355 based on 2022/23 @ 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 \$177 per FTES (\$4,910,371). Restricted lottery at \$72 per FTES (\$1,997,439). (2022/23 @ P3 of resident & nonresident factored FTES, 27,742.21 x \$177 = \$4,910,371 unrestricted lottery; 27,742.21 x \$72 = \$1,997,439 restricted lottery)

E. Estimated reimbursement for part-time faculty compensation is estimated at \$568,828 (2022/23 @ Advance).

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 2022/23 @ Advance of \$232,423.

H. Mandates Block Grant estimated at a total budget of \$905,577 (\$35.37 x 25,602.96 FTES @ P2). No additional one-time allocation proposed.

II. Other Revenue

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

J. Interest earnings estimated at \$900,000.

K. Other miscellaneous income (includes fines, fees, rents, etc.) is estimated at approximately \$404,737.

L. Apprenticeship revenue estimated at \$5,227,354. (Corresponding expenses are also budgeted for apprenticeship course offerings.)

M. Scheduled Maintenance/Instructional Equipment allocation. 2022/23 apportionment reduced by \$11.2 million and 2023/24 new allocation is \$128,753.

N. Full-time Faculty Hiring Allocation (\$3,325,444 - \$2,367,141 = \$958,303)

**RANCHO SANTIAGO COMMUNITY COLLEGE DISTRICT
UNRESTRICTED GENERAL FUND
2023/24 Adopted Budget Assumptions
July 27, 2023**

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. Salary Schedule Adjustments - estimated at 5% for unrestricted general fund = \$7,669,263 (FARSCCD approximate cost \$3,859,222 CSEA approximate cost \$2,090,750, Management/Other approximate cost \$1,719,291) The colleges will need to budget for bargained increased costs in Salaries and Benefits for part-time employees. The estimated cost of a 1% salary increase is \$2.05 million for all funds. The estimated cost of a 1% salary increase is \$1.53 million for the unrestricted general fund.
- C. Step and column movement is budgeted at an additional cost of approximately \$1.77 million including benefits for FD 11 & 13 (FARSCCD approximate cost \$893,243 CSEA approximate cost \$483,621, Management/Other approximate cost \$397,652) For all funds, it is estimated to = \$2.46 million (FARSCCD = \$1,114,537, CSEA = \$770,322, Management/Others = \$571,510) 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 1/1/2024 is estimated at 3.5% for an additional cost of approximately \$601,137 for active employees. For retirees insurance, with the change to requiring Medicare the District is expected a net savings of \$2.9 million after netting new costs. The District is currently negotiating to provide part-time faculty health benefits and is adding a placeholder of \$1,000,000 for budgeting purposes at this time.
State Unemployment Insurance (.50% to .05%)
CalSTRS employer contribution rate will stay the same in 2023/24 at 19.10% for no increase.
(Note: The cost of each 1% increase in the STRS rate is approximately \$760,000.)
CalPERS employer contribution rate will increase in 2023/24 from 25.37% to 26.68% for an increase of \$548,796.
(Note: The cost of each 1% increase in the PERS rate is approximately \$411,000.)
- E. The full-time faculty obligation (FON) for Fall 2023 is estimated to be 348. The Fall 2022 report indicated the District was 17.8 faculty under its FON. The current cost for a new position is budgeted at Class VI, Step 12 at approximately \$175,733. Penalties for not meeting the obligation amount to approximately \$87,151 per FTE not filled. Each faculty hired over the FON adds cost of (\$175,733 - \$61,114) = \$114,619 if deduct hourly cost. Hiring of 28 new faculty for FY 2023/24 (SAC=18 and SCC=10).
SAC hiring 12.5 = \$2,196,663 unrestricted general fund, hiring 2.5 = \$440,435 in restricted general fund (categorical program), and hiring 3 non-credit non-FON = \$527,199.
SCC hiring 8 = \$1,405,864 unrestricted general fund and hiring 2 non-credit non-FON = \$351,466.
Unrestricted General Fund will be budgeted for 20.5 position, the differences of funding will need to be provided by the colleges.
- F. The current rate per Lecture Hour Equivalent (LHE) effective 7/1/23 for hourly faculty is \$92.69 x 18 hrs/LHE= \$1,669 (FY 2023/24) (Total cost of salary and benefits of part-time faculty to teach 30 LHE = \$61,114)
- G. Retiree Health Benefit Fund (OPEB/GASB 75 Obligation) - The calculated Employer Contribution Target is estimated to be more than our current pay as you go, therefore we estimate a need to charge 0.75% of payroll for a cost to the unrestricted general fund of \$994,709.
- H. Capital Outlay Fund - The District will continue to budget \$1.5 million for capital outlay needs.
- I. Utilities cost increases of 15%, estimated at \$100,000.
- J. Information Technology licensing contract escalation cost of 7%, estimated at \$150,000.
- K. Property and Liability Insurance transfer estimated at \$2,500,000. Increase of \$530,000.
- L. Other additional DS/Institutional Cost expenses:
- | | Ongoing Cost | One-time Cost |
|-------------------|--------------|---------------|
| Business Services | \$ 1,612,336 | |
| P & C Recruitment | \$ 50,000 | |
- M. Seventh contribution of Santiago Canyon College ADA Settlement expenses of \$2 million from available one-time 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	
	Total	\$24,573,558	
	<u>New Expenditures</u>		
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

Total	\$16,058,694	\$2,000,000
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
Ending Balance	\$22,360,192
(To be added to Board Policy Contingency)	

* Reference to budget assumption number

** 5.00% for FARSCCD/CSEA/CEFA/Management set aside

Rancho Santiago Community College District
Adopted Budget
2023-24

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
2023-24

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)

Rancho Santiago Community College District
Adopted Budget
2023-24

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
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	-
Total Local Revenues	<u>107,160,656</u>	<u>117,792,783</u>	<u>121,739,643</u>	<u>118,868,195</u>	0.91
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)
Total Other Sources	<u>1,186,826</u>	<u>11,074</u>	<u>5,000</u>	<u>5,000</u>	(54.85)
Total Revenues	<u>205,159,390</u>	<u>222,398,070</u>	<u>233,528,436</u>	<u>235,025,056</u>	5.68
Net Beginning Balance	0	0	0	0	-
Adjustments to Beginning Balance	0	0	0	0	-
Adjusted Beginning Fund Balance	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	-
Total Revenues, Other Financing Sources and Beginning Fund Balance	<u>\$205,159,390</u>	<u>\$222,398,070</u>	<u>\$233,528,436</u>	<u>\$235,025,056</u>	5.68

* Component of Apportionment

\$215,047,379

Rancho Santiago Community College District
Adopted Budget
2023-24

Unrestricted General Fund Expenditure Budget - Fund 11

<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	\$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)
	Subtotal	<u>75,809,153</u>	<u>82,019,889</u>	<u>83,088,175</u>	<u>83,402,666</u>	1.69
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
	Subtotal	<u>34,061,689</u>	<u>37,723,554</u>	<u>44,901,805</u>	<u>47,480,893</u>	25.87
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
	Subtotal	<u>55,521,824</u>	<u>56,717,294</u>	<u>67,125,238</u>	<u>67,269,808</u>	18.61
	TOTAL SALARIES/BENEFITS	165,392,666	176,460,737	195,115,218	198,153,367	12.29
	Salaries/Benefits Cost % of Total Expenditures	91.04%	88.61%	89.53%	84.85%	

Rancho Santiago Community College District
Adopted Budget
2023-24

Unrestricted General Fund Expenditure Budget - Fund 11

		2021-22	2022-23	2023-24	2023-24	% change
Expenditures by Object		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	<u>673,834</u>	<u>715,257</u>	<u>723,712</u>	<u>721,305</u>	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	<u>13,602,485</u>	<u>17,629,157</u>	<u>21,714,890</u>	<u>34,418,113</u>	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	<u>2,009,369</u>	<u>4,330,561</u>	<u>378,491</u>	<u>232,271</u>	(94.64)
	Subtotal, Expenditures (1000 - 6000)	<u>181,678,354</u>	<u>199,135,712</u>	<u>217,932,311</u>	<u>233,525,056</u>	17.27

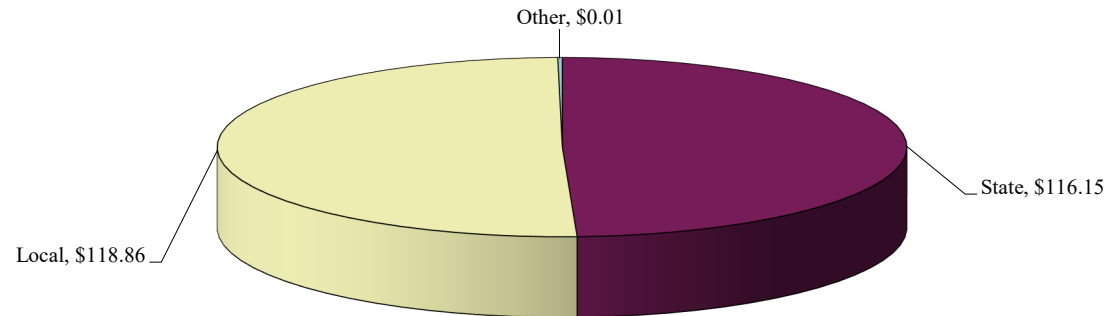
Rancho Santiago Community College District
Adopted Budget
2023-24

Unrestricted General Fund Expenditure Budget - Fund 11

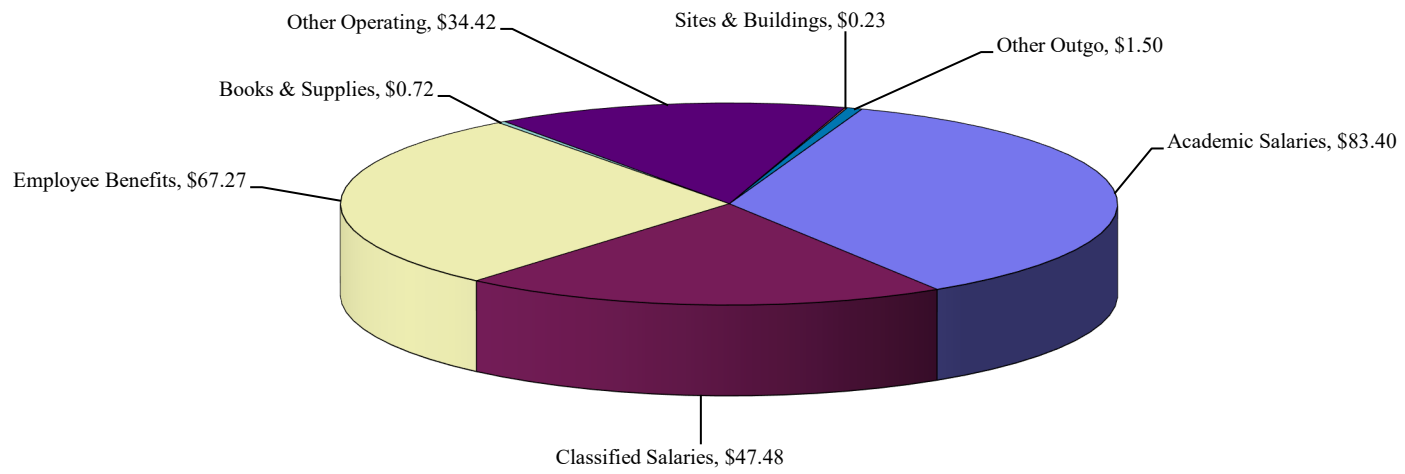
		2021-22	2022-23	2023-24	2023-24	% change
Expenditures by Object		Actual	Actual	Tentative	Adopted	23/24 Adopt/ 22/23 Actual
		Expenses	Expenses	Budget	Budget	
7000	Other Outgo					
7200	Intrafund Transfers Out	(19,565)	26,387	0	0	(100.00)
7300	Interfund Transfers Out	2,611,416	1,500,000	1,500,000	1,500,000	-
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

Rancho Santiago Community College District
Adopted Budget 2023-24
General Fund - Unrestricted - Fund 11

Revenue in Millions



Expenditures in Millions



Rancho Santiago Community College District
Adopted Budget
2023-24

Unrestricted - One-Time - General Fund Revenue Budget - Fund 13						
<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					
	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	<u>711,150</u>	<u>3,543,453</u>	<u>860,642</u>	<u>995,796</u>	(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	<u>441,720</u>	<u>571,670</u>	<u>125,724</u>	<u>269,920</u>	(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	<u>7,326,076</u>	<u>6,768,146</u>	<u>7,855,842</u>	<u>7,937,719</u>	17.28
TOTAL SALARIES/BENEFITS	8,478,946	10,883,269	8,842,208	9,203,435	(15.44)

Rancho Santiago Community College District
Adopted Budget
2023-24

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

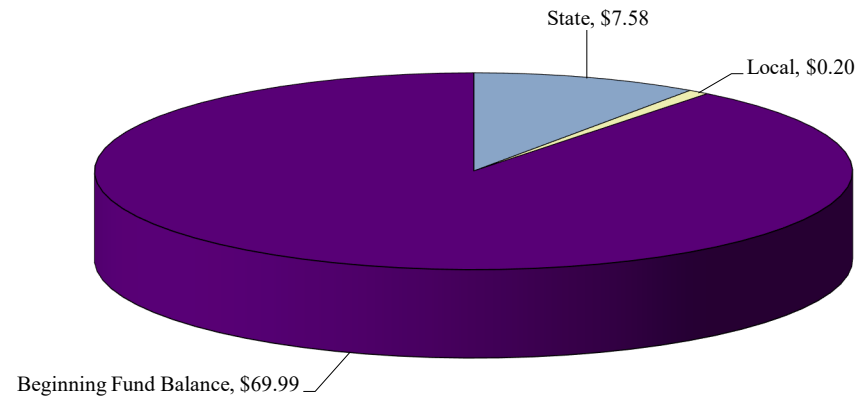
<u>Expenditures by Object</u>	2021-22 Actual Expenses	2022-23 Actual Expenses	2023-24 Tentative Budget	2023-24 Adopted Budget	% change 23/24 Adopt/ 22/23 Actual
4000 Books and Supplies					
4100 Textbooks	0	0	0	0	-
4200 Other Books	9,378	1,435	552	1,052	(26.69)
4300 Instructional Supplies	226,121	39,753	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	<u>513,167</u>	<u>603,617</u>	<u>617,551</u>	<u>646,479</u>	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	<u>4,697,354</u>	<u>4,737,436</u>	<u>8,545,021</u>	<u>9,197,210</u>	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	<u>232,306</u>	<u>455,632</u>	<u>59,400</u>	<u>168,799</u>	(62.95)
Subtotal, Expenditures (1000 - 6000)	<u>13,921,773</u>	<u>16,679,954</u>	<u>18,064,180</u>	<u>19,215,923</u>	15.20

Rancho Santiago Community College District
Adopted Budget
2023-24

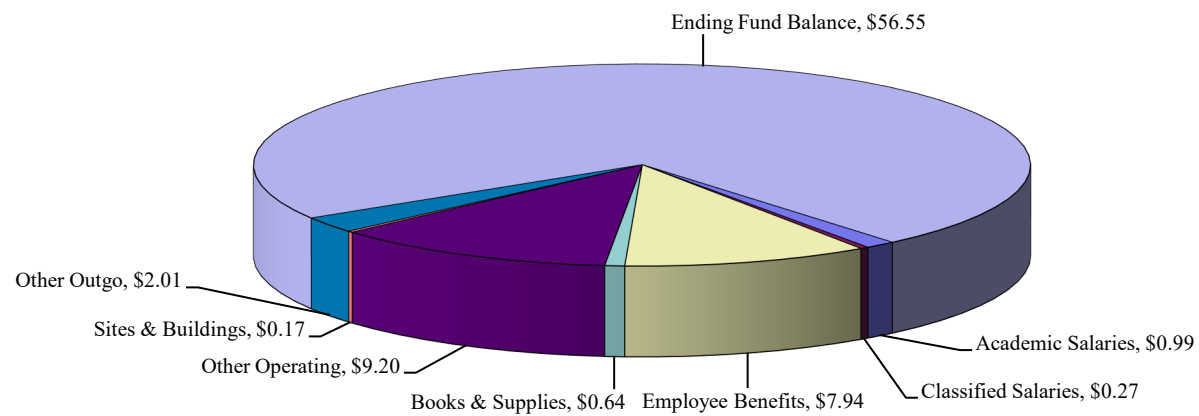
Unrestricted - One-Time - General Fund Expenditure Budget - Fund 13					
<u>Expenditures by Object</u>	2021-22 Actual Expenses	2022-23 Actual Expenses	2023-24 Tentative Budget	2023-24 Adopted Budget	% change 23/24 Adopt/ 22/23 Actual
7000 Other Outgo					
7200 Intrafund Transfers Out	0	0	0	0	-
7300 Interfund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

Rancho Santiago Community College District
Adopted Budget 2023-24
Unrestricted - One-Time - General Fund - Fund 13

Revenue in Millions



Expenditures in Millions



Rancho Santiago Community College District
Adopted Budget
2023-24

General Fund Revenue Budget - Combined - Unrestricted - Fund 11, 13						
<u>Revenues by Source</u>	2022-23 Adopted Budget	2022-23 Allocated Budget	2022-23 Actual Revenue	% change 22/23 Actual/ 22/23 Budget	2023-24 Adopted Budget	% change 23/24 Adopt/ 22/23 Actual
8100 Federal Revenues						
8110 Forest Reserve	\$0	\$0	\$0	-	\$0	-
Total Federal Revenues	<u>0</u>	<u>0</u>	<u>0</u>	-	<u>0</u>	-
8600 State Revenues						
8611 Apprenticeship Allowance	5,227,354	5,227,354	4,665,132	(10.76)	5,227,354	12.05
8612 State General Apportionment	27,486,797	27,486,797	50,119,163	82.34	41,978,315	(16.24)
8612 State General Apportionment-estimated COLA	12,050,879	12,050,879	12,050,879	-	16,090,921	33.52
8612 Base Allocation Increase	816,204	816,204	0	(100.00)	0	-
8612 State General Apportionment-Deficit	(3,931,390)	(3,931,390)	(4,066,904)	3.45	(4,388,722)	7.91
8612-8630 State General Apportionment-Prior year adjustment	0	0	(1,428,544)	-	0	(100.00)
8619 State General Apportionments-Full-Time Faculty Alloc	2,367,141	2,367,141	3,325,444	40.48	3,325,444	-
8619 Other General Apportionments-Enroll Fee Admin-2%	232,423	232,423	232,423	-	232,423	-
8619 Other General Apportionments-Part-Time Fac Comp	568,828	568,828	607,038	6.72	568,828	(6.29)
8630 Education Protection Account	38,980,355	38,980,355	32,382,910	(16.93)	47,040,103	45.26
8672/8673 Homeowners' Property Tax Relief/Timber Yield Tax	298,303	298,303	261,247	(12.42)	261,247	-
8681 State Lottery Proceeds	4,284,722	4,284,722	5,568,007	29.95	4,910,371	(11.81)
8682 State Mandated Costs	825,239	825,239	877,418	6.32	905,577	3.21
8699 Other Misc State Revenue	7,584,025	7,584,025	5,927,653	(21.84)	7,584,025	27.94
Total State Revenues	<u>96,790,880</u>	<u>96,790,880</u>	<u>110,521,866</u>	14.19	<u>123,735,886</u>	11.96
8800 Local Revenues						
8811 Tax Allocation, Secured Roll	65,114,154	65,114,154	59,590,079	(8.48)	65,069,267	9.19
8812 Tax Allocation, Supplement Roll	1,511,297	1,511,297	2,551,559	68.83	2,551,559	-
8813 Tax Allocation, Unsecured Roll	2,001,162	2,001,162	1,725,853	(13.76)	1,725,853	-
8816 Prior Years' Taxes	525,051	525,051	449,785	(14.33)	449,785	-
8817 Education Revenue Augmentation Fund (ERAF)	29,185,806	29,185,806	26,641,918	(8.72)	26,641,918	-
8818 RDA Funds - Pass Thru AB	781,554	781,554	755,956	(3.28)	755,956	-
8819 RDA Funds - Residuals	9,790,465	9,790,465	8,293,190	(15.29)	8,293,190	-
8850 Rents and Leases	363,480	363,480	410,046	12.81	363,480	(11.36)

Rancho Santiago Community College District
Adopted Budget
2023-24

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

<u>Revenues by Source</u>	2022-23	2022-23	2022-23	% change	2023-24	% change
	Adopted Budget	Allocated Budget	Actual Revenue	22/23 Actual/ 22/23 Budget	Adopted Budget	23/24 Adopt/ 22/23 Actual
8860 Interest & Investment Income	900,000	900,000	4,279,489	375.50	900,000	(78.97)
8867 Gain(Loss)on Invest-Unrealized	0	0	0	-	0	-
8874 CCC Enrollment Fees	8,027,474	8,027,474	8,516,798	6.10	8,577,987	0.72
8875 Bachelor's Program Fee	40,000	40,000	59,556	48.89	40,000	(32.84)
8880 Nonresident Tuition	2,500,000	2,725,545	3,452,993	26.69	3,000,000	(13.12)
Other Local Revenues (Student Transcript/ 8890 Representation/Discounts/Fines/ Instr. Mat./Health Serv. Use Fees, etc.)	873,796	1,323,576	1,770,542	33.77	698,196	(60.57)
8891 Other Local Rev - Special Proj	0	0	0	-	0	-
Total Local Revenues	<u>121,614,239</u>	<u>122,289,564</u>	<u>118,497,764</u>	(3.10)	<u>119,067,191</u>	0.48
8900 Other Financing Sources						
8910 Proceeds-Sale of Equip & Suppl	5,000	5,000	3,928	(21.44)	5,000	27.29
8981/8983 Interfund Transfer In/Intrafund Transfer In	0	700,000	947,436	35.35	0	(100.00)
Total Other Sources	<u>5,000</u>	<u>705,000</u>	<u>951,364</u>	34.95	<u>5,000</u>	(99.47)
Total Revenues	<u>218,410,119</u>	<u>219,785,444</u>	<u>229,970,994</u>	4.63	<u>242,808,077</u>	5.58
Net Beginning Balance	59,415,834	59,415,834	59,415,834	-	69,995,935	17.81
Adjustments to Beginning Balance	0	0	0	-	0	-
Adjusted Beginning Fund Balance	<u>59,415,834</u>	<u>59,415,834</u>	<u>59,415,834</u>	-	<u>69,995,935</u>	17.81
Total Revenues, Other Financing Sources and Beginning Fund Balance	<u>\$277,825,953</u>	<u>\$279,201,278</u>	<u>\$289,386,828</u>	3.65	<u>\$312,804,012</u>	8.09

Rancho Santiago Community College District
Adopted Budget
2023-24

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

<u>Expenditures by Object</u>	2022-23	2022-23	2022-23	% change	2023-24	% change
	Adopted Budget	Allocated Budget	Actual Expenses	22/23 Actual/ 22/23 Budget	Adopted Budget	23/24 Adopt/ 22/23 Actual
1000 Academic Salaries						
1100 Instructional Salaries, Regular Contract	\$31,844,525	\$32,549,653	\$30,734,283	(5.58)	\$37,661,504	22.54
1200 Non-Instructional Salaries, Regular Contract	15,240,198	15,587,237	15,392,793	(1.25)	17,889,231	16.22
1300 Instructional Salaries, Other Non-Regular	27,417,194	34,009,171	36,821,058	8.27	27,122,609	(26.34)
1400 Non-Instructional Salaries, Other Non-Regular	1,911,552	2,432,614	2,615,208	7.51	1,725,118	(34.04)
Subtotal	<u>76,413,469</u>	<u>84,578,675</u>	<u>85,563,342</u>	1.16	<u>84,398,462</u>	(1.36)
2000 Classified Salaries						
2100 Non-Instructional Salaries, Regular Full Time	35,069,255	35,217,115	34,299,072	(2.61)	43,693,506	27.39
2200 Instructional Aides, Regular Full Time	474,937	588,811	562,787	(4.42)	691,606	22.89
2300 Non-Instructional Salaries, Other	1,553,465	1,804,432	1,955,924	8.40	1,536,905	(21.42)
2400 Instructional Aides, Other	1,856,711	1,362,979	1,477,441	8.40	1,828,796	23.78
Subtotal	<u>38,954,368</u>	<u>38,973,337</u>	<u>38,295,224</u>	(1.74)	<u>47,750,813</u>	24.69
3000 Employee Benefits						
3100 State Teachers' Retirement System Fund	21,476,259	21,864,658	19,890,391	(9.03)	22,840,668	14.83
3200 Public Employees' Retirement System Fund	10,152,762	9,860,372	9,975,282	1.17	13,279,196	33.12
3300 Old Age, Survivors, Disability, and Health Ins.	4,248,322	4,334,561	4,419,717	1.96	5,106,258	15.53
3400 Health and Welfare Benefits	27,446,435	25,830,593	23,512,333	(8.97)	28,256,295	20.18
3500 State Unemployment Insurance	835,180	860,553	672,844	(21.81)	321,970	(52.15)
3600 Workers' Compensation Insurance	1,747,196	1,826,315	1,865,836	2.16	2,002,439	7.32
3900 Other Benefits	3,277,170	3,226,442	3,149,037	(2.40)	3,400,701	7.99
Subtotal	<u>69,183,324</u>	<u>67,803,494</u>	<u>63,485,440</u>	(6.37)	<u>75,207,527</u>	18.46
TOTAL SALARIES/BENEFITS	184,551,161	191,355,506	187,344,006	(6.94)	207,356,802	10.68
Salaries/Benefits Cost % of Total Expenditures	85%	85%	87%		82%	

Rancho Santiago Community College District
Adopted Budget
2023-24

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

<u>Expenditures by Object</u>	2022-23 Adopted Budget	2022-23 Allocated Budget	2022-23 Actual Expenses	% change 22/23 Actual/ 22/23 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	8,068	8,310	3,294	(60.36)	8,720	164.72
4300 Instructional Supplies	32,882	62,297	44,763	(28.15)	22,831	(49.00)
4400 Media Supplies	0	0	0	-	0	-
4500 Maintenance Supplies	225,787	258,571	173,267	(32.99)	230,712	33.15
4600 Non-Instructional Supplies	976,197	1,418,294	1,014,389	(28.48)	1,059,885	4.49
4700 Food Supplies	36,616	119,338	83,161	(30.31)	45,636	(45.12)
Subtotal	<u>1,279,550</u>	<u>1,866,810</u>	<u>1,318,874</u>	(29.35)	<u>1,367,784</u>	3.71
5000 Services and Other Operating Expenses						
5100 Personal & Consultant Svcs	4,421,625	3,512,926	2,532,534	(27.91)	4,946,413	95.31
5200 Travel & Conference Expenses	324,065	600,605	372,015	(38.06)	455,955	22.56
5300 Dues & Memberships	195,738	226,583	186,916	(17.51)	227,752	21.85
5400 Insurance	1,970,090	1,970,090	1,970,000	(0.00)	2,500,090	26.91
5500 Utilities & Housekeeping Svcs	3,853,638	5,071,847	4,893,668	(3.51)	4,266,476	(12.82)
5600 Rents, Leases & Repairs	5,015,462	5,220,262	4,511,165	(13.58)	4,700,976	4.21
5700 Legal, Election & Audit Exp	1,290,866	1,311,103	825,821	(37.01)	1,311,095	58.76
5800 Other Operating Exp & Services	7,521,784	8,630,058	5,870,931	(31.97)	7,495,779	27.68
5900 Other (Transp., Postage, Reprod., Spec. Proj., etc.)	6,163,381	3,216,815	1,203,543	(62.59)	17,710,787	1,371.55
Subtotal	<u>30,756,649</u>	<u>29,760,289</u>	<u>22,366,593</u>	(24.84)	<u>43,615,323</u>	95.00
6000 Sites, Buildings, Books, and Equipment						
6100 Sites & Site Improvements	0	0	426,700	-	0	(100.00)
6200 Buildings	750	1,518,525	3,199,443	110.69	750	(99.98)
6300 Library Books	1,070	1,070	949	(11.31)	1,070	12.75
6400 Equipment	508,871	1,371,640	1,159,101	(15.50)	399,250	(65.56)
Subtotal	<u>510,691</u>	<u>2,891,235</u>	<u>4,786,193</u>	65.54	<u>401,070</u>	(91.62)
Subtotal, Expenditures (1000 - 6000)	<u>217,098,051</u>	<u>225,873,840</u>	<u>215,815,666</u>	(4.45)	<u>252,740,979</u>	17.11

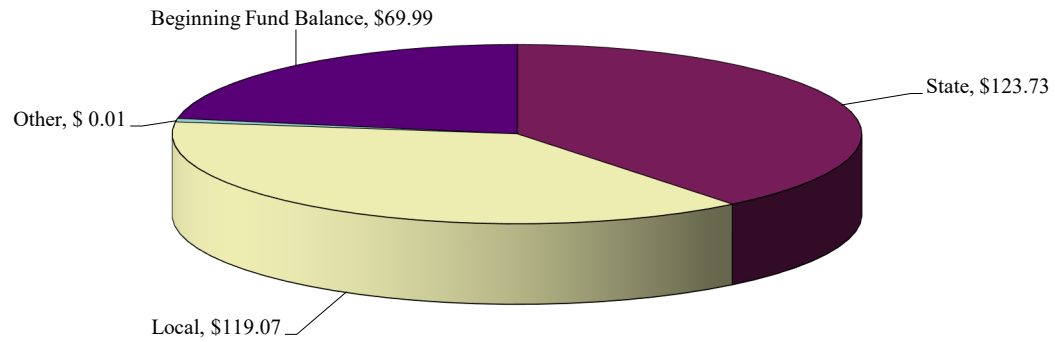
Rancho Santiago Community College District
Adopted Budget
2023-24

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

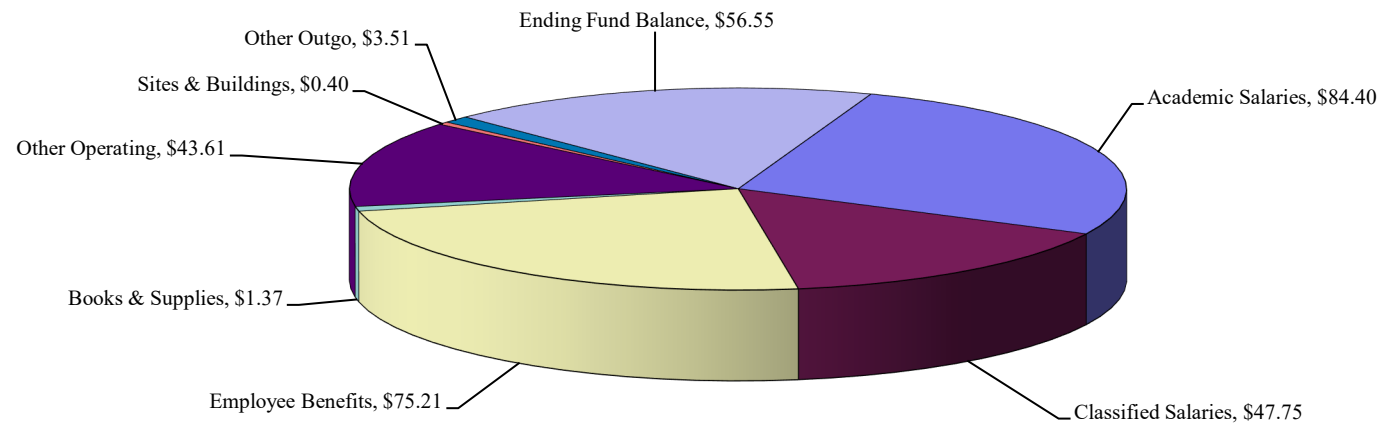
<u>Expenditures by Object</u>	2022-23 Adopted Budget	2022-23 Allocated Budget	2022-23 Actual Expenses	% change 22/23 Actual/ 22/23 Budget	2023-24 Adopted Budget	% change 23/24 Adopt/ 22/23 Actual
7000 Other Outgo						
7200 Intrafund Transfers Out	0	220	26,387	11,894.09	0	(100.00)
7300 Interfund Transfers Out	3,500,000	3,542,000	3,542,000	-	3,513,713	(0.80)
7600 Other Student Aid	120,000	15,300	6,840	(55.29)	0	(100.00)
Subtotal	<u>3,620,000</u>	<u>3,557,520</u>	<u>3,575,227</u>	0.50	<u>3,513,713</u>	(1.72)
Subtotal, Expenditures (1000 - 7000)	<u>220,718,051</u>	<u>229,431,360</u>	<u>219,390,893</u>	(4.38)	<u>256,254,692</u>	16.80
7900 Reserve for Contingencies						
7910 Estimated COLA	8,079,036	0	0	-	0	-
7930 Board Policy Contingency	26,825,849	26,825,849	0	(100.00)	54,392,029	-
7940 Revolving Cash Accounts	100,000	100,000	0	(100.00)	100,000	-
7940 Employee Emergency Vacation Payout	50,000	50,000	0	(100.00)	50,000	-
7950 Budget Stabilization	2,915,584	2,801,834	0	(100.00)	1,693,609	-
Total Designated	<u>37,970,469</u>	<u>29,777,683</u>	<u>0</u>	(100.00)	<u>56,235,638</u>	-
7910 Unrestricted Contingency						
SAC	103,307	103,307	0	(100.00)	313,682	-
7910 Unrestricted Contingency	0	854,802	69,995,935	8,088.56	0	(100.00)
7910 SRP Savings	19,034,126	19,034,126	0	(100.00)	0	-
Subtotal Expenditures (7900)	<u>57,107,902</u>	<u>49,769,918</u>	<u>69,995,935</u>	40.64	<u>56,549,320</u>	(19.21)
Total Expenditures, Other Outgo and Ending Fund Balance	<u>\$277,825,953</u>	<u>\$279,201,278</u>	<u>\$289,386,828</u>	3.65	<u>\$312,804,012</u>	8.09
FD 11 & 13 Budgeted Expense					\$256,254,692	
FD 12 Budgeted Expense					\$134,096,944	
Total General Fund Budgeted Expense					<u>\$390,351,636</u>	
2 months expense - estimate required reserve					\$65,058,606	16.67%
Current Reserve					\$54,392,029	13.93%

Rancho Santiago Community College District
Adopted Budget 2023-24
General Fund - Combined - Unrestricted - Fund 11, 13

Revenue in Millions



Expenditures in Millions



Rancho Santiago Community College District
Adopted Budget
2023-24

		Restricted General Fund Revenue Budget - Fund 12				
<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					
8120	Higher Education Act	\$2,657,564	\$3,344,843	\$4,990,786	\$2,849,642	(14.80)
8140	Temporary Assistance for Needy Families (TANF)	81,781	(2,918)	0	0	(100.00)
8150	Student Financial Aid	17,804	5,332	258,374	289,820	5,335.48
8170	Vocational Technical Education Act (VTEA)	1,162,992	1,390,790	1,416,124	1,837,785	32.14
8199	Other Federal Revenues (ABE, CAMP, SBA, Gear Up, NSF)	21,934,243	10,220,853	4,705,193	4,173,164	(59.17)
	Total Federal Revenues	<u>25,854,384</u>	<u>14,958,900</u>	<u>11,370,477</u>	<u>9,150,411</u>	(38.83)
8600	State Revenues					
8622	Extended Opportunity Programs & Services (EOPS)	1,763,364	2,273,576	2,644,734	2,839,992	24.91
8623	Disabled Students Programs & Services (DSPS)	1,798,818	1,609,814	2,380,621	3,074,782	91.00
8625	CalWORKS	567,494	762,139	984,188	1,105,392	45.04
8626	Telecomm./Technology Infrastructure Prog. (TTIP)	0	257	2,599	2,341	810.89
8629	Other Gen Categorical Apport-BSI	757,182	605,095	811,840	812,802	34.33
8629	Other Gen Categorical Apport-CARE	51,011	182,657	311,057	389,789	113.40
8629	Other Gen Categorical Apport-Adult Ed Block/CTE SWP	31,787,207	31,434,066	64,298,657	38,317,649	21.90
8629	Other Gen Categorical Apport-Equal Employment Opportunity	14,009	106,948	450,542	782,482	631.65
8629	Other Gen Categorical Apport-Guided Pathways	525,963	332,653	1,305,605	972,953	192.48
8629	Other Gen Categorical Apport-Instructional Equipment	1,125,978	0	0	0	-
8629	Other Gen Categorical Apport-Matriculation-Credit	4,112,100	4,699,702	6,197,135	6,707,354	42.72
8629	Other Gen Categorical Apport-Matriculation-Non-Credit	1,638,101	1,746,747	1,666,836	1,654,970	(5.25)
8629	Other Gen Categorical Apport-SEAP	3,815,662	4,404,979	5,490,270	5,979,194	35.74
8629	Other Gen Categorical Apport-Student Equity	2,039,826	2,027,145	3,001,830	3,223,187	59.00
8629	Other Gen Categorical Apport-Student Financial Aid Admin	862,034	1,017,535	1,451,446	1,675,213	64.63
8629	Other Gen Categorical Apport-Other	2,004,705	4,126,837	12,137,155	11,504,271	178.77
8659	Other Reimb Categorical Allow-Career Tech/Econ Dev	1,339,669	1,325,843	10,427,855	12,996,276	880.23
8659	Other Reimb Categorical Allow-Other	96,818	250,798	2,069,639	1,832,350	630.61
8681	State Lottery Proceeds	1,932,762	2,782,061	1,688,685	1,997,439	(28.20)

Rancho Santiago Community College District
Adopted Budget
2023-24

Restricted General Fund Revenue Budget - Fund 12						
		2021-22	2022-23	2023-24	2023-24	% change
Revenues by Source		Actual	Actual	Tentative	Adopted	23/24 Adopt/
		Revenue	Revenue	Budget	Budget	22/23 Actual
8699	Other Misc State	1,985,956	1,966,222	15,372,872	16,605,418	744.53
	Total State Revenues	<u>58,218,659</u>	<u>61,655,074</u>	<u>132,693,566</u>	<u>112,473,854</u>	82.42
8800	Local Revenues					
8820	Contrib, Gifts, Grants & Endowment	0	0	500	500	-
8831	Contract Instructional Service	54,589	27,500	5,632	5,632	(79.52)
8867	Gain (Loss) on Invest	(184,388)	0	0	0	-
8876	Health Services Fees	946,841	969,496	972,300	972,300	0.29
8882	Parking Fees & Bus Passes	306,401	255,431	1,405,631	1,405,631	450.30
8890	Other Local Revenues (Instr. Mat./Health Serv. Use Fees, etc.)	175,875	977,543	2,679,105	5,023,988	413.94
8891	Other Local Rev - Special Proj	302,928	262,982	388,753	256,097	(2.62)
	Total Local Revenues	<u>1,602,246</u>	<u>2,492,952</u>	<u>5,451,921</u>	<u>7,664,148</u>	207.43
8900	Other Financing Sources					
8910	Proceeds-Sale of Equip & Suppl	0	0	0	0	-
8981/8983	Interfund Transfer In/Intrafund Transfer In	373,178	0	0	0	-
8999	Revenue - Clearing	0	0	0	0	-
	Total Other Sources	<u>373,178</u>	<u>0</u>	<u>0</u>	<u>0</u>	-
	Total Revenues	<u>86,048,467</u>	<u>79,106,926</u>	<u>149,515,964</u>	<u>129,288,413</u>	63.44
	Net Beginning Balance	4,433,337	6,370,133	2,178,188	6,089,542	(4.40)
	Adjustments to Beginning Balance	0	0	0	0	-
	Adjusted Beginning Fund Balance	<u>4,433,337</u>	<u>6,370,133</u>	<u>2,178,188</u>	<u>6,089,542</u>	(4.40)
	Total Revenues, Other Financing Sources and Beginning Fund Balance	<u>\$90,481,804</u>	<u>\$85,477,059</u>	<u>\$151,694,152</u>	<u>\$135,377,955</u>	58.38

Rancho Santiago Community College District
Adopted Budget
2023-24

Restricted General Fund Expenditure Budget - Fund 12

<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	\$268,347	\$159,162	\$282,288	\$239,301	50.35
1200	Non-Instructional Salaries, Regular Contract	4,946,333	5,347,728	8,561,273	7,397,197	38.32
1300	Instructional Salaries, Other Non-Regular	1,564,334	235,837	327,325	470,830	99.64
1400	Non-Instructional Salaries, Other Non-Regular	5,958,891	5,429,761	5,695,299	6,381,559	17.53
	Subtotal	<u>12,737,905</u>	<u>11,172,488</u>	<u>14,866,185</u>	<u>14,488,887</u>	29.68
2000	Classified Salaries					
2100	Non-Instructional Salaries, Regular Full Time	9,512,789	10,627,632	19,388,535	17,582,071	65.44
2200	Instructional Aides, Regular Full Time	67,733	16,881	125,861	122,185	623.80
2300	Non-Instructional Salaries, Other	5,326,343	3,978,087	7,284,151	6,501,315	63.43
2400	Instructional Aides, Other	1,183,121	814,546	1,139,827	1,005,491	23.44
	Subtotal	<u>16,089,986</u>	<u>15,437,146</u>	<u>27,938,374</u>	<u>25,211,062</u>	63.31
3000	Employee Benefits					
3100	State Teachers' Retirement System Fund	2,341,754	2,497,832	3,672,411	3,569,008	42.88
3200	Public Employees' Retirement System Fund	2,915,559	3,390,341	6,226,654	5,671,686	67.29
3300	Old Age, Survivors, Disability, and Health Ins.	1,330,895	1,257,152	2,145,588	1,952,303	55.30
3400	Health and Welfare Benefits	3,962,761	3,554,104	6,138,105	5,789,429	62.89
3500	State Unemployment Insurance	660,675	127,021	131,319	84,834	(33.21)
3600	Workers' Compensation Insurance	432,122	398,022	637,568	553,874	39.16
3900	Other Benefits	252,708	262,042	513,667	459,404	75.32
	Subtotal	<u>11,896,474</u>	<u>11,486,514</u>	<u>19,465,312</u>	<u>18,080,538</u>	57.41
	TOTAL SALARIES/BENEFITS	40,724,365	38,096,148	62,269,871	57,780,487	51.67

Rancho Santiago Community College District
Adopted Budget
2023-24

Restricted General Fund Expenditure Budget - Fund 12

		2021-22	2022-23	2023-24	2023-24	% change
Expenditures by Object		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	130,733	113,436	174,202	313,412	176.29
4300	Instructional Supplies	2,248,366	1,715,547	1,803,878	5,650,859	229.39
4400	Media Supplies	0	0	0	0	-
4500	Maintenance Supplies	13,622	7,398	17,950	17,950	142.63
4600	Non-Instructional Supplies	691,718	782,851	1,031,922	1,289,451	64.71
4700	Food Supplies	113,131	295,827	415,526	658,484	122.59
	Subtotal	<u>3,197,570</u>	<u>2,915,059</u>	<u>3,443,478</u>	<u>7,930,156</u>	172.04
5000	Services and Other Operating Expenses					
5100	Personal & Consultant Svcs	23,103,033	25,880,720	51,672,742	32,758,941	26.58
5200	Travel & Conference Expenses	246,819	451,113	1,118,813	1,460,665	223.79
5300	Dues & Memberships	23,339	43,929	93,061	92,568	110.72
5400	Insurance	55,131	52,135	59,995	59,995	15.08
5500	Utilities & Housekeeping Svcs	69,894	48,115	113,247	107,946	124.35
5600	Rents, Leases & Repairs	299,599	398,973	525,976	343,354	(13.94)
5700	Legal, Election & Audit Exp	0	0	0	60,000	-
5800	Other Operating Exp & Services	3,505,819	1,098,096	1,672,033	1,406,118	28.05
5900	Other (Transp., Postage, Reproduction, Special Proj., etc.)	1,786,658	2,144,991	25,312,714	26,921,751	1,155.10
	Subtotal	<u>29,090,292</u>	<u>30,118,072</u>	<u>80,568,581</u>	<u>63,211,338</u>	109.88
6000	Sites, Buildings, Books, and Equipment					
6100	Sites & Site Improvements	7,700	0	0	0	-
6200	Buildings	257,384	479,057	269,139	400,206	(16.46)
6300	Library Books	268,430	353,416	227,907	278,359	(21.24)
6400	Equipment	4,049,859	2,949,235	2,067,439	2,642,840	(10.39)
6900	Project Contingencies	0	0	0	1,750	-
	Subtotal	<u>4,583,373</u>	<u>3,781,708</u>	<u>2,564,485</u>	<u>3,323,155</u>	(12.13)
	Subtotal, Expenditures (1000 - 6000)	<u>77,595,600</u>	<u>74,910,987</u>	<u>148,846,415</u>	<u>132,245,136</u>	76.54

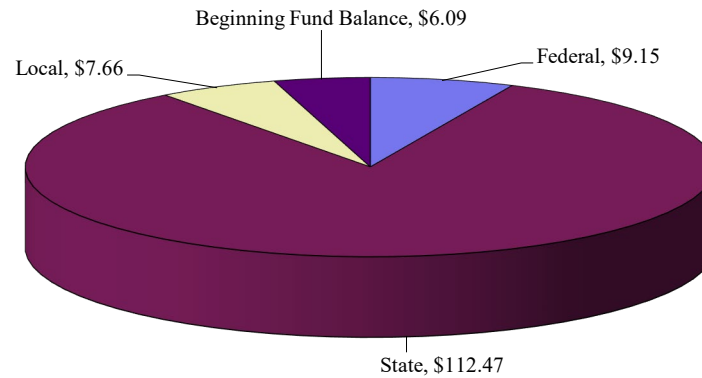
Rancho Santiago Community College District
Adopted Budget
2023-24

Restricted General Fund Expenditure Budget - Fund 12

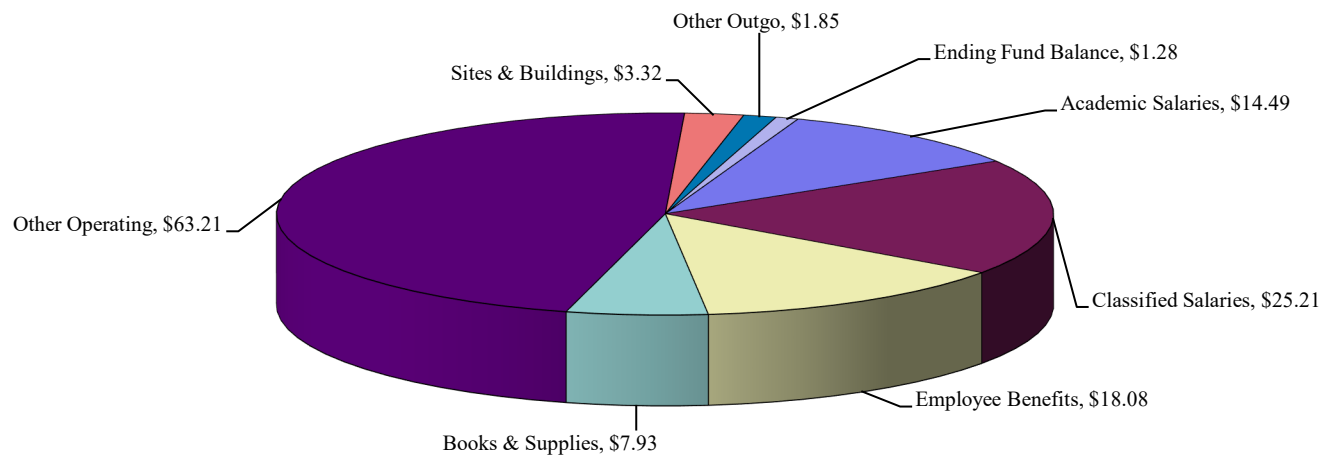
Expenditures by Object		2021-22 Actual Expenses	2022-23 Actual Expenses	2023-24 Tentative Budget	2023-24 Adopted Budget	% change 23/24 Adopt/ 22/23 Actual
7000	Other Outgo					
7200	Intrafund Transfers Out	1,582,670	213,903	0	0	(100.00)
7300	Interfund Transfers Out	2,506,454	199,700	0	100	(99.95)
7400	Other Transfers	0	2,000	2,000	0	(100.00)
7600	Other Student Aid	2,426,947	4,060,927	1,664,118	1,851,708	(54.40)
	Subtotal	<u>6,516,071</u>	<u>4,476,530</u>	<u>1,666,118</u>	<u>1,851,808</u>	(58.63)
	Subtotal, Expenditures (1000 - 7000)	<u>84,111,671</u>	<u>79,387,517</u>	<u>150,512,533</u>	<u>134,096,944</u>	68.91
7900	Reserve for Contingencies					
7920	Restricted Contingency-Family Pact-2339 & 2340	0	0	134,781	132,474	-
7920	Restricted Contingency-Campus Health Services-3250	0	0	134,337	135,215	-
7920	Restricted Contingency-Health Services Fees-3450	0	0	912,501	1,013,322	-
7920	Restricted Contingency-Safety & Parking-3610	0	0	0	0	-
	Total Designated	<u>0</u>	<u>0</u>	<u>1,181,619</u>	<u>1,281,011</u>	-
7910	Unrestricted Contingency	6,370,133	6,089,542	0	0	(100.00)
	Subtotal Expenditures (7900)	<u>6,370,133</u>	<u>6,089,542</u>	<u>1,181,619</u>	<u>1,281,011</u>	(78.96)
	Total Expenditures, Other Outgo and Ending Fund Balance	<u>\$90,481,804</u>	<u>\$85,477,059</u>	<u>\$151,694,152</u>	<u>\$135,377,955</u>	58.38

Rancho Santiago Community College District
Adopted Budget 2023-24
General Fund - Restricted - Fund 12

Revenue in Millions



Expenditures in Millions



Rancho Santiago Community College District
Adopted Budget
2023-24

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Santa Ana College	Fund 11 Unrestricted	%	Fund 13 One-Time	%	Fund 11/13 Unrestricted	%	Fund 12 Restricted	%	Fund 11/12/13 Combined	%
Academic Salaries	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	
Grand Total	\$118,638,129	53.35%	\$7,289,532	61.60%	\$125,927,661	53.76%	\$61,523,213	45.86%	\$187,450,874	50.88%

Santiago Canyon College	Fund 11 Unrestricted	%	Fund 13 One-Time	%	Fund 11/13 Unrestricted	%	Fund 12 Restricted	%	Fund 11/12/13 Combined	%
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	
Grand Total	\$60,191,954	27.07%	\$3,448,135	29.14%	\$63,640,089	27.17%	\$32,549,980	24.26%	\$96,190,069	26.11%

District Services	Fund 11 Unrestricted	%	Fund 13 One-Time	%	Fund 11/13 Unrestricted	%	Fund 12 Restricted	%	Fund 11/12/13 Combined	%
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	
Grand Total	\$43,558,815	19.59%	\$1,096,626	9.27%	\$44,655,441	19.07%	\$40,094,762	29.88%	\$84,750,203	23.01%

Total Expenditures-excludes Institutional Costs	\$222,388,898	100.00%	\$11,834,293	100.00%	\$234,223,191	100.00%	\$134,167,955	100.00%	\$368,391,146	100.00%
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Institutional Costs	Fund 11 Unrestricted	Fund 13 One-Time	Fund 11/13 Unrestricted	Fund 12 Restricted	Fund 11/12/13 Combined
Employee Benefits-retiree benefits/ local experience charge/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
Grand Total	\$12,636,158	\$65,944,663	\$78,580,821	\$1,210,000	\$79,790,821

Total Expenditures-includes Institutional Costs	\$235,025,056	\$77,778,956	\$312,804,012	\$135,377,955	\$448,181,967
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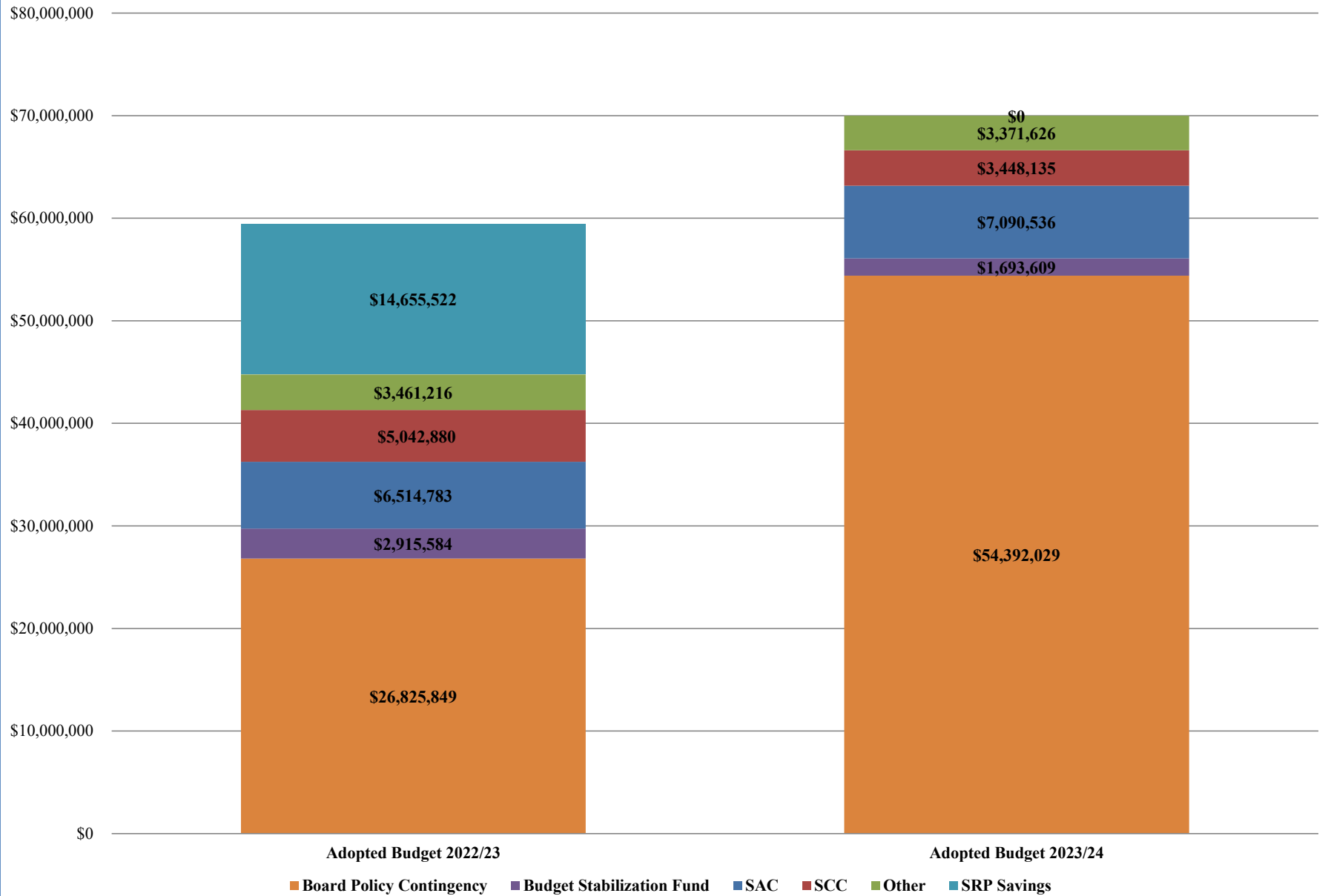
Rancho Santiago Community College District
Adopted Budget
2023-24

FY 2022-23 Ending Balance and Carryover		
BREAKDOWN OF FUND BALANCE		
2022-23 Beginning Fund Balance		\$ 59,415,834
2022-23 Change in Fund Balance		10,580,101
Ending Balance FY 2022-23 / Beginning Balance FY 2023-24		<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/StradlmgYocaCarls	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>
Beginning Budget Stabilization Fund		\$ 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/StradlmgYocaCarls		(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		(5,271,728)
Ending Budget Stabilization Fund		<u>\$ 1,693,609</u>

Rancho Santiago Community College District
Adopted Budget
2023-24

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Components of Unrestricted General Fund Beginning Fund Balance



RSCCD - Estimate 2023/24 Revenue Allocation Simulation for Unrestricted General Fund -- FD 11
Based on Student Centered Funding Formula

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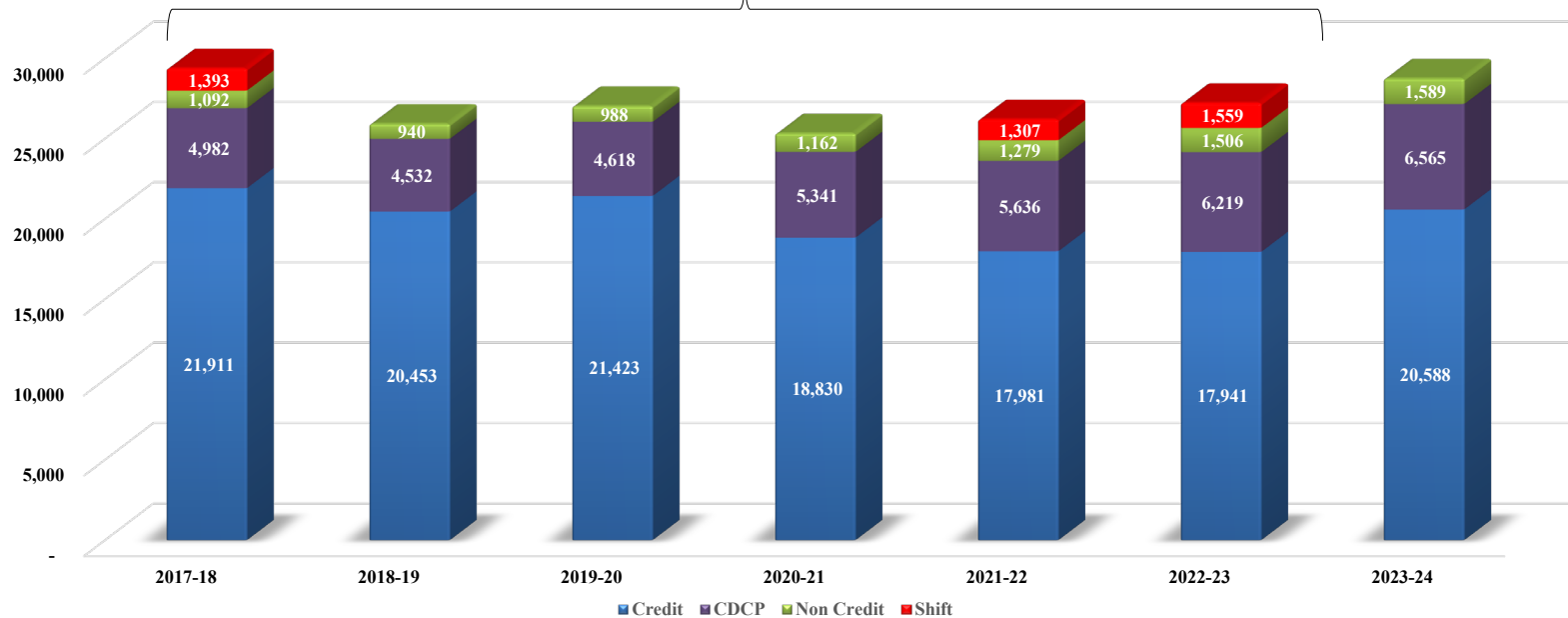
	SAC/CEC	SAC	CEC	SCC/OEC	SCC	OEC	District Services	Institutional Cost	TOTAL
APPORTIONMENT REVENUE									
Basic Allocation	\$ 8,925,635	\$ 6,942,161	\$ 1,983,474	\$ 7,933,895	\$ 5,950,421	\$ 1,983,474			\$ 16,859,530
FTES - based on 22/23 @ Annual	\$ 98,842,305	\$ 66,806,596	\$ 32,035,710	\$ 43,299,529	\$ 27,866,965	\$ 15,432,564			\$ 142,141,834
SCFF - Supplemental Allocation	\$ 17,708,411	\$ 17,708,411	\$ -	\$ 5,973,768	\$ 5,973,768	\$ -			\$ 23,682,179
SCFF - Student Success Allocation	\$ 13,455,647	\$ 13,455,647	\$ -	\$ 7,205,990	\$ 7,205,990	\$ -			\$ 20,661,637
Stabilization	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			\$ -
Subtotal	\$ 138,931,998	\$ 104,912,815	\$ 34,019,184	\$ 64,413,182	\$ 46,997,143	\$ 17,416,038			\$ 203,345,180
Hold Harmless Protection Adjustment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			\$ -
23/24 COLA - 8.22%	\$ 10,993,837	\$ 8,301,863	\$ 2,691,974	\$ 5,097,084	\$ 3,718,934	\$ 1,378,150			\$ 16,090,921
Deficit Coefficient (-2%)	\$ (2,998,517)	\$ (2,264,294)	\$ (734,223)	\$ (1,390,205)	\$ (1,014,322)	\$ (375,884)			\$ (4,388,722)
TOTAL ESTIMATED APPORTIONMENT REVENUE	\$ 146,927,319	\$ 110,950,384	\$ 35,976,935	\$ 68,120,060	\$ 49,701,756	\$ 18,418,304			\$ 215,047,379
<i>Percentages</i>	<i>68.32%</i>	<i>51.59%</i>	<i>16.73%</i>	<i>31.68%</i>	<i>23.11%</i>	<i>8.56%</i>			
OTHER STATE REVENUE									
Lottery, Unrestricted	\$ 3,438,177	\$ 2,526,284	\$ 911,893	\$ 1,472,194	\$ 1,016,838	\$ 455,355			\$ 4,910,371
State Mandate	\$ 634,317	\$ 634,317	\$ -	\$ 271,260	\$ 271,260	\$ -			\$ 905,577
Full-Time Faculty Hiring Allocation	\$ 2,217,074	\$ 2,217,074	\$ -	\$ 1,108,370	\$ 1,108,370	\$ -			\$ 3,325,444
Part-Time Faculty Compensation	\$ 398,439	\$ 290,797	\$ 107,642	\$ 170,389	\$ 116,637	\$ 53,751			\$ 568,828
Subtotal, Other State Revenue	\$ 6,688,007	\$ 5,668,471	\$ 1,019,536	\$ 3,022,213	\$ 2,513,106	\$ 509,107			\$ 9,710,220
TOTAL ESTIMATED REVENUE	\$ 153,615,326	\$ 116,618,856	\$ 36,996,470	\$ 71,142,273	\$ 52,214,862	\$ 18,927,411			\$ 224,757,599
<i>Percentages</i>	<i>68.35%</i>	<i>51.89%</i>	<i>16.46%</i>	<i>31.65%</i>	<i>23.23%</i>	<i>8.42%</i>			
Less Institutional Cost Expenditures									\$ 10,656,533
Less Net District Services Expenditures									\$ 42,168,367
									\$ 171,932,699
ESTIMATED REVENUE	\$ 117,511,033	\$ 89,209,863	\$ 28,301,170	\$ 54,421,666	\$ 39,942,775	\$ 14,478,891			\$ 171,932,699
BUDGET EXPENDITURES FOR FY 2023/24									
SAC/CEC Expenses - F/T & Ongoing	\$ 111,380,528	\$ 97,258,716	\$ 14,121,812						\$ 111,380,528
SCC/OEC Expenses - F/T & Ongoing				\$ 55,818,193	\$ 47,713,295	\$ 8,104,898			\$ 55,818,193
District Services Expenses - F/T & Ongoing							\$ 43,558,815		\$ 43,558,815
SRP Expenses	\$ 921,384	\$ 921,384		\$ 582,066	\$ 582,066		\$ 476,175		\$ 1,979,625
Institutional Cost									
Retirees Instructional-local experience charge								\$ 2,691,297	\$ 2,691,297
Retirees Non-Instructional-local experience charge								\$ 3,840,236	\$ 3,840,236
Property & Liability								\$ 2,500,000	\$ 2,500,000
Election								\$ 125,000	\$ 125,000
Interfund Transfer								\$ 1,500,000	\$ 1,500,000
TOTAL ESTIMATED EXPENDITURES	\$ 112,301,912	\$ 98,180,100	\$ 14,121,812	\$ 56,400,259	\$ 48,295,361	\$ 8,104,898	\$ 44,034,990	\$ 10,656,533	\$ 223,393,694
Percent of Total Estimated Expenditures	50.27%	43.95%	6.32%	25.25%	21.62%	3.63%	19.71%	4.77%	
ESTIMATED EXPENSES UNDER/(OVER) REVENUE	\$ 5,209,121	\$ (8,970,237)	\$ 14,179,358	\$ (1,978,593)	\$ (8,352,586)	\$ 6,373,993			\$ 3,230,528
OTHER STATE REVENUE									
Apprenticeship				\$ 5,227,354	\$ 5,227,354				\$ 5,227,354
Enrollment Fees 2%								\$ 232,423	\$ 232,423
LOCAL REVENUE									
Non Resident Tuition	\$ 2,000,000	\$ 2,000,000		\$ 1,000,000	\$ 1,000,000				\$ 3,000,000
Interest/Investments								\$ 900,000	\$ 900,000
Rents/Leases	\$ 8,480	\$ 8,480		\$ 125,000	\$ 125,000		\$ 205,000		\$ 338,480
Proceeds-Sale of Equipment								\$ 5,000	\$ 5,000
Other Local	\$ 40,000	\$ 40,000						\$ 524,200	\$ 564,200
Subtotal, Other Local Revenue	\$ 2,048,480	\$ 2,048,480	\$ -	\$ 6,352,354	\$ 6,352,354	\$ -	\$ 205,000	\$ 1,661,623	\$ 10,267,457
ESTIMATED ENDING BALANCE FOR 6/30/24	\$ 7,257,601	\$ (6,921,757)	\$ 14,179,358	\$ 4,373,761	\$ (2,000,232)	\$ 6,373,993			\$ 11,631,362

Rancho Santiago Community College District
Adopted Budget
2023-24

FTES Analysis and Targets
As of July 18, 2023

	2017/18		2018/19		2019/20		2020/21		2021/22		2022/23				2023/24		
	Actual w/ borrowing	%	Actual	%	Actual	%	Actual	%	Actual w/ borrowing	%	Target	Actual w/ borrowing @ P3	%	Difference Target to Actual	Target	%	
SAC/CEC																	
Credit	16,238.52	55.27%	14,246.86	54.95%	14,778.67	58.34%	12,863.57	50.78%	13,605.16	51.92%	13,272.00	13,918.04	51.12%	646.04	4.87%	14,707.19	51.17%
CDCP	3,537.62	12.04%	3,183.21	12.28%	3,160.98	12.48%	3,580.06	14.13%	3,688.79	14.08%	4,059.00	4,284.92	15.74%	225.92	5.57%	4,527.87	15.75%
Non-credit	666.33	2.27%	594.43	2.29%	578.25	2.28%	558.49	2.20%	640.36	2.44%	696.00	867.02	3.18%	171.02	24.57%	916.18	3.19%
	20,442.47	69.58%	18,024.50	69.52%	18,517.90	68.51%	17,002.12	67.11%	17,934.31	68.44%	18,027.00	19,069.98	70.05%	1,042.98	5.79%	20,151.25	70.11%
SCC/OEC																	
Credit	7,066.02	24.05%	6,205.77	23.94%	6,643.58	26.22%	5,966.19	23.55%	5,682.42	21.69%	5,394.00	5,582.47	20.50%	188.47	3.49%	5,881.13	20.46%
CDCP	1,444.09	4.92%	1,349.22	5.20%	1,457.44	5.75%	1,761.16	6.95%	1,947.24	7.43%	2,015.00	1,933.82	7.10%	(81.18)	-4.03%	2,037.28	7.09%
Non-credit	425.95	1.45%	346.04	1.33%	410.06	1.62%	604.27	2.39%	639.01	2.44%	699.00	638.81	2.35%	(60.19)	-8.61%	672.99	2.34%
	8,936.06	30.42%	7,901.03	30.48%	8,511.08	31.49%	8,331.62	32.89%	8,268.67	31.56%	8,108.00	8,155.10	29.95%	47.10	0.58%	8,591.40	29.89%
District Total																	
Credit	23,304.54	79.33%	20,452.63	78.89%	21,422.25	84.56%	18,829.76	74.33%	19,287.58	73.61%	18,666.00	19,500.51	71.63%	834.51	4.47%	20,588.33	71.63%
CDCP	4,981.71	16.96%	4,532.43	17.48%	4,618.42	18.23%	5,341.22	21.08%	5,636.03	21.51%	6,074.00	6,218.74	22.84%	144.74	2.38%	6,565.15	22.84%
Non-credit	1,092.28	3.72%	940.47	3.63%	988.31	3.90%	1,162.76	4.59%	1,279.37	4.88%	1,395.00	1,505.83	5.53%	110.83	7.94%	1,589.17	5.53%
	29,378.53	100.00%	25,925.53	100.00%	27,028.98	106.69%	25,333.74	100.00%	26,202.98	100.00%	26,135.00	27,225.08	100.00%	1,090.08	4.17%	28,742.65	100.00%
<i>Growth</i>			-11.75%		4.26%		-6.27%		3.43%		3.90%				5.57%		

3.62% OVERALL DECREASE excluding borrowed amount



Rancho Santiago Community College District
Adopted Budget
2023-24

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	%	
2023/24 Projected	<i>target 5.67% growth</i>		<i>target 5.35% growth</i>		
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
Total	<u>20,151</u>	<u>70.11%</u>	<u>8,591</u>	<u>29.89%</u>	<u>28,743</u>
2022/23 Annual					
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
Total	<u>19,070</u>	<u>70.05%</u>	<u>8,155</u>	<u>29.95%</u>	<u>27,225</u>
<u>SCFF Calculation - FY 22/23</u>					
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
	<u>\$138,931,998</u>	<u>68.32%</u>	<u>\$64,413,182</u>	<u>31.68%</u>	<u>\$203,345,180</u>
Expenditures by Major Object (2 Colleges Only) (Fund 11)					
<u>Expenditures by Object</u>	Santa Ana College		Santiago Canyon College		Adopted Budget
	\$	%	\$	%	
1000 Academic Salaries	\$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%	-
Total Expenditures	<u>\$118,638,129</u>	<u>66.34%</u>	<u>\$60,191,954</u>	<u>33.66%</u>	<u>\$178,830,083</u>

Rancho Santiago Community College District
Adopted Budget
2023-24

Compliance with the 50% Law

Education Code Section 84362 requires community college districts to expend 50% of the district’s Current Expense of Education on the salaries and fringe benefits of classroom instructors.

The “Current Expense of Education” includes the unrestricted General Fund operating expenditures excluding expenditures for food services, community services, capital (except equipment replacement), auxiliary services and other costs specifically excluded by law.

The “Salaries for Classroom Instructors” includes the salaries and fringe benefits for classroom instructors and instructional aides (full-time and part-time) and other costs specifically included by law.

This table recaps the district’s 50% computation for the fiscal years 1991-92 through 2022-23 (expressed as a percentage).

<u>Fiscal Year</u>	<u>50% Computation</u>	<u>Fiscal Year</u>	<u>50% Computation</u>
1991-92	51.57	2010-11	50.54
1992-93	52.08	2011-12	50.18
1993-94	54.69	2012-13	50.09
1994-95	55.58	2013-14	50.18
1995-96	53.95	2014-15	51.38
1996-97	53.70	2015-16	52.55
1997-98	53.85	2016-17	54.06
1998-99	52.89	2017-18	55.08
1999-00	52.47	2018-19	55.11
2000-01	52.03	2019-20	54.00
2001-02	50.35	2020-21	54.16
2002-03	57.51	2021-22	54.10
2003-04	55.20	2022-23	53.41
2004-05	50.12		
2005-06	50.28		
2006-07	50.24		
2007-08	51.16		
2008-09	50.89		
2009-10	50.46		

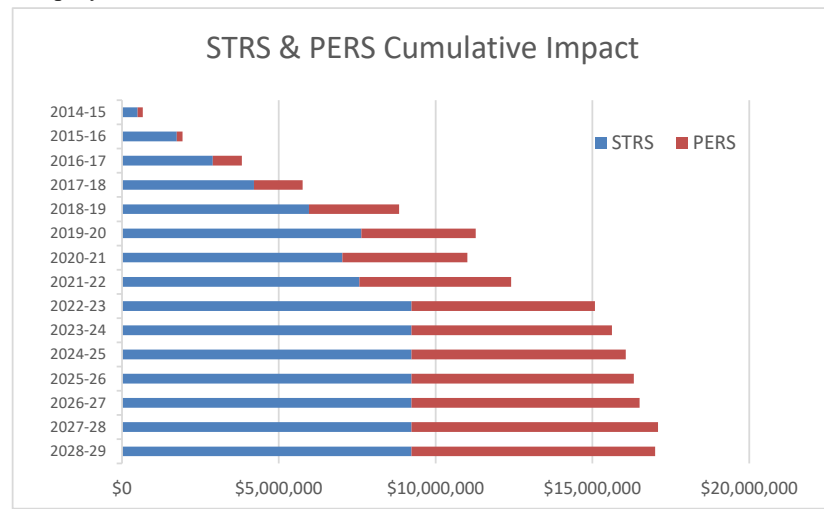
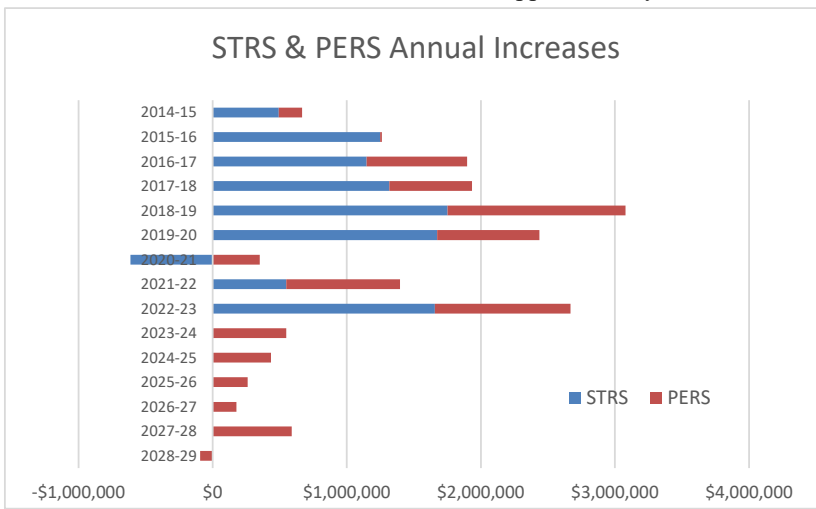
Rancho Santiago Community College District
Adopted Budget
2023-24

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

	STRS				PERS				Total Annual Impact	Combined Cumulative Impact
	Annual Change	Rate	Annual Impact ¹	Cumulative Impact	Annual Change	Rate	Annual Impact ²	Cumulative Impact		
2013-14		8.250%				11.442%				
2014-15	0.630	8.880%	\$493,129	\$493,129	0.329	11.771%	\$173,291	\$173,291	\$666,420	\$666,420
2015-16	1.850	10.730%	\$1,248,486	\$1,741,615	0.076	11.847%	\$12,188	\$185,479	\$1,260,674	\$1,927,094
2016-17	1.850	12.580%	\$1,148,294	\$2,889,909	2.041	13.888%	\$749,510	\$934,989	\$1,897,804	\$3,824,898
2017-18	1.850	14.430%	\$1,318,567	\$4,208,476	1.643	15.531%	\$615,944	\$1,550,933	\$1,934,511	\$5,759,409
2018-19	1.850	16.280%	\$1,752,070	\$5,960,546	2.531	18.062%	\$1,325,675	\$2,876,608	\$3,077,745	\$8,837,154
2019-20	0.820	17.100%	\$1,675,035	\$7,635,581	1.659	19.721%	\$761,820	\$3,638,428	\$2,436,855	\$11,274,009
2020-21	-0.950	16.150%	-\$613,281	\$7,022,300	0.979	20.700%	\$350,052	\$3,988,480	-\$263,229	\$11,010,780
2021-22	0.770	16.920% *	\$548,401	\$7,570,701	2.210	22.910%	\$849,637	\$4,838,117	\$1,398,038	\$12,408,818
2022-23	2.180	19.100% *	\$1,657,561	\$9,228,262	2.460	25.370%	\$1,010,356	\$5,848,473	\$2,667,917	\$15,076,735
2023-24	0.000	19.100% *	\$0	\$9,228,262	1.310	26.680%	\$548,796	\$6,397,269	\$548,796	\$15,625,531
2024-25	0.000	19.100% *	\$0	\$9,228,262	1.020	27.700%	\$435,853	\$6,833,122	\$435,853	\$16,061,384
2025-26	0.000	19.100% *	\$0	\$9,228,262	0.600	28.300%	\$261,512	\$7,094,633	\$261,512	\$16,322,895
2026-27	0.000	19.100% *	\$0	\$9,228,262	0.400	28.700%	\$177,828	\$7,272,461	\$177,828	\$16,500,723
2027-28	0.000	19.100% *	\$0	\$9,228,262	1.300	30.000%	\$589,500	\$7,861,961	\$589,500	\$17,090,223
2028-29	0.000	19.100% *	\$0	\$9,228,262	-0.200	29.800%	-\$92,506	\$7,769,455	-\$92,506	\$16,997,717

1 Each 1% increase in STRS rate is approximately \$760,000
 2 Each 1% increase in PERS rate is approximately \$411,000

Employee Contribution % for STRS = 10.25%/10.205%
 Employee Contribution % for PERS = 7.00%/8.00%



* Beginning in 2021-22, the CalSTRS Board has authority to increase and decrease employer contribution rates within certain boundaries in order to fully exhaust the CalSTRS unfunded liability by 2045-46. These percentages reflect CalSTRS current estimates.

Rancho Santiago Community College District
Adopted Budget
2023-24

Cost-of-Living Adjustment

The Cost-of-Living Adjustment (COLA) is a reflection of the percentage change of the Implicit Price Deflator for state and local government purchases of goods and services for the United States, as published by the United States Department of Commerce. Although a COLA is specified in statute for the system, the recent history of the community colleges clearly demonstrates that during the recession of the early 1990's no COLA was received for four consecutive years, and in the recession beginning in late 2007, no COLA was funded for five consecutive years. For the first time in recent history statutory COLA was computed at zero for 2016-17. In 36% of the last 33 years the State has provided no COLA.

California Community Colleges COLA History Since 1991-92

<u>Fiscal Year</u>	<u>Statutory COLA</u>	<u>Funded CCC COLA</u>	<u>Negotiated COLA</u>	<u>Fiscal Year</u>	<u>Statutory COLA</u>	<u>Funded CCC COLA</u>	<u>Negotiated COLA</u>
1991-92	5.11%	0.00%	4.460%	2008-09	4.94%	0.00%	0.000%
1992-93	2.18%	0.00%	0.000%	2009-10	4.25%	0.00%	0.000%
1993-94	2.05%	0.00%	2.530%	2010-11	-0.39%	0.00%	0.000%
1994-95	1.99%	0.00%	0.000%	2011-12	2.24%	0.00%	1.053%
1995-96	3.07%	3.00%	3.070%	2012-13	3.24%	0.00%	1.000%
1996-97	3.06%	3.06%	5.750%	2013-14	1.57%	1.57%	1.570%
1997-98	2.97%	2.97%	2.790%	2014-15	0.85%	0.85%	0.850%
1998-99	2.26%	2.26%	3.260%	2015-16	1.02%	1.02%	1.550%
1999-00	1.41%	1.41%	1.520%	2016-17	0.00%	0.00%	1.060%
2000-01	3.17%	4.17%	6.900%	2017-18	1.56%	1.56%	3.546%
2001-02	3.87%	3.87%	4.260%	2018-19	2.71%	2.71%	1.894%/FARSCCD 2.71% CSEA/Mgmt
2002-03	1.66%	2.00%	3.750%	2019-20	3.26%	3.26%	4% FARSCCD/CSEA
2003-04	1.80%	0.00%	0.000%	2020-21	2.31%	0.00%	4% FARSCCD/CSEA
2004-05	2.41%	2.41%	0.000%	2021-22	1.70%	5.07%	4% FARSCCD/CSEA 3% Management
2005-06	4.23%	4.23%	4.000%	2022-23	6.56%	6.56%	5% FARSCCD/CSEA/ Management
2006-07	5.92%	5.92%	4.000%	2023-24	8.22%*	8.22%*	5% FARSCCD/CSEA/ Management
2007-08	4.53%	4.53%	5.000%				
				TOTALS	93.33%	70.56%	77.63% - 86.63%

* Estimated

Rancho Santiago Community College District
Adopted Budget
2023-24

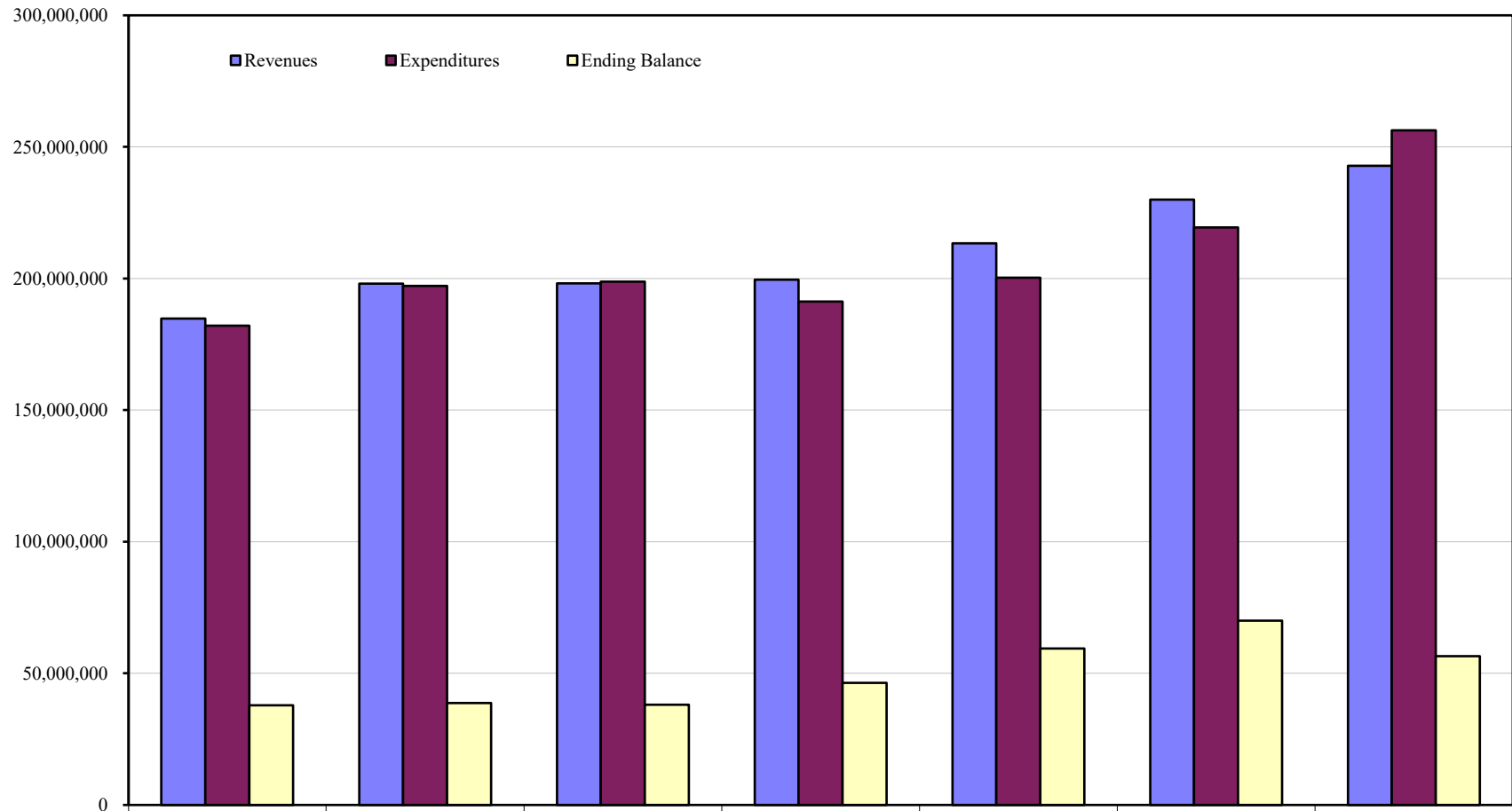
Recap of Revenue and Expenses - General Fund 11 and 13

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
Adj. Beg. Balance	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%
Revenues:													
Federal Income	18,675	-	-100.00%	666	0.00%	8,943	1242.79%	9,009	0.74%	-	-100.00%	-	0.00%
State Income:													
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%
Total State	87,044,130	100,883,804	15.90%	95,801,958	-5.04%	90,536,968	-5.50%	103,849,688	14.70%	110,521,866	6.42%	123,735,886	11.96%
Local Income:													
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%
Total Local	97,660,863	97,102,431	-0.57%	102,259,070	5.31%	107,126,998	4.76%	108,259,623	1.06%	118,497,764	9.46%	119,067,191	0.48%
Transfers/Others	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%
Total Revenues	184,732,811	198,006,055	7.19%	198,100,883	0.05%	199,527,703	0.72%	213,339,490	6.92%	229,970,994	7.80%	242,808,077	5.58%
Total Available	219,987,128	235,909,268	7.24%	236,859,929	0.40%	237,571,333	0.30%	259,709,558	9.32%	289,386,828	11.43%	312,804,012	8.09%
Expenditures:													
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%
Total Expenditures	182,083,915	197,150,222	8.27%	198,816,299	0.85%	191,201,265	-3.83%	200,293,724	4.76%	219,390,893	9.53%	256,254,692	16.80%
Ending Balance	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%
Adjustment to Beginning Balance	-	-		-		-		-		-		-	
Adjusted Beginning Fund Balance	37,903,213	38,759,046		38,043,630		46,370,068		59,415,834		69,995,935		56,549,320	
Ending Balance (% of Exp)	20.82%	19.66%		19.14%		24.25%		29.66%		31.90%		22.07%	

Rancho Santiago Community College District
Adopted Budget
2023-24

Recap of Revenues and Expenditures
 General Fund 11 and 13
 2017-18 to 2023-24



	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
Revenues	184,732,811	198,006,055	198,100,883	199,527,703	213,339,490	229,970,994	242,808,077
Expenditures	182,083,915	197,150,222	198,816,299	191,201,265	200,293,724	219,390,893	256,254,692
Ending Balance	37,903,213	38,759,046	38,043,630	46,370,068	59,415,834	69,995,935	56,549,320

Rancho Santiago Community College District
Adopted Budget
2023-24

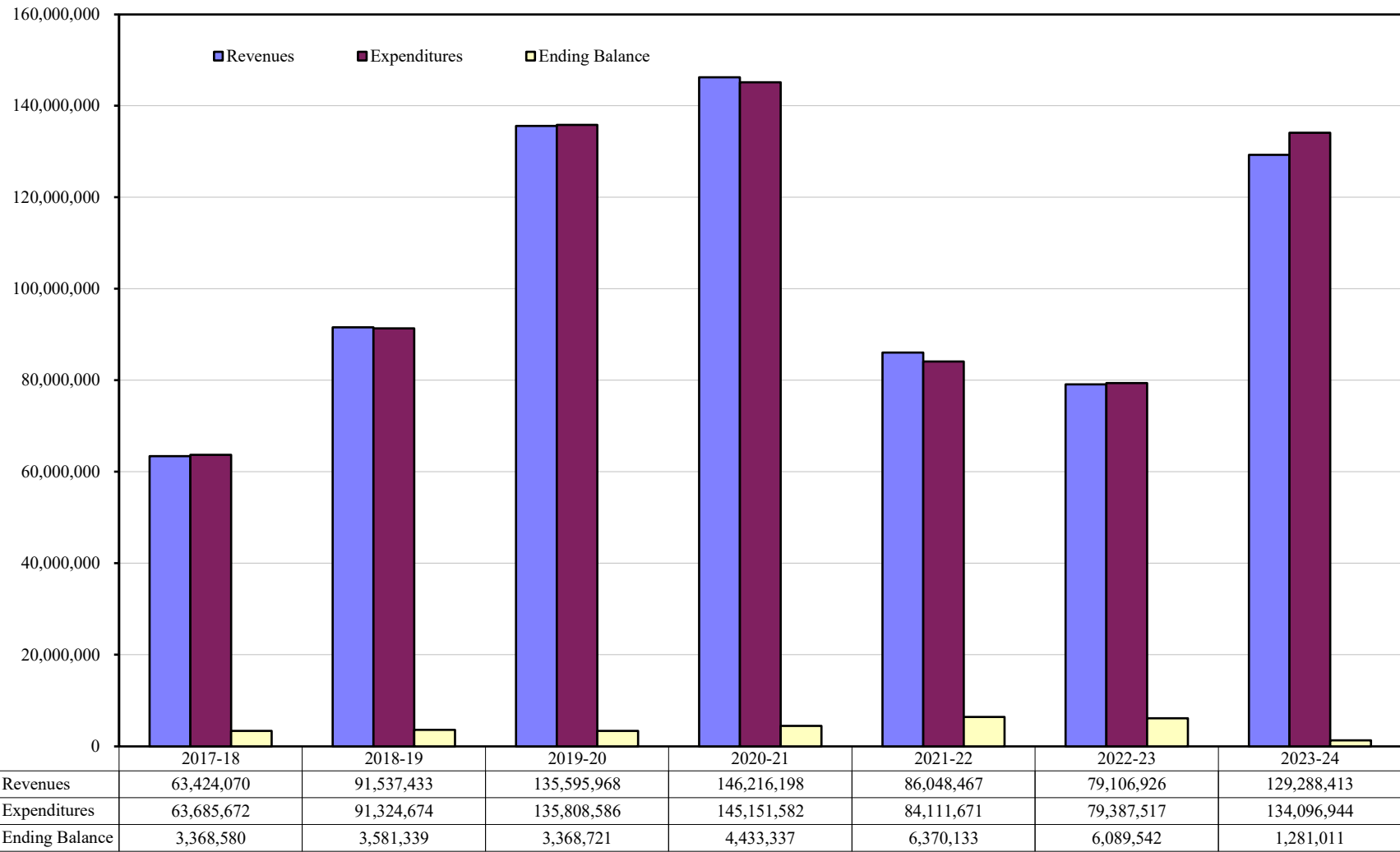
Recap of Revenue and Expenses - General Fund 12

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 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
Adj. Beg. Balance	3,630,182	3,368,580	-7.21%	3,581,339	6.32%	3,368,721	-5.94%	4,433,337	31.60%	6,370,133	43.69%	6,089,542	-4.40%
Revenues:													
Federal Income	8,495,780	9,495,922	11.77%	9,477,974	-0.19%	20,206,781	113.20%	25,854,384	27.95%	14,958,900	-42.14%	9,150,411	-38.83%
State Income:													
Lottery	1,637,596	2,222,329	35.71%	1,259,930	-43.31%	2,023,357	60.59%	1,932,762	-4.48%	2,782,061	43.94%	1,997,439	-28.20%
Other State	51,002,415	77,256,386	51.48%	122,470,804	58.53%	121,224,393	-1.02%	56,285,897	-53.57%	58,873,013	4.60%	110,476,415	87.65%
Total State	52,640,011	79,478,715	50.99%	123,730,734	55.68%	123,247,750	-0.39%	58,218,659	-52.76%	61,655,074	5.90%	112,473,854	82.42%
Local Income:													
Other Local	2,288,279	2,562,796	12.00%	2,361,123	-7.87%	1,963,403	-16.84%	1,602,246	-18.39%	2,492,952	55.59%	7,664,148	207.43%
Total Local	2,288,279	2,562,796	12.00%	2,361,123	-7.87%	1,963,403	-16.84%	1,602,246	-18.39%	2,492,952	55.59%	7,664,148	207.43%
Transfers/Others	-	-	0.00%	26,137	0.00%	798,264	2954.15%	373,178	-53.25%	-	-100.00%	-	#DIV/0!
Total Revenues	63,424,070	91,537,433	44.33%	135,595,968	48.13%	146,216,198	7.83%	86,048,467	-41.15%	79,106,926	-8.07%	129,288,413	63.44%
Total Available	67,054,252	94,906,013	41.54%	139,177,307	46.65%	149,584,919	7.48%	90,481,804	-39.51%	85,477,059	-5.53%	135,377,955	58.38%
Expenditures:													
Academic Salaries	9,864,269	9,809,173	-0.56%	9,331,718	-4.87%	10,327,414	10.67%	12,737,905	23.34%	11,172,488	-12.29%	14,488,887	29.68%
Classified Salaries	13,305,439	15,276,311	14.81%	15,673,098	2.60%	15,181,996	-3.13%	16,089,986	5.98%	15,437,146	-4.06%	25,211,062	63.31%
Employee Benefits	9,339,580	11,904,399	27.46%	10,892,048	-8.50%	10,867,374	-0.23%	11,896,474	9.47%	11,486,514	-3.45%	18,080,538	57.41%
Supplies & Materials	2,153,441	2,560,649	18.91%	2,467,487	-3.64%	3,218,118	30.42%	3,197,570	-0.64%	2,915,059	-8.84%	7,930,156	172.04%
Other Operating	25,497,199	48,134,434	88.78%	92,860,004	92.92%	92,333,927	-0.57%	29,090,292	-68.49%	30,118,072	3.53%	63,211,338	109.88%
Capital Outlay	2,451,092	2,102,656	-14.22%	3,260,667	55.07%	3,489,880	7.03%	4,583,373	31.33%	3,781,708	-17.49%	3,323,155	-0.1212555
Transfers	1,074,652	1,537,052	43.03%	1,323,564	-13.89%	9,732,873	635.35%	6,516,071	-33.05%	4,476,530	-31.30%	1,851,808	-58.63%
Total Expenditures	63,685,672	91,324,674	43.40%	135,808,586	48.71%	145,151,582	6.88%	84,111,671	-42.05%	79,387,517	-5.62%	134,096,944	68.91%
Ending Balance	3,368,580	3,581,339	6.32%	3,368,721	-5.94%	4,433,337	31.60%	6,370,133	43.69%	6,089,542	-4.40%	1,281,011	-78.96%
Adjustment to Beginning Balance	-	-		-		-		-		-		-	
Adjusted Beginning Fund Balance	3,368,580	3,581,339		3,368,721		4,433,337		6,370,133		6,089,542		1,281,011	
Ending Balance (% of Exp)	5.29%	3.92%		2.48%		3.05%		7.57%		7.67%		0.96%	

Rancho Santiago Community College District
Adopted Budget
2022-23

Recap of Revenues and Expenditures
 General Fund 12
 2017-18 to 2023-24



RANCHO SANTIAGO COMMUNITY COLLEGE DISTRICT
REORGANIZATION REQUEST FORM

1345 V2

Number # _____
Assigned by Human Resources

Use this form and the reorganization process to make a permanent personnel change in your program or department. If additional documentation is necessary, please attach additional pages.

6/22/23 resubmit with updated budget form

Site/Department/Division: DO/DS&S/BFS

Manager/Supervisor: Ralph Webb, Chief, District Safety & Security

[Signature]
Ralph Webb - May 25, 2023 11:48 PDT

Position(s) affected

CURRENT POSITION	PROPOSED POSITION
	Locksmith (NEW)

Current annual salary/benefits cost \$ NA Proposed annual salary/benefits cost \$ 107,422.34

Specify budget impact – include exact amounts or the best available estimate and the source of funding:

GENERAL FUNDS RESTRICTED FUNDS

Source of funding (account numbers): 11-0000-677000-54161-2130 (see revised budget page)
(Attach necessary budget change forms)

Reason for reorganization

The Locksmith position is a new position being added to District Safety & Security to assure the safety and security of RSCCD equipment through proper maintenance, issuance of keys as well as installing, adjusting, maintaining, repairing and replacing locks, security systems and related hardware.

Will there be duties and/or responsibilities that will no longer be performed/required in this department/division?

No Yes If yes, please explain below.

Does this change affect more than one department/division? No Yes If yes, please explain below.

Please note: You are required to attach both current and proposed organization charts (*highlighting all positions affected, both current and proposed*) with this form.

Submitted by (District Cabinet Member): *[Signature]* Date: 6/1/2023

SIGNATURES AND/OR REVIEW DATES

Human Resources (Signature/Date): <u><i>[Signature]</i></u> Alistair Winter (Jun 26, 2023 08:09 PDT)	Business Operations & Finance (Signature/Date): <u><i>[Signature]</i></u> Adam O'Connor (Jun 26, 2023 08:15 PDT)
COLLEGE POSITIONS	DISTRICT POSITIONS
President's Council Approval (Signature/Date):	Chancellor's Cabinet Approval (Signature/Date):
Chancellor's Cabinet Approval (Signature/Date):	Chancellor's Council Approval (Signature/Date):
CSEA (Signature/Date):	CSEA (Signature/Date):






scan (00A)

Final Audit Report

2023-05-26

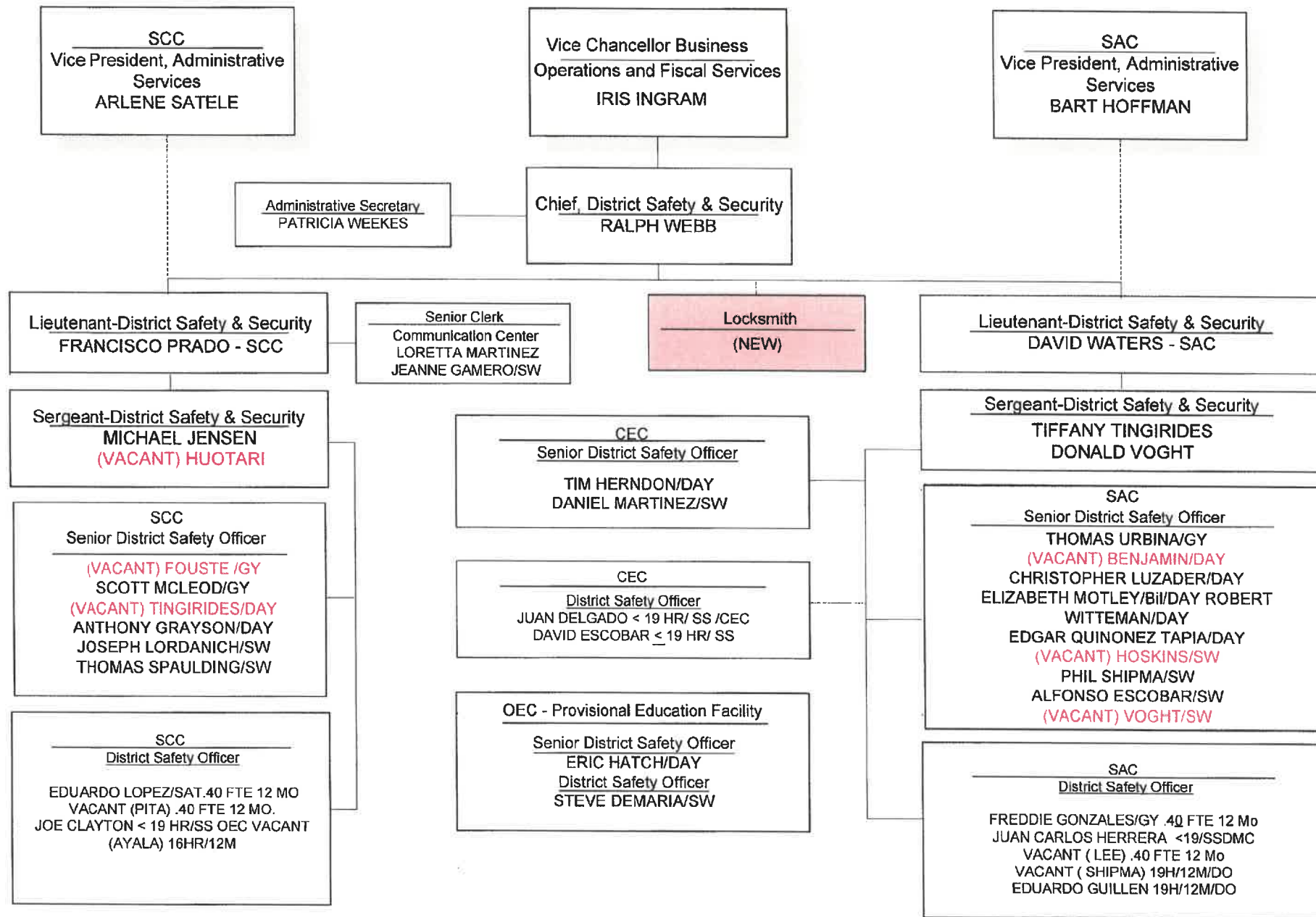
Created:	2023-05-26
By:	Pat Weekes (Weekes_Pat@rscdd.edu)
Status:	Signed
Transaction ID:	CBJCHBCAABAAjFMOzZGdFNmwn1kDPRoRealKhdytHFxs

"scan (00A)" History

-  Document created by Pat Weekes (Weekes_Pat@rscdd.edu)
2023-05-26 - 0:10:01 AM GMT- IP address: 204.75.252.3
-  Document emailed to Ralph Webb (Webb_Ralph@rscdd.edu) for signature
2023-05-26 - 0:11:12 AM GMT
-  Email viewed by Ralph Webb (Webb_Ralph@rscdd.edu)
2023-05-26 - 0:42:56 AM GMT- IP address: 76.82.128.27
-  Document e-signed by Ralph Webb (Webb_Ralph@rscdd.edu)
Signature Date: 2023-05-26 - 0:43:12 AM GMT - Time Source: server- IP address: 76.82.128.27
-  Agreement completed.
2023-05-26 - 0:43:12 AM GMT

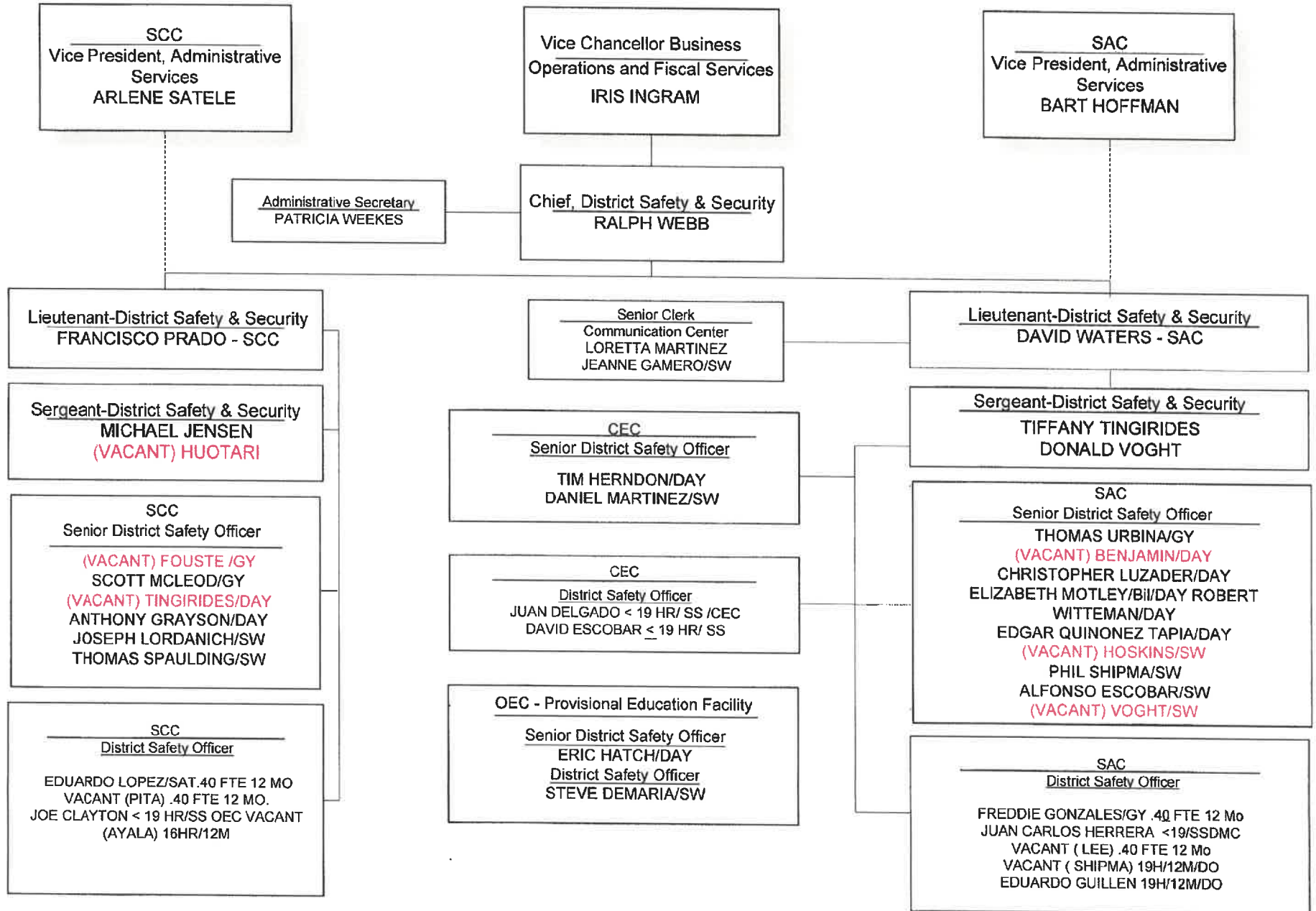
**Rancho Santiago Community College District
EDUCATIONAL SERVICES
SAFETY AND SECURITY**

Proposed Org Chart



**Rancho Santiago Community College District
EDUCATIONAL SERVICES
SAFETY AND SECURITY**

Current Org. Chart



RSCCD

2022-2023 Cost of Position

COST OF NEW POSITION - CLASSIFIED CONTRACT

POSITION TITLE	Locksmith		
GRADE & STEP	MONTHLY RATE	NO OF MONTHS	ANNUAL COST
Grade "11" , Step "3"	\$ 5,156.457	12	\$ 61,877.48

SALARY RELATED TAX/BENEFITS	BENEFIT RATE	BENEFIT COST	
PERS	25.370%	15,698.32	
SOCIAL SECURITY	6.200%	3,836.40	
MEDICARE	1.450%	897.22	
UNEMPLOYMENT	0.500%	309.39	
WORKERS COMP	1.500%	928.16	
ACTIVE RET. INS. COST	0.000%	-	
TOTAL TAX & BENEFIT COST	35.020%	\$ 21,669.49	\$ 21,669.49
TOTAL SALARY & BENEFIT COST			\$ 83,546.97

FRINGE BENEFITS COST	BENEFIT RATE	BENEFIT COST	
FRINGE BENEFITS (CSEA only)		1,500.00	
SOCIAL SECURITY	6.200%	93.00	
MEDICARE	1.450%	21.75	
UNEMPLOYMENT	0.500%	7.50	
WORKERS COMP	1.500%	22.50	
ACTIVE RET. INS. COST	0.000%	-	
TOTAL FRINGE BENEFIT COST	9.650%	\$ 1,644.75	\$ 1,644.75

INSURANCE BENEFITS			
LIFE INSURANCE (ANNUAL OR \$50,000 minimum) (Annual Life Insurance X \$0.075/1000 X 12 Months) \$	61,877.48	55.69	
MEDICAL INSURANCE (see below)		22,174.93	
TOTAL INSURANCE COST		22,230.62	\$ 22,230.62

TOTAL COST OF POSITION	\$ 107,422.34
-------------------------------	----------------------

BENEFITS =	\$ 45,544.86
BENEFIT COST AS A PERCENT OF CONTRACT =	73.60%

Admn., Superv/Mang. & Conf. (including Fringe amount)	Max	40,345.56	24,826.18	AVERAGE
CSEA	Max	35,228.16	22,174.93	AVERAGE

NOTE: WHEN CALCULATING A VACANT POSITION PLEASE USE AVERAGE \$\$ FOR H&W

Perez, Carol

From: Huegli, Gina
 Sent: Thursday, June 15, 2023 10:22 AM
 To: Weekes, Pat
 Cc: Waters, David; Hoferitza, Joann; Nguyen, Thao; Webb, Ralph
 Subject: RE: Reorg 1345 - new Locksmith in District Safety

Hi Pat,
 After meeting with Dave and under his direction, I prepared and submitted the 2023/2024 budget change form to Adam using only fund 11 P/T vacant officer positions. Also, please note the annual cost for the locksmith position changed from \$107,422 to \$112,171. This is due to PERS and SUI rate changes and CSEA annual salary schedule changes for the new fiscal year.

**RANCHO SANTIAGO COMMUNITY COLLEGE DISTRICT
 BUDGET CHANGE FORM**

For Accounting Use

FISCAL YEAR: 2023-2024 FUND TRANSFER NUMBER: _____

TO: FISCAL SERVICE PROCESS DATE: _____

FROM: Ralph Webb David Waters / Safety and Security ENTERED BY: _____
Signature - Administrator College - Department Name

DATE: 7/1/2023

It is requested that changes to budgeted funds be made as listed below:

CREDIT						DEBIT					
Fund XX	Project XXXX	TOPS XXXXXX	Department XXXXX	Object XXXX	Amount	Fund XX	Project XXXX	TOPS XXXXXX	Department XXXXX	Object XXXX	Amount
11	0000	677000	54167	2310	25,918	11	0000	677000	54161	2130	64,971
11	0000	677000	54167	3215	3,458	11	0000	677000	54161	3215	17,334
11	0000	677000	54167	3315	804	11	0000	677000	54161	3315	4,121
11	0000	677000	54167	3325	376	11	0000	677000	54161	3325	964
11	0000	677000	54167	3335	169	11	0000	677000	54161	3415	22,249
11	0000	677000	54167	3515	14	11	0000	677000	54161	3515	34
11	0000	677000	54167	3615	390	11	0000	677000	54161	3615	998
11	0000	695000	54163	2310	25,648	11	0000	677000	54161	3915	1,500
11	0000	695000	54163	3325	372						
11	0000	695000	54163	3335	334						
11	0000	695000	54163	3515	13						
11	0000	695000	54163	3615	385						
11	0000	695000	54166	2310	21,599						
11	0000	695000	54166	3325	314						
11	0000	695000	54166	3335	281						
11	0000	695000	54166	3515	11						
11	0000	695000	54166	3615	324						
11	0000	695000	54167	2310	25,379						
11	0000	695000	54167	3215	4,467						
11	0000	695000	54167	3315	1,038						
11	0000	695000	54167	3325	369						
11	0000	695000	54167	3335	113						
11	0000	695000	54167	3515	14						
11	0000	695000	54167	3615	381						
TOTAL					112,171	TOTAL					112,171

Reason for Change: Fund Reorg#1345 Locksmith. Using five P/T officer vacancies to fund F/T position, Jose Ayala#1030842, Lazaro Pita#1288807, Phil Shipma#1209698, Patrick Lee#1416553, Joe Clayton#1026923

Approval Signatures: _____
 Resource Development (for Special Projects only) _____ Date _____
 President or Vice President _____ Date _____
 Fiscal Administrator _____ Date _____

Contact Person: Gina x07324
Name Phone No.

Gina Huegli

Budget Analyst, Business Operations and Fiscal Services
Rancho Santiago Community College District
(714) 480-7324 Office

From: Weekes, Pat <Weekes_Pat@rscdd.edu>
Sent: Tuesday, June 6, 2023 5:11 PM
To: Huegli, Gina <Huegli_Gina@rscdd.edu>
Cc: Waters, David <Waters_David@rscdd.edu>; Hoferitza, Joann <Hoferitza_Joann@rscdd.edu>; Nguyen, Thao <Nguyen_Thao@rscdd.edu>
Subject: FW: Reorg 1345 - new Locksmith in District Safety

Good afternoon Gina,

Would you please verify that these are the account #'s for vacant PT permanent positions as we are going to use these monies to fund the locksmith position?

VACANT – Pita – SCC 2310	11-0000-677000-54167-2310 and 11-0000-695000-54167-2310
VACANT – Clayton – SCC 2310	11-0000-695000-54167-2310 and 12-3610-695000-54167-2310
VACANT – Lee – SAC	11-0000-695000-54166-2310
VACANT – Shipma – SAC	11-0000-695000-54163-2310

We need enough money to cover salary and benefits for the locksmith position @ \$107,423.

Thanks so much for your help.

Pat

From: Waters, David <Waters_David@rscdd.edu>
Sent: Tuesday, June 6, 2023 4:11 PM
To: Weekes, Pat <Weekes_Pat@rscdd.edu>
Subject: Fwd: Reorg 1345 - new Locksmith in District Safety

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From: O'Connor, Adam <OConnor_Adam@rscdd.edu>
Sent: Tuesday, June 6, 2023 3:15:59 PM
To: Webb, Ralph <Webb_Ralph@rscdd.edu>; Waters, David <Waters_David@rscdd.edu>
Cc: Ingram, Iris <Ingram_Iris@rscdd.edu>; Nguyen, Thao <Nguyen_Thao@rscdd.edu>
Subject: FW: Reorg 1345 - new Locksmith in District Safety

Dave, Iris asked that this reorg eliminate an officer vacancy to cover the cost of the locksmith position. Please update the reorg accordingly. Thank you.

Adam M. O'Connor, CPA
Assistant Vice Chancellor, Fiscal Services



Budget Change Form

Doc Date: 05/31/2023
 Fiscal year: 2023 v
 Reason Code: ADJ - Adjustment v
 Reason for Change: Transfer funds-Locksmith

Fiscal Use Only:
 Process Date:
 Fund Transfer Number:

Routing Information

Supervisor Location: DO - District Office v
 Supervisor: Webb, Ralph J. - 2555265 v
 Supervisor Division: 5FIS - DO Business, Opertns, & Fiscal Svc v
 Supervisor Position: 5SAFE-UF-CHIEF UF-Chief Dist Safety & Sec v

Budget Information

It is requested that changes to budgeted funds be made as listed below:

Credit (From)

Row	GL Acct	Amount	Add/Delete
1	11_0000_677000_54167_2130	61878.00	+ -
2	11_0000_677000_54167_3215	15699.00	+ -
3	11_0000_677000_54167_3315	3930.00	+ -
4	11_0000_677000_54167_3325	920.00	+ -
5	11_0000_677000_54167_3515	318.00	+ -
6	11_0000_677000_54167_3615	952.00	+ -
7	11_0000_677000_54167_3915	1500.00	+ -
8	11_0000_677000_54167_3415	22231.00	+ -
Total Amount:		107428.00	

Debit (To)

Row	GL Acct	Amount	Add/Delete
1	11_0000_677000_54161_2130	61878.00	+ -
2	11_0000_677000_54161_3215	15699.00	+ -
3	11_0000_677000_54161_3315	3930.00	+ -
4	11_0000_677000_54161_3325	920.00	+ -
5	11_0000_677000_54161_3515	318.00	+ -
6	11_0000_677000_54161_3615	952.00	+ -
7	11_0000_677000_54161_3915	1500.00	+ -
8	11_0000_677000_54161_3415	22231.00	+ -
Total Amount:		107428.00	

Comment

Add Comment

Patricia Weekes 05/31/2023 15:14
 Move money into accounts for new reorg Locksmith position.

Signatures

Originator:
 I approve this budget change form.

Patricia Weekes 05/31/2023 Sign UnSign

Please Submit the form Unsign to make more changes

Approver1:

I approve this budget change form.

Sign UnSign

VP/Approver 2:

I approve this budget change form.

Sign UnSign

AdminService Budget Checker:

I approve this budget change form.

Sign UnSign

AdminService VP:

I approve this budget change form.

Sign UnSign

Resource Development:

I approve this budget change form.

Sign UnSign

Budget Analyst:

I approve this budget change form.

Sign UnSign

Fiscal Approver:

I approve this budget change form.

Sign UnSign

© Rancho Santiago Community College District

Admin Section

Requires Approver 1 Approval:	1
Requires Aux Service Approval:	0
Requires VP/Approver 2:	0
Requires AdminService Budget Checker Approval:	0
Requires AdminService VP Approval:	0
Requires Resource Dev Approval:	0
Requires Budget Analyst Approval:	1
Requires Fiscal VC Approval:	0
Next Approver:	Approver 1

Restart Workflow:	
Fund 1:	11
Project 1:	0000

RANCHO SANTIAGO COMMUNITY COLLEGE DISTRICT
SANTA ANA, CALIFORNIA

CLASS SPECIFICATION
MARCH 2023

LOCKSMITH
JOB DESCRIPTION - CLASSIFIED

POSITION OVERVIEW

Assures the security and safety of campus equipment and facilities through proper maintenance of door locks, hardware and closures. Installs, adjusts, maintains, repairs, and replaces keyed, code, and card-read locks, security systems, and related hardware. Makes keys and installs and ensures continuous working condition of latches, door closing mechanisms, and panic exit devices.

Sets up and changes lock keying and combination hierarchies. Assures compliance to standards and regulations governing keys and access.

REPRESENTATIVE DUTIES

Makes keys and installs locks and related hardware, including doors and panic exit devices, and performs the carpentry necessary for installation; consults with customers on lock and security needs. Proposes lock systems. Schedules and plans installations and repair work orders to optimize use of time and minimize disruption of school activities; learns and applies emerging technologies and advances as necessary to perform duties in an efficient, organized, and timely manner; accesses and retrieves work orders using the automated work order system. May enter time and materials information associated with work performed on orders.

Designs multi-level master key systems. Interprets master keying guides, using appropriate discretion and special knowledge of lock systems to preserve the integrity of the District's master key system while meeting customer requests; adjusts, maintains, repairs, and replaces door locks, padlocks, cabinet locks, utility locks, combination locks, and related hardware, such as panic exit devices, latches, catches, fasteners, and pneumatic door closing mechanisms; sets up and maintains computer-aided documentation and inventory on keys, locks, and lock systems including names and contact information on keys and cards that have been issued, serial numbers, access and permission levels, combinations, and locations; redesigns lock cylinders to use new multiples of keys.

Cuts, duplicates, and stamps identification numbers on keys and cards. Operates key cutting machines and carpentry tools; changes lock combinations by using code systems and code machine; programs and may participate in installing computer - aided entry systems; maintains up to - date records of levels of access. Installs, troubleshoots, repairs, and maintains electronic key card systems; repairs safes and safe - locking systems. Devises systems to prevent break-ins and pilferage. Installs lock down devices to prevent pilferage.

Opens or removes locks that cannot be opened by ordinary means; ability to use picklocks in cylinders to open door locks without keys; initiates requisitions for purchase of locks and related hardware. Prepares requisitions and reports as required; recommends standards and specifications for equipment, materials, and workmanship for work performed by staff and outside contractors; may assist in other general maintenance activities on an as-needed basis; maintains currency of knowledge and skills relating to the duties and responsibilities.

Performs other related duties as assigned.

LOCKSMITH
JOB DESCRIPTION – CLASSIFIED (CONTINUED)

REQUIRED SKILLS AND QUALIFICATIONS

Knowledge and Skills:

The position requires in - depth knowledge of hierarchical lock systems. Requires knowledge of building and safety codes and regulations dealing with locks and exits, including those codes applicable for fire safety and to comply with access requirements for disabled persons. Requires working knowledge of carpentry including the full range of tools used in the area or responsibility. Requires a working knowledge of computer aided office productivity tools including but not limited to, word processing, spreadsheets, and special databases used by the department.

Requires sufficient math skills to calculate sums, fractions, decimals, and numerical sequences. Requires sufficient human relation skills to convey technical concepts to others and work cooperatively with a range of customers in the District.

Abilities:

Requires the ability to setup and implement master keying systems. Requires the ability to cut and issue keys, card, and combinations. Requires the ability to hang and fit doors, including those with pneumatic mechanisms. Requires the ability to employ safe work habits. Requires the ability to meet production and deadline requirements. Requires the ability to prepare and maintain accurate documentation of locks and combination issuance. Requires the ability to maintain productive and cooperative working relationships with others.

Physical Abilities:

Requires the ability to perform work of an active nature; to stand for extended periods of time, walk up to 400 yards, and manipulate (lift, carry, move) heavy weights of up to 75 pounds on a regular basis. Requires the ability to push, pull, and guide materials over 60 pounds. Requires the ability to climb, stoop, kneel, and crouch on a regular basis.

Requires sufficient hand - eye coordination, hand and finger dexterity including ability to grasp, and visual acuity to operate specialized equipment and read technical (including blueprints) and safety information. Requires auditory ability to hear machinery sounds and alarms. Requires near and far visual acuity to read printed materials, moving objects, and observe work - in - progress. Requires speaking ability to carry on ordinary conversations. Requires the ability to work in extreme temperature conditions.

LOCKSMITH
JOB DESCRIPTION – CLASSIFIED (CONTINUED)

MINIMUM QUALIFICATIONS

High school diploma or equivalent and formal training leading to certification in lock systems and four years experience in the installation, maintenance and repair of mechanical and combination locking devices and the maintenance of master key systems, one year of which must have been working within a journey-level capacity.

Licenses and Certificates:

Requires a valid driver's license. Certified Registered Locksmith. Must be bondable.

Board Approval Date: March 27, 2023

Signature: 

Email: Huegli_Gina@rscdd.edu

Signature:

Email: gerard_debra@rscdd.edu

Signature:

Email: gerard_debra@rscdd.edu

Signature:

Email: winter_alistair@rscdd.edu

**RANCHO SANTIAGO COMMUNITY COLLEGE DISTRICT
REORGANIZATION REQUEST FORM**

Number # 1360
Assigned by Human Resources

Use this form and the reorganization process to make a permanent personnel change in your program or department. If proposing a new and/or change of position, please attach a cost of position worksheet.

Site/Department/Division: District Office / Fiscal Services / Business Services

Manager/Supervisor: Erika Almaraz

Position(s) affected:

CURRENT POSITION	PROPOSED POSITION
One (1) Internal Audit Manager - VACANT (Grade G) DELETE	One (1) District Accounting Analyst (Grade 19) - NEW
Three (3) Sr Acctants (Grade 15)	Three (3) District Accting Analysts (Grade 19)
One (1) District Accting Analyst (Grade 17)	One (1) District Accounting Analyst (Grade 19)
One (1) Senior Accounting Analyst (Grade 19)	One (1) Senior Accounting Analyst (Grade 21)

Current annual salary/benefits cost \$ 219,943 Proposed annual salary/benefits cost \$ 219,943

Specify budget impact – include exact amounts or the best available estimate and the source of funding:

GENERAL FUNDS RESTRICTED FUNDS

Source of funding (account numbers): 11-0000-672000-54113-2110 (\$219,943).
(Attach necessary budget change forms)

Reason for reorganization:

Please see attachment.

Will there be duties and/or responsibilities that will no longer be performed/required in this department/division?

No Yes If yes, please explain below.

Does this change affect more than one department/division? No Yes If yes, please explain below.

Yes, changes affect Internal Audit department and Accounting department.

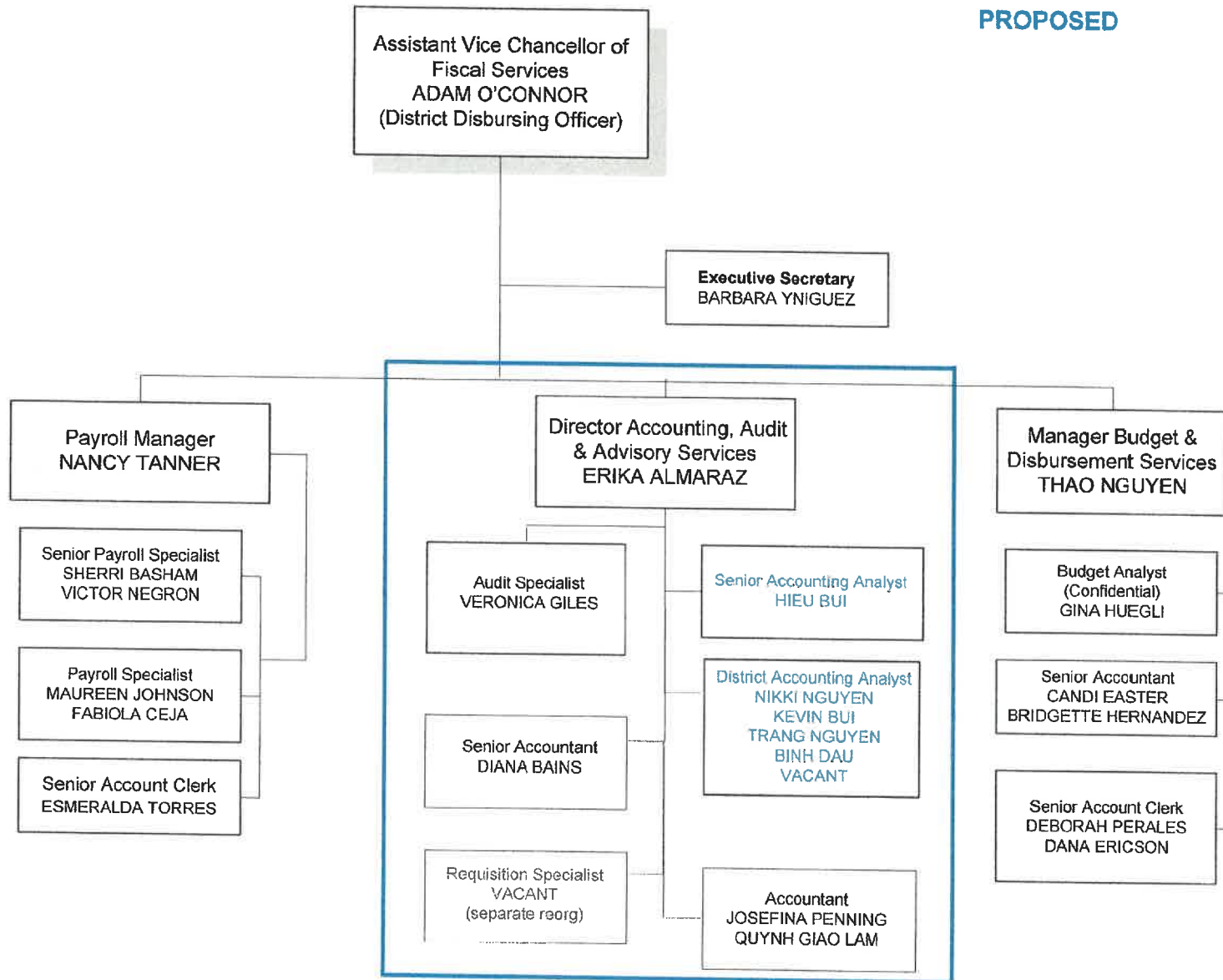
Please note: You are required to attach both current and proposed organization charts (*highlighting all positions affected, both current and proposed*) with this form.

Submitted by (District Cabinet Member): *Sara Ingawa* Date: 8/8/2023

SIGNATURES AND/OR REVIEW DATES	
Human Resources (Signature/Date): <u><i>Alistair Winter</i></u> <small>Alistair Winter (Aug 9, 2023 07:26 PDT)</small>	Business Operations & Fiscal Services (Signature/Date): <u><i>[Signature]</i></u>
	Resource Development (Signature/Date – Only for Restricted Funds) <u><i>[Signature]</i></u>
COLLEGE POSITIONS	DISTRICT POSITIONS
President's Council Approval (Signature/Date):	Chancellor's Cabinet Approval (Signature/Date):
Chancellor's Cabinet Approval (Signature/Date):	Chancellor's Council Approval (Signature/Date):
CSEA (Signature/Date):	CSEA (Signature/Date):

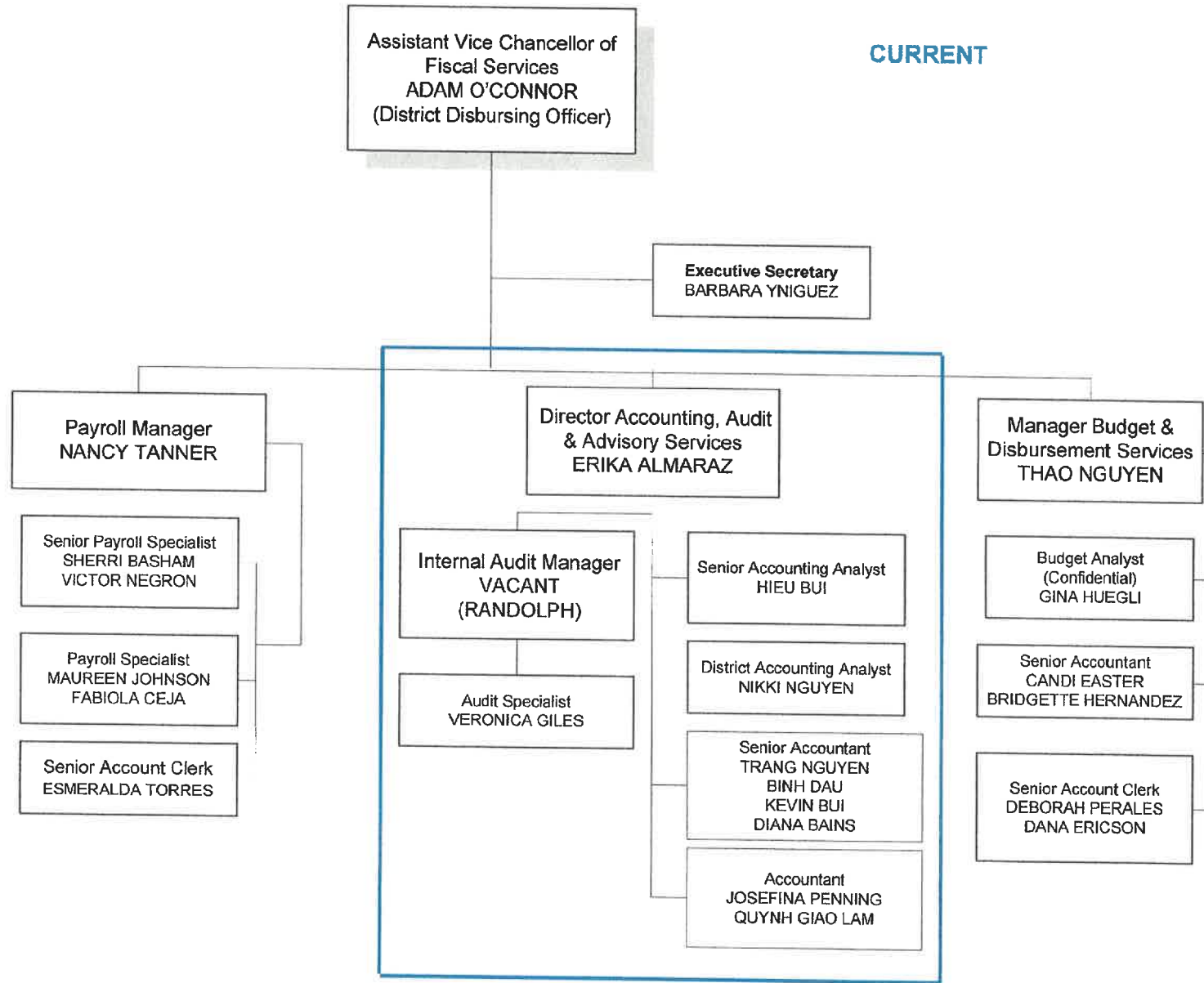
**Rancho Santiago Community College District
BUSINESS OPERATIONS AND FISCAL SERVICES
FISCAL SERVICES**

PROPOSED



**Rancho Santiago Community College District
BUSINESS OPERATIONS AND FISCAL SERVICES
FISCAL SERVICES**

CURRENT



Rationale & Cost Breakdown

This reorganization request is being submitted to address: (i) feedback received in the two most recent districtwide survey results; (ii) new regulatory requirements; and (iii) institutional and department needs consistent with program review.

- Four (4) District Accounting Analysts (\$43,339)
 - Classified positions already exist.
 - The department current has one (1) District Accounting Analyst (Grade 17) and one (1) Senior Accounting Analyst (Grade 19). Due to new accounting standards issued by GASB (such as GASB 87 and GASB 96), we need the Senior Accounting Analyst to assist with new duties related to these new standards. Duties from the Senior Accounting Analyst have been shifted down to one (1) District Accounting Analyst and three (3) Senior Accountants.
 - Requesting that we upgrade three (3) Senior Accountants to three (3) District Accounting Analysts to cover the full-scope of analyst level duties in the department. The three (3) Senior Accountants are already performing analyst duties such as reconciliation of accrued retiree medical, dental, vision and COBRA (objects 9509, 9519); reconciliation of accrued health and welfare for active employees (object 9513); identifying errors in benefits data vs benefits billing, monitoring credits owed by vendor and payments owed by retirees and advising the Benefits Analyst in P&C when corrections or follow-up is needed; reconciliation of payroll taxes and statutory fringe benefits (object 9515); Preparation, coordination, and generation of 1098-T tax forms; validation of data and system upgrades; managing required student communications for compliance with IRS requirements; researching and responding to student inquiries.
 - Also, requesting that the District Accounting Analyst position be upgraded from Grade 17 to Grade 19 for the following reasons:
 - Similar accounting positions at other community colleges are at a higher grade. Salary comparison is included. Grade 19 would be comparable to other community colleges.
 - Current District Accounting Analyst received offer of employment at Mt. SAC on 08/03/2023 for a Fiscal Services Analyst position. Mt SAC pays 16% more than RSCCD. Difference in the staff's current pay and offer letter is about \$20,000. Offer letter was provided to P&C.
 - District Accounting Analysts have a higher degree of responsibility and perform a broader scope of accounting duties compared to other accounting/budget positions including: works directly with IT on implementation, configuration, and functionality of financial software applications; performs a variety of complex reconciliations between multiple financial and non-financial systems; requires thorough knowledge of the latest state and federal financial management and reporting requirements; and provides technical direction and training to senior level accounting and budget staff.
- One (1) District Accounting Analyst (\$162,413)
 - This would be a new position.
 - Director of Accounting, Audit & Advisory Services is assuming additional responsibilities including implementing new GASBs; implementing and monitoring a whistleblower hotline; developing a yearly internal audit plan and preparing internal audit programs; managing contracted internal audits services; and (pending a separate grant-funded reorg request) supervising requisition specialist including developing and implementing related procedures and working with Purchasing Services. As a result, additional complex accounting duties need to be delegated down from Administrator to Senior Accounting Analyst to District Accounting Analysts. This includes reviewing certain reoccurring and non-reoccurring journal entries; reviewing draw down requests and invoices; reviewing cash receipts; reviewing and approving certain special project reports; and reviewing Auxiliary Fund financial activity.
 - A new analyst position is also needed to:

- Advise on new systems or processes initiated by administrators outside of Fiscal Services that interface with the District's financial system. Analyst is needed to assist with developing processes, walking staff/administrators through new processes, and often requires reconciling data between different systems.
 - Develop and maintain new low-code applications for Fiscal Services that would streamline processes and create efficiencies. New applications we would like to develop and maintain include a shared leases database, a shared SBITA database, mileage claim submission and audit app, travel claim submission and audit app, and position tracking. We need an additional resource who can dedicate the time to develop and maintain these applications.
- One (1) Senior Accounting Analyst (\$12,099)
 - Classified position already exists. Requesting that position be upgraded from Grade 19 to Grade 21 to be comparable to lead staff positions on the confidential salary schedule such as Budget Analyst (Grade K) and Principal Business Partners in recruitment (Grade K).
 - New duties would include: assisting Director of Accounting, Audit & Advisory Services with implementation of new accounting standards issued by GASB (such as GASB 87 and GASB 96) including development of new procedures and databases, review of districtwide lease contracts and subscription-based IT contracts, calculation of assets and liabilities, and preparation of audit schedules.
- Software (\$2,092)
 - Vacancy budget is \$219,943 and personnel changes requested would cost \$217,851. Requesting the remaining \$2,092 to fund audit management software.

Funding Impact

No additional funding from Unrestricted General Fund is being requested.

\$219,943 would be covered by current Unrestricted General Fund budget using current vacancy.

**RSCCD District Accounting Analyst
RSCCD vs. Other Community Colleges**

Note: At the time this salary comparison was prepared, Rio Hondo CCD, Mt SAC, and Coast CCD did not have salary schedules effective for FY 2023-2024 available online. For these 3 colleges/districts, we compared salary schedules for FY 2022-2023 and found that even their FY 2022-2023 salary range for this position is higher than RSCCD's FY 2023-2024 salary range.

	DISTRICT NAME	Job Title	Fiscal Year	Lowest Step on Salary Range	Highest Step on Salary Range	Max % Difference (vs. RSCCD)	Desirable Qualifications	Comparison
1	RANCHO SANTIAGO COMMUNITY COLLEGE DISTRICT	District Accounting Analyst (Grade 17)	2022-2023	77,792	99,382	N/A	<ul style="list-style-type: none"> Any combination of education and experience equivalent to a <u>bachelor's degree</u> in accounting, business or finance; <u>Four years</u> of increasingly responsible accounting experience. 	
1	RANCHO SANTIAGO COMMUNITY COLLEGE DISTRICT	District Accounting Analyst (Grade 17)	2023-2024	81,681	104,352	N/A	<ul style="list-style-type: none"> Any combination of education and experience equivalent to a <u>bachelor's degree</u> in accounting, business or finance; <u>Four years</u> of increasingly responsible accounting experience. 	
2	RIO HONDO COMMUNITY COLLEGE DISTRICT	Senior Accountant (Range 51)	2022-2023	101,280	123,205	30%	Job description not available online.	<ul style="list-style-type: none"> Compared RSCCD and Rio Hondo CCD salaries for 2022-2023. Rio Hondo CCD does not have 2023-2024 schedules posted online yet. Collective bargaining agreement ended 06-30-2023, new one not posted yet. Grade <u>higher</u> than RSCCD 30%.
3	GLENDALE COMMUNITY COLLEGE DISTRICT	Assistant District Accountant (Range 40)	2023-2024	73,250	115,800	11%	<ul style="list-style-type: none"> <u>Bachelor's degree</u> in Accounting or related field from an accredited college or university. <u>Three years</u> of responsible experience in the preparation and maintenance of complex financial and accounting records. 	<ul style="list-style-type: none"> Glendale CCD's salary schedule effective 07-01-2021 goes through 06-30-2024 per their collective bargaining agreement. Grade <u>higher</u> than RSCCD 11% Qualifications <u>lower</u> than RSCCD
4	SOUTH ORANGE COUNTY COMMUNITY COLLEGE DISTRICT	Accounting Analyst (Range 138)	2023-2024	87,540	117,804	13%	<ul style="list-style-type: none"> A <u>bachelor's degree</u> from a recognized accredited college or university in accounting, business administration with significant course work in accounting, or a related field. <u>Five years</u> of professional experience in accounting, financial analysis. 	<ul style="list-style-type: none"> Grade <u>higher</u> than RSCCD 13% Qualifications <u>higher</u> than RSCCD. South Orange requires 1 more year of experience than RSCCD.
5	MT. SAN ANTONIO COLLEGE	Fiscal Services Analyst (Range 120)	2022-2023	90,217	115,143	16%	<ul style="list-style-type: none"> Equivalent to a <u>bachelor's degree</u> from a regionally accredited college in business administration with emphasis in accounting, finance. <u>Three to five years</u> of progressively responsible experience in accounting, budgeting, financial analysis. 	<ul style="list-style-type: none"> Compared RSCCD and CCD salaries for 2022-2023. Mt SAC does not have 2023-2024 schedules posted online yet. Collective bargaining agreement ended 06-30-2023, new one not posted yet. Grade <u>higher</u> than RSCCD 16% Qualifications <u>higher</u> than RSCCD. RSCCD requires 1 more year of experience than Mt SAC.
6	COAST COMMUNITY COLLEGE DISTRICT (Included since Coast is an OC district. Min quals at Coast are significantly lower than RSCCD. Coast position <u>not comparable</u> .)	Accounting Analyst (Range 121)	2022-2023	76,744	103,465	4%	<ul style="list-style-type: none"> Four years college-level course work equivalent to a <u>bachelor's degree</u> in accounting. At least <u>two years</u> of experience in increasingly responsible accounting positions, with one year of experience overseeing the work of others. 	<ul style="list-style-type: none"> Compared RSCCD and CCD salaries for 2022-2023. Coast CCD does not have 2023-2024 schedules posted online yet. Collective bargaining agreement not available online. Grade <u>higher</u> than RSCCD 4% Qualifications <u>higher</u> than RSCCD. RSCCD requires 2 more years of experience than Coast CCD.
7	NORTH ORANGE COMMUNITY COLLEGE DISTRICT	North Orange CCD does not have an Accounting Analyst position.	N/A	N/A	N/A	N/A	N/A	N/A

RSCCD

2023-2024 Cost of Position

COST OF NEW POSITION -MANAGEMENT CONFIDENTIAL CONTRACT

POSITION TITLE	Internal Audit Manager		
GRADE & STEP	MONTHLY RATE	NO OF MONTHS	ANNUAL COST
Grade G/Step 4			\$ 141,452.67

SALARY RELATED TAX/BENEFITS	BENEFIT RATE	BENEFIT COST	
PERS	26.680%	37,739.57	
SOCIAL SECURITY	6.200%	8,770.07	
MEDICARE	1.450%	2,051.06	
UNEMPLOYMENT	0.050%	70.73	
WORKERS COMP	1.500%	2,121.79	
ACTIVE RET. INS. COST	0.000%	-	
TOTAL TAX & BENEFIT COST	35.880%	\$ 50,753.22	\$ 50,753.22
TOTAL SALARY & BENEFIT COST			\$ 192,205.89

FRINGE BENEFITS COST	BENEFIT RATE	BENEFIT COST	
FRINGE BENEFITS		3,320.00	
SOCIAL SECURITY	6.200%	205.84	
MEDICARE	1.450%	48.14	
UNEMPLOYMENT	0.050%	1.66	
WORKERS COMP	1.500%	49.80	
ACTIVE RET. INS. COST	0.000%	-	
TOTAL FRINGE BENEFIT COST	9.200%	\$ 3,625.44	\$ 3,625.44

INSURANCE BENEFITS			
LIFE INSURANCE (ANNUAL OR \$50,000 minimum)			
(Annual Life Insurance X \$0.075/1000 X 12 Months) =	\$ 141,452.67	127.31	
MEDICAL INSURANCE (see below)		23,985.21	
TOTAL INSURANCE COST		24,112.52	\$ 24,112.52

TOTAL COST OF POSITION	\$ 219,943.85
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BENEFITS =	\$ 78,491.18
BENEFIT COST AS A PERCENT OF CONTRACT =	55.49%

Admn., Superv/Mang. & Conf.	Max	41,555.88	23,985.21
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NOTE: WHEN CALCULATING A VACANT POSITION PLEASE USE AVERAGE \$\$ FOR H&W

RSCCD

2023-2024 Cost of Position

COST OF NEW POSITION - CLASSIFIED CONTRACT

POSITION TITLE	New District Accounting Analyst		
GRADE & STEP	MONTHLY RATE	NO OF MONTHS	ANNUAL COST
Grade 19, Step 3			\$ 101,923.00

SALARY RELATED TAX/BENEFITS	BENEFIT RATE	BENEFIT COST	
PERS	26.680%	27,193.06	
SOCIAL SECURITY	6.200%	6,319.23	
MEDICARE	1.450%	1,477.88	
UNEMPLOYMENT	0.050%	50.96	
WORKERS COMP	1.500%	1,528.85	
ACTIVE RET. INS. COST	0.000%	-	
TOTAL TAX & BENEFIT COST	35.880%	\$ 36,569.98	\$ 36,569.98
TOTAL SALARY & BENEFIT COST			\$ 138,492.98

FRINGE BENEFITS COST	BENEFIT RATE	BENEFIT COST	
FRINGE BENEFITS (CSEA only)		1,500.00	
SOCIAL SECURITY	6.200%	93.00	
MEDICARE	1.450%	21.75	
UNEMPLOYMENT	0.050%	0.75	
WORKERS COMP	1.500%	22.50	
ACTIVE RET. INS. COST	0.000%	-	
TOTAL FRINGE BENEFIT COST	9.200%	\$ 1,638.00	\$ 1,638.00

INSURANCE BENEFITS			
LIFE INSURANCE (ANNUAL OR \$50,000 minimum)			
(Annual Life Insurance X \$0.075/1000 X 12 Months)	\$ 101,923.00	91.73	
MEDICAL INSURANCE (see below)		22,190.66	
TOTAL INSURANCE COST		22,282.39	\$ 22,282.39

TOTAL COST OF POSITION	\$ 162,413.37
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BENEFITS =	\$ 60,490.37
BENEFIT COST AS A PERCENT OF CONTRACT =	59.35%

CSEA	Max	36,449.16	22,190.66
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NOTE: WHEN CALCULATING A VACANT POSITION PLEASE USE AVERAGE \$\$ FOR H&W

RSCCD

2023-2024 Cost of Position

COST OF NEW POSITION - CLASSIFIED CONTRACT

POSITION TITLE	District Accounting Analysts		
GRADE & STEP	MONTHLY RATE	NO OF MONTHS	ANNUAL COST
			\$ 31,874.00

SALARY RELATED TAX/BENEFITS	BENEFIT RATE	BENEFIT COST	
PERS	26.680%	8,503.98	
SOCIAL SECURITY	6.200%	1,976.19	
MEDICARE	1.450%	462.17	
UNEMPLOYMENT	0.050%	15.94	
WORKERS COMP	1.500%	478.11	
ACTIVE RET. INS. COST	0.000%	-	
TOTAL TAX & BENEFIT COST	35.880%	\$ 11,436.39	\$ 11,436.39
TOTAL SALARY & BENEFIT COST			\$ 43,310.39

FRINGE BENEFITS COST	BENEFIT RATE	BENEFIT COST	
FRINGE BENEFITS (CSEA only)		-	
SOCIAL SECURITY	6.200%	-	
MEDICARE	1.450%	-	
UNEMPLOYMENT	0.050%	-	
WORKERS COMP	1.500%	-	
ACTIVE RET. INS. COST	0.000%	-	
TOTAL FRINGE BENEFIT COST	9.200%	\$ -	\$ -

INSURANCE BENEFITS			
LIFE INSURANCE (ANNUAL OR \$50,000 minimum)			
(Annual Life Insurance X \$0.075/1000 X 12 Months)	\$ 50,000.00	28.69	
MEDICAL INSURANCE (see below)		-	
TOTAL INSURANCE COST		28.69	\$ 28.69

TOTAL COST OF POSITION	\$ 43,339.08
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BENEFITS =	\$ 11,465.08
BENEFIT COST AS A PERCENT OF CONTRACT =	35.97%

CSEA	Max	36,449.16	22,190.66
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NOTE: WHEN CALCULATING A VACANT POSITION PLEASE USE AVERAGE \$\$ FOR H&W

2023-2024					
	Nikki (G17, S3)	Kevin (G15, S4)	Binh (G15, S4)	Trang (G15, S4)	Total
Current	90,070.00	84,109.00	84,109.00	84,109.00	
New (G19, S2)	97,032.00				
New (G19, S1)		92,413.00	92,413.00	92,413.00	
Difference	6,962.00	8,304.00	8,304.00	8,304.00	31,874.00

AVERAGE

RSCCD

2023-2024 Cost of Position

COST OF NEW POSITION - CLASSIFIED CONTRACT

POSITION TITLE	Senior Accounting Analyst		
GRADE & STEP	MONTHLY RATE	NO OF MONTHS	ANNUAL COST
Grade 21, Step 2			\$ 8,898.00

SALARY RELATED TAX/BENEFITS	BENEFIT RATE	BENEFIT COST	
PERS	26.680%	2,373.99	
SOCIAL SECURITY	6.200%	551.68	
MEDICARE	1.450%	129.02	
UNEMPLOYMENT	0.050%	4.45	
WORKERS COMP	1.500%	133.47	
ACTIVE RET. INS. COST	0.000%	-	
TOTAL TAX & BENEFIT COST	35.880%	\$ 3,192.61	\$ 3,192.61
TOTAL SALARY & BENEFIT COST			\$ 12,090.61

FRINGE BENEFITS COST	BENEFIT RATE	BENEFIT COST	
FRINGE BENEFITS (CSEA only)		-	
SOCIAL SECURITY	6.200%	-	
MEDICARE	1.450%	-	
UNEMPLOYMENT	0.050%	-	
WORKERS COMP	1.500%	-	
ACTIVE RET. INS. COST	0.000%	-	
TOTAL FRINGE BENEFIT COST	9.200%	\$ -	\$ -

INSURANCE BENEFITS			
LIFE INSURANCE (ANNUAL OR \$50,000 minimum)			
(Annual Life Insurance X \$0.075/1000 X 12 Months)	\$ 50,000.00	8.01	
MEDICAL INSURANCE (see below)		-	
TOTAL INSURANCE COST		8.01	\$ 8.01

TOTAL COST OF POSITION	\$ 12,098.62
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BENEFITS =	\$ 3,200.62
BENEFIT COST AS A PERCENT OF CONTRACT =	35.97%

CSEA	Max	36,449.16	22,190.66
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NOTE: WHEN CALCULATING A VACANT POSITION PLEASE USE AVERAGE \$\$ FOR H&W

2023-2024

	Jason (G19, S3)	
Current		101,923.00
New (G21, S2)		110,821.00
Difference		8,898.00

Signature:

Email: gerard_debra@rscdd.edu

Signature:

Email: gerard_debra@rscdd.edu

Signature:

Email: winter_alistair@rscdd.edu

AVERAGE

**RANCHO SANTIAGO COMMUNITY COLLEGE DISTRICT
REORGANIZATION REQUEST FORM**

Number # 1361
Assigned by Human Resources

Use this form and the reorganization process to make a permanent personnel change in your program or department. If proposing a new and/or change of position, please attach a cost of position worksheet.

Site/Department/Division: District Office / Fiscal Services / Business Services

Manager/Supervisor: Erika Almaraz

Position(s) affected:

CURRENT POSITION	PROPOSED POSITION
	One (1) Requisition Specialist - grant funded (Grade 14)

Current annual salary/benefits cost \$ _____ Proposed annual salary/benefits cost \$ 127,017
Specify budget impact – include exact amounts or the best available estimate and the source of funding:

GENERAL FUNDS RESTRICTED FUNDS

Source of funding (account numbers): 12-3401-672000-54212-2130 (\$127,017)
(Attach necessary budget change forms)

Reason for reorganization:

Please see attachment.

Will there be duties and/or responsibilities that will no longer be performed/required in this department/division?

No Yes If yes, please explain below.

Does this change affect more than one department/division? No Yes If yes, please explain below.

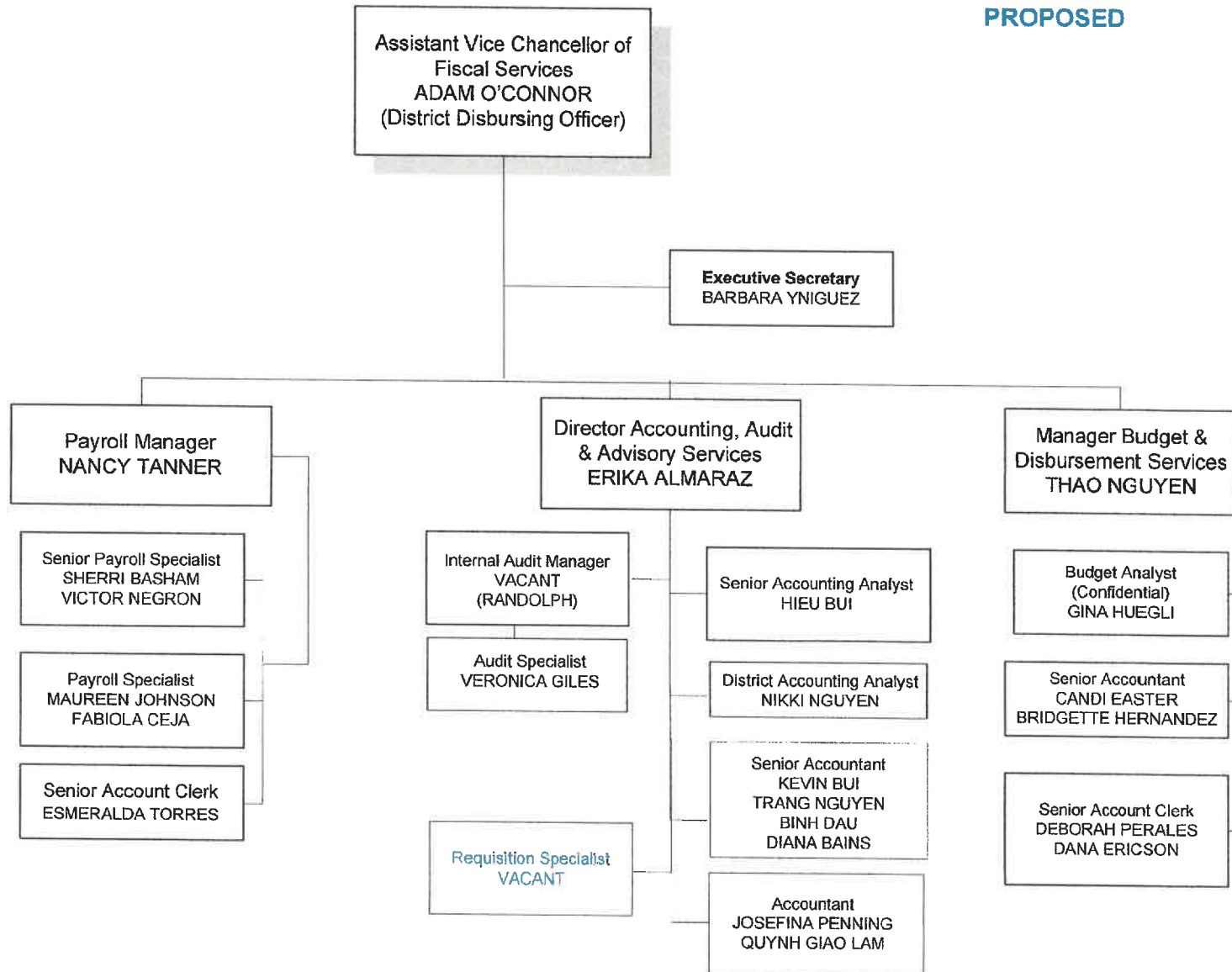
Please note: You are required to attach both current and proposed organization charts (*highlighting all positions affected, both current and proposed*) with this form.

Submitted by (District Cabinet Member): *Erika Almaraz* Date: 8/8/2023

SIGNATURES AND/OR REVIEW DATES	
Human Resources (Signature/Date): <u><i>Alistair Winter</i></u> (Aug 9, 2023 07:27 PDT)	Business Operations & Fiscal Services (Signature/Date): <u><i>[Signature]</i></u> <u>8/8/23</u>
	Resource Development (Signature/Date – Only for Restricted Funds)
COLLEGE POSITIONS	DISTRICT POSITIONS
President's Council Approval (Signature/Date):	Chancellor's Cabinet Approval (Signature/Date):
Chancellor's Cabinet Approval (Signature/Date):	Chancellor's Council Approval (Signature/Date):
CSEA (Signature/Date):	CSEA (Signature/Date):

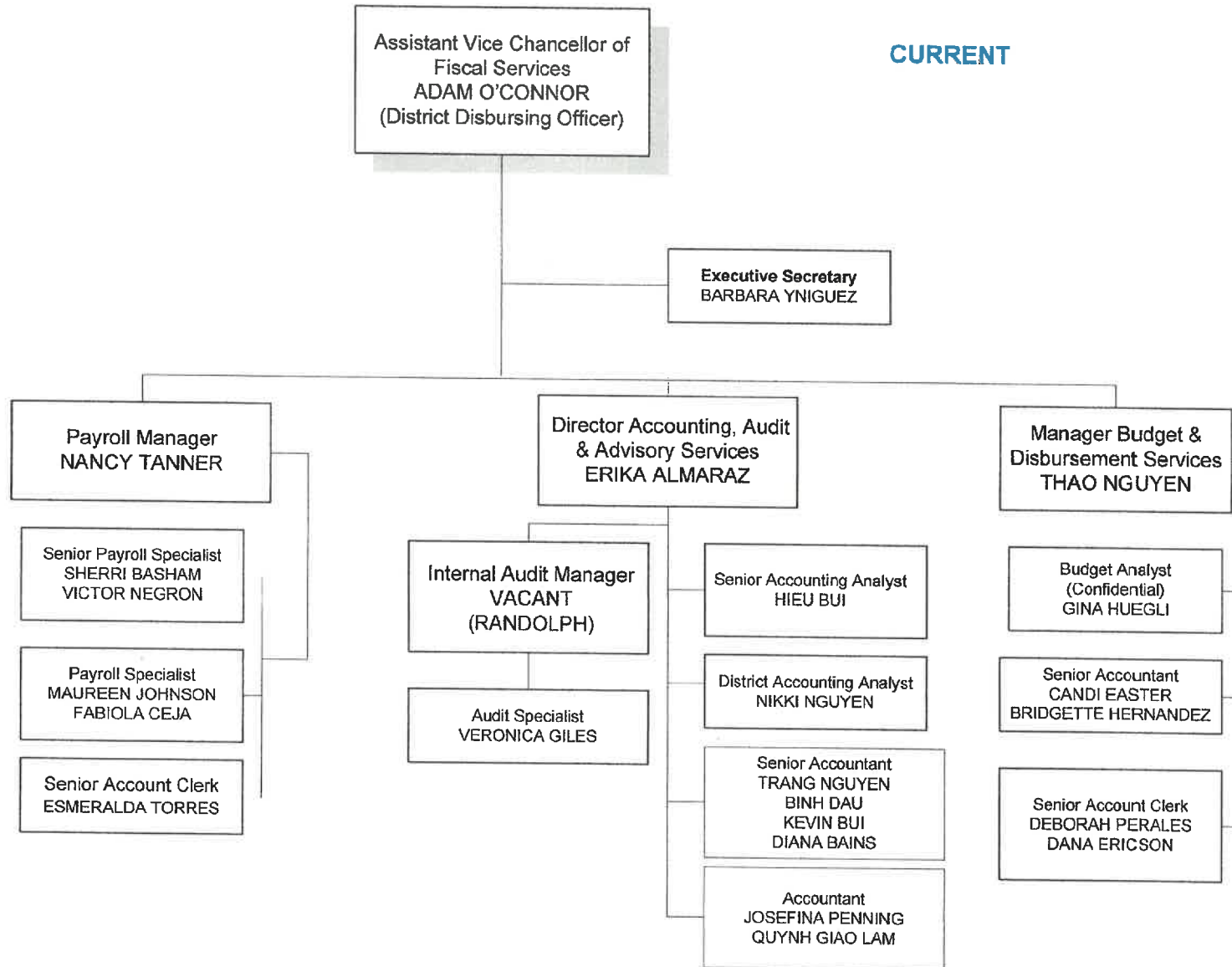
**Rancho Santiago Community College District
BUSINESS OPERATIONS AND FISCAL SERVICES
FISCAL SERVICES**

PROPOSED



**Rancho Santiago Community College District
BUSINESS OPERATIONS AND FISCAL SERVICES
FISCAL SERVICES**

CURRENT



Rationale & Cost Breakdown

This reorganization request is being submitted to address: (i) feedback received in the two most recent districtwide survey results; (ii) new regulatory requirements; and (iii) institutional and department needs consistent with program review.

- One (1) Requisition Specialist (\$127,017)
 - This would be a new **grant-funded** position.
 - Duties would include:
 - Assists campus administrators with the preparation of district-approved templates and forms for professional services, software licenses and subscriptions, and facilities-related agreements;
 - Assists campus administrators and staff by communicating directly with vendors to obtain documentation necessary to submit a purchase requisition such as multiple quotes, certificates of insurance, Voluntary Product Accessibility Templates, and W-9 forms;
 - Prepares and submits complex purchase requisitions such as those requiring Facilities Modification Requests for maintenance and renovations, software licenses and subscriptions, and specialized services requiring multiple quotes on-behalf of campus departments in conformity with board policies and procedures and procurement practices;
 - Ensures purchase requisitions are coded consistently and that the proper account codes are used;
 - Requests the creation of general ledger account codes and initiates budget changes as needed to facilitate submission of purchase requisitions;
 - Prepares, routes for proper approvals, and submits change orders forms for related purchases as necessary.

Funding Impact

No additional funding from Unrestricted General Fund is being requested.

\$127,017 would be covered by grant funds in Fund 12.

RSCCD

2023-2024 Cost of Position

COST OF NEW POSITION - CLASSIFIED CONTRACT

POSITION TITLE	Requisition Specialist		
GRADE & STEP	MONTHLY RATE	NO OF MONTHS	ANNUAL COST
Grade 14, Step 3			\$ 75,890.51

SALARY RELATED TAX/BENEFITS	BENEFIT RATE	BENEFIT COST	
PERS	26.680%	20,247.59	
SOCIAL SECURITY	6.200%	4,705.21	
MEDICARE	1.450%	1,100.41	
UNEMPLOYMENT	0.050%	37.95	
WORKERS COMP	1.500%	1,138.36	
ACTIVE RET. INS. COST	0.000%	-	
TOTAL TAX & BENEFIT COST	35.880%	\$ 27,229.52	\$ 27,229.52
TOTAL SALARY & BENEFIT COST			\$ 103,120.03

FRINGE BENEFITS COST	BENEFIT RATE	BENEFIT COST	
FRINGE BENEFITS (CSEA only)		1,500.00	
SOCIAL SECURITY	6.200%	93.00	
MEDICARE	1.450%	21.75	
UNEMPLOYMENT	0.050%	0.75	
WORKERS COMP	1.500%	22.50	
ACTIVE RET. INS. COST	0.000%	-	
TOTAL FRINGE BENEFIT COST	9.200%	\$ 1,638.00	\$ 1,638.00

INSURANCE BENEFITS			
LIFE INSURANCE (ANNUAL OR \$50,000 minimum)			
(Annual Life Insurance X \$0.075/1000 X 12 Months)	\$ 75,890.51	68.30	
MEDICAL INSURANCE (see below)		22,190.66	
TOTAL INSURANCE COST		22,258.96	\$ 22,258.96

TOTAL COST OF POSITION	\$ 127,016.99
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BENEFITS =	\$ 51,126.48
BENEFIT COST AS A PERCENT OF CONTRACT =	67.37%

CSEA	Max	36,449.16	22,190.66
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NOTE: WHEN CALCULATING A VACANT POSITION PLEASE USE AVERAGE \$\$ FOR H&W

**REQUISITION SPECIALIST
JOB DESCRIPTION- CLASSIFIED**

POSITION OVERVIEW

Under general supervision; prepares and submits certain complex purchase requisitions on-behalf of campus departments in compliance with board policies and procedures and procurement practices; ensures purchase requisitions are consistently coded using the proper account codes and that expenses are properly capitalized in conformity with general accounting principles and district policies; requests general ledger account codes and initiates budget changes to facilitate purchase requisitions; communicates status of purchase requisitions; interacts with Purchasing Services to address questions and resolves issues related to purchase requisitions; performs related duties as required.

REPRESENTATIVE DUTIES

1. Communicates directly with college departments to understand procurement requests and funding sources;
2. Conveys district processes and feasibility of requests based on district policies, procedures, and deadlines to help administrators set reasonable expectations;
3. Assists campus administrators with the preparation of district-approved templates and form for professional services, software licenses and subscriptions, and facilities-related agreements;
4. Assists campus administrators and staff by communicating directly with vendors to obtain documentation necessary to submit a purchase requisition such as multiple quotes, certificates of insurance, Voluntary Product Accessibility Templates (VPAT) and W-9 forms;
5. Obtains recommendations from Purchasing Services regarding vendors for hard-to-find goods and services or may independently research potential vendors;
6. Verify taxpayer identification number for new vendors with access to the IRS Website;
7. Communicates invoicing terms with vendors that align with district's fiscal year-end;
8. Prepares and submits complex purchase requisitions such as those requiring Facilities Modification Requests for maintenance and renovations, software licenses and subscriptions, and specialized services requiring multiple quotes on-behalf of campus departments in conformity with board policies and procedures and procurement practices;
9. Submits required documentation such as quotes, certificates of insurance, VPAT, W-9 form, etc. to Purchasing Services;
10. Documents allowability of expense on the purchase requisition when needed for audit purposes;
11. Consults with Resource Development department as needed;

REQUISITION SPECIALIST (cont'd)
JOB DESCRIPTION- CLASSIFIED

12. Ensures purchase requisitions are coded consistently and that the proper account codes are used;
13. Ensures expenses are properly capitalized in conformity with general accounting principles and district policies;
14. Coordinates with Facilities accountant and Warehouse Services on proper coding of capital expenditures;
15. Requests the creation of general ledger account codes and initiates budget changes as needed to facilitate submission of purchase requisitions;
16. Initiates transfers of expenditure and creates journal entries as needed;
17. Communicates to campus administrators and staff the status of purchase requisitions;
18. Interacts with Purchasing Services to ensure purchase requisitions can be efficiently processed;
19. Address questions, reviews the purchasing queues and follows up on pending items and resolves issues related to purchase requisitions and adheres to associated deadlines;
20. Understands and adheres to deadlines set by Purchasing Services and Fiscal Services; Monitors and prioritizes workload based on urgency of college requests; Submits purchase requisitions as quickly as possible;
21. Prepares, routes for proper approvals, and submits Change Order forms for related purchases as necessary;
22. May assist with manual input of budget changes, transfers of expenditure, and journal entries to expedite posting.

ORGANIZATIONAL RELATIONSHIPS

This position reports to assigned administrator or designee.

KNOWLEDGE AND ABILITIES

Knowledge of: Principles of general accounting and budgeting including principles for capitalization of expenses.

Ability to: Demonstrate division's core values of continuous improvement, customer service, and civility; establish and maintain effective communication and working relationships with others; learn and apply accounting and purchasing departmental procedures, policies, and regulations; work independently; prioritize workload based on urgency and deadlines; take initiative to promptly follow-up on pending items and resolve issues.

Skills: Excellent verbal and written communication skills.

**REQUISITION SPECIALIST (cont'd)
JOB DESCRIPTION- CLASSIFIED**

QUALIFICATIONS GUIDE

Required Training and Experience

Any combination of training and experience equivalent to a Bachelor's degree in business, accounting, or related field and three (3) years of progressively responsible experience in an accounting or purchasing environment.

Board Approved:

Signature:

Email: gerard_debra@rscdd.edu

Signature:

Email: gerard_debra@rscdd.edu

Signature:

Email: winter_alistair@rscdd.edu

Rancho Santiago Community College District
BOARD POLICY
Chapter 2
Board of Trustees

BP 2330 Quorum and Voting

Reference:

Education Code Sections 15266, 72000 subdivision (d)(3), 81310 et seq., [81360](#), 81365, 81511, 81432
Government Code Section 53094, 54950, et seq.
Code of Civil Procedure Section 1245.240

A majority of the members of the Board shall constitute a quorum for the transaction of business. Four votes shall be necessary to determine the outcome of any issue. Less than a quorum may adjourn any meeting to a future date.

Two members of the Board shall constitute a quorum for any meeting of a standing or ad hoc committee of the Board.

The Board shall act by majority vote of all the membership of the Board, except as noted below.

No action shall be taken by secret ballot. The Board will publicly report any action taken in open session and the vote or abstention of each individual member present.

The following actions require a two-thirds majority of all members of the Board:

- Resolution to pursue the authorization and issuance of bonds by a 55% vote of the electorate;
- Resolution of intention to sell or lease [District](#) real property [which is not or will not be needed by the District for school classroom buildings](#) (except where a unanimous vote is required);
- Resolution of intention to dedicate or convey an easement;
- Resolution authorizing and directing the execution and delivery of a deed;
- Action to declare the District exempt from approval requirements of a planning commission or other local land use body;
- Appropriation of funds for an undistributed reserve;
- Resolution to condemn real property.
- Resolution to pursue the authorization and issuance of bonds pursuant to paragraph (3) of subdivision (b) of Section 1 of Article XIII A of the California Constitution and subdivision (b) of Section 18 of Article XVI of the California Constitution.

The following actions require a unanimous vote of all the members of the Board:

- Resolution authorizing a sale or lease of District real property to the state, any county, city or to any other school or community college district;
- Resolution authorizing lease of District property under a lease for the production of gas.

Revised: July 21, 2014 (Previously BP9016)

Revised: February 25, 2019

Revised: **xxxxxxxx, 2023**

Rancho Santiago Community College District
ADMINISTRATIVE REGULATION
Chapter 2
Board of Trustees

AR 2325 Teleconferenced Meetings (NEW)

Reference(s):

Education Code Section 72000 subdivision (d)
Government Code Sections 54952.2, 54953 et. seq., and 54961

Note:

While written for Board of Trustees meetings, this administrative regulation applies to all RSCCD entities that conduct their meetings in accordance with the Brown Act:

1. RSCCD Board of Trustees
2. Santa Ana College Academic Senate
3. Santiago Canyon College Academic Senate
4. RSCCD Foundation
5. Santa Ana College Foundation
6. Santiago Canyon College Foundation

The Board may use teleconferencing for the benefit of the public and the Board in connection with any meeting. If the Board elects to use teleconferencing, the Board must comply with all of the following:

- At least a quorum of Board members must participate from locations within the District boundaries, except as provided by law;
- The Board will identify all teleconference sites on the agenda;
- The Board will post the agenda at all teleconference sites;
- The agenda must provide an opportunity for members of the public to address the Board directly at each teleconference site;
- The Board members must vote by rollcall; and
- The Board must conduct the teleconferenced meetings in a manner that protects the statutory and constitutional rights of the parties or the public appearing before the Board.

Meetings During States of Emergency

The Board may use teleconferencing without complying with the requirements above in any of the following circumstances:

- The Board holds a meeting during a proclaimed state of emergency, and state or local officials have imposed or recommended measures to promote social distancing;
- The Board holds a meeting during proclaimed state of emergency for the purpose of determining, by majority vote, whether as a result of the emergency, meeting in person would present imminent risks to the health or safety of attendees; or

- The Board holds a meeting during a proclaimed state of emergency and has determined, by majority vote that as a result of the emergency, meeting in person would present imminent risks to the health or safety of attendees.

If a state of emergency remains active, or state or local officials have imposed or recommended measures to promote social distancing, in order to continue to teleconference without complying with the location requirement described above, the Board must, not later than 30 days after teleconferencing for the first time pursuant to the above circumstances, and every 30 days thereafter, make the following findings by majority vote:

- The Board has reconsidered the circumstances of the state of emergency; and either
- The state of emergency continues to directly impact the ability of the members to meet safely in person; or
- State or local officials continue to impose or recommend measures to promote social distancing.

Requirements for Individual Board Members Participating Remotely

The Board can use teleconferencing without posting agendas at all teleconference locations provided at least a quorum of the Board members participates in person at a single physical location within the boundaries of the District, and that location is identified on the agenda. Additionally, the Board must provide a two-way audiovisual platform or a two-way telephonic service and a live webcasting of the meeting as a means by which the public may remotely hear and visually observe the meeting and remotely address the Board.

A member of the Board must only participate in a meeting remotely if either:

- The member notifies the Board of the member's need to participate remotely for just cause. "Just cause" means a childcare or caregiving need, a contagious illness, a physical or mental disability, or travel on District business or for another state or local agency. The member may not participate remotely for just cause for more than two meetings per calendar year; or
- The member requests the Board allow the member to participate in the meeting remotely due to emergency circumstances and the Board takes action to approve the request. "Emergency circumstances" means a physical or family medical emergency that prevents a member from attending in person.

The member must participate through both audio and visual technology.

A member cannot participate in meetings of the Board solely by teleconference from a remote location for a period of more than three consecutive months or 20 percent of the regular meetings for the Board within a calendar year or more than two meetings if the Board regularly meets fewer than ten times per calendar year.

Public Access Requirements When Board is Teleconferencing Under Amended Teleconference Rules

In each instance in which notice of the time of the teleconference meeting is otherwise given or the agenda for the meeting is otherwise posted, the Board must also give notice of the means by which members of the public may access the meeting and offer public comment. The agenda must identify and include an opportunity for all persons to attend and address the Board through

a call-in option, through an internet-based service option, and at the in-person location of the meeting.

In the event of a disruption that prevents the Board from broadcasting the meeting to members of the public using the call-in option or internet-based service option, or in the event of a disruption within the District's control that prevents members of the public from offering public comments using the call-in option or internet-based service option, the Board must take no further action on items appearing on the meeting agenda until public access to the meeting via the call-in option or internet-based service option is restored.

The Board must not require the public to submit comments in advance of the meeting and must provide an opportunity for the public to address the Board and offer comment in real time.

Adopted: xxxxxxxxx, 2023