

**RANCHO SANTIAGO COMMUNITY COLLEGE DISTRICT**

website: [Fiscal Resources Committee](#)

**Agenda for Wednesday, August 16, 2023**

**1:30 p.m. - 3:00 p.m.**

Zoom Meeting

1. Welcome
2. State/District Budget Update – Ingram
  - 2023/24 Advance Apportionment:
    - Memo
    - Exhibit R – FY 2023/24 Advance Apportionment (July 2023)
    - Exhibit A – Payments by Program (July 2023)
  - SSC – Governor Newsom Signs 2023-24 State Budget Package
  - SSC – Top Legislative Issues-July 14, 2023
  - SSC – Governor Newsom Signs Two Community College bills
  - SSC – CalPERS Reports Investment Gains Below Target
  - SSC – GOP Proposes Drastic Cuts to Federal Education Funding
  - SSC – Dartboard for 2023-24 Now Available
  - SSC – State Revenues Tracking with Revised Estimates
  - SSC – Fed Raises Rate Once Again
  - SSC – Governor Newsom Signs CCC Bills
  - SSC – CalSTRS 2022-23 Investment Returns Below Target
  - DOF – Finance Bulletin-July 2023
3. Proposed Adopted General Fund Budget – **ACTION**
  - Budget Assumptions Update
  - 2022/23 Recap of Unrestricted General Fund – Major Changes Comparing Adopted Budget to Actuals
4. Closeout of 2022/23 Budget
  - Recap of 2022/23 SCFF Metrics
  - Final Budget Allocation Model Distribution of Carryover
  - 50% Law Compliance Update
5. Poll Committee for Future Discussion Topics – Claire Coyne
6. Standing Report from District Council – Claire Coyne
7. Informational Handouts
  - District-wide expenditure report link: <https://intranet.rscsd.edu>
  - Vacant Funded Position List as of July 31, 2023
  - Monthly Cash Flow Summary as of July 31, 2023
  - [SAC Planning and Budget Committee Agendas and Minutes](#)
  - [SCC Budget Committee Agendas and Minutes](#)
  - Districtwide Enrollment Management Workgroup Minutes *No materials*
8. Approval of FRC Minutes – July 5, 2023
9. Other

Next FRC Committee Meeting: Wednesday, September 20, 2023, 1:30 pm – 3:00 pm

**The Rancho Santiago Community College District aspires to provide equitable, exemplary educational programs and services in safe, inclusive, and supportive learning environments that empower our diverse students and communities to achieve their personal, professional, and academic goals.**



MEMORANDUM

July 21, 2023

FS 23-04 | Via Website and Email

**TO:** Chief Executive Officers  
Chief Business Officers

**FROM:** Fiscal Services Unit  
Office of Institutional Supports & Success  
College Finance and Facilities Planning Division

**RE:** 2023-24 Advance Apportionment

This memo describes the 2023-24 Advance (AD) apportionment calculations for the Student Centered Funding Formula (SCFF) and various categorical programs. Associated exhibits are available on the Chancellor's Office [Fiscal Services Unit Apportionment Reports website](#). Details on additional 2023 Budget Act resources will be available in the [2023-24 Compendium of Allocations and Resources](#).

## SCFF General Background

The SCFF consists of three principal components – the base allocation, supplemental allocation, and student success allocation with the following parameters:

- The base allocation relies primarily on college and center size based on prior year data and current year Full Time Equivalent Student (FTES) enrollment.
- The supplemental allocation is based on prior year data.
- The student success allocation is based on an average of three prior years of data.

Generally, the Chancellor's Office certifies apportionments three times per year with the Advance Apportionment (AD) released in July, First Principal (P1) and Recalculation (R1) in February, and Second Principal (P2) in June. Additional certification revisions are completed as necessary.

At the Advance apportionment, the Chancellor's Office uses estimates and previously reported data to calculate the components of the SCFF to disburse resources for the first seven months of the fiscal year.

## SCFF 2023-24 Advance

At 2023-24 Advance, SCFF State General Apportionment incorporates assumptions aligned with factors used to develop the 2023 Budget Act, including a COLA of 8.22% and \$26.4 million in funding for growth. The Total Computational Revenue (Max TCR) consists of the highest of the following three TCR calculations for each district: (A) TCR calculated by formula in 2023-24, (B) TCR stability protection (2022-23 calculated TCR plus COLA), or (C) Hold Harmless (2017-18 TCR plus yearly COLAs). At 2023-24 AD, the statewide SCFF Max TCR is \$9.45 billion.

**2023-24 Advance Apportionment**  
July 21, 2023

For the 2023-24 AD, Full-Time Equivalent Student (FTES) values are carried forward from the 2022-23 Second Principal (P2) data excluding any 2022-23 COVID-19 emergency conditions allowances. The 2021-22 supplemental values are carried forward from the data set submitted on March 10, 2023. The student success allocation three-year average is calculated using the 2020-21 data once, and the 2021-22 data set submitted on March 10, 2023 twice, considering that the 2022-23 data is not yet available.

Category	Data Used at 2023-24 Advance
FTES – Current Year	2022-23 P2 Reported FTES <u>excluding</u> any COVID-19 emergency conditions allowances
FTES – Prior Year Applied #3	2022-23 P2 Applied #3 <u>including</u> any COVID-19 emergency conditions allowances
FTES – Prior Prior Year Applied #3	2021-22 R1 June 2023 Revision Applied #3 <u>including</u> any COVID-19 emergency conditions allowances
FTES – Basic Allocation	2021-22 R1 College and Center FTES <u>including</u> any COVID-19 emergency conditions allowance funding level protections
Supplemental	2021-22 supplemental data reported on March 10, 2023
Student Success	2020-21 data, and 2021-22 data (reported March 10, 2023) twice to determine a three-year average

To estimate property taxes, 2022-23 P2 property tax data is proportionally increased by 4.48% to align with Department of Finance projections. Enrollment fees are based on 2022-23 P2 data and 2023-24 Education Protection Account (EPA) funding is based on projections provided by the Department of Finance.

The table below reflects the SCFF rates at 2023-24 AD as modified by COLA in the 2023 Budget Act.

Category	2022-23 Rates (rounded)	2023-24 Rates (rounded)
FTES – Credit*	\$4,840	\$5,238
FTES – Incarcerated Credit*	6,788	7,346
FTES – Special Admit Credit*	6,788	7,346

**2023-24 Advance Apportionment**  
July 21, 2023

<b>Category</b>	<b>2022-23 Rates (rounded)</b>	<b>2023-24 Rates (rounded)</b>
FTES – CDCP	6,788	7,346
FTES – Noncredit	4,082	4,417
Supplemental Point Value	1,145	1,239
Student Success Main Point Value	675	730
Student Success Equity Point Value	170	184
<b>Single College District</b>		
Small College	5,950,421	6,439,546
Medium College	7,933,899	8,586,065
Large College	9,917,373	10,732,581
<b>Multi College District</b>		
Small College	5,950,421	6,439,546
Medium College	6,942,161	7,512,806
Large College	7,933,899	8,586,065
Designated Rural College	1,892,601	2,048,172
State Approved Center	1,983,474	2,146,516
<b>Legacy (Grandparented) Centers</b>		
Small Center	247,936	268,316
Small Medium Center	495,869	536,629
Medium Center	991,736	1,073,257
Medium Large Center	1,487,605	1,609,886

**2023-24 Advance Apportionment**

July 21, 2023

Category	2022-23 Rates (rounded)	2023-24 Rates (rounded)
Large Center	1,983,474	2,146,516

\*Ten districts receive higher credit FTES rates, as specified in statute.

**2023-24 AD Exhibits**

- Exhibit A (District Monthly Payments by Program)
- Exhibit B4 (County Monthly Payment Schedule)
- Exhibit R (SCFF Apportionment Summary)

The Exhibit R is a summary document used in place of the Exhibit C at the Advance apportionment which identifies each district's components of the SCFF and the various revenue sources (i.e., general fund, property taxes, enrollment fees, 2015-16 Full-Time Faculty Hiring, and Education Protection Account (EPA)) used by the Chancellor's Office to fund each district's Total Computational Revenue.

**SCFF Funding Protections**

Fiscal year 2022-23 was the final year for the optional Title 5 COVID-19 emergency conditions allowance. However, there are several funding protections applicable under the SCFF, summarized below.

Protection	Description
Hold Harmless (EDC 84750.4(h))	Districts receive no less than their 2017-18 TCR plus applicable cumulative annual cost of living adjustments through 2024-25.  The 2022 Budget Act extended the Hold Harmless protection in a modified form. Starting in 2025-26, the Hold Harmless provision will no longer reflect cumulative COLAs over time. A district's 2024-25 TCR will represent its new "floor," below which it cannot drop.
Stability Protection (EDC 84750.4(g)(4)(A))	Commencing in 2020-21, declines in the SCFF TCR (excluding the hold harmless) are applicable in the year after the decline and include any applicable COLA. This protection is similar to the former FTES stability protection provided under SB 361, however is based on SCFF calculated revenue TCR.
FTES Restoration Protection (EDC 84750.4(d)(2)(D))	Ability to restore FTES that have declined in the previous 3 years. This protection is converted to a funding amount to provide flexibility.
Basic Allocation Protection (Title 5 § 58776)	Declines in college and center basic allocation tiers are effective 3 years after the initial decline. Increases or new colleges or centers are eligible for funding in the year following the increase or establishment.

**2023-24 Advance Apportionment**  
July 21, 2023

## **2022-23 EPA and State General Apportionment Adjustment – Estimated September/October 2023**

The 2022-23 EPA funding allocation was updated by the Department of Finance in June 2023 from \$1.56 billion to \$503 million, a decrease of \$1.057 billion. SB 117 Higher Education Trailer Bill, enacted July 2023, provides the general fund revenues needed to offset the June 2023 decrease in 2022-23 EPA funding. The 2022-23 EPA payments will be accounted for by offsetting the first quarter and second quarter 2023-24 EPA payments in September and December 2023, respectively.

The additional 2022-23 general fund payments will be processed through an early 2022-23 Recalculation apportionment, estimated September or October 2023, at which time a revised Exhibit C will be published. With the additional general fund revenues, the deficit factor for each district is estimated to be reduced from 10.83% to 0.96% based on 2022-23 P2 data. Additional details are referenced in the [2022-23 Second Principal apportionment memo FS 23-03](#).

### **SCFF Dashboard**

Since the adoption of the SCFF, the Chancellor's Office has collaborated with system partners to develop tools and resources to support SCFF implementation. The [SCFF Dashboard](#) provides analytics and visualizations about the California Community Colleges funding formula. There are three dashboard interfaces:

- Dashboard 1: Presents an analysis and comparison of the prior funding formula (SB 361) and SCFF. This data is updated each year after Recalculation. Data last updated February 2023.
- Dashboard 2: Provides analysis and trends in the SCFF supplemental and student success counts, funding protections, and race and ethnicity analyses. This data is updated each year after Recalculation. Data last updated February 2023.
- Dashboard 3: Provides districts with a planning tool, known as the SCFF Resource Estimator. This data is updated after each apportionment period. Data last updated June 2023.

Dashboard 3, the SCFF Resource Estimator, allows users to modify assumptions about levels of general enrollment, low-income student enrollment, and student success, in addition to cost of living adjustments to generate projections of funding levels in future years. The SCFF Resource Estimator is designed to provide five-year estimates. The SCFF Resource Estimator will be updated with 2023-24 AD data in the coming weeks.

### **Categorical Programs**

A total of 30 categorical programs certified their district allocations at 2023-24 AD totaling over \$1.3 billion. The following exhibits pertaining to 2023-24 AD categorical program allocations can be found on our [website](#):

- Exhibit A (District Monthly Payments by program)
- Exhibit A (Apprenticeship Training and Instruction, Local Education Agencies)
- Exhibit A/B-4 (Statewide Community College)

Additional information regarding categorical programs can be found in the Compendium of Allocations and Resources (the Compendium) on the [Budget News](#) web page.

**2023-24 Advance Apportionment**

July 21, 2023

**Contacts**

For questions regarding the SCFF please email [scff@cccco.edu](mailto:scff@cccco.edu).

For general questions regarding apportionment payments please email [apportionments@cccco.edu](mailto:apportionments@cccco.edu).

For questions regarding specific categorical programs, please contact the appropriate staff specified in Appendix A: Summary of Categorical Program Accounting of the Compendium on the [Budget News](#) web page.

Heading number ==>>>	1	2	3	4	5	6	7	8	9	10
District Name	Basic Allocation	FTES Allocation	Supplemental Allocation	Student Success Allocation	2023-24 SCFF Calculated Revenue (A)	2022-23 SCFF Calculated Revenue + COLA (B)	2023-24 Hold Harmless Revenue (C)	Stability Protection Adjustment (B)	Hold Harmless Protection Adjustment (C)	2023-24 TCR (Max of A, B, or C)
Allan Hancock Joint CCD	\$ 10,732,581	\$ 47,214,785	\$ 11,986,970	\$ 8,892,059	\$ 78,826,395	\$ 79,791,962	\$ 75,077,676	\$ 965,567	\$ -	\$ 79,791,962
Antelope Valley CCD	10,732,581	55,763,090	20,157,484	11,331,131	97,984,286	101,402,689	80,461,897	3,418,403	-	101,402,689
Barstow CCD	8,487,718	13,503,623	5,067,551	2,964,671	30,023,563	30,119,351	24,006,904	95,788	-	30,119,351
Butte-Glenn CCD	10,732,581	53,852,731	16,974,006	9,850,129	91,409,447	91,409,447	75,651,472	-	-	91,409,447
Cabrillo CCD	8,586,062	52,765,849	9,431,517	6,555,313	77,338,741	77,467,467	78,474,703	-	1,135,962	78,474,703
Cerritos CCD	8,586,065	87,131,697	29,504,769	16,718,316	141,940,847	146,961,610	120,086,359	5,020,763	-	146,961,610
Chabot-Las Positas CCD	13,952,352	74,211,916	15,684,511	15,161,348	119,010,127	126,443,323	138,375,607	-	19,365,480	138,375,607
Chaffey CCD	12,879,097	86,548,504	27,226,786	16,609,342	143,263,729	145,641,674	120,371,869	2,377,945	-	145,641,674
Citrus CCD	8,586,065	57,621,299	13,474,658	11,368,905	91,050,927	94,342,762	87,563,335	3,291,835	-	94,342,762
Coast CCD	20,391,898	146,066,902	37,385,424	30,872,639	234,716,863	241,797,494	236,817,370	7,080,631	-	241,797,494
Compton CCD	6,439,546	32,723,618	4,577,024	2,781,999	46,522,187	47,113,262	45,587,923	591,075	-	47,113,262
Contra Costa CCD	24,684,930	140,008,016	27,268,902	24,810,185	216,772,033	228,626,624	218,777,900	11,854,591	-	228,626,624
Copper Mountain CCD	8,487,718	6,463,182	2,665,697	1,354,701	18,971,298	20,106,062	16,592,221	1,134,764	-	20,106,062
Desert CCD	10,732,581	56,748,740	14,845,907	9,806,847	92,134,075	92,640,423	75,354,176	506,348	-	92,640,423
El Camino CCD	8,586,065	98,879,184	25,565,680	16,493,383	149,524,312	151,739,822	146,587,501	2,215,510	-	151,739,822
Feather River CCD	8,487,718	8,841,038	2,417,957	1,393,356	21,140,069	21,918,473	17,516,102	778,404	-	21,918,473
Foothill-DeAnza CCD	16,098,868	113,523,295	20,599,702	25,800,493	176,022,358	181,989,847	190,078,618	-	14,056,260	190,078,618
Gavilan Joint CCD	8,487,718	23,809,539	4,672,404	4,609,870	41,579,531	45,624,481	41,472,156	4,044,950	-	45,624,481
Glendale CCD	10,732,581	70,865,406	16,562,755	10,273,070	108,433,812	113,799,997	113,368,036	5,366,185	-	113,799,997
Grossmont-Cuyamaca CCD	13,952,352	84,563,468	22,440,421	14,348,023	135,304,264	141,450,911	140,571,378	6,146,647	-	141,450,911
Hartnell CCD	6,976,175	40,569,873	10,874,611	7,892,345	66,313,004	65,089,336	55,430,945	-	-	66,313,004
Imperial CCD	6,439,546	38,584,669	14,709,649	8,058,893	67,792,757	68,989,391	55,214,015	1,196,634	-	68,989,391
Kern CCD	27,368,075	131,786,393	44,143,811	28,007,329	231,305,608	235,845,868	174,248,566	4,540,260	-	235,845,868
Lake Tahoe CCD	8,487,718	10,741,673	2,958,033	1,769,409	23,956,833	23,763,156	18,392,706	-	-	23,956,833
Lassen CCD	8,487,718	6,737,606	2,648,356	1,339,226	19,212,906	21,593,593	17,460,208	2,380,687	-	21,593,593
Long Beach CCD	12,879,097	101,523,419	37,172,367	17,369,417	168,944,300	172,320,716	153,075,662	3,376,416	-	172,320,716
Los Angeles CCD	66,541,989	496,121,839	116,864,599	82,661,602	762,190,029	802,839,606	778,546,331	40,649,577	-	802,839,606
Los Rios CCD	42,930,319	223,189,997	77,064,935	45,405,672	388,590,923	398,038,357	390,608,557	9,447,434	-	398,038,357
Marin CCD	6,439,546	18,537,495	3,272,666	2,450,973	30,700,680	31,353,071	32,906,593	-	2,205,913	32,906,593
Mendocino-Lake CCD	10,097,605	15,664,858	3,615,786	2,544,228	31,922,477	33,644,216	28,829,375	1,721,739	-	33,644,216
Merced CCD	10,732,581	50,888,056	13,968,902	9,913,736	85,503,275	88,009,283	72,601,598	2,506,008	-	88,009,283
MiraCosta CCD	10,732,581	51,872,416	13,749,651	10,158,999	86,513,647	88,229,431	81,653,159	1,715,784	-	88,229,431
Monterey Peninsula CCD	6,976,175	30,090,389	6,220,788	5,159,901	48,447,253	50,109,550	49,974,755	1,662,297	-	50,109,550
Mt. San Antonio CCD	10,732,581	185,612,200	38,538,661	23,606,245	258,489,687	257,723,375	226,716,807	-	-	258,489,687
Mt. San Jacinto CCD	10,732,581	64,988,275	21,209,146	13,648,782	110,578,784	109,986,014	91,904,603	-	-	110,578,784
Napa Valley CCD	6,976,175	18,886,800	4,482,882	4,185,194	34,531,051	36,737,242	40,634,150	-	6,103,099	40,634,150
North Orange County CCD	17,172,128	160,159,342	39,940,878	27,094,548	244,366,896	265,786,990	259,655,577	21,420,094	-	265,786,990
Ohlone CCD	8,586,062	34,467,762	5,013,049	6,697,569	54,764,442	57,221,205	62,665,550	-	7,901,108	62,665,550
Palo Verde CCD	8,756,034	15,297,239	4,708,327	1,322,453	30,084,053	29,625,573	21,379,348	-	-	30,084,053
Palomar CCD	10,732,581	87,841,347	16,987,631	14,511,358	130,072,917	140,570,465	139,491,879	10,497,548	-	140,570,465
Pasadena Area CCD	12,879,097	115,552,574	29,335,066	22,676,998	180,443,735	193,451,624	172,795,695	13,007,889	-	193,451,624
Peralta CCD	25,758,184	82,760,829	16,571,426	12,196,717	137,287,156	137,482,296	147,364,304	-	10,077,148	147,364,304
Rancho Santiago CCD	18,245,384	150,872,742	25,628,854	20,924,623	215,671,603	220,060,154	211,844,218	4,388,551	-	220,060,154
Redwoods CCD	9,560,975	19,044,213	5,689,382	3,626,820	37,921,390	39,821,524	34,565,192	1,900,134	-	39,821,524
Rio Hondo CCD	8,586,065	68,440,545	16,489,671	11,832,073	105,348,354	106,612,213	95,709,315	1,263,859	-	106,612,213
Riverside CCD	22,538,414	158,190,868	42,840,691	32,406,565	255,976,538	259,970,484	223,247,983	3,993,946	-	259,970,484
San Bernardino CCD	13,952,352	76,513,184	21,119,959	14,493,192	126,078,687	128,677,204	114,429,052	2,598,517	-	128,677,204
San Diego CCD	33,270,998	214,611,212	39,286,841	29,244,016	316,413,067	313,865,702	316,190,578	-	-	316,413,067
San Francisco CCD	22,001,788	80,627,845	13,551,457	14,859,008	131,040,098	139,645,835	164,946,777	-	33,906,679	164,946,777
San Joaquin Delta CCD	9,659,322	82,353,462	19,633,511	15,205,325	126,851,620	131,619,526	116,015,799	4,767,906	-	131,619,526
San Jose-Evergreen CCD	12,879,092	52,415,545	16,296,433	10,625,748	98,216,818	98,465,293	90,754,464	6,248,475	-	98,465,293
San Luis Obispo County CCD	8,586,062	44,384,795	9,192,447	10,022,887	72,186,191	71,369,216	63,057,875	-	-	72,186,191
San Mateo County CCD	19,318,638	67,556,167	13,399,096	13,076,558	113,350,459	115,633,120	126,308,599	-	12,958,140	126,308,599



Heading number =>>>	1	2	3	4	5	6	7	8	9	10
District Name	Basic Allocation	FTES Allocation	Supplemental Allocation	Student Success Allocation	2023-24 SCFF Calculated Revenue (A)	2022-23 SCFF Calculated Revenue + COLA (B)	2023-24 Hold Harmless Revenue (C)	Stability Protection Adjustment (B)	Hold Harmless Protection Adjustment (C)	2023-24 TCR (Max of A, B, or C)
Santa Barbara CCD	12,342,467	63,398,899	12,035,280	11,582,791	99,359,437	104,082,161	93,309,280	4,722,724	-	104,082,161
Santa Clarita CCD	10,732,581	82,784,732	15,630,008	16,990,885	126,138,206	133,449,273	121,372,640	7,311,067	-	133,449,273
Santa Monica CCD	12,879,097	98,725,620	28,381,261	20,364,001	160,349,979	166,493,348	166,953,920	-	6,603,941	166,953,920
Sequoias CCD	12,879,097	52,633,768	17,761,824	12,085,254	95,359,943	98,481,779	78,893,594	3,121,836	-	98,481,779
Shasta-Tehama-Trinity Joint CCD	6,439,546	35,089,638	10,605,812	7,185,202	59,320,198	63,258,224	53,701,865	3,938,026	-	63,258,224
Sierra Joint CCD	8,854,381	69,937,874	15,932,253	16,157,191	110,881,699	115,656,125	111,247,769	4,774,426	-	115,656,125
Siskiyou Joint CCD	8,487,718	7,730,771	1,578,113	1,458,533	19,255,135	23,341,785	23,325,220	4,086,650	-	23,341,785
Solano CCD	10,732,578	35,492,872	9,180,059	6,663,854	62,069,363	63,888,334	62,359,180	1,818,971	-	63,888,334
Sonoma County CCD	15,025,612	102,165,850	13,145,162	13,395,593	143,732,217	144,081,470	137,319,998	349,253	-	144,081,470
South Orange County CCD	15,025,612	139,890,823	23,487,129	26,701,050	205,104,614	209,981,309	196,195,370	4,876,695	-	209,981,309
Southwestern CCD	15,025,613	76,986,742	22,177,815	13,117,983	127,308,153	129,502,927	119,013,531	2,194,774	-	129,502,927
State Center CCD	28,977,960	165,710,479	48,113,869	36,188,589	278,990,897	284,189,029	232,797,496	5,198,132	-	284,189,029
Ventura County CCD	21,465,158	129,361,400	33,846,438	27,972,195	212,645,191	219,970,685	197,673,795	7,325,494	-	219,970,685
Victor Valley CCD	6,439,546	51,826,568	16,116,820	10,355,157	84,738,091	84,246,611	70,354,489	-	-	84,738,091
West Hills CCD	13,415,721	29,778,578	8,839,415	6,729,780	58,763,494	61,192,573	48,375,579	2,429,079	-	61,192,573
West Kern CCD	8,487,718	17,058,021	3,988,638	3,766,635	33,301,012	37,071,022	31,487,393	3,770,010	-	37,071,022
West Valley-Mission CCD	12,879,092	54,272,659	8,628,835	9,910,803	85,691,389	87,946,078	94,297,523	-	8,606,134	94,297,523
Yosemite CCD	13,952,352	85,318,791	26,699,097	15,526,267	141,496,507	142,869,083	122,888,849	1,372,576	-	142,869,083
Yuba CCD	16,098,865	38,846,407	9,941,865	8,295,848	73,182,985	74,819,883	63,714,037	1,636,898	-	74,819,883
Statewide Totals	\$ 996,511,429	\$ 5,645,002,003	\$ 1,401,779,380	\$ 1,031,431,800	\$ 9,074,724,612	\$ 9,359,060,009	\$ 8,696,694,966	\$ 253,099,772	\$ 122,919,864	\$ 9,450,744,248

Heading number =>>>	11	12	13	14	15	16	17	18	19	20	21	22
District Name	Property Tax	Excess Property Tax	Enrollment Fees	Estimated EPA	2015-16 Full Time Faculty Hiring	State General Apportionment	Total Revenue	Deficit Factor	Revenue Deficit	Exhibit A Certification	Restoration Authority	2023-24 Growth Authority
Allan Hancock Joint CCD	\$ 24,075,629	\$ -	\$ 2,559,935	\$ 15,436,137	\$ 623,153	\$ 35,267,810	\$ 77,962,664	2.2926%	\$ 1,829,298	\$ 35,890,963	\$ -	0.10%
Antelope Valley CCD	10,170,292	-	2,378,801	18,832,402	876,455	66,819,997	99,077,947	2.2926%	2,324,742	67,696,452	-	0.34%
Barstow CCD	3,846,567	-	335,712	4,589,463	187,049	20,470,048	29,428,839	2.2926%	690,512	20,657,097	-	0.11%
Butte-Glenn CCD	19,825,154	-	3,074,652	18,627,599	782,830	47,003,573	89,313,808	2.2926%	2,095,639	47,786,403	-	0.11%
Cabrillo CCD	39,663,666	-	3,636,871	17,781,419	699,879	14,893,769	76,675,604	2.2926%	1,799,099	15,593,648	-	0.10%
Cerritos CCD	36,567,549	-	5,496,520	29,520,174	1,332,364	70,675,784	143,592,391	2.2926%	3,369,219	72,008,148	-	0.11%
Chabot-Las Positas CCD	67,310,551	-	7,665,794	25,131,843	1,324,222	33,770,819	135,203,229	2.2926%	3,172,378	55,095,041	23,793,014	0.13%
Chaffey CCD	49,136,818	-	5,312,036	28,872,587	1,182,655	57,798,620	142,302,716	2.2926%	3,338,958	58,981,275	-	0.87%
Citrus CCD	8,649,365	-	3,896,805	19,324,779	879,091	59,429,834	92,179,874	2.2926%	2,162,888	60,308,925	-	0.11%
Coast CCD	181,653,424	-	12,275,977	37,139,449	2,447,920	2,737,312	236,254,082	2.2926%	5,543,412	5,185,232	-	0.10%
Compton CCD	7,531,240	-	386,268	10,806,695	451,565	26,857,383	46,033,151	2.2926%	1,080,111	27,308,948	-	0.69%
Contra Costa CCD	141,852,862	-	13,256,972	47,313,564	2,216,446	18,745,321	223,385,165	2.2926%	5,241,459	20,961,767	-	0.18%
Copper Mountain CCD	2,396,321	-	295,685	2,217,999	109,152	14,625,957	19,645,114	2.2926%	460,948	14,735,109	-	0.45%
Desert CCD	44,756,584	-	2,968,422	18,519,352	680,982	23,591,223	90,516,563	2.2926%	2,123,860	24,272,205	-	3.86%
El Camino CCD	44,351,354	-	7,656,093	32,915,702	1,466,621	61,871,288	148,261,058	2.2926%	3,478,764	63,337,909	-	0.11%
Feather River CCD	8,076,343	-	1,390,480	2,832,784	120,678	8,995,688	21,415,973	2.2926%	502,500	9,116,366	-	0.56%
Foothill-DeAnza CCD	137,008,581	-	15,983,292	28,606,594	2,037,273	2,085,165	185,720,905	2.2926%	4,357,713	4,122,438	14,981,743	0.20%
Gavilan Joint CCD	26,395,796	-	1,866,183	7,908,648	347,459	8,060,415	44,578,501	2.2926%	1,045,980	8,407,874	-	0.10%
Glendale CCD	28,896,257	-	3,867,478	22,963,496	1,053,521	54,410,284	111,191,036	2.2926%	2,608,961	55,463,805	-	0.10%
Grossmont-Cuyamaca CCD	59,650,612	-	6,230,035	28,525,703	1,411,188	42,390,491	138,208,029	2.2926%	3,242,882	43,801,679	-	0.10%
Hartnell CCD	31,222,886	-	1,444,295	13,615,542	548,732	17,961,267	64,792,722	2.2926%	1,520,282	18,509,999	-	1.98%
Imperial CCD	8,667,555	-	1,151,144	12,957,977	512,198	44,118,877	67,407,751	2.2926%	1,581,640	44,631,075	-	0.18%
Kern CCD	72,161,373	-	6,794,263	41,719,077	1,563,916	108,200,273	230,438,902	2.2926%	5,406,966	109,764,189	-	0.10%
Lake Tahoe CCD	6,095,365	-	879,903	3,390,094	125,317	12,916,923	23,407,602	2.2926%	549,231	13,042,240	-	5.83%
Lassen CCD	1,859,995	-	335,365	1,923,447	100,958	16,878,777	21,098,542	2.2926%	495,051	16,979,735	1,163,373	0.10%
Long Beach CCD	41,779,030	-	6,619,878	34,471,667	1,434,586	84,064,957	168,370,118	2.2926%	3,950,598	85,499,543	-	0.11%
Los Angeles CCD	310,503,299	-	29,001,648	163,447,900	8,032,926	273,448,056	784,433,829	2.2926%	18,405,777	281,480,982	-	0.53%
Los Rios CCD	120,458,034	-	17,448,809	75,412,445	3,590,240	172,003,463	388,912,991	2.2926%	9,125,366	175,593,703	19,446,492	0.10%
Marin CCD	73,756,296	(43,284,830)	1,855,536	302,701	276,890	-	32,906,593	0.0000%	-	276,890	963,756	0.20%
Mendocino-Lake CCD	9,983,079	-	762,010	5,100,203	193,148	16,834,454	32,872,894	2.2926%	771,322	17,027,602	-	0.19%
Merced CCD	17,063,914	-	2,739,016	16,686,835	679,178	48,822,653	85,991,596	2.2926%	2,017,687	49,501,831	-	1.02%
MiraCosta CCD	140,835,329	(64,386,278)	9,975,753	970,020	834,607	-	88,229,431	0.0000%	-	834,607	-	0.10%
Monterey Peninsula CCD	27,198,839	-	1,749,806	10,162,989	460,830	9,388,282	48,960,746	2.2926%	1,148,804	9,849,112	4,791,014	0.11%
Mt. San Antonio CCD	69,319,873	-	9,174,853	58,150,475	2,313,894	113,604,497	252,563,592	2.2926%	5,926,095	115,918,391	-	0.43%
Mt. San Jacinto CCD	40,468,274	-	4,543,231	21,758,398	885,571	40,388,198	108,043,672	2.2926%	2,535,112	41,273,769	-	0.75%
Napa Valley CCD	42,783,193	(4,388,663)	1,475,753	359,120	404,747	-	40,634,150	0.0000%	-	404,747	8,085,345	0.10%
North Orange County CCD	133,196,285	-	10,350,748	53,646,733	2,616,572	59,883,261	259,693,599	2.2926%	6,093,391	62,499,833	-	0.11%
Ohlone CCD	30,873,216	-	3,852,311	11,532,583	532,017	14,438,762	61,228,889	2.2926%	1,436,661	14,970,779	9,493,555	0.10%
Palo Verde CCD	2,055,855	-	364,410	4,343,956	151,414	22,478,716	29,394,351	2.2926%	689,702	22,630,130	-	3.71%
Palomar CCD	104,968,732	-	6,689,325	22,804,524	1,241,788	1,643,399	137,347,768	2.2926%	3,222,697	2,885,187	-	0.19%
Pasadena Area CCD	50,298,596	-	8,807,811	38,988,918	1,764,223	89,157,034	189,016,582	2.2926%	4,435,042	90,921,257	-	0.22%
Peralta CCD	67,614,556	-	4,992,460	27,415,372	1,466,925	42,496,540	143,985,853	2.2926%	3,378,451	43,963,465	-	0.10%
Rancho Santiago CCD	105,748,775	-	8,577,987	47,040,103	2,155,226	51,492,998	215,015,089	2.2926%	5,045,065	53,648,224	16,292,767	0.10%
Redwoods CCD	14,605,461	-	940,752	6,277,224	269,026	16,816,119	38,908,582	2.2926%	912,942	17,085,145	-	0.33%
Rio Hondo CCD	10,318,107	-	2,793,092	23,038,092	960,854	67,057,893	104,168,038	2.2926%	2,444,175	68,018,747	-	0.16%
Riverside CCD	59,916,211	-	9,571,431	53,178,061	2,157,314	129,187,424	254,010,441	2.2926%	5,960,043	131,344,738	-	2.00%
San Bernardino CCD	37,006,433	-	5,309,924	25,914,020	1,153,299	56,343,494	125,727,170	2.2926%	2,950,034	57,496,793	-	4.85%
San Diego CCD	156,392,900	-	12,825,222	68,899,339	3,197,102	67,844,467	309,159,030	2.2926%	7,254,037	71,041,569	-	0.10%
San Francisco CCD	59,751,083	-	8,216,822	26,567,153	1,587,952	65,042,223	161,165,233	2.2926%	3,781,544	66,630,175	38,333,677	0.20%
San Joaquin Delta CCD	57,646,904	-	4,543,253	27,306,615	1,225,016	37,880,249	128,602,037	2.2926%	3,017,489	39,105,265	-	1.02%
San Jose-Evergreen CCD	140,859,905	(49,397,109)	5,135,955	997,151	869,391	-	98,465,293	0.0000%	-	869,391	19,563,711	0.10%
San Luis Obispo County CCD	52,640,196	-	3,402,252	13,865,591	623,223	-	70,531,262	2.2926%	1,654,929	623,223	-	0.11%
San Mateo County CCD	211,182,530	(96,003,035)	8,581,724	1,246,997	1,300,383	-	126,308,599	0.0000%	-	1,300,383	10,370,987	0.20%

Heading number =>>>	11	12	13	14	15	16	17	18	19	20	21	22
District Name	Property Tax	Excess Property Tax	Enrollment Fees	Estimated EPA	2015-16 Full Time Faculty Hiring	State General Apportionment	Total Revenue	Deficit Factor	Revenue Deficit	Exhibit A Certification	Restoration Authority	2023-24 Growth Authority
Santa Barbara CCD	42,896,063	-	7,064,488	21,062,290	990,307	29,682,841	101,695,989	2.2926%	2,386,172	30,673,148	-	0.10%
Santa Clarita CCD	35,250,718	-	7,350,000	27,716,174	1,197,005	58,875,939	130,389,836	2.2926%	3,059,437	60,072,944	-	0.81%
Santa Monica CCD	41,379,742	-	10,515,017	33,170,821	1,640,818	76,419,962	163,126,360	2.2926%	3,827,560	78,060,780	15,857,802	0.26%
Sequoias CCD	18,414,958	-	3,251,079	17,520,758	699,918	56,337,288	96,224,001	2.2926%	2,257,778	57,037,206	-	0.61%
Shasta-Tehama-Trinity Joint CCD	21,583,510	-	1,345,610	11,460,468	453,837	26,964,551	61,807,976	2.2926%	1,450,248	27,418,388	-	1.86%
Sierra Joint CCD	108,135,958	(22,837,779)	6,393,585	22,853,122	1,111,239	-	115,656,125	0.0000%	-	1,111,239	10,357,554	0.10%
Siskiyou Joint CCD	5,264,308	-	547,144	2,592,955	210,420	14,191,828	22,806,655	2.2926%	535,130	14,402,248	-	0.10%
Solano CCD	21,624,330	-	3,262,396	11,678,145	620,463	25,238,306	62,423,640	2.2926%	1,464,694	25,858,769	4,180,778	0.57%
Sonoma County CCD	76,335,612	-	6,305,794	34,930,549	1,392,771	21,813,555	140,778,281	2.2926%	3,303,189	23,206,326	186,162	0.10%
South Orange County CCD	298,587,935	(106,628,419)	13,769,000	2,534,170	1,718,623	-	209,981,309	0.0000%	-	1,718,623	-	0.10%
Southwestern CCD	40,015,049	-	5,554,047	26,173,227	1,030,070	53,761,570	126,533,963	2.2926%	2,968,964	54,791,640	-	0.17%
State Center CCD	64,053,679	-	8,708,512	54,931,295	2,190,208	147,790,061	277,673,755	2.2926%	6,515,274	149,980,269	-	0.32%
Ventura County CCD	88,305,922	-	11,105,003	43,548,473	1,991,120	69,977,153	214,927,671	2.2926%	5,043,014	71,968,273	-	0.26%
Victor Valley CCD	17,901,473	-	2,413,559	17,352,925	691,580	44,435,862	82,795,399	2.2926%	1,942,692	45,127,442	-	0.46%
West Hills CCD	8,422,866	-	941,485	9,708,939	387,301	40,329,091	59,789,682	2.2926%	1,402,891	40,716,392	-	0.11%
West Kern CCD	7,400,041	-	822,473	4,387,170	191,756	23,419,697	36,221,137	2.2926%	849,885	23,611,453	-	0.14%
West Valley-Mission CCD	170,496,926	(84,515,129)	6,331,868	1,005,089	978,769	-	94,297,523	0.0000%	-	978,769	7,968,929	0.20%
Yosemite CCD	59,845,228	-	4,998,000	28,598,421	1,242,564	44,909,475	139,593,688	2.2926%	3,275,395	46,152,039	-	0.41%
Yuba CCD	37,405,666	-	1,802,511	12,917,348	570,022	20,409,027	73,104,574	2.2926%	1,715,309	20,979,049	-	0.25%
Statewide Totals	\$ 4,414,367,028	\$ (471,441,242)	\$ 403,922,324	\$ 1,715,500,050	\$ 84,768,757	\$ 3,105,450,243	\$ 9,252,567,160	2.0969%	\$ 198,177,088	\$ 3,190,219,000	\$ 205,830,659	0.46%

Heading number	Column Heading	Brief Descriptions
1	Basic Allocation	The Basic Allocation is the 2022-23 P2 allocation adjusted for 2023-24 rates.
2	FTES Allocation	The 2022-23 P2 Applied #3 is used as the base for the 2023-24 Advance. The 3-year credit average is generated using the 2021-22 R1 Applied #3, 2022-23 P2 Applied #3 and 2022-23 P2 actual reported FTES.
3	Supplemental Allocation	The 2021-22 headcounts were used to determine the Supplemental Allocation.
4	Student Success Allocation	The 3-year average is generated using 2020-21 headcounts, 2021-22 headcounts, and 2021-22 headcounts.
5	2023-24 SCFF Calculated Revenue (A)	The 2023-24 SCFF Calculated Revenue is the sum of the Basic, FTES, Supplemental, and Student Success Allocation components.
6	2022-23 SCFF Calculated Revenue + COLA (B)	The TCR Stability revenue is based on 2022-23 P2 SCFF Calculated Revenue plus 2023-24 COLA.
7	2023-24 Hold Harmless Revenue (C)	The 2023-24 Hold Harmless Revenue is the 2017-18 TCR plus the 2018-19 [2.71%], 2019-20 [3.26%], 2020-21 [0%], 2021-22 [5.07%], 2022-23 [6.56%], and 2023-24 [8.22%] COLAs, compounded.
8	Stability Protection Adjustment (B)	The positive difference between 2022-23 SCFF Calculated Revenue + COLA (B) and 2023-24 SCFF Calculated Revenue (A).
9	Hold Harmless Protection Adjustment (C)	The positive difference between 2023-24 Hold Harmless Revenue (C) and 2023-24 SCFF Calculated Revenue (A).
10	2023-24 TCR (Max of A, B, or C)	The 2023-24 Total Computational Revenue (TCR) is the maximum of calculations (A), (B), or (C) as defined above.
11	Property Tax	Based on the estimates from Department of Finance, a factor of 4.48% is applied to the 2022-23 P2 property tax reported by the Counties.
12	Excess Property Tax	This is the excess property tax due to the districts' identified revenue exceeding the TCR.
13	Enrollment Fees	2022-23 P2 enrollment fees reported by the districts.
14	Estimated EPA	Based on the estimate of transfers to the Education Protection Account letter dated June 5, 2023 from Department of Finance, Education Protection Account (EPA) funds are proportionately paid based upon current funded FTES.
15	2015-16 Full Time Faculty Hiring	The Full Time Faculty Hiring (FTFH) 2015-16 funds are the 2022-23 P2 amounts plus current year COLA.
16	State General Apportionment	The State General Apportionment is TCR minus Property Tax, Excess Property Tax, Enrollment Fees, Estimated EPA, and 2015-16 FTFH minus the deficit.
17	Total Revenue	Total Revenue is the sum of the identified Property Tax, Excess Property Tax, Enrollment Fees, FTFH 2015-16, EPA, and State General Apportionment.
18	Deficit Factor	The deficit factor is the Revenue Deficit divided by the TCR. To align General Fund disbursements with available resources, a proportional reduction to almost all districts is required. Excess property tax districts do not receive General Fund (with the exception of required minimum EPA payments and 2015-16 Full-Time Faculty Hiring allocations), therefore they do not participate in the proportional reduction. Consistent with past practice, revenue deficits are resolved through a proportional reduction to TCR, which proportionally decreases district General Fund need. This reduction is not an official reduction to TCR, rather it is only used to apply a proportional reduction to general apportionments to align with available General Fund. The deficit factor may change at each apportionment cycle due to updated data and revenues.
19	Revenue Deficit	The Revenue Deficit is the TCR minus identified revenue.
20	Exhibit A Certification	The Exhibit A certification is the sum of 2015-16 Full Time Faculty Hiring and State General Apportionment.
21	Restoration Authority	The value of total FTES authority available to restore based on current FTES estimates.
22	2023-24 Growth Authority	The FTES growth target based on current FTES estimates and available funds shown as a percentage.

Note: These figures are estimates and used for purposes of the Advance apportionment. New estimates will be available at the First Principal apportionment period and adjustments will be made.

**CALIFORNIA COMMUNITY COLLEGES  
MONTHLY PAYMENT SCHEDULE BY DISTRICT  
2023-2024 ADVANCE APPORTIONMENT**

**EXHIBIT A**

**RANCHO SANTIAGO COMMUNITY COLLEGE DISTRICT  
ORANGE COUNTY**

<b>Programs</b>	<b>Revenue Control</b>	<b>Amount Certified</b>	<b>July Payment</b>	<b>August Payment</b>	<b>September Payment</b>	<b>October Payment</b>	<b>November Payment</b>	<b>December Payment</b>	<b>January Payment</b>	<b>Total Paid Thru. January 2024</b>
State General Apportionment	Unrestricted 8610	53,648,224	4,291,858	4,291,858	6,437,787	5,364,822	4,828,340	2,682,411	4,291,858	32,188,934
Access to Print and Electronic Info	Restricted 8620	21,254	1,700	1,701	2,550	2,126	1,912	1,063	1,700	12,752
Adult Education Block Grant	Restricted 8620	3,792,166	316,014	316,014	316,014	316,013	316,014	316,014	316,014	2,212,097
Apprentice Allowance (RSI)	Unrestricted 8610	6,196,145	495,692	495,691	743,538	619,614	557,653	309,807	495,692	3,717,687
Basic Needs Centers	Restricted 8620	1,046,904	83,752	83,753	125,628	104,691	94,221	52,345	83,752	628,142
California College Promise	Restricted 8620	1,828,434	1,828,434	0	0	0	0	0	0	1,828,434
CalWORKs	Restricted 8620	1,068,685	85,495	85,495	128,242	106,868	96,182	53,434	85,495	641,211
CARE	Restricted 8620	353,182	28,255	28,254	42,382	35,318	31,787	17,659	28,254	211,909
CCC Equitable Placement & Completion Grant Program	Other State Revenues 8690	1,128,262	90,261	90,261	135,391	112,827	101,543	56,413	90,261	676,957
Childcare Tax Bailout	Restricted 8620	322,014	25,761	25,761	38,642	32,201	28,982	16,100	25,761	193,208
College Promise Grants (BOG Fee Waivers Admin)	Restricted 8620	245,695	19,656	19,655	29,484	24,569	22,113	12,284	19,656	147,417
College Rapid Rehousing Funds	Restricted 8620	0	0	0	0	0	0	0	0	0
Corporation for Education Network Initiatives	Restricted 8620	0	0	0	0	0	0	0	0	0
Deaf and Hard of Hearing	Restricted 8620	180,105	14,408	14,409	21,612	18,011	16,209	9,006	14,408	108,063
Disabled Student Program & Services	Restricted 8620	2,233,962	178,717	178,717	268,075	223,397	201,056	111,698	178,717	1,340,377
EOPS	Restricted 8620	3,191,040	255,283	255,283	382,925	319,104	287,194	159,552	255,283	1,914,624
Equal Employment Opportunity	Restricted 8620	138,888	11,111	11,111	16,667	13,888	12,500	6,945	11,111	83,333
Financial Aid Technology	Restricted 8620	103,519	8,282	8,281	12,422	10,352	9,317	5,176	8,281	62,111
Foster Care Education	Restricted 8620	0	0	0	0	0	0	0	0	0
Full Time Faculty Hiring	Unrestricted 8690	3,325,444	266,036	266,035	399,053	332,545	299,290	166,272	266,035	1,995,266
Mental Health Program	Restricted 8620	969,485	77,559	77,559	116,338	96,948	87,254	48,474	77,559	581,691
NextUp	Restricted 8620	580,439	46,435	46,435	69,653	58,044	52,239	29,022	46,435	348,263
Nursing Education	Restricted 8620	176,255	14,100	14,101	21,150	17,626	15,863	8,813	14,100	105,753
Part-Time Faculty Compensation	Unrestricted 8610	597,489	47,799	47,799	71,699	59,749	53,774	29,874	47,799	358,493
SFAA	Restricted 8620	1,280,660	102,453	102,453	153,679	128,066	115,259	64,033	102,453	768,396
Special Trustee AB318 Restricted Exp.	Restricted 8610	0	0	0	0	0	0	0	0	0
Student Equity and Achievement Program	Restricted 8620	14,522,011	1,161,761	1,161,761	1,742,641	1,452,201	1,306,981	726,101	1,161,761	8,713,207
Student Success Completion Grant	Restricted 8620	2,986,844	2,986,844	0	0	0	0	0	0	2,986,844
Transfer Ed and Articulation-Seamless Transfer	General Categorical Program 8620	97,390	97,390	0	0	0	0	0	0	97,390
Undocumented Resources Liaisons	Restricted 8620	329,474	26,358	26,358	39,537	32,947	29,653	16,473	26,358	197,684
Veteran Resource Center	Restricted 8620	171,499	13,720	13,720	20,580	17,150	15,435	8,574	13,720	102,899
<b>Total</b>		100,535,469	12,575,134	7,662,465	11,335,689	9,499,077	8,580,771	4,907,543	7,662,463	62,223,142



# COMMUNITY COLLEGE UPDATE

PUBLIC EDUCATION'S POINT OF REFERENCE FOR MAKING EDUCATED DECISIONS

## Governor Newsom Signs 2023-24 State Budget Package

 **BY SSC GOVERNMENTAL RELATIONS TEAM**

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Today, July 10, 2023, nearly two weeks after the Legislature approved and sent Assembly Bill (AB) 102 (“budget bill junior”) and the corresponding budget trailer bills to him, Governor Gavin Newsom signed the 2023-24 State Budget package into law.

Below, we highlight the two relevant State Budget bills that were signed by the Governor of which your community college district (CCD) should be aware. As budget bills, both these measures went into effect immediately upon Governor Newsom’s signature.

### **AB 102—Budget Bill Junior**

AB 102, or “budget bill junior,” reflects the budget agreement reached between the Administration and the Legislature. AB 102 will make the necessary amendments to Senate Bill (SB) 101—the main 2023-24 State Budget bill that the Legislature sent to Governor Newsom on June 15—which will capture the deal reached between the parties. After announcing a deal had been reached with the Legislature, SB 101 was signed by Governor Newsom on Tuesday, June 27, 2023, the last day for the Governor to act on the measure.

This bill contains some provisional language to implement the higher education portion of the 2023-24 State Budget, but most implementing language is included in the trailer bill analyzed below.

### **SB 117—Higher Education Trailer Bill**

SB 117 is the higher education budget trailer bill, which contains the California Community Colleges (CCC), California State University (CSU), and University of California (UC) provisions of the 2023-24 State Budget. Trailer bills contain the implementing language of the State Budget and thus enact the corresponding changes to state law. SB 117 includes the details of the following key higher education provisions:

- Reduces the recruitment and retention initiatives reduction amount scored to 2022-23 from \$150 million to \$94.16 million
- Includes a net reduction of \$494.28 million deferred maintenance reduction based on reductions and appropriations scored to the 2021-22, 2022-23, and 2023-24 fiscal years

- Allows districts to spend remaining amounts for the following purposes: recruitment and retention initiatives, all purposes within the \$650 million CCC COVID-19 Recovery Block Grant that was included in the 2022 Budget Act, and the CCC deferred maintenance categorical program
- Implements the following changes to CCC full-time faculty statute, per the findings of the audit that came out back in February 2023:
  - Requires CCDs, as a condition of receiving funding for full-time faculty, to report their progress in increasing the percentage of instruction by full-time faculty and in diversifying faculty
  - Requires the California Community Colleges Chancellor's Office (CCCCO) to, no later than May 30 of each year, synthesize the information received from the districts into a systemwide report to be posted on a public website
  - Requires the CCCCCO to establish and implement a process that verifies that district expenditures related to full-time faculty are used for that purpose
  - Requires colleges to expand their use of best practices in terms of Equal Employment Opportunity programs to promote faculty diversity by directing the CCCCCO to ensure that districts are performing analyses needed to identify and determine the causes of any underrepresentation in the faculty they hire
- Appropriates, subject to future legislation, \$60 million per year for five years, starting in the 2024-25 fiscal year, to expand nursing programs and bachelor of science in nursing partnerships
- Specifies UC, CSU, and CCC campuses to receive funding in the next round of the Higher Education Student Housing Grant Program and shifts the fund source for prior, new, and future construction projects from the General Fund to bonds
- Includes \$200 million General Fund in 2023-24 and \$300 million annually from the 2024-25 to 2028-29 fiscal years per year for the Student Housing Revolving Loan Fund
- Appropriates \$500,000 to the CCCCCO to enter into a memorandum of understanding with a third-party research institution to conduct a systematic review of online and hybrid education at community colleges throughout the state
- Restores the CCC as the administrator of the K-12 Strong Workforce Program



## COMMUNITY COLLEGE UPDATE

PUBLIC EDUCATION'S POINT OF REFERENCE FOR MAKING EDUCATED DECISIONS

### Top Legislative Issues—July 14, 2023



**BY SSC GOVERNMENTAL RELATIONS TEAM**

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posted July 14, 2023

Today, Friday, July 14, 2023, is the deadline for second house policy committees to approve legislation and send bills to the Appropriations Committee or straight to the house floor. However, since the Legislature held its final policy hearings yesterday, legislators were able to head back to their districts on Thursday evening and begin their month-long summer recess. They will return from their summer break on Monday, August 14.

When the Legislature returns from its summer recess, they will have three weeks to move bills through the Appropriations Committees and five weeks to complete floor votes. The last day for the Legislature to approve and send bills to Governor Gavin Newsom is Thursday, September 14.

With the Legislature officially on break, we will also be taking a holiday from our “Top Legislative Issues” series. Our next issue will post on Friday, August 25, one week before bills need to be approved by the Appropriations Committees.

To jump to certain topics, click on any of the appropriate links below:

- [Employees](#)
- [Facilities](#)
- [Governance and District Operations](#)
- [Instruction](#)
- [Student Health](#)
- [Student Safety](#)
- [Student Services](#)
- [Tuition and Fees](#)
- [Legislative Calendar](#)

#### Employees

**[Assembly Bill \(AB\) 1699](#) (McCarty, D-Sacramento)—K-14 Classified Employees: Part-Time or Full-Time Vacancies: Public Postings.** As amended on May 18, 2023, this bill would require vacancies for part-time or full-time positions of a K-14 district to be offered with priority to current non-probationary classified employees who meet the minimum job qualifications of the position or who could meet the minimum job qualifications after ten or fewer hours of paid training, unless otherwise negotiated. The bill would require K-14 districts to adhere to specified requirements, including providing all classified employees notice of, and instructions for applying for, any new classified position at least ten business days before the general public is authorized to apply for the position. AB 1699 would also require an education employer to accept a current part-time employee's number of years of service with the education employer, regardless of the capacity in which they were earned, when that part-time employee applies for an additional part-time assignment that requires a certain number of years of service. The bill would require classified employees who work part-time assignments that equal the number of hours for a full-time assignment for the same education employer to receive the same benefits as employees who work a full-time assignment.

AB 1699 was approved 4-1 by the Senate Labor, Public Employment and Retirement Committee this past Wednesday, July 12, 2023, and thus has cleared the July 14 deadline. It will now go to the Senate Appropriations Committee for consideration.

#### Facilities

**[Senate Bill \(SB\) 515](#) (Stern, D-Los Angeles)—School Shade Structures: Exemption.** As amended on June 30, 2023, SB 515 would exempt from existing Division of the State Architect (DSA) accessibility path of travel regulations projects solely for the installation of freestanding, open-sided shade structures included on the DSA's approved precheck design list that do not exceed the valuation threshold for alterations, structural repairs, or additions to existing buildings on a



community college, school district, county office of education, or charter school campus. Further, the bill specifies that if an area on a campus has been altered by a shade structure without providing an accessible path of travel to that area, and subsequent alterations of that area or a different area on that same path of travel are undertaken within three years of the original alteration, the total cost of the alterations to the areas on that path of travel during the preceding three-year period shall not include the cost of the shade structure when determining whether the cost of making that path of travel is disproportionate.

SB 515 was unanimously approved 7-0 by the Assembly Education Committee this past Wednesday, July 12, 2023, and thus has cleared the July 14 deadline. It will now go to the Assembly Appropriations Committee for consideration.

#### Governance and District Operations

**AB 811 (Fong, D-Alhambra)—Seymour-Campbell Student Success Act of 2012: Repeating Credit Courses.** As amended on July 30, 2023, this bill would require each community college district (CCD) to establish policies permitting students to retake a credit course up to five times for which the student previously received a grade indicating substandard academic work and requires if the repeated course is a transfer-level mathematics or English course as specified, that the policies require a community college to provide the student with concurrent supports available to students as prescribed in current law after the first unsuccessful attempt of the transfer-level mathematics or English course. Additionally, a CCD would be required to permit a student to retake a credit course up to two times in arts, humanities, kinesiology, foreign languages, and English as a second language (ESL), for which the student previously received a satisfactory grade and which the student is retaking for enrichment or skill-building purposes.

This bill was approved 6-0 (one absence) by the Senate Education Committee this past Wednesday, July 12, 2023, and thus has cleared the July 14 deadline. It will now go to the Senate Appropriations Committee for consideration.

#### Instruction

**AB 1096 (Fong)—Educational Instruction: Language of Instruction.** As amended on July 3, 2023, this bill would authorize a community college to offer courses taught in languages other than English and allows students to enroll in these courses without being required to concurrently enroll in an ESL course. Nothing in the bill is to be construed to prohibit a community college student from enrolling in an ESL course or preclude a community college from complying with student equity plan requirements relating to students right to access transfer-level coursework and academic credit ESL coursework.

AB 1096 was approved 6-0 (one absence) in the Senate Education Committee on Wednesday, July 12, 2023, and thus has cleared the July 14 deadline. It will now go to the Senate Appropriations Committee for consideration.

**SB 444 (Newman, D-Fullerton)—Community Colleges: Mathematics, Engineering, Science, Achievement (MESA) Programs.** As amended on June 29, 2023, this bill would require the Board of Governors to adopt regulations for the establishment and implementation of MESA programs and would establish statewide standards for the operation of MESA programs for the purpose of expanding access to and increasing success in MESA programs for community college students.

SB 444 was approved 11-0 (one absence) by the Assembly Higher Education committee on Tuesday, June 27, 2023, and thus has cleared the July 14 deadline. It will now go to the Assembly Appropriations Committee for consideration.

#### Student Health

**AB 659 (Aguiar-Curry, D-Winters)—Cancer Prevention Act.** As amended on July 3, 2023, this bill would declare the public policy of the state that pupils are recommended to be immunized against human papillomavirus (HPV) before entering 8th grade of any private or public elementary or secondary school. Additionally, local educational agencies would be required to send to 6th grade students and their parents or guardians a notification about that public policy and advising the pupil to be fully immunized against HPV before advancement to the 8th grade.

AB 659 was approved 5-2 along partisan lines in the Senate Education Committee on Wednesday, July 12, 2023, and thus has cleared the July 14 deadline. It will now go to the Senate Appropriations Committee for consideration.

**SB 234 (Portantino, D-Burbank)—Opioid Antagonists: Schools, College Campuses, Stadiums, Concert Venues, and Amusement Parks.** As amended on July 3, 2023, this bill would require each campus of a higher education segment and K-12 school to maintain unexpired opioid antagonist doses on its premises and ensure that at least two employees are aware of the location of the opioid antagonist.

This bill also expands a community college's ability to administer naloxone to students suffering, or believed to be suffering, from an opioid overdose. Furthermore, the bill would replicate provisions in existing law related to school districts concerning naloxone or another opioid antagonist, including: permitting community colleges to provide emergency naloxone or another opioid antagonist; permitting each community college to voluntarily determine whether or not to make trained personnel available on its campus; and permitting each community college to designate one or more volunteers to receive initial and annual refresher training regarding the storage and emergency use of naloxone or another opioid antagonist from the school nurse or other qualified person.

SB 234 was unanimously approved 15-0 by the Assembly Health Committee this past Tuesday, July 11, 2023, and thus has cleared the July 14 deadline. It will now go to the Assembly Appropriations Committee for consideration.

## Student Safety

**AB 299 (Holden, D-Pasadena)—Hazing: Educational Institutions: Civil Liability: Resources.** As amended on July 3, 2023, this bill would, beginning January 1, 2025, establish civil liability for higher education institutions if the institution has direct involvement in, knew, or, in the exercise of ordinary care, reasonably should have known of, the hazing practices of the school organization to which the student is seeking membership and the organization involved in the hazing is affiliated (recognized or sanctioned by the educational institution) with the educational institution at the time of the alleged hazing incident. The bill would specify that an educational institution that reasonably should have known of those hazing practices includes an institution that unreasonably fails to proactively prevent, discover, or stop the hazing practices. For purposes of determining whether an educational institution fails to proactively prevent, discover, or stop the hazing practices, the bill would authorize consideration of the extent to which the institution had specific antihazing measures in place at the time of the alleged hazing incident.

The author has committed to taking further amendments to create elements for a cause of action and establish an affirmative defense (e.g., if institutions of higher education take specified actions to prevent and/or respond to incidents of hazing, those factors shall, rather than may, be considered when determining whether the institution is liable). However, due to the accelerated timeline of second house policy committees, these amendments will be taken up in the Senate Appropriations Committee and thus will not be in print until that time.

AB 299 was approved 4-1 (two abstentions) in the Senate Education Committee this past Wednesday, July 12, 2023, and thus has cleared the July 14 deadline. It will now go to the Senate Appropriations Committee for consideration.

## Student Services

**AB 610 (Holden)—Youth Transit Pass Pilot Program: Free Youth Transit Passes.** As amended on July 3, 2023, this bill would, upon an appropriation, create the Youth Transit Pass Pilot Program, to be administered by the Department of Transportation, for the purpose of awarding grants to transit agencies for the creation, marketing, provision, and administration of free youth transit passes to K-12 and higher education students.

AB 610 was unanimously approved 16-0 by the Senate Transportation Committee this past Tuesday, July 11, 2023, and thus has cleared the July 14 deadline. It will now go to the Senate Appropriations Committee for consideration.

## Tuition and Fees

**AB 1540 (Fong)—Public Postsecondary Education: Nonresident Tuition: Exemption.** As amended on June 19, 2023, this bill would authorize the California Student Aid Commission to collect an AB 540 affidavit from a student. It further requires the California Community Colleges and the California State University and requests the University of California and independent institutions of higher education to accept an AB 540 affidavit provided by the commission.

AB 1540 was unanimously approved 7-0 by the Senate Education Committee this past Wednesday, July 12, 2023, and thus has cleared the July 14 deadline. It will now go to the Senate Appropriations Committee for consideration.

## 2023 Legislative Calendar—Upcoming Holidays and Deadlines

July 14—Last day for policy committees to meet and report bills. Summer recess begins upon adjournment, provided the budget bill has been passed.

August 14—Legislature reconvenes from summer recess.



# COMMUNITY COLLEGE UPDATE

PUBLIC EDUCATION'S POINT OF REFERENCE FOR MAKING EDUCATED DECISIONS

## Governor Newsom Signs Two Community College Bills



**BY KYLE HYLAND**

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posted July 18, 2023

While the Legislature sends the bulk of its approved bills to Governor Gavin Newsom during the last few weeks of the legislative year, there are a number of bills that make it to his desk earlier than that deadline. Over the past two weeks, Governor Newsom has signed two bills that will have an impact on community college districts (CCDs) in 2024. We detail those bills below.

[Assembly Bill \(AB\) 1173](#) (Ta, Statutes of 2023) was signed by Governor Newsom on Thursday, June 29, 2023. This bill requires a local educational agency (LEA) serving high school students that chooses to hold a college or career fair to notify each CCD that has overlapping jurisdiction with the LEA of the college or career fair and provide an opportunity for the CCD to participate in the college or career fair. The notice must be delivered to the CCD by first class mail or email before the planned date and must include the planned date, time, and location of the college or career fair. AB 1173 will officially go into effect beginning January 1, 2024.

[Senate Bill \(SB\) 467](#) (Portantino, Statutes of 2023) was signed by the Governor on Thursday, July 13, 2023. This bill prohibits a community college student from being denied admission to an apprenticeship or internship training program because the student uses an individual tax identification number, rather than a social security number, for purposes of any background check required by the class or program. SB 467 will officially go into effect beginning January 1, 2024.

It is important to note that these two bills were mostly approved by unanimous vote through the legislative process, neither of the bills ever received a no vote in any committee or on the floor, and none of the measures had any registered opposition. The means that both bills were effectively seen as noncontroversial.

We will continue to monitor Governor Newsom's action on legislation affecting LEAs and provide updates in subsequent *Community College Update* articles.

## COMMUNITY COLLEGE UPDATE

*PUBLIC EDUCATION'S POINT OF REFERENCE FOR MAKING EDUCATED DECISIONS*

### CalPERS Reports Investment Gains Below Target



**BY MICHELLE MCKAY UNDERWOOD**

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posted July 20, 2023

Yesterday, the California Public Employees' Retirement System (CalPERS) announced its pension fund had investment returns of 5.8% in the 2022-23 fiscal year. This healthy return, though below the system's target return rate of 6.8%, was welcome news compared to last year's preliminary net rate of return of -6.1%.

Digging into the portfolio, CalPERS's investment bright spots were public equity (+14.1%) and private debt (+6.5%). For CalPERS, its worst performers were real assets (-3.1%) and private equity (-2.4%) while fixed income was flat. Total fund annualized returns for the 5-year period ending June 30, 2023, stood at 6.1%, the 10-year period at 7.1%, the 20-year period at 7%, and the 30-year period at 7.5%.

This preliminary net return is an early snapshot of the CalPERS portfolio. The ending value of the Public Employees' Retirement Fund for 2022-23 will be based on additional factors beyond investment returns, including employer and employee contributions, monthly payments made to retirees, and various investment fees. The final fiscal year performance returns will be used to set 2024-25 contribution levels for local educational agencies and community colleges in spring 2024. In the meantime, CalPERS is expected to update its projected employer contribution rates later this fall.



## COMMUNITY COLLEGE UPDATE

PUBLIC EDUCATION'S POINT OF REFERENCE FOR MAKING EDUCATED DECISIONS

### GOP Proposes Drastic Cuts to Federal Education Funding

✉ [BY KYLE HYLAND](#)

✉ [BY MICHELLE MCKAY UNDERWOOD](#)

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posted July 21, 2023

Congress is currently moving forward with marking up the 12 government funding bills for fiscal year (FY) 2024 before they head home for their August recess. The recently unveiled Labor, Health and Human Services, Education, and Related Agencies [bill](#) from the Republican-controlled Subcommittee on Labor, Health and Human Services, Education, and Related Agencies would drastically reduce federal funding for education as Republicans seek to reduce spending within the discretionary portion of the budget.

The bill would provide a discretionary total of \$67.4 billion to the Department of Education, which is \$12.1 billion (15%) below the FY 2023 enacted level and \$22.6 billion below the Biden Administration's budget proposal. The proposed legislation would effectively slash federal education funding to below 2006 levels.

Of this amount, the bill eliminates funding for Federal Work Study, Federal Supplemental Educational Opportunity Grants, and Child Care Access Means Parents in School. The House appropriations bill also provides no increase for the maximum Pell Grant award, a first since 2012.

The bill would also provide a discretionary total of \$9.8 billion to the Department of Labor, which is \$4 billion (29%) below the FY 2023 enacted level and \$5.7 billion below the Biden Administration's budget proposal. The bill would eliminate funding for Workforce Innovation and Opportunity Act (WIOA) Adult Job Training state grants, WIOA Youth Job Training state grants, and the Women's Bureau. The Strengthening Community College Training grants would be flat funded.

The legislation that suspends the federal government's \$31.4 trillion borrowing limit through January 1, 2025, requires nondefense spending to be flat for FY 2024 and caps total spending increases for FY 2025 at 1% (see "[Congress Approves Debt Ceiling Legislation](#)" in the June 2023 *Community College Update*). However, GOP legislators are proposing to fund programs below the limits established in the deal.

It is important to note that this is the House Republicans' proposal for the FY 2024 education budget, and they still need to work with the Senate and the White House before the end of the process. This level of reductions is a starting point and final appropriations levels are likely to be higher since the Democratically controlled Senate and White House will be negotiating for higher spending levels.

In order to avert a government shutdown, the FY 2024 budget must be in place by October 1, 2023, the beginning of FY 2024, or a continuing resolution needs to be signed. We will continue to provide periodic updates on the FY 2024 federal budget as it is being crafted, including analysis on any implications for community college districts. Stay tuned.



# COMMUNITY COLLEGE UPDATE

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*PUBLIC EDUCATION'S POINT OF REFERENCE FOR MAKING EDUCATED DECISIONS*

## Dartboard for 2023-24 Now Available

 BY KYLE HYLAND

 BY MICHELLE MCKAY UNDERWOOD

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With the enactment of the 2023-24 State Budget, the School Services of California Inc. (SSC) Financial Projection Dartboard (Dartboard) has been updated to incorporate the latest budget and financial planning factors to assist in developing local agency budgets.

Included in the Dartboard are the current and out-year cost-of-living adjustment (COLA) factors for the Student Centered Funding Formula from the Department of Finance (DOF).

In addition, this widely used planning tool includes many other factors needed for budget development such as the California's Consumer Price Index for the current and future years. Given the increases in the California State Teachers' Retirement System, the California Public Employees' Retirement System, and the Unemployment Insurance contribution rates, we have once again included the relevant contribution rates on the Dartboard. With potential annual changes to the minimum wage due to inflation, we continue to include this factor on the Dartboard. As a reminder, any rate changes to the minimum wage go into effect on January 1 of the respective year.

Click [here](#) to view the current Dartboard, as well as historic Dartboards.

## SSC Community College Financial Projection Dartboard 2023-24 Enacted State Budget

This version of the School Services of California Inc. (SSC) Financial Projection Dartboard is based on the 2023-24 Enacted State Budget. We have updated the cost-of-living adjustment (COLA), Consumer Price Index (CPI), and ten-year T-bill planning factors per the latest economic forecasts. We have also updated the Student Centered Funding Formula (SCFF) factors. We rely on various state agencies and outside sources in developing these factors, but we assume responsibility for them with the understanding that they are general guidelines.

<b>SCFF PLANNING FACTORS</b>					
Factor	2022-23	2023-24 <sup>1</sup>	2024-25	2025-26	2026-27
Department of Finance Statutory COLA	6.56%	8.22%	3.94%	3.29%	3.19%
Planning COLA	6.56%	8.22%	3.94%	3.29%	3.19%
Growth Funding	0.50%	0.50%	TBD	TBD	TBD
SCFF Basic Allocation Increase	\$200 m	N/A	TBD	TBD	TBD
SCFF Base Funding Increase	\$400 m	N/A	TBD	TBD	TBD

<b>SCFF RATE FACTORS FOR 2022-23 and 2023-24</b>		
	2022-23	2023-24
Base Credit	\$4,840	\$5,238
Supplemental Point Value	\$1,145	\$1,239
Student Success Main Point Value	\$675	\$730
Student Success Equity Point Value	\$170	\$184
Incarcerated Credit, Special Admit Credit, CDCP*	\$6,788	\$7,346
Noncredit	\$4,082	\$4,417

<b>OTHER PLANNING FACTORS</b>						
Factors		2022-23	2023-24	2024-25	2025-26	2026-27
California CPI		5.69%	3.55%	3.03%	2.64%	2.90%
California Lottery	Unrestricted per FTES**	\$204	\$177	\$177	\$177	\$177
	Restricted per FTES	\$100	\$72	\$72	\$72	\$72
Mandate Block Grant		\$32.68	\$35.37	\$36.76	\$37.97	\$39.18
Interest Rate for Ten-Year Treasuries		3.72%	3.60%	2.98%	2.90%	3.00%
CalSTRS Employer Rate <sup>2</sup>		19.10%	19.10%	19.10%	19.10%	19.10%
CalPERS Employer Rate <sup>2</sup>		25.37%	26.68%	27.70%	28.30%	28.70%
Unemployment Insurance Rate <sup>3</sup>		0.50%	0.05%	0.05%	0.05%	0.05%
Minimum Wage <sup>4</sup>		\$15.50	\$16.00	\$16.50	\$16.90	\$17.30

\*Career development and college preparation

\*\*Full-time equivalent student

<sup>1</sup>Applies to Adult Education, Extended Opportunity Programs and Services, Disabled Students Programs and Services, Apprenticeship, CalWORKs, NextUp, Basic Needs Centers, MESA, Mandates Block Grant, Cooperative Agencies Resources for Education, Mental Health Services, Rapid Rehousing, Puente, Veterans Resource Centers, Umoja, and the Childcare Tax Bailout.

<sup>2</sup>California State Teachers' Retirement System (CalSTRS) and California Public Employees' Retirement System (CalPERS) rates in 2023-24 are final, and the subsequent years' rates are subject to change based on determination by the respective governing boards.

<sup>3</sup>Unemployment rate in 2023-24 is final based on determination by the Employment Development Department and the subsequent years' rates are subject to actual experience of the pool and will be calculated in accordance with California Unemployment Insurance Code Section 823(b)(2).

<sup>4</sup>Minimum wage increases and are effective January 1 of the respective year.



## COMMUNITY COLLEGE UPDATE

PUBLIC EDUCATION'S POINT OF REFERENCE FOR MAKING EDUCATED DECISIONS

### State Revenues Tracking With Revised Estimates

 **BY PATTI F. HERRERA, EDD**

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posted July 26, 2023

The Department of Finance (DOF) issued its June 2023 Finance Bulletin with the latest state revenue figures to close out the 2022-23 fiscal year, and relative to the revised estimates included in the 2023-24 Enacted Budget (including an updated cashflow forecast reflective of delayed tax filings for individuals and corporations), state revenues beat projections by \$954 million. In June, revenues from corporation taxes exceeded the monthly forecast by \$1.1 billion while personal income tax revenues fell shy of monthly expectations by \$430 million. Sales and use tax collections continue to be strong, beating June expectations by \$122 million. The chart below summarizes “Big Three” tax collections for the 2022-23 fiscal year.

#### Fiscal Year 2022-23 “Big Three” Tax Revenues In millions

	Forecast	Actual	Difference
Personal Income Tax	\$95,828	\$95,027	-\$801
Sales and Use Tax	\$34,628	\$34,688	\$61
Corporation Tax	\$29,019	\$29,994	\$975

The DOF explains that strong corporation tax performance is due largely to pass-through entity (PTE) elective tax payments, which exceeded projections by \$1.51 billion. Revenue from PTE payments may be offset as future personal income tax credits. If we exclude PTE payments, net revenues from corporation taxes fell below the fiscal year forecast by \$276 million.

Revenues that are tracking with revised estimates are accompanied by continued strength in the labor market both in the U.S. and in California, adding 209,000 and 11,600 nonfarm jobs, respectively, in June. Leading growth sectors include private education and health services.

While California’s economy continues to be strong with the state’s gross domestic product growing by 1.2% in the first quarter of 2023, housing and real estate continues to be a challenge. On a year-to-date basis, single- and multi-family housing permits were down from May 2022 by 30.0% and 2.8%, respectively. Median sale prices for existing single-family homes climbed 0.3% in June to \$838,260, while housing sales continue to slump on a monthly and annual basis.



## COMMUNITY COLLEGE UPDATE

PUBLIC EDUCATION'S POINT OF REFERENCE FOR MAKING EDUCATED DECISIONS

### Fed Raises Rate Once Again

 [BY PATTI F. HERRERA, EDD](#)

 [BY WENDI MCCASKILL](#)

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posted July 27, 2023

Following a brief pause in rate increases last month, the Federal Reserve (Fed) raised the federal funds rate by 0.25% at the July 26, 2023, meeting of the Federal Open Market Committee (FOMC). The rate increased to a target range of 5.25-5.50%, bringing benchmark borrowing costs to their highest level since early 2001. This increase, the eleventh in 17 months, aligns with Fed Chair Jerome Powell's remarks following last month's pause during which he indicated that future rate hikes were likely.

In its statement regarding the rate increase, the FOMC cited moderate expansion of economic activity, robust job gains, consistently low unemployment, and elevated inflation. Although headline inflation continues to improve, the current rate of 3.00% still rests above the Fed's ideal. In his remarks following the announcement of the rate hike, Fed Chair Powell reinforced the FOMC's statement when mentioning the resilience of the economy and very tight labor market, saying there are indications of better balance in supply and demand in the labor market, yet "labor demand still substantially exceeds supply of available workers." With regard to inflation, Fed Chair Powell noted that longer term inflation expectations are "well anchored" and that high inflation imposes "significant hardship." He reiterated the Fed's mandate to "promote stable prices and maximum employment."

Wall Street had a mixed response to yesterday's action. The Dow Jones Industrial Average rose for the thirteenth straight day and was up 0.23% at yesterday's close. The S&P 500 and Nasdaq were down by -0.02% and -0.12% respectively.



# COMMUNITY COLLEGE UPDATE

PUBLIC EDUCATION'S POINT OF REFERENCE FOR MAKING EDUCATED DECISIONS

## Governor Newsom Signs CCC Bills



**BY KYLE HYLAND**

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posted July 28, 2023

Over the last two weeks, Governor Gavin Newsom has signed nearly fifty bills into law, including several that will impact the California Community Colleges (CCC) system. We provide details of those CCC-related bills below:

- [Assembly Bill \(AB\) 358](#) (Addis, Statutes of 2023) exempts community college district (CCD) student housing architectural plans from the requirement to receive approval from the Department of General Services' Division of State Architect. The bill effectively creates parity with California State University (CSU) and University of California (UC) campus housing laws. AB 358 will officially go into effect on January 1, 2024.
- [AB 1311](#) (Soria, Statutes of 2023) requires the Legislative Analyst's Office to conduct an assessment evaluating the efficacy of existing programs in allied health jointly offered between campuses of the CCC, CSU, and UC. The written assessment is due to the Legislature and Governor by January 1, 2025.
- [AB 1342](#) (Dahle, Statutes of 2023) deems a student as a first-time community college student for purposes of qualifying for a California College Promise fee waiver, even if that student had been enrolled in a community college through a dual enrollment program in high school. The bill specifies that advanced educational or training courses taken at the community college or community college courses taken under College and Career Access Pathway agreements are the dual enrollment programs applicable to this measure's provisions. AB 1342 will officially go into effect on January 1, 2024.
- [AB 1541](#) (Fong, Statutes of 2023) requires that student members on the CCD governing board have the opportunity to cast an advisory vote immediately before votes are cast by the regular members and deletes references to the student positions on CCD governing boards being non-voting. AB 1541 will officially go into effect on January 1, 2024.

It is important to note that these four bills were mostly approved by unanimous vote through the legislative process, the measures never received a no vote in any committee or on the floor, and none of the bills had any registered opposition. The bills effectively were considered noncontroversial.

We will continue to monitor Governor Newsom's actions on legislation affecting CCDs and provide updates in subsequent *Community College Update* articles.



# COMMUNITY COLLEGE UPDATE

PUBLIC EDUCATION'S POINT OF REFERENCE FOR MAKING EDUCATED DECISIONS

## CalSTRS 2022-23 Investment Returns Below Target

 [BY MICHELLE MCKAY UNDERWOOD](#)

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Following shortly behind the announcement of the California Public Employees' Retirement System (CalPERS) (see "[CalPERS Reports Investment Gains Below Target](#)" in last week's *Community College Update*), this week, the California State Teachers' Retirement System (CalSTRS) announced a 6.3% net return on investments for the 2022-23 fiscal year. Digging into the portfolio, CalSTRS's investment bright spots were public equity (+16.7%), "innovative strategies" investments (+9.3%), and "inflation sensitive" investments (+1.5%). For CalSTRS, its worst performers were risk mitigation strategies (-4.3%), private equity (-0.9%), and real estate (-0.5%) while fixed income was essentially flat at 0.1%.

CalSTRS slightly underperformed its investment rate of return assumption of 7.0%. However, over the longer term, total fund annualized returns for the 5-year period ending June 30, 2023, stood at 8.2%, the 10-year period at 8.7%, the 20-year period at 8.0%, and the 30-year period at 7.8%.

According to CalSTRS, the pension system remains in a position to be fully funded by 2046. The next actuarial valuation of the Defined Benefit Program, which will include an updated funded status, will be released in the spring of 2024.

We expect the CalSTRS Board to adopt the employer contribution rate for 2024-25 in May 2024.



# Finance Bulletin

Joe Stephenshaw, Director

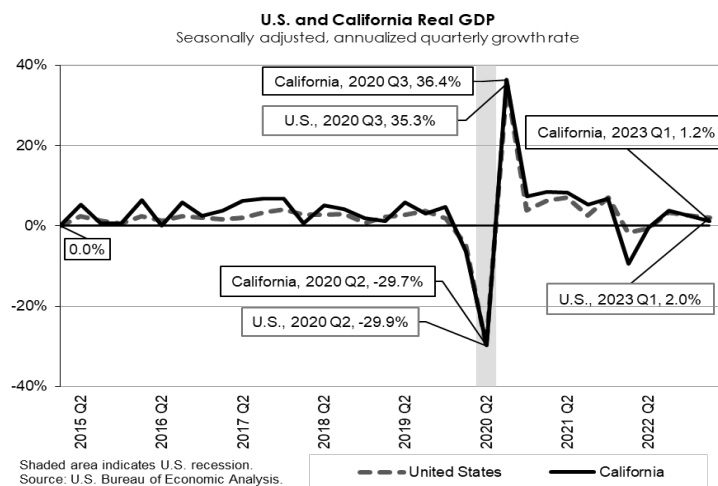
## Economic Update

The U.S. unemployment rate fell 0.1 percentage point to 3.6 percent in June 2023 as civilian unemployment decreased by 140,000 and civilian employment increased by 273,000. The labor force increased by 133,000 participants and the labor force participation rate remained unchanged at 62.6 percent. The U.S. added 209,000 nonfarm jobs with eight out of the eleven major sectors gaining jobs driven by private education and health services (73,000) and government (60,000). Information added no new jobs while trade, transportation, and utilities and mining and logging shed 22,000 and 1,000 jobs, respectively.

California's unemployment rate rose to 4.6 percent in June 2023 as the labor force increased by 13,600 while civilian household employment rose by 7,900, and the number of unemployed workers increased by 5,700. California added 11,600 nonfarm payroll jobs in June 2023, driven by gains in private education and health services (7,000), leisure and hospitality (6,800) and construction (6,000). The largest job loss was in trade, transportation, and utilities (-7,600), followed by other services (-1,100), manufacturing (-600), and professional and business services (-100).

### INFLATION AND CALIFORNIA GDP AND PERSONAL INCOME

- U.S. year-over-year headline inflation slowed to 3 percent in June since peaking at 9.1 percent in June 2022. Core inflation, which excludes food and energy, slowed from 5.3 percent year-over-year to 4.8 percent. California headline inflation was 4.2 percent year-over-year as of April 2023, the latest month.
- California real GDP grew by 1.2 percent in the first quarter of 2023 on a seasonally adjusted annualized rate (SAAR) basis, following 2.4-percent growth in the fourth quarter of 2022 and annual growth of 0.4 percent in 2022. California's real GDP was 5.3 percent above its pre-pandemic (fourth quarter of 2019) as of the first quarter of 2023, compared to 5.6 percent for the U.S.
- California's personal income increased by 0.7 percent (SAAR) in the first quarter of 2023 and was 3.6 percent above the first quarter of 2022. Gains were driven by increases in wages and salaries and property income, offsetting declines in transfer payments. California's share of U.S. personal income was 13.6 percent, down from 13.8 percent both in the fourth quarter of 2022 and the 2019 average.



### BUILDING ACTIVITY & REAL

- Year-to-date, California permitted nearly 100,000 units on a seasonally adjusted basis in May, down 2.3 percent from April and down 18.8 percent from May 2022. May permits consisted of over 50,000 single-family units (up 7.1 percent from April, but down 30 percent year-over-year) and over 49,000 multi-family units (down 2.1 percent from April 2023 and also down 2.8 percent year-over-year).
- The statewide median sale price of existing single-family homes increased to \$838,260 in June 2023, up 0.3 percent from May 2023 but down 2.4 percent from June 2022. Sales of existing single-family homes in California totaled 277,490 units (SAAR) in June 2023, down 4.1 percent from May 2023, and down 19.7 percent from June 2022. Year-to-date through June 2023, sales volume averaged 273,568 units (SAAR), which was 32.9 percent lower than during the same period in 2022.

## MONTHLY CASH REPORT

Preliminary General Fund agency cash receipts for the entire 2022-23 fiscal year were \$954 million above the 2023-24 Budget Act forecast of \$167.627 billion and were \$1.156 billion above forecast in June. The Budget Act monthly cashflow reflects the expected impact of delayed payment and filing deadlines for Californians in most counties to October 16. The overage was driven by Pass-Through Entity (PTE) Elective Tax payments, which exceeded the forecast by \$1.151 billion in June, as well as strength in other revenues and sales tax receipts that cumulatively offset shortfalls in the remaining revenue sources. Notably, excluding withholding, personal income tax receipts were \$1.332 billion below forecast in June. While June is historically an important month for personal income and corporation tax, cash results from these two revenue sources—with the exception of withholding—are not reliable due to this year's delayed tax deadlines. The extent of the variance relative to the forecast caused by taxpayers' behavior differing from assumptions is unknown. Personal income tax withholding, after subtracting \$173 million that shifted from May to June due to a processing delay, increased by 12.4 percent year-over-year in June, its highest growth since December 2021. Personal income tax withholding receipts were \$929 million above forecast for the fiscal year.

- Personal income tax cash receipts for the entire 2022-23 fiscal year were \$801 million below the forecast of \$95.828 billion and were \$430 million below forecast in June. June withholding was \$902 million above forecast and includes \$173 million in withholding revenue that was shifted from May to June due to a payment processing delay resulting from a bank merger. Refunds remained high in June and were \$384 million above the forecast. Estimated payments, final payments, and other payments were cumulatively down \$960 million relative to forecast for the month and down \$830 million for the fiscal year.
- Corporation tax cash receipts for the entire 2022-23 fiscal year were \$975 million above the forecast of \$29.019 billion and were \$1.128 billion above forecast in June due to PTE payments. June refunds were \$215 million higher than projected. Excluding PTE payments, net corporation tax revenues were cumulatively down \$276 million relative to forecast for the fiscal year.
- Sales and use tax cash receipts for the entire 2022-23 fiscal year were \$61 million above the forecast of \$34.688 billion and were \$122 million above forecast in June.

2022-23 Comparison of Actual and Forecast Agency General Fund Revenues  
(Dollars in Millions)

Revenue Source	JUNE 2023				2022-23 FISCAL YEAR			
	Forecast	Actual	Difference	Percent Difference	Forecast	Actual	Difference	Percent Difference
<b>Personal Income<sup>1</sup>/</b>	<b>\$10,205</b>	<b>\$9,775</b>	<b>-\$430</b>	<b>-4.2%</b>	<b>\$95,828</b>	<b>\$95,027</b>	<b>-\$801</b>	<b>-0.8%</b>
Withholding <sup>1</sup> /	7,135	8,037	902	12.6%	89,328	90,257	929	1.0%
Estimated Payments	3,054	1,894	-1,160	-38.0%	16,283	15,066	-1,217	-7.5%
Final Payments	325	332	7	2.3%	8,746	8,808	62	0.7%
Other Payments	559	751	192	34.4%	8,540	8,865	325	3.8%
Refunds	-656	-1,040	-384	58.6%	-25,008	-25,963	-956	3.8%
MHSF Transfer	-185	-175	10	-5.4%	-1,727	-1,702	24	-1.4%
<b>Corporation</b>	<b>\$5,350</b>	<b>\$6,478</b>	<b>\$1,128</b>	<b>21.1%</b>	<b>\$29,019</b>	<b>\$29,994</b>	<b>\$975</b>	<b>3.4%</b>
Estimated Payments	3,536	3,835	299	8.5%	13,405	13,775	370	2.8%
PTE Payments	1,463	2,614	1,151	78.6%	12,427	13,677	1,251	10.1%
Other Payments	401	294	-106	-26.6%	7,013	6,814	-199	-2.8%
Refunds	-50	-266	-215	427.2%	-3,826	-4,272	-446	11.7%
<b>Sales &amp; Use</b>	<b>\$3,310</b>	<b>\$3,432</b>	<b>\$122</b>	<b>3.7%</b>	<b>\$34,628</b>	<b>\$34,688</b>	<b>\$61</b>	<b>0.2%</b>
<b>Insurance</b>	<b>\$200</b>	<b>\$162</b>	<b>-\$37</b>	<b>-18.6%</b>	<b>\$3,673</b>	<b>\$3,690</b>	<b>\$18</b>	<b>0.5%</b>
<b>Pooled Money Interest</b>	<b>\$305</b>	<b>\$253</b>	<b>-\$52</b>	<b>-17.1%</b>	<b>\$1,856</b>	<b>\$1,929</b>	<b>\$73</b>	<b>3.9%</b>
<b>Alcohol</b>	<b>\$37</b>	<b>\$33</b>	<b>-\$4</b>	<b>-11.3%</b>	<b>\$433</b>	<b>\$422</b>	<b>-\$11</b>	<b>-2.6%</b>
<b>Tobacco</b>	<b>\$3</b>	<b>\$4</b>	<b>\$1</b>	<b>40.9%</b>	<b>\$48</b>	<b>\$49</b>	<b>\$1</b>	<b>1.6%</b>
<b>Other</b>	<b>\$722</b>	<b>\$1,149</b>	<b>\$427</b>	<b>59.2%</b>	<b>\$2,143</b>	<b>\$2,782</b>	<b>\$639</b>	<b>29.8%</b>
<b>Total</b>	<b>\$20,130</b>	<b>\$21,286</b>	<b>\$1,156</b>	<b>5.7%</b>	<b>\$167,627</b>	<b>\$168,582</b>	<b>\$954</b>	<b>0.6%</b>

This is an agency cash report and the data may differ from the Controller's report to the extent that cash received by agencies has not yet been reported to the Controller. The personal income total includes Individual Shared Responsibility Penalty transfers. The forecast is from the 2023-24 Budget Act.  
<sup>1</sup>The personal income tax withholding figure includes \$173 million from May 31 that was reflected in June cash receipts due to a processing delay.

**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**

<b>Unrestricted General Fund Revenue Budget - Fund 11</b>					
<b>Revenues by Source</b>	<b>2021-22 Actual Revenue</b>	<b>2022-23 Actual Revenue</b>	<b>2023-24 Tentative Budget</b>	<b>2023-24 Adopted Budget</b>	<b>% change 23/24 Adopt/ 22/23 Actual</b>
8100 Federal Revenues					
8110 Forest Reserve	\$9,009	\$0	\$0	\$0	-
Total Federal Revenues	<u>9,009</u>	<u>0</u>	<u>0</u>	<u>0</u>	-
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	<u>96,802,899</u>	<u>104,594,213</u>	<u>111,783,793</u>	<u>116,151,861</u>	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**

<b>Unrestricted General Fund Revenue Budget - Fund 11</b>					
<b>Revenues by Source</b>	<b>2021-22 Actual Revenue</b>	<b>2022-23 Actual Revenue</b>	<b>2023-24 Tentative Budget</b>	<b>2023-24 Adopted Budget</b>	<b>% change 23/24 Adopt/ 22/23 Actual</b>
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
<b>TOTAL SALARIES/BENEFITS</b>	<b>165,392,666</b>	<b>176,460,737</b>	<b>195,115,218</b>	<b>198,153,367</b>	<b>12.29</b>
<b>Salaries/Benefits Cost % of Total Expenditures</b>	<b>91.04%</b>	<b>88.61%</b>	<b>89.53%</b>	<b>84.85%</b>	

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

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

<b>Expenditures by Object</b>	<b>2021-22 Actual Expenses</b>	<b>2022-23 Actual Expenses</b>	<b>2023-24 Tentative Budget</b>	<b>2023-24 Adopted Budget</b>	<b>% change 23/24 Adopt/ 22/23 Actual</b>
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

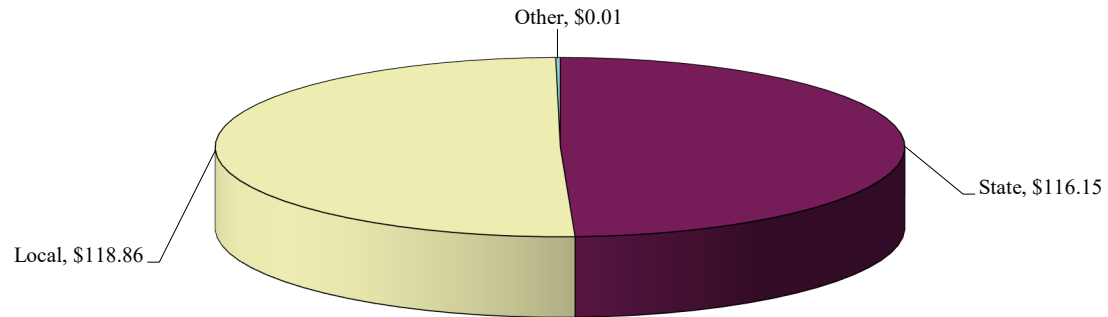
**Rancho Santiago Community College District**  
**Adopted Budget**  
**2023-24**

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

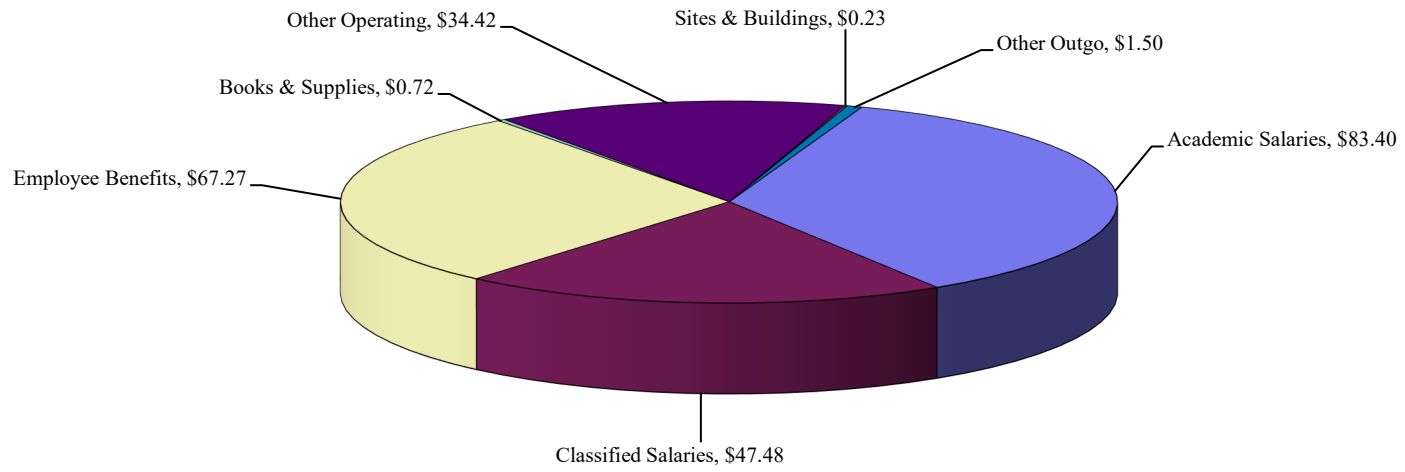
<b>Expenditures by Object</b>	<b>2021-22 Actual Expenses</b>	<b>2022-23 Actual Expenses</b>	<b>2023-24 Tentative Budget</b>	<b>2023-24 Adopted Budget</b>	<b>% change 23/24 Adopt/ 22/23 Actual</b>
7000 Other Outgo					
7200 Intrafund Transfers Out	(19,565)	26,387	0	0	(100.00)
7300 Interfund Transfers 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**

<b>Unrestricted - One-Time - General Fund Revenue Budget - Fund 13</b>						
<b><u>Revenues by Source</u></b>		<b>2021-22 Actual Revenue</b>	<b>2022-23 Actual Revenue</b>	<b>2023-24 Tentative Budget</b>	<b>2023-24 Adopted Budget</b>	<b>% change 23/24 Adopt/ 22/23 Actual</b>
8100	Federal Revenues					
	Total Federal Revenues	\$0	\$0	\$0	\$0	-
8600	State Revenues					
8611	Apprenticeship Allowance	0	0	0	0	-
8682	State Mandated Costs	0	0	0	0	-
8699	Other Misc State Revenue-STRS on behalf entry	7,046,789	5,927,653	7,584,025	7,584,025	27.94
	Total State Revenues	<u>7,046,789</u>	<u>5,927,653</u>	<u>7,584,025</u>	<u>7,584,025</u>	27.94
8800	Local Revenues					
8850	Rents and Leases	85,632	188,283	25,000	25,000	(86.72)
8890	Other Local Revenues (Student Transcript/Representation/ Discounts/Fines/Instr. Mat./Health Serv. Use Fees, etc.)	1,013,335	516,698	113,518	173,996	(66.33)
8891	Other Local Rev - Special Proj	0	0	0	0	-
	Total Local Revenues	<u>1,098,967</u>	<u>704,981</u>	<u>138,518</u>	<u>198,996</u>	(71.77)
8900	Other Financing Sources					
8910	Proceeds-Sale of Equip & Suppl	0	0	0	0	-
8981/8983	Interfund Transfer In/Intrafund Transfer In	34,344	940,290	0	0	(100.00)
	Total Other Sources	<u>34,344</u>	<u>940,290</u>	<u>0</u>	<u>0</u>	(100.00)
	Total Revenues	<u>8,180,100</u>	<u>7,572,924</u>	<u>7,722,543</u>	<u>7,783,021</u>	2.77
	Net Beginning Balance	46,370,068	59,415,834	66,055,950	69,995,935	17.81
	Adjustments to Beginning Balance	0	0	0	0	-
	Adjusted Beginning Fund Balance	<u>46,370,068</u>	<u>59,415,834</u>	<u>66,055,950</u>	<u>69,995,935</u>	17.81
	Total Revenues, Other Financing Sources and Beginning Fund Balance	<u>\$54,550,168</u>	<u>\$66,988,758</u>	<u>\$73,778,493</u>	<u>\$77,778,956</u>	16.11

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

<b>Unrestricted - One-Time - General Fund Expenditure Budget - Fund 13</b>					
<u>Expenditures by Object</u>	<b>2021-22 Actual Expenses</b>	<b>2022-23 Actual Expenses</b>	<b>2023-24 Tentative Budget</b>	<b>2023-24 Adopted Budget</b>	<b>% change 23/24 Adopt/ 22/23 Actual</b>
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
<b>TOTAL SALARIES/BENEFITS</b>	<b>8,478,946</b>	<b>10,883,269</b>	<b>8,842,208</b>	<b>9,203,435</b>	<b>(15.44)</b>

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

<b>Unrestricted - One-Time - General Fund Expenditure Budget - Fund 13</b>					
<b>Expenditures by Object</b>	<b>2021-22 Actual Expenses</b>	<b>2022-23 Actual Expenses</b>	<b>2023-24 Tentative Budget</b>	<b>2023-24 Adopted Budget</b>	<b>% change 23/24 Adopt/ 22/23 Actual</b>
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

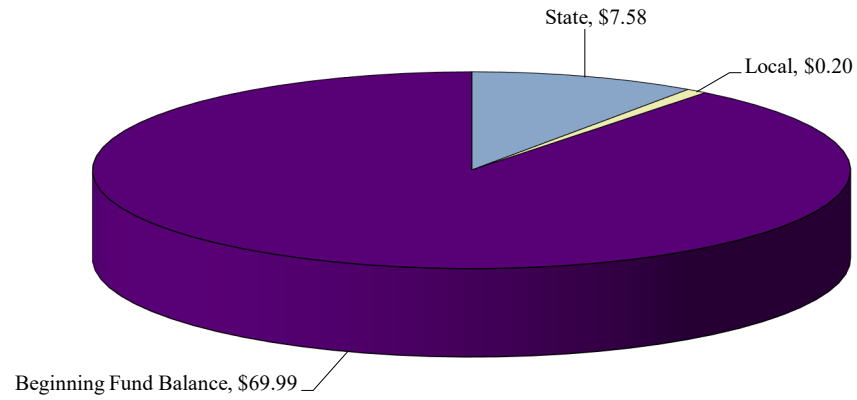


**Rancho Santiago Community College District**  
**Adopted Budget**  
**2023-24**

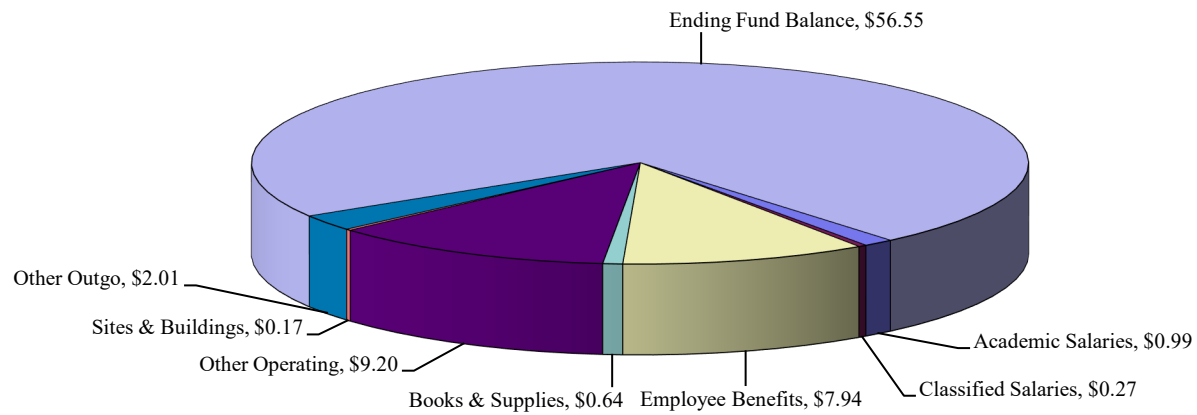
<b>Unrestricted - One-Time - General Fund Expenditure Budget - Fund 13</b>					
<b>Expenditures by Object</b>	<b>2021-22 Actual Expenses</b>	<b>2022-23 Actual Expenses</b>	<b>2023-24 Tentative Budget</b>	<b>2023-24 Adopted Budget</b>	<b>% change 23/24 Adopt/ 22/23 Actual</b>
7000 Other Outgo					
7200 Intrafund Transfers Out	0	0	0	0	-
7300 Interfund Transfers Out	2,050,000	2,042,000	2,000,000	2,013,713	(1.39)
7600 Other Student Aid	1,100	6,540	0	0	(100.00)
Subtotal	<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**

<b>General Fund Revenue Budget - Combined - Unrestricted - Fund 11, 13</b>						
<b>Revenues by Source</b>	<b>2022-23 Adopted Budget</b>	<b>2022-23 Allocated Budget</b>	<b>2022-23 Actual Revenue</b>	<b>% change 22/23 Actual/ 22/23 Budget</b>	<b>2023-24 Adopted Budget</b>	<b>% change 23/24 Adopt/ 22/23 Actual</b>
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**

<b>General Fund Revenue Budget - Combined - Unrestricted - Fund 11, 13</b>						
<b>Revenues by Source</b>	<b>2022-23 Adopted Budget</b>	<b>2022-23 Allocated Budget</b>	<b>2022-23 Actual Revenue</b>	<b>% change 22/23 Actual/ 22/23 Budget</b>	<b>2023-24 Adopted Budget</b>	<b>% change 23/24 Adopt/ 22/23 Actual</b>
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/ 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>	<b>2022-23 Adopted Budget</b>	<b>2022-23 Allocated Budget</b>	<b>2022-23 Actual Expenses</b>	<b>% change 22/23 Actual/ 22/23 Budget</b>	<b>2023-24 Adopted Budget</b>	<b>% change 23/24 Adopt/ 22/23 Actual</b>
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
<b>TOTAL SALARIES/BENEFITS</b>	<b>184,551,161</b>	<b>191,355,506</b>	<b>187,344,006</b>	<b>(6.94)</b>	<b>207,356,802</b>	<b>10.68</b>
<b>Salaries/Benefits Cost % of Total Expenditures</b>	<b>85%</b>	<b>85%</b>	<b>87%</b>		<b>82%</b>	

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

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

<u>Expenditures by Object</u>	<b>2022-23 Adopted Budget</b>	<b>2022-23 Allocated Budget</b>	<b>2022-23 Actual Expenses</b>	<b>% change 22/23 Actual/ 22/23 Budget</b>	<b>2023-24 Adopted Budget</b>	<b>% change 23/24 Adopt/ 22/23 Actual</b>
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

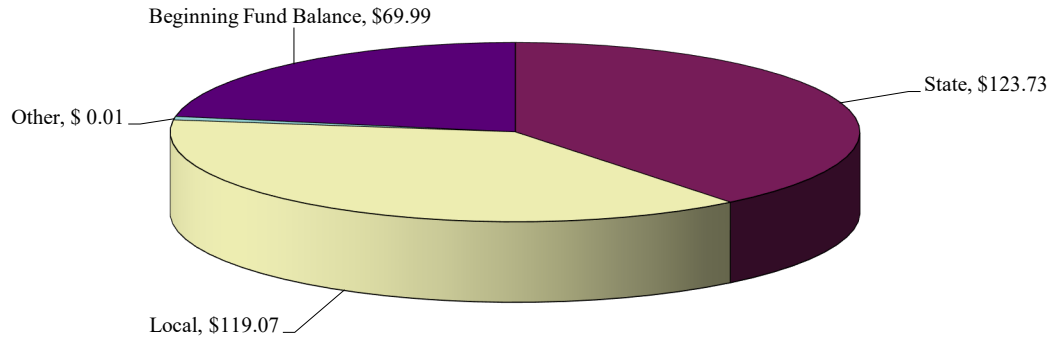
**Rancho Santiago Community College District**  
**Adopted Budget**  
**2023-24**

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

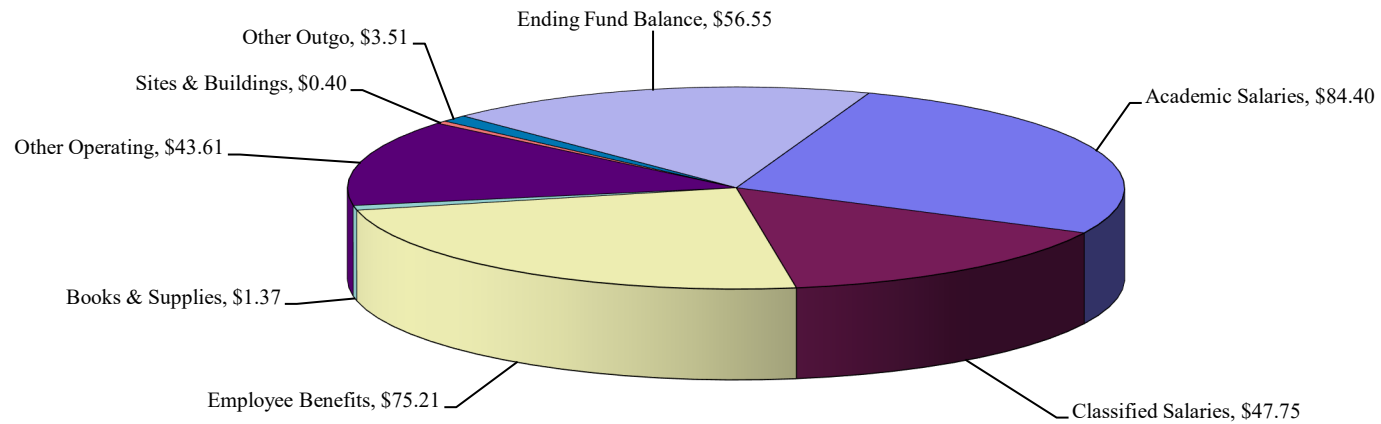
<u>Expenditures by Object</u>	<b>2022-23 Adopted Budget</b>	<b>2022-23 Allocated Budget</b>	<b>2022-23 Actual Expenses</b>	<b>% change 22/23 Actual/ 22/23 Budget</b>	<b>2023-24 Adopted Budget</b>	<b>% change 23/24 Adopt/ 22/23 Actual</b>
7000 Other Outgo						
7200 Intrafund Transfers Out	0	220	26,387	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					<u>\$65,058,606</u>	16.67%
Current Reserve					<u>\$54,392,029</u>	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**

<b>Restricted General Fund Revenue Budget - Fund 12</b>						
<b><u>Revenues by Source</u></b>		<b>2021-22</b>	<b>2022-23</b>	<b>2023-24</b>	<b>2023-24</b>	<b>% change</b>
		<b>Actual</b>	<b>Actual</b>	<b>Tentative</b>	<b>Adopted</b>	<b>23/24 Adopt/</b>
		<b>Revenue</b>	<b>Revenue</b>	<b>Budget</b>	<b>Budget</b>	<b>22/23 Actual</b>
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**

<b>Restricted General Fund Revenue Budget - Fund 12</b>						
		<b>2021-22</b>	<b>2022-23</b>	<b>2023-24</b>	<b>2023-24</b>	<b>% change</b>
<b>Revenues by Source</b>		<b>Actual</b>	<b>Actual</b>	<b>Tentative</b>	<b>Adopted</b>	<b>23/24 Adopt/ 22/23 Actual</b>
		<b>Revenue</b>	<b>Revenue</b>	<b>Budget</b>	<b>Budget</b>	
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
<b>TOTAL SALARIES/BENEFITS</b>	<b>40,724,365</b>	<b>38,096,148</b>	<b>62,269,871</b>	<b>57,780,487</b>	<b>51.67</b>

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

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

<b>Expenditures by Object</b>	<b>2021-22 Actual Expenses</b>	<b>2022-23 Actual Expenses</b>	<b>2023-24 Tentative Budget</b>	<b>2023-24 Adopted Budget</b>	<b>% change 23/24 Adopt/ 22/23 Actual</b>
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

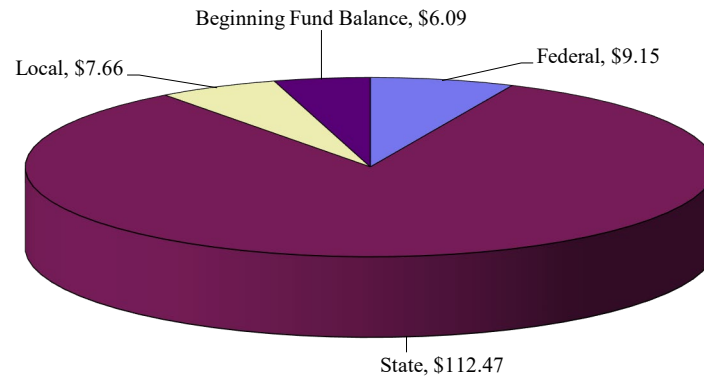
**Rancho Santiago Community College District**  
**Adopted Budget**  
**2023-24**

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

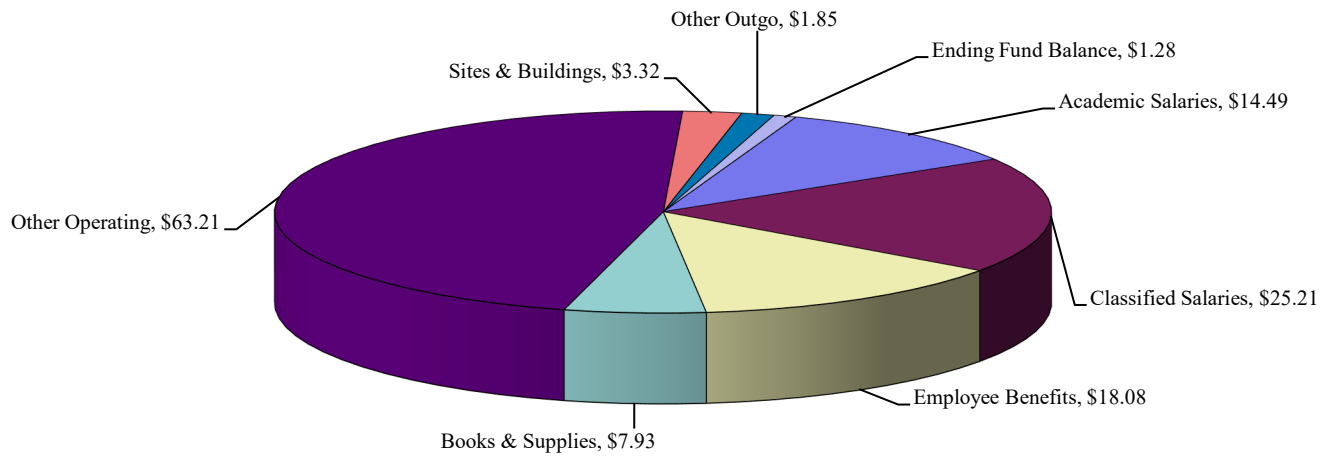
<u>Expenditures by Object</u>	2021-22 Actual Expenses	2022-23 Actual Expenses	2023-24 Tentative Budget	2023-24 Adopted Budget	% change 23/24 Adopt/ 22/23 Actual
7000 Other Outgo					
7200 Intrafund Transfers Out	1,582,670	213,903	0	0	(100.00)
7300 Interfund Transfers Out	2,506,454	199,700	0	100	(99.95)
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**

<b>Santa Ana College</b>	<b>Fund 11 Unrestricted</b>	<b>%</b>	<b>Fund 13 One-Time</b>	<b>%</b>	<b>Fund 11/13 Unrestricted</b>	<b>%</b>	<b>Fund 12 Restricted</b>	<b>%</b>	<b>Fund 11/12/13 Combined</b>	<b>%</b>
Academic Salaries	56,560,564		295,796		56,856,360		9,363,011		66,219,371	
Classified Salaries	18,082,701		120,116		18,202,817		13,840,587		32,043,404	
Employee Benefits	31,820,795		168,125		31,988,920		9,444,739		41,433,659	
Supplies & Materials	426,576		243,541		670,117		4,802,358		5,472,475	
Other Operating Exp & Services	11,728,701		6,025,160		17,753,861		20,391,110		38,144,971	
Capital Outlay	18,792		109,399		128,191		2,121,224		2,249,415	
Other Outgo	0		327,395		327,395		1,560,184		1,887,579	
<b>Grand Total</b>	<b>\$118,638,129</b>	<b>53.35%</b>	<b>\$7,289,532</b>	<b>61.60%</b>	<b>\$125,927,661</b>	<b>53.76%</b>	<b>\$61,523,213</b>	<b>45.86%</b>	<b>\$187,450,874</b>	<b>50.88%</b>

<b>Santiago Canyon College</b>	<b>Fund 11 Unrestricted</b>	<b>%</b>	<b>Fund 13 One-Time</b>	<b>%</b>	<b>Fund 11/13 Unrestricted</b>	<b>%</b>	<b>Fund 12 Restricted</b>	<b>%</b>	<b>Fund 11/12/13 Combined</b>	<b>%</b>
Academic Salaries	26,448,434		700,000		27,148,434		5,085,876		32,234,310	
Classified Salaries	9,023,609		109,080		9,132,689		6,817,298		15,949,987	
Employee Benefits	15,424,183		183,510		15,607,693		4,938,832		20,546,525	
Supplies & Materials	0		316,630		316,630		2,971,399		3,288,029	
Other Operating Exp & Services	9,293,054		2,080,265		11,373,319		10,142,829		21,516,148	
Capital Outlay	2,674		58,650		61,324		1,025,743		1,087,067	
Other Outgo	0		0		0		1,568,003		1,568,003	
<b>Grand Total</b>	<b>\$60,191,954</b>	<b>27.07%</b>	<b>\$3,448,135</b>	<b>29.14%</b>	<b>\$63,640,089</b>	<b>27.17%</b>	<b>\$32,549,980</b>	<b>24.26%</b>	<b>\$96,190,069</b>	<b>26.11%</b>

<b>District Services</b>	<b>Fund 11 Unrestricted</b>	<b>%</b>	<b>Fund 13 One-Time</b>	<b>%</b>	<b>Fund 11/13 Unrestricted</b>	<b>%</b>	<b>Fund 12 Restricted</b>	<b>%</b>	<b>Fund 11/12/13 Combined</b>	<b>%</b>
Academic Salaries	393,668		0		393,668		40,000		433,668	
Classified Salaries	20,374,583		40,724		20,415,307		4,553,177		24,968,484	
Employee Benefits	11,934,877		2,059		11,936,936		2,486,967		14,423,903	
Supplies & Materials	294,729		86,308		381,037		156,399		537,436	
Other Operating Exp & Services	10,350,153		966,785		11,316,938		32,677,399		43,994,337	
Capital Outlay	210,805		750		211,555		176,188		387,743	
Other Outgo	0		0		0		4,632		4,632	
<b>Grand Total</b>	<b>\$43,558,815</b>	<b>19.59%</b>	<b>\$1,096,626</b>	<b>9.27%</b>	<b>\$44,655,441</b>	<b>19.07%</b>	<b>\$40,094,762</b>	<b>29.88%</b>	<b>\$84,750,203</b>	<b>23.01%</b>

<b>Total Expenditures-excludes Institutional Costs</b>	<b>\$222,388,898</b>	<b>100.00%</b>	<b>\$11,834,293</b>	<b>100.00%</b>	<b>\$234,223,191</b>	<b>100.00%</b>	<b>\$134,167,955</b>	<b>100.00%</b>	<b>\$368,391,146</b>	<b>100.00%</b>
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<b>Institutional Costs</b>	<b>Fund 11 Unrestricted</b>	<b>Fund 13 One-Time</b>	<b>Fund 11/13 Unrestricted</b>	<b>Fund 12 Restricted</b>	<b>Fund 11/12/13 Combined</b>
Employee Benefits-retiree benefits/ local experience charge/STRS & PERS on behalf	6,531,533	7,584,025	14,115,558	1,210,000	15,325,558
Election	125,000	125,000	250,000	0	250,000
Other Operating Exp & Services-prop&liability ins	2,500,000	0	2,500,000	0	2,500,000
Other Operating - SCC-ADA settlement expense	0	2,000,000	2,000,000	0	2,000,000
Other Outgo-Interfund Transfers	1,500,000	0	1,500,000	0	1,500,000
Other Outgo-Board Policy Contingency	0	54,392,029	54,392,029	0	54,392,029
Other Outgo-Reserves SRP exp	1,979,625	0	1,979,625	0	1,979,625
Other Outgo-Reserves	0	1,843,609	1,843,609	0	1,843,609
<b>Grand Total</b>	<b>\$12,636,158</b>	<b>\$65,944,663</b>	<b>\$78,580,821</b>	<b>\$1,210,000</b>	<b>\$79,790,821</b>

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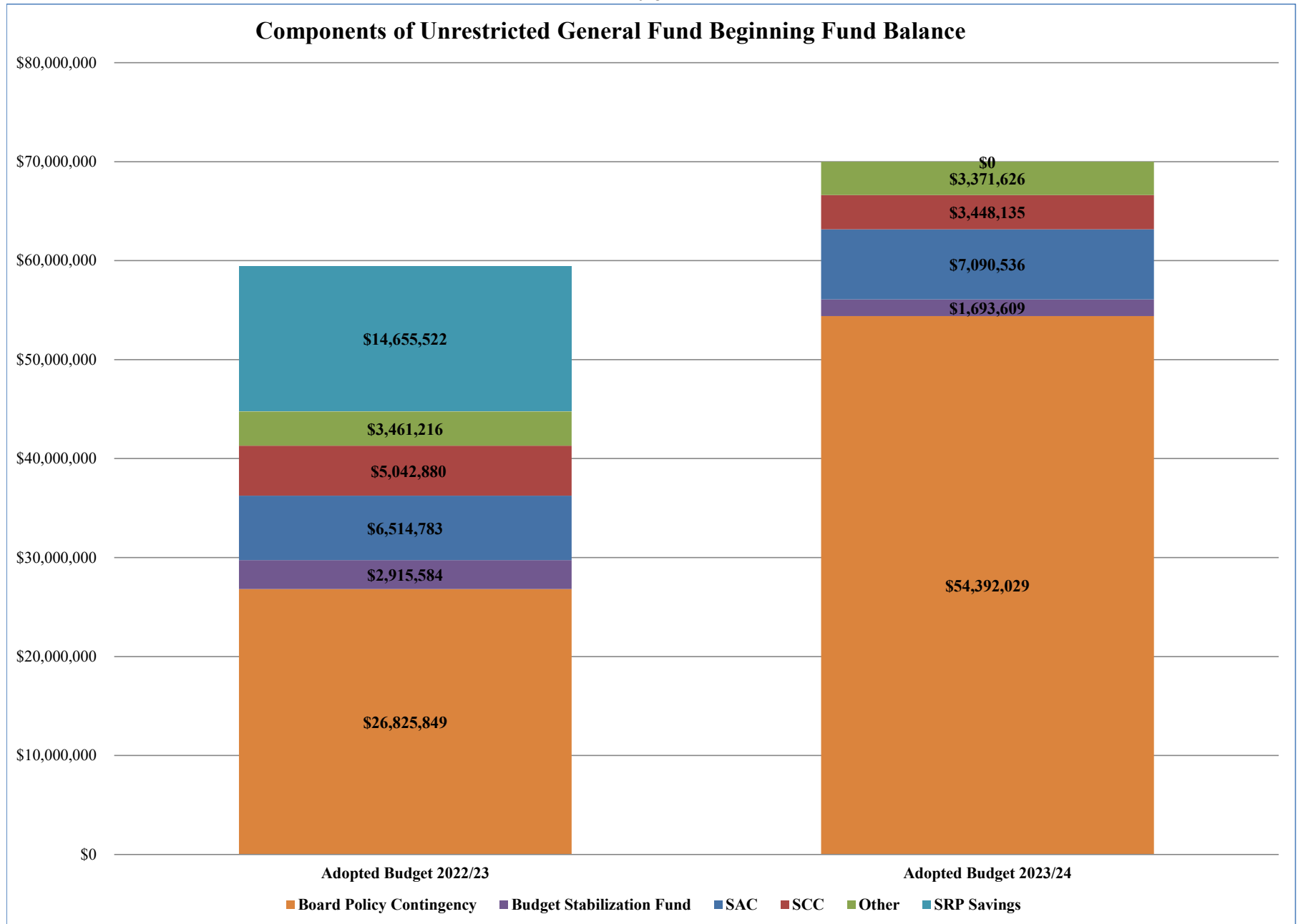
**Rancho Santiago Community College District**  
*Adopted Budget*  
**2023-24**

<b>FY 2022-23 Ending Balance and Carryover</b>		
<b>BREAKDOWN OF FUND BALANCE</b>		
<b>2022-23 Beginning Fund Balance</b>		\$ 59,415,834
<b>2022-23 Change in Fund Balance</b>		10,580,101
<b>Ending Balance FY 2022-23 / Beginning Balance FY 2023-24</b>		<u>69,995,935</u>
Carryover for Santa Ana College	\$ 7,090,536	
Carryover for Santiago Canyon College	3,448,135	
Carryover for District Services:		
Bond Marketing Campaign	171,030	
Board Retreat	16,000	
Cassidy/FM3/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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**RSCCD - Estimate 2023/24 Revenue Allocation Simulation for Unrestricted General Fund -- FD 11**  
**Based on Student Centered Funding Formula**

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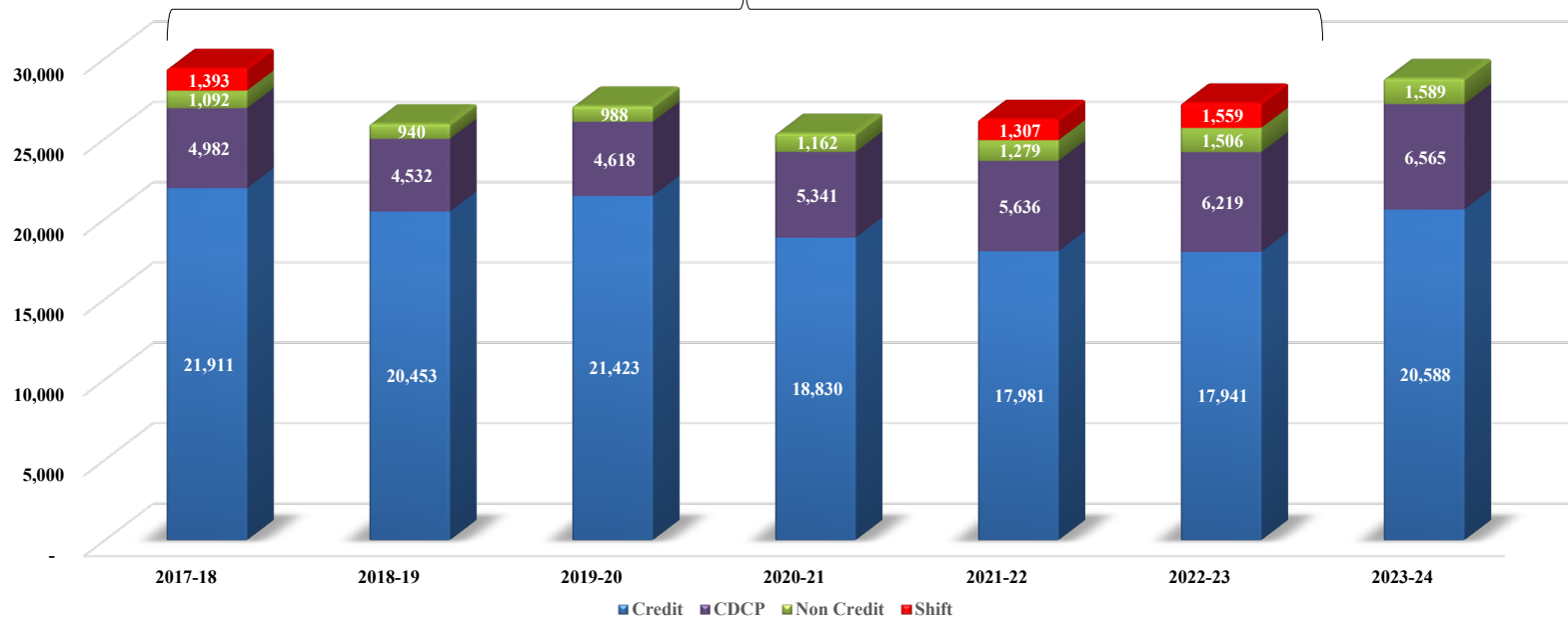
	SAC/CEC	SAC	CEC	SCC/OEC	SCC	OEC	District Services	Institutional Cost	TOTAL
<b>APPORTIONMENT REVENUE</b>									
Basic Allocation	\$ 8,925,635	\$ 6,942,161	\$ 1,983,474	\$ 7,933,895	\$ 5,950,421	\$ 1,983,474		\$	\$ 16,859,530
FTES - based on 22/23 @ Annual	\$ 98,842,305	\$ 66,806,596	\$ 32,035,710	\$ 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)
<b>TOTAL ESTIMATED APPORTIONMENT REVENUE</b>	<b>\$ 146,927,319</b>	<b>\$ 110,950,384</b>	<b>\$ 35,976,935</b>	<b>\$ 68,120,060</b>	<b>\$ 49,701,756</b>	<b>\$ 18,418,304</b>		<b>\$</b>	<b>\$ 215,047,379</b>
<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>			
<b>OTHER STATE REVENUE</b>									
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
<b>Subtotal, Other State Revenue</b>	<b>\$ 6,688,007</b>	<b>\$ 5,668,471</b>	<b>\$ 1,019,536</b>	<b>\$ 3,022,213</b>	<b>\$ 2,513,106</b>	<b>\$ 509,107</b>		<b>\$</b>	<b>\$ 9,710,220</b>
<b>TOTAL ESTIMATED REVENUE</b>	<b>\$ 153,615,326</b>	<b>\$ 116,618,856</b>	<b>\$ 36,996,470</b>	<b>\$ 71,142,273</b>	<b>\$ 52,214,862</b>	<b>\$ 18,927,411</b>		<b>\$</b>	<b>\$ 224,757,599</b>
<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>			
<b>Less Institutional Cost Expenditures</b>								\$	\$ 10,656,533
<b>Less Net District Services Expenditures</b>								\$	\$ 42,168,367
								\$	\$ 171,932,699
<b>ESTIMATED REVENUE</b>	<b>\$ 117,511,033</b>	<b>\$ 89,209,863</b>	<b>\$ 28,301,170</b>	<b>\$ 54,421,666</b>	<b>\$ 39,942,775</b>	<b>\$ 14,478,891</b>		<b>\$</b>	<b>\$ 171,932,699</b>
<b>BUDGET EXPENDITURES FOR FY 2023/24</b>									
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
<b>TOTAL ESTIMATED EXPENDITURES</b>	<b>\$ 112,301,912</b>	<b>\$ 98,180,100</b>	<b>\$ 14,121,812</b>	<b>\$ 56,400,259</b>	<b>\$ 48,295,361</b>	<b>\$ 8,104,898</b>	<b>\$ 44,034,990</b>	<b>\$ 10,656,533</b>	<b>\$ 223,393,694</b>
Percent of Total Estimated Expenditures	50.27%	43.95%	6.32%	25.25%	21.62%	3.63%	19.71%	4.77%	
<b>ESTIMATED EXPENSES UNDER/(OVER) REVENUE</b>	<b>\$ 5,209,121</b>	<b>\$ (8,970,237)</b>	<b>\$ 14,179,358</b>	<b>\$ (1,978,593)</b>	<b>\$ (8,352,586)</b>	<b>\$ 6,373,993</b>		<b>\$</b>	<b>\$ 3,230,528</b>
<b>OTHER STATE REVENUE</b>									
Apprenticeship				\$ 5,227,354	\$ 5,227,354			\$	\$ 5,227,354
Enrollment Fees 2%							\$ 232,423	\$	\$ 232,423
<b>LOCAL REVENUE</b>									
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
<b>ESTIMATED ENDING BALANCE FOR 6/30/24</b>	<b>\$ 7,257,601</b>	<b>\$ (6,921,757)</b>	<b>\$ 14,179,358</b>	<b>\$ 4,373,761</b>	<b>\$ (2,000,232)</b>	<b>\$ 6,373,993</b>		<b>\$</b>	<b>\$ 11,631,362</b>

**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		
	<b>Actual w/ borrowing</b>	%	Actual	%	Actual	%	Actual	%	<b>Actual w/ borrowing</b>	%	Target	<b>Actual w/ borrowing @ P3</b>	%	<b>Difference Target to Actual</b>	Target	%	
<b>SAC/CEC</b>																	
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%
	<b>20,442.47</b>	<b>69.58%</b>	<b>18,024.50</b>	<b>69.52%</b>	<b>18,517.90</b>	<b>68.51%</b>	<b>17,002.12</b>	<b>67.11%</b>	<b>17,934.31</b>	<b>68.44%</b>	<b>18,027.00</b>	<b>19,069.98</b>	<b>70.05%</b>	<b>1,042.98</b>	<b>5.79%</b>	<b>20,151.25</b>	<b>70.11%</b>
<b>SCC/OEC</b>																	
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%
	<b>8,936.06</b>	<b>30.42%</b>	<b>7,901.03</b>	<b>30.48%</b>	<b>8,511.08</b>	<b>31.49%</b>	<b>8,331.62</b>	<b>32.89%</b>	<b>8,268.67</b>	<b>31.56%</b>	<b>8,108.00</b>	<b>8,155.10</b>	<b>29.95%</b>	<b>47.10</b>	<b>0.58%</b>	<b>8,591.40</b>	<b>29.89%</b>
<b>District Total</b>																	
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%
	<b>29,378.53</b>	<b>100.00%</b>	<b>25,925.53</b>	<b>100.00%</b>	<b>27,028.98</b>	<b>106.69%</b>	<b>25,333.74</b>	<b>100.00%</b>	<b>26,202.98</b>	<b>100.00%</b>	<b>26,135.00</b>	<b>27,225.08</b>	<b>100.00%</b>	<b>1,090.08</b>	<b>4.17%</b>	<b>28,742.65</b>	<b>100.00%</b>
<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**

<b>Budget Allocation Model</b>					
<b>FTES Credit vs. Non-Credit Breakdown</b>					
	<b>Santa Ana College</b>		<b>Santiago Canyon College</b>		<b>Total FTES</b>
	<b>FTES</b>	<b>%</b>	<b>FTES</b>	<b>%</b>	
<b><u>Full-Time Equivalent Students</u></b>					
<b>2023/24 Projected</b>	<b>target 5.67% growth</b>		<b>target 5.35% growth</b>		
Credit	14,707	71.43%	5,881	28.57%	20,588
CDCP	4,528	68.97%	2,037	31.03%	6,565
Non-Credit	916	57.65%	673	42.35%	1,589
Total	<u>20,151</u>	<u>70.11%</u>	<u>8,591</u>	<u>29.89%</u>	<u>28,743</u>
<b>2022/23 Annual</b>					
Credit	13,918	71.37%	5,582	28.63%	19,501
CDCP	4,285	68.90%	1,934	31.10%	6,219
Non-Credit	867	57.58%	639	42.42%	1,506
Total	<u>19,070</u>	<u>70.05%</u>	<u>8,155</u>	<u>29.95%</u>	<u>27,225</u>
<b><u>SCFF Calculation - FY 22/23</u></b>					
Base + FTES	\$107,767,940	67.78%	\$51,233,424	32.22%	\$159,001,364
Supplemental	17,708,411	74.78%	5,973,768	25.22%	23,682,179
Student Success	13,455,647	65.12%	7,205,990	34.88%	20,661,637
	<u>\$138,931,998</u>	<u>68.32%</u>	<u>\$64,413,182</u>	<u>31.68%</u>	<u>\$203,345,180</u>
<b>Expenditures by Major Object (2 Colleges Only) (Fund 11)</b>					
<b><u>Expenditures by Object</u></b>	<b>Santa Ana College</b>		<b>Santiago Canyon College</b>		<b>Adopted Budget</b>
	<b>\$</b>	<b>%</b>	<b>\$</b>	<b>%</b>	
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		

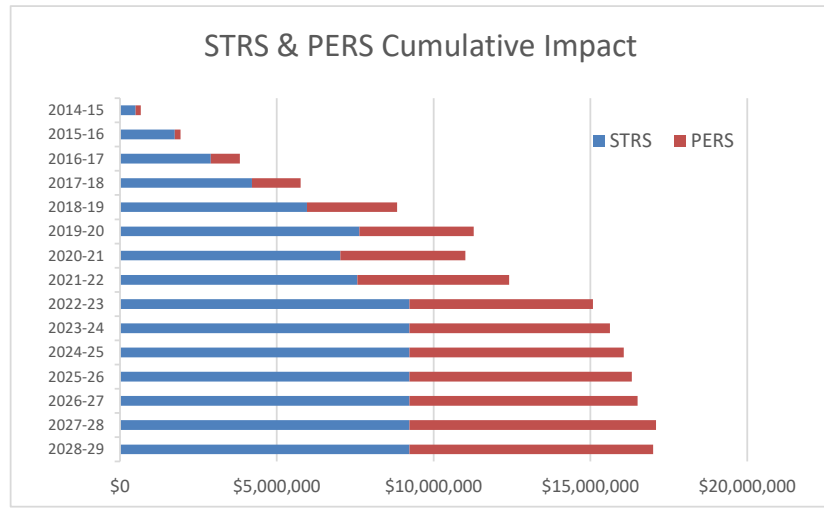
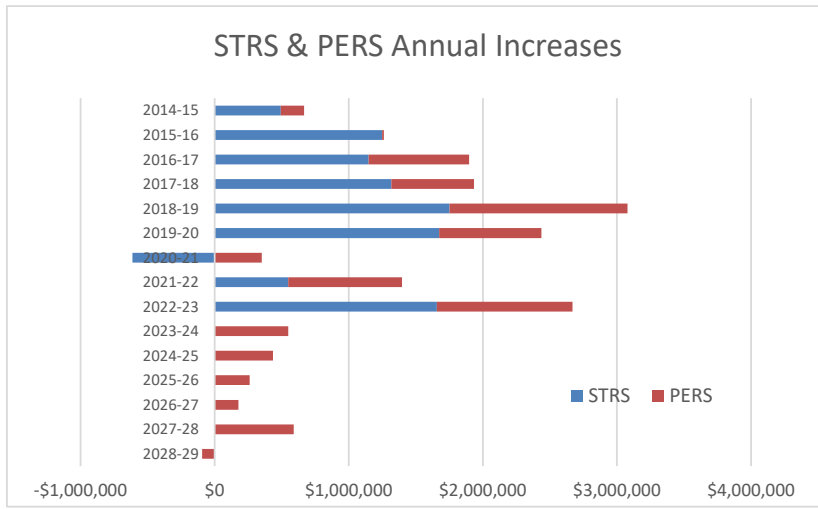
**Rancho Santiago Community College District  
Adopted Budget  
2023-24**

**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 <sup>1</sup>	Cumulative Impact	Annual Change	Rate	Annual Impact <sup>2</sup>	Cumulative Impact		
2013-14		8.250%				11.442%				
2014-15	0.630	8.880%	\$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**  
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**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%				
				<b>TOTALS</b>	<b>93.33%</b>	<b>70.56%</b>	<b>77.63% - 86.63%</b>

\* Estimated

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

**Recap of Revenue and Expenses - General Fund 11 and 13**

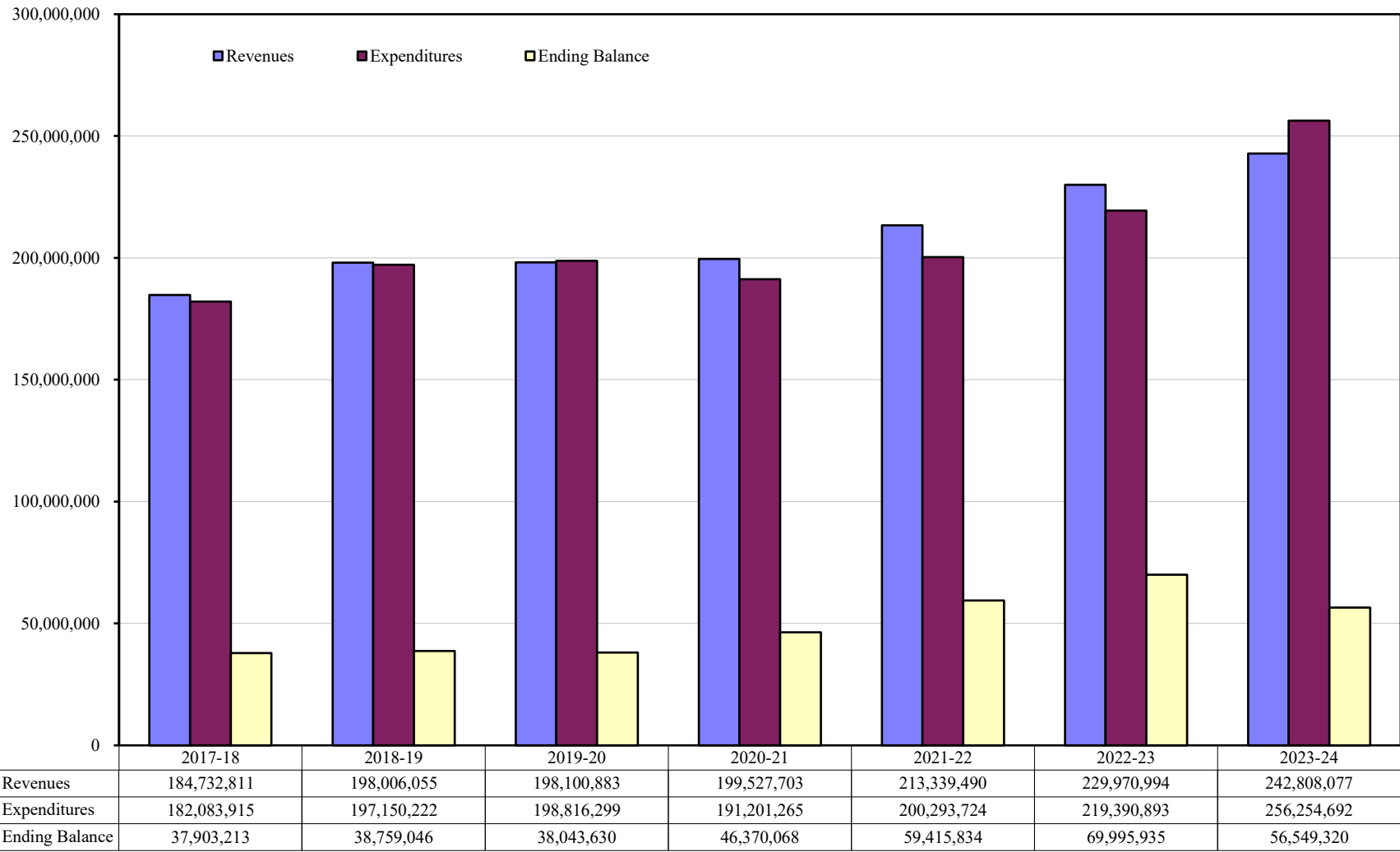
The table of multi-year financial information allows a comparison of prior fiscal years to projections for the current fiscal year. The table covers the following periods: fiscal years 2017-18 through 2023-24

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



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

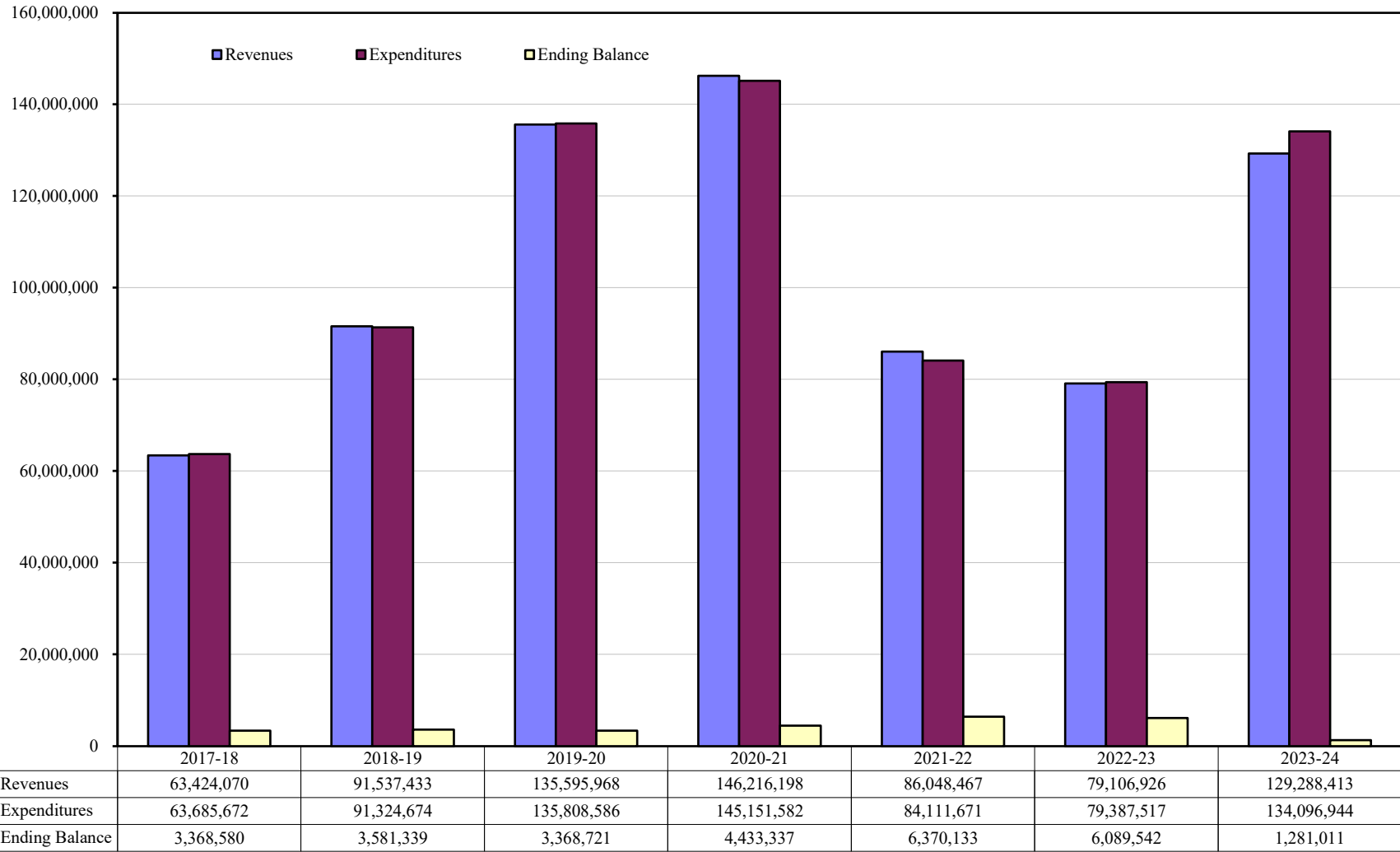
Recap of Revenue and Expenses - General Fund 12

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

<p><b>Rancho Santiago Community College District</b>  <b>Unrestricted General Fund Summary</b>  <b>2023/24 Adopted Budget Assumptions</b>  <b>July 27, 2023</b></p>
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*	<u>New Revenues</u>	Ongoing Only	One-Time
A	Student Centered Funding Formula		
B	Projected COLA of 8.22%	\$16,090,921	
B	Projected SCFF Base Increase	\$0	
B	Projected Growth/Restoration	\$6,775,679	
B	Deficit Factor (2%) - additional	(\$457,332)	
D	Unrestricted Lottery	\$625,649	
H	Mandates Block Grant	\$80,338	
I	Non-Resident Tuition	\$500,000	
J	Interest Earnings	\$0	
L	Apprenticeship - SCC	\$0	
EGK	Misc Income	\$0	
N	Full-time Faculty Allocation	\$958,303	
	<b>Total</b>	<b>\$24,573,558</b>	

<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

<b>Total</b>	<b>\$16,058,694</b>	<b>\$2,000,000</b>
2023/24 Budget Year Unallocated (Deficit)	\$8,514,864	
2022/23 Structural Unallocated (Deficit)	(\$2,388,864)	
Total Est. Unallocated (Deficit)	\$6,126,000	
Vacancies & Other Adjustments & Reorgs	(\$453,061)	
Unallocated Balance	\$5,672,939	
+ Ongoing SRP Balance	\$5,958,423	
Total Amount to be Allocated through BAM	<b>\$11,631,362</b>	

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

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

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

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

### 13XX & 14XX Comparison by College - Fund 11 (7/24/23)

Object	Description	FY 2022/23		
		Adopted Budget	Actual	
OBJECT: 1310	Part-Time Instructors	12,960,602	13,328,693	
OBJECT: 1311	Sub Instructors,Short	141,370	435,711	
OBJECT: 1313	Beyond Contract-Instr	2,012,555	2,608,362	
OBJECT: 1314	Int/Sum-Beyond Contra	1,809,660	3,014,303	
OBJECT: 1315	Int/Sum-Instructors,P	2,091,456	3,248,174	
OBJECT: 1317	Assistant Coaches	-	99,042	
OBJECT: 1390	Instructional Banked	-	927,179	
<b>FD 11</b>	<b>Santa Ana College</b>	<b>19,015,643</b>	<b>23,661,466</b>	<b>4,645,823</b>
OBJECT: 1410	Part-Time Academic Management	56,508	-	
OBJECT: 1420	Part-Time Librarians	52,508	52,443	
OBJECT: 1424	Int/Sum Beyond Contr-Librarian	27,082	37,610	
OBJECT: 1425	Int/Sum-Librarians, Part-Time	-	9,446	
OBJECT: 1430	Part-Time Counselors	-	30,458	
OBJECT: 1433	Beyond Contract - Counselors	-	1,441	
OBJECT: 1434	Int/Sum Beyond Contr-Counselor	-	-	
OBJECT: 1435	Int/Sum - Counselors	-	-	
OBJECT: 1450	Part-Time Coordinators	136,500	102,264	
OBJECT: 1453	Beyond Contract - Coordinators	-	-	
OBJECT: 1454	Int/Sum Beyond Contr-Coordinat	11,764	-	
OBJECT: 1455	Int/Sum - Coordinators, PT	-	19,330	
OBJECT: 1460	Part-Time Physicians/Psych	1,101	-	
OBJECT: 1480	Part time Reassigned Time	60,651	84,591	
OBJECT: 1483	Beyond Contr - Reassigned Time	557,926	595,474	
OBJECT: 1484	Int/Sum Beynd Contr-Reassigned	20,566	33,571	
OBJECT: 1485	Int/Sum-Reassigned Time, PT	56,004	61,295	
OBJECT: 1490	Non-Instructional Banked LHE	-	144,561	
<b>FD 11</b>	<b>Santa Ana College</b>	<b>980,610</b>	<b>1,172,485</b>	<b>191,875</b>
	<b>Santa Ana College</b>	<b>19,996,253</b>	<b>24,833,951</b>	<b>4,837,698</b>



Object	Description	FY 2022/23		
		Adopted Budget	Actual	
OBJECT: 1310	Part-Time Instructors	5,866,547	6,473,932	
OBJECT: 1311	Sub Instructors,Short	116,132	46,279	
OBJECT: 1313	Beyond Contract-Instr	498,428	1,053,859	
OBJECT: 1314	Int/Sum-Beyond Contra	614,263	1,281,710	
OBJECT: 1315	Int/Sum-Instructors,P	511,432	1,208,054	
OBJECT: 1317	Assistant Coaches	-	26,586	
OBJECT: 1390	Instructional Banked	44,749	179,168	
<b>FD 11</b>	<b>Santiago Canyon College</b>	<b>7,651,551</b>	<b>10,269,587</b>	<b>2,618,036</b>
OBJECT: 1420	Part-Time Librarians	-	37,311	
OBJECT: 1424	Int/Sum Beyond Contr-Librarian	80,194	48,643	
OBJECT: 1425	Int/Sum-Librarians, Part-Time	-	6,033	
OBJECT: 1430	Part-Time Counselors	-	-	
OBJECT: 1433	Beyond Contract - Counselors	-	50,910	
OBJECT: 1434	Int/Sum Beyond Contr-Counselor	19,115	48,631	
OBJECT: 1435	Int/Sum - Counselors,Part-Time	-	-	
OBJECT: 1450	Part-Time Coordinators	72,954	113,626	
OBJECT: 1454	Int/Sum Beyond Contr-Coordinatd	-		
OBJECT: 1455	Int/Sum - Coordinators, PT	16,528	31,791	
OBJECT: 1480	Part time Reassigned Time	40,506	71,919	
OBJECT: 1483	Beyond Contr - Reassigned Time	262,931	423,416	
OBJECT: 1484	Int/Sum Beynd Contr-Reassigned	30,626	18,996	
OBJECT: 1485	Int/Sum-Reassigned Time, PT	2,500	59	
OBJECT: 1490	Non-Instructional Banked LHE	13,000	59,253	
<b>FD 11</b>	<b>Santiago Canyon College</b>	<b>538,354</b>	<b>910,588</b>	<b>372,234</b>
	<b>Santiago Canyon College</b>	<b>8,189,905</b>	<b>11,180,176</b>	<b>2,990,271</b>
	<b>TOTAL</b>	<b>28,186,158</b>	<b>36,014,126</b>	<b>7,827,968</b>

### 13XX & 14XX Comparison by College - Fund 13 (7/24/23)

Object	Description	FY 2022/23		
		Adopted Budget	Actual	
OBJECT: 1310	Part-Time Instructors	-	1,361,988	
OBJECT: 1311	Sub Instructors,Short	-	92,393	
OBJECT: 1313	Beyond Contract-Instr	-	-	
OBJECT: 1314	Int/Sum-Beyond Contra	-	-	
OBJECT: 1315	Int/Sum-Instructors,P	-	288,943	
OBJECT: 1317	Assistant Coaches	-	-	
OBJECT: 1390	Instructional Banked	-	-	
<b>FD 13</b>	<b>Santa Ana College</b>	-	<b>1,743,325</b>	<b>1,743,325</b>
OBJECT: 1410	Part-Time Academic Management	-	52,979	
OBJECT: 1420	Part-Time Librarians	-	-	
OBJECT: 1424	Int/Sum Beyond Contr-Librarian	-	-	
OBJECT: 1425	Int/Sum-Librarians, Part-Time	-	-	
OBJECT: 1430	Part-Time Counselors	-	28,761	
OBJECT: 1433	Beyond Contract - Counselors	-	-	
OBJECT: 1434	Int/Sum Beyond Contr-Counselor	-	56,517	
OBJECT: 1435	Int/Sum - Counselors	-	12,251	
OBJECT: 1450	Part-Time Coordinators	-	3,119	
OBJECT: 1453	Beyond Contract - Coordinators	-	8,646	
OBJECT: 1454	Int/Sum Beyond Contr-Coordinat	-	-	
OBJECT: 1455	Int/Sum - Coordinators, PT	-	-	
OBJECT: 1460	Part-Time Physicians/Psych	-	-	
OBJECT: 1480	Part time Reassigned Time	1,750	12,168	
OBJECT: 1483	Beyond Contr - Reassigned Time	44,500	40,233	
OBJECT: 1484	Int/Sum Beynd Contr-Reassigned	3,838	49,326	
OBJECT: 1485	Int/Sum-Reassigned Time, PT	500	4,657	
OBJECT: 1490	Non-Instructional Banked LHE	-	20,215	
<b>FD 13</b>	<b>Santa Ana College</b>	<b>50,588</b>	<b>288,873</b>	<b>238,285</b>
	<b>Santa Ana College</b>	<b>50,588</b>	<b>2,032,197</b>	<b>1,981,609</b>

Object	Description	FY 2022/23		
		Adopted Budget	Actual	
OBJECT: 1310	Part-Time Instructors	750,000	884,458	
OBJECT: 1311	Sub Instructors,Short	-	44,597	
OBJECT: 1313	Beyond Contract-Instr	-	-	
OBJECT: 1314	Int/Sum-Beyond Contra	-	-	
OBJECT: 1315	Int/Sum-Instructors,P	-	217,625	
OBJECT: 1317	Assistant Coaches	-	-	
OBJECT: 1390	Instructional Banked	-	-	
<b>FD 13</b>	<b>Santiago Canyon College</b>	<b>750,000</b>	<b>1,146,680</b>	<b>396,680</b>
OBJECT: 1420	Part-Time Librarians	-	-	
OBJECT: 1424	Int/Sum Beyond Contr-Librarian	-	-	
OBJECT: 1425	Int/Sum-Librarians, Part-Time	-	-	
OBJECT: 1430	Part-Time Counselors	150,000	35,748	
OBJECT: 1433	Beyond Contract - Counselors	70,000	12,818	
OBJECT: 1434	Int/Sum Beyond Contr-Counselor	50,000	8,220	
OBJECT: 1435	Int/Sum - Counselors,Part-Time	30,000	17,955	
OBJECT: 1450	Part-Time Coordinators	-	-	
OBJECT: 1454	Int/Sum Beyond Contr-Coordinatd	-	11,070	
OBJECT: 1455	Int/Sum - Coordinators, PT	-	-	
OBJECT: 1480	Part time Reassigned Time	-	69,472	
OBJECT: 1483	Beyond Contr - Reassigned Time	15,000	49,629	
OBJECT: 1484	Int/Sum Beynd Contr-Reassigned	26,500	31,377	
OBJECT: 1485	Int/Sum-Reassigned Time, PT	500	618	
OBJECT: 1490	Non-Instructional Banked LHE	-	6,356	
<b>FD 13</b>	<b>Santiago Canyon College</b>	<b>342,000</b>	<b>243,262</b>	<b>(98,738)</b>
	<b>Santiago Canyon College</b>	<b>1,092,000</b>	<b>1,389,942</b>	<b>297,942</b>
	<b>TOTAL</b>	<b>1,142,588</b>	<b>3,422,139</b>	<b>2,279,551</b>

### 13XX & 14XX Comparison by College - Fund 11 & 13 (7/24/23)

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

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

### Rancho Santiago CCD: College Level SCFF Data

FY 2022/23 Estimated with Annual Reported FTES with updated Supplemental and Student Success Data as of 3/14/23 from Research Department

		2022-23		2022-23	
		Data	Funding Rate	Estimated Funding (District Numbers)	
		Calculated w/ Annual Reported FTES			
Basic Allocation (\$)		State Num.	\$ 16,859,530		
Base Allocation		FTES			
	Traditional Credit	18,233.95	\$ 4,840.49	\$ 88,261,253	
	Special Admit Credit	1,332.23	\$ 6,787.96	\$ 9,043,124	
	Non-Credit	1,505.83	\$ 4,081.79	\$ 6,146,482	
	Non Credit CDCP	6,218.74	\$ 6,787.96	\$ 42,212,558	
	<b>Total</b>	<b>27,291</b>		<b>\$ 162,522,947</b>	
Supplemental Allocation		20-21 Headcount	21-22 Headcount		
	Pell Grant Recipients	5,365	5,815	\$ 1,144.62	\$ 6,655,963
	AB540 Students	1,760	1,699	\$ 1,144.62	\$ 1,944,709
	California Promise Grant Recipients	14,454	13,176	\$ 1,144.62	\$ 15,081,507
	<b>Total</b>	<b>21,579</b>	<b>20,690</b>	<b>\$ 23,682,180</b>	
All Students		3-yr Average (2018-19 to 2020-21)	3-yr Average (2019-20 to 2021-22)		
	Associate Degrees	1,361.33	1,336.33	\$ 2,024.82	\$ 2,705,834
	Associate Degrees for Transfer	1,240.67	1,221.67	\$ 2,699.76	\$ 3,298,207
	Baccalaureate Degrees	16.67	11.33	\$ 2,024.82	\$ 22,948
	Credit Certificates	528.00	519.00	\$ 1,349.88	\$ 700,588
	Nine or More CTE Units	4,379.00	4,457.33	\$ 674.94	\$ 3,008,433
	Transfer	1,134.00	939.33	\$ 1,012.41	\$ 950,987
	Transfer Level Math and English	1,010.00	997.33	\$ 1,349.88	\$ 1,346,280
	Achieved Regional Living Wage	7,078.33	6,442.67	\$ 674.94	\$ 4,348,416
	<b>Total</b>	<b>16,748.00</b>	<b>15,925.00</b>	<b>\$ 16,381,693</b>	
Student Success Allocation		3-yr Average	3-yr Average		
	Associate Degrees	570.33	574.67	\$ 766.10	\$ 440,252
	Associate Degrees for Transfer	591.00	583.00	\$ 1,021.46	\$ 595,511
	Baccalaureate Degrees	6.33	4.00	\$ 766.10	\$ 3,064
	Credit Certificates	177.67	178.67	\$ 510.73	\$ 91,250
	Nine or More CTE Units	1,300.00	1,399.00	\$ 255.37	\$ 357,263
	Transfer	487.00	397.33	\$ 383.05	\$ 152,197
	Transfer Level Math and English	392.00	377.00	\$ 510.73	\$ 192,545
	Achieved Regional Living Wage	577.00	612.00	\$ 255.37	\$ 156,286
	<b>Total</b>	<b>4,101.33</b>	<b>4,125.66</b>	<b>\$ 1,988,370</b>	
Pell Grant Recipients Bonus		3-yr Average	3-yr Average		
	Associate Degrees	974.33	972.33	\$ 510.73	\$ 496,600
	Associate Degrees for Transfer	895.33	890.67	\$ 680.98	\$ 606,526
	Baccalaureate Degrees	12.33	8.00	\$ 510.73	\$ 4,086
	Credit Certificates	328.67	323.33	\$ 340.49	\$ 110,092
	Nine or More CTE Units	2,561.67	2,620.00	\$ 170.24	\$ 446,029
	Transfer	727.33	602.00	\$ 255.37	\$ 153,733
	Transfer Level Math and English	634.33	604.00	\$ 340.49	\$ 205,656
	Achieved Regional Living Wage	1,521.67	1,579.33	\$ 170.24	\$ 268,865
	<b>Total</b>	<b>7,655.66</b>	<b>7,599.66</b>	<b>\$ 2,291,586</b>	
California Promise Grant Recipients Bonus		3-yr Average	3-yr Average		
	Associate Degrees	974.33	972.33	\$ 510.73	\$ 496,600
	Associate Degrees for Transfer	895.33	890.67	\$ 680.98	\$ 606,526
	Baccalaureate Degrees	12.33	8.00	\$ 510.73	\$ 4,086
	Credit Certificates	328.67	323.33	\$ 340.49	\$ 110,092
	Nine or More CTE Units	2,561.67	2,620.00	\$ 170.24	\$ 446,029
	Transfer	727.33	602.00	\$ 255.37	\$ 153,733
	Transfer Level Math and English	634.33	604.00	\$ 340.49	\$ 205,656
	Achieved Regional Living Wage	1,521.67	1,579.33	\$ 170.24	\$ 268,865
	<b>Total</b>	<b>7,655.66</b>	<b>7,599.66</b>	<b>\$ 2,291,586</b>	
	<b>Total</b>	<b>28,504.99</b>	<b>27,650.33</b>	<b>\$ 20,661,649</b>	
	Total Computational Revenue	75,631		<b>\$ 206,866,775</b>	

SAC		SAC Proportion - based on FTES/Headcounts/3 yr average	SAC Proportion - based on \$	SCC		SCC Proportion - based on FTES/Headcounts/3 yr average	SCC Proportion - based on \$
Data	Estimated Funding			Data	Estimated Funding		
2022-23		2022-23		2022-23			
Est @ Annual	\$	8,925,635	52.94%	Est @ Annual	\$	7,933,895	47.06%
FTES	\$	12,740.86	69.87%	FTES	\$	5,493.09	30.13%
		\$ 61,672,022	69.87%			\$ 26,589,231	30.13%
		\$ 6,951,482	76.87%			\$ 2,091,642	23.13%
		\$ 3,538,994	57.58%			\$ 2,607,488	42.42%
		\$ 29,085,866	68.90%			\$ 13,126,693	31.10%
		<b>\$ 110,173,998</b>	<b>69.32%</b>			<b>\$ 52,348,949</b>	<b>30.68%</b>
		<b>18,917</b>	<b>67.79%</b>			<b>8,373.86</b>	<b>32.21%</b>
Headcount	\$	4,776,498	71.76%	Headcount	\$	1,879,465	28.24%
		\$ 1,539,514	79.16%			\$ 405,195	20.84%
		\$ 11,392,399	75.54%			\$ 3,689,108	24.46%
		<b>\$ 17,708,411</b>	<b>74.78%</b>			<b>\$ 5,973,769</b>	<b>25.22%</b>
		<b>15,471</b>	<b>74.7526%</b>			<b>5,219</b>	<b>25.22474%</b>
3-yr Average	\$	2,084,845	77.05%	3-yr Average	\$	620,989	22.95%
		\$ 1,773,776	53.78%			\$ 1,524,431	46.22%
		\$ 22,948	100.00%			\$ -	0.00%
		\$ 512,200	73.11%			\$ 188,388	26.89%
		\$ 2,195,855	72.99%			\$ 812,578	27.01%
		\$ 507,922	53.41%			\$ 443,065	46.59%
		\$ 531,242	39.46%			\$ 815,038	60.54%
		\$ 2,790,813	64.18%			\$ 1,557,603	35.82%
		<b>\$ 10,419,601</b>	<b>65.06%</b>			<b>\$ 5,962,091</b>	<b>34.94%</b>
		<b>10,361</b>	<b>63.61%</b>			<b>5,564.01</b>	<b>36.39%</b>
3-yr Average	\$	341,548	77.58%	3-yr Average	\$	98,705	22.42%
		\$ 380,174	63.84%			\$ 215,337	36.16%
		\$ 3,064	100.00%			\$ -	0.00%
		\$ 66,914	73.33%			\$ 24,336	26.67%
		\$ 283,524	79.36%			\$ 73,739	20.64%
		\$ 86,478	56.82%			\$ 65,719	43.18%
		\$ 117,048	60.79%			\$ 75,497	39.21%
		\$ 120,059	76.82%			\$ 36,227	23.18%
		<b>\$ 1,398,810</b>	<b>72.43%</b>			<b>\$ 589,560</b>	<b>27.57%</b>
		<b>2,988</b>	<b>70.35%</b>			<b>1,137.31</b>	<b>29.65%</b>
3-yr Average	\$	402,991	81.15%	3-yr Average	\$	93,609	18.85%
		\$ 377,320	62.21%			\$ 229,206	37.79%
		\$ 4,086	100.00%			\$ -	0.00%
		\$ 85,244	77.43%			\$ 24,848	22.57%
		\$ 359,544	80.61%			\$ 86,485	19.39%
		\$ 91,440	59.48%			\$ 62,293	40.52%
		\$ 113,707	55.29%			\$ 91,949	44.71%
		\$ 202,913	75.47%			\$ 65,953	24.53%
		<b>\$ 1,637,244</b>	<b>71.45%</b>			<b>\$ 654,342</b>	<b>26.35%</b>
		<b>5,997</b>	<b>65.12382%</b>			<b>2,002.25</b>	<b>28.55%</b>
		<b>13,455,655</b>	<b>68.52%</b>			<b>\$ 7,205,993</b>	<b>31.48%</b>
		<b>\$ 141,338,064</b>	<b>70.52%</b>			<b>\$ 65,528,711</b>	<b>29.48%</b>
		<b>53,335</b>	<b>68.32%</b>			<b>22,296</b>	<b>31.68%</b>
		<b>206,866,775</b>				<b>7,205,993</b>	
		<b>141,338,064</b>				<b>65,528,711</b>	
		<b>53,335</b>				<b>22,296</b>	
		<b>206,866,775</b>				<b>7,205,993</b>	

Sum of A & B \$ 206,866,775

Hold Harmless Funding	\$ 195,753,297	\$ 133,744,977	\$ 62,008,320
Income Estimated Beyond Hold Harmless Funding	\$ 11,113,478	\$ 7,593,088	\$ 3,520,391

**RSCCD - Actual 2022/23 Revenue Allocation Simulation for Unrestricted General Fund -- FD 11**  
**Based on Student Centered Funding Formula**

	SAC/CEC	SAC	CEC	SCC/OEC	SCC	OEC	District Services	Institutional Cost	TOTAL
<b>APPORTIONMENT REVENUE</b>									
Basic Allocation	\$ 8,925,635	\$ 6,942,161	\$ 1,983,474	\$ 7,933,895	\$ 5,950,421	\$ 1,983,474			\$ 16,859,530
<b>FTEs - based on 22/23 @ Annual split</b>	<b>\$ 98,842,305</b>	<b>\$ 66,806,596</b>	<b>\$ 32,035,710</b>	<b>\$ 43,299,529</b>	<b>\$ 27,866,965</b>	<b>\$ 15,432,564</b>			<b>\$ 142,141,834</b>
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
Audit Adjustment	\$ (126,808)	\$ (95,757)	\$ (31,050)	\$ (58,792)	\$ (42,896)	\$ (15,896)			\$ (185,600)
Deficit Coefficient	\$ (2,778,640)	\$ (2,098,256)	\$ (680,384)	\$ (1,288,264)	\$ (939,943)	\$ (348,321)			\$ (4,066,904)
PY Adjustments	\$ (976,027)	\$ (737,035)	\$ (238,992)	\$ (452,517)	\$ (330,165)	\$ (122,351)			\$ (1,428,544)
<b>TOTAL ACTUAL APPORTIONMENT REVENUE</b>	<b>\$ 135,050,523</b>	<b>\$ 101,981,766</b>	<b>\$ 33,068,757</b>	<b>\$ 62,613,609</b>	<b>\$ 45,684,139</b>	<b>\$ 16,929,470</b>			<b>\$ 197,664,132</b>
<i>Percentages</i>	<b>68.32%</b>	<b>51.59%</b>	<b>16.73%</b>	<b>31.68%</b>	<b>23.11%</b>	<b>8.56%</b>			
<b>OTHER STATE REVENUE</b>									
Lottery, Unrestricted	\$ 3,898,644	\$ 2,864,623	\$ 1,034,021	\$ 1,669,362	\$ 1,153,021	\$ 516,340			\$ 5,568,006
State Mandate	\$ 614,593	\$ 614,593	\$ -	\$ 262,825	\$ 262,825	\$ -			\$ 877,418
Full-Time Faculty Hiring Allocation	\$ 2,217,074	\$ 2,217,074	\$ -	\$ 1,108,370	\$ 1,108,370	\$ -			\$ 3,325,444
Part-Time Faculty Compensation	\$ 425,204	\$ 310,331	\$ 114,873	\$ 181,834	\$ 124,472	\$ 57,362			\$ 607,038
<b>Subtotal, Other State Revenue</b>	<b>\$ 7,155,515</b>	<b>\$ 6,006,621</b>	<b>\$ 1,148,894</b>	<b>\$ 3,222,391</b>	<b>\$ 2,648,689</b>	<b>\$ 573,702</b>			<b>\$ 10,377,906</b>
<b>TOTAL ACTUAL REVENUE</b>	<b>\$ 142,206,038</b>	<b>\$ 107,988,386</b>	<b>\$ 34,217,651</b>	<b>\$ 65,836,001</b>	<b>\$ 48,332,829</b>	<b>\$ 17,503,172</b>			<b>\$ 208,042,038</b>
<i>Percentages</i>	<b>68.35%</b>	<b>51.91%</b>	<b>16.45%</b>	<b>31.65%</b>	<b>23.23%</b>	<b>8.41%</b>			
<b>Less Institutional Cost Expenditures</b>									<b>\$ 12,288,851</b>
<b>Less Net District Services Expenditures</b>									<b>\$ 36,450,820</b>
									<b>\$ 159,302,367</b>
<b>Less SRP Carryover</b>									<b>\$ 6,745,467</b>
<b>Less One Time Faculty Hiring</b>									<b>\$ 959,203</b>
									<b>\$ 151,597,697</b>
<b>ACTUAL REVENUE</b>	<b>\$ 103,623,806</b>	<b>\$ 78,689,821</b>	<b>\$ 24,933,985</b>	<b>\$ 47,973,891</b>	<b>\$ 35,219,543</b>	<b>\$ 12,754,348</b>			<b>\$ 151,597,697</b>
<b>ACTUAL EXPENDITURES FOR FY 2022/23</b>									
SAC/CEC Expenses - F/T & Ongoing	\$ 99,456,190	\$ 86,512,964	\$ 12,943,226						\$ 99,456,190
SCC/OEC Expenses - F/T & Ongoing				\$ 51,104,570	\$ 42,325,108	\$ 8,779,462			\$ 51,104,570
District Services Expenses - F/T & Ongoing							\$ 37,926,983		\$ 37,926,983
Institutional Cost									
Retirees Instructional-local experience charge								\$ 2,890,960	\$ 2,890,960
Retirees Non-Instructional-local experience charge								\$ 3,894,093	\$ 3,894,093
SRP expense								\$ 1,979,622	\$ 1,979,622
Property & Liability								\$ 1,970,000	\$ 1,970,000
Election								\$ 54,176	\$ 54,176
Interfund Transfer								\$ 1,500,000	\$ 1,500,000
<b>TOTAL ACTUAL EXPENDITURES</b>	<b>\$ 99,456,190</b>	<b>\$ 86,512,964</b>	<b>\$ 12,943,226</b>	<b>\$ 51,104,570</b>	<b>\$ 42,325,108</b>	<b>\$ 8,779,462</b>	<b>\$ 37,926,983</b>	<b>\$ 12,288,851</b>	<b>\$ 200,776,594</b>
Percent of Total Actual Expenditures	49.54%	43.09%	6.45%	25.45%	21.08%	4.37%	18.89%	6.12%	
<b>ACTUAL EXPENSES UNDER/(OVER) REVENUE</b>	<b>\$ 4,167,616</b>	<b>\$ (7,823,143)</b>	<b>\$ 11,990,759</b>	<b>\$ (3,130,679)</b>	<b>\$ (7,105,565)</b>	<b>\$ 3,974,886</b>			<b>\$ 1,036,937</b>
<b>OTHER STATE REVENUE</b>									
Apprenticeship				\$ 4,665,132	\$ 4,665,132				\$ 4,665,132
Enrollment Fees 2%								\$ 232,423	\$ 232,423
<b>LOCAL REVENUE</b>									
Non Resident Tuition	\$ 2,239,642	\$ 2,239,642		\$ 1,213,351	\$ 1,213,351				\$ 3,452,993
Interest/Investments									\$ -
Rents/Leases	\$ 16,293	\$ 16,293		\$ 168,392	\$ 168,392	\$ 37,078			\$ 221,763
Proceeds-Sale of Equipment									\$ -
Outlawed Checks/Discount Taken									\$ -
Other Local	\$ 59,556	\$ 59,556						\$ 1,206,662	\$ 1,266,218
Subtotal, Other Local Revenue	\$ 2,315,491	\$ 2,315,491	\$ -	\$ 6,046,875	\$ 6,046,875	\$ -	\$ 37,078	\$ 1,439,085	\$ 9,838,529
<b>ACTUAL ENDING BALANCE FOR 6/30/23</b>	<b>6,483,107</b>	<b>(5,507,652)</b>	<b>11,990,759</b>	<b>2,916,196</b>	<b>(1,058,690)</b>	<b>3,974,886</b>			<b>\$ 9,399,303</b>

RSCCD - Actual 2022-23 Revenue Allocation Simulation for Unrestricted General Fund -- FD 13

ACTUAL EXPENDITURES FOR FY 2022-23	SAC/CEC	SAC	CEC	SCC/OEC	SCC	OEC	District Services	Institutional Cost	TOTAL
SAC/CEC Expenses - F/T & Ongoing	\$ 6,347,380	\$ 4,443,458	\$ 1,903,922						\$ 6,347,380
SCC/OEC Expenses - F/T & Ongoing				\$ 4,040,048	\$ 2,183,532	\$ 1,856,516			\$ 4,040,048
District Services Expenses - F/T & Ongoing							\$ 337,754		\$ 337,754
Institutional Cost									
Retirees Instructional-local experience charge								\$ 4,760,544	\$ 4,760,544
Retirees Non-Instructional-local experience charge								\$ 1,167,108	\$ 1,167,108
Other								\$ -	\$ -
Election								\$ -	\$ -
Interfund Transfer								\$ 2,000,000	\$ 2,000,000
<b>TOTAL ACTUAL EXPENDITURES</b>	<b>\$ 6,347,380</b>	<b>\$ 4,443,458</b>	<b>\$ 1,903,922</b>	<b>\$ 4,040,048</b>	<b>\$ 2,183,532</b>	<b>\$ 1,856,516</b>	<b>\$ 337,754</b>	<b>\$ 7,927,652</b>	<b>\$ 18,652,834</b>
Percent of Total Actual Expenditures	34.03%	23.82%	10.21%	21.66%	11.71%	9.95%	1.81%	42.50%	

LOCAL REVENUE									
Non Resident Tuition	\$ -			\$ -					\$ -
Interest/Investments								\$ -	\$ -
Rents/Leases	\$ 188,283	\$ 188,283		\$ -			\$ -		\$ 188,283
Proceeds-Sale of Equipment								\$ -	\$ -
Other Local	\$ 516,339	\$ 516,339		\$ -	\$ -			\$ 5,928,012	\$ 6,444,351
Interfund Transfer In	\$ 700,000	\$ 700,000		\$ 240,290	\$ 240,290				\$ 940,290
<b>Subtotal, Other Local Revenue</b>	<b>\$ 1,404,622</b>	<b>\$ 1,404,622</b>	<b>\$ -</b>	<b>\$ 240,290</b>	<b>\$ 240,290</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,928,012</b>	<b>\$ 7,572,924</b>

	SAC	SCC
<b>Carryover from FY 21/22</b>	<b>\$ 6,514,783</b>	<b>\$ 5,042,880</b>
SAC Long Term sub adjustment	\$ 422,075	\$ -
Fund P&C Diversity	\$ (25,000)	
<b>TOTAL FD 13</b>	<b>\$ 6,911,858</b>	<b>\$ 5,042,880</b>
Net Change in FD 13	\$ (4,942,758)	\$ (3,799,758)
<b>Balance of FD 13</b>	<b>\$ 1,969,100</b>	<b>\$ 1,243,122</b>
Carryover for FD 13	\$ 1,969,100	\$ 1,243,122
Carryover for FD 11	\$ 6,483,107	\$ 2,916,196
	<b>\$ 8,452,207</b>	<b>\$ 4,159,318</b>
SCC ADA reduction (\$2,000,000)	\$ (1,366,400)	\$ (633,600)
<b>TOTAL Carryover Balance</b>	<b>\$ 7,085,807</b>	<b>\$ 3,525,718</b>
current FD 13 carryover amount budgeted TB from site	\$ 6,000,000	\$ 3,440,463
Amount to be adjusted	\$ 1,085,807	Amount to be adjusted \$ 85,255



<b>50% Law FY 22/23 Actual as of 8/11/23 - SAC</b>					
<b>2022/2023</b>					
		<b>Instructional Salary Cost</b>	<b>Total</b>	<b>YTD Excluded Activities (6800- 7390)</b>	<b>YTD Grand Total (0100-7xxx)</b>
		<b>(AC 0100-5900 &amp; AC 6110)</b>	<b>(AC 0100-6799)</b>		
11xx	407	21,003,413	21,003,413	-	21,003,413
13xx		25,404,791	25,404,791	-	25,404,791
12xx	408		9,453,366	37,262	9,490,628
14xx			1,461,357	-	1,461,357
<b>Sub-total Academic Salaries</b>		<b>409</b>	<b>46,408,204</b>	<b>37,262</b>	<b>57,360,189</b>
21xx	411		10,894,323	811,464	11,705,787
23xx			486,555	70,753	557,308
22xx	416	236,433	236,433	-	236,433
24xx		1,175,521	1,175,521	-	1,175,521
<b>Sub-total Classified Salaries</b>		<b>419</b>	<b>1,411,954</b>	<b>882,217</b>	<b>13,675,049</b>
<b>3xxx</b>	<b>429</b>	<b>14,382,234</b>	<b>25,533,548</b>	<b>557,623</b>	<b>26,091,171</b>
4xxx	435		702,443	225	702,668
5xxx (Other Operating Expenses (in the numerator, include only direct instructional costs associated with instructional Service Agreements (5873)	449	2,574,891	7,446,396	141,278	7,587,674
6420 - Replacement Equipment	451		-	-	-
<b>TOTAL (409+419+429+435+449+451)</b>		<b>459</b>	<b>64,777,283</b>	<b>1,618,605</b>	<b>105,416,751</b>
Less Exclusions	469	443,300	3,711,684	-	3,711,684
<i>Instructional Staff Retiree Benefits (activity 590000)</i>			-		-
<i>Non-Instructional Staff Retiree Benefits (activity 674000)</i>			-		-
<i>student transportation (5966 object, activity 649000, fund 11)</i>			-		-
<i>student health services (project 3450, activity 644000, fund 11) beyond income received (above amount collected)</i>			21,924		21,924
<i>rents and leases (5610,5611,5612,5650,5651,5652, fund 11) instructional agreement (5871,5872)</i>			379,156	-	379,156
<i>Lottery exp (project 2390 and 2391, fund 11 up to income)</i>		443,300	3,310,604		3,310,604
<b>TOTALS (459-469)</b>		<b>470</b>	<b>64,333,983</b>	<b>100,086,462</b>	
Percent of CEE (470, col. 1/470, col. 2)	471	64.28%	100.00%		
50 Percent of Current Expense of Education (50% of 470, col 2)	472		50,043,231		
Nonexempted Deficiency from second preceding Fiscal Year	473		-		
Amt. Req. to be Expended for Salaries of Classroom Instructors (472+473)	474		50,043,231		

<b>50% Law FY 22/23 Actual as of 8/11/23 - SCC</b>					
<b>2022/2023</b>					
		<b>Instructional Salary Cost</b>	<b>Total</b>	<b>YTD Excluded Activities (6800- 7390)</b>	<b>YTD Grand Total (0100-7xxx)</b>
		<b>(AC 0100-5900 &amp; AC 6110)</b>	<b>(AC 0100-6799)</b>		
11xx	407	9,730,870	9,730,870	-	9,730,870
13xx		11,416,267	11,416,267	-	11,416,267
12xx	408		5,539,935	31,533	5,571,468
14xx			1,153,850	-	1,153,850
<b>Sub-total Academic Salaries</b>	<b>409</b>	<b>21,147,137</b>	<b>27,840,922</b>	<b>31,533</b>	<b>27,872,455</b>
21xx	411		6,171,799	392,465	6,564,264
23xx			637,941	99,528	737,469
22xx	416	329,737	329,737	-	329,737
24xx		305,723	305,723	-	305,723
<b>Sub-total Classified Salaries</b>	<b>419</b>	<b>635,460</b>	<b>7,445,200</b>	<b>491,993</b>	<b>7,937,193</b>
<b>3xxx</b>	<b>429</b>	<b>6,558,172</b>	<b>13,156,482</b>	<b>262,545</b>	<b>13,419,027</b>
4xxx	435		234,087	14,539	248,626
5xxx (Other Operating Expenses (in the numerator, include only direct instructional costs associated with instructional Service Agreements (5873)	449	3,758,523	5,539,042	60,876	5,599,918
6420 - Replacement Equipment	451		-		-
<b>TOTAL (409+419+429+435+449+451)</b>	<b>459</b>	<b>32,099,292</b>	<b>54,215,733</b>	<b>861,486</b>	<b>55,077,219</b>
Less Exclusions	469	-	1,498,574	48,559	1,547,133
<i>Instructional Staff Retiree Benefits (activity 590000)</i>		-	-	-	-
<i>Non-Instructional Staff Retiree Benefits (activity 674000)</i>		-	-	-	-
<i>student transportation (5966 object, activity 649000, fund 11)</i>		-	-	-	-
<i>student health services (project 3450, activity 644000, fund 11) beyond income received (above amount collected)</i>			42,010		42,010
<i>rents and leases (5610,5611,5612,5650,5651,5652, fund 11) instructional agreement (5871,5872)</i>		-	154,250	48,559	202,809
<i>Lottery exp (project 2390 and 2391, fund 11 up to income)</i>			1,302,314		1,302,314
<b>TOTALS (459-469)</b>	<b>470</b>	<b>32,099,292</b>	<b>52,717,159</b>		
Percent of CEE (470, col. 1/470, col. 2)	471	60.89%	100.00%		
50 Percent of Current Expense of Education (50% of 470, col 2)	472		26,358,580		
Nonexempted Deficiency from second preceding Fiscal Year	473		-		
Amt. Req. to be Expended for Salaries of Classroom Instructors (472+473)	474		26,358,580		

<b><u>50% Law FY 22/23 Actual as of 8/11/23 - DO/DISTRICTWIDE</u></b>					
<b><u>2022/2023</u></b>					
		<b>Instructional Salary Cost</b>	<b>Total</b>	<b>YTD Excluded Activities (6800- 7390)</b>	<b>YTD Grand Total (0100-7xxx)</b>
		<b>(AC 0100-5900 &amp; AC 6110)</b>	<b>(AC 0100-6799)</b>		
11xx	407	-	-	-	-
13xx		-	-	-	-
12xx	408		141,434	189,263	330,697
14xx			-	-	-
<b>Sub-total Academic Salaries</b>		<b>-</b>	<b>141,434</b>	<b>189,263</b>	<b>330,697</b>
21xx	411		13,680,328	2,348,694	16,029,022
23xx			534,368	126,779	661,147
22xx	416	(3,383)	(3,383)	-	(3,383)
24xx		(3,803)	(3,803)	-	(3,803)
<b>Sub-total Classified Salaries</b>		<b>(7,186)</b>	<b>14,207,510</b>	<b>2,475,473</b>	<b>16,682,983</b>
<b>3xxx</b>	<b>429</b>	<b>8,286,385</b>	<b>22,590,534</b>	<b>1,384,709</b>	<b>23,975,243</b>
4xxx	435		358,891	8,688	367,579
5xxx (Other Operating Expenses (in the numerator, include only direct instructional costs associated with instructional Service Agreements (5873)	449	-	8,728,538	450,462	9,179,000
6420 - Replacement Equipment	451		-		-
<b>TOTAL (409+419+429+435+449+451)</b>		<b>8,279,199</b>	<b>46,026,907</b>	<b>4,508,595</b>	<b>50,535,502</b>
Less Exclusions	469	2,947,056	8,303,889	85,578	8,389,467
<i>Instructional Staff Retiree Benefits (activity 590000)</i>		2,947,056	2,947,056		2,947,056
<i>Non-Instructional Staff Retiree Benefits (activity 674000)</i>			4,350,756		4,350,756
<i>student transportation (5966 object, activity 649000, fund 11)</i>			-		-
<i>student health services (project 3450, activity 644000, fund 11) beyond income received (above amount collected)</i>			-		-
<i>rents and leases (5610,5611,5612,5650,5651,5652, fund 11) instructional agreement (5871,5872)</i>			135,856	711	136,567
<i>Lottery exp (project 2390 and 2391, fund 11 up to income)</i>			870,221	84,867	955,088
<b>TOTALS (459-469)</b>		<b>5,332,143</b>	<b>37,723,018</b>		
Percent of CEE (470, col. 1/470, col. 2)	471	14.13%	100.00%		
50 Percent of Current Expense of Education (50% of 470, col 2)	472		18,861,509		
Nonexempted Deficiency from second preceding Fiscal Year	473		-		
Amt. Req. to be Expended for Salaries of Classroom Instructors (472+473)	474		18,861,509		

<b>50% Law FY 22/23 Actual as of 8/11/23 - RSCCD - Combined</b>					
<b>2022/2023</b>					
		<b>Instructional Salary Cost</b>	<b>Total</b>	<b>YTD Excluded Activities (6800- 7390)</b>	<b>YTD Grand Total (0100-7xxx)</b>
		<b>(AC 0100-5900 &amp; AC 6110)</b>	<b>(AC 0100-6799)</b>		
11xx	407	30,734,283	30,734,283	-	30,734,283
13xx		36,821,058	36,821,058	-	36,821,058
12xx	408		15,134,735	258,058	15,392,793
14xx			2,615,207	-	2,615,207
<b>Sub-total Academic Salaries</b>		<b>409</b>	<b>67,555,341</b>	<b>258,058</b>	<b>85,563,341</b>
21xx	411		30,746,450	3,552,623	34,299,073
23xx			1,658,864	297,060	1,955,924
22xx	416	562,787	562,787	-	562,787
24xx		1,477,441	1,477,441	-	1,477,441
<b>Sub-total Classified Salaries</b>		<b>419</b>	<b>2,040,228</b>	<b>3,849,683</b>	<b>38,295,225</b>
<b>3xxx</b>	<b>429</b>	29,226,791	61,280,564	2,204,877	<b>63,485,441</b>
4xxx	435		1,295,421	23,452	1,318,873
5xxx (Other Operating Expenses (in the numerator, include only direct instructional costs associated with instructional Service Agreements (5873)	449	6,333,414	21,713,976	652,616	22,366,592
6420 - Replacement Equipment	451		-	-	-
<b>TOTAL (409+419+429+435+449+451)</b>		<b>459</b>	<b>105,155,774</b>	<b>6,988,686</b>	<b>211,029,472</b>
Less Exclusions	469	3,390,356	13,514,147	134,137	13,648,284
<i>Instructional Staff Retiree Benefits (activity 590000)</i>		2,947,056	2,947,056	-	2,947,056
<i>Non-Instructional Staff Retiree Benefits (activity 674000)</i>		-	4,350,756	-	4,350,756
<i>student transportation (5966 object, activity 649000, fund 11)</i>		-	-	-	-
<i>student health services (project 3450, activity 644000, fund 11) beyond income received (above amount c</i>		-	63,934	-	63,934
<i>rents and leases (5610,5611,5612,5650,5651,5652, fund 11) instructional agreement (5871,5872)</i>		-	669,262	49,270	718,532
<i>Lottery exp (project 2390 and 2391, fund 11 up to income)</i>		443,300	5,483,139	84,867	5,568,006
<b>TOTALS (459-469)</b>		<b>470</b>	<b>101,765,418</b>	<b>190,526,639</b>	
Percent of CEE (470, col. 1/470, col. 2)	471	53.41%	100.00%		
50 Percent of Current Expense of Education (50% of 470, col 2)	472		95,263,320		
Nonexempted Deficiency from second preceding Fiscal Year	473		-		
Amt. Req. to be Expended for Salaries of Classroom Instructors (472+473)	474		95,263,320		

<b><u>50% Law FY 22/23 Actual as of 8/11/23 - SAC and SCC Combined</u></b>					
<b><u>2022/2023</u></b>					
		<b>Instructional Salary Cost</b>	<b>Total</b>	<b>YTD Excluded Activities (6800- 7390)</b>	<b>YTD Grand Total (0100-7xxx)</b>
		<b>(AC 0100-5900 &amp; AC 6110)</b>	<b>(AC 0100-6799)</b>		
11xx	407	30,734,283	30,734,283	-	30,734,283
13xx		36,821,058	36,821,058	-	36,821,058
12xx	408		14,993,301	68,795	15,062,096
14xx			2,615,207	-	2,615,207
<b>Sub-total Academic Salaries</b>		<b>409</b>	<b>67,555,341</b>	<b>68,795</b>	<b>85,232,644</b>
21xx	411		17,066,122	1,203,929	18,270,051
23xx			1,124,496	170,281	1,294,777
22xx	416	566,170	566,170	-	566,170
24xx		1,481,244	1,481,244	-	1,481,244
<b>Sub-total Classified Salaries</b>		<b>419</b>	<b>2,047,414</b>	<b>1,374,210</b>	<b>21,612,242</b>
<b>3xxx</b>	<b>429</b>	20,940,406	38,690,030	820,168	<b>39,510,198</b>
4xxx	435		936,530	14,764	951,294
5xxx (Other Operating Expenses (in the numerator, include only direct instructional costs associated with instructional Service Agreements (5873)	449	6,333,414	12,985,438	202,154	13,187,592
6420 - Replacement Equipment	451		-	-	-
<b>TOTAL (409+419+429+435+449+451)</b>		<b>459</b>	<b>96,876,575</b>	<b>2,480,091</b>	<b>160,493,970</b>
Less Exclusions	469	443,300	5,210,258	48,559	5,258,817
<i>Instructional Staff Retiree Benefits (activity 590000)</i>		-	-	-	-
<i>Non-Instructional Staff Retiree Benefits (activity 674000)</i>		-	-	-	-
<i>student transportation (5966 object, activity 649000, fund 11)</i>		-	-	-	-
<i>student health services (project 3450, activity 644000, fund 11) beyond income received (above amount c</i>		-	63,934	-	63,934
<i>rents and leases (5610,5611,5612,5650,5651,5652, fund 11) instructional agreement (5871,5872)</i>		-	533,406	48,559	581,965
<i>Lottery exp (project 2390 and 2391, fund 11 up to income)</i>		443,300	4,612,918	-	4,612,918
<b>TOTALS (459-469)</b>		<b>470</b>	<b>96,433,275</b>	<b>152,803,621</b>	
Percent of CEE (470, col. 1/470, col. 2)	471	63.11%	100.00%		
50 Percent of Current Expense of Education (50% of 470, col 2)	472		76,401,811		
Nonexempted Deficiency from second preceding Fiscal Year	473		-		
Amt. Req. to be Expended for Salaries of Classroom Instructors (472+473)	474		76,401,811		

Vacant Funded Positions for FY2023-24- Projected Annual Salary and Benefits Savings  
As of July 31, 2023

Fund	Management/ Academic/ Confidential	EMPLOYEE ID#	Title	Site	Effective Date	Annual Salary	Notes	Vacant Account	2023-24 Estimated Annual Budgeted Sal/Ben	Total Unr. General Fund by Site
11	Chan, Derrick	2652974	Director of Academic and End User Support Services/SCC	District	12/16/2022	(18,056)	Hired Kimberly Perna#2724270 Eff:7/5/23 Hired Chi-Chung Keung#2712975 Eff: 6/1/23.	11-0000-678000-54143-2110 11-0000-671000-52200-2110	(21,058)	
11	Clark, Letitia C.	2633790	Chief Communication Officer	District	4/20/2022	-		11-0000-671000-52200-2110	-	
30%-fd 11 70%-fd 12	Director of Grants	REORG#1228	Director of Grants	District	6/22/2026	-	AVC Sarah Santoyo on 8/9/23 revised acct to 12-2180-679000-53345-2110-30%. CL22-00371 General funds are no longer available. Reorg#1228 Eliminated Executive Director Resource Development and added Director of Grants	12-2180-679000-5345-2110-30% 11-0000-679000-53345-2110-0% 12-3401-679000-53345-2110-70%	-	
11	Estevez, Jean	2439960	Revised Title to Asst.Vice Chancellor PC/HR, Learning, Innovation, Wellness & Equity from Director Admin, Institutional Equity, Compliance & Title IX	District	5/11/2021	218,107	Interim Assignment Sil Han Jin#2616593 Eff:7/1/23-9/30/23. Revised Title to Asst.Vice Chancellor PC/HR, Learning, Innovation, Wellness & Equity from Director Admin, Institutional Equity, Compliance & Title IX on Board docket March 14, 2022	11-0000-673000-53110-2110	325,833	1,200,428
11	Garcia, Elvia	1029353	Assistant to Vice Chancellor People & Culture	District	12/19/2022	(10,557)	Hired CL23-00543 Irene Glomba Eff:7/1/23. Interim Assignment irena Glomba#1028144 Eff:11/28/22-6/30/23	11-0000-660000-53110-2120 11-0000-695000-54164-2110-50% 11-0000-677000-54164-2110-50%	529	
11	Huotari, Monte	1088579	Sergeant District Safety & Security	District	3/23/2023	131,386		11-0000-677000-54164-2110-50%	211,819	
11	Patikamanant, Tommy	2664667	Manager P&C Strategy Analytics and Equity	District	2/20/2023	104,322	Interim Carol Perez#1029987 7/1/23-9/30/23	11-0000-673000-53110-2110	163,746	
11	Randph, Shelly	2336099	Internal Audit Manager	District	6/2/2023	155,952		11-0000-672000-54113-2110	255,502	
11	Webb, Ralph	2555265	Chief Dist Safety & Security	District	7/31/2023	169,739	Interim David Waters#2579077 Eff:8/1/23 12/31/23	11-0000-677000-54161-2110-50% 11-0000-695000-54161-2110-50%	264,055	
11	Dombroske, Leona	1027923	Instructor Pharmacy Technology	SAC	8/21/2023	139,382		11-0000-122100-15719-1110	191,260	
11	Kushida, Cheryl	1028185	Coordinator, Distance Education	SAC	6/23/2023	-		11-0000-601000-15054-1250	-	
11	Jones, Stephanie	2418945	Dean, Instructional & Student Services	CEC	1/3/2023	187,254	Interim Assignment Steven Holman#2689249 Eff:2/1/23-7/28/23 AC22-00521.	11-2490-601000-18100-1210	253,586	
11	Mercado-Cota-Teresa	1027921	Assistant Dean, Student Services	SAC	12/31/2022	-	Reorg#1339 Assistant Dean, Student Services Position Eliminated and added Director, Administrative Services	11-0000-649000-19100-1210	-	807,278
11	Director, Administrative Services	REORG#1339	Director, Administrative Services	SAC		150,235	Reorg#1339 Assistant Dean, Student Services Position Eliminated and added Director, Administrative Services	11-0000-679000-17100-2110	232,901	
11	Virgoe, Brad	1055072	Director of Criminal Justice	SAC	6/30/2021	(6,671)	Hired AC23-00562 Ernesto Gomez#1277463 Eff:7/1/23Interim Assignment Ernestp Gomez #1277463	11-0000-601000-15712-1210	(25,644)	
11	Ward, Robert	2409846	Maintenance Supervisor	SAC	11/15/2021	93,484	WOC Miguel Rubio-Lopez#1546867 6/1/23-8/31/23	11-0000-651000-17400-2110	155,174	
11	New Assistant Director, Athletics & Sports Information	REORG#1303	New Assistant Director, Athletics & Sports Information	SCC		-	Hired Nicho Dellavalle#2729354 Eff: 7/25/23REORG#1303 Eliminated Associate Dean, Business and Career Technical Education and created new Assistant Director, Athletics & Sports Information CL22-00474	11-0000-601000-25132-2110 11-0000-649000-29050-1210-95% 11-0000-684000-29050-1250-5%	17,384	
11	Castro, Melba	1034219	VP, Student Service	SCC	5/19/2023	252,488		11-0000-649000-29050-1210-95% 11-0000-684000-29050-1250-5%	375,508	
11	Ceja, Daniel	1100167	Custodian	SCC	10/31/2022	-	REORG#1277 ELIMINATED Custodian position and created Lead Custodian position	11-0000-653000-27200-2130	-	532,691
11	Coto, Jennifer	1029536	Dean, Enrollment & Support Services	SCC	10/13/2020	-	Site used funds from Dean, Enrollment & Support Services vacancy to fund Dean of Student Development & Deputy Title IX Coordinator REORG# 1318	11-0000-620000-29100-1210	-	
11	Flores, Marilyn	2041264	VP, Academic Affairs-SCC	SCC	7/1/2022	-	Hired AC23-00298 Jason Park#2730022 Eff: 8/1/23 Interim Assignment Jose Vargas#1026660 7/1/22-9/14/22 Interim Assignment Aaron Voelcker#1985186 10/5/22-6/30/23 WOC Ann Kelly#1030363 Eff:7/24/23-8/15/23	11-0000-601000-25051-1210-100%	-	
11	Odegard, Esther	1026531	Assistant to President	SCC	7/31/2023	94,627		11-0000-660000-21100-2120	154,629	
11	Rodriguez, Lilla	2642773	Public Information Officer	SCC	2/14/2023	6,619	Hired CL23-00590 Eugene Fields#1062647 Eff:7/1/23	11-0000-671000-21100-2110	(14,830)	
						1,668,310			2,540,397	
Fund	Classified	EMPLOYEE ID#	Title	Site	Effective Date	Annual Salary	Notes		2023-24 Estimated Annual Budgeted Sal/Ben	Total Unr. General Fund by Site
11	Ayala, Jose A.	1030842	P/T District Safety Officer	District	8/30/2020	-	Reorg#1345 moved funds to new F/T Locksmith Position	11-0000-677000-54167-2310-60% 11-0000-695000-54167-2310-40%	-	
11	Elhadidy, Anas	2473844	Application Specialist III	District	2/24/2022	(6,278)	Hired CL22-00283 Carlos Guzman#2728651 Eff:8/7/23	11-0000-678000-54144-2130	(4,727)	
11	Gil, Darlene	1987076	Title IX Specialist	District	12/18/2022	64,972		11-0000-673000-53110-2130	112,670	
11	Lee, Patrick	1416553	P/T District Safety Officer	District	1/24/2021	-	Reorg#1345 moved funds to new F/T Locksmith Position	11-0000-695000-54166-2310	-	
11	Locksmith	Reorg#1345	Locksmith	District	6/1/2023	64,971	Reorg#1345 new F/T Locksmith Position	11-0000-677000-54161-2130	112,668	
11	Lott, Glenn	2264736	Technical Specialist	District	1/31/2023	71,968		11-0000-678000-54144-2130	122,235	
11	Negron, Victor	1069018	Senior Payroll Specialist	District	6/30/2023	90,414		11-0000-672000-54215-2130	155,944	
11	Nieto Mireles, Mario	2090959	Custodian	District	3/1/2023	21,265		11-0000-653000-54133-2310 11-2410-679000-53340-2130-50%	29,054	
50%-fd 11 50%-fd 12	Nguyen, Tyler	2262222	Research Analyst	District	3/3/2023	53,676		12-3401-679000-53340-2130-50%	78,745	990,761
11	Ortiz, Steven	2611580	Mail/Warehouse Assistant	District	6/15/2023	57,143		11-0000-677000-54152-2130	97,863	
11	Palomares, Vanessa	1851190	Business Services Coordinator	District	10/19/2022	73,767		11-0000-701000-53350-2130 11-0000-677000-54167-2310-60%	124,695	
11	Pita, Lazaro R.	1298807	P/T District Safety Officer	District	11/23/2019	-	Reorg#1345 moved funds to new F/T Locksmith Position	11-0000-695000-54167-2310-40%	-	
11	Reynolds, Danielle	2286360	Purchasing Assistant	District	1/19/2022	(6,404)	Interim Assignment Esther Flores#2312462 7/1/23-9/30/23	11-0000-677000-54151-2130	15,128	
11	Santillan, Jason	1834093	Custodian	District	4/10/2023	21,265		11-0000-653000-54133-2310	29,054	
11	Smith, Nancy	1794928	Desktop Publishing Technician	District	11/4/2022	68,453		11-0000-677000-52600-2130	117,430	
11	Shipma, Phil L	1209698	P/T District Safety Officer	District	2/11/2021	-	Reorg#1345 moved funds to new F/T Locksmith Position	11-0000-695000-54163-2310	-	
86.20%-fd 11 13.80%-fd 12	Tingrides, Tiffany	2345107	Senior District Safety Officer	District	12/2/2022	-	Hired Oscar Medina#2689500 Eff:7/1/2023	11-0000-677000-54167-2130-86.20% 12-3610-695000-54167-2130-13.80%	-	
11	Tucker, David	1026632	Warehouse Storekeeper	District	4/2/2023	-	Hired Steven Ortiz#2611580 CL23-00610 Eff:6/16/23	11-0000-677000-54153-2130	-	
65%-fd 11 35%-fd 12	Berber, Christian	1580466	High School & Community Outreach Specialist	SAC	12/2/2022	47,949		11-2490-649000-18100-2130-65% 12-1102-649000-18100-2130-35%	81,630	
11	Boster Toinette	1029574	Administrative Clerk	SAC	1/3/2023	-	Hired Anay Palafoux#2299314 Eff:6/21/23 CL23-00560	11-0000-601000-15716-2130-50% 11-0000-601000-15712-2130-50%	-	
11	Burke, Tamy	1460227	P/T Administrative Clerk	SAC	2/22/2022	26,809		11-0000-651000-17400-2310	36,629	

Vacant Funded Positions for FY2023-24- Projected Annual Salary and Benefits Savings  
As of July 31, 2023

Fund	Management/ Academic/ Confidential	EMPLOYEE ID#	Title	Site	Effective Date	Annual Salary	Notes	Vacant Account	2023-24 Estimated Annual Budgeted Sal/Ben	Total Unr. General Fund by Site
11	Dahl, Kayla	2338789	Administrative Secretary	SAC	1/4/2023	17,597	Hired CL23-00571 Keely Hamilton#2732622 Eff:8/7/23	11-0000-601000-15410-2130 11-0000-499900-19510-2210-20%	-	
40%-fd 11 60%-fd 12	Dinh, Amber	1069111	Instructional Center technician	SAC	1/3/2023		Hired CL23-00568 Jasmin Do#2415712 eff:7/17/23	11-2410-499900-19510-2210-20% 12-2412-499900-19510-2210-60%	-	
11	Ellsworth, Kristin	2175738	Administrative Secretary	SAC	12/5/2022		Hired Sara Garcia#1212917 Eff: 6/5/23 - CL23-00520	11-0000-709000-11300-2130 11-0000-649000-19615-2130-20%	-	
20%-fd 11 80%-fd 12	Garcia Carmona, Javier	2047939	High School & Community Outreach Specialist	SAC	3/26/2023	17,597	Hired CL23-00607 Christian Berber#1580466 Eff:7/5/23 @100% FD12	12-2549-649000-19615-2130-10% 12-2412-649000-19615-2130-70%	26,355	
11	Glomba, Irena	1028144	Executive Secretary	CEC	6/30/2023	96,507		11-0000-601000-18100-2130	143,006	
11	Hayes, Charles F.	1026480	Custodian	SAC	6/1/2020	53,013	CL20-00021 Hired Robert Campbell Eff:6/5/23 CL23-00579. WOC Robert Campbell#2672582 2/13/23-6/4/23	11-0000-653000-17200-2130	96,320	
11	Heller, Shelly	2375248	Science Lab Coordinator	SAC	1/27/2023			11-0000-190500-16420-2210-50%	-	
11	Hernandez, Eric	1027374	P/T Custodian	SAC	5/1/2022	21,265		11-0000-653000-17200-2310	29,054	
11	Jusay, Modesto	1026710	Custodian	SAC	6/30/2022	53,013		11-0000-653000-17200-2130	96,320	
11	Lopez, Felipe	1027162	Gardener/Utility Worker	SAC	12/31/2021	57,143		11-0000-655000-17300-2130 11-0000-620000-19205-2130-40%	101,967	
50%-fd 11 50%-fd 12	Maestas, Yvonne	1029309	Admission Record Specilaist II	SAC	5/1/2023	37,177		11-2410-620000-19205-2130-10% 12-2412-620000-19205-2130-50%	55,982	
20%-fd 11 80%-fd 12 35%-fd 11 65%-fd 31	Marquez, Daniel	1062361	Student Services Coordinator	SAC	7/10/2023		Interim Assignment Basti Lopez De La Luz#1482197 Eff:7/24/23	11-0000-649000-19615-2130-10% 12-2412-649000-19615-2130-70%	-	1,899,243
11	Munoz, Edward J.	1027311	P/T Accountant	SAC	7/14/2020	31,014		11-0000-679000-17100-2310	42,374	
11	Naguib-Estefanus, Nancy A	2018465	Senior Clerk	SAC	10/2/2022	57,143		11-0000-646000-19405-2130 11-0000-709000-19550-2130-75%	101,967	
75%-fd 11 25%-fd 13	Naguib-Estefanus, Nancy A	2018465	Scholarship Coordinator	SAC	7/23/2023	70,025		13-3411-709000-19550-2130-25%	123,029	
11	Pleitez, Roxana	2027159	Division Administrative Assistant	SAC	6/25/2023	84,397		11-0000-601000-15605-2130	146,557	
82%-fd 11 18%-fd 13	Ramirez, Leonardo	1379054	Skilled Maintenance Worker	SAC	1/3/2022	64,972		11-0000-651000-17400-2130 11-2490-620000-18100-2130-82%	112,670	
11	Reimer, Lillian	1025907	Admissions/Records Specialist I	SAC	8/16/2022	43,321		12-1102-620000-18100-2130-18%	78,778	
11	Rodriguez, Hector	2611615	Gardener/Utility Worker	SAC	5/3/2022	57,143	CL22-00425 Hired CL23-00572 Jose Rios	11-0000-655000-17300-2130	101,967	
11	Rodriguez, Natalie	1593301	Counseling Assistant	SAC	1/8/2023		- Pineda#1456179 Eff:7/10/23	11-2410-631000-15310-2310 11-0000-632000-19510-2130-5%	-	
36%-fd 11 64%-fd 12	Ruesga, Claudia	1030364	Instructional Center Technician	SAC	1/3/2023		Hired CL23-00568 Mariana Cervantes#2730594 Eff:7/27/23	11-2410-632000-19510-2130-31% 12-2412-632000-19510-2130-64%	-	
11	Stapleton, Amber	1029657	Admissions/Records Specialist I	SAC	5/22/2022	52,830		11-0000-620000-19205-2130-70% 11-2410-620000-19205-2130-30% 11-2410-632000-19510-2130-20%	96,072	
40%-fd 11 60%-fd 12	Student Services Specialist	REORG#1190	Student Services Specialist	SAC	12/29/2019	24,902	Reorg#1190 (Nguyen, Cang#1030027)	11-0000-632000-19510-2130-20% 12-2416-632000-19510-2130-60%	43,585	
11	Suzuki, Miya	2306123	Divison Administrative Assistant	SAC	7/13/2023	70,349		11-0000-601000-16100-2130 11-0000-620000-19205-2310-30%	106,008	
11	Taylor, Katherine A.	1028961	P/T Admissions/Records Specialist I	SAC	10/1/2020	22,743		11-2410-620000-19205-2310-70%	31,074	
11	Vu, Michelle	2344157	Counseling Assistant	SAC	1/31/2023		Hired CL23-00572 Maria Constantino Rodriguez#1217090 Eff:7/10/23	11-2410-631000-15310-2310	-	
11	Yoder, Brian	1028171	Instructional Media Producer	SAC	9/1/2023	78,275		11-0000-679000-11501-2130	131,265	
82%-fd 11 18%-fd 12	Zambrano, Wendy	1338982	Adm/Rec Spec Senior	CEC	8/10/2023	49,225	Reclassified from Admissions/Records Specialist III to Adm/Rec Spec Senior Eff:7/1/23. Resignation Eff: 8/10/23	11-2410-620000-18100-2130-82% 12-1102-620000-18100-2130-18%	78,500	
11	Bains, Kelsey	1030596	Athl Trainer/Therapist	SCC	7/19/2023	78,546		11-0000-620000-29100-2130	122,421	
11	Connaker, William	1027611	Learning Assistant	SCC	6/2/2023	29,319		11-0000-611000-29325-2410 11-0000-699000-24129-2130-91%	40,059	
11	Davis, Wendy	1027078	Auxiliary Services Specialist	SCC	4/27/2023	77,439		11-0000-696000-24129-2130-9%	116,937	
11	Gitonga, Kanana	1030388	International Student Coordinator	SCC	1/31/2019	84,993		11-0000-649000-29110-2130	140,043	
11	Hermen, Lisa	1027710	Senior Clerk	SCC	3/31/2022	28,572		11-0000-601000-25131-2130	62,099	
11	Hernandez, Guadalupe	1492326	Custodian	SCC	4/4/2023	58,572		11-0000-653000-27200-2130	96,468	
11	Kawafuchi, Emily	1239034	Transfer Center Specialist	SCC	4/16/2023	75,580		11-0000-631000-29305-2130	114,050	928,632
11	Martin, Sheryl A.	1028421	Executive Secretary	SCC	8/9/2021	75,891	S.Martin returned to OEC on 10/4/22. Vacancy is now in Student Services Off. Hired CL23-00564 Roberto Delgado#1374929 Eff 7/31/23	11-0000-649000-29050-2130	127,598	
11	Simoes, Antonio	266411	P/T Gardener/Utility Worker	SCC	11/16/2022		Hired Guadalupe Hernandez#1492326 effective April 4, 2023 CL22-00386.	11-0000-655000-27300-2310	-	
11	Smilde, Mark	2635727	Senior Custodian/Utility Worker	SCC	8/11/2022			11-0000-653000-27200-2130	-	
11	Tran, Kieu-Loan T.	1030029	Admission Records Specialist III	SCC	3/1/2020	62,255		11-0000-620000-29100-2130	108,956	
						2,284,981			3,818,635	
<b>TOTAL</b>						<b>3,953,290</b>			<b>6,359,032</b>	

**Rancho Santiago Community College**  
**FD 11/13 Combined -- Unrestricted General Fund Cash Flow Summary**  
**FY 2023-24, 2022-23, 2021-22**  
**YTD Actuals- July 31, 2023**

	FY 2023/2024											
	July Actual	August Actual	September Actual	October Actual	November Actual	December Actual	January Actual	February Actual	March Actual	April Actual	May Actual	June Actual
<b>Beginning Fund Balance</b>	\$70,068,788	\$78,511,903	\$78,511,903	\$78,511,903	\$78,511,903	\$78,511,903	\$78,511,903	\$78,511,903	\$78,511,903	\$78,511,903	\$78,511,903	\$78,511,903
<b>Total Revenues</b>	22,445,841	0	0	0	0	0	0	0	0	0	0	0
<b>Total Expenditures</b>	14,002,726	0	0	0	0	0	0	0	0	0	0	0
<b>Change in Fund Balance</b>	8,443,115	0	0	0	0	0	0	0	0	0	0	0
<b>Ending Fund Balance</b>	78,511,903	78,511,903	78,511,903	78,511,903	78,511,903	78,511,903	78,511,903	78,511,903	78,511,903	78,511,903	78,511,903	78,511,903
	FY 2022/2023											
	July Actual	August Actual	September Actual	October Actual	November Actual	December Actual	January Actual	February Actual	March Actual	April Actual	May Actual	June Actual
<b>Beginning Fund Balance</b>	\$59,415,833	\$61,784,640	\$52,663,482	\$47,112,071	\$44,117,698	\$38,009,050	\$59,834,822	\$52,186,865	\$55,286,293	\$56,436,784	\$64,728,465	\$58,986,931
<b>Total Revenues</b>	13,207,623	6,163,437	12,205,656	14,492,940	14,987,785	39,069,575	9,590,300	22,970,783	18,833,781	25,599,139	12,376,790	40,466,038
<b>Total Expenditures</b>	10,838,816	15,284,595	17,757,067	17,487,313	21,096,433	17,243,803	17,238,257	19,871,355	17,683,289	17,307,458	18,118,324	29,384,181
<b>Change in Fund Balance</b>	2,368,807	(9,121,158)	(5,551,411)	(2,994,373)	(6,108,648)	21,825,772	(7,647,956)	3,099,427	1,150,491	8,291,681	(5,741,534)	11,081,857
<b>Ending Fund Balance</b>	61,784,640	52,663,482	47,112,071	44,117,698	38,009,050	59,834,822	52,186,865	55,286,293	56,436,784	64,728,465	58,986,931	70,068,788
	FY 2021/2022											
	July Actual	August Actual	September Actual	October Actual	November Actual	December Actual	January Actual	February Actual	March Actual	April Actual	May Actual	June Actual
<b>Beginning Fund Balance</b>	\$46,370,067	\$48,091,696	\$35,602,855	\$41,281,989	\$26,324,996	\$24,068,300	\$50,130,982	\$43,899,530	\$33,460,128	\$34,790,561	\$42,595,206	\$33,912,083
<b>Total Revenues</b>	11,437,098	2,884,275	21,977,395	701,517	16,658,801	40,835,472	9,174,999	7,173,633	16,255,779	23,385,633	9,250,271	52,842,778
<b>Total Expenditures</b>	9,715,469	15,373,117	16,298,261	15,658,510	18,915,497	14,772,790	15,406,451	17,613,035	14,925,346	15,580,988	17,933,393	27,339,028
<b>Change in Fund Balance</b>	1,721,630	(12,488,842)	5,679,134	(14,956,992)	(2,256,696)	26,062,682	(6,231,452)	(10,439,402)	1,330,433	7,804,645	(8,683,122)	25,503,749
<b>Ending Fund Balance</b>	48,091,696	35,602,855	41,281,989	26,324,996	24,068,300	50,130,982	43,899,530	33,460,128	34,790,561	42,595,206	33,912,083	59,415,833



## Fiscal Resources Committee

Via Zoom Video Conference Call  
1:31 p.m. – 1:50 p.m.

### Meeting Minutes for July 5, 2023

**FRC Members Present:** Iris Ingram, Morrie Barembaum, Steven Deeley, Noemi Guzman, Bart Hoffman, Veronica Munoz, Thao Nguyen (for Perez), Adam O’Connor, Craig Rutan and Arleen Satele

**FRC Members Absent:** Susana Cardenas, Ethan Harlan, Jim Isbell, Jorge Lopez, and Enrique Perez

**Alternates/Guests Present:** Jason Bui, Gina Huegli, Kelvin Leeds, Cristina Morones, Jose Vargas, Kennethia Vega, and Barbie Yniguez

1. Welcome: Vice Chancellor Ingram called the meeting to order at 1:31 p.m. via zoom upon achieving quorum.
2. State/District Budget Update – Ingram
  - State/District Budget Update
  - 2022-23 Second Principal Apportionment and 2020-21 Recalculation Memo/posted June 28, 2023
  - 2022-23 Second Principal Apportionment Exhibit “C”-Statewide posted June 27, 2023
  - 2022-23 Second Principal Apportionment Exhibit “C”-RSCCD posted June 27, 2023
  - 2022-23 Recalculation Apportionment Exhibit “C”-Statewide posted June 27, 2023
  - 2021-22 Recalculation Apportionment Exhibit “C”-RSCCD posted June 27, 2023
  - Final State Budget 2023-24 report link: <http://www.ebudget.ca.gov>
  - SSC – LAO Warns Budget Estimates Optimistic
  - SSC – Differing Senate and Assembly Budget Proposals Emerge
  - SSC – Dartboard for 2023-24
  - SSC – Congress Approves Debt Ceiling Legislation
  - SSC – Top Legislative Issues- June 2, 2023
  - SSC – Recession or No Recession? Flip a Coin
  - SSC – Statewide Facilities Bond Bills Pending in the Legislature
  - SSC – 2023-24 Legislative State Budget Announced
  - SSC – 2023-24 State Budget Agreement Reached
  - SSC – Top Legislative Issues for 2023-June 30, 2023
  - CCCO – 2023-24 Summary Overview of CCC Budget Agreement
  - CCFC – Budget Detail Emerge: Student Housing and Deferred Maintenance
  - DOF – Finance Bulletin-June 2023

Ingram referenced the above resources as information highlighting the newly enacted state budget passed last week, P2 and Exhibit “C” including apportionment for RSCCD and the State which was posted at the end of June. Final budget information for 2023-24 will not become clear until trailer bill language is written into law. There were no questions.

3. Approval of Committee Co-Chair

A motion by Rutan to approve the nomination of Claire Coyne, SAC Faculty Senate President, to serve as the FRC co-chair was seconded by Hoffman. The motion passed unanimously by roll call vote as follows:

Name	Yes	No	Abstain	Note
Hoffman	X			
Lopez				Absent, Not Present
Coyne				Absent, Not Present

Name	Yes	No	Abstain	Note
Cardenas				Absent, Not Present
Dinh				Absent, Not Present
Satele	X			
Deeley	X			
Rutan	X			
Munoz	X			
Harlan				Absent, Not Present
Ingram	X			
O'Connor	X			
Perez				Absent, Not Present
Guzman	X			
Barembaum	X			
T. Nguyen	X			Alternate for Perez

4. 2023-24 Proposed Adopted Budget Assumptions – Recommendation to District Council  
 O'Connor screen shared and reviewed the 2023-24 proposed adopted budget (beginning at page 44 of meeting materials). Nothing changed since tentative budget.

Due to the projection of growth, Rutan inquired if there would be a summer shift, causing the need to compensate to get to the growth numbers. Ingram explained that is the working assumption, but a decision by Chancellor's Cabinet has not yet been made. It is expected soon, however. Rutan expressed concern for summer shift knowing more work is required to bring in more growth to compensate for the shift.

O'Connor reviewed the changes to expenditures that are all positive including State Unemployment Insurance reduced to .2% but will be .05%; CalPERS rate is increasing but less than originally estimated at 26.68%; minor reductions to full-time credit and noncredit instruction costs. At tentative budget, an unallocated amount of \$4.7 million is now \$5.0 million. Discussion ensued regarding the number of faculty hired by SCC for a total of 10 positions which would increase the costs by SCC. O'Connor confirmed the numbers would be updated once the positions are filled. Ingram noted the adopted budget would go to the Board for approval in September. There is a need to act today so that it can be taken to District Council. There were no further questions.

A motion by Hoffman was seconded by Satele to recommend the 2023-24 proposed adopted budget and forward to District Council. The motion passed unanimously by roll call vote as follows:

Name	Yes	No	Abstain	Note
Hoffman	X			
Lopez				Absent, Not Present
Coyne				Absent, Not Present
Cardenas				Absent, Not Present
Dinh				Absent, Not Present
Satele	X			
Deeley	X			
Rutan	X			
Munoz	X			
Harlan				Absent, Not Present
Ingram	X			
O'Connor	X			
Perez				Absent, Not Present
Guzman	X			
Barembaum	X			
T. Nguyen	X			Alternate for Perez

5. Standing Report from District Council – Rutan

Rutan briefly commented on the actions of District Council in June that approved the tentative budget which has gone to the board and approved. Also District Council approved the AR on remote work that will apply to classified employees and is not about faculty online teaching. The next meeting in July is cancelled and will be held in August.

6. Informational Handouts

- District-wide expenditure report link: <https://intranet.rscsd.edu>
- Vacant Funded Position List as of June 26, 2023
- Monthly Cash Flow Summary as of May 31, 2023
- [SAC Planning and Budget Committee Agendas and Minutes](#)
- [SCC Budget Committee Agendas and Minutes](#)
- Districtwide Enrollment Management Workgroup Minutes- *Items Not Available*

Informational handouts above were referenced for further review.

7. Approval of FRC Minutes – May 18, 2023

A motion by O'Connor was seconded by Hoffman to approve the minutes of the May 18, 2023, meeting as presented. There were no questions, comments or corrections and the motion passed unanimously.

8. Other

There were no other items discussed.

A motion by Hoffman was seconded by Satele to adjourn the meeting. The motion passed unanimously.

**Next FRC Committee Meeting:**

The next FRC meeting is August 16, 2023, at 1:30-3:00 p.m. This meeting adjourned at 1:50 p.m.