

RANCHO SANTIAGO COMMUNITY COLLEGE DISTRICT

website: [Fiscal Resources Committee](#)

Agenda for August 18, 2021

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

Zoom Meeting

1. Welcome
2. State/District Budget Update – Ingram
 - 2021/22 Advance Apportionment:
 - Memo
 - Exhibit R – FY 2021-22 Advance Apportionment (July 2021)
 - Exhibit A – Payments by Program (July 2021)
 - SSC- Department of Finance Releases June Finance Bulletin
 - DOF- Finance Bulletin-June 2021
 - SSC-Top Legislative Issues for 2021-July 9, 2021
 - SSC- Governor Newsom Signs 2021-22 State Budget Deal
 - SSC- CalPERS 2020-21 Investment Return Will Improve Contribution Rates
 - SSC- By the Way... Governor Newsom Signs Bill to Reduce SEF Contribution Rate
 - SSC- Department of Finance Releases July Finance Bulletin
 - DOF- Finance Bulletin-July 2021
 - SSC- Top Legislative Issues for 2021-July 23, 2021
 - SSC- Governor Newsom Signs 2021-22 Postsecondary Education Trailer Bill
 - SSC- Dartboard for 2021-22 Adopted State Budget
 - SSC- Ask SSC... What's Happening With Federal Funding?
 - SSC- Ask SSC... What Were Reserves for 2019-20?
3. Proposed Adopted General Fund Budget – **ACTION**
 - Budget Assumptions Update
 - 2020/21 Recap of Unrestricted General Fund – Major Changes Comparing Adopted Budgets to Actuals
4. Closeout of 2020/21 Budget
 - Recap of 2020/21 SCFF Metrics
 - Final Budget Allocation Model Distribution of Carryover
 - 50% Law Compliance Update
5. Standing Report from District Council – Rutan
6. Informational Handouts
 - District-wide expenditure report link: <https://intranet.rscsd.edu>
 - Vacant Funded Position List as of August 9, 2021
 - Measure “Q” Project Cost Summary July 31, 2021
 - Monthly Cash Flow Summary as of July 31, 2021
 - [SAC Planning and Budget Committee Agendas and Minutes](#)
 - [SCC Budget Committee Agendas and Minutes](#)
 - Districtwide Enrollment Management Workgroup Minutes
7. Approval of FRC Minutes – July 8, 2021
8. Other

Next FRC Committee Meeting: Wednesday, September 15, 2021, 1:30 – 3:00 pm

The mission of the Rancho Santiago Community College District is to provide quality educational programs and services that address the needs of our diverse students and communities.

**MEMORANDUM**

July 30, 2021

Fiscal Services 21-04 | Via Website and Email

TO: Chief Executive Officers
Chief Business Officers

FROM: Fiscal Services Unit
College Finance and Facilities Planning Division

RE: 2021-22 Advance and 2020-21 Second Principal (July revision) Apportionment Calculations

This memo describes the 2021-21 Advance (AD) apportionment calculations for the Student Centered Funding Formula (SCFF), various categorical programs, and 2021-22 deferral repayments. It also includes a July update to the 2020-21 Second Principal (P2) apportionment that is the basis for deferral repayments. Associated exhibits are available on the Chancellor's Office [Fiscal Services Unit Apportionment Reports website](#). For questions regarding SCFF calculations or any general matters within this memo, please contact the Fiscal Services Unit at apportionments@cccco.edu. For questions on specific categorical program apportionments, contact the appropriate staff identified in the contact list.

GENERAL BACKGROUND

The SCFF consists of three components: the base allocation, supplemental allocation, and student success allocation. The base allocation relies primarily on college and center size and enrollment, while the supplemental and student success allocations rely on prior year data. Generally, the Chancellor's Office certifies apportionments three times per year with the First Principal (P1) and prior year Recalculation releases in February, P2 in June, and Advance Apportionment (Advance) in July; however additional certification revisions are completed as necessary.

2021-22 ADVANCE

EXHIBITS

- Exhibit R (SCFF Apportionment Summary Schedule)
- Exhibit A (District Monthly Payments by Program)
- Exhibit B-4 (County Monthly Payment Schedule)
- 2021-22 Deferral Repayment Schedules

BACKGROUND

At the Advance apportionment, the Chancellor's Office uses assumptions and estimates for the major components of the SCFF in order to disburse resources for the first seven (7) months of the fiscal year. These assumptions largely align with the factors used to develop the 2021 Budget Act.

The Advance apportionment provides an SCFF general apportionment certification that is based on the highest of the following:

- The 2021-22 revenue calculated under the SCFF.
- The hold harmless revenue based on 2020-21 SCFF revenue plus 2021-22 COLA of 5.07%.
- The hold harmless revenue based on 2017-18 TCR, with the 2018-19 COLA of 2.71%, 2019-20 COLA of 3.26%, 2020-21 COLA of 0.00%, and the 2021-22 COLA of 5.07%, compounded.
- The hold harmless revenue generated using current year (projected) FTES multiplied by the FTES rates identified in the 2017-18 year plus basic allocation funding.

Full-time equivalent student (FTES) values are carried forward from the 2020-21 P2 data including any COVID-19 protections and emergency condition allowances. To the extent that restoration and growth would be possible given these protections, these potential revenues are considered in the Advance calculations. Supplemental values are carried forward from the data set submitted on March 9, 2021. Success values are calculated using the 2018-19 headcounts and 2019-20 headcounts twice to determine a three-year average from the data set submitted on March 9, 2021. To estimate property taxes, P2 property tax data is proportionally increased by 7.08% to align with Department of Finance projections. Enrollment fees are based on P2 data and Education Protection Act (EPA) funding is based on projections provided by the Department of Finance.

Consistent with prior years, the Budget Act does not formalize an automatic increase in the state General Fund appropriation in the event that the actual need is higher. Challenges with revenue estimates are a long-standing issue for California Community Colleges and the Chancellor's Office has attempted to resolve this through discussions with the Governor and Legislature. Unlike K-12 education, there is no provision for automatic backfill to protect community colleges from variances in revenue estimates. We will continue to work with the Governor and the Legislature to seek an automatic adjustment to general fund revenues to offset any misaligned estimates used in the budget process and provide improved funding predictability for our system. Further, depending on the magnitude of the variance, the Governor and Legislature have at times backfilled offsetting revenue shortfalls with additional state general fund authority.

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 EPA) used by the Chancellor's Office to fund each district's TCR. This year, the Exhibit R has been updated to include detail on the various components of the SCFF and assumptions used to calculate the Advance apportionment.

Advance Apportionment Summary (in millions)

SCFF Exhibit R Components	2021-22 AD
I. Base Allocation (FTES + Basic Allocation)	5,438.5
II. Supplemental Allocation	1,439.6
III. Student Success Allocation	840.6
2021-22 SCFF Calculated Revenue (A)	7,718.7
2020-21 SCFF Calculated Revenue (B)	7,648.2
2021-22 Hold Harmless Revenue (C)	7,541.4
2021-22 Stability Adjustment (B)	19.7
2021-22 Hold Harmless Protection Adjustment (C)	156.5
2021-22 AD TCR	7,894.8
Revenue Sources	
Property Tax	3,961.2
Property Tax Excess	(441.5)
Student Enrollment Fees	440.0
Education Protection Account	1,276.1
State General Fund	2,598.7
Revenue Deficit	74.6
Revenue Deficit %	1.03%

2020-21 P2 JULY REVISION**EXHIBITS**

- Exhibit C (Statewide and district SCFF detail)
- 2020-21 SCFF GF Payment Summary

BACKGROUND

The 2020-21 P2 revision includes the following updates:

- Updated full-time equivalent students (FTES) data, including a correction to reported non-credit FTES.
- Updated offsetting revenues, including county reported property taxes, district reported student enrollment fees, and an updated annual certification of the Education Protection Account (EPA) from the Department of Finance (Finance).
- A deficit of 0.6068% (\$41.5 million).
- Other minor adjustments.

This updated certification is the basis for deferral repayments being made in July and August as outlined in the deferral repayment schedule posted on our website under Advance.

2021-22 DEFERRAL REPAYMENTS

Due to the impact of COVID-19 on state finances, the 2020 Budget Act included deferral of a significant portion of community college funding, including \$1.04 billion from the SCFF and \$415 million from the Student Equity and Achievement categorical program. A total of \$1.45 billion in apportionment funding was deferred from 2020-21 to 2021-22 with repayments beginning July 2021. Primarily due to the significantly higher than anticipated 2020-21 EPA update, the June EPA payment essentially served as an early deferral repayment of \$475 million. This leaves \$981.4 million to be repaid, of which \$576.5 million are SCFF payments and \$404.9 million are Student Equity and Achievement payments. Please see the 2021-22 Deferral Repayment Schedules for additional details.

The Chancellor's Office, State Controller's Office, State Treasurer's Office, and two districts are parties to a memorandum of understanding related to tax revenue anticipation notes. The agreed upon deferral repayments will result in a temporary overpayment for two districts and underpayments for the remainder of districts in July and August. However, those overpayment and underpayments will be resolved via a prior year adjustment on the Exhibit A in July and August. Deferral repayments are scheduled for July 30 and August 16 based on the latest information provided by the State Controller's Office and State Treasurer's Office.

SCFF SUPPLEMENTAL AND SUCCESS DATA

The supplemental and success components of the SCFF are based on district reported data and determine over \$2.1 billion in funding. The supplemental component relies on three data points from the prior year. The success component relies on a prior year three-year average of 24 distinct categories of data. The P2 certification was based on updates provided through the last supplemental and success data validation cutoff of March 9. This data is subject to audit beginning in 2020-21.

FUNDING PROTECTIONS

There are several funding protections applicable under the SCFF, some of which have carried over from the prior funding formula known as Senate Bill (SB) 361. These are summarized below.

EDUCATION PROTECTION ACCOUNT

The 2020-21 EPA funding allocation was updated by the Department of Finance in June resulting in a significant \$475 million increase in annual funding to \$1.564 billion. This resulted in a total of \$748 million being disbursed in the fourth quarter. See the fourth quarter EPA payment exhibit on our website for additional details. The June EPA payment essentially served as an early deferral repayment.

CONTACTS

For any general questions regarding this memorandum, contact the Fiscal Services Unit at apportionments@cccco.edu. For questions regarding specific categorical programs, please contact the appropriate staff specified below.

Contact List for Categorical Programs			
Program	Name	Email Address	Phone number
Access to Print and Electronic Info	Linda Vann	lvann@cccco.edu	(916) 322-3234
Adult Education Block Grant	Neil Kelly	nkelly@cccco.edu	(916) 324-8895
Apprenticeship Allowance	Nick Esquivel	nesquivel@cccco.edu	(916) 445-4670
Apprenticeship Instruction and Training	Nick Esquivel	nesquivel@cccco.edu	(916) 445-4670
Calfresh Outreach	Colleen Ganley	cganley@cccco.edu	(916) 323-3865
California College Promise	Gina Browne	gbrowne@cccco.edu	(916) 324-4744
CalWORKs	Nicole Alexander	nalexander@cccco.edu	(916) 324-7913
Childcare Tax Bailout	Rina Rojas	rrojas@cccco.edu	(916) 324-2564
College Promise (BOG Fee Waiver Admin)	Gina Browne	gbrowne@cccco.edu	(916) 324-4744
College Rapid Rehousing Funds	Colleen Ganley	cganley@cccco.edu	(916) 323-3865
Cooperative Agencies Resources for Education (CARE)	Jillian Luis	jluis@cccco.edu	(916) 322-5246
COVID-19 Response Block Grant (CRF)	Lorena Romero	lromero@cccco.edu	(916)322-3668
COVID-19 Response Block Grant (Prop 98)	Lorena Romero	lromero@cccco.edu	(916)322-3668
Deaf and Hard of Hearing	Linda Vann	lvann@cccco.edu	(916) 322-3234
Digital Course Materials	Leslie LeBlanc	lleblance@cccco.edu	(916) 323-2768
Disabled Student Programs and Services (DSPS)	Linda Vann	lvann@cccco.edu	(916) 322-3234
Disaster Relief Emergency Student Financial Aid	Gina Browne	gbrowne@cccco.edu	(916) 324-4744
Early Action Emergency Financial Aid	Financial Main Line	financialaid@cccco.edu	(916)327-5890
Equal Employment Opportunity	Legal Main Line Fermin Villegas Tanya Bosch	legalaffairs@cccco.edu	(916) 445-4826
Expanding the Delivery of Courses through Technology	Gary Bird	gbird@cccco.edu	(916) 327-5904
Extended Opportunity Programs and Services (EOPS)	Jillian Luis	jluis@cccco.edu	(916) 322-5246
Financial Aid Technology	Gina Browne	gbrowne@cccco.edu	(916) 324-4744
Foster and Kinship Care Education (FKCE)	Rina Rojas	rrojas@cccco.edu	(916) 324-2564
Full-Time Faculty Hiring	Rafael Artiga	rantiga@cccco.edu	(916) 323-6899
Full-Time Student Success Grant	Ruby Nieto	rnieto@cccco.edu	(916) 322-4300
Guided Pathways	Michael Quiaoit	mquiaoit@cccco.edu	(916) 327-0749
Immigration Legal Services	Linda Vazquez	lvazquez@cccco.edu	(916) 322-6888
Integrated Technology	Gary Bird	gbird@cccco.edu	(916) 327-5904
K-12 Strong Workforce Program	Dalbir Singh	dsingh@cccco.edu	(916) 322-0935
Maintenance Allowance	Rafael Artiga	rantiga@cccco.edu	(916) 323-6899
NextUp (CAFYES)	Colleen Ganley	cganley@cccco.edu	(916) 323-3865
Nursing Program Support	Brenda Fong	bfong@cccco.edu	(916) 323-2758
Part-time Faculty Compensation	Rafael Artiga	rantiga@cccco.edu	(916) 323-6899
Part-time Faculty Health Insurance	Amanda Voie	avoie@cccco.edu	(916) 323-1759
Part-time Faculty Office Hours	Amanda Voie	avoie@cccco.edu	(916) 323-1759
Physical Plant & Inst'l Support	Hoang Nguyen	hnguyen@cccco.edu	(916) 327-5363
Retention and Enrollment Outreach	Paige Marlatt Dorr	pdorr@CCCCO.edu	(916) 327-5356
Strong Workforce Program	Sandra Sanchez	ssanchez@cccco.edu	(916) 322-0935
Student Equity and Achievement	Michael Quiaoit	mquiaoit@cccco.edu	(916) 327-0749
Student Financial Aid Program	Ruby Nieto	rnieto@cccco.edu	(916) 322-4300
Student Success Completion Grant	Ruby Nieto	rnieto@cccco.edu	(916) 322-4300
Temporary Assistance Needy Families (TANF)	Nicole Alexander	nalexander@cccco.edu	(916) 324-7913
Undocumented Resource Liason	Gina Browne	gbrowne@cccco.edu	(916) 324-4744
Veteran Resource Center	Santiago Morales	smorales@cccco.edu	(916) 327-5890
Veteran's Program	Santiago Morales	smorales@cccco.edu	(916) 327-5890
Vocational Education, Perkins Reimbursement	Jean Claude Mbomeda	jmbomeda@cccco.edu	(916) 322-6883

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DistName	Basic Allocation	FTES Allocation	Supplemental Allocation	Student Success Allocation	2021-22 SCFF Calculated Revenue (A)	2020-21 SCFF Calculated Revenue + COLA (B)	2021-22 Hold Harmless Revenue (C)	Stability Protection Adjustment (B)	Hold Harmless Protection Adjustment (C)	TCR	Property Tax
Allan Hancock Joint CCD	\$ 7,084,352	\$ 38,407,059	\$ 12,000,575	\$ 7,725,750	\$ 65,217,736	\$ 65,549,487	\$ 65,104,211	\$ 331,751	\$ -	\$ 65,549,487	\$ 21,800,532
Antelope Valley CCD	7,084,352	47,463,381	22,184,328	9,276,094	86,008,155	84,953,806	\$ 69,773,181	\$ -	-	86,008,155	8,732,484
Barstow CCD	5,602,565	10,846,271	5,733,342	2,469,096	24,651,274	24,477,763	\$ 20,817,780	\$ -	-	24,651,274	3,554,301
Butte-Glenn CCD	7,084,352	43,303,811	13,649,059	7,920,641	71,957,863	71,957,866	\$ 65,601,783	\$ 3	-	71,957,866	17,287,561
Cabrillo CCD	7,084,352	40,377,438	9,124,938	5,806,110	62,392,838	62,365,465	\$ 68,049,970	\$ -	5,657,132	68,049,970	35,957,417
Cerritos CCD	5,667,482	68,416,511	29,399,813	13,881,674	117,365,480	116,672,488	\$ 104,133,852	\$ -	-	117,365,480	31,026,707
Chabot-Las Positas CCD	9,209,655	72,718,767	16,260,738	11,732,502	109,921,662	107,520,631	\$ 119,993,521	\$ -	10,071,859	119,993,521	63,075,015
Chaffey CCD	8,501,222	71,746,528	28,405,742	13,359,277	122,012,769	120,525,655	\$ 104,381,435	\$ -	-	122,012,769	41,919,976
Citrus CCD	5,667,482	48,772,585	15,909,128	9,425,371	79,774,566	79,533,953	\$ 75,931,251	\$ -	-	79,774,566	7,611,026
Coast CCD	13,460,264	122,266,240	40,437,194	26,904,754	203,068,452	205,133,815	\$ 205,358,088	\$ 2,065,363	224,273	205,358,088	162,605,348
Compton CCD	4,250,609	25,593,512	6,408,673	2,599,967	38,852,761	38,858,324	\$ 39,531,934	\$ 5,563	673,610	39,531,934	6,672,633
Contra Costa CCD	16,294,004	121,871,548	26,924,595	20,120,449	185,210,596	179,535,491	\$ 189,715,017	\$ -	4,504,421	189,715,017	130,099,301
Copper Mountain CCD	5,602,565	6,074,850	2,955,320	1,164,246	15,796,981	15,729,017	\$ 14,388,078	\$ -	-	15,796,981	1,938,676
Desert CCD	7,084,352	47,333,557	16,117,305	7,621,582	78,156,796	76,208,341	\$ 65,343,980	\$ -	-	78,156,796	38,334,789
El Camino CCD	5,667,482	81,175,242	25,706,410	13,885,128	126,434,262	125,438,543	\$ 127,114,531	\$ -	680,269	127,114,531	40,981,723
Feather River CCD	5,602,565	7,668,214	2,214,250	1,405,254	16,890,283	16,916,391	\$ 15,189,229	\$ 26,108	-	16,916,391	7,594,357
Foothill-DeAnza CCD	11,334,962	103,262,350	19,213,071	20,421,191	154,231,574	153,432,797	\$ 164,828,203	\$ -	10,596,629	164,828,203	123,695,606
Gavilan Joint CCD	5,602,565	22,233,756	4,985,298	4,018,640	36,840,259	36,680,713	\$ 35,962,914	\$ -	-	36,840,259	23,343,101
Glendale CCD	7,084,352	61,293,279	16,452,979	8,135,853	92,966,463	92,340,934	\$ 98,308,005	\$ -	5,341,542	98,308,005	27,279,967
Grossmont-Cuyamaca CCD	9,209,655	72,349,536	25,636,685	13,140,352	120,831,436	120,831,436	\$ 121,897,601	\$ 495,208	1,066,165	121,897,601	53,225,301
Hartnell CCD	4,604,827	31,623,820	10,819,242	6,932,853	53,980,742	53,164,149	\$ 48,067,390	\$ -	-	53,980,742	28,846,953
Imperial CCD	4,250,609	31,849,731	13,884,130	6,643,378	56,627,848	56,350,148	\$ 47,879,277	\$ -	-	56,627,848	8,551,449
Kern CCD	18,065,092	101,376,216	42,564,786	20,867,714	182,873,808	178,332,913	\$ 151,101,046	\$ -	-	182,873,808	64,160,225
Lake Tahoe CCD	5,602,565	7,923,720	2,836,789	1,516,225	17,879,299	17,484,222	\$ 15,949,383	\$ -	-	17,879,299	5,444,105
Lassen CCD	5,602,565	6,401,544	3,300,167	1,038,162	16,542,438	16,470,484	\$ 15,140,760	\$ -	-	16,542,438	1,960,982
Long Beach CCD	8,501,222	84,468,030	32,703,755	13,191,649	138,864,656	137,233,626	\$ 132,740,792	\$ -	-	138,864,656	39,442,095
Los Angeles CCD	42,506,102	416,579,703	128,842,819	65,968,196	653,896,820	630,271,967	\$ 675,122,716	\$ -	21,225,896	675,122,716	278,145,089
Los Rios CCD	28,337,403	188,157,008	75,073,314	37,844,393	329,412,118	336,724,955	\$ 338,719,353	\$ 7,312,837	1,994,398	338,719,353	105,107,703
Marin CCD	4,250,609	15,138,293	4,350,944	2,350,791	24,350,791	24,343,423	\$ 28,535,217	\$ -	4,184,426	28,535,217	66,990,300
Mendocino-Lake CCD	6,665,219	10,013,807	4,332,877	2,237,637	23,249,540	24,291,680	\$ 24,999,625	\$ 1,042,140	707,945	24,999,625	10,842,747
Merced CCD	7,084,352	43,013,009	14,333,355	8,554,991	72,985,707	72,010,186	\$ 62,957,060	\$ -	-	72,985,707	16,556,512
MiraCosta CCD	7,084,352	42,794,473	13,416,976	8,759,902	72,055,703	71,575,003	\$ 70,806,194	\$ -	-	72,055,703	126,014,109
Monterey Peninsula CCD	4,604,827	26,788,929	6,112,842	4,239,992	41,746,590	41,420,358	\$ 43,336,011	\$ -	1,589,421	43,336,011	23,914,543
Mt. San Antonio CCD	7,084,352	149,698,749	36,748,770	17,824,268	211,356,139	209,712,011	\$ 196,599,304	\$ -	-	211,356,139	66,026,830
Mt. San Jacinto CCD	7,084,352	51,905,526	21,002,997	10,101,498	90,094,373	89,032,273	\$ 79,695,816	\$ -	-	90,094,373	35,646,567
Napa Valley CCD	4,956,044	20,013,040	4,754,211	3,615,584	33,338,879	33,225,990	\$ 35,236,230	\$ -	1,897,351	35,236,230	39,058,230
North Orange County CCD	11,334,962	145,752,826	40,208,099	21,714,262	219,010,149	217,140,363	\$ 225,162,423	\$ -	6,152,274	225,162,423	116,616,861
Ohlone CCD	5,667,479	31,840,615	4,996,254	4,830,933	47,335,281	46,687,695	\$ 54,340,936	\$ -	7,005,655	54,340,936	27,642,584
Palo Verde CCD	5,779,675	11,083,965	3,413,510	1,149,270	21,426,420	21,142,991	\$ 18,539,274	\$ -	-	21,426,420	1,787,876
Palomar CCD	7,084,352	79,126,550	19,114,460	11,502,016	116,827,378	115,971,027	\$ 120,961,505	\$ -	4,134,127	120,961,505	94,095,524
Paladina Area CCD	8,501,222	102,515,661	29,800,231	19,103,287	159,920,401	158,439,540	\$ 149,841,178	\$ -	-	159,920,401	47,485,228
Peralta CCD	17,002,436	66,197,054	19,058,681	11,054,525	113,312,696	113,311,641	\$ 127,788,142	\$ -	14,475,446	127,788,142	57,047,127
Rancho Santiago CCD	12,751,831	127,232,262	26,295,083	19,523,775	185,802,951	182,921,245	\$ 183,702,418	\$ -	-	185,802,951	97,475,935
Redwoods CCD	6,311,000	16,681,465	6,023,197	3,249,209	32,264,871	31,881,269	\$ 29,973,484	\$ -	-	32,264,871	11,480,759
Rio Hondo CCD	5,667,482	55,589,907	18,404,267	10,308,617	89,970,273	88,932,462	\$ 82,995,102	\$ -	-	89,970,273	9,204,284
Riverside CCD	13,460,264	132,898,082	47,008,226	24,949,449	218,316,021	213,704,778	\$ 193,591,285	\$ -	-	218,316,021	52,724,170
San Bernardino CCD	9,209,655	63,090,056	23,446,342	11,788,391	107,534,444	107,338,925	\$ 99,228,073	\$ -	-	107,534,444	31,330,917
San Diego CCD	21,961,488	169,469,556	41,313,730	26,480,372	259,225,146	261,009,221	\$ 274,187,204	\$ 1,784,075	13,177,983	274,187,204	138,395,389
San Francisco CCD	15,054,246	89,127,459	14,232,752	12,843,245	131,257,702	132,858,358	\$ 143,034,925	\$ 1,600,656	10,176,567	143,034,925	48,726,620
San Joaquin Delta CCD	6,375,917	70,931,266	22,842,727	12,022,942	112,172,852	108,309,087	\$ 100,604,033	\$ -	-	112,172,852	49,644,646
San Jose-Evergreen CCD	8,501,218	52,889,713	16,436,046	8,344,046	86,171,023	84,662,905	\$ 78,698,464	\$ -	-	86,171,023	126,767,789
San Luis Obispo County CCD	5,667,479	35,591,442	8,641,848	6,376,669	56,277,438	54,674,773	\$ 54,681,144	\$ -	-	56,277,438	48,856,430
San Mateo County CCD	12,751,827	63,168,503	13,684,918	10,577,390	100,182,638	102,056,925	\$ 109,529,518	\$ 1,874,287	7,472,593	109,529,518	188,992,495

Heading number =>>>	1	2	3	4	5	6	7	8	9	10	11
DistName	Basic Allocation	FTES Allocation	Supplemental Allocation	Student Success Allocation	2021-22 SCFF Calculated Revenue (A)	2020-21 SCFF Calculated Revenue + COLA (B)	2021-22 Hold Harmless Revenue (C)	Stability Protection Adjustment (B)	Hold Harmless Protection Adjustment (C)	TCR	Property Tax
Santa Barbara CCD	8,147,004	54,368,656	12,450,795	10,301,922	85,268,377	85,199,516	\$ 80,913,893	\$ -	-	85,268,377	38,247,976
Santa Clarita CCD	7,084,352	73,234,514	14,793,536	13,486,393	108,598,795	107,756,243	\$ 105,249,261	\$ -	-	108,598,795	33,743,160
Santa Monica CCD	8,501,222	87,199,630	26,984,359	15,662,406	138,347,617	136,891,218	\$ 144,775,435	\$ -	6,427,818	144,775,435	40,583,612
Sequoias CCD	8,501,222	45,052,584	16,928,101	9,716,614	80,198,521	78,651,817	\$ 68,413,215	\$ -	-	80,198,521	18,969,285
Shasta-Tehama-Trinity CCD	4,250,609	31,012,820	11,554,337	5,906,845	52,724,611	53,474,144	\$ 46,568,004	\$ 749,533	-	53,474,144	19,393,096
Sierra Joint CCD	5,844,592	60,997,577	17,486,892	13,057,167	97,386,228	94,798,520	\$ 96,469,398	\$ -	-	97,386,228	93,820,713
Siskiyou Joint CCD	5,602,565	9,411,989	1,971,210	1,558,864	18,544,628	18,547,708	\$ 20,226,653	\$ 3,080	1,678,945	20,226,653	4,858,452
Solano CCD	7,084,349	30,448,067	7,926,674	5,354,740	50,813,830	49,407,682	\$ 54,075,265	\$ -	3,261,435	54,075,265	19,963,480
Sonoma County CCD	10,272,310	82,096,775	13,996,685	11,609,468	117,975,238	117,813,565	\$ 119,078,141	\$ -	1,102,903	119,078,141	70,702,136
South Orange County CCD	9,918,092	116,538,827	21,711,198	20,838,379	169,006,496	167,946,704	\$ 170,132,394	\$ -	1,125,898	170,132,394	271,888,523
Southwestern CCD	9,918,092	63,647,274	23,152,502	10,221,843	106,939,711	105,665,360	\$ 103,203,541	\$ -	-	106,939,711	35,081,270
State Center CCD	19,127,743	137,534,105	50,043,231	28,298,832	235,003,911	232,235,210	\$ 201,872,222	\$ -	-	235,003,911	58,803,576
Ventura County CCD	14,168,701	109,723,026	31,870,051	22,590,417	178,352,195	177,356,143	\$ 171,414,422	\$ -	-	178,352,195	78,390,826
Victor Valley CCD	4,250,609	35,178,710	18,086,523	7,565,713	65,081,555	66,628,076	\$ 61,008,461	\$ 1,546,521	-	66,628,076	14,935,194
West Hills CCD	8,855,436	23,109,439	10,103,073	5,760,730	47,828,678	48,641,766	\$ 41,949,273	\$ 813,088	-	48,641,766	7,912,606
West Kern CCD	5,602,565	16,244,238	5,048,051	4,227,240	31,122,094	31,000,594	\$ 27,304,546	\$ -	-	31,122,094	7,518,855
West Valley-Mission CCD	8,501,218	47,291,033	8,444,627	7,653,745	71,890,623	71,594,712	\$ 81,770,856	\$ -	9,880,233	81,770,856	147,985,512
Yosemite CCD	9,209,655	69,586,671	27,056,076	12,355,096	118,207,498	116,782,793	\$ 106,564,054	\$ -	-	118,207,498	54,483,103
Yuba CCD	10,626,523	32,682,374	11,346,161	6,384,367	61,039,425	60,478,227	\$ 55,250,140	\$ -	-	61,039,425	32,216,706
Statewide Totals	659,013,073	4,779,464,724	1,439,571,870	840,630,497	7,718,680,164	7,648,219,417	\$ 7,541,409,020	\$ 19,650,213	156,487,214	7,894,817,591	3,961,216,975

Heading number =>>>	12	13	14	15	16	17	18	19	20	21	22
DistName	Excess Property Tax	Enrollment Fees	Estimated EPA	2015-16 Full Time Faculty Hiring	General Apportionment (NetGen)	Total Revenue	Deficit Factor	Revenue Deficit	Exhibit A Certification	Restoration Authority	Growth Target
Allan Hancock Joint CCD	\$ -	\$ 2,076,227	\$ 11,589,291	\$ 540,373	\$ 28,865,212	\$ 64,871,635	1.03%	\$ 677,852	\$ 29,405,585	\$ 2,870,111	0.12%
Antelope Valley CCD	-	2,448,027	14,512,460	760,025	58,665,743	85,118,739	1.03%	889,416	59,425,768	-	0.79%
Barstow CCD	-	296,066	3,322,658	162,201	17,061,127	24,396,353	1.03%	254,921	17,223,328	-	0.44%
Butte-Glenn CCD	-	2,899,309	13,497,430	678,837	36,850,608	71,213,745	1.03%	744,121	37,529,445	689	0.30%
Cabrillo CCD	-	4,341,190	12,250,899	606,906	14,189,848	67,346,260	1.03%	703,710	14,796,754	3,817,880	0.12%
Cerritos CCD	-	5,494,340	20,999,594	1,155,370	57,475,784	116,151,795	1.03%	1,213,685	58,631,154	9,254,612	1.65%
Chabot-Las Positas CCD	-	9,276,303	22,312,422	1,148,310	22,940,609	118,752,659	1.03%	1,240,862	24,088,919	6,928,063	0.12%
Chaffey CCD	-	5,490,870	21,940,090	1,025,549	50,374,541	120,751,026	1.03%	1,261,743	51,400,090	-	0.75%
Citrus CCD	-	4,326,071	14,837,384	762,310	51,412,821	78,949,612	1.03%	824,954	52,175,131	2,154,781	0.12%
Coast CCD	-	14,306,517	24,199,866	2,122,734	-	203,234,465	1.03%	2,123,623	2,122,734	15,589,810	0.12%
Compton CCD	-	684,089	7,774,002	391,578	23,600,829	39,123,131	1.03%	408,803	23,992,407	-	0.32%
Contra Costa CCD	-	14,467,189	37,266,529	1,922,009	3,998,133	187,753,161	1.03%	1,961,856	5,920,142	4,490,801	1.00%
Copper Mountain CCD	-	250,170	1,882,933	94,652	11,467,192	15,633,623	1.03%	163,358	11,561,844	318,866	0.12%
Desert CCD	-	2,704,212	13,757,302	590,519	21,961,749	77,348,571	1.03%	808,225	22,552,268	-	2.95%
El Camino CCD	-	7,913,533	24,691,587	1,271,792	50,941,396	125,800,031	1.03%	1,314,500	52,213,188	2,140,424	0.12%
Feather River CCD	-	454,299	2,182,522	104,647	6,405,632	16,741,457	1.03%	174,934	6,510,279	-	0.43%
Foothill-DeAnza CCD	-	20,874,000	16,787,459	1,766,638	-	163,123,703	1.03%	1,704,500	1,766,638	5,647,507	0.24%
Gavilan Joint CCD	-	2,167,549	6,762,117	301,302	3,885,222	36,459,291	1.03%	380,968	3,586,524	467,646	0.12%
Glendale CCD	-	5,071,924	17,834,806	913,569	46,191,129	97,291,395	1.03%	1,016,610	47,104,698	2,290,865	0.12%
Grossmont-Cuyamaca CCD	-	6,326,236	22,144,936	1,223,723	37,716,853	120,637,049	1.03%	1,260,552	38,940,576	2,798,110	0.12%
Hartnell CCD	-	1,571,369	9,692,151	475,837	12,836,213	53,422,523	1.03%	558,219	13,312,050	-	1.19%
Imperial CCD	-	1,321,791	9,684,662	444,156	36,040,197	56,042,255	1.03%	585,593	36,484,353	26,383	0.61%
Kern CCD	-	7,345,257	29,549,434	1,356,163	78,571,618	180,982,697	1.03%	1,891,111	79,927,781	-	2.77%
Lake Tahoe CCD	-	855,858	2,289,219	108,669	8,996,557	17,694,408	1.03%	184,891	9,105,226	-	3.28%
Lassen CCD	-	305,638	1,634,524	87,547	12,382,680	16,371,371	1.03%	171,067	12,470,227	2,264,404	0.12%
Long Beach CCD	-	6,565,871	25,786,018	1,244,013	64,390,650	137,428,647	1.03%	1,436,009	65,634,663	-	0.12%
Los Angeles CCD	-	32,493,277	124,021,506	6,965,816	226,515,536	668,141,224	1.03%	6,981,492	233,481,352	71,646,332	0.12%
Los Rios CCD	-	17,190,947	57,865,247	3,113,305	151,939,430	335,216,632	1.03%	3,502,721	155,052,735	28,610,417	0.12%
Marin CCD	(40,396,768)	1,941,685	318,174	240,107	-	29,093,498	0.00%	-	240,107	2,832,573	0.24%
Mendocino-Lake CCD	-	804,791	2,927,190	167,490	9,998,884	24,741,102	1.03%	258,523	10,166,374	5,319,787	2.26%
Merced CCD	-	2,942,935	12,808,751	588,955	39,333,804	72,230,957	1.03%	754,750	39,922,759	-	0.86%
MiraCosta CCD	(64,969,466)	11,011,060	1,019,333	723,736	-	73,798,772	0.00%	-	723,736	3,513,414	0.12%
Monterey Peninsula CCD	-	2,038,921	8,190,378	399,612	8,344,416	42,887,870	1.03%	448,141	8,744,028	408,898	0.12%
Mt. San Antonio CCD	-	8,644,584	42,973,985	2,006,512	89,518,579	209,170,490	1.03%	2,185,649	91,525,091	-	0.49%
Mt. San Jacinto CCD	-	3,392,606	15,843,913	767,930	33,511,685	89,162,701	1.03%	931,672	34,279,615	-	0.40%
Napa Valley CCD	(6,155,655)	2,333,655	476,645	350,980	-	36,063,855	0.00%	-	350,980	1,829,943	0.12%
North Orange County CCD	-	10,820,461	43,854,843	2,268,982	49,272,855	222,834,002	1.03%	2,328,421	51,541,837	-	0.12%
Ohlone CCD	-	4,130,250	9,606,916	461,343	11,937,900	53,778,993	1.03%	561,943	12,399,243	204,859	0.12%
Palo Verde CCD	-	147,494	2,841,777	131,300	16,296,401	21,204,848	1.03%	221,572	16,427,701	-	2.60%
Palomar CCD	-	7,840,766	16,697,517	1,076,826	-	119,710,633	1.03%	1,250,872	1,076,826	2,954,443	0.12%
Pasadena Area CCD	-	10,290,000	31,044,400	1,529,860	67,917,165	158,266,653	1.03%	1,653,748	69,447,025	532,066	0.12%
Peralta CCD	-	6,774,502	20,180,120	1,272,056	41,192,871	126,466,676	1.03%	1,321,466	42,464,927	12,923,665	0.12%
Rancho Santiago CCD	-	8,301,707	36,656,734	1,868,922	39,578,252	183,881,550	1.03%	1,921,401	41,447,174	5,048,832	0.12%
Redwoods CCD	-	935,094	4,914,934	233,288	14,367,143	31,931,218	1.03%	333,653	14,600,431	201,915	0.12%
Rio Hondo CCD	-	887,366	17,005,097	833,212	61,109,925	89,039,884	1.03%	930,389	61,943,137	825,526	0.12%
Riverside CCD	-	10,770,733	40,432,267	1,870,732	110,260,498	216,058,400	1.03%	2,257,621	112,131,230	-	1.76%
San Bernardino CCD	-	5,442,912	19,250,106	1,000,093	49,398,395	106,422,423	1.03%	1,112,021	50,398,488	3,091,660	0.56%
San Diego CCD	-	13,034,413	49,254,412	2,772,393	67,895,208	271,351,815	1.03%	2,835,389	70,667,601	23,313,822	0.12%
San Francisco CCD	-	8,766,697	25,513,054	1,377,005	57,172,415	141,555,791	1.03%	1,479,134	57,307,985	59,259,127	0.24%
San Joaquin Delta CCD	-	3,211,076	21,449,253	1,062,282	35,645,608	111,012,865	1.03%	1,159,987	36,707,890	-	3.80%
San Jose-Evergreen CCD	(46,634,504)	6,037,738	1,254,461	753,899	-	88,179,383	0.00%	-	753,899	-	0.12%
San Luis Obispo County CCD	-	3,566,829	2,731,777	540,433	-	55,695,469	1.03%	581,969	540,433	2,436,581	0.12%
San Mateo County CCD	(88,070,597)	8,607,620	1,446,404	1,127,638	-	112,103,560	0.00%	-	1,127,638	5,447,982	0.24%

Heading number =>>>	12	13	14	15	16	17	18	19	20	21	22
DistName	Excess Property Tax	Enrollment Fees	Estimated EPA	2015-16 Full Time Faculty Hiring	General Apportionment (NetGen)	Total Revenue	Deficit Factor	Revenue Deficit	Exhibit A Certification	Restoration Authority	Growth Target
Santa Barbara CCD	-	6,297,187	16,397,889	858,753	22,584,806	84,386,611	1.03%	881,766	23,443,559	428,369	0.12%
Santa Clarita CCD	-	7,840,000	21,925,779	1,037,993	42,928,835	107,475,767	1.03%	1,123,028	43,966,828	-	1.06%
Santa Monica CCD	-	12,014,167	26,532,283	1,422,848	62,725,392	143,278,302	1.03%	1,497,133	64,148,240	-	0.12%
Sequoias CCD	-	2,878,245	13,674,899	606,940	43,239,813	79,369,182	1.03%	829,339	43,846,753	-	0.93%
Shasta-Tehama-Trinity CCD	-	1,381,460	9,097,301	393,548	22,655,759	52,921,164	1.03%	552,980	23,049,307	1,622,632	2.60%
Sierra Joint CCD	(4,079,963)	7,645,478	1,428,965	963,620	-	99,778,813	0.00%	-	963,620	3,622,018	0.12%
Siskiyou Joint CCD	-	661,930	2,661,761	182,467	11,652,878	20,017,488	1.03%	209,165	11,835,345	2,023,580	0.12%
Solano CCD	-	3,707,870	9,140,410	538,040	20,166,269	53,516,069	1.03%	559,196	20,704,309	6,357,195	0.12%
Sonoma County CCD	-	6,891,293	25,277,220	1,207,752	13,768,344	117,846,745	1.03%	1,231,396	14,976,096	98,429	0.12%
South Orange County CCD	(117,531,725)	15,775,596	2,652,979	1,490,318	-	174,275,691	0.00%	-	1,490,318	1,744,201	0.12%
Southwestern CCD	-	6,855,121	19,510,487	893,234	43,493,728	105,833,840	1.03%	1,105,871	44,386,962	-	0.12%
State Center CCD	-	8,739,330	41,293,061	1,899,257	121,838,495	232,573,719	1.03%	2,430,192	123,737,752	-	0.75%
Ventura County CCD	-	19,296,855	33,373,347	1,726,616	43,720,198	176,507,842	1.03%	1,844,353	45,446,814	3,800,717	0.12%
Victor Valley CCD	-	2,135,511	10,699,520	599,709	37,569,136	65,939,070	1.03%	689,006	38,168,845	8,662,479	1.80%
West Hills CCD	-	341,566	6,716,164	335,851	32,832,571	48,138,758	1.03%	503,008	33,168,422	3,538,487	0.39%
West Kern CCD	-	789,779	3,730,922	166,283	18,594,419	30,800,258	1.03%	321,836	18,760,702	-	0.27%
West Valley-Mission CCD	(73,670,859)	7,456,203	1,091,134	848,747	-	83,710,737	0.00%	-	848,747	10,217,263	0.24%
Yosemite CCD	-	5,336,100	21,253,596	1,077,499	34,834,808	116,985,106	1.03%	1,222,392	35,912,307	1,083,361	0.27%
Yuba CCD	-	1,749,124	9,913,455	494,299	16,034,628	60,408,212	1.03%	631,213	16,528,927	-	0.91%
Statewide Totals	(441,509,537)	439,986,839	1,276,132,661	73,507,910	2,527,069,392	7,836,404,240	0.74%	74,600,491	2,598,735,867	334,661,525	0.50%

Heading number	Column Heading	Brief Descriptions
1	Basic Allocation	The Basic Allocation is the funding for colleges and centers, based on 2020-21 P2.
2	FTES Allocation	The 2020-21 P2 Applied #3 was used as the base for the Advance 2021-22. The 3-year credit average was generated using the 2019-20 R1 Applied #3, 2020-21 P2 Applied #3 and 2020-21 P2 Applied #3.
3	Supplemental Allocation	The 2019-20 Headcounts were used to determine the Supplemental Allocation.
4	Student Success Allocation	The 3-year average was generated using 2018-19 Headcounts, 2019-20 Headcounts, and 2019-20 Headcounts.
5	2021-22 SCFF Calculated Revenue (A)	The base SCFF revenue calculation, the sum of the Basic, FTES, Supplemental and Student Success Allocation components, without funding protection adjustments.
6	2020-21 SCFF Calculated Revenue + COLA (B)	The hold harmless revenue based on 2020-21 main SCFF revenue plus 2021-21 COLA of 5.07%.
7	2021-22 Hold Harmless Revenue (C)	The Hold Harmless Protection is the amount that brings the TCR up to the 2017-18 TCR (plus the 2018-19 [2.71%] and 2019-20 [3.26%], the 2020-21 [0%], and the 2021-22 [5.07%] COLAs), compounded.
8	Stability Protection Adjustment (B)	The difference between (B) 2020-21 SCFF Calculated Revenue + COLA calculation and (A) 2021-22 SCFF Calculated Revenue.
9	Hold Harmless Protection Adjustment (C)	The difference between (C) 2021-22 Hold Harmless Revenue + COLA calculation and (A) 2021-22 SCFF Calculated Revenue.
10	Total Computational Revenue	The 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 7.08% was applied to the property tax of 2020-21 P2 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	2020-21 P2 Enrollment Fees reported by the districts.
14	Estimated EPA	Based on estimates from the State Controller's Office, the EPA funds are proportionately paid based upon current funded FTES. EPA is paid out quarterly with the first quarter payout in September 2021.
15	FTFH 2015-16	The FTFH (Full Time Faculty Hiring) 2015-16 funds include a 5.07% increase from the amounts paid in 2020-21.
16	General Apportionment (NetGen)	The 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 NetGen.
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 of 1.03% to almost all districts is required. Because excess tax districts do not receive General Fund (with the exception of required minimum EPA payments and 2015-16 Full-Time Faculty allocations), 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.
19	Revenue Deficit	The Revenue Deficit is the TCR minus identified revenue.
20	Exhibit A Certification	The Exhibit A certification is the sum of FTFH plus NetGen, which will be the certified amount on the Exhibit A.
21	Restoration Authority	The total FTES authority available to restore based on current FTES estimates (see FTES Allocation definition) shown in dollars.
22	Growth Authority	The FTES growth target based on current FTES estimates (see FTES Allocation) and available funds shown as a percentage.

Note: These figures are only estimates and used only for purposes of the advance apportionment. New estimates will be available at the first principal apportionment period and adjustments will be made to reflect the updated estimates. Additional details regarding 2021-22 Advance apportionment are included in the corresponding cycle memorandum.

**CALIFORNIA COMMUNITY COLLEGES
MONTHLY PAYMENT SCHEDULE BY DISTRICT
2021-2022 ADVANCE APPORTIONMENT**

EXHIBIT A

**RANCHO SANTIAGO COMMUNITY COLLEGE DISTRICT
ORANGE COUNTY**

Programs	Amount Certified	July Payment	August Payment	September Payment	October Payment	November Payment	December Payment	January Payment	Total Paid Thru. January 2022
STATE GENERAL APPORTIONMENT	41,447,174	3,315,774	3,315,774	4,973,661	4,144,717	3,730,246	2,072,358	3,315,774	24,868,304
ACCESS TO PRINT AND ELECTRONIC INFO	21,200	1,696	1,696	2,544	2,120	1,908	1,060	1,696	12,720
ADULT EDUCATION BLOCK GRANT	3,288,405	274,034	274,034	274,033	274,034	274,034	274,034	274,033	1,918,236
APPRENTICE ALLOWANCE	4,772,943	381,835	381,836	572,753	477,294	429,565	238,647	381,836	2,863,766
C.A.R.E.	151,577	12,126	12,126	18,190	15,157	13,642	7,579	12,126	90,946
CALIFORNIA COLLEGE PROMISE	1,469,819	117,586	117,585	176,378	146,982	132,284	73,491	117,585	881,891
CALWORKS	649,707	51,977	51,976	77,965	64,971	58,473	32,486	51,976	389,824
CHILDCARE TAX BAILOUT	262,059	20,965	20,964	31,448	26,205	23,586	13,103	20,964	157,235
COLLEGE PROMISE GRANTS (BOG FEE WAIVERS ADMIN)	275,040	22,003	22,003	33,005	27,504	24,754	13,752	22,003	165,024
COLLEGE RAPID REHOUSING FUNDS	0	0	0	0	0	0	0	0	0
D.S.P.S.	1,620,774	129,662	129,662	194,493	162,077	145,870	81,038	129,662	972,464
DEAF AND HARD OF HEARING	142,018	11,361	11,362	17,042	14,202	12,781	7,101	11,362	85,211
E.O.P.S.	2,312,360	184,989	184,989	277,483	231,236	208,112	115,618	184,989	1,387,416
FINANCIAL AID TECHNOLOGY	98,275	7,862	7,862	11,793	9,828	8,844	4,914	7,862	58,965
FOSTER CARE EDUCATION	0	0	0	0	0	0	0	0	0
FULL TIME FACULTY HIRING	1,304,941	104,395	104,396	156,592	130,495	117,444	65,247	104,396	782,965
GUIDED PATHWAYS	238,458	19,077	19,076	28,615	23,846	21,461	11,923	19,077	143,075
INTEGRATED TECHNOLOGY PROGRAM	0	0	0	0	0	0	0	0	0
NEXTUP	0	0	0	0	0	0	0	0	0
NURSING EDUCATION	207,358	16,589	16,588	24,883	20,736	18,662	10,368	16,589	124,415
PART-TIME FACULTY COMPENSATION	607,563	48,605	48,605	72,908	60,756	54,681	30,378	48,605	364,538
S.F.A.A.	1,052,717	84,217	84,218	126,326	105,271	94,745	52,636	84,217	631,630
SPECIAL TRUSTEE AB318 RESTRICTED EXP.	0	0	0	0	0	0	0	0	0
STRONG WORKFORCE PROGRAM	25,585,661	2,046,853	2,046,853	3,070,279	2,558,566	2,302,710	1,279,283	2,046,853	15,351,397
STUDENT EQUITY AND ACHIEVEMENT	13,286,941	1,062,955	1,062,955	1,594,433	1,328,694	1,195,825	664,347	1,062,955	7,972,164
STUDENT SUCCESS COMPLETION	1,874,156	1,874,156	0	0	0	0	0	0	1,874,156
UNDOCUMENTED RESOURCES LIAISONS	235,993	18,879	18,880	28,319	23,599	21,240	11,799	18,880	141,596
VETERAN RESOURCE CENTER	159,089	12,727	12,727	19,091	15,909	14,318	7,954	12,727	95,453
PRIOR YEAR STATE GENERAL APPORTIONMENT ADJUSTMENT	399,700	239,820	159,880	0	0	0	0	0	399,700
PRIOR PRIOR YEAR STATE GENERAL APPORTIONMENT ADJ	(4,842,766)	(4,842,766)	0	0	0	0	0	0	(4,842,766)
Total	96,621,162	5,217,377	8,106,047	11,782,234	9,864,199	8,905,185	5,069,116	7,946,167	56,890,325

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COMMUNITY COLLEGE UPDATE

PUBLIC EDUCATION'S POINT OF REFERENCE FOR MAKING EDUCATED DECISIONS

Department of Finance Releases June Finance Bulletin

 [BY ROBERT MCENTIRE, EDD](#)

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posted July 1, 2021

General Fund revenues continue to outpace prior years and even beat the 2021–22 May Revision forecast. Year-to-date, state revenues are \$1.6 billion (0.9%) above the most recent projections, while May 2021 revenue collections are \$1.5 billion (7.8%) higher than forecasted. May personal income tax (PIT) receipts are \$642 million above estimates, while sales and use tax and corporation tax receipts are \$181 million and \$627 million over their forecast, respectively. Examination of PIT shows May 2021 payroll tax withholding receipts exceed forecast by \$951 million, while other cash receipts beat the forecast by \$453 million. PIT refunds were \$750 million above expectation.

A cursory review of employment numbers paints a hopeful picture as the U.S. unemployment rate fell from 6.1% in April to 5.8% in May 2021. This is good news; however, while unemployment fell by 496,000 nationally, employment only increased by 444,000. This means 53,000 people left the workforce in May, driving down labor participation rates. While the unemployment rate has recovered, 7.1 million of the 22.4 million people who lost their jobs since the pandemic remain unemployed. California's recent recovery trend is flatter than the nation's, with unemployment rates falling from 8.0% in April to 7.9% in May. Interestingly, the small growth in employment of 39,500 people was the result of 27,100 coming off unemployment and 12,400 rejoining the labor force. Comparing current employment data to pre-pandemic levels, we find that California has 1.2 million fewer people employed and 525,400 fewer people in the labor force, leaving substantial capacity for continued recovery.

In April 2021, California housing units authorized by building permits climbed to 128,000 on a seasonally adjusted annualized rate. While lower than March, volume continues above the 2020 monthly average of 105,000 units. Permitted multifamily units fell 8.8% from March to 52,000 in April. Likewise, single-family units decreased from 79,000 in March to 76,000 in April. Existing single-family home sales totaled 446,000 units on a seasonally adjusted annualized basis for May 2021, up 86.7% from May 2020, but down 2.7% from April. The statewide median price of existing single-family homes exceeded the \$800,000 threshold for a second consecutive month, reaching \$818,260 in May, up 39.1% over May 2020.



Finance Bulletin

Keely Bosler, Director

Economic Update

California remained the fifth largest economy in the world in 2020 for the fourth consecutive year, behind Germany and ahead of the United Kingdom, with a GDP of \$3.1 trillion in current dollar terms. In real terms, California's GDP contracted by 2.8 percent in 2020 compared to a decrease of 3.5 percent for the nation.

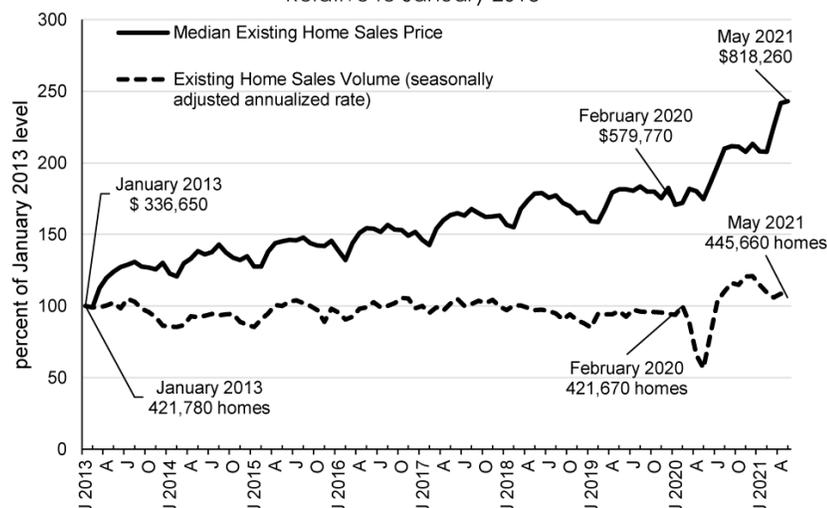
LABOR MARKET CONDITIONS

- The U.S. unemployment rate fell from 6.1 percent in April to 5.8 percent in May 2021, or 2.3 percentage points higher than the 3.5 percent rate in February 2020. U.S. civilian unemployment decreased by 496,000 in May as employment increased by 444,000 and 53,000 people left the labor force. There were nearly 7.1 million fewer employed and around 3.5 million fewer persons in the labor force in May 2021 than in February 2020.
- The U.S. added 559,000 nonfarm jobs in May 2021, with eight out of the eleven major sectors gaining jobs: leisure and hospitality (292,000), educational and health services (87,000), government (67,000), trade, transportation and utilities (37,000), professional and business services (35,000), information (29,000), manufacturing (23,000), and other services (10,000). Construction (-20,000) and financial activities (-1,000) lost jobs. Mining and logging jobs remained unchanged in May. As of May 2021, the U.S. has recovered 65.9 percent of the 22.4 million nonfarm jobs lost in March and April 2020.
- California unemployment rate decreased from 8.0 percent (revised) in April to 7.9 percent in May 2021, 3.6 percentage points higher than February 2020's rate of 4.3 percent. Civilian employment increased by 39,500 people as unemployment decreased by 27,100 and 12,400 Californians rejoined the labor force. There were 1.2 million fewer employed and 525,400 fewer people in the labor force in May 2021 than in February 2020.
- California added 104,500 nonfarm jobs in May 2021, nearly one-fifth of the nation's gain. As of May 2021, California has recovered 51.8 percent of the 2.7 million jobs lost in March and April 2020. Nine sectors gained jobs: leisure and hospitality (62,300), educational and health services (16,500), information (11,200), professional and business services (7,300), other services (2,700), manufacturing (2,400), government (1,700), financial activities (1,200), and trade, transportation, and utilities (1,100). Construction (-1,600) and mining and logging (-300) lost jobs.

BUILDING ACTIVITY & REAL ESTATE

- California permitted 128,000 housing units on a seasonally adjusted annualized rate in April 2021, down from 136,000 units in March 2021 but above the 72,000 units in April 2020 and above the 2020 average of 105,000 units. Permitted multi-family units fell from 57,000 in March 2021 to 52,000 in April 2021 and single-family units fell to 76,000 in April from 79,000 in the previous month.
- The statewide median price of existing single-family homes remained above the historic \$800,000 for the second consecutive month, reaching a new record of \$818,260 in May 2021. This is up 0.5 percent from April and up 39.1 percent from May 2020. Sales of existing single-family homes in California totaled 446,000 units on a seasonally adjusted annualized rate in May 2021, down 2.7 percent from April 2021 but up 86.7 percent from May 2020's pandemic low of 239,000 units.

California Median Home Price and Home Sales Volume
Relative to January 2013



Source: California Association of Realtors

MONTHLY CASH REPORT

Preliminary General Fund agency cash receipts for the first eleven months of the fiscal year were \$1.603 billion above the 2021-22 May Revision forecast of \$177.082 billion. Cash receipts for the month of May were \$1.468 billion above the 2021-22 May Revision forecast of \$18.847 billion.

- Personal income tax cash receipts to the General Fund for the first eleven months of the fiscal year were \$960 million above forecast. Cash receipts for May were \$642 million above the month's forecast of \$14.653 billion. Withholding receipts were \$951 million above the forecast of \$5.13 billion. Other cash receipts were \$453 million above the forecast of \$12.485 billion. Refunds issued in May were \$750 million above the expected \$2.699 billion. Proposition 63 requires that 1.76 percent of total monthly personal income tax collections be transferred to the Mental Health Services Fund (MHSF). The amount transferred to the MHSF in May was \$12 million higher than the forecast of \$263 million.
- Sales and use tax cash receipts for the first eleven months of the fiscal year were \$175 million above forecast. Cash receipts for May were \$181 million above the month's forecast of \$3.049 billion. May cash includes the remaining portion of the final payment for first quarter taxable sales, which was due April 30, as well as the first prepayment for second quarter sales and use tax liabilities.
- Corporation tax cash receipts for the first eleven months of the fiscal year were \$627 million above forecast. Cash receipts for May were also \$627 million above the month's forecast of \$342 million. Estimated payments were \$324 million above the forecast of \$181 million, and other payments were \$268 million above the \$244 million forecast. Total refunds for the month were \$35 million lower than the forecast of \$83 million.
- Insurance tax cash receipts for the first eleven months of the fiscal year were \$203 million below forecast. Insurance tax cash receipts for May were \$26 million below the forecast of \$590 million. Cash receipts from the alcoholic beverage, tobacco taxes, and pooled money interest for the first eleven months of the fiscal year were \$13 million above forecast, and were also \$13 million above the forecast of \$37 million for May. "Other" cash receipts for the first eleven months of the fiscal year were \$31 million above forecast, and were also \$31 million above the forecast of \$175 million for the month.

2021-22 Comparison of Actual and Forecast Agency General Fund Revenues

(Dollars in Millions)

Revenue Source	MAY 2021				2020-21 YEAR-TO-DATE			
	Forecast	Actual	Change	Percent Change	Forecast	Actual	Change	Percent Change
Personal Income	\$14,653	\$15,295	\$642	4.4%	\$125,964	\$126,924	\$960	0.8%
Sales & Use	3,049	\$3,230	181	5.9%	26,046	26,221	175	0.7%
Corporation	342	970	627	183.2%	19,915	20,542	627	3.1%
Insurance	590	563	-26	-4.4%	3,180	2,977	-203	-6.4%
Estate	0	0	0	n/a	0	0	0	34.7%
Pooled Money Interest	17	10	-8	-44.8%	156	149	-8	-5.0%
Alcoholic Beverages	14	35	21	151.9%	356	378	21	5.9%
Tobacco	6	5	-1	-11.1%	55	55	-1	-1.2%
Other	175	207	31	17.9%	1,408	1,439	31	2.2%
Total	\$18,847	\$20,315	\$1,468	7.8%	\$177,082	\$178,685	\$1,603	0.9%

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.

Totals may not add due to rounding. The forecast is from the 2021-22 May Revision.

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COMMUNITY COLLEGE UPDATE

PUBLIC EDUCATION'S POINT OF REFERENCE FOR MAKING EDUCATED DECISIONS

Top Legislative Issues for 2021—July 9, 2021

 [BY SSC GOVERNMENTAL RELATIONS TEAM](#)

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Next Wednesday, July 14, 2021, is the deadline for second house policy committees to approve legislation and send bills to the Appropriations Committee or straight to the house floor. The Legislature will then begin its month-long summer recess on July 16 and will not return to Sacramento until Monday, August 16.

When the Legislature returns from its summer recess, it will have two weeks to move bills through the Appropriations Committees and four weeks to complete floor votes. The last day for the Legislature to pass bills to Governor Gavin Newsom is Friday, September 10, which is only days before the gubernatorial recall election is slated to take place (see "[Recall Election Set for September 14](#)" in the July 2021 *Community College Update*).

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

- [Governance and District Operations](#)
- [Instruction](#)
- [Student Health and Nutrition](#)
- [Tuition and Fees](#)
- [Miscellaneous](#)
- [2021 Legislative Calendar—Upcoming Holidays and Deadlines](#)

Governance and District Operations

[Assembly Bill \(AB\) 361 \(Rivas, D-Hollister\)—Open Meetings: Local Agencies: Teleconferences](#). This bill would allow a local agency to conduct virtual meetings without complying with the Brown Act's physical access and quorum requirements for teleconferenced meetings when the legislative body holds a meeting under any of these circumstances:

- During a proclaimed state of emergency, and state or local officials have imposed or recommended measures to promote social distancing

- The legislative body holds a meeting during a proclaimed state of emergency for the purpose of determining, by majority vote, whether as a result of the emergency, meeting in person would present imminent risks to the health or safety of attendees
- The legislative body holds a meeting during a proclaimed state of emergency and has determined, by majority vote, pursuant to the second bullet that, as a result of the emergency, meeting in person would present imminent risks to the health or safety of attendee

The bill was recently amended to apply during state-declared emergencies, and add a January 1, 2024, sunset date to allow the Legislature to revisit the measure's provisions after local agencies have had a couple years to use this additional flexibility.

This bill was approved 5-0 by the Senate Governance and Finance Committee on June 28 and will be heard next by the Senate Judiciary Committee next Tuesday, July 13.

Instruction

AB 927 (Medina, D-Riverside) Public Postsecondary Education: Community Colleges: Statewide Baccalaureate Degree Program. This bill would repeal the July 1, 2026, sunset date for the Baccalaureate Degree Program, effectively making the program permanent.

The bill would require, as part of the application and review process, the California Community Colleges Chancellor's Office (CCCCO) to ensure that a community college district (CCD) is provided with two timelines in which to apply for a baccalaureate degree program, that only 15 baccalaureate degree programs are approved during each application period (allowing for a total of 30 baccalaureate degree programs per academic year), and that a minimum of 30 working days is taken to validate the submitted information and assess the workforce value of the proposed baccalaureate degree program.

The bill would require the CCCCCO to consult with and seek feedback from the Chancellor of the California State University (CSU) and the President of the University of California (UC) on proposed baccalaureate degree programs. The bill would also require a CCD to continue to offer an associate degree program in the same academic subject for which a baccalaureate degree program has been approved, unless the CCD has received approval from the CCCCCO to eliminate the associate degree program.

AB 927 was recently amended to clarify that the Chancellor's Office must give notice of approval or rejection to each district that applies for a degree program.

AB 927 is scheduled to be heard by the Senate Education Committee next Wednesday, July 14.

AB 1040 (Muratsuchi, D-Torrance)—Community Colleges: Ethnic Studies. This bill would, commencing with the 2022–23 academic year, require each CCD to offer courses in ethnic studies at each of its campuses. The bill would require that the units earned by students in the ethnic studies course would be eligible for transfer and, if applicable, would meet the ethnic studies general education graduation requirements at the CSU.

The bill would also, commencing with the 2024–25 academic year, require each CCD to require the completion of at least one course in ethnic studies of at least three units as a requirement for a student to obtain an associate degree. The bill would require the CCCCCO to develop and adopt appropriate regulations for the implementation of these provisions, and to develop and implement a plan to streamline the course and curriculum approval process, including an expedited state approval process and a process that enables ethnic studies courses to be portable among CCDs.

The bill was amended on July 5 to require the Legislative Analyst’s Office (LAO) to conduct a study on the number of ethnic studies courses the CSU accepted from the CCDs to satisfy the ethnic studies graduation requirements established in existing law. The bill would require the CSU to provide specified information to the LAO by January 1, 2023, and would require the LAO to submit a report to the Legislature with findings and recommendations by April 30, 2023.

AB 1040 will be heard in the Senate Education Committee next Wednesday, July 14.

Student Health and Nutrition

AB 367 (Garcia, D-Bell Gardens)—Menstrual Products. This bill would require the California Community Colleges (CCC) and the CSU, and would encourage the UC and private colleges, to stock an adequate supply of menstrual products, free of charge, in at least one designated and accessible central location on each campus and to post a designated notice.

AB 367 was recently amended to clarify that campuses would have to supply the menstrual products to the students at no cost.

The bill is currently on the Senate Appropriations Committee suspense file.

Tuition and Fees

AB 1113 (Medina, D-Riverside)—Public Postsecondary Education: Exemption From Tuition and Fees: Qualifying Survivors of Persons Providing Medical or Emergency Services Deceased During COVID-19 California State of Emergency. This bill, as amended on July 7, would waive tuition at campuses of the CCC, the CSU, and the UC for spouses and dependents of licensed physicians or a licensed nurses employed by or under contract with a health facility regulated and licensed by the State Department of Public Health, who died from COVID-19 during the California COVID-19 pandemic state of emergency. The bill would limit the documentation of proof of eligibility a campus may require from potential recipient to a certified death certificate and documentation of the deceased’s employment during the COVID-19 pandemic. The bill would authorize the fee waiver to be provided to a surviving spouse until January 1, 2033, and to a surviving child until the child reaches age 30.

This bill was approved by the Senate Education on June 28 and will be heard in the Senate Appropriations Committee on July 15.

Miscellaneous

AB 928 (Berman, D–Menlo Park)—Student Transfer Achievement Reform Act of 2021: Associate Degree for Transfer Intersegmental Implementation Committee. This bill would establish an Intersegmental Implementation Committee (IIC) to oversee the associate degree for transfer (ADT). The IIC would be required to provide the Legislature, by December 31, 2023, with recommendations related to the ADT and streamlining transfer, including the identification of annual goals for increasing transfer rates and closing racial equity gaps.

The bill would also require the CSU to work jointly with the UC to, by August 1, 2023, establish a singular lower division general education pathway that meets the academic requirements necessary for transfer admission into both segments. The bill would require the singular lower division general education pathway, commencing August 1, 2024, to be the only lower division general education pathway used to determine eligibility and sufficient academic preparation for transfer into both segments.

Where ADTs for major pathways exist, the bill would require the CCC, by August 1, 2024, to place students who declare a goal of transfer on their mandatory education plans on the ADT pathway if the student has not opted out and if such a pathway exists for their intended major.

This bill is opposed by both the Faculty Association of the California Community Colleges and the Academic Senate for California Community Colleges and will be heard in the Senate Education Committee next Wednesday, July 14.

AB 1111 (Berman)—Postsecondary Education: Common Course Numbering. This bill, as amended on June 29, would require the CCC, by July 1, 2023, to adopt a common course numbering system for all general education requirement courses and transfer pathway courses. The bill would also require each community college campus, by July 1, 2023, to incorporate common course numbers from the adopted system into its course catalog. The bill would require the common course numbering system to be student facing and ensure that comparable courses across all community colleges have the same course number.

This bill was approved by the Senate Education Committee this past Wednesday and will be heard next by the Senate Appropriations Committee.

2021 Legislative Calendar—Upcoming Holidays and Deadlines

July 14—Last day for policy committees to meet and report bills

July 16—Summer recess begins upon adjournment, provided the State Budget bill has been passed

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COMMUNITY COLLEGE UPDATE

PUBLIC EDUCATION'S POINT OF REFERENCE FOR MAKING EDUCATED DECISIONS

Governor Newsom Signs 2021–22 State Budget Deal



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posted July 13, 2021

On the evening of July 12, 2021, Governor Gavin Newsom approved the \$262.6 billion spending plan for the 2021–22 fiscal year by signing Senate Bill (SB) 129 into law. SB 129 reflects the State Budget agreement that Governor Newsom reached with legislative leadership by amending Assembly Bill (AB) 128 ([Chapter 21/2021](#)), the main State Budget bill that the Legislature sent to Governor Newsom in order to meet its June 15 constitutional deadline (see "[By the Way . . . Governor Newsom Signs State Budget Bill](#)" in the June 2021 *Community College Update*).

Although Governor Newsom has the authority to veto any budget line item, he used his “blue pencil” only once (on a wildfire issue), as the State Budget is based on negotiated compromises between Democratic legislative leadership and Governor Newsom.

While Governor Newsom has already signed a number of budget trailer bills, we are still waiting for him to take action on AB 138, the employment budget trailer bill that reduces the School Employees Fund contribution rate from 1.23% down to 0.50% for the 2021–22 and 2022–23 fiscal years (see "[Ask SSC . . . Does the Legislature’s 2021–22 State Budget Agreement Reduce the School Employees Fund Contribution Rate?](#)" in the June 2021 *Community College Update*). The Governor has until Monday, July 19, 2021, to sign or veto AB 138 or the measure automatically becomes law without his signature.

We are also waiting for the Legislature to approve and send AB/SB 132, the postsecondary education trailer bill, to Governor Newsom. AB/SB 132 contains the implementing language for most of the higher education provisions in the State Budget and would make significant changes and additions to the higher education statute, including:

- Retiring all community college deferrals created in the 2020–21 State Budget
- Extending the Student Centered Funding Formula (SCFF) hold harmless provision from 2023–24 to 2024–25
- Allowing community colleges to use federal funds to waive student fees
- \$115 million one-time for zero-textbook-cost degrees

- Establishing basic needs coordinators and basic needs centers and provides \$100 million one-time to address student basic needs
- \$90 million one-time to support increases to part-time faculty office hours
- \$511 million one-time to support deferred maintenance projects
- \$50 million one-time for the continued implementation of the Guided Pathways Program
- \$20 million one-time to support the implementation of best practices in promoting equal opportunity employment
- \$20 million for California Community Colleges to establish and expand High Road Training Partnerships and High Road Construction Careers
- \$20 million one-time to support culturally competent professional development
- \$10 million one-time to support LGBTQ+ students

Other provisions, such as the 5.07% increase to the SCFF are included in the main 2021–22 State Budget bill, which has already been signed by Governor Newsom.

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COMMUNITY COLLEGE UPDATE

PUBLIC EDUCATION'S POINT OF REFERENCE FOR MAKING EDUCATED DECISIONS

CalPERS 2020–21 Investment Return Will Improve Contribution Rates

 [BY MICHELLE MCKAY UNDERWOOD](#)

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posted July 16, 2021

On July 12, 2021, the California Public Employees' Retirement System (CalPERS) announced an estimated 21.3% net return on investments for 2020–21 fiscal year. This far exceeds the 7.0% annual assumed rate of return (discount rate).

These large gains trigger, for the first time, the Funding Risk Mitigation Policy (Policy) adopted in 2015. The Policy both reduces the discount rate and reduces the employer contribution rate with the “excess” returns. When the assumed discount rate is reduced—in this case from 7.0% to 6.8%—the CalPERS investment team adjusts the asset allocation within the CalPERS portfolio towards lower-risk investments. While the risk reduction is not automatic or immediate, once the action is taken, it will lessen the likelihood of future volatility in employer contribution rates by moving away from higher-risk investments.

At a webinar on Thursday morning, July 15, 2021, CalPERS staff confirmed that the 2020–21 returns will trigger the Policy and that the required employer contribution rate changes will be effective beginning fiscal year 2022–23 for state and school plans and fiscal year 2023–24 for public agencies. CalPERS, however, does not yet have projections on how this significant investment return will affect school employer contribution rates, but it will have a positive effect on those rates beginning in 2022–23, when the contribution rate is projected to be 26.1%.

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COMMUNITY COLLEGE UPDATE

PUBLIC EDUCATION'S POINT OF REFERENCE FOR MAKING EDUCATED DECISIONS

By the Way . . . Governor Newsom Signs Bill to Reduce SEF Contribution Rate



Copyright 2021 School Services of California, Inc.

posted July 16, 2021

Today, July 16, 2021, Governor Gavin Newsom signed over a dozen budget trailer bills, the implementing language of the 2021–22 State Budget, including Assembly Bill (AB) 138.

AB 138 is the employment trailer bill that reduces the School Employees Fund (SEF) contribution rate from 1.23% to 0.50% for the 2021–22 and 2022–23 fiscal years (see “[Ask SSC . . . Does the Legislature’s 2021–22 State Budget Agreement Reduce the School Employees Fund Contribution Rate?](#)” in the June 2021 *Community College Update*).

As a budget bill, AB 138 went into effect immediately upon Governor Newsom’s signature, effectively changing the SEF contribution rate to 0.50% for the next two fiscal years.

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COMMUNITY COLLEGE UPDATE

PUBLIC EDUCATION'S POINT OF REFERENCE FOR MAKING EDUCATED DECISIONS

Department of Finance Releases July Finance Bulletin

 [BY ROBERT MCENTIRE, EDD](#)

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posted July 23, 2021

The Department of Finance released its [Finance Bulletin](#) (*Bulletin*) for the month of July, which represents the final *Bulletin* for the 2020–21 fiscal year. The *Bulletin* notes that June General Fund revenues exceeded same month estimates developed for the 2021–22 State Budget Act by \$4.7 billion. Actual year-to-date revenues for the state exceeded \$206.5 billion.

June personal income tax (PIT) receipts are \$1.78 billion above Enacted Budget estimates, while sales and use tax and corporation tax receipts are \$451 million and \$1.28 billion over their forecast, respectively. Examination of PIT shows June 2021 payroll tax withholding receipts exceed the forecast by \$1.87 billion, while other (payroll related) cash receipts beat the forecast by \$782 million. PIT refunds were \$854 million above expectation.

The *Bulletin* also analyzes some of the underlying data that provides a glimpse into the future. The U.S. unemployment rate took a turn in the wrong direction, increasing 0.1% from 5.8% in May to 5.9% in June. Although unemployment increased slightly, nonfarm jobs grew by 850,000. California's unemployment rate remained flat at 7.7% in June. However, a small bright light in the data shows that 36,000 people reentered the workforce, and over two-thirds of those people found employment, while only 11,000 went on unemployment. The long-term impact of the pandemic is that, nationally, 7.1 million fewer people are employed and 3.4 million fewer people are in the labor force in June 2021 than in February 2020. Comparing current employment data to pre-pandemic levels, California has recovered 1.46 million jobs since the depths of the recession.

On the housing front, California housing units authorized by building permits climbed to 113,000 on a seasonally adjusted annualized rate in May 2021. While lower than April's 128,000 volume, year-to-date volume from January through May 2021 averaged 126,000 units permitted compared to 77,000 units for the same period in 2020 and 107,000 for 2019. Permitted multifamily units remained flat from April to May at 52,000, while single-family units decreased 10.5% from 76,000 to 68,000.



Finance Bulletin

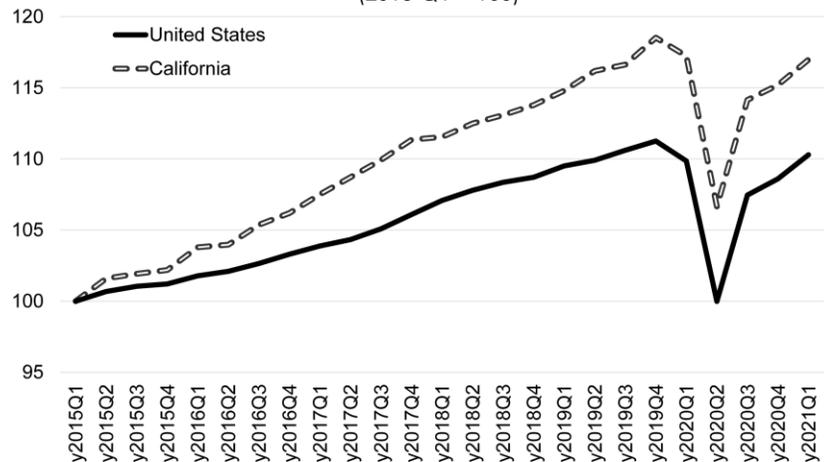
Keely Bosler, Director

Economic Update

Driven by transfer payments, California's personal income increased by 42.8 percent on a seasonally adjusted annualized rate (SAAR) in the first quarter of 2021, marking the largest personal income growth since a 29.7-percent increase in the first quarter of 1950. U.S. personal income increased by a record 59.7 percent in the first quarter of 2021. California's share of U.S. personal income was 14.2 percent, down from 14.6 percent in the fourth quarter of 2020, and in line with the 2019 average of 14.2 percent.

California real GDP grew by 6.3 percent (SAAR) in the first quarter of 2021, following 3.8-percent growth in the fourth quarter of 2020. U.S. real GDP grew at 6.4 percent in the first quarter of 2021 after growing 4.3 percent in the fourth quarter of 2020. As of the first quarter of 2021, California and U.S. real GDP were near their third quarter of 2019 levels, and 1.3 percent and 0.9 percent (respectively), below their fourth quarter of 2019 levels. California's share of U.S. real GDP was unchanged at 14.7 percent for the third consecutive quarter, in line with the 2019 annual average of 14.7 percent.

U.S. and California Real GDP
Levels Relative to the First Quarter of 2015
(2015 Q1 = 100)



Source: U.S. Bureau of Economic Analysis.

LABOR MARKET CONDITIONS

- The official U.S. unemployment rate rose 0.1 percentage point to 5.9 percent in June 2021. Civilian unemployment increased by 168,000 as civilian employment fell by 18,000 (the first decrease since falling by 25 million in March and April 2020) and the labor force increased by 151,000 persons. There were 7.1 million fewer employed and 3.4 million fewer persons in the labor force in June 2021 than in February 2020. The U.S. added 850,000 total nonfarm jobs in June 2021, the largest increase since gaining 1.6 million jobs in August 2020. Nine out of the eleven major industry sectors gained jobs: leisure and hospitality (343,000), government (188,000), trade, transportation and utilities (99,000), professional and business services (72,000), education and health services (59,000), other services (56,000), manufacturing (15,000), information (14,000), and mining and logging (12,000). Construction (-7,000) and financial activities (-1,000) lost jobs. As of June 2021, the U.S. has recovered 69.8 percent of the 22.4 million jobs lost in March and April 2020.
- California unemployment rate remained unchanged at May's revised rate of 7.7 percent in June 2021. California labor force increased by 36,000 in June 2021 with 25,000 more employed and 11,000 more unemployed. There were 1.1 million fewer employed and 534,000 fewer people in the labor force in June 2021 than in February 2020. After adding 73,500 nonfarm jobs in June 2021, California has now recovered 54.2 percent of the 2.7 million jobs lost in March and April 2020. Eight sectors added jobs: leisure and hospitality (44,400), government (7,400), other services (7,200), educational and health services (6,000), trade, transportation, and utilities (5,300), manufacturing (4,200), professional and business services (3,400), and information (500). Construction (-3,000), financial activities (-1,700), and mining and logging (-200) lost jobs.

BUILDING ACTIVITY & REAL ESTATE

- California permitted 113,000 housing units (52,000 multi-family units and 68,000 single-family units) on a seasonally adjusted annualized rate in May 2021. This was down from 128,000 units in April 2021, but above the 77,000 units permitted in May 2020. From January to May 2021, permits averaged 126,000 units compared to 98,000 units in the same period in 2020 and 107,000 units in the same period in 2019.

MONTHLY CASH REPORT

Preliminary General Fund agency cash receipts for the entire 2020-21 fiscal year were \$4.783 billion above the 2021-22 Budget Act forecast of \$201.775 billion. Cash receipts for the month of June were \$4.74 billion above the 2021-22 Budget Act forecast of \$23.109 billion.

- Personal income tax cash receipts to the General Fund for the entire 2020-21 fiscal year were \$1.783 billion above forecast. Cash receipts for June were also \$1.783 billion above the month's forecast of \$15.312 billion. Withholding receipts were \$1.873 billion above the forecast of \$5.072 billion. Other cash receipts were \$782 million above the forecast of \$11.067 billion. Refunds issued in June were \$854 million above the expected \$537 million. Proposition 63 requires that 1.76 percent of total monthly personal income tax collections be transferred to the Mental Health Services Fund (MHSF). The amount transferred to the MHSF in June was \$32 million higher than the forecast of \$275 million.
- Sales and use tax cash receipts for the entire 2020-21 fiscal year were \$626 million above forecast. Cash receipts for June were \$451 million above the month's forecast of \$2.766 billion. June cash includes the second prepayment for second quarter taxable sales.
- Corporation tax cash receipts for the entire 2020-21 fiscal year were \$1.31 billion above forecast. Cash receipts for June were \$1.283 billion above the month's forecast of \$4.287 billion. Estimated payments were \$1.285 billion above the forecast of \$3.975 billion, and other payments were \$4 million above the \$387 million forecast. Total refunds for the month were \$6 million higher than the forecast of \$74 million.
- Insurance tax cash receipts for the entire 2020-21 fiscal year were \$209 million below forecast. Insurance tax cash receipts for June were \$6 million below the forecast of \$168 million. Cash receipts from the alcoholic beverage, tobacco taxes, and pooled money interest for the entire fiscal year were \$25 million above forecast, and were \$13 million above the forecast of \$43 million for June. "Other" cash receipts for the entire fiscal year were \$1.247 billion above forecast, and were \$1.216 billion above the forecast of \$532 million for the month. This is primarily because June cash receipts included a \$708 million deposit from the Federal Emergency Management Agency and there were higher unclaimed property collections than forecasted.

2021-22 Comparison of Actual and Forecast Agency General Fund Revenues
(Dollars in Millions)

Revenue Source	JUNE 2021					2020-21 YEAR-TO-DATE			
	Forecast	Actual	Change	Percent Change		Forecast	Actual	Change	Percent Change
Personal Income	\$15,312	17,096	\$1,783	11.6%		\$142,261	\$144,044	\$1,783	1.3%
Sales & Use	2,766	3,217	451	16.3%		28,812	29,438	626	2.2%
Corporation	4,287	5,570	1,283	29.9%		24,802	26,113	1,310	5.3%
Insurance	168	163	-6	-3.3%		3,348	3,140	-209	-6.2%
Estate	0	0	0	n/a		0	0	0	37.3%
Pooled Money Interest	9	15	6	64.1%		166	164	-2	-1.1%
Alcoholic Beverages	29	35	7	22.7%		385	413	28	7.2%
Tobacco	5	5	0	-1.6%		60	59	-1	-1.2%
Other	532	1,749	1,216	228.4%		1,941	3,188	1,247	64.3%
Total	\$23,109	\$27,849	\$4,740	20.5%		\$201,775	\$206,558	\$4,783	2.4%

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.

Totals may not add due to rounding. The forecast is from the 2021-22 Budget Act.

[Click Here for COVID-19 Related Resources](#)

COMMUNITY COLLEGE UPDATE

PUBLIC EDUCATION'S POINT OF REFERENCE FOR MAKING EDUCATED DECISIONS

Top Legislative Issues for 2021—July 23, 2021



[BY SSC GOVERNMENTAL RELATIONS TEAM](#)

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posted July 23, 2021

The Legislature is officially on summer recess, having met the July 14 deadline for second house policy committees to approve legislation and send bills to the Appropriations Committee or straight to the house floor. There are a number of bills with significant implications for community college districts (CCDs) that are still active in this year's legislative session and will have their final hearings and votes when the Legislature returns from summer recess on August 16, 2021.

Upon returning, the Legislature will have two weeks to move bills through the Appropriations Committees and four weeks to complete floor votes. The last day for the Legislature to pass bills to Governor Gavin Newsom is Friday, September 10, 2021.

Over the last two weeks Governor Newsom has signed the State Budget bill that reflects the agreement struck between his Administration and several corresponding trailer bills, but not the postsecondary education trailer bill (Assembly Bill [AB] 132) as of this writing. We highlight the significant budget bills for community colleges below.

With the Legislature on break, we will be taking a holiday from "Top Legislative Issues." Our next issue will be posted on August 20, 2021, 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:

- [Instruction](#)
- [State Budget](#)
- [Student Services](#)
- [Miscellaneous](#)
- [2021 Legislative Calendar—Upcoming Holidays and Deadlines](#)

Instruction

AB 927 (Medina, D-Riverside) Public Postsecondary Education: Community Colleges: Statewide Baccalaureate Degree Program. As amended on July 15, 2021, this bill would repeal the July 1, 2026, sunset date for the Baccalaureate Degree Program, effectively making the program permanent. The bill would require, as part of the application and review process, the California Community Colleges Chancellor's Office (CCCCO) to ensure that a CCD is provided with two timelines in which to apply for a baccalaureate degree program, that only 15 baccalaureate degree programs are approved during each application period (allowing for a total of 30 baccalaureate degree programs per academic year), that the total number of baccalaureate degree programs offered by a CCD does not exceed 25% of the total number of associate degree programs offered by the CCD, and that a minimum of 30 working days is taken to validate the submitted information and assess the workforce value of the proposed baccalaureate degree program.

The bill would require the CCCCCO to consult with and seek feedback from the Chancellor of the California State University (CSU) and the President of the University of California (UC) on proposed baccalaureate degree programs. The bill would also require a CCD to continue to offer an associate degree program in the same academic subject for which a baccalaureate degree program has been approved, unless the CCD has received approval from the CCCCCO to eliminate the associate degree program.

AB 927 was recently amended to clarify that the Chancellor's Office must give notice of approval or rejection to each district that applies for a degree program.

AB 927 passed the Senate Education Committee on July 14 and will be heard next by the Senate Appropriations Committee.

State Budget

AB 128 (Chapter 21/2021)—Budget Act of 2021. This is the main 2021–22 State Budget bill that was signed by the Governor on June 28, 2021. This was the legislative version of the budget bill that the Legislature approved in order to meet the June 15 constitutional deadline.

AB 132 (Committee on Budget)—Postsecondary Education Trailer Bill. AB 132 contains the implementing language for most of the higher education provisions in the State Budget and would make significant changes and additions to the higher education statute. The bill was approved by the Legislature and sent to Governor Newsom on July 15 and he has until Tuesday, July 27, 2021, to take action on the bill or it becomes law without his signature. We fully expect Governor Newsom to sign this bill any day.

AB 138 (Chapter 78/2021)—Employment: Health Care Benefits: Unemployment Insurance: Policies and Practices. This is the employment budget trailer bill that Governor Newsom signed on July 16, 2021. The bill reduces the School Employees Fund contribution rate from 1.23% to 0.5% for the 2021–22 and 2022–23 fiscal years.

SB 129 (Chapter 69/2021)—Budget Act of 2021. This is the budget bill junior that was signed by Governor Newsom on July 13, 2021. SB 129 reflects the State Budget agreement that Governor Newsom reached with legislative leadership by amending AB 128.

SB 156 (Chapter 112/2020)—Communications: Broadband. This budget trailer bill on broadband was signed by the Governor on July 20, 2021. Included in this \$6 billion bill are plans to expand the state’s broadband infrastructure with a particular focus on areas that have historically been unserved or underserved by private internet service providers. Specifically, the bill invests the following:

- \$3.25 billion in federal American Rescue Plan Act (ARPA) funds for the construction of the open-access broadband middle mile, appropriated in 2021–22
- \$2 billion (\$928 million General Fund and \$1.072 billion federal ARPA) for last mile funding, of which \$1.072 billion is available in 2021–22, \$125 million is available in 2022–23, and \$803 million is available in 2022–24
- \$750 million General Fund for the loan-loss reserve, of which \$50 million is appropriated in 2021–22, \$125 million is appropriated in 2022–23, and the balance of \$575 million is included in 2023–24

The bill also includes language that requires the Public Utilities Commission to identify priority locations that include entities that lack sufficient high-bandwidth connections, including, but not limited to K–12 schools and higher education institutions.

Student Services

AB 245 (Chiu, D-San Francisco)—Educational Equity: Student Records: Name and Gender Changes. As amended on July 8, 2021, this bill would require a campus of the California Community Colleges (CCC), CSU, or UC to update a former student’s records to include the student’s updated legal name or gender if the institution receives government-issued documentation from the student demonstrating that the former student’s legal name or gender has been changed. The bill would require the institution to reissue specified documents conferred upon, or issued to, the former student with the former student’s updated legal name or gender, if requested by the former student. The bill would prohibit an institution from charging a higher fee for correcting, updating, or reissuing a document based on a legal name or gender change than the fee it charges for correcting, updating, or reissuing that document generally. Commencing with the 2023–24 graduating class, the bill would require an institution to provide an option for a graduating student to request that the diploma to be conferred by the institution list the student’s chosen name.

AB 245 passed the Senate Judiciary Committee on June 25 and will be considered next by the Senate Appropriations Committee.

Miscellaneous

AB 928 (Berman, D-Menlo Park)—Student Transfer Achievement Reform Act of 2021: Associate Degree for Transfer Intersegmental Implementation Committee. As amended on July 15, 2021, this bill would establish the Associate Degree for Transfer (ADT) Intersegmental Implementation Committee to serve as the primary entity charged with the oversight of the ADT. The bill would require the committee to establish timelines and reporting deadlines relating to reviews of transfer model curricula, and to develop a comprehensive communications plan and guidance to inform students about the ADT pathway. The bill would also require the committee, on or before December 31, 2023, to provide the Legislature with recommendations on certain issues impeding the scaling of the ADT and streamlining transfer across segments for students.

The bill would also require the Intersegmental Committee of the Academic Senates of the CCC, CSU, and UC by May 31, 2023, to establish a singular lower division general education pathway that meets the academic requirements necessary for transfer admission to the CSU and the UC, and would require, if the committee is unable to come to agreement on or before May 31, 2023, the respective administrative bodies of those segments to establish a singular lower division general education pathway that meets the academic requirements necessary for transfer admission to the CSU and the UC by December 31, 2023. The bill would require the singular lower division general education pathway, commencing with the fall term of the 2025–26 academic year, to be the only lower division general education pathway used to determine eligibility and sufficient academic preparation for transfer into both segments, and to not lengthen the time-to-degree. These requirements pertaining to the singular lower division general education pathway would apply to the UC only if the regents adopt an appropriate resolution, as required by existing law.

Where ADTs for major pathways exist, the bill would require the CCC, by August 1, 2024, to place students who declare a goal of transfer on their mandatory education plans on the ADT pathway if the student has not opted out and if such a pathway exists for their intended major.

AB 928 passed the Senate Education Committee on July 14 and will be heard next by the Senate Appropriations Committee.

2021 Legislative Calendar—Upcoming Holidays and Deadlines

August 16—Legislature reconvenes from summer recess

[Click Here for COVID-19 Related Resources](#)

COMMUNITY COLLEGE UPDATE

PUBLIC EDUCATION'S POINT OF REFERENCE FOR MAKING EDUCATED DECISIONS

Governor Newsom Signs 2021–22 Postsecondary Education Trailer Bill



BY KYLE HYLAND

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posted July 27, 2021

On Tuesday, July 27, 2021, Governor Gavin Newsom signed Assembly Bill (AB) 132, the postsecondary education budget trailer bill. AB 132 includes the implementing language for the higher education provisions in the 2021–22 State Budget and makes significant changes and additions to Education Code pertaining to higher education, including:

- Retiring all community college deferrals created in the 2020–21 State Budget
- Extending the Student Centered Funding Formula hold harmless provision from 2023–24 to 2024–25
- Allowing community colleges to use federal funds to waive student fees
- Establishing the California Community College Expanded Entitlement Awards, which eliminates the age and time out of high school Cal Grant eligibility requirements for eligible community college students and specifies that students can retain their Cal Grant Award when they transfer to a University of California or California State University
- Requiring each community college campus to establish a basic needs coordinator and basic needs center by July 1, 2022 (Senate Bill 129 [Chapter 69/2021] dedicates \$30 million ongoing for these centers and coordinators)
- \$115 million one-time for zero-textbook-cost degrees
- \$100 million one-time to address student basic needs
- \$100 million one-time to support efforts to increase student retention rates and enrollment, including engaging former students who have withdrawn due to COVID-19, current community college students who may be hesitant to enroll, and prospective students
- \$90 million one-time to support increases to part-time faculty office hours

- \$511 million one-time to support deferred maintenance projects
- \$50 million one-time for the continued implementation of the Guided Pathways Program
- \$20 million one-time to support the implementation of best practices in promoting equal opportunity employment
- \$20 million for the California Community Colleges to establish and expand High Road Training Partnerships and High Road Construction Careers
- \$20 million one-time to support culturally competent professional development
- \$10 million one-time to support LGBTQ+ students

As a budget trailer bill, the provisions of AB 132 went into effect immediately upon Governor Newsom's signature.

[Click Here for COVID-19 Related Resources](#)

COMMUNITY COLLEGE UPDATE

PUBLIC EDUCATION'S POINT OF REFERENCE FOR MAKING EDUCATED DECISIONS

SSC Dartboard for 2021–22 Adopted State Budget Now Available

 [BY MICHELLE MCKAY UNDERWOOD](#)

 [BY KYLE HYLAND](#)

Copyright 2021 School Services of California, Inc. posted July 28, 2021

We are releasing our latest version of the School Services of California Inc. (SSC) Financial Projection Dartboard (Dartboard). This version of the SSC Dartboard is based on the final 2021–22 Adopted Budget and includes the latest estimates for pension contributions, cost-of-living adjustments, and other factors to assist you with multiyear financial projections.

The updated SSC Dartboard, along with all of the historic Dartboards, can be found [here](#).

SSC Community College Financial Projection Dartboard 2021–22 Enacted State Budget

This version of the School Services of California Inc. (SSC) Financial Projection Dartboard is based on the 2021–22 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 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.

Factor		2020–21	2021–22	2022–23	2023–24	2024–25
Department of Finance (DOF) Estimated Statutory COLA		2.31%	1.70%	2.48% ¹	3.11% ¹	3.54% ¹
SSC Estimated Planning COLA for Student Centered Funding Formula		0.00%	5.07% ⁱ	2.48%	3.11%	3.54%
Growth Funding		0.00%	0.50%	TBD	TBD	TBD
State Categorical Programs	Planning COLA ²	0.00%	1.70%	2.48%	3.11%	3.54%
	Funding	\$136 million	\$1.45 billion ³ (one-time & ongoing)	Ongoing unless otherwise stated	Ongoing unless otherwise stated	Ongoing unless otherwise stated
California CPI		2.40%	3.96%	2.65%	2.36%	2.51%
Interest Rate for Ten-Year Treasuries		1.26%	2.14%	2.60%	2.70%	2.80%
California Lottery ⁴	Unrestricted per FTES*	\$169.72	\$163.00	\$163.00	\$163.00	\$163.00
	Restricted per FTES	\$73.63	\$65.00	\$65.00	\$65.00	\$65.00
Mandate Block Grant (per FTES)		\$30.16	\$30.67	\$31.43	\$32.41	\$33.65
CalSTRS Employer Rate ⁵		16.15%	16.92%	19.10%	19.10%	19.10%
CalPERS Employer Rate ⁵		20.70%	22.91%	26.10%	27.10%	27.70%
Unemployment Insurance Rate ⁶		0.05%	0.50%	0.50%	0.20%	0.20%

*Full-time equivalent student

ⁱ Amount represents the 2021–22 statutory COLA of 1.70% plus an augmentation of 1.00%, compounded with the 2020–21 unfunded statutory COLA of 2.31%.

¹ Amounts carried forward from the May Revision as they do not materially differ from COLA calculated by independent economist, and the Department of Finance has not provided updated figures.

² COLA for Disabled Student Programs and Services, Extended Opportunity Programs and Services, student services for California Work Opportunity and Responsibility to Kids, apprenticeships, Cooperative Agencies Resources for Education (CARE), Child Care Tax Bailout programs, and the Mandate Block Grant. Adult Education receives the 4.05% compounded COLA.

³ See attached exhibit for one-time and ongoing programmatic funding.

⁴ Lottery funding is initially based on prior-year actual annual FTES and is ultimately based on current-year annual FTES.

⁵ California Public Employees' Retirement System (CalPERS) and California State Teachers' Retirement System (CalSTRS) rates in 2021–22 are final. Rates in the following years are subject to change based on determination by the respective governing boards.

⁶ Unemployment rate in 2021–22 and 2022–23 are final based on the 2021 Enacted Budget, 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)0.

Categorical Programs for California Community Colleges

Ongoing

- \$100 million for full-time faculty hiring
- \$10 million for part-time faculty office hours
- \$20 million for Extended Opportunity Programs and Services (EOPS)
- \$30 million for students' basic needs for colleges to establish basic needs centers and hire basic needs coordinators
- \$30 million for student mental health
- \$23.8 million for the Student Equity and Achievement Program to increase program funding by 5%
- \$10 million for the Rising Scholars Network
- \$8.2 million for Mathematics, Engineering, Science Achievement (MESA)
- \$7.3 million for the Puente Project
- \$4.9 million for Umoja
- \$5.8 million to further support Dreamer Resource Liaisons and student support services for immigrant students, including undocumented students in community colleges, pursuant to Assembly Bill (AB) 1645 (Chapter 788/2019)
- \$42.4 million for the California Community Colleges (CCC) Strong Workforce Program

One-Time

- \$115 million for zero-textbook-costs programs
- \$50 million to further support colleges' efforts to implement Guided Pathways programs
- \$100 million for basic needs for food insecurity
- \$80 million to support efforts to bolster CCC student retention rates and enrollment, consistent with funds approved for this purpose pursuant to AB 85 (Chapter 4/2021)
- \$20 million for the Equal Employment Opportunity Programs to support the implementation of equal employment opportunity best practices
- \$20 million for culturally competent professional development

- \$20 million for workforce investment initiatives
- \$511 million for deferred maintenance
- \$50 million for emergency financial assistance grants
- \$90 million for part-time faculty office hours
- \$10 million for competency-based education
- \$10 million for LGBTQ+ support
- \$10 million for common course numbering
- \$5.6 million for AB 1460 implementation, the new ethnic studies requirement at the California State University
- \$5 million for the Community College Pathway to Law School initiative

[Click Here for COVID-19 Related Resources](#)

COMMUNITY COLLEGE UPDATE

PUBLIC EDUCATION'S POINT OF REFERENCE FOR MAKING EDUCATED DECISIONS

Ask SSC . . . What's Happening With Federal Funding?

 [BY MICHELLE MCKAY UNDERWOOD](#)

Copyright 2021 School Services of California, Inc.

posted August 10, 2021

Q. With the 2021–22 State Budget largely complete—save for clean up legislation when the Legislature returns next week—what is happening regarding spending at the federal level?

A. After weeks on a low boil, both the bipartisan infrastructure deal and the larger spending package are making progress this week.

Bipartisan Infrastructure Deal

Today, August 10, 2021, the Senate approved the bipartisan infrastructure deal, which proposes \$550 billion in new spending and largely focuses on transportation and other core infrastructure projects, but community colleges would benefit from \$65 billion to ensure low-income households have access to high-speed internet.

The bill will now be sent on to the House, which is currently on recess.

2022 Budget

Yesterday, the Senate kicked off the process for a \$3.5 trillion spending package through the 2022 budget resolution.

Senate Democrats are instructing their committees to increase spending, the largest of which will be in the area of health and education. The Committee on Health, Education, Labor, and Pensions will be authorized to increase spending by \$726 billion, which gives ample room for priorities such as:

- Tuition free community college
- Increase the maximum Pell Grant award

- Workforce development and job training
- Universal prekindergarten for three- and four-year-old children
- School infrastructure, student success grants, and educator investments

Details are still to be hammered out through the committee process, with pieces of the package to be completed by September 15, just 15 days before the beginning of the federal fiscal year on October 1.

While the infrastructure deal has a significant head start on the 2022 fiscal plan, it is likely that they both will ultimately be moved forward together by Congress later this fall.

Stay tuned.

[Click Here for COVID-19 Related Resources](#)

COMMUNITY COLLEGE UPDATE

PUBLIC EDUCATION'S POINT OF REFERENCE FOR MAKING EDUCATED DECISIONS

Ask SSC . . . What Were Reserves for 2019–20?

 [BY ROBERT MCENTIRE, EDD](#)

 [BY DAVE HECKLER](#)

Copyright 2021 School Services of California, Inc.

posted August 10, 2021

Q. In the past, School Services of California Inc. has calculated and published information on community college reserves, including the statewide average. Can you provide that for last year?

A. Based upon the Annual Financial and Budget Reports (CCFS-311) for 2019–20, the statewide average ending fund balances for this latest year and the two years prior are as follows:

Unrestricted General Fund Net Ending Balance as a Percentage of Unrestricted General Fund Expenditures*			
	2017–18	2018–19	2019–20
Average Statewide	21.2%	22.0%	23.4%
Lowest	2.3%	5.5%	2.6%
Highest	54.9%	51.7%	58.1%
*Excludes Calbright College			

We always focus on the unrestricted General Fund because it is the best indicator of fiscal solvency. The table above shows that the statewide average reserve level has remained relatively steady. Having adequate reserves is always important, but has become much more critical as we move into a COVID-19-induced recession and as the state imposes cash deferrals.

The California Community College Chancellor's Office looks at a 5% reserve as being the "prudent" level. The Governmental Finance Officers Association recommends a 17% minimum (two months of expenditures) amount of reserves for local governments. Overall, this data shows that, on average, community colleges have been prudently maintaining their reserves, as a 23.4% reserve is in line with the recommended level.

Rancho Santiago Community College District
Adopted Budget
2021-22

DRAFT

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
2021-22

DRAFT

General Fund Revenue Budget - Combined - Restricted and Unrestricted - Fund 11, 12, 13					
Revenues by Source	2019-20 Actual Revenue	2020-21 Actual Revenue	2021-22 Tentative Budget	2021-22 Adopted Budget	% change 21/22 Adopt/ 20/21 Actual
8100 Federal Revenues					
8110 Forest Reserve	\$666	\$8,943	\$0	\$0	(100.00)
8120 Higher Education Act	2,623,567	2,375,782	3,573,180	1,490,431	(37.27)
8140 Temporary Assistance for Needy Families (TANF)	98,243	75,074	75,148	75,148	0.10
8150 Student Financial Aid	4,801	27,756	224,446	242,770	774.66
8170 Vocational Technical Education Act (VTEA)	1,550,993	1,415,973	1,385,513	1,372,788	(3.05)
8199 Other Federal Revenues (ABE, CAMP, SBA, Gear Up, NSF)	5,200,370	16,312,196	23,496,716	36,176,769	121.78
Total Federal Revenues	<u>9,478,640</u>	<u>20,215,724</u>	<u>28,755,003</u>	<u>39,357,906</u>	94.69
8600 State Revenues					
8611 Apprenticeship Allowance	3,951,786	3,901,642	3,951,786	3,951,786	1.29
8612 State General Apportionment	55,133,399	30,417,162	48,538,268	32,404,149	6.53
8612 State General Apportionment-estimated COLA	5,519,778	0	7,080,944	8,864,293	-
8612 Base Allocation Increase	0	0	0	0	-
8612 Estimated Restoration/Access/Growth	0	0	0	0	-
8612 State General Apportionment-Deficit	(3,496,762)	(1,335,989)	(3,638,381)	(3,674,048)	175.01
8612-8630 State General Apportionment-EPA Prior year adjustment	623,650	(1,604,230)	0	0	(100.00)
8619 Other General Apportionments-Full-Time Faculty Allocation	1,304,941	1,304,941	1,307,884	1,304,941	-
8619 Other General Apportionments-Enrollment Fee Admin-2%	281,212	279,888	279,888	275,040	(1.73)
8619 Other General Apportionments-Part-Time Faculty Compensation	397,898	649,853	554,206	607,563	(6.51)
8619 Other General Apportionments-Part-time Faculty Office Hour	65,490	0	0	0	-
8622 Extended Opportunity Programs & Services (EOPS)	2,053,744	2,017,009	2,380,901	2,350,862	16.55
8623 Disabled Students Programs & Services (DSPS)	1,728,656	1,756,926	1,856,671	1,832,911	4.32
8625 CalWORKS	524,675	572,410	596,336	589,349	2.96
8626 Telecomm./Technology Infrastructure Prog. (TTIP)	148	1,075	3,674	2,599	141.77
8629 Other General Categorical-Return to Title IV- 18/19 Recal	5,235	0	0	0	-
8629 Other Gen Categorical Apport-BSI	798,225	564,802	1,032,157	467,355	(17.25)
8629 Other Gen Categorical Apport-CARE	112,818	121,431	148,065	164,799	35.71
8629 Other Gen Categorical Apport-Adult Ed Block/CTE SWP	67,900,239	83,867,490	170,299,955	85,575,029	2.04

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

<u>Revenues by Source</u>	2019-20 Actual Revenue	2020-21 Actual Revenue	2021-22 Tentative Budget	2021-22 Adopted Budget	% change 21/22 Adopt/ 20/21 Actual
8629 Other Gen Categorical Apport-Equal Employment Opportunity	32,563	22,302	67,194	67,329	201.90
8629 Other Gen Categorical Apport-Guided Pathways	635,545	427,595	1,137,575	948,437	121.81
8629 Other Gen Categorical Apport-Instructional Equipment	100,272	0	0	0	-
8629 Other Gen Categorical Apport-Matriculation-Credit	6,980,165	3,954,306	4,745,227	5,370,895	35.82
8629 Other Gen Categorical Apport-Matriculation-Non-Credit	2,473,112	1,696,152	1,697,018	1,588,360	(6.36)
8629 Other Gen Categorical Apport-SEAP	0	4,961,005	4,952,093	4,466,654	(9.96)
8629 Other Gen Categorical Apport-Student Equity	2,757,529	1,996,724	2,827,177	2,832,480	41.86
8629 Other Gen Categorical Apport-Student Financial Aid Admin	1,045,814	1,037,558	1,059,753	1,064,469	2.59
8629 Other Gen Categorical Apport-Other	1,033,959	1,844,588	3,698,158	3,078,577	66.90
8630 Education Protection Account	19,755,427	44,529,069	29,927,255	36,656,734	(17.68)
8659 Other Reimb Categorical Allow-Career Tech/Econ Dev	32,418,483	15,125,757	51,496,504	4,961,842	(67.20)
8659 Other Reimb Categorical Allow-Other	805,751	189,223	1,703,225	151,511	(19.93)
8672 Homeowners' Property Tax Relief	267,061	260,951	288,123	278,767	6.83
8681 State Lottery Proceeds	4,809,314	7,009,240	4,984,789	5,796,214	(17.31)
8682 State Mandated Costs	859,434	809,978	869,923	779,692	(3.74)
8699 Other Misc State Revenue	8,653,131	7,405,860	11,203,843	10,885,531	46.99
Total State Revenues	219,532,692	213,784,718	355,050,211	213,644,120	(0.07)
8800 Local Revenues					
8809 RDA Funds - Other	0	0	0	0	-
8811 Tax Allocation, Secured Roll	52,062,939	54,438,308	53,253,286	58,154,978	6.83
8812 Tax Allocation, Supplement Roll	1,089,842	1,102,157	1,620,143	1,177,404	6.83
8813 Tax Allocation, Unsecured Roll	1,583,620	1,599,178	1,577,368	1,708,359	6.83
8816 Prior Years' Taxes	446,879	386,086	582,322	412,445	6.83
8817 Education Revenue Augmentation Fund (ERAF)	23,482,497	25,332,588	25,000,000	27,062,121	6.83
8818 RDA Funds - Pass Thru AB	530,959	574,739	451,127	613,978	6.83
8819 RDA Funds - Residuals	6,275,689	7,552,267	6,100,233	8,067,883	6.83
8820 Contrib, Gifts, Grants & Endowment	3,227	0	561	561	-
8831 Contract Instructional Service	45,000	44,133	44,177	1,243,632	2,717.92
8850 Rents and Leases	214,044	84,444	383,480	383,480	354.12

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

<u>Revenues by Source</u>	2019-20 Actual Revenue	2020-21 Actual Revenue	2021-22 Tentative Budget	2021-22 Adopted Budget	% change 21/22 Adopt/ 20/21 Actual
8860 Interest & Investment Income	3,292,512	1,307,061	1,000,000	1,000,000	(23.49)
8867 Gain(Loss)on Invest-Unrealized	0	350,529	0	0	(100.00)
8874 CCC Enrollment Fees	8,690,034	8,645,622	7,500,000	8,301,307	(3.98)
8875 Bachelor's Program Fee	47,712	47,964	40,000	40,000	(16.60)
8876 Health Services Fees	1,194,722	1,035,808	972,300	972,300	(6.13)
8880 Nonresident Tuition	3,166,363	2,600,988	2,700,000	2,700,000	3.81
8882 Parking Fees & Bus Passes	572,597	43,714	1,405,631	1,405,631	3,115.52
8890 Other Local Revenues (Student Transcript/Representation/ Discounts/Fines/Instr. Mat./Health Serv. Use Fees, etc.)	1,576,414	3,455,717	348,137	830,446	(75.97)
8891 Other Local Rev - Special Proj	345,143	489,098	894,906	413,826	(15.39)
Total Local Revenues	<u>104,620,193</u>	<u>109,090,401</u>	<u>103,873,671</u>	<u>114,488,351</u>	4.95
8900 Other Financing Sources					
8910 Proceeds-Sale of Equip & Suppl	39,189	32,615	5,000	5,000	(84.67)
8981 Interfund Transfer In	26,137	2,620,443	4,091,787	2,361,566	(9.88)
8999 Revenue - Clearing	0	0	0	0	-
Total Other Sources	<u>65,326</u>	<u>2,653,058</u>	<u>4,096,787</u>	<u>2,366,566</u>	(10.80)
Total Revenues	<u>333,696,851</u>	<u>345,743,901</u>	<u>491,775,672</u>	<u>369,856,943</u>	6.97
Net Beginning Balance	42,340,385	41,412,351	42,423,775	50,802,768	22.68
Adjustments to Beginning Balance	0	0	0	0	-
Adjusted Beginning Fund Balance	<u>42,340,385</u>	<u>41,412,351</u>	<u>42,423,775</u>	<u>50,802,768</u>	22.68
Total Revenues, Other Financing Sources and Beginning Fund Balance	<u>\$376,037,236</u>	<u>\$387,156,252</u>	<u>\$534,199,447</u>	<u>\$420,659,711</u>	8.65

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

<u>Expenditures by Object</u>	2019-20 Actual Expenses	2020-21 Actual Expenses	2021-22 Tentative Budget	2021-22 Adopted Budget	% change 21/22 Adopt/ 20/21 Actual
1000 Academic Salaries					
1100 Instructional Salaries, Regular Contract	\$30,717,046	\$30,337,290	\$34,741,563	\$34,719,848	14.45
1200 Non-Instructional Salaries, Regular Contract	18,867,080	18,939,995	21,103,882	20,933,305	10.52
1300 Instructional Salaries, Other Non-Regular	28,173,277	26,906,971	27,007,856	27,533,198	2.33
1400 Non-Instructional Salaries, Other Non-Regular	6,389,744	6,803,767	5,962,177	5,603,495	(17.64)
Subtotal	<u>84,147,147</u>	<u>82,988,023</u>	<u>88,815,478</u>	<u>88,789,846</u>	6.99
2000 Classified Salaries					
2100 Non-Instructional Salaries, Regular Full Time	41,031,801	41,595,348	52,056,614	47,825,801	14.98
2200 Instructional Aides, Regular Full Time	509,671	575,051	660,085	666,003	15.82
2300 Non-Instructional Salaries, Other	5,654,731	4,821,033	5,717,286	5,087,379	5.52
2400 Instructional Aides, Other	2,772,675	2,562,001	2,810,025	2,772,088	8.20
Subtotal	<u>49,968,878</u>	<u>49,553,433</u>	<u>61,244,010</u>	<u>56,351,271</u>	13.72
3000 Employee Benefits					
3100 State Teachers' Retirement System Fund	21,991,844	19,542,132	22,882,000	22,960,305	17.49
3200 Public Employees' Retirement System Fund	9,481,704	9,877,690	14,502,486	13,446,075	36.13
3300 Old Age, Survivors, Disability, and Health Ins.	5,129,630	5,132,994	6,050,765	5,666,748	10.40
3400 Health and Welfare Benefits	31,291,396	29,687,574	34,154,833	33,953,200	14.37
3500 State Unemployment Insurance	126,130	88,418	328,036	411,208	365.07
3600 Workers' Compensation Insurance	2,117,314	2,067,308	2,272,278	2,206,831	6.75
3900 Other Benefits	1,699,811	2,749,057	1,874,245	1,790,432	(34.87)
Subtotal	<u>71,837,829</u>	<u>69,145,173</u>	<u>82,064,643</u>	<u>80,434,799</u>	16.33
TOTAL SALARIES/BENEFITS	205,953,854	201,686,629	232,124,131	225,575,916	11.84
Salaries/Benefits Cost % of Total Expenditures	63%	63%	47%	59%	

Rancho Santiago Community College District
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General Fund Expenditure Budget - Combined - Restricted and Unrestricted - Fund 11, 12, 13

Expenditures by Object	2019-20 Actual Expenses	2020-21 Actual Expenses	2021-22 Tentative Budget	2021-22 Adopted Budget	% change 21/22 Adopt/ 20/21 Actual
4000 Books and Supplies					
4100 Textbooks	1,742	0	3,031	0	-
4200 Other Books	87,358	70,552	65,259	94,132	33.42
4300 Instructional Supplies	1,944,553	2,443,138	1,701,426	4,676,635	91.42
4400 Media Supplies	0	0	0	0	-
4500 Maintenance Supplies	126,993	131,347	231,200	264,439	101.33
4600 Non-Instructional Supplies	1,503,547	1,080,644	2,230,093	1,611,600	49.13
4700 Food Supplies	199,694	122,230	290,510	298,303	144.05
Subtotal	<u>3,863,887</u>	<u>3,847,911</u>	<u>4,521,519</u>	<u>6,945,109</u>	80.49
5000 Services and Other Operating Expenses					
5100 Personal & Consultant Svcs	91,405,776	90,452,900	202,846,782	81,272,463	(10.15)
5200 Travel & Conference Expenses	672,545	119,052	854,225	947,122	695.55
5300 Dues & Memberships	244,854	203,054	313,257	289,204	42.43
5400 Insurance	2,029,553	2,026,787	2,030,085	2,030,085	0.16
5500 Utilities & Housekeeping Svcs	3,098,878	3,279,165	3,475,841	3,499,265	6.71
5600 Rents, Leases & Repairs	4,559,085	4,661,420	5,540,345	5,210,387	11.78
5700 Legal, Election & Audit Exp	1,321,074	831,139	1,114,577	1,172,804	41.11
5800 Other Operating Exp & Services	6,488,384	6,200,798	10,221,384	15,238,994	145.76
5900 Other (Transp., Postage, Reproduction, Special Proj., etc.)	1,476,967	1,767,322	29,363,954	34,393,507	1,846.08
Subtotal	<u>111,297,116</u>	<u>109,541,637</u>	<u>255,760,450</u>	<u>144,053,831</u>	31.51
6000 Sites, Buildings, Books, and Equipment					
6100 Sites & Site Improvements	0	12,531	145,109	417,731	3,233.58
6200 Buildings	1,212,019	1,515,543	190,239	408,588	(73.04)
6300 Library Books	264,997	247,691	211,369	269,475	8.79
6400 Equipment	4,065,574	3,520,691	3,821,230	4,087,618	16.10
Subtotal	<u>5,542,590</u>	<u>5,296,456</u>	<u>4,367,947</u>	<u>5,183,412</u>	(2.13)
Subtotal, Expenditures (1000 - 6000)	<u>326,657,447</u>	<u>320,372,633</u>	<u>496,774,047</u>	<u>381,758,268</u>	19.16

Rancho Santiago Community College District
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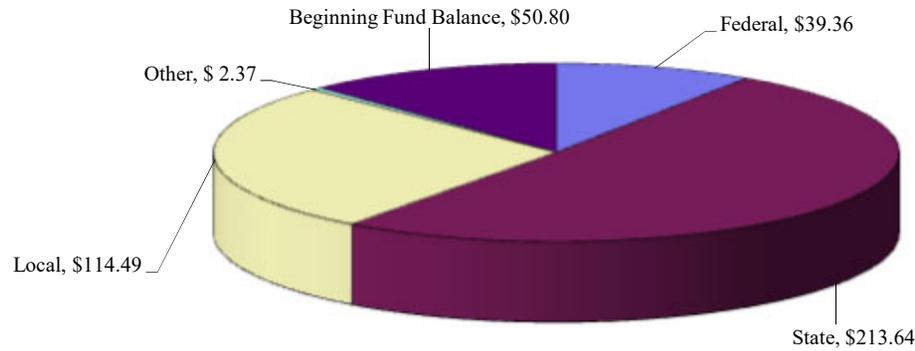
General Fund Expenditure Budget - Combined - Restricted and Unrestricted - Fund 11, 12, 13

<u>Expenditures by Object</u>	2019-20 Actual Expenses	2020-21 Actual Expenses	2021-22 Tentative Budget	2021-22 Adopted Budget	% change 21/22 Adopt/ 20/21 Actual
7000 Other Outgo					
7200 Intrafund Transfers Out	0	2,620,442	0	0	(100.00)
7300 Interfund Transfers Out	7,040,069	11,925,628	3,500,000	3,500,000	(70.65)
7500 Student Scholarship	0	0	0	28,206	-
7600 Other Student Aid	927,369	1,434,781	2,227,871	1,967,248	37.11
Subtotal	<u>7,967,438</u>	<u>15,980,851</u>	<u>5,727,871</u>	<u>5,495,454</u>	(65.61)
Subtotal, Expenditures (1000 - 7000)	<u>334,624,885</u>	<u>336,353,484</u>	<u>502,501,918</u>	<u>387,253,722</u>	15.13
7900 Reserve for Contingencies					
7920 Restricted Contingency-Family Pact-2339 & 2340	0	0	137,174	132,864	-
7920 Restricted Contingency-Campus Health Services-3250	0	0	126,689	130,153	-
7920 Restricted Contingency-Health Services Fees-3450	0	0	482,092	683,410	-
7920 Restricted Contingency-Safety & Parking-3610	0	0	0	0	-
7930 Board Policy Contingency (12.5%)	0	0	25,874,285	26,537,726	-
7940 Revolving Cash Accounts	0	0	100,000	100,000	-
7940 Employee Emergency Vacation Payout	0	0	50,000	50,000	-
7950 Budget Stabilization	0	0	1,310,423	1,970,583	-
Total Designated	<u>0</u>	<u>0</u>	<u>28,080,663</u>	<u>29,604,736</u>	-
7910 Unrestricted Contingency					
SAC	0	0	0	183,000	-
SCC	0	0	0	0	-
DS	0	0	0	0	-
7910 Unrestricted Contingency	41,412,351	50,802,768	3,616,866	184,387	(93.24)
7910 Unrestricted Contingency (Other Est. Savings)	0	0	0	3,433,866	-
Subtotal Expenditures (7900)	<u>41,412,351</u>	<u>50,802,768</u>	<u>31,697,529</u>	<u>33,405,989</u>	(34.24)
Total Expenditures, Other Outgo and Ending Fund Balance	<u>\$376,037,236</u>	<u>\$387,156,252</u>	<u>\$534,199,447</u>	<u>\$420,659,711</u>	8.65

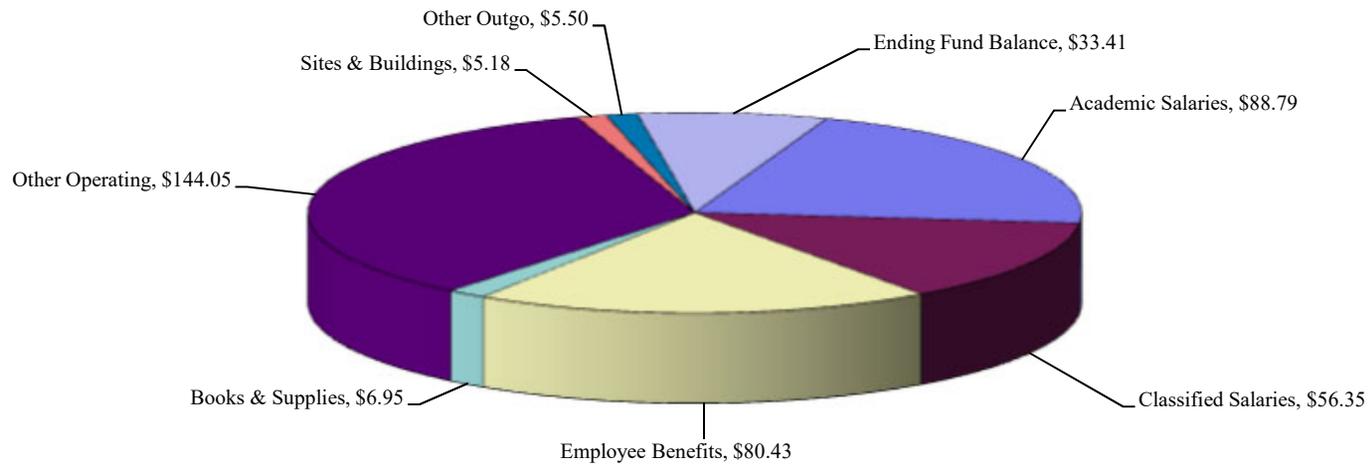
Rancho Santiago Community College District
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Revenue in Millions



Expenditures in Millions



Rancho Santiago Community College District
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General Fund Revenue Budget - Combined - Unrestricted - Fund 11, 13						
Revenues by Source	2020-21 Adopted Budget	2020-21 Allocated Budget	2020-21 Actual Revenue	% change 20/21 Actual/ 20/21 Budget	2021-22 Adopted Budget	% change 21/22 Adopt/ 20/21 Actual
8100 Federal Revenues						
8110 Forest Reserve	\$0	\$0	\$8,943	-	\$0	(100.00)
Total Federal Revenues	<u>0</u>	<u>0</u>	<u>8,943</u>	-	<u>0</u>	(100.00)
8600 State Revenues						
8611 Apprenticeship Allowance	3,951,786	3,951,786	3,901,642	(1.27)	3,951,786	1.29
8612 State General Apportionment	52,028,093	52,028,093	30,417,162	(41.54)	32,404,149	6.53
8612 State General Apportionment-estimated COLA	0	0	0	-	8,864,293	-
8612 State General Apportionment-Deficit	(3,496,762)	(3,496,762)	(1,335,989)	(61.79)	(3,674,048)	175.01
8612-8630 State General Apportionment-Prior year adjustment	0	0	(1,604,230)	-	0	(100.00)
8619 State General Apportionments-Full-Time Faculty Alloc	1,307,884	1,307,884	1,304,941	(0.23)	1,304,941	-
8619 Other General Apportionments-Enroll Fee Admin-2%	278,496	278,496	279,888	0.50	275,040	(1.73)
8619 Other General Apportionments-Part-Time Fac Comp	458,559	458,559	649,853	41.72	607,563	(6.51)
8630 Education Protection Account	26,437,430	26,437,430	44,529,069	68.43	36,656,734	(17.68)
8672/8673 Homeowners' Property Tax Relief/Timber Yield Tax	288,123	288,123	260,951	(9.43)	278,767	6.83
8681 State Lottery Proceeds	4,142,482	4,142,482	4,985,883	20.36	4,143,784	(16.89)
8682 State Mandated Costs	869,923	869,923	809,978	(6.89)	779,692	(3.74)
8699 Other Misc State Revenue	7,584,025	7,584,025	6,337,820	(16.43)	7,584,025	19.66
Total State Revenues	<u>93,850,039</u>	<u>93,850,039</u>	<u>90,536,968</u>	(3.53)	<u>93,176,726</u>	2.92
8800 Local Revenues						
8811 Tax Allocation, Secured Roll	53,253,286	53,253,286	54,438,308	2.23	58,154,978	6.83
8812 Tax Allocation, Supplement Roll	1,620,143	1,620,143	1,102,157	(31.97)	1,177,404	6.83
8813 Tax Allocation, Unsecured Roll	1,577,368	1,577,368	1,599,178	1.38	1,708,359	6.83
8816 Prior Years' Taxes	582,322	582,322	386,086	(33.70)	412,445	6.83
8817 Education Revenue Augmentation Fund (ERAF)	25,000,000	25,000,000	25,332,588	1.33	27,062,121	6.83
8818 RDA Funds - Pass Thru AB	451,127	451,127	574,739	27.40	613,978	6.83
8819 RDA Funds - Residuals	6,100,233	6,100,233	7,552,267	23.80	8,067,883	6.83
8850 Rents and Leases	363,480	363,480	84,444	(76.77)	383,480	354.12
8860 Interest & Investment Income	1,400,000	1,400,000	1,307,061	(6.64)	1,000,000	(23.49)

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General Fund Revenue Budget - Combined - Unrestricted - Fund 11, 13						
Revenues by Source	2020-21 Adopted Budget	2020-21 Allocated Budget	2020-21 Actual Revenue	% change 20/21 Actual/ 20/21 Budget	2021-22 Adopted Budget	% change 21/22 Adopt/ 20/21 Actual
8867 Gain(Loss)on Invest-Unrealized	0	0	166,141	-	0	(100.00)
8874 CCC Enrollment Fees	7,500,000	7,500,000	8,645,622	15.27	8,301,307	(3.98)
8875 Bachelor's Program Fee	40,000	40,000	47,964	19.91	40,000	(16.60)
8880 Nonresident Tuition	1,900,000	1,900,000	2,600,988	36.89	2,700,000	3.81
Other Local Revenues (Student Transcript/ 8890 Representation/Discounts/Fines/ Instr. Mat./Health Serv. Use Fees, etc.)	182,168	200,554	3,289,455	1,540.18	625,691	(80.98)
8891 Other Local Rev - Special Proj	0	0	0	-	0	-
Total Local Revenues	99,970,127	99,988,513	107,126,998	7.14	110,247,646	2.91
8900 Other Financing Sources						
8910 Proceeds-Sale of Equip & Suppl	5,000	5,000	32,615	552.30	5,000	(84.67)
8981 Interfund Transfer In	0	0	1,822,179	-	2,361,566	29.60
Total Other Sources	5,000	5,000	1,854,794	36,995.88	2,366,566	27.59
Total Revenues	193,825,166	193,843,552	199,527,703	2.93	205,790,938	3.14
Net Beginning Balance	38,043,630	38,043,630	38,043,630	-	46,370,068	21.89
Adjustments to Beginning Balance	0	0	0	-	0	-
Adjusted Beginning Fund Balance	38,043,630	38,043,630	38,043,630	-	46,370,068	21.89
Total Revenues, Other Financing Sources and Beginning Fund Balance	\$231,868,796	\$231,887,182	\$237,571,333	2.45	\$252,161,006	6.14

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

<u>Expenditures by Object</u>	2020-21 Adopted Budget	2020-21 Allocated Budget	2020-21 Actual Expenses	% change 20/21 Actual/ 20/21 Budget	2021-22 Adopted Budget	% change 21/22 Adopt/ 20/21 Actual
1000 Academic Salaries						
1100 Instructional Salaries, Regular Contract	\$33,127,035	\$31,015,944	\$30,094,025	(2.97)	\$34,558,062	14.83
1200 Non-Instructional Salaries, Regular Contract	14,880,315	13,950,041	13,630,769	(2.29)	15,620,668	14.60
1300 Instructional Salaries, Other Non-Regular	26,974,489	26,691,165	26,698,780	0.03	27,331,982	2.37
1400 Non-Instructional Salaries, Other Non-Regular	1,487,162	2,056,704	2,237,035	8.77	2,049,704	(8.37)
Subtotal	<u>76,469,001</u>	<u>73,713,854</u>	<u>72,660,609</u>	(1.43)	<u>79,560,416</u>	9.50
2000 Classified Salaries						
2100 Non-Instructional Salaries, Regular Full Time	33,867,458	31,514,375	30,881,724	(2.01)	35,534,345	15.07
2200 Instructional Aides, Regular Full Time	558,938	541,040	497,852	(7.98)	596,439	19.80
2300 Non-Instructional Salaries, Other	1,590,818	1,655,839	1,458,345	(11.93)	1,587,915	8.88
2400 Instructional Aides, Other	1,836,457	1,828,380	1,533,516	(16.13)	1,861,674	21.40
Subtotal	<u>37,853,671</u>	<u>35,539,634</u>	<u>34,371,437</u>	(3.29)	<u>39,580,373</u>	15.15
3000 Employee Benefits						
3100 State Teachers' Retirement System Fund	19,359,604	18,883,865	17,376,886	(7.98)	20,416,949	17.49
3200 Public Employees' Retirement System Fund	8,108,669	7,697,494	7,051,466	(8.39)	9,270,360	31.47
3300 Old Age, Survivors, Disability, and Health Ins.	4,185,741	3,995,880	3,871,615	(3.11)	4,323,026	11.66
3400 Health and Welfare Benefits	26,606,771	25,616,065	25,769,750	0.60	28,965,506	12.40
3500 State Unemployment Insurance	309,131	306,450	75,222	(75.45)	316,167	320.31
3600 Workers' Compensation Insurance	1,736,939	1,661,314	1,682,397	1.27	1,805,894	7.34
3900 Other Benefits	1,463,698	2,544,434	2,450,463	(3.69)	1,452,998	(40.71)
Subtotal	<u>61,770,553</u>	<u>60,705,502</u>	<u>58,277,799</u>	(4.00)	<u>66,550,900</u>	14.20
TOTAL SALARIES/BENEFITS	176,093,225	169,958,990	165,309,845	(8.72)	185,691,689	12.33
Salaries/Benefits Cost % of Total Expenditures	87%	86%	89%		86%	

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

<u>Expenditures by Object</u>	2020-21 Adopted Budget	2020-21 Allocated Budget	2020-21 Actual Expenses	% change 20/21 Actual/ 20/21 Budget	2021-22 Adopted Budget	% change 21/22 Adopt/ 20/21 Actual
4000 Books and Supplies						
4100 Textbooks	0	0	0	-	0	-
4200 Other Books	1,268	5,468	4,319	(21.01)	1,268	(70.64)
4300 Instructional Supplies	52,008	76,862	35,903	(53.29)	15,282	(57.44)
4400 Media Supplies	0	0	0	-	0	-
4500 Maintenance Supplies	180,762	207,047	121,753	(41.20)	246,489	102.45
4600 Non-Instructional Supplies	1,631,025	1,581,331	464,191	(70.65)	914,777	97.07
4700 Food Supplies	10,556	9,566	2,990	(68.74)	11,806	294.85
Subtotal	<u>1,875,619</u>	<u>1,880,274</u>	<u>629,156</u>	(66.54)	<u>1,189,622</u>	89.08
5000 Services and Other Operating Expenses						
5100 Personal & Consultant Svcs	2,912,636	2,955,957	1,940,752	(34.34)	4,102,481	111.39
5200 Travel & Conference Expenses	270,373	215,403	24,206	(88.76)	270,178	1,016.16
5300 Dues & Memberships	183,247	196,997	149,138	(24.29)	193,348	29.64
5400 Insurance	1,970,090	1,970,090	1,970,090	-	1,970,090	-
5500 Utilities & Housekeeping Svcs	3,484,210	3,348,833	3,212,394	(4.07)	3,345,647	4.15
5600 Rents, Leases & Repairs	5,151,953	4,901,541	4,168,014	(14.97)	4,985,198	19.61
5700 Legal, Election & Audit Exp	1,114,577	1,014,673	831,139	(18.09)	1,172,804	41.11
5800 Other Operating Exp & Services	6,268,323	6,747,566	4,067,709	(39.72)	7,537,788	85.31
5900 Other (Transp., Postage, Reprod., Spec. Proj., etc.)	2,118,850	1,529,699	844,268	(44.81)	5,382,665	537.55
Subtotal	<u>23,474,259</u>	<u>22,880,759</u>	<u>17,207,710</u>	(24.79)	<u>28,960,199</u>	68.30
6000 Sites, Buildings, Books, and Equipment						
6100 Sites & Site Improvements	0	0	0	-	0	-
6200 Buildings	8,239	1,220,083	1,333,594	9.30	8,239	(99.38)
6300 Library Books	920	920	964	4.78	1,070	11.00
6400 Equipment	1,049,370	843,586	472,018	(44.05)	415,012	(12.08)
Subtotal	<u>1,058,529</u>	<u>2,064,589</u>	<u>1,806,576</u>	(12.50)	<u>424,321</u>	(76.51)
Subtotal, Expenditures (1000 - 6000)	<u>202,501,632</u>	<u>196,784,612</u>	<u>184,953,287</u>	(6.01)	<u>216,265,831</u>	16.93

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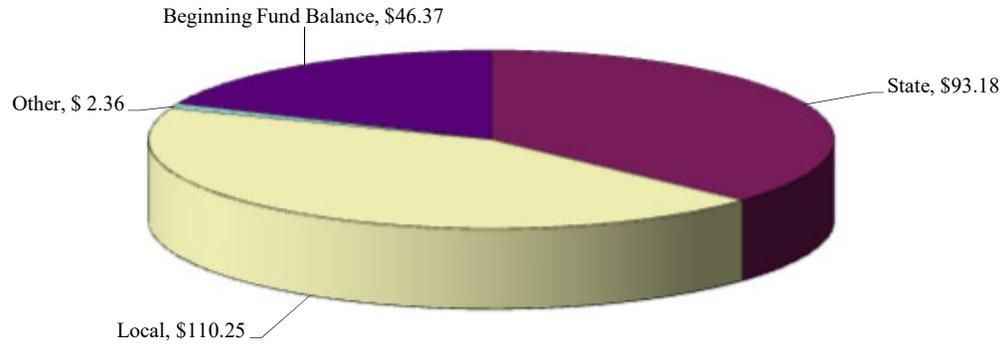
General Fund Expenditure Budget - Combined - Unrestricted - Fund 11, 13

<u>Expenditures by Object</u>	2020-21 Adopted Budget	2020-21 Allocated Budget	2020-21 Actual Expenses	% change 20/21 Actual/ 20/21 Budget	2021-22 Adopted Budget	% change 21/22 Adopt/ 20/21 Actual
7000 Other Outgo						
7200 Intrafund Transfers Out	0	0	(5,911)	-	0	(100.00)
7300 Interfund Transfers Out	3,725,000	6,242,900	6,242,900	-	3,500,000	(43.94)
7600 Other Student Aid	0	34,400	10,989	(68.06)	120,000	992.00
Subtotal	<u>3,725,000</u>	<u>6,277,300</u>	<u>6,247,978</u>	(0.47)	<u>3,620,000</u>	(42.06)
Subtotal, Expenditures (1000 - 7000)	<u>206,226,632</u>	<u>203,061,912</u>	<u>191,201,265</u>	(5.84)	<u>219,885,831</u>	15.00
7900 Reserve for Contingencies						
7910 Estimated COLA	0	0	0	-	0	-
7930 Board Policy Contingency (12.5%)	24,830,326	24,830,326	0	(100.00)	26,537,726	-
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	1,500,423	0	0	-	1,970,583	-
Total Designated	<u>26,480,749</u>	<u>24,980,326</u>	<u>0</u>	(100.00)	<u>28,658,309</u>	-
7910 Unrestricted Contingency						
SAC	1,389,683	0	0	-	183,000	-
SCC	0	0	0	-	0	-
DS	0	0	0	-	0	-
7910 Unrestricted Contingency	0	3,844,944	46,370,068	1,106.00	0	(92.59)
7910 Unrestricted Contingency (Other Est. Savings)	<u>(2,228,268)</u>	<u>0</u>	<u>0</u>	-	<u>3,433,866</u>	-
Subtotal Expenditures (7900)	<u>25,642,164</u>	<u>28,825,270</u>	<u>46,370,068</u>	60.87	<u>32,275,175</u>	(30.40)
Total Expenditures, Other Outgo and Ending Fund Balance	<u>\$231,868,796</u>	<u>\$231,887,182</u>	<u>\$237,571,333</u>	2.45	<u>\$252,161,006</u>	6.14

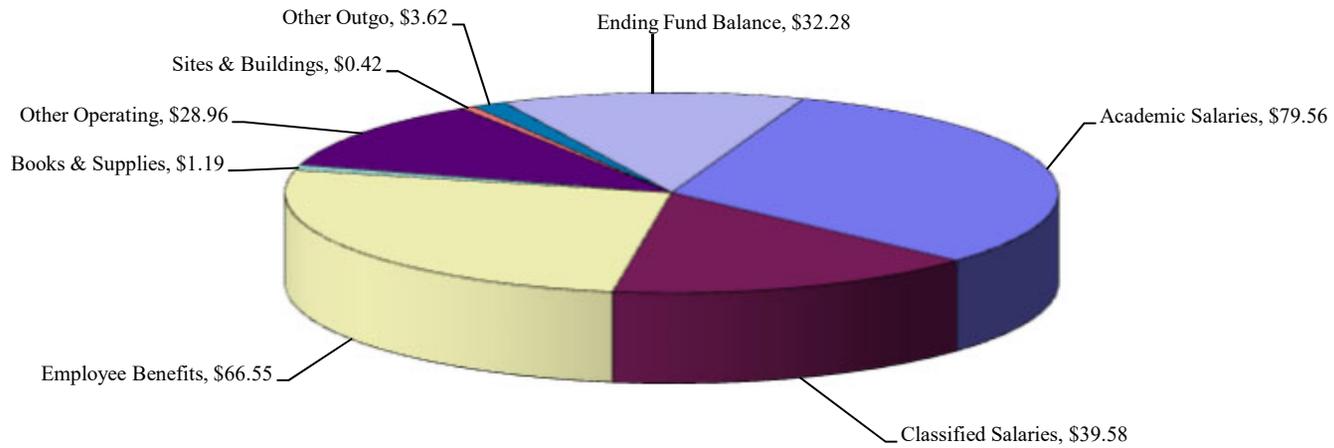
Rancho Santiago Community College District
Adopted Budget 2021-22
General Fund - Combined - Unrestricted - Fund 11, 13

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Revenue in Millions



Expenditures in Millions



Rancho Santiago Community College District
Adopted Budget
2021-22

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Santa Ana College	Fund 11 Unrestricted	%	Fund 13 One-Time	%	Fund 11/13 Unrestricted	%	Fund 12 Restricted	%	Fund 11/12/13 Combined	%
Academic Salaries	52,373,426		172,775		52,546,201		6,277,489		58,823,690	
Classified Salaries	15,028,083		55,488		15,083,571		8,470,374		23,553,945	
Employee Benefits	27,024,426		82,453		27,106,879		6,580,999		33,687,878	
Supplies & Materials	423,276		200,766		624,042		2,962,837		3,586,879	
Other Operating Exp & Services	4,476,914		6,513,388		10,990,302		27,267,536		38,257,838	
Capital Outlay	16,312		11,861		28,173		2,885,236		2,913,409	
Other Outgo	0		183,000		183,000		2,072,072		2,255,072	
Grand Total	\$99,342,437	53.29%	\$7,219,731	58.70%	\$106,562,168	53.63%	\$56,516,543	33.98%	\$163,078,711	44.67%

Santiago Canyon College	Fund 11 Unrestricted	%	Fund 13 One-Time	%	Fund 11/13 Unrestricted	%	Fund 12 Restricted	%	Fund 11/12/13 Combined	%
Academic Salaries	24,806,965		1,028,931		25,835,896		2,951,941		28,787,837	
Classified Salaries	8,136,777		219,916		8,356,693		4,994,888		13,351,581	
Employee Benefits	13,719,397		243,568		13,962,965		3,757,590		17,720,555	
Supplies & Materials	0		267,918		267,918		2,621,726		2,889,644	
Other Operating Exp & Services	4,258,429		1,977,537		6,235,966		10,946,013		17,181,979	
Capital Outlay	2,674		16,969		19,643		1,203,037		1,222,680	
Other Outgo	0		0		0		749,809		749,809	
Grand Total	\$50,924,242	27.32%	\$3,754,839	30.53%	\$54,679,081	27.52%	\$27,225,004	16.37%	\$81,904,085	22.44%

District Services	Fund 11 Unrestricted	%	Fund 13 One-Time	%	Fund 11/13 Unrestricted	%	Fund 12 Restricted	%	Fund 11/12/13 Combined	%
Academic Salaries	1,127,901		50,418		1,178,319		0		1,178,319	
Classified Salaries	16,079,446		60,663		16,140,109		3,305,636		19,445,745	
Employee Benefits	9,781,636		51,266		9,832,902		1,565,310		11,398,212	
Supplies & Materials	291,036		6,626		297,662		170,924		468,586	
Other Operating Exp & Services	8,370,090		1,143,841		9,513,931		76,880,083		86,394,014	
Capital Outlay	364,505		12,000		376,505		670,818		1,047,323	
Other Outgo	120,000		0		120,000		0		120,000	
Grand Total	\$36,134,614	19.39%	\$1,324,814	10.77%	\$37,459,428	18.85%	\$82,592,771	49.65%	\$120,052,199	32.89%

Total Expenditures-excludes Institutional Costs	\$186,401,293	100.00%	\$12,299,384	100.00%	\$198,700,677	100.00%	\$166,334,318	100.00%	\$365,034,995	100.00%
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Institutional Costs	Fund 11 Unrestricted	Fund 13 One-Time	Fund 11/13 Unrestricted	Fund 12 Restricted	Fund 11/12/13 Combined
Employee Benefits-retiree benefits/local experience charge	8,064,129	7,584,025	15,648,154	1,980,000	17,628,154
Election	125,000	125,000	250,000	0	250,000
Other Operating Exp & Services-prop&liability ins	1,970,000	0	1,970,000	0	1,970,000
Other Outgo-Interfund Transfers	1,500,000	2,000,000	3,500,000	0	3,500,000
Other Outgo-Board Policy Contingency	0	26,537,726	26,537,726	0	26,537,726
SRP Savings	0	3,433,866	3,433,866	0	3,433,866
Other Outgo-Reserves	0	2,120,583	2,120,583	184,387	2,304,970
Grand Total	\$11,659,129	\$41,801,200	\$53,460,329	\$2,164,387	\$55,624,716

Total Expenditures-includes Institutional Costs	\$198,060,422	\$54,100,584	\$252,161,006	\$168,498,705	\$420,659,711
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Rancho Santiago Community College District
Adopted Budget
2021-22

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Unrestricted General Fund Revenue Budget - Fund 11					
Revenues by Source	2019-20 Actual Revenue	2020-21 Actual Revenue	2021-22 Tentative Budget	2021-22 Adopted Budget	% change 21/22 Adopt/ 20/21 Actual
8100 Federal Revenues					
8110 Forest Reserve	\$666	\$8,943	\$0	\$0	(100.00)
Total Federal Revenues	<u>666</u>	<u>8,943</u>	<u>0</u>	<u>0</u>	(100.00)
8600 State Revenues					
8611 Apprenticeship Allowance	3,951,786	3,901,642	3,951,786	3,951,786	1.29
8612 State General Apportionment	55,133,399	30,417,162	48,538,268	32,404,149 *	6.53
8612 State General Apportionment-estimated COLA	5,519,778	0	7,080,944	8,864,293 *	-
8612 Base Allocation Increase	0	0	0	0 *	-
8612 State General Apportionment-Deficit	(3,496,762)	(1,335,989)	(3,638,381)	(3,674,048) *	175.01
8612-8630 State General Apportionment&EPA-prior year adjustment	623,650	(1,604,230)	0	0	(100.00)
8619 Other General Apportionments-Full-time Faculty Allocation	1,304,941	1,304,941	1,307,884	1,304,941	-
8619 Other General Apportionments-Enrollment Fee Admin-2%	281,212	279,888	279,888	275,040	(1.73)
8619 Other General Apportionments-Part-time Faculty Compensation	397,898	649,853	554,206	607,563	(6.51)
8619 Other General Apportionments-Part-time Faculty Office Hour	65,490	0	0	0	-
8629 Other General Categorical-Return to Title IV- 18/19 Recal	5,235	0	0	0	-
8630 Education Protection Account	19,755,427	44,529,069	29,927,255	36,656,734 *	(17.68)
8672-8673 Homeowners' Property Tax Relief/Timber Yield Tax	267,061	260,951	288,123	278,767 *	6.83
8681 State Lottery Proceeds	3,549,384	4,985,883	3,757,379	4,143,784	(16.89)
8682 State Mandated Costs	859,434	809,978	869,923	779,692	(3.74)
Total State Revenues	<u>88,217,933</u>	<u>84,199,148</u>	<u>92,917,275</u>	<u>85,592,701</u>	1.66
8800 Local Revenues					
8811 Tax Allocation, Secured Roll	52,062,939	54,438,308	53,253,286	58,154,978 *	6.83
8812 Tax Allocation, Supplement Roll	1,089,842	1,102,157	1,620,143	1,177,404 *	6.83
8813 Tax Allocation, Unsecured Roll	1,583,620	1,599,178	1,577,368	1,708,359 *	6.83
8816 Prior Years' Taxes	446,879	386,086	582,322	412,445 *	6.83
8817 Education Revenue Augmentation Fund (ERAF)	23,482,497	25,332,588	25,000,000	27,062,121 *	6.83
8818 RDA Funds - Pass Thru AB	530,959	574,739	451,127	613,978 *	6.83
8819 RDA Funds - Residuals	6,275,689	7,552,267	6,100,233	8,067,883 *	6.83

Rancho Santiago Community College District
Adopted Budget
2021-22

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Unrestricted General Fund Revenue Budget - Fund 11					
Revenues by Source	2019-20 Actual Revenue	2020-21 Actual Revenue	2021-22 Tentative Budget	2021-22 Adopted Budget	% change 21/22 Adopt/ 20/21 Actual
8850 Rents and Leases	197,217	84,048	338,480	338,480	302.72
8860 Interest & Investment Income	3,292,512	1,307,061	1,000,000	1,000,000	(23.49)
8866/8867 Gain(Loss)on Invest-Realized/Unrealized	0	166,141	0	0	(100.00)
8874 CCC Enrollment Fees	8,690,034	8,645,622	7,500,000	8,301,307 *	(3.98)
8875 Bachelor's Program Fee	47,712	47,964	40,000	40,000	(16.60)
8880 Nonresident Tuition	3,166,363	2,600,988	2,700,000	2,700,000	3.81
8890 Other Local Revenues (Student Transcript/Representation/ Discounts/Fines/Instr. Mat./Health Serv. Use Fees, etc.)	1,201,891	3,115,905	24,200	524,200	(83.18)
8891 Other Local Rev - Special Proj	0	0	0	0	-
Total Local Revenues	102,068,154	106,953,052	100,187,159	110,101,155	2.94
8900 Other Financing Sources					
8910 Proceeds-Sale of Equip & Suppl	39,189	32,615	5,000	5,000	(84.67)
8981/8983 Interfund Transfer In/Intrafund Transfer In	0	1,770,376	4,091,787	2,361,566	33.39
Total Other Sources	39,189	1,802,991	4,096,787	2,366,566	31.26
Total Revenues	190,325,942	192,964,134	197,201,221	198,060,422	2.64
Net Beginning Balance	0	0	0	0	-
Adjustments to Beginning Balance	0	0	0	0	-
Adjusted Beginning Fund Balance	0	0	0	0	-
Total Revenues, Other Financing Sources and Beginning Fund Balance	\$190,325,942	\$192,964,134	\$197,201,221	\$198,060,422	2.64
* Component of Apportionment				\$180,028,370	

Rancho Santiago Community College District
Adopted Budget
2021-22

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Unrestricted General Fund Expenditure Budget - Fund 11

<u>Expenditures by Object</u>	2019-20 Actual Expenses	2020-21 Actual Expenses	2021-22 Tentative Budget	2021-22 Adopted Budget	% change 21/22 Adopt/ 20/21 Actual
1000 Academic Salaries					
1100 Instructional Salaries, Regular Contract	\$30,521,540	\$30,094,025	\$34,558,062	\$34,558,062	14.83
1200 Non-Instructional Salaries, Regular Contract	14,341,338	13,325,498	15,479,418	15,488,942	16.24
1300 Instructional Salaries, Other Non-Regular	27,904,529	26,698,780	26,651,792	26,603,051	(0.36)
1400 Non-Instructional Salaries, Other Non-Regular	1,602,043	1,860,402	1,601,729	1,658,237	(10.87)
Subtotal	<u>74,369,450</u>	<u>71,978,705</u>	<u>78,291,001</u>	<u>78,308,292</u>	8.79
2000 Classified Salaries					
2100 Non-Instructional Salaries, Regular Full Time	30,140,706	30,799,310	35,458,374	35,418,194	15.00
2200 Instructional Aides, Regular Full Time	474,438	497,852	553,600	596,439	19.80
2300 Non-Instructional Salaries, Other	1,603,188	1,258,594	1,395,313	1,367,999	8.69
2400 Instructional Aides, Other	1,757,403	1,533,516	1,861,674	1,861,674	21.40
Subtotal	<u>33,975,735</u>	<u>34,089,272</u>	<u>39,268,961</u>	<u>39,244,306</u>	15.12
3000 Employee Benefits					
3100 State Teachers' Retirement System Fund	12,030,301	10,943,927	12,678,270	12,635,880	15.46
3200 Public Employees' Retirement System Fund	6,804,296	7,022,014	9,230,935	9,228,626	31.42
3300 Old Age, Survivors, Disability, and Health Ins.	3,886,861	3,841,630	4,293,322	4,291,584	11.71
3400 Health and Welfare Benefits	27,182,850	25,690,768	28,458,046	28,890,598	12.46
3500 State Unemployment Insurance	113,831	74,669	310,675	310,741	316.16
3600 Workers' Compensation Insurance	1,734,408	1,667,465	1,783,176	1,782,343	6.89
3900 Other Benefits	1,387,774	2,446,261	1,450,103	1,449,816	(40.73)
Subtotal	<u>53,140,321</u>	<u>51,686,734</u>	<u>58,204,527</u>	<u>58,589,588</u>	13.36
TOTAL SALARIES/BENEFITS	161,485,506	157,754,711	175,764,489	176,142,186	11.66
Salaries/Benefits Cost % of Total Expenditures	89.83%	90.38%	89.81%	89.67%	

Rancho Santiago Community College District
Adopted Budget
2021-22

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Unrestricted General Fund Expenditure Budget - Fund 11

Expenditures by Object	2019-20 Actual Expenses	2020-21 Actual Expenses	2021-22 Tentative Budget	2021-22 Adopted Budget	% change 21/22 Adopt/ 20/21 Actual
4000 Books and Supplies					
4100 Textbooks	0	0	0	0	-
4200 Other Books	690	593	1,268	1,268	113.83
4300 Instructional Supplies	1,618	6,553	9,572	8,322	27.00
4400 Media Supplies	0	0	0	0	-
4500 Maintenance Supplies	97,127	58,278	95,253	111,928	92.06
4600 Non-Instructional Supplies	753,946	267,446	651,691	580,988	117.24
4700 Food Supplies	9,959	2,990	10,056	11,806	294.85
Subtotal	863,340	335,860	767,840	714,312	112.68
5000 Services and Other Operating Expenses					
5100 Personal & Consultant Svcs	1,445,177	1,159,149	1,790,270	2,369,923	104.45
5200 Travel & Conference Expenses	141,323	10,946	157,004	160,026	1,361.96
5300 Dues & Memberships	150,250	115,115	114,127	124,728	8.35
5400 Insurance	1,970,000	1,970,090	1,970,090	1,970,090	-
5500 Utilities & Housekeeping Svcs	3,028,703	3,099,537	3,061,445	3,071,721	(0.90)
5600 Rents, Leases & Repairs	3,554,035	3,527,110	4,247,845	4,071,099	15.42
5700 Legal, Election & Audit Exp	781,922	658,213	885,377	950,454	44.40
5800 Other Operating Exp & Services	4,251,032	3,591,876	5,243,448	5,258,548	46.40
5900 Other (Transp., Postage, Reproduction, Special Proj., etc.)	644,919	734,049	1,085,940	1,223,844	66.73
Subtotal	15,967,361	14,866,085	18,555,546	19,200,433	29.16
6000 Sites, Buildings, Books, and Equipment					
6100 Sites & Site Improvements	0	0	0	0	-
6200 Buildings	1,012,809	1,333,594	0	0	(100.00)
6300 Library Books	4,985	964	920	1,070	11.00
6400 Equipment	426,389	247,928	612,426	382,421	54.25
Subtotal	1,444,183	1,582,486	613,346	383,491	(75.77)
Subtotal, Expenditures (1000 - 6000)	179,760,390	174,539,142	195,701,221	196,440,422	12.55

Rancho Santiago Community College District
Adopted Budget
2021-22

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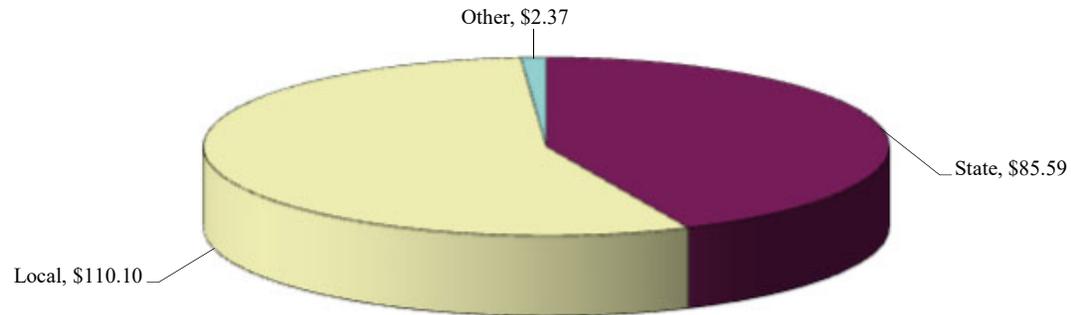
Unrestricted General Fund Expenditure Budget - Fund 11

Expenditures by Object	2019-20 Actual Expenses	2020-21 Actual Expenses	2021-22 Tentative Budget	2021-22 Adopted Budget	% change 21/22 Adopt/ 20/21 Actual
7000 Other Outgo					
7200 Intrafund Transfers Out	3,554	(5,911)	0	0	(100.00)
7300 Interfund Transfers Out	4,140,000	4,000,000	1,500,000	1,500,000	(62.50)
7600 Other Student Aid	0	0	0	120,000	-
Subtotal	<u>4,143,554</u>	<u>3,994,089</u>	<u>1,500,000</u>	<u>1,620,000</u>	(59.44)
Subtotal, Expenditures (1000 - 7000)	<u>183,903,944</u>	<u>178,533,231</u>	<u>197,201,221</u>	<u>198,060,422</u>	10.94
7900 Reserve for Contingencies					
7910 Estimated COLA	0	0	0	0	-
7910 Estimated Restoration/Access/Growth	0	0	0	0	-
7950 Budget Stabilization	0	0	0	0	-
Total Designated	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	-
7910 Unrestricted Contingency	<u>6,421,998</u>	<u>14,430,903</u>	<u>0</u>	<u>0</u>	(100.00)
Subtotal Expenditures (7900)	<u>6,421,998</u>	<u>14,430,903</u>	<u>0</u>	<u>0</u>	(100.00)
Total Expenditures, Other Outgo and Ending Fund Balance	<u><u>\$190,325,942</u></u>	<u><u>\$192,964,134</u></u>	<u><u>\$197,201,221</u></u>	<u><u>\$198,060,422</u></u>	2.64

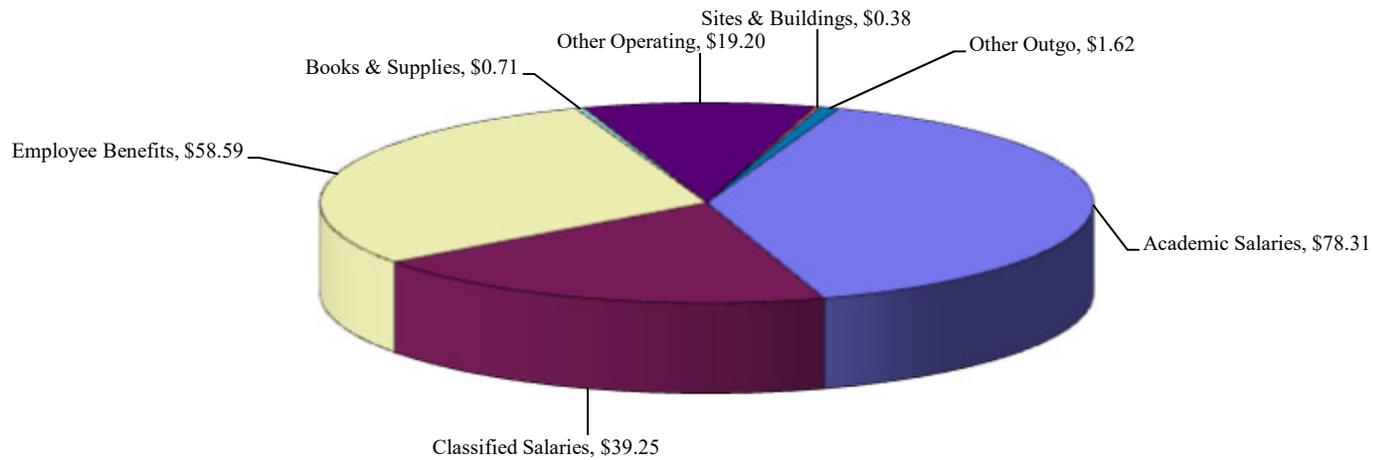
Rancho Santiago Community College District
Adopted Budget 2021-22
General Fund - Unrestricted - Fund 11

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Revenue in Millions



Expenditures in Millions



Rancho Santiago Community College District
Adopted Budget
2021-22

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Restricted General Fund Revenue Budget - Fund 12						
<u>Revenues by Source</u>		2019-20	2020-21	2021-22	2021-22	% change
		Actual	Actual	Tentative	Adopted	21/22 Adopt/
		Revenue	Revenue	Budget	Budget	20/21 Actual
8100	Federal Revenues					
8120	Higher Education Act	\$2,623,567	\$2,375,782	\$3,573,180	\$1,490,431	(37.27)
8140	Temporary Assistance for Needy Families (TANF)	98,243	75,074	75,148	75,148	0.10
8150	Student Financial Aid	4,801	27,756	224,446	242,770	774.66
8170	Vocational Technical Education Act (VTEA)	1,550,993	1,415,973	1,385,513	1,372,788	(3.05)
8199	Other Federal Revenues (ABE, CAMP, SBA, Gear Up, NSF)	5,200,370	16,312,196	23,496,716	36,176,769	121.78
	Total Federal Revenues	<u>9,477,974</u>	<u>20,206,781</u>	<u>28,755,003</u>	<u>39,357,906</u>	94.78
8600	State Revenues					
8622	Extended Opportunity Programs & Services (EOPS)	2,053,744	2,017,009	2,380,901	2,350,862	16.55
8623	Disabled Students Programs & Services (DSPS)	1,728,656	1,756,926	1,856,671	1,832,911	4.32
8625	CalWORKS	524,675	572,410	596,336	589,349	2.96
8626	Telecomm./Technology Infrastructure Prog. (TTIP)	148	1,075	3,674	2,599	141.77
8629	Other Gen Categorical Apport-BSI	798,225	564,802	1,032,157	467,355	(17.25)
8629	Other Gen Categorical Apport-CARE	112,818	121,431	148,065	164,799	35.71
8629	Other Gen Categorical Apport-Adult Ed Block/CTE SWP	67,900,239	83,867,490	170,299,955	85,575,029	2.04
8629	Other Gen Categorical Apport-Equal Employment Opportunity	32,563	22,302	67,194	67,329	201.90
8629	Other Gen Categorical Apport-Guided Pathways	635,545	427,595	1,137,575	948,437	121.81
8629	Other Gen Categorical Apport-Instructional Equipment	100,272	0	0	0	-
8629	Other Gen Categorical Apport-Matriculation-Credit	6,980,165	3,954,306	4,745,227	5,370,895	35.82
8629	Other Gen Categorical Apport-Matriculation-Non-Credit	2,473,112	1,696,152	1,697,018	1,588,360	(6.36)
8629	Other Gen Categorical Apport-SEAP	0	4,961,005	4,952,093	4,466,654	(9.96)
8629	Other Gen Categorical Apport-Student Equity	2,757,529	1,996,724	2,827,177	2,832,480	41.86
8629	Other Gen Categorical Apport-Student Financial Aid Admin	1,045,814	1,037,558	1,059,753	1,064,469	2.59
8629	Other Gen Categorical Apport-Other	1,033,959	1,844,588	3,698,158	3,078,577	66.90
8659	Other Reimb Categorical Allow-Career Tech/Econ Dev	32,418,483	15,125,757	51,496,504	4,961,842	(67.20)
8659	Other Reimb Categorical Allow-Other	805,751	189,223	1,703,225	151,511	(19.93)
8681	State Lottery Proceeds	1,259,930	2,023,357	1,227,410	1,652,430	(18.33)

Rancho Santiago Community College District
Adopted Budget
2021-22

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Restricted General Fund Revenue Budget - Fund 12					
Revenues by Source	2019-20 Actual Revenue	2020-21 Actual Revenue	2021-22 Tentative Budget	2021-22 Adopted Budget	% change 21/22 Adopt/ 20/21 Actual
8699 Other Misc State	1,069,106	1,068,040	3,619,818	3,301,506	209.12
Total State Revenues	<u>123,730,734</u>	<u>123,247,750</u>	<u>254,548,911</u>	<u>120,467,394</u>	(2.26)
8800 Local Revenues					
8820 Contrib, Gifts, Grants & Endowment	3,227	0	561	561	-
8831 Contract Instructional Service/Other Contract Serv	45,000	44,133	44,177	1,243,632	2,717.92
8867 Gain (Loss) on Invest	0	184,388	0	0	(100.00)
8876 Health Services Fees	1,194,722	1,035,808	972,300	972,300	(6.13)
8882 Parking Fees & Bus Passes	572,597	43,714	1,405,631	1,405,631	3,115.52
8890 Other Local Revenues (Instr. Mat./Health Serv. Use Fees, etc.)	200,434	166,262	232,307	204,755	23.15
8891 Other Local Rev - Special Proj	345,143	489,098	894,906	413,826	(15.39)
Total Local Revenues	<u>2,361,123</u>	<u>1,963,403</u>	<u>3,549,882</u>	<u>4,240,705</u>	115.99
8900 Other Financing Sources					
8910 Proceeds-Sale of Equip & Suppl	0	0	0	0	-
8981 Interfund Transfer In	26,137	798,264	0	0	(100.00)
8999 Revenue - Clearing	0	0	0	0	-
Total Other Sources	<u>26,137</u>	<u>798,264</u>	<u>0</u>	<u>0</u>	(100.00)
Total Revenues	<u>135,595,968</u>	<u>146,216,198</u>	<u>286,853,796</u>	<u>164,066,005</u>	12.21
Net Beginning Balance	3,581,339	3,368,721	1,571,114	4,432,700	31.58
Adjustments to Beginning Balance	0	0	0	0	-
Adjusted Beginning Fund Balance	<u>3,581,339</u>	<u>3,368,721</u>	<u>1,571,114</u>	<u>4,432,700</u>	31.58
Total Revenues, Other Financing Sources and Beginning Fund Balance	<u>\$139,177,307</u>	<u>\$149,584,919</u>	<u>\$288,424,910</u>	<u>\$168,498,705</u>	12.64

Rancho Santiago Community College District
Adopted Budget
2021-22

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Restricted General Fund Expenditure Budget - Fund 12

<u>Expenditures by Object</u>	2019-20 Actual Expenses	2020-21 Actual Expenses	2021-22 Tentative Budget	2021-22 Adopted Budget	% change 21/22 Adopt/ 20/21 Actual
1000 Academic Salaries					
1100 Instructional Salaries, Regular Contract	\$195,506	\$243,265	\$183,501	\$161,786	(33.49)
1200 Non-Instructional Salaries, Regular Contract	4,474,885	5,309,226	5,492,738	5,312,637	0.06
1300 Instructional Salaries, Other Non-Regular	268,748	208,191	327,133	201,216	(3.35)
1400 Non-Instructional Salaries, Other Non-Regular	4,392,579	4,566,732	4,313,698	3,553,791	(22.18)
Subtotal	<u>9,331,718</u>	<u>10,327,414</u>	<u>10,317,070</u>	<u>9,229,430</u>	(10.63)
2000 Classified Salaries					
2100 Non-Instructional Salaries, Regular Full Time	10,734,799	10,713,624	16,398,772	12,291,456	14.73
2200 Instructional Aides, Regular Full Time	35,233	77,199	106,485	69,564	(9.89)
2300 Non-Instructional Salaries, Other	3,894,237	3,362,688	4,302,057	3,499,464	4.07
2400 Instructional Aides, Other	1,008,829	1,028,485	948,351	910,414	(11.48)
Subtotal	<u>15,673,098</u>	<u>15,181,996</u>	<u>21,755,665</u>	<u>16,770,898</u>	10.47
3000 Employee Benefits					
3100 State Teachers' Retirement System Fund	2,318,878	2,165,246	2,599,428	2,543,356	17.46
3200 Public Employees' Retirement System Fund	2,635,954	2,826,224	5,210,654	4,175,715	47.75
3300 Old Age, Survivors, Disability, and Health Ins.	1,213,475	1,261,379	1,734,659	1,343,722	6.53
3400 Health and Welfare Benefits	4,031,946	3,917,824	5,625,117	4,987,694	27.31
3500 State Unemployment Insurance	11,937	13,196	17,155	95,041	620.23
3600 Workers' Compensation Insurance	371,152	384,911	482,949	400,937	4.16
3900 Other Benefits	308,706	298,594	419,460	337,434	13.01
Subtotal	<u>10,892,048</u>	<u>10,867,374</u>	<u>16,089,422</u>	<u>13,883,899</u>	27.76
TOTAL SALARIES/BENEFITS	35,896,864	36,376,784	48,162,157	39,884,227	9.64

Rancho Santiago Community College District
Adopted Budget
2021-22

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Restricted General Fund Expenditure Budget - Fund 12

Expenditures by Object	2019-20 Actual Expenses	2020-21 Actual Expenses	2021-22 Tentative Budget	2021-22 Adopted Budget	% change 21/22 Adopt/ 20/21 Actual
4000 Books and Supplies					
4100 Textbooks	1,742	0	3,031	0	-
4200 Other Books	86,668	66,233	63,991	92,864	40.21
4300 Instructional Supplies	1,749,024	2,407,235	1,684,894	4,661,353	93.64
4400 Media Supplies	0	0	0	0	-
4500 Maintenance Supplies	11,643	9,594	17,950	17,950	87.10
4600 Non-Instructional Supplies	428,791	616,453	1,248,113	696,823	13.04
4700 Food Supplies	189,619	119,240	280,454	286,497	140.27
Subtotal	<u>2,467,487</u>	<u>3,218,755</u>	<u>3,298,433</u>	<u>5,755,487</u>	78.81
5000 Services and Other Operating Expenses					
5100 Personal & Consultant Svcs	89,031,424	88,512,148	199,295,650	77,169,982	(12.81)
5200 Travel & Conference Expenses	500,860	94,846	585,974	676,944	613.73
5300 Dues & Memberships	82,543	53,916	130,510	95,856	77.79
5400 Insurance	59,553	56,697	59,995	59,995	5.82
5500 Utilities & Housekeeping Svcs	67,391	66,771	135,470	153,618	130.07
5600 Rents, Leases & Repairs	348,293	493,406	388,765	225,189	(54.36)
5700 Legal, Election & Audit Exp	0	0	0	0	-
5800 Other Operating Exp & Services	1,997,775	2,133,089	3,132,366	7,701,206	261.04
5900 Other (Transp., Postage, Reproduction, Special Proj., etc.)	772,165	923,054	26,538,132	29,010,842	3,042.92
Subtotal	<u>92,860,004</u>	<u>92,333,927</u>	<u>230,266,862</u>	<u>115,093,632</u>	24.65
6000 Sites, Buildings, Books, and Equipment					
6100 Sites & Site Improvements	0	12,531	145,109	417,731	3,233.58
6200 Buildings	176,449	181,949	182,000	400,349	120.03
6300 Library Books	260,012	246,727	210,449	268,405	8.79
6400 Equipment	2,824,206	3,048,673	3,186,074	3,672,606	20.47
Subtotal	<u>3,260,667</u>	<u>3,489,880</u>	<u>3,723,632</u>	<u>4,759,091</u>	36.37
Subtotal, Expenditures (1000 - 6000)	<u>134,485,022</u>	<u>135,419,346</u>	<u>285,451,084</u>	<u>165,492,437</u>	22.21

Rancho Santiago Community College District
Adopted Budget
2021-22

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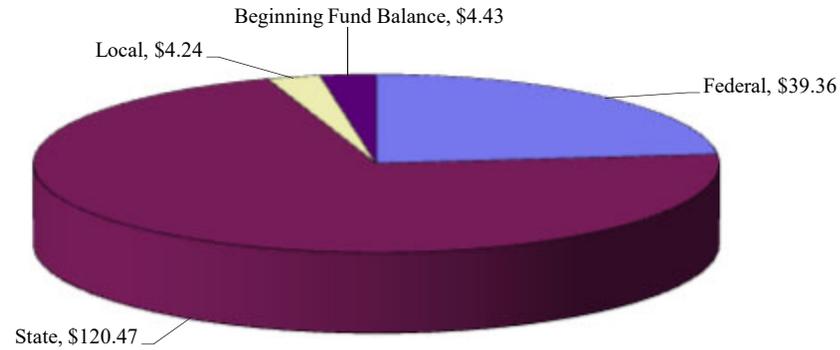
Restricted General Fund Expenditure Budget - Fund 12

Expenditures by Object	2019-20 Actual Expenses	2020-21 Actual Expenses	2021-22 Tentative Budget	2021-22 Adopted Budget	% change 21/22 Adopt/ 20/21 Actual
7000 Other Outgo					
7200 Intrafund Transfers Out	(3,554)	2,626,353	0	0	(100.00)
7300 Interfund Transfers Out	400,069	5,682,728	0	0	(100.00)
7500 Student Scholarship	0	0	0	28,206	-
7600 Other Student Aid	927,049	1,423,792	2,227,871	1,847,248	29.74
Subtotal	<u>1,323,564</u>	<u>9,732,873</u>	<u>2,227,871</u>	<u>1,875,454</u>	(80.73)
Subtotal, Expenditures (1000 - 7000)	<u>135,808,586</u>	<u>145,152,219</u>	<u>287,678,955</u>	<u>167,367,891</u>	15.31
7900 Reserve for Contingencies					
7920 Restricted Contingency-Family Pact-2339 & 2340	0	0	137,174	132,864	-
7920 Restricted Contingency-Campus Health Services-3250	0	0	126,689	130,153	-
7920 Restricted Contingency-Health Services Fees-3450	0	0	482,092	683,410	-
7920 Restricted Contingency-Safety & Parking-3610	0	0	0	0	-
Total Designated	<u>0</u>	<u>0</u>	<u>745,955</u>	<u>946,427</u>	-
7910 Unrestricted Contingency	3,368,721	4,432,700	0	184,387	(95.84)
Subtotal Expenditures (7900)	<u>3,368,721</u>	<u>4,432,700</u>	<u>745,955</u>	<u>1,130,814</u>	(74.49)
Total Expenditures, Other Outgo and Ending Fund Balance	<u>\$139,177,307</u>	<u>\$149,584,919</u>	<u>\$288,424,910</u>	<u>\$168,498,705</u>	12.64

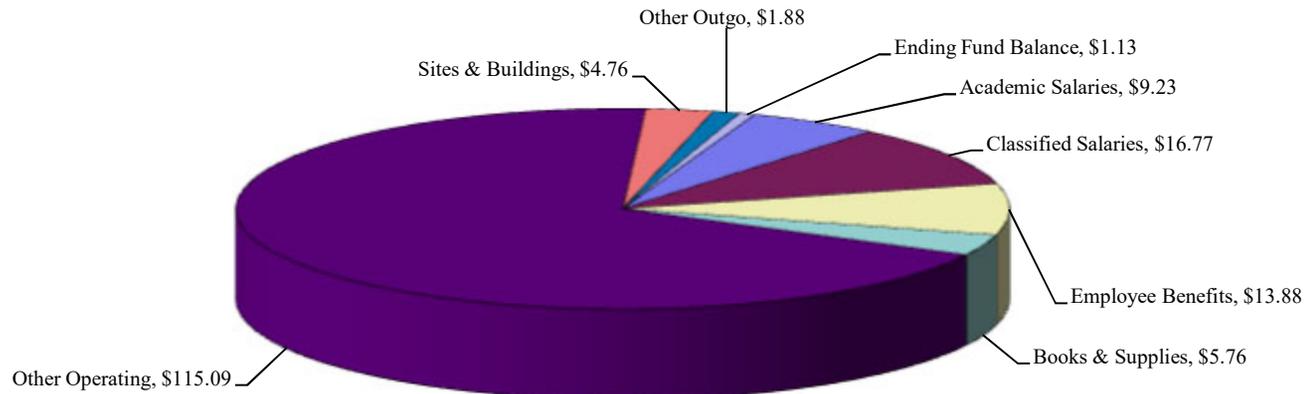
Rancho Santiago Community College District
Adopted Budget 2021-22
General Fund - Restricted - Fund 12

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Revenue in Millions



Expenditures in Millions



Rancho Santiago Community College District
Adopted Budget
2021-22

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Unrestricted - One-Time - General Fund Revenue Budget - Fund 13						
<u>Revenues by Source</u>		2019-20 Actual Revenue	2020-21 Actual Revenue	2021-22 Tentative Budget	2021-22 Adopted Budget	% change 21/22 Adopt/ 20/21 Actual
8100	Federal Revenues					
	Total Federal Revenues	\$0	\$0	\$0	\$0	-
8600	State Revenues					
8611	Apprenticeship Allowance	0	0	0	0	-
8682	State Mandated Costs	0	0	0	0	-
8699	Other Misc State Revenue-STRS on behalf entry	7,584,025	6,337,820	7,584,025	7,584,025	19.66
	Total State Revenues	<u>7,584,025</u>	<u>6,337,820</u>	<u>7,584,025</u>	<u>7,584,025</u>	19.66
8800	Local Revenues					
8850	Rents and Leases	16,827	396	45,000	45,000	11,263.64
8890	Other Local Revenues (Student Transcript/Representation/ Discounts/Fines/Instr. Mat./Health Serv. Use Fees, etc.)	174,089	173,550	91,630	101,491	(41.52)
8891	Other Local Rev - Special Proj	0	0	0	0	-
	Total Local Revenues	<u>190,916</u>	<u>173,946</u>	<u>136,630</u>	<u>146,491</u>	(15.78)
8900	Other Financing Sources					
8910	Proceeds-Sale of Equip & Suppl	0	0	0	0	-
8981/8983	Interfund Transfer In/Intrafund Transfer In	0	51,803	0	0	(100.00)
	Total Other Sources	<u>0</u>	<u>51,803</u>	<u>0</u>	<u>0</u>	(100.00)
	Total Revenues	<u>7,774,941</u>	<u>6,563,569</u>	<u>7,720,655</u>	<u>7,730,516</u>	17.78
	Net Beginning Balance	38,759,046	38,043,630	40,852,661	46,370,068	21.89
	Adjustments to Beginning Balance	0	0	0	0	-
	Adjusted Beginning Fund Balance	<u>38,759,046</u>	<u>38,043,630</u>	<u>40,852,661</u>	<u>46,370,068</u>	21.89
	Total Revenues, Other Financing Sources and Beginning Fund Balance	<u>\$46,533,987</u>	<u>\$44,607,199</u>	<u>\$48,573,316</u>	<u>\$54,100,584</u>	21.28

Rancho Santiago Community College District
Adopted Budget
2021-22

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

<u>Expenditures by Object</u>	2019-20 Actual Expenses	2020-21 Actual Expenses	2021-22 Tentative Budget	2021-22 Adopted Budget	% change 21/22 Adopt/ 20/21 Actual
1000 Academic Salaries					
1100 Instructional Salaries, Regular Contract	\$0	\$0	\$0	\$0	-
1200 Non-Instructional Salaries, Regular Contract	50,857	305,271	131,726	131,726	(56.85)
1300 Instructional Salaries, Other Non-Regular	0	0	28,931	728,931	-
1400 Non-Instructional Salaries, Other Non-Regular	395,122	376,633	46,750	391,467	3.94
Subtotal	<u>445,979</u>	<u>681,904</u>	<u>207,407</u>	<u>1,252,124</u>	83.62
2000 Classified Salaries					
2100 Non-Instructional Salaries, Regular Full Time	156,296	82,414	199,468	116,151	40.94
2200 Instructional Aides, Regular Full Time	0	0	0	0	-
2300 Non-Instructional Salaries, Other	157,306	199,751	19,916	219,916	10.10
2400 Instructional Aides, Other	6,443	0	0	0	-
Subtotal	<u>320,045</u>	<u>282,165</u>	<u>219,384</u>	<u>336,067</u>	19.10
3000 Employee Benefits					
3100 State Teachers' Retirement System Fund	7,642,665	6,432,959	7,604,302	7,781,069	20.96
3200 Public Employees' Retirement System Fund	41,454	29,452	60,897	41,734	41.70
3300 Old Age, Survivors, Disability, and Health Ins.	29,294	29,985	22,784	31,442	4.86
3400 Health and Welfare Benefits	76,600	78,982	71,670	74,908	(5.16)
3500 State Unemployment Insurance	362	553	206	5,426	881.19
3600 Workers' Compensation Insurance	11,754	14,932	6,153	23,551	57.72
3900 Other Benefits	3,331	4,202	4,682	3,182	(24.27)
Subtotal	<u>7,805,460</u>	<u>6,591,065</u>	<u>7,770,694</u>	<u>7,961,312</u>	20.79
TOTAL SALARIES/BENEFITS	8,571,484	7,555,134	8,197,485	9,549,503	26.40

Rancho Santiago Community College District
Adopted Budget
2021-22

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

Expenditures by Object	2019-20 Actual Expenses	2020-21 Actual Expenses	2021-22 Tentative Budget	2021-22 Adopted Budget	% change 21/22 Adopt/ 20/21 Actual
4000 Books and Supplies					
4100 Textbooks	0	0	0	0	-
4200 Other Books	0	3,726	0	0	(100.00)
4300 Instructional Supplies	193,911	29,350	6,960	6,960	(76.29)
4400 Media Supplies	0	0	0	0	-
4500 Maintenance Supplies	18,223	63,475	117,997	134,561	111.99
4600 Non-Instructional Supplies	320,810	196,745	330,289	333,789	69.66
4700 Food Supplies	116	0	0	0	-
Subtotal	<u>533,060</u>	<u>293,296</u>	<u>455,246</u>	<u>475,310</u>	62.06
5000 Services and Other Operating Expenses					
5100 Personal & Consultant Svcs	929,175	781,603	1,760,862	1,732,558	121.67
5200 Travel & Conference Expenses	30,362	13,260	111,247	110,152	730.71
5300 Dues & Memberships	12,061	34,023	68,620	68,620	101.69
5400 Insurance	0	0	0	0	-
5500 Utilities & Housekeeping Svcs	2,784	112,857	278,926	273,926	142.72
5600 Rents, Leases & Repairs	656,757	640,904	903,735	914,099	42.63
5700 Legal, Election & Audit Exp	539,152	172,926	229,200	222,350	28.58
5800 Other Operating Exp & Services	239,577	475,833	1,845,570	2,279,240	379.00
5900 Other (Transp., Postage, Reproduction, Special Proj., etc.)	59,883	110,219	1,739,882	4,158,821	3,673.23
Subtotal	<u>2,469,751</u>	<u>2,341,625</u>	<u>6,938,042</u>	<u>9,759,766</u>	316.79
6000 Sites, Buildings, Books, and Equipment					
6100 Sites & Site Improvements	0	0	0	0	-
6200 Buildings	22,761	0	8,239	8,239	-
6300 Library Books	0	0	0	0	-
6400 Equipment	814,979	224,090	22,730	32,591	(85.46)
Subtotal	<u>837,740</u>	<u>224,090</u>	<u>30,969</u>	<u>40,830</u>	(81.78)
Subtotal, Expenditures (1000 - 6000)	<u>12,412,035</u>	<u>10,414,145</u>	<u>15,621,742</u>	<u>19,825,409</u>	90.37

Rancho Santiago Community College District
Adopted Budget
2021-22

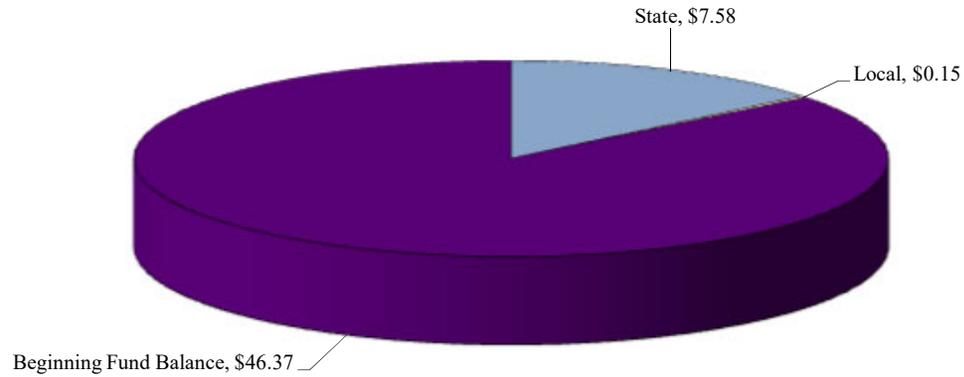
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Unrestricted - One-Time - General Fund Expenditure Budget - Fund 13					
Expenditures by Object	2019-20 Actual Expenses	2020-21 Actual Expenses	2021-22 Tentative Budget	2021-22 Adopted Budget	% change 21/22 Adopt/ 20/21 Actual
7000 Other Outgo					
7200 Intrafund Transfers Out	0	0	0	0	-
7300 Interfund Transfers Out	2,500,000	2,242,900	2,000,000	2,000,000	(10.83)
7600 Other Student Aid	320	10,989	0	0	(100.00)
Subtotal	<u>2,500,320</u>	<u>2,253,889</u>	<u>2,000,000</u>	<u>2,000,000</u>	(11.26)
Subtotal, Expenditures (1000 - 7000)	<u>14,912,355</u>	<u>12,668,034</u>	<u>17,621,742</u>	<u>21,825,409</u>	72.29
7900 Reserve for Contingencies					
7930 Board Policy Contingency (12.5%)	0	0	25,874,285	26,537,726	-
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	1,310,423	1,970,583	-
Total Designated	<u>0</u>	<u>0</u>	<u>27,334,708</u>	<u>28,658,309</u>	-
7910 Unrestricted Contingency					
SAC	0	0	183,000	183,000	-
SCC	0	0	0	0	-
DS	0	0	0	0	-
7910 SRP-savings	0	0	3,433,866	3,433,866	-
7910 Unrestricted Contingency	31,621,632	31,939,165	0	0	(100.00)
Subtotal Expenditures (7900)	<u>31,621,632</u>	<u>31,939,165</u>	<u>30,951,574</u>	<u>32,275,175</u>	1.05
Total Expenditures, Other Outgo and Ending Fund Balance	<u><u>\$46,533,987</u></u>	<u><u>\$44,607,199</u></u>	<u><u>\$48,573,316</u></u>	<u><u>\$54,100,584</u></u>	21.28

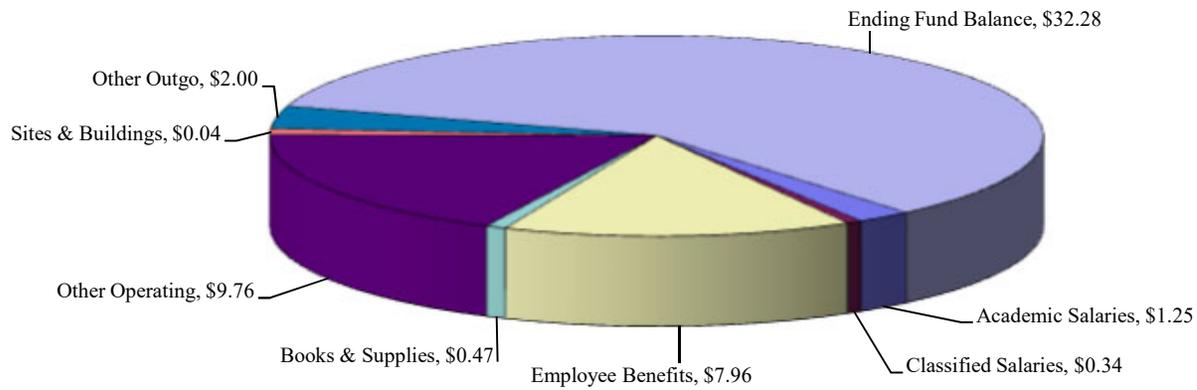
Rancho Santiago Community College District
Adopted Budget 2021-22
Unrestricted - One-Time - General Fund - Fund 13

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Revenue in Millions



Expenditures in Millions



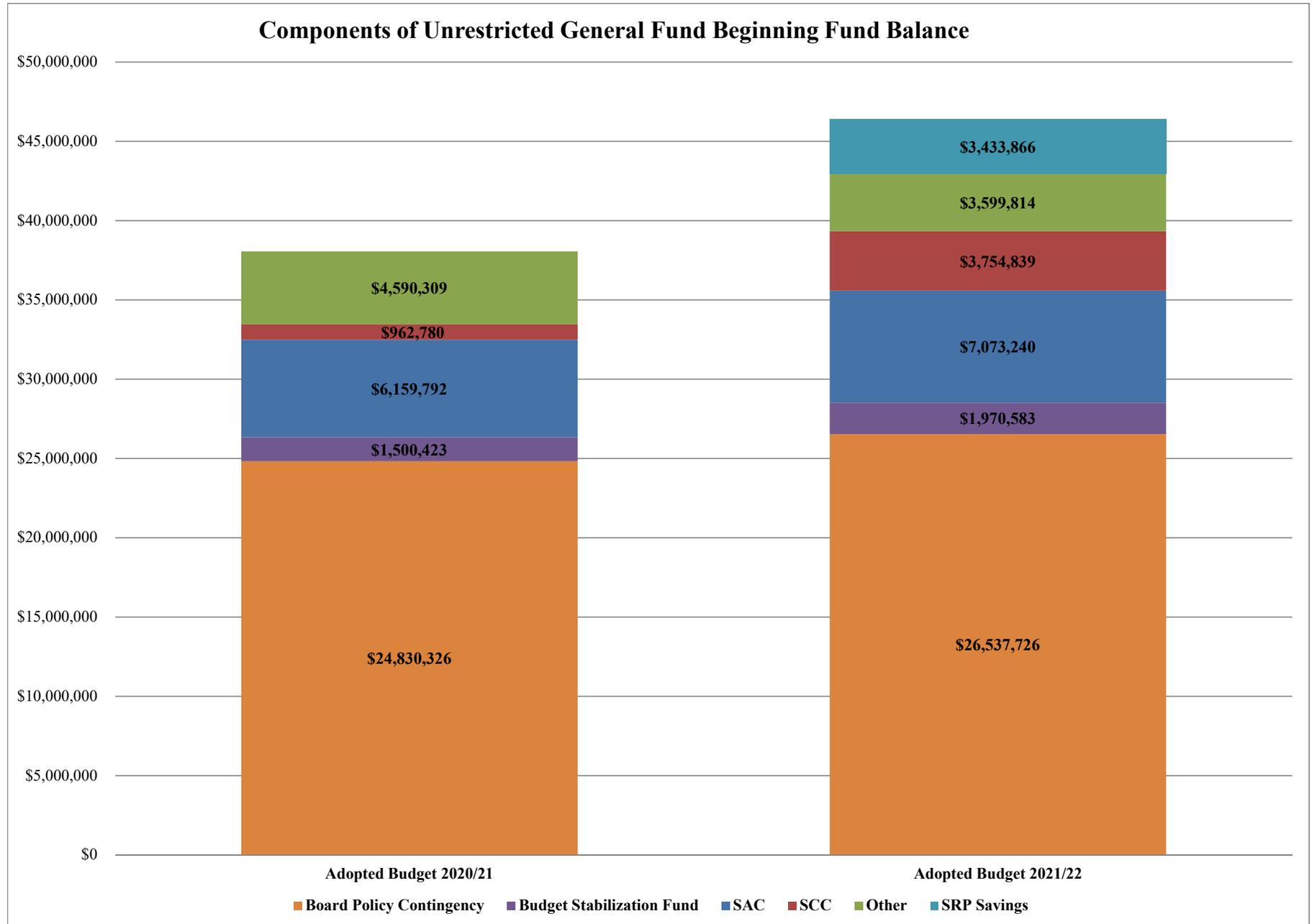
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FY 2020-21 Ending Balance and Carryover		
BREAKDOWN OF FUND BALANCE		
2020/21 Beginning Fund Balance		\$ 38,043,630
2020/21 Change in Fund Balance		8,326,438
Ending Balance FY 2020-21 / Beginning Balance FY 2021-22		<u>46,370,068</u>
FD 11 Budgeted Deficit - FY 2021-22		(2,361,566)
HEERF Indirect Cost Revenue Offset		2,361,566
Carryover for Santa Ana College	\$ 7,073,240	
Carryover for Santiago Canyon College	3,754,839	
Carryover for SRP Savings	3,433,866	
Carryover for District Services:		
Publication	43,186	
Human Resources	161,299	
50 % Indirect - Educational Services (prior years)	734,054	
50 % Indirect - Educational Services (FY 20/21)	<u>314,775</u>	
Total Budget Center Carryovers		15,515,259
SCC ADA Settlement Costs		2,000,000
Election Carryover		125,000
Other One-time Additional DS		71,500
Revolving Cash/Vacation Payout		150,000
12.5% Board Policy Contingency		26,537,726
Ending Budget Stabilization		<u>1,970,583</u>
Unrestricted Balance		<u>\$ 0</u>
Beginning Budget Stabilization Fund		\$ 1,500,423
Awards Incentives		3,407
Interest		1,473,202
Gains (Loss)/Outlawed Checks		137,908
Proceeds-sales of equipment		32,615
25% DS Indirect		157,387
Increase Board Reserve		<u>(1,334,359)</u>
Ending Budget Stabilization Fund		<u>\$ 1,970,583</u>

Rancho Santiago Community College District
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**RSCCD - Estimate 2021/22 Revenue Allocation Simulation for Unrestricted General Fund -- FD 11
Based on Student Centered Funding Formula - Hold Harmless Calculation 2020/21 TCR + COLA**

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	SAC/CEC	SAC	CEC	SCC/OEC	SCC	OEC	District Services	Institutional Cost	TOTAL
APPORTIONMENT REVENUE									
Basic Allocation	\$ 6,742,507	\$ 5,394,006	\$ 1,348,501	\$ 5,394,003	\$ 4,045,502	\$ 1,348,501			\$ 12,136,510
FTES - based on 20/21 @ Annual	\$ 78,360,201	\$ 57,042,449	\$ 21,317,752	\$ 37,342,966	\$ 25,603,909	\$ 11,739,057			\$ 115,703,167
SCFF - Supplemental Allocation	\$ 18,636,756	\$ 18,636,756	\$ -	\$ 6,389,496	\$ 6,389,496	\$ -			\$ 25,026,252
SCFF - Student Success Allocation	\$ 12,277,393	\$ 12,277,393	\$ -	\$ 5,824,597	\$ 5,824,597	\$ -			\$ 18,101,990
Stabilization	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			\$ -
Subtotal	\$ 116,016,857	\$ 93,350,604	\$ 22,666,253	\$ 54,951,062	\$ 41,863,504	\$ 13,087,558			\$ 170,967,919
20/21 Hold Harmless Protection Adjustment	\$ 2,626,277	\$ 2,113,180	\$ 513,097	\$ 1,243,929	\$ 947,665	\$ 296,263			\$ 3,870,206
21/22 COLA - 5.07%	\$ 6,015,207	\$ 4,840,014	\$ 1,175,193	\$ 2,849,086	\$ 2,170,526	\$ 678,560			\$ 8,864,293
Deficit Coefficient (-2%)	\$ (2,493,167)	\$ (2,006,076)	\$ (487,091)	\$ (1,180,881)	\$ (899,634)	\$ (281,248)			\$ (3,674,048)
Additional Student Centered Funding Formula	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			\$ -
TOTAL ESTIMATED APPORTIONMENT REVENUE	\$ 122,165,175	\$ 98,297,723	\$ 23,867,452	\$ 57,863,196	\$ 44,082,062	\$ 13,781,134			\$ 180,028,370
<i>Percentages</i>	<i>67.86%</i>	<i>54.60%</i>	<i>13.26%</i>	<i>32.14%</i>	<i>24.49%</i>	<i>7.65%</i>			
OTHER STATE REVENUE									
Lottery, Unrestricted	\$ 2,782,216	\$ 2,108,001	\$ 674,215	\$ 1,361,568	\$ 975,931	\$ 385,637			\$ 4,143,784
State Mandate	\$ 522,649	\$ 522,649	\$ -	\$ 257,043	\$ 257,043	\$ -			\$ 779,692
Full-Time Faculty Hiring Allocation	\$ 870,004	\$ 870,004	\$ -	\$ 434,937	\$ 434,937	\$ -			\$ 1,304,941
Part-Time Faculty Compensation	\$ 407,266	\$ 306,595	\$ 100,672	\$ 200,297	\$ 142,715	\$ 57,582			\$ 607,563
Subtotal, Other State Revenue	\$ 4,582,135	\$ 3,807,248	\$ 774,887	\$ 2,253,845	\$ 1,810,626	\$ 443,219			\$ 6,835,980
TOTAL ESTIMATED REVENUE	\$ 126,747,310	\$ 102,104,971	\$ 24,642,339	\$ 60,117,040	\$ 45,892,688	\$ 14,224,352			\$ 186,864,350
<i>Percentages</i>	<i>67.83%</i>	<i>54.64%</i>	<i>13.19%</i>	<i>32.17%</i>	<i>24.56%</i>	<i>7.61%</i>			
Less Institutional Cost Expenditures								\$ 11,659,129	
Less Net District Services Expenditures								\$ 34,125,374	
								\$ 141,079,847	
ESTIMATED REVENUE	\$ 95,692,362	\$ 77,087,758	\$ 18,604,605	\$ 45,387,485	\$ 34,648,307	\$ 10,739,178			\$ 141,079,847
BUDGET EXPENDITURES FOR FY 2021/22									
SAC/CEC Expenses - F/T & Ongoing	\$ 99,342,437	\$ 88,208,906	\$ 11,133,531						\$ 99,342,437
SCC/OEC Expenses - F/T & Ongoing				\$ 50,924,242	\$ 43,753,884	\$ 7,170,358			\$ 50,924,242
District Services Expenses - F/T & Ongoing							\$ 36,134,614		\$ 36,134,614
Institutional Cost									
Retirees Instructional-local experience charge								\$ 3,577,620	\$ 3,577,620
Retirees Non-Instructional-local experience charge								\$ 4,486,509	\$ 4,486,509
Property & Liability								\$ 1,970,000	\$ 1,970,000
Election								\$ 125,000	\$ 125,000
Interfund Transfer								\$ 1,500,000	\$ 1,500,000
TOTAL ESTIMATED EXPENDITURES	\$ 99,342,437	\$ 88,208,906	\$ 11,133,531	\$ 50,924,242	\$ 43,753,884	\$ 7,170,358	\$ 36,134,614	\$ 11,659,129	\$ 198,060,422
Percent of Total Estimated Expenditures	50.16%	44.54%	5.62%	25.71%	22.09%	3.62%	18.24%	5.89%	
ESTIMATED EXPENSES UNDER/(OVER) REVENUE	\$ (3,650,075)	\$ (11,121,148)	\$ 7,471,074	\$ (5,536,757)	\$ (9,105,577)	\$ 3,568,820			\$ (9,186,832)

OTHER STATE REVENUE

Apprenticeship				\$ 3,951,786	\$ 3,951,786				\$ 3,951,786
Enrollment Fees 2%								\$ 275,040	\$ 275,040

LOCAL REVENUE

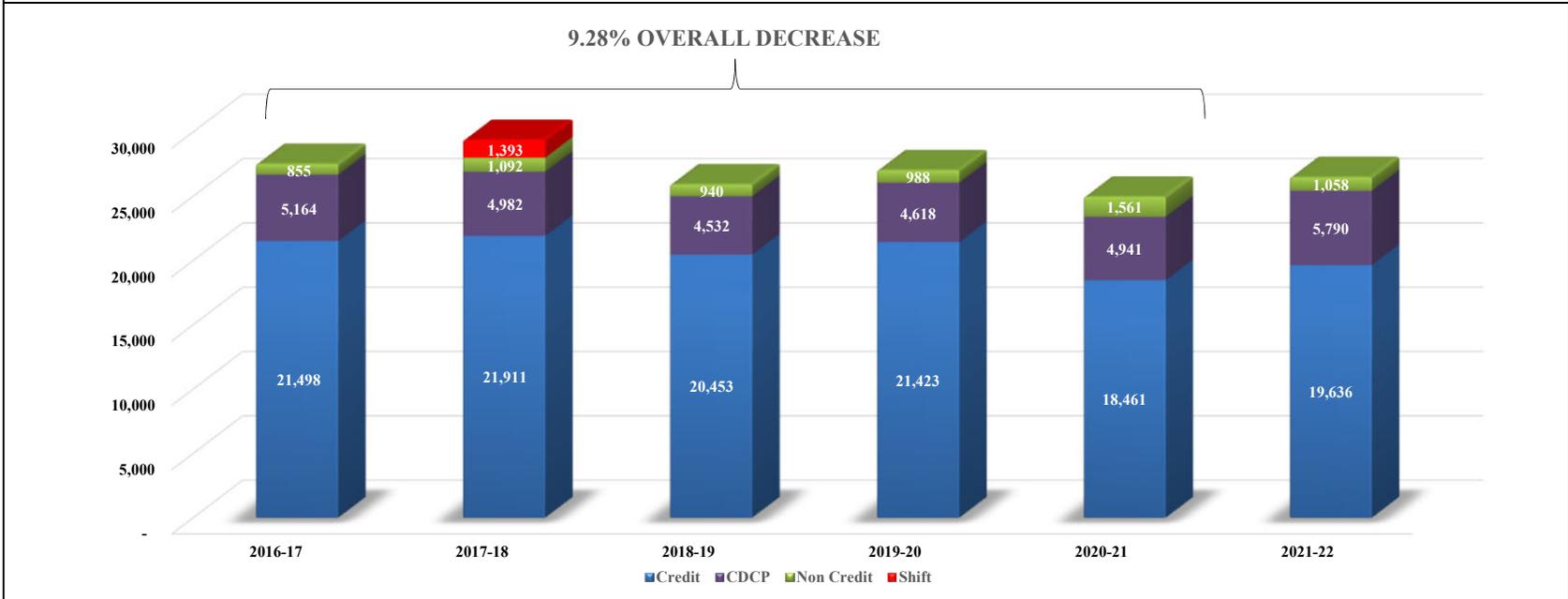
Non Resident Tuition	\$ 2,000,000	\$ 2,000,000		\$ 700,000	\$ 700,000				\$ 2,700,000
Interest/Investments								\$ 1,000,000	\$ 1,000,000
Rents/Leases	\$ 48,480	\$ 48,480		\$ 125,000	\$ 125,000		\$ 205,000		\$ 378,480
Proceeds-Sale of Equipment								\$ 5,000	\$ 5,000
Other Local								\$ 524,200	\$ 524,200
Intrafund Transfer In (HEERF Indirect Cost Revenue Offset)	\$ 1,602,531	\$ 1,289,444	\$ 313,087	\$ 759,035	\$ 578,257	\$ 180,777			\$ 2,361,566
Subtotal, Other Local Revenue	\$ 3,651,011	\$ 3,337,924	\$ 313,087	\$ 5,535,821	\$ 5,355,043	\$ 180,777	\$ 205,000	\$ 1,804,240	\$ 11,196,072

ESTIMATED ENDING BALANCE FOR 6/30/22	937	\$ (7,783,224)	\$ 7,784,161	(937)	\$ (3,750,534)	\$ 3,749,597			\$ 0
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Rancho Santiago Community College District
Adopted Budget
 2021-22

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Recap of Full-Time Equivalent Students																			
	2016-17		change	2017-18		change	2018-19		change	2019-20		change	2020-21		change	2021-22		change	
	Actual		FTES	Actual		FTES	Actual		FTES	Actual		FTES	Actual		FTES	Targets		FTES	
SAC																			
Credit	14,935			15,296			14,247			14,779			12,597			13,470			
<i>Shift</i>				942															
CDCP	3,668			3,538			3,183			3,161			3,272			3,855			
Non-Credit	504			666			594			578			864			543			
Total	19,107	69.44%	-6.02%	20,442	69.58%	6.99%	18,024	69.52%	-11.83%	18,518	68.51%	2.74%	16,733	67.03%	-9.64%	17,868	67.47%	6.78%	
SCC																			
Credit	6,563			6,615			6,206			6,644			5,864			6,166			
<i>Shift</i>				451															
CDCP	1,496			1,444			1,349			1,457			1,669			1,935			
Non-Credit	351			426			346			410			697			515			
Total	8,410	30.56%	-1.88%	8,936	30.42%	6.25%	7,901	30.48%	-11.58%	8,511	31.49%	7.72%	8,230	32.97%	-3.30%	8,616	32.53%	4.69%	
Total																			
Credit	21,498			21,911			20,453			21,423			18,461			19,636			
<i>Shift</i>				1,393															
CDCP	5,164			4,982			4,532			4,618			4,941			5,790			
Non-Credit	855			1,092			940			988			1,561			1,058			
Total	27,517	100.00%	-4.79%	29,378	100.00%	6.76%	25,925	100.00%	-11.75%	27,029	100.00%	4.26%	24,963	100.00%	-7.64%	26,484	100.00%	6.09%	



Rancho Santiago Community College District
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FTES Analysis and Targets As of August 9, 2021													
	2017/18		2018/19		2019/20		2020/21			2021/22			
	Actual w/ borrowing	%	Actual	%	Actual	%	Target	Actual	%	Difference Target to Actual	Target *	%	
SAC/CEC													
Credit	16,238.52	55.27%	14,246.86	54.95%	14,778.67	54.68%	14,643.00	12,597.03	50.46%	(2,045.97)	-13.97%	13,470.00	50.86%
CDCP	3,537.62	12.04%	3,183.21	12.28%	3,160.98	11.69%	2,744.00	3,272.41	13.11%	528.41	19.26%	3,855.00	14.56%
Non-credit	666.33	2.27%	594.43	2.29%	578.25	2.14%	487.00	863.88	3.46%	376.88	77.39%	543.00	2.05%
	20,442.47	69.58%	18,024.50	69.52%	18,517.90	68.51%	17,874.00	16,733.32	67.03%	(1,140.68)	-6.38%	17,868.00	67.47%
SCC/OEC													
Credit	7,066.02	24.05%	6,205.77	23.94%	6,643.58	24.58%	6,715.00	5,863.71	23.49%	(851.29)	-12.68%	6,166.00	23.28%
CDCP	1,444.09	4.92%	1,349.22	5.20%	1,457.44	5.39%	1,543.00	1,669.08	6.69%	126.08	8.17%	1,935.00	7.31%
Non-credit	425.95	1.45%	346.04	1.33%	410.06	1.52%	339.00	696.79	2.79%	357.79	105.54%	515.00	1.94%
	8,936.06	30.42%	7,901.03	30.48%	8,511.08	31.49%	8,597.00	8,229.58	32.97%	(367.42)	-4.27%	8,616.00	32.53%
District Total													
Credit	23,304.54	79.33%	20,452.63	78.89%	21,422.25	79.26%	21,358.00	18,460.74	73.95%	(2,897.26)	-13.57%	19,636.00	74.14%
CDCP	4,981.71	16.96%	4,532.43	17.48%	4,618.42	17.09%	4,287.00	4,941.49	19.80%	654.49	15.27%	5,790.00	21.86%
Non-credit	1,092.28	3.72%	940.47	3.63%	988.31	3.66%	826.00	1,560.67	6.25%	734.67	88.94%	1,058.00	3.99%
	29,378.53	100.00%	25,925.53	100.00%	27,028.98	100.00%	26,471.00	24,962.90	100.00%	(1,508.10)	-5.70%	26,484.00	100.00%
<i>Growth</i>			-11.75%			4.26%				-7.64%			6.09%

* The District was in stabilization in FY 2016/17 and therefore was in restoration in FY 2017/18. The FTES reported on the 320 submitted at 2017/18 Annual maintains/exceeds the 2015/16 funding level as the district shifted FTES from summer 2018 for reporting purposes.

Rancho Santiago Community College District
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Budget Allocation Model						
FTES Credit vs. Non-Credit Breakdown						
<u>Full-Time Equivalent Students</u>	Santa Ana College		Santiago Canyon College		Total FTES	
	FTES	%	FTES	%		
2020/21 Annual						
Credit	12,597	68.24%	5,864	31.76%	18,461	
CDCP	3,272	66.22%	1,669	33.78%	4,941	
Non-Credit	864	55.35%	697	44.65%	1,561	
Total	<u>16,733</u>	<u>67.03%</u>	<u>8,230</u>	<u>32.97%</u>	<u>24,963</u>	
2021/22 Projected *						
Credit	13,470	68.60%	6,166	31.40%	19,636	
CDCP	3,855	66.58%	1,935	33.42%	5,790	
Non-Credit	543	51.32%	515	48.68%	1,058	
Total	<u>17,868</u>	<u>67.47%</u>	<u>8,616</u>	<u>32.53%</u>	<u>26,484</u>	
Expenditures by Major Object (2 Colleges Only) (Fund 11)						
<u>Expenditures by Object</u>	Santa Ana College		Santiago Canyon College		Adopted Budget	
	\$	%	\$	%		
1000 Academic Salaries	\$52,373,426	67.86%	\$24,806,965	32.14%	\$77,180,391	
2000 Classified Salaries	15,028,083	64.87%	8,136,777	35.13%	23,164,860	
3000 Employee Benefits	27,024,426	66.33%	13,719,397	33.67%	40,743,823	
4000 Books and Supplies	423,276	100.00%	-	0.00%	423,276	
5000 Services and Other Operating Expenses	4,476,914	51.25%	4,258,429	48.75%	8,735,343	
6000 Sites, Buildings, Books, and Equipment	16,312	85.92%	2,674	14.08%	18,986	
7000 Other Outgo and Contingencies	-	0.00%	-	0.00%	-	
Total Expenditures	<u>\$99,342,437</u>	<u>66.11%</u>	<u>\$50,924,242</u>	<u>33.89%</u>	<u>\$150,266,679</u>	

Rancho Santiago Community College District
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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 1994-95 through 2020-21 (expressed as a percentage).

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

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

	STRS				PERS				Total Annual Impact	Combined Cumulative Impact
	Annual Change	Rate	Annual Impact ¹	Cumulative Impact	Annual Change	Rate	Annual Impact ²	Cumulative Impact		
2013-14		8.250%				11.442%				
2014-15	0.630	8.880%	\$493,129	\$493,129	0.329	11.771%	\$173,291	\$173,291	\$666,420	\$666,420
2015-16	1.850	10.730%	\$1,248,486	\$1,741,615	0.076	11.847%	\$12,188	\$185,479	\$1,260,674	\$1,927,094
2016-17	1.850	12.580%	\$1,148,294	\$2,889,909	2.041	13.888%	\$749,510	\$934,989	\$1,897,804	\$3,824,898
2017-18	1.850	14.430%	\$1,318,567	\$4,208,476	1.643	15.531%	\$615,944	\$1,550,933	\$1,934,511	\$5,759,409
2018-19	1.850	16.280%	\$1,752,070	\$5,960,546	2.531	18.062%	\$1,325,675	\$2,876,608	\$3,077,745	\$8,837,154
2019-20	0.820	17.100%	\$1,675,035	\$7,635,581	1.659	19.721%	\$761,820	\$3,638,428	\$2,436,855	\$11,274,009
2020-21	-0.950	16.150%	-\$613,281	\$7,022,300	0.979	20.700%	\$350,052	\$3,988,480	-\$263,229	\$11,010,780
2021-22	0.770	16.920% *	\$573,989	\$7,596,289	2.210	22.910%	\$877,511	\$4,865,991	\$1,451,500	\$12,462,280
2022-23	2.180	19.100% *	\$1,657,561	\$9,253,850	3.190	26.100%	\$1,291,966	\$6,157,957	\$2,949,527	\$15,411,807
2023-24	0.000	19.100% *	\$0	\$9,253,850	1.000	27.100%	\$413,105	\$6,571,062	\$413,105	\$15,824,912
2024-25	0.000	19.100% *	\$0	\$9,253,850	0.600	27.700%	\$252,820	\$6,823,883	\$252,820	\$16,077,733
2025-26	0.000	19.100% *	\$0	\$9,253,850	0.100	27.800%	\$42,979	\$6,866,862	\$42,979	\$16,120,712
2026-27	0.000	19.100% *	\$0	\$9,253,850	0.000	27.800%	\$0	\$6,866,862	\$0	\$16,120,712

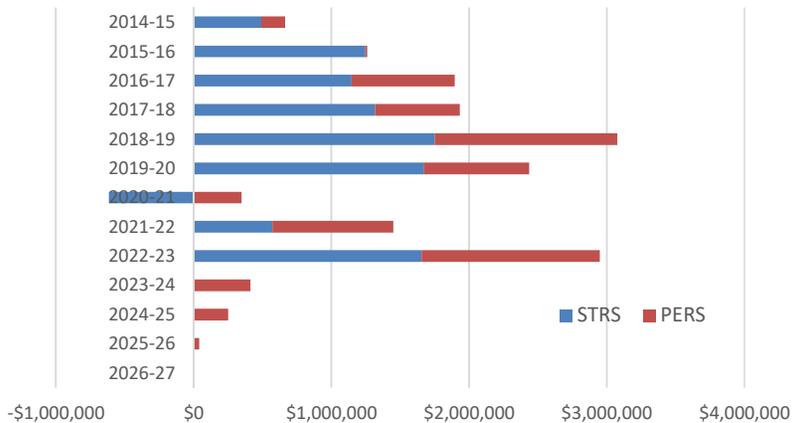
¹ Each 1% increase in STRS rate is approximately \$740,000

Employee Contribution % for STRS = 10.25%/10.205%

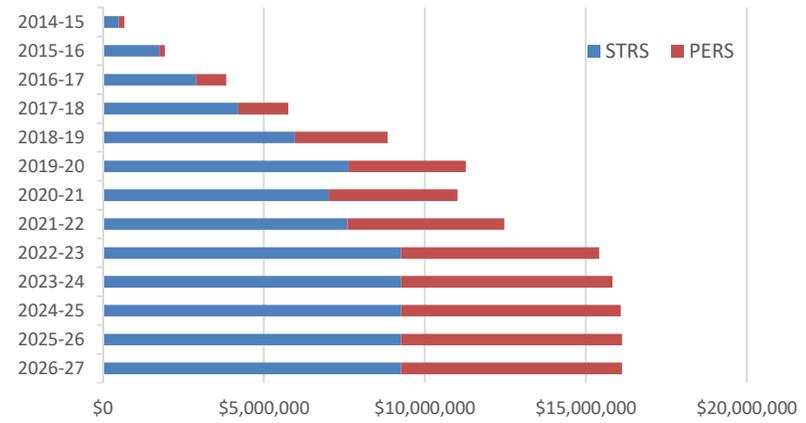
² Each 1% increase in PERS rate is approximately \$390,000

Employee Contribution % for PERS = 7.00%/7.00%

STRS & PERS Annual Increases



STRS & PERS Cumulative Impact



* 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.

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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 three consecutive years, and in the most recent 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 39% of the last 31 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%	2007-08	4.53%	4.53%	5.000%
1992-93	2.18%	0.00%	0.000%	2008-09	4.94%	0.00%	0.000%
1993-94	2.05%	0.00%	2.530%	2009-10	4.25%	0.00%	0.000%
1994-95	1.99%	0.00%	0.000%	2010-11	-0.39%	0.00%	0.000%
1995-96	3.07%	3.00%	3.070%	2011-12	2.24%	0.00%	1.053%
1996-97	3.06%	3.06%	5.750%	2012-13	3.24%	0.00%	1.000%
1997-98	2.97%	2.97%	2.790%	2013-14	1.57%	1.57%	1.570%
1998-99	2.26%	2.26%	3.260%	2014-15	0.85%	0.85%	0.850%
1999-00	1.41%	1.41%	1.520%	2015-16	1.02%	1.02%	1.550%
2000-01	3.17%	4.17%	6.900%	2016-17	0.00%	0.00%	1.060%
2001-02	3.87%	3.87%	4.260%	2017-18	1.56%	1.56%	3.546%
2002-03	1.66%	2.00%	3.750%	2018-19	2.71%	2.71%	1.894%/FARSCCD 2.71% CSEA
2003-04	1.80%	0.00%	0.000%	2019-20	3.26%	3.26%	4% FARSCCD/CSEA
2004-05	2.41%	2.41%	0.000%	2020-21	2.31%	0.00%	4% FARSCCD/CSEA
2005-06	4.23%	4.23%	4.000%	2021-22	1.70%	5.07%	4% FARSCCD/CSEA
2006-07	5.92%	5.92%	4.000%				
TOTALS					80.95%	55.87%	67.63% - 76.63%

Rancho Santiago Community College District
Adopted Budget
2021-22

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Recap of Revenue and Expenses - General Fund 11 and 13

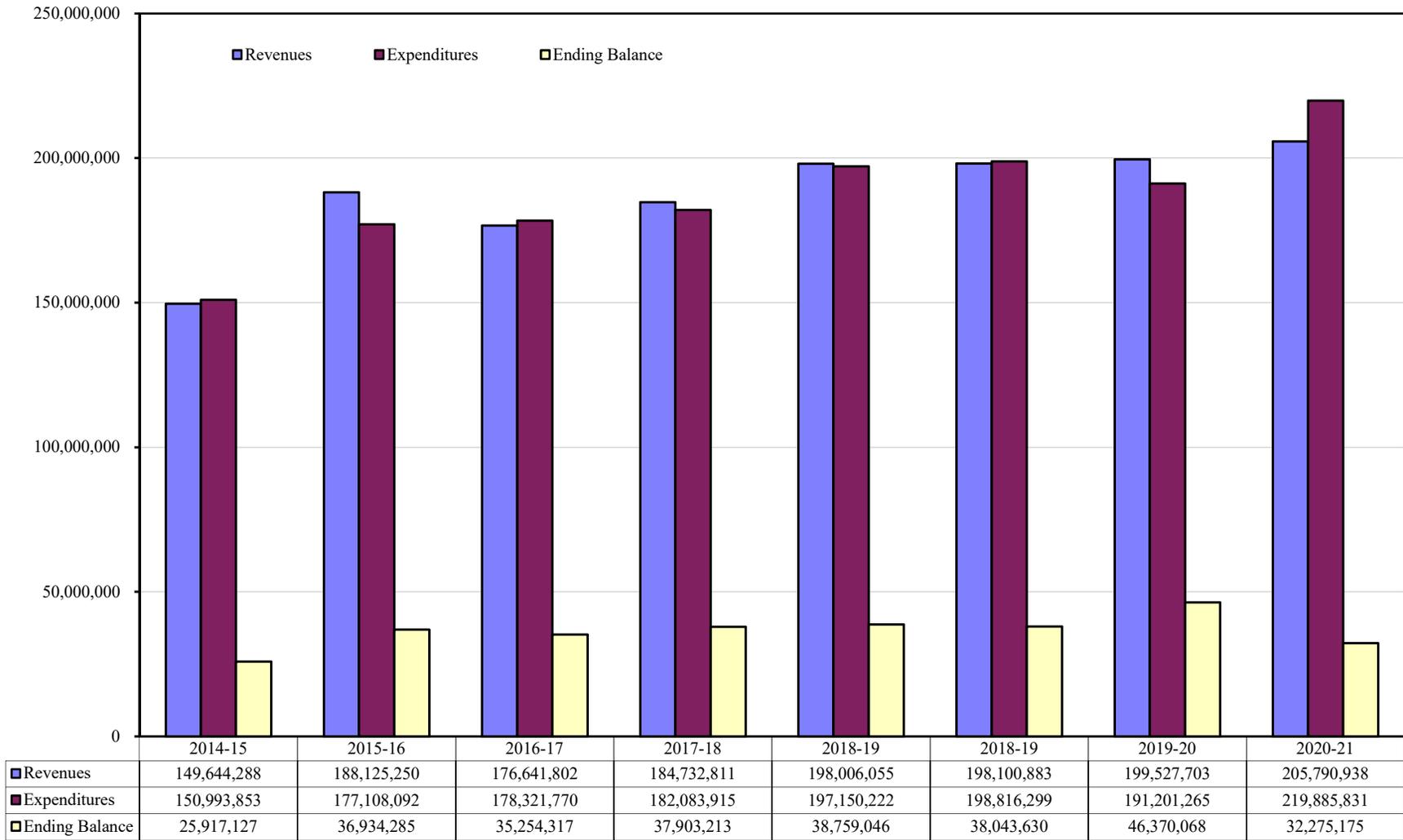
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	Actual 14-15	Actual 15-16	% Change	Actual 16-17	% Change	Actual 17-18	% Change	Actual 18-19	% Change	Actual 19-20	% Change	Actual 20-21	% Change	Adopted Budget 21-22	% Change
Adj. Beg. Balance	27,266,692	25,917,127	-4.95%	36,934,285	42.51%	35,254,317	-4.55%	37,903,213	7.51%	38,759,046	2.26%	38,043,630	-1.85%	46,370,068	21.89%
Revenues:															
Federal Income	-	-	0%	9,909	0%	18,675	88.47%	-	-100.00%	666	0.00%	8,943	124279.28%	-	-100.00%
State Income:															
General Apportionment	54,571,608	57,785,815	5.89%	52,117,505	-9.81%	48,353,198	-7.22%	52,656,233	8.90%	57,780,065	9.73%	27,476,943	-52.45%	38,899,335	41.57%
Lottery	3,844,324	4,421,852	15.02%	4,324,568	-2.20%	4,218,563	-2.45%	5,277,791	25.11%	3,549,384	-32.75%	4,985,883	40.47%	4,143,784	-16.89%
EPA	24,593,717	23,577,290	-4.13%	22,186,845	-5.90%	22,927,757	3.34%	25,493,388	11.19%	19,755,427	-22.51%	44,529,069	125.40%	36,656,734	-17.68%
Other State	4,819,536	26,283,934	445.36%	12,436,759	-52.68%	11,544,612	-7.17%	17,456,392	51.21%	14,717,082	-15.69%	13,545,073	-7.96%	13,476,873	-0.50%
Total State	87,829,185	112,068,891	27.60%	91,065,677	-18.74%	87,044,130	-4.42%	100,883,804	15.90%	95,801,958	-5.04%	90,536,968	-5.50%	93,176,726	2.92%
Local Income:															
Property Taxes	49,230,216	50,448,132	2.47%	52,992,580	5.04%	56,450,938	6.53%	60,025,533	6.33%	61,989,928	3.27%	65,652,735	5.91%	70,135,047	6.83%
ERAF	281,777	12,590,255	4368.16%	18,917,141	50.25%	26,389,168	39.50%	21,394,784	-18.93%	23,482,497	9.76%	25,332,588	7.88%	27,062,121	6.83%
Interest	271,538	543,831	100.28%	808,845	48.73%	1,418,945	75.43%	2,765,823	94.92%	3,292,512	19.04%	1,307,061	-60.30%	1,000,000	-23.49%
Enrollment Fees	8,744,537	8,677,600	-0.77%	8,850,604	1.99%	8,578,846	-3.07%	8,343,536	-2.74%	8,690,034	4.15%	8,645,622	-0.51%	8,301,307	-3.98%
Non-resident Tuition	2,100,223	2,875,471	36.91%	3,247,985	12.95%	3,687,654	13.54%	3,391,208	-8.04%	3,166,363	-6.63%	2,600,988	-17.86%	2,700,000	3.81%
Other Local	1,177,835	912,621	-22.52%	600,579	-34.19%	1,135,312	89.04%	1,181,547	4.07%	1,637,736	38.61%	3,588,004	119.08%	1,049,171	-70.76%
Total Local	61,806,126	76,047,910	23.04%	85,417,734	12.32%	97,660,863	14.33%	97,102,431	-0.57%	102,259,070	5.31%	107,126,998	4.76%	110,247,646	2.91%
Transfers/Others	8,977	8,449	-5.88%	148,482	1657.39%	9,143	-93.84%	19,820	116.78%	39,189	97.72%	1,854,794	4632.95%	2,366,566	27.59%
Total Revenues	149,644,288	188,125,250	25.71%	176,641,802	-6.10%	184,732,811	4.58%	198,006,055	7.19%	198,100,883	0.05%	199,527,703	0.72%	205,790,938	3.14%
Total Available	176,910,980	214,042,377	20.99%	213,576,087	-0.22%	219,987,128	3.00%	235,909,268	7.24%	236,859,929	0.40%	237,571,333	0.30%	252,161,006	6.14%
Expenditures:															
Academic Salaries	61,579,162	63,842,107	3.67%	67,519,283	5.76%	69,495,581	2.93%	74,139,232	6.68%	74,815,429	0.91%	72,660,609	-2.88%	79,560,416	9.50%
Classified Salaries	29,591,168	29,063,337	-1.78%	30,660,767	5.50%	31,246,558	1.91%	33,240,377	6.38%	34,295,780	3.18%	34,371,437	0.22%	39,580,373	15.15%
Employee Benefits	36,193,816	44,977,079	24.27%	47,089,952	4.70%	52,733,788	11.99%	61,203,730	16.06%	60,945,781	-0.42%	58,277,799	-4.38%	66,550,900	14.20%
Supplies & Materials	686,574	761,759	10.95%	1,058,740	38.99%	1,091,765	3.12%	1,512,714	38.56%	1,396,400	-7.69%	629,156	-54.94%	1,189,622	89.08%
Other Operating	16,617,663	18,416,657	10.83%	16,616,262	-9.78%	16,837,354	1.33%	16,972,159	0.80%	18,437,112	8.63%	17,207,710	-6.67%	28,960,199	68.30%
Capital Outlay	3,946,167	3,302,600	-16.31%	5,977,215	80.99%	5,268,000	-11.87%	3,671,109	-30.31%	2,281,923	-37.84%	1,806,576	-20.83%	424,321	-76.51%
Transfers	2,379,303	16,744,553	603.76%	9,399,551	-43.87%	5,410,869	-42.43%	6,410,901	18.48%	6,643,874	3.63%	6,247,978	-5.96%	3,620,000	-42.06%
Total Expenditures	150,993,853	177,108,092	17.29%	178,321,770	0.69%	182,083,915	2.11%	197,150,222	8.27%	198,816,299	0.85%	191,201,265	-3.83%	219,885,831	15.00%
Ending Balance	25,917,127	36,934,285	42.51%	35,254,317	-4.55%	37,903,213	7.51%	38,759,046	2.26%	38,043,630	-1.85%	46,370,068	21.89%	32,275,175	-30.40%
Adjustment to Beginning Balance	-	-		-		-		-		-		-	-	-	
Adjusted Beginning Fund Balance	25,917,127	36,934,285		35,254,317		37,903,213		38,759,046		38,043,630		46,370,068		32,275,175	
Ending Balance (% of Exp)	17.16%	20.85%		19.77%		20.82%		19.66%		19.14%		24.25%		14.68%	

Rancho Santiago Community College District Adopted Budget 2021-22

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Recap of Revenues and Expenditures
General Fund 11 and 13
2014-15 to 2021-22



Rancho Santiago Community College District
Adopted Budget
 2021-22

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Recap of Revenue and Expenses - General Fund 12

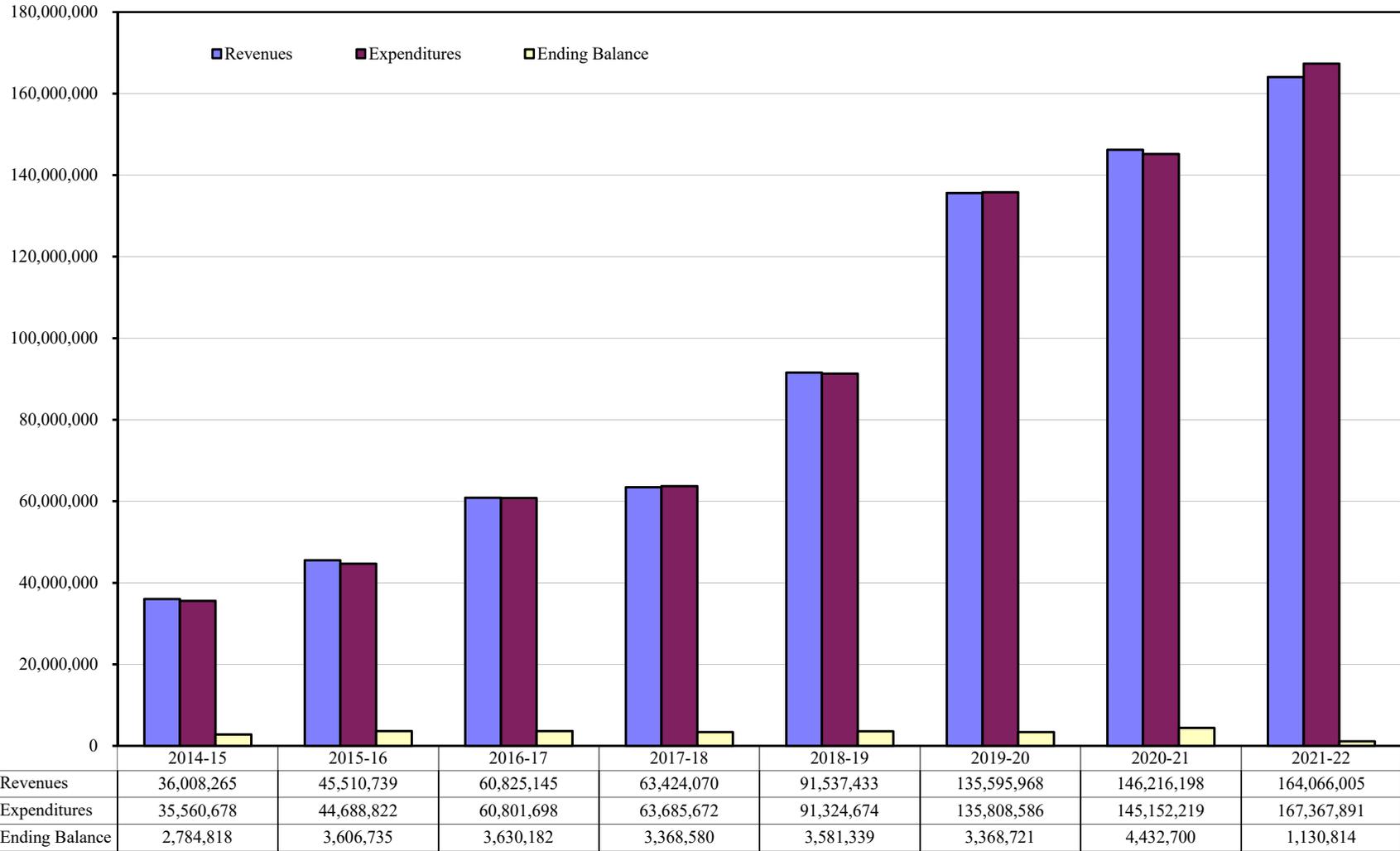
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	Actual 14-15	Actual 15-16	% Change	Actual 16-17	% Change	Actual 17-18	% Change	Actual 18-19	% Change	Actual 19-20	% Change	Actual 20-21	% Change	Adopted Budget 21-22	% Change
Adj. Beg. Balance	2,337,231	2,784,818	19.15%	3,606,735	29.51%	3,630,182	0.65%	3,368,580	-7.21%	3,581,339	6.32%	3,368,721	-5.94%	4,432,700	31.58%
Revenues:															
Federal Income	11,125,714	10,011,533	-10.01%	9,652,027	-3.59%	8,495,780	-11.98%	9,495,922	11.77%	9,477,974	-0.19%	20,206,781	113.20%	39,357,906	94.78%
State Income:															
Lottery	1,104,150	1,525,122	38.13%	1,437,686	-5.73%	1,637,596	13.90%	2,222,329	35.71%	1,259,930	-43.31%	2,023,357	60.59%	1,652,430	-18.33%
Other State	21,210,798	31,633,314	49.14%	47,449,282	50.00%	51,002,415	7.49%	77,256,386	51.48%	122,470,804	58.53%	121,224,393	-1.02%	118,814,964	-1.99%
Total State	22,314,948	33,158,436	48.59%	48,886,968	47.43%	52,640,011	7.68%	79,478,715	50.99%	123,730,734	55.68%	123,247,750	-0.39%	120,467,394	-2.26%
Local Income:															
Other Local	2,567,603	2,340,770	-8.83%	2,286,150	-2.33%	2,288,279	0.09%	2,562,796	12.00%	2,361,123	-7.87%	1,963,403	-16.84%	4,240,705	115.99%
Total Local	2,567,603	2,340,770	-8.83%	2,286,150	-2.33%	2,288,279	0.09%	2,562,796	12.00%	2,361,123	-7.87%	1,963,403	-16.84%	4,240,705	115.99%
Transfers/Others	-	-	0.00%	-	0.00%	-	0.00%	-	0.00%	26,137	0.00%	798,264	295415.31%	-	-100.00%
Total Revenues	36,008,265	45,510,739	26.39%	60,825,145	33.65%	63,424,070	4.27%	91,537,433	44.33%	135,595,968	48.13%	146,216,198	7.83%	164,066,005	12.21%
Total Available	38,345,496	48,295,557	25.95%	64,431,880	33.41%	67,054,252	4.07%	94,906,013	41.54%	139,177,307	46.65%	149,584,919	7.48%	168,498,705	12.64%
Expenditures:															
Academic Salaries	7,248,036	8,388,502	15.73%	10,423,306	24.26%	9,864,269	-5.36%	9,809,173	-0.56%	9,331,718	-4.87%	10,327,414	10.67%	9,229,430	-10.63%
Classified Salaries	9,666,467	11,868,603	22.78%	12,882,796	8.55%	13,305,439	3.28%	15,276,311	14.81%	15,673,098	2.60%	15,181,996	-3.13%	16,770,898	10.47%
Employee Benefits	4,819,924	6,306,769	30.85%	7,842,052	24.34%	9,339,580	19.10%	11,904,399	27.46%	10,892,048	-8.50%	10,867,374	-0.23%	13,883,899	27.76%
Supplies & Materials	1,699,439	1,983,824	16.73%	2,721,167	37.17%	2,153,441	-20.86%	2,560,649	18.91%	2,467,487	-3.64%	3,218,755	30.45%	5,755,487	78.81%
Other Operating	8,866,099	10,909,044	23.04%	21,501,755	97.10%	25,497,199	18.58%	48,134,434	88.78%	92,860,004	92.92%	92,333,927	-0.57%	115,093,632	24.65%
Capital Outlay	2,489,409	4,004,708	60.87%	4,299,964	7.37%	2,451,092	-43.00%	2,102,656	-14.22%	3,260,667	55.07%	3,489,880	7.03%	4,759,091	36.37%
Transfers	771,304	1,227,372	59.13%	1,130,658	-7.88%	1,074,652	-4.95%	1,537,052	43.03%	1,323,564	-13.89%	9,732,873	635.35%	1,875,454	-80.73%
Total Expenditures	35,560,678	44,688,822	25.67%	60,801,698	36.06%	63,685,672	4.74%	91,324,674	43.40%	135,808,586	48.71%	145,152,219	6.88%	167,367,891	15.31%
Ending Balance	2,784,818	3,606,735	29.51%	3,630,182	0.65%	3,368,580	-7.21%	3,581,339	6.32%	3,368,721	-5.94%	4,432,700	31.58%	1,130,814	-74.49%
Adjustment to Beginning Balance	-	-		-		-		-		-		-		-	
Adjusted Beginning Fund Balance	2,784,818	3,606,735		3,630,182		3,368,580		3,581,339		3,368,721		4,432,700		1,130,814	
Ending Balance (% of Exp)	7.83%	8.07%		5.97%		5.29%		3.92%		2.48%		3.05%		0.68%	

Rancho Santiago Community College District Adopted Budget 2021-22

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Recap of Revenues and Expenditures
General Fund 12
2014-15 to 2021-22



Rancho Santiago Community College District
Adopted Budget
 2021-22

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

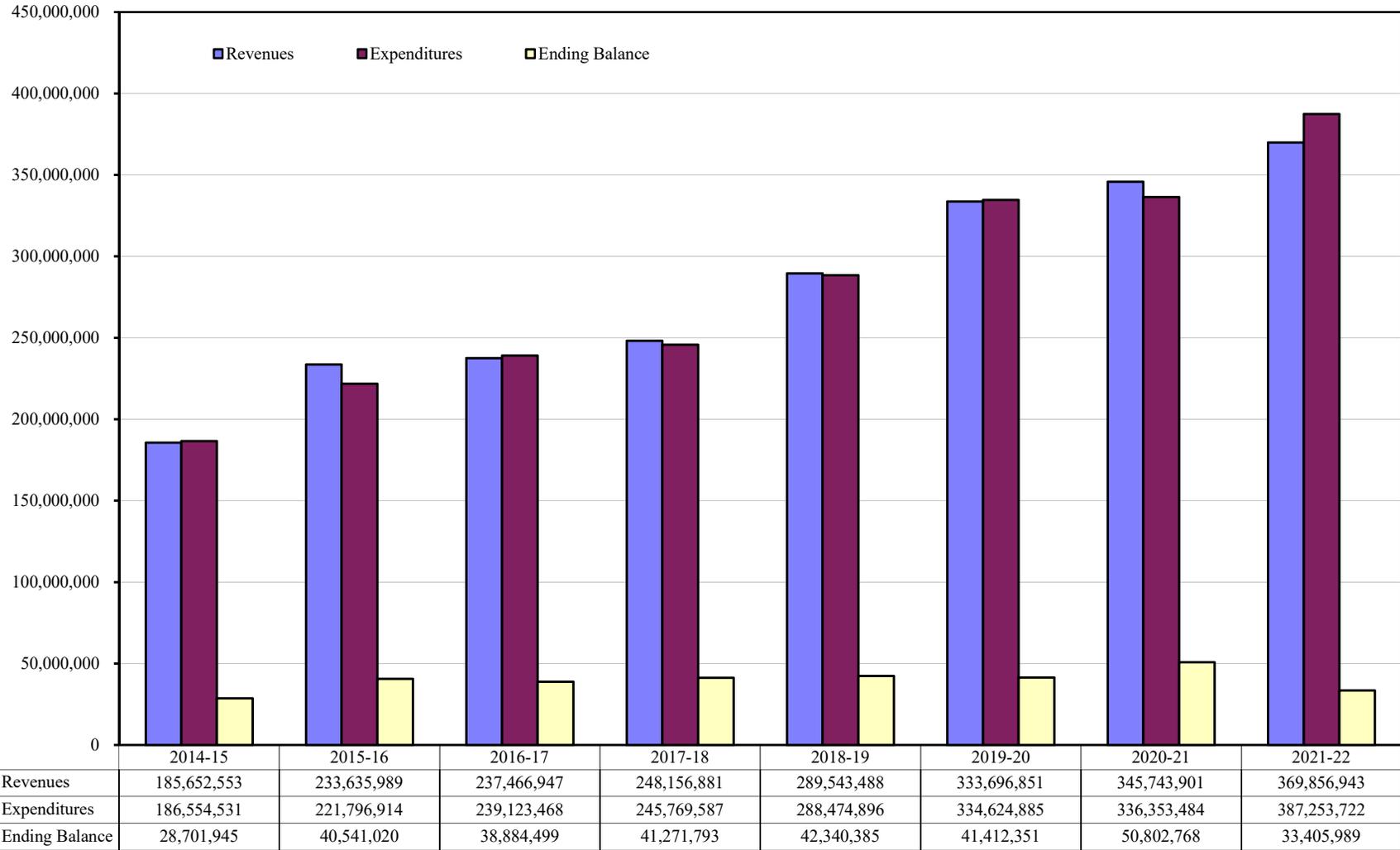
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Adj. Beg. Balance	29,603,923	28,701,945	-3.05%	40,541,020	41.25%	38,884,499	-4.09%	41,271,793	6.14%	42,340,385	2.59%	41,412,351	-2.19%	50,802,768	22.68%
Revenues:															
Federal Income	11,125,713	10,011,533	-10.01%	9,661,936	-3.49%	8,514,455	-11.88%	9,495,922	11.53%	9,478,640	-0.18%	20,215,724	113.28%	39,357,906	94.69%
State Income:															
General Apportionment	54,571,608	50,833,999	-6.85%	50,074,777	-1.49%	41,402,760	-17.32%	48,188,774	16.39%	52,260,287	8.45%	27,476,943	-47.42%	28,730,101	4.56%
Lottery	4,948,474	5,946,974	20.18%	5,762,254	-3.11%	5,856,159	1.63%	7,500,120	28.07%	4,809,314	-35.88%	7,009,240	45.74%	5,796,214	-17.31%
EPA	24,593,717	23,577,290	-4.13%	22,186,845	-5.90%	22,927,757	3.34%	25,493,388	11.19%	19,755,427	-22.51%	44,529,069	125.40%	36,656,734	-17.68%
Other State	26,030,335	64,869,064	149.21%	61,928,769	-4.53%	69,497,465	12.22%	99,180,237	42.71%	142,707,664	43.89%	134,769,466	-5.56%	142,461,071	5.71%
Total State	110,144,134	145,227,327	31.85%	139,952,645	-3.63%	139,684,141	-0.19%	180,362,519	29.12%	219,532,692	21.72%	213,784,718	-2.62%	213,644,120	-0.07%
Local Income:															
Property Taxes	49,230,216	50,448,132	2.47%	52,992,580	5.04%	56,450,938	6.53%	60,025,533	6.33%	61,989,928	3.27%	65,652,735	5.91%	70,135,047	6.83%
ERAF	281,777	12,590,255	4368.16%	18,917,141	50.25%	26,389,168	39.50%	21,394,784	-18.93%	23,482,497	9.76%	25,332,588	7.88%	27,062,121	6.83%
Interest	271,538	546,477	101.25%	808,845	48.01%	1,418,945	75.43%	2,765,823	94.92%	3,292,512	19.04%	1,657,590	-49.66%	1,000,000	-39.67%
Enrollment Fees	8,744,537	8,677,600	-0.77%	8,850,604	1.99%	8,578,846	-3.07%	8,343,536	-2.74%	8,690,034	4.15%	8,645,622	-0.51%	8,301,307	-3.98%
Non-resident Tuition	2,100,223	2,875,471	36.91%	3,247,985	12.95%	3,687,654	13.54%	3,391,208	-8.04%	3,166,363	-6.63%	2,600,988	-17.86%	2,700,000	3.81%
Other Local	3,745,438	3,250,745	-13.21%	2,886,729	-11.20%	3,423,591	18.60%	3,744,343	9.37%	3,998,859	6.80%	5,200,878	30.06%	5,289,876	1.71%
Total Local	64,373,729	78,388,680	21.77%	87,703,884	11.88%	99,949,142	13.96%	99,665,227	-0.28%	104,620,193	4.97%	109,090,401	4.27%	114,488,351	4.95%
Transfers/Others	8,977	8,449	-5.88%	148,482	1657.39%	9,143	-93.84%	19,820	116.78%	65,326	229.60%	2,653,058	3961.26%	2,366,566	-10.80%
Total Revenues	185,652,553	233,635,989	25.85%	237,466,947	1.64%	248,156,881	4.50%	289,543,488	16.68%	333,696,851	15.25%	345,743,901	3.61%	369,856,943	6.97%
Total Available	215,256,476	262,337,934	21.87%	278,007,967	5.97%	287,041,380	3.25%	330,815,281	15.25%	376,037,236	13.67%	387,156,252	2.96%	420,659,711	8.65%
Expenditures:															
Academic Salaries	68,827,198	72,230,609	4.94%	77,942,589	7.91%	79,359,850	1.82%	83,948,405	5.78%	84,147,147	0.24%	82,988,023	-1.38%	88,789,846	6.99%
Classified Salaries	39,257,634	40,931,940	4.26%	43,543,563	6.38%	44,551,997	2.32%	48,516,688	8.90%	49,968,878	2.99%	49,553,433	-0.83%	56,351,271	13.72%
Employee Benefits	41,013,741	51,283,848	25.04%	54,932,004	7.11%	62,073,368	13.00%	73,108,129	17.78%	71,837,829	-1.74%	69,145,173	-3.75%	80,434,799	16.33%
Supplies & Materials	2,386,013	2,745,583	15.07%	3,779,907	37.67%	3,245,206	-14.15%	4,073,363	25.52%	3,863,887	-5.14%	3,847,911	-0.41%	6,945,109	80.49%
Other Operating	25,483,762	29,325,701	15.08%	38,118,017	29.98%	42,334,553	11.06%	65,106,593	53.79%	111,297,116	70.95%	109,541,637	-1.58%	144,053,831	31.51%
Capital Outlay	6,435,577	7,307,308	13.55%	10,277,179	40.64%	7,719,092	-24.89%	5,773,765	-25.20%	5,542,590	-4.00%	5,296,456	-4.44%	5,183,412	-2.13%
Transfers	3,150,606	17,971,925	470.43%	10,530,209	-41.41%	6,485,521	-38.41%	7,947,953	22.55%	7,967,438	0.25%	15,980,851	100.58%	5,495,454	-65.61%
Total Expenditures	186,554,531	221,796,914	18.89%	239,123,468	7.81%	245,769,587	2.78%	288,474,896	17.38%	334,624,885	16.00%	336,353,484	0.52%	387,253,722	15.13%
Ending Balance	28,701,945	40,541,020	41.25%	38,884,499	-4.09%	41,271,793	6.14%	42,340,385	2.59%	41,412,351	-2.19%	50,802,768	22.68%	33,405,989	-34.24%
Adjustment to Beginning Balance	-	-		-		-		-		-		-	-	-	
Adjusted Beginning Fund Balance	28,701,945	40,541,020		38,884,499		41,271,793		42,340,385		41,412,351		50,802,768		33,405,989	
Ending Balance (% of Exp)	15.39%	18.28%		16.26%		16.79%		14.68%		12.38%		15.10%		8.63%	

Rancho Santiago Community College District Adopted Budget 2021-22

DRAFT

Recap of Revenues and Expenditures
General Fund (Combined Fund 11, 12 & 13)
2014-15 to 2021-22



**RANCHO SANTIAGO COMMUNITY COLLEGE DISTRICT
UNRESTRICTED GENERAL FUND
2021/22 Adopted Budget Assumptions
August 12, 2021**

I. State Revenue

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

B. FTES Workload Measure Assumptions:

Year	Base	Actual	Funded	Actual Growth
2015/16	28,908.08	28,901.64	28,901.64	-0.02%
2016/17	28,901.64	27,517.31	28,901.64 a	-4.79%
2017/18	28,901.64	29,378.53	29,375.93 b	1.65%
2018/19	P3	25,925.52	28,068.86 c	-11.75%
2019/20	P3	27,028.98	26,889.30	4.26%
2020/21	P3	24,962.90		-7.64%

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, 5.07% COLA, and no base allocation increase. The components now 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 5.07%	\$8,864,293
Projected Growth/Access	\$0
Deficit Factor (2%)	(\$3,674,048)
Apportionment Base Incr (Decr) for 2020/21	<u>\$5,190,245</u>

2021/22 Potential Growth at 0.5%	<u>27,164</u>
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C. Education Protection Account (EPA) funding estimated at \$36,656,734 based on 2021/22 @ 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 \$163 per FTES (\$4,143,784). Restricted lottery at \$65 per FTES (\$1,652,429). (2020/21 @ P3 of resident & nonresident factored FTES, 25,421.99 x \$163 = \$4,143,784 unrestricted lottery; 25,421.99 x \$65 = \$1,652,429.) Increase of \$1,302.

E. Estimated reimbursement for part-time faculty compensation is estimated at \$607,563 (2021/22 @ Advance). Increase of \$149,004.

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 2021/22 @ Advance of \$275,040. Slight decrease.

H. Mandates Block Grant estimated at a total budget of \$779,692 (\$30.67 x 25,421.99). Decrease of \$90,231. No additional one-time allocation proposed.

II. Other Revenue

I. Non-Resident Tuition budgeted at \$2,700,000. (SAC \$2,000,000, SCC \$700,000). Increase of \$800,000.

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

K. Other miscellaneous income (includes fines, fees, rents, etc.) is estimated at approximately \$404,737. Decrease of \$2,943 for F/T Faculty Hiring.

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

M. Scheduled Maintenance/Instructional Equipment allocation. \$12.5 million estimated in the state budget.

**RANCHO SANTIAGO COMMUNITY COLLEGE DISTRICT
 UNRESTRICTED GENERAL FUND
 2021/22 Adopted Budget Assumptions
 August 12, 2021**

III. Appropriations and Expenditures

- A. As the District's budget model is a revenue allocation model, revenues flow through the model to the colleges as earned. The colleges have the responsibility, within their earned revenue, to budget for ALL necessary expenditures including but not limited to all full time and part time employees, utilities, instructional services agreements, multi-year maintenance and other contracts, supplies, equipment and other operating costs.
- B. The state is providing 5.07% Cost of Living Allowance (COLA). COLA of 4% was negotiated for FARSCCD & CSEA bargaining groups. COLA of 3% for Management. This salary increase excludes employees who took the Supplemental Retirement Program (SRP). The College 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 \$1.92 million for all funds. The estimated cost of a 1% salary increase is \$1.47 million for the unrestricted general fund.
- C. Step and column movement is budgeted at an additional cost of approximately \$1.30 million including benefits for FD 11 & 13 (FARSCCD approximate cost \$487,405 CSEA approximate cost \$439,025, Management/Other approximate cost \$376,085) For all funds, it is estimated to = \$1.78 million (FARSCCD = \$575,363, CSEA = \$703,059, Management/Others = \$504,457) 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 1/1/2022 is estimated at 3.5% for an additional cost of approximately \$859,571 for active employees and a reduction of \$440,379 for retirees, for a combined increase of \$419,192 for unrestricted general fund. The additional cost increase for all funds is estimated to = \$1,130,585 State Unemployment Insurance local experience charges are estimated at \$250,000 (2019/20 budgeted amount). Unchanged. CalSTRS employer contribution rate will increase in 2021/22 from 16.15% to 16.92% for an increase of \$573,989. (Note: The cost of each 1% increase in the STRS rate is approximately \$740,000.) CalPERS employer contribution rate will increase in 2021/22 from 20.70% to 22.91% for an increase of \$877,511. (Note: The cost of each 1% increase in the PERS rate is approximately \$390,000.)
- E. The full-time faculty obligation (FON) for Fall 2021 has not been calculated at this time. The Fall 2020 report indicated the District was 33.8 faculty over its FON. This number will be reduced based on faculty taking the SRP. The current cost for a new position is budgeted at Class VI, Step 12 at approximately \$156,349. Penalties for not meeting the obligation amount to approximately \$82,754 per FTE not filled. Each faculty hired over the FON adds cost of \$101,463 (\$156,349 - \$54,886).
- F. The current rate per Lecture Hour Equivalent (LHE) effective 7/1/21 for hourly faculty is \$1,513. Increase of \$58 per LHE. (Total cost of salary and benefits of part-time faculty to teach 30 LHE = \$54,886)
- G. Retiree Health Benefit Fund (OPEB/GASB 75 Obligation) - The calculated Actuarially Determined Contribution (ADC) for FY 2021/22 is estimated to be \$10,478,640. The District will therefore increase the employer payroll contribution rate of 1.10% to 2.00% of total salaries. This increases of \$1,036,245 to the unrestricted general fund and \$1,456,616 for all funds.
- H. Capital Outlay Fund - The District will continue to budget \$1.5 million for capital outlay needs.
- I. Utilities cost increases of 2.5%, estimated at \$100,000.
- J. Information Technology licensing contract escalation cost of 7%, estimated at \$125,000.
- K. Property and Liability Insurance transfer estimated at \$1,970,000. Unchanged.
- L. Other additional DS/Institutional Cost expenses:

	Ongoing Cost	One-time Cost
ODEI/Leadership Academy	\$ 518,379	
DMC Operating Cost	\$ 96,682	\$ 71,500
- M. Fifth contribution of Santiago Canyon College ADA Settlement expenses of \$2 million from available one-time funds.

Rancho Santiago Community College District Unrestricted General Fund Summary 2021/22 Adopted Budget Assumptions August 12, 2021
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*	<u>New Revenues</u>	Ongoing Only	One-Time
A	Student Centered Funding Formula		
B	Projected COLA of 5.07%	\$8,864,293	
B	Growth	\$0	
B	Deficit Factor (2%) - additional	(\$177,286)	
D	Unrestricted Lottery	\$1,302	
H	Mandates Block Grant	(\$90,231)	
I	Non-Resident Tuition	\$800,000	
J	Interest Earnings	(\$400,000)	
L	Apprenticeship - SCC	\$0	
EGK	Misc Income	\$142,605	
	Total	\$9,140,683	\$0
	<u>New Expenditures</u>		
B	Salary Schedule Increases/Collective Bargaining **	\$3,985,266	
C	Step/Column	\$1,302,515	
D	Health and Welfare/Benefits Increase (3.5%)	\$859,571	
D	H/W Estimated Savings due to Retiree Companion Care	(\$440,379)	
D	CalSTRS Increase	\$573,989	
D	CalPERS Increase	\$877,511	
E	Full Time Faculty Obligation Hires	\$0	
E/F	Hourly Faculty Budgets (Match Budget to Actual Expense)	\$0	
G	Increased Cost of Retiree Health Benefit ADC	\$1,036,245	
H	Capital Outlay/Scheduled Maintenance Contribution	\$0	
I	Utilities Increase	\$100,000	
J	ITS Licensing/Contract Escalation Cost	\$125,000	
K	Property, Liability and All Risks Insurance	\$0	
II.L	Apprenticeship - SCC	\$0	
L	Other Additional DS/Institutional Costs	\$615,061	\$71,500
M	SCC ADA Settlement Costs	\$0	\$2,000,000
	Total	\$9,034,779	\$2,071,500
	2021/22 Budget Year Unallocated (Deficit)	\$105,903	
	2020/21 Structural Unallocated (Deficit)	(\$2,228,268)	
	Summer 2021 Est. Utilities Savings for 4/10 work schedule	\$120,000	
	Unemployment rate change from 0.05% to 0.50%	(\$517,410)	
	HEERF transfer for SUI increase	\$517,410	
	HEERF Indirect Cost Revenue Offset	\$2,361,566	
	SRP 1 Estimated Savings		
	SRP 2 Estimated Savings		
	Other Estimated Expense	(\$359,201)	
	Total Net Unallocated (Deficit)	\$0	(\$2,071,500)

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

* Reference to budget assumption number

** 4% for FARSCCD/CSEA/CEFA and 3% for Management

2020/21 Recap of Unrestricted General Fund - Major Changes Comparing Adopted Budget to Actuals

Revenue	AB	Actual	Differences	Expenditure	AB	Actual	Differences	Δ to Fund Balance
Apportionment	171,341,363	173,502,136	\$ 2,160,773	13XX & 14XX	28,461,651	28,935,816	474,165	
Lottery	4,142,482	4,985,883	843,401	Other Sal & Ben	147,631,574	136,374,029	(11,257,545)	
Interest	1,400,000	1,473,202	73,202	Other Exp	26,408,407	19,643,442	(6,764,965)	
Non-Resident Tuition	1,900,000	2,600,987	700,987	Interfund Transfer	3,725,000	6,247,978	2,522,978	
Apprenticeship	3,951,786	3,901,642	(50,144)					
Full-time Faculty	1,307,884	1,304,941	(2,943)					
HEERF-Intrafund Transfer In	-	1,770,376	1,770,376					
Other/PY Apportionment	9,781,651	9,988,536	206,885					
	<u>193,825,166</u>	<u>199,527,703</u>	<u>\$ 5,702,537</u>		<u>206,226,632</u>	<u>191,201,265</u>	<u>(15,025,367)</u>	<u>8,326,438</u>

Rancho Santiago CCD: College Level SCFF Data				Unduplicated Headcount: XXX	SAC	Unduplicated Headcount: XXX	SCC		Unduplicated Headcount: XXX	SCC				
FY 2020/21 P1 Exhibit C using FY 2020/21 Annual FTES for FY 2020/21 FY 2019/20 FTES @ P1 with updated Supplemental and Student Success Data				2020-21		2020-21		2020-21		2020-21		2020-21		
				Data	Funding Rate	Estimated Funding (District Numbers)	Data	Estimated Funding	SAC Proportion - based on FTES/Headcounts/3 yr average	SAC Proportion - based on \$	Data	Estimated Funding	SCC Proportion - based on FTES/Headcounts/3 yr average	SCC Proportion - based on \$
Calculated w/ Annual				Reported FTES						FTES				
Basic Allocation (\$)						\$ 12,136,510				\$ 5,394,003		44.44%		
Base Allocation	Traditional Credit			19,726.37	\$ 4,009	\$ 79,083,004	13,647.63	\$ 54,713,335	69.18%	69.18%	6,078.74	\$ 24,369,669	30.82%	30.82%
	Special Admit Credit			633.83	\$ 5,622	\$ 3,563,354	414.29	\$ 2,329,114	65.36%	65.36%	219.54	\$ 1,234,241	34.64%	34.64%
	Non-Credit			1,560.67	\$ 3,381	\$ 5,276,048	863.88	\$ 2,920,459	55.35%	55.35%	696.79	\$ 2,355,589	44.65%	44.65%
	Non Credit CDCP			4,941.49	\$ 5,622	\$ 27,780,760	3,272.41	\$ 18,397,293	66.22%	66.22%	1,669.08	\$ 9,383,468	33.78%	33.78%
	Non-Credit Incarcerated			-	\$ 3,381	\$ -	-	\$ -	-	-	-	\$ -	-	-
	Total			26,862		\$ 127,839,676	18,198	\$ 85,102,707	67.75%	66.57%	8,664	\$ 42,736,969	32.25%	33.43%
19-20 Headcount				Headcount		Headcount		Headcount		Headcount		Headcount		
Supplemental Allocation	Pell Grant Recipients			6,438	\$ 948	\$ 6,103,224	4,528	\$ 4,293,004	70.34%	70.34%	1,910	\$ 1,810,220	29.66%	29.66%
	AB540 Students			2,231	\$ 948	\$ 2,114,988	1,768	\$ 1,676,422	79.26%	79.26%	463	\$ 438,566	20.74%	20.74%
	California Promise Grant Recipients			17,730	\$ 948	\$ 16,808,040	13,362	\$ 12,667,330	75.36%	75.36%	4,368	\$ 4,140,710	24.64%	24.64%
Total			26,399		\$ 25,026,252	19,659	\$ 18,636,756	74.47%	74.47%	6,740	\$ 6,389,496	25.53%	25.53%	
(3-yr Average)				3-yr Average		3-yr Average		3-yr Average		3-yr Average		3-yr Average		
All Students	Associate Degrees			1,425.33	\$ 1,677	\$ 2,390,278	1,024	\$ 1,717,662	71.86%	71.86%	401	\$ 672,616	28.14%	28.14%
	Associate Degrees for Transfer			1,206.67	\$ 2,236	\$ 2,698,114	668	\$ 1,494,713	55.40%	55.40%	538	\$ 1,203,401	44.60%	44.60%
	Baccalaureate Degrees			11.33	\$ 1,677	\$ 19,000	11	\$ 19,000	100.00%	100.00%	-	\$ -	0.00%	0.00%
	Credit Certificates			446.67	\$ 1,118	\$ 499,377	296	\$ 330,936	66.27%	66.27%	151	\$ 168,441	33.73%	33.73%
	Nine or More CTE Units			4,730.33	\$ 559	\$ 2,644,254	3,581	\$ 2,001,588	75.70%	75.70%	1,150	\$ 642,666	24.30%	24.30%
	Transfer			1,293.67	\$ 839	\$ 1,084,742	668	\$ 560,309	51.65%	51.65%	625	\$ 524,433	48.35%	48.35%
	Transfer Level Math and English			955.00	\$ 1,118	\$ 1,067,690	434	\$ 485,003	45.43%	45.43%	521	\$ 582,687	54.57%	54.57%
	Achieved Regional Living Wage			7,390.00	\$ 559	\$ 4,131,010	5,509	\$ 3,079,402	74.54%	74.54%	1,881	\$ 1,051,608	25.46%	25.46%
Total			17,459.00		\$ 14,534,467	12,192	\$ 9,688,615	69.83%	66.66%	5,267	\$ 4,845,852	30.17%	33.34%	
Student Success Allocation	Associate Degrees			602.00	\$ 635	\$ 381,969	462	\$ 292,995	76.71%	76.71%	140	\$ 88,974	23.29%	23.29%
	Associate Degrees for Transfer			575.00	\$ 846	\$ 486,450	378	\$ 319,576	65.70%	65.70%	197	\$ 166,874	34.30%	34.30%
	Baccalaureate Degrees			5.33	\$ 635	\$ 3,382	5	\$ 3,382	100.00%	100.00%	-	\$ -	0.00%	0.00%
	Credit Certificates			156.67	\$ 423	\$ 66,271	122	\$ 51,598	77.86%	77.86%	35	\$ 14,673	22.14%	22.14%
	Nine or More CTE Units			1,201.67	\$ 212	\$ 254,153	993	\$ 210,004	82.63%	82.63%	209	\$ 44,149	17.37%	17.37%
	Transfer			561.67	\$ 317	\$ 178,190	354	\$ 112,212	62.97%	62.97%	208	\$ 65,977	37.03%	37.03%
	Transfer Level Math and English			380.33	\$ 423	\$ 160,881	232	\$ 97,995	60.91%	60.91%	149	\$ 62,886	39.09%	39.09%
	Achieved Regional Living Wage			567.33	\$ 212	\$ 119,991	442	\$ 93,488	77.91%	77.91%	125	\$ 26,503	22.09%	22.09%
Total			4,050.01		\$ 1,651,287	2,987	\$ 1,181,249	73.76%	71.54%	1,063	\$ 470,038	26.24%	28.46%	
California Promise Grant Recipients Bonus	Associate Degrees			1,023.00	\$ 423	\$ 432,729	801	\$ 338,689	78.27%	78.27%	222	\$ 94,040	21.73%	21.73%
	Associate Degrees for Transfer			865.33	\$ 564	\$ 488,046	569	\$ 321,093	65.79%	65.79%	296	\$ 166,953	34.21%	34.21%
	Baccalaureate Degrees			10.00	\$ 423	\$ 4,230	10	\$ 4,230	100.00%	100.00%	-	\$ -	0.00%	0.00%
	Credit Certificates			293.67	\$ 282	\$ 82,815	232	\$ 65,402	78.97%	78.97%	62	\$ 17,413	21.03%	21.03%
	Nine or More CTE Units			2,427.67	\$ 141	\$ 342,301	2,042	\$ 287,986	84.13%	84.13%	385	\$ 54,316	15.87%	15.87%
	Transfer			842.00	\$ 212	\$ 178,083	542	\$ 114,564	64.33%	64.33%	300	\$ 63,519	35.67%	35.67%
	Transfer Level Math and English			595.00	\$ 282	\$ 167,790	355	\$ 100,110	59.66%	59.66%	240	\$ 67,680	40.34%	40.34%
	Achieved Regional Living Wage			1,562.00	\$ 141	\$ 220,242	1,244	\$ 175,457	79.67%	79.67%	318	\$ 44,785	20.33%	20.33%
Total			7,618.67		\$ 1,916,237	5,795	\$ 1,407,529	76.07%	73.45%	1,823	\$ 508,707	23.93%	26.55%	
Total			82,389		\$ 170,967,919	58,831	\$ 116,016,857	71.41%	67.86%	23,558	\$ 54,951,062	28.59%	32.14%	
				Sum of A & B				A						
Hold Harmless Funding				\$ 174,838,125		\$ 118,643,134		\$ 56,194,991		\$ 32,144,000		\$ 32,144,000		
Hold Harmless Protection				\$ 3,870,206		\$ 2,626,277		\$ 1,243,929		\$ 1,243,929		\$ 1,243,929		

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

	SAC/CEC	SAC	CEC	SCC/OEC	SCC	OEC	District Services	Institutional Cost	TOTAL
APPORTIONMENT REVENUE									
Basic Allocation	\$ 6,742,507	\$ 5,394,006	\$ 1,348,501	\$ 5,394,003	\$ 4,045,502	\$ 1,348,501			\$ 12,136,510
FTEs - based on 20/21 @ Annual	\$ 78,360,200	\$ 57,042,449	\$ 21,317,751	\$ 37,342,967	\$ 25,603,910	\$ 11,739,057			\$ 115,703,167
SCFF - Supplemental Allocation	\$ 18,636,756	\$ 18,636,756	\$ -	\$ 6,389,496	\$ 6,389,496	\$ -			\$ 25,026,252
SCFF - Student Success Allocation	\$ 12,277,394	\$ 12,277,394	\$ -	\$ 5,824,596	\$ 5,824,596	\$ -			\$ 18,101,990
Stabilization	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			\$ -
Subtotal	\$ 116,016,857	\$ 93,350,605	\$ 22,666,252	\$ 54,951,062	\$ 41,863,504	\$ 13,087,558			\$ 170,967,919
20/21 Hold Harmless Protection Adjustment	\$ 2,626,277	\$ 2,113,180	\$ 513,097	\$ 1,243,929	\$ 947,665	\$ 296,263			\$ 3,870,206
20/21 COLA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			\$ -
Deficit Coefficient -.764129%	\$ (906,587)	\$ (729,467)	\$ (177,120)	\$ (429,402)	\$ (327,133)	\$ (102,270)			\$ (1,335,989)
PY Adjustments	\$ (1,088,612)	\$ (875,929)	\$ (212,682)	\$ (515,618)	\$ (392,815)	\$ (122,803)			\$ (1,604,230)
TOTAL ESTIMATED APPORTIONMENT REVENUE	\$ 116,647,935	\$ 93,858,389	\$ 22,789,546	\$ 55,249,971	\$ 42,091,222	\$ 13,158,748			\$ 171,897,906
<i>Percentages</i>	67.86%	54.60%	13.26%	32.14%	24.49%	7.65%			
OTHER STATE REVENUE									
Lottery, Unrestricted	\$ 3,347,617	\$ 2,536,388	\$ 811,229	\$ 1,638,266	\$ 1,174,260	\$ 464,006			\$ 4,985,883
State Mandate	\$ 542,951	\$ 542,951	\$ -	\$ 267,027	\$ 267,027	\$ -			\$ 809,978
Full-Time Faculty Hiring Allocation	\$ 870,004	\$ 870,004	\$ -	\$ 434,937	\$ 434,937	\$ -			\$ 1,304,941
Part-Time Faculty Compensation	\$ 435,614	\$ 327,935	\$ 107,679	\$ 214,239	\$ 152,649	\$ 61,590			\$ 649,853
Subtotal, Other State Revenue	\$ 5,196,186	\$ 4,277,278	\$ 918,908	\$ 2,554,469	\$ 2,028,873	\$ 525,596			\$ 7,750,655
TOTAL ESTIMATED REVENUE	\$ 121,844,122	\$ 98,135,668	\$ 23,708,454	\$ 57,804,439	\$ 44,120,095	\$ 13,684,344			\$ 179,648,561
<i>Percentages</i>	67.82%	54.63%	13.20%	32.18%	24.56%	7.62%			
Less Institutional Cost Expenditures									\$ 16,921,206
Less Net District Services Expenditures									\$ 26,930,867
									\$ 135,796,488
ESTIMATED REVENUE	\$ 92,102,067	\$ 74,180,828	\$ 17,921,239	\$ 43,694,421	\$ 33,350,414	\$ 10,344,007			\$ 135,796,488
BUDGET EXPENDITURES FOR FY 2020/21									
SAC/CEC Expenses - F/T & Ongoing	\$ 90,207,833	\$ 80,422,024	\$ 9,785,809						\$ 90,207,833
SCC/OEC Expenses - F/T & Ongoing				\$ 45,063,930	\$ 37,910,746	\$ 7,153,184			\$ 45,063,930
District Services Expenses - F/T & Ongoing							\$ 30,246,328		\$ 30,246,328
Institutional Cost									
Retirees Instructional-local experience charge								\$ 3,780,921	\$ 3,780,921
Retirees Non-Instructional-local experience charge								\$ 4,903,789	\$ 4,903,789
SRP expense								\$ 1,212,672	\$ 1,212,672
SRP Carryover								\$ 3,433,866	\$ 3,433,866
Property & Liability								\$ 1,970,000	\$ 1,970,000
Election								\$ 119,958	\$ 119,958
Interfund Transfer								\$ 1,500,000	\$ 1,500,000
TOTAL ESTIMATED EXPENDITURES	\$ 90,207,833	\$ 80,422,024	\$ 9,785,809	\$ 45,063,930	\$ 37,910,746	\$ 7,153,184	\$ 30,246,328	\$ 16,921,206	\$ 182,439,297
Percent of Total Estimated Expenditures	49.45%	44.08%	5.36%	24.70%	20.78%	3.92%	16.58%	9.27%	
ESTIMATED EXPENSES UNDER/(OVER) REVENUE	\$ 1,894,234	\$ (6,241,196)	\$ 8,135,430	\$ (1,369,509)	\$ (4,560,332)	\$ 3,190,823			\$ 524,725

OTHER STATE REVENUE

Apprenticeship				\$ 3,901,642	\$ 3,901,642				\$ 3,901,642
Enrollment Fees 2%								\$ 279,888	\$ 279,888

LOCAL REVENUE

Non Resident Tuition	\$ 1,764,918	\$ 1,764,918		\$ 836,070	\$ 836,070				\$ 2,600,988
Interest/Investments								\$ -	\$ -
Rents/Leases	\$ 35,416	\$ 35,416		\$ -	\$ -		\$ 48,632		\$ 84,048
Proceeds-Sale of Equipment								\$ -	\$ -
Other Local	\$ 47,964	\$ 47,964						\$ 2,986,941	\$ 3,034,905
Intrafund Transfer In (HEERF Indirect Cost Revenue Of	\$ 1,077,524	\$ 1,077,524		\$ 692,852	\$ 692,852				\$ 1,770,376
Subtotal, Other Local Revenue	\$ 2,925,822	\$ 2,925,822	\$ -	\$ 5,430,564	\$ 5,430,564	\$ -	\$ 48,632	\$ 3,266,829	\$ 11,671,847

ESTIMATED ENDING BALANCE FOR 6/30/21	4,820,056	\$ (3,315,374)	\$ 8,135,430	4,061,055	\$ 870,232	\$ 3,190,823			\$ 8,881,111
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RSCCD - Estimate 2020-21 Revenue Allocation Simulation for Unrestricted General Fund -- FD 13

BUDGET EXPENDITURES FOR FY 2020-21	SAC/CEC	SAC	CEC	SCC/OEC	SCC	OEC	District Services	Institutional Cost	TOTAL
SAC/CEC Expenses - F/T & Ongoing	\$ 2,726,486	\$ 2,145,721	\$ 580,765						\$ 2,726,486
SCC/OEC Expenses - F/T & Ongoing				\$ 603,266	\$ 575,124.80	\$ 28,141			\$ 603,266
District Services Expenses - F/T & Ongoing							\$ 1,003,868		\$ 1,003,868
Institutional Cost									
Retirees Instructional-local experience charge								\$ 5,028,501	\$ 5,028,501
Retirees Non-Instructional-local experience charge								\$ 1,309,319	\$ 1,309,319
Other								\$ -	\$ -
Election								\$ -	\$ -
Interfund Transfer								\$ 2,000,000	\$ 2,000,000
TOTAL ESTIMATED EXPENDITURES	\$ 2,726,486	\$ 2,145,721	\$ 580,765	\$ 603,266	\$ 575,125	\$ 28,141	\$ 1,003,868	\$ 8,337,820	\$ 12,671,440
Percent of Total Estimated Expenditures	21.52%	16.93%	4.58%	4.76%	4.54%	0.22%	7.92%	65.80%	

OTHER STATE REVENUE

Apprenticeship				\$ -	\$ -				\$ -
Enrollment Fees 2%								\$ -	\$ -

LOCAL REVENUE

Non Resident Tuition	\$ -	\$ -		\$ -	\$ -				\$ -
Interest/Investments								\$ -	\$ -
Rents/Leases	\$ 396	\$ 396		\$ -	\$ -		\$ -		\$ 396
Proceeds-Sale of Equipment								\$ -	\$ -
Other Local	\$ 225,202	\$ 225,202		\$ 50	\$ 50			\$ 6,337,921	\$ 6,563,173
Subtotal, Other Local Revenue	\$ 225,598	\$ 225,598	\$ -	\$ 50	\$ 50	\$ -	\$ -	\$ 6,337,921	\$ 6,563,569

	SAC	SCC
Carryover from FY 19/20	\$ 6,159,792	\$ 962,780
TOTAL FD 13	\$ 6,159,792	\$ 962,780
Net Change in FD 13	\$ (2,500,888)	\$ (603,216)
Balance of FD 13	\$ 3,658,904	\$ 359,564
Carryover for FD 13	\$ 3,658,904	\$ 359,564
Carryover for FD 11	\$ 4,820,056	\$ 4,061,055
TOTAL Carryover Balance	\$ 8,478,960	\$ 4,420,619
SCC ADA reduction (\$2,000,000)	\$ (1,357,200)	\$ (642,800)
One-Time (DMC) (\$71,500)	\$ (48,520)	\$ (22,980)
TOTAL Carryover Balance	\$ 7,073,240	\$ 3,754,839
current FD 13 carryover amount budgeted TB from site	\$ 5,338,908	\$ 962,780
Amount to be adjusted	\$ 1,734,332	\$ 2,792,059

PPE	\$ -	
Chancellor Leadership	\$ -	increase DW FD BALANCE
SCC marketing COB	\$ -	\$ 3,407
Publication COB	\$ 43,186	FD 13-awards/incen \$ 3,407
H/R COB	\$ 161,299	FD 11 - interest \$ 1,307,061
Ed Services COB	\$ 734,054	FD 11-gains(loss) \$ -
50% Indirect	\$ 314,775	FD 11-discounts \$ -
		FD 11-proceeds of s \$ 32,615
		FD 11-25% indirect \$ 157,387
		FD 11-outlawed che \$ 137,908
	\$ 1,253,314	\$ 1,638,378

50% Law FY 20-21 Actual as of 8/4/21 - SAC					
2020/2021					
		Instructional Salary Cost	Total	YTD Excluded Activities (6800- 7390)	YTD Grand Total (0100-7xxx)
		(AC 0100-5900 & AC 6110)	(AC 0100-6799)		
11xx	407	20,444,258	20,444,258	-	20,444,258
13xx		18,576,822	18,576,822	-	18,576,822
12xx	408		8,320,952	18,776	8,339,728
14xx			1,435,436	-	1,435,436
Sub-total Academic Salaries	409	39,021,080	48,777,468	18,776	48,796,244
21xx	411		10,284,896	725,470	11,010,366
23xx			380,137	137,729	517,866
22xx	416	256,468	256,468	-	256,468
24xx		1,200,374	1,200,374	-	1,200,374
Sub-total Classified Salaries	419	1,456,842	12,121,875	863,199	12,985,074
3xxx	429	12,766,893	22,524,229	474,583	22,998,812
4xxx	435		344,649		344,649
5xxx (Other Operating Expenses (in the numerator, include only direct instructional costs associated with instructional Service Agreements (5873)	449	1,946,816	4,826,015	6,222	4,832,237
6420 - Replacement Equipment	451		-	-	-
TOTAL (409+419+429+435+449+451)	459	55,191,631	88,594,236	1,362,780	89,957,016
Less Exclusions	469	-	3,616,192	4,902	3,621,094
<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>		-	-	-	-
<i>rents and leases (5610,5611,5612,5650,5651,5652, fund 11) instructional agreement (5871,5872)</i>			343,294	4,902	348,196
<i>Lottery exp (project 2390 and 2391, fund 11 up to income)</i>			3,272,898		3,272,898
TOTALS (459-469)	470	55,191,631	84,978,044		
Percent of CEE (470, col. 1/470, col. 2)	471	64.95%	100.00%		
50 Percent of Current Expense of Education (50% of 470, col 2)	472		42,489,022		
Nonexempted Deficiency from second preceding Fiscal Year	473		-		
Amt. Req. to be Expended for Salaries of Classroom Instructors (472+473)	474		42,489,022		

50% Law FY 20-21 Actual as of 8/4/21 - SCC					
2020/2021					
		Instructional Salary Cost	Total	YTD Excluded Activities (6800- 7390)	YTD Grand Total (0100-7xxx)
		(AC 0100-5900 & AC 6110)	(AC 0100-6799)		
11xx	407	9,649,767	9,649,767	-	9,649,767
13xx		8,121,957	8,121,957	-	8,121,957
12xx	408		4,328,657	26,282	4,354,939
14xx			761,816	-	761,816
Sub-total Academic Salaries	409	17,771,724	22,862,197	26,282	22,888,479
21xx	411		5,740,162	353,195	6,093,357
23xx			355,909	41,457	397,366
22xx	416	241,895	241,895	-	241,895
24xx		330,190	330,190	-	330,190
Sub-total Classified Salaries	419	572,085	6,668,156	394,652	7,062,808
3xxx	429	5,692,762	11,119,619	226,588	11,346,207
4xxx	435		137,646	1,700	139,346
5xxx (Other Operating Expenses (in the numerator, include only direct instructional costs associated with instructional Service Agreements (5873)	449	3,460,229	4,227,990	7,000	4,234,990
6420 - Replacement Equipment	451		-		-
TOTAL (409+419+429+435+449+451)	459	27,496,800	45,015,608	656,222	45,671,830
Less Exclusions	469	-	971,739	-	971,739
<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>		-	-	-	-
<i>rents and leases (5610,5611,5612,5650,5651,5652, fund 11) instructional agreement (5871,5872)</i>		-	129,640		129,640
<i>Lottery exp (project 2390 and 2391, fund 11 up to income)</i>			842,099		842,099
TOTALS (459-469)	470	27,496,800	44,043,869		
Percent of CEE (470, col. 1/470, col. 2)	471	62.43%	100.00%		
50 Percent of Current Expense of Education (50% of 470, col 2)	472		22,021,935		
Nonexempted Deficiency from second preceding Fiscal Year	473		-		
Amt. Req. to be Expended for Salaries of Classroom Instructors (472+473)	474		22,021,935		

<u>50% Law FY 20-21 Actual as of 8/4/21 - DO/DISTRICTWIDE</u>					
2020/2021					
		Instructional Salary Cost	Total	YTD Excluded Activities (6800- 7390)	YTD Grand Total (0100-7xxx)
		(AC 0100-5900 & AC 6110)	(AC 0100-6799)		
11xx	407	-	-	-	-
13xx		-	-	-	-
12xx	408		778,510	157,593	936,103
14xx			39,784	-	39,784
Sub-total Academic Salaries	409	-	818,294	157,593	975,887
21xx	411		11,735,505	2,042,496	13,778,001
23xx			373,065	170,048	543,113
22xx	416	(511)	(511)	-	(511)
24xx		2,952	2,952	-	2,952
Sub-total Classified Salaries	419	2,441	12,111,011	2,212,544	14,323,555
3xxx	429	9,143,261	22,867,970	1,064,811	23,932,781
4xxx	435		142,680	2,481	145,161
5xxx (Other Operating Expenses (in the numerator, include only direct instructional costs associated with instructional Service Agreements (5873)	449	-	7,683,837	456,647	8,140,484
6420 - Replacement Equipment	451		-		-
TOTAL (409+419+429+435+449+451)	459	9,145,702	43,623,792	3,894,076	47,517,868
Less Exclusions	469	3,951,657	10,395,349	-	10,395,349
<i>Instructional Staff Retiree Benefits (activity 590000)</i>		3,951,657	3,951,657		3,951,657
<i>Non-Instructional Staff Retiree Benefits (activity 674000)</i>			5,429,711		5,429,711
<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>			143,095		143,095
<i>Lottery exp (project 2390 and 2391, fund 11 up to income)</i>			870,886		870,886
TOTALS (459-469)	470	5,194,045	33,228,443		
Percent of CEE (470, col. 1/470, col. 2)	471	15.63%	100.00%		
50 Percent of Current Expense of Education (50% of 470, col 2)	472		16,614,222		
Nonexempted Deficiency from second preceding Fiscal Year	473		-		
Amt. Req. to be Expended for Salaries of Classroom Instructors (472+473)	474		16,614,222		

<u>50% Law FY 20/21 Actual as of 8/4/21 - RSCCD - Combined</u>					
2020/2021					
		Instructional Salary Cost	Total	YTD Excluded Activities (6800- 7390)	YTD Grand Total (0100-7xxx)
		(AC 0100-5900 & AC 6110)	(AC 0100-6799)		
11xx	407	30,094,025	30,094,025	-	30,094,025
13xx		26,698,779	26,698,779	-	26,698,779
12xx	408		13,428,119	202,651	13,630,770
14xx			2,237,036	-	2,237,036
Sub-total Academic Salaries	409	56,792,804	72,457,959	202,651	72,660,610
21xx	411		27,760,563	3,121,161	30,881,724
23xx			1,109,111	349,234	1,458,345
22xx	416	497,852	497,852	-	497,852
24xx		1,533,516	1,533,516	-	1,533,516
Sub-total Classified Salaries	419	2,031,368	30,901,042	3,470,395	34,371,437
3xxx	429	27,602,916	56,511,818	1,765,982	58,277,800
4xxx	435		624,975	4,181	629,156
5xxx (Other Operating Expenses (in the numerator, include only direct instructional costs associated with instructional Service Agreements (5873)	449	5,407,045	16,737,842	469,869	17,207,711
6420 - Replacement Equipment	451		-	-	-
TOTAL (409+419+429+435+449+451)	459	91,834,133	177,233,636	5,913,078	183,146,714
Less Exclusions	469	3,951,657	14,983,280	4,902	14,988,182
<i>Instructional Staff Retiree Benefits (activity 590000)</i>		3,951,657	3,951,657	-	3,951,657
<i>Non-Instructional Staff Retiree Benefits (activity 674000)</i>		-	5,429,711	-	5,429,711
<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>		-	-	-	-
<i>rents and leases (5610,5611,5612,5650,5651,5652, fund 11) instructional agreement (5871,5872)</i>		-	616,029	4,902	620,931
<i>Lottery exp (project 2390 and 2391, fund 11 up to income)</i>		-	4,985,883	-	4,985,883
TOTALS (459-469)	470	87,882,476	162,250,356		
Percent of CEE (470, col. 1/470, col. 2)	471	54.16%	100.00%		
50 Percent of Current Expense of Education (50% of 470, col 2)	472		81,125,178		
Nonexempted Deficiency from second preceding Fiscal Year	473		-		
Amt. Req. to be Expended for Salaries of Classroom Instructors (472+473)	474		81,125,178		

<u>50% Law FY 20-21 Actual as of 8/4/21 - SAC and SCC Combined</u>					
2020/2021					
		Instructional Salary Cost	Total	YTD Excluded Activities (6800- 7390)	YTD Grand Total (0100-7xxx)
		(AC 0100-5900 & AC 6110)	(AC 0100-6799)		
11xx	407	30,094,025	30,094,025	-	30,094,025
13xx		26,698,779	26,698,779	-	26,698,779
12xx	408		12,649,609	45,058	12,694,667
14xx			2,197,252	-	2,197,252
Sub-total Academic Salaries	409	56,792,804	71,639,665	45,058	71,684,723
21xx	411		16,025,058	1,078,665	17,103,723
23xx			736,046	179,186	915,232
22xx	416	498,363	498,363	-	498,363
24xx		1,530,564	1,530,564	-	1,530,564
Sub-total Classified Salaries	419	2,028,927	18,790,031	1,257,851	20,047,882
3xxx	429	18,459,655	33,643,848	701,171	34,345,019
4xxx	435		482,295	1,700	483,995
5xxx (Other Operating Expenses (in the numerator, include only direct instructional costs associated with instructional Service Agreements (5873)	449	5,407,045	9,054,005	13,222	9,067,227
6420 - Replacement Equipment	451		-	-	-
TOTAL (409+419+429+435+449+451)	459	82,688,431	133,609,844	2,019,002	135,628,846
Less Exclusions	469	-	4,587,931	4,902	4,592,833
<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>		-	-	-	-
<i>rents and leases (5610,5611,5612,5650,5651,5652, fund 11) instructional agreement (5871,5872)</i>		-	472,934	4,902	477,836
<i>Lottery exp (project 2390 and 2391, fund 11 up to income)</i>		-	4,114,997	-	4,114,997
TOTALS (459-469)	470	82,688,431	129,021,913		
Percent of CEE (470, col. 1/470, col. 2)	471	64.09%	100.00%		
50 Percent of Current Expense of Education (50% of 470, col 2)	472		64,510,956		
Nonexempted Deficiency from second preceding Fiscal Year	473		-		
Amt. Req. to be Expended for Salaries of Classroom Instructors (472+473)	474		64,510,956		

Vacant Funded Positions for FY2021-22- Projected Annual Salary and Benefits Savings
As of August 9, 2021

Fund	Management/ Academic/ Confidential	Position ID	Title	Reasons	Site	Effective Date	Notes	2021-22 Estimated Annual Budgeted Sal/Ben	Total Unr. General Fund by Site
	11	Birk, John	5HR-UF-DIR	Director, Information System	Retirement	District	7/11/2019	223,603	
	11	Chief Advisor for Academic & Diversity Programs		Chief Advisor for Academic & Diversity Programs	NEW AC21-00047	District	7/1/2021	240,268	
	11	Davis, Stuart	5APPS-UF-DIR3	Director, Information System	Resignation	District	5/27/2021	255,440	
	11	Director, Facility Planning, District Constructions & Support Services	REORG#1214	Director, Facility Planning, District Constructions & Support Services	REORG#1214	District	4/23/2021	-	1,078,223
	11	Estevez, Jean	5HR-LF-ADMR	Director Admin, Institutional Equity, Compliance & Title IX	Resignation	District	5/11/2021	52,902	
	11	Iannaccone, Judith	5PAG-UF-DIR	Director, Public Affairs & Publications	Retirement	District	8/31/2018	-	
50%-fd 11	11	Melendez, Joey	5CONS-UF-MGR2	Facilities Project Manager	Promotion	District	7/11/2021	202,218	
50%-fd 12		Santoyo, Sarah	5RDEV-UF-DIRX	Executive Director Resource Development	Promotion	District	1/28/2019	103,792	
	11	Dominguez, Gary M.	1FIAC-AF-DIR	Director, Fire Instruction	Retirement	SAC	8/23/2019	100,891	
	11	Funaoka, Marygrace	1CDEV-FF-IN1	Instructor, General Ed	Deceased	SAC	6/30/2021	185,291	
	11	Gaspar, Mario	1MAIN-UF-DIR	UF-Dir Physical Plant/Fac	Resignation	SAC	3/4/2021	104,389	
	11	Jaffray, Shelly C.	1HSS-AF-DN	Dean, Humanities & Social Sciences	Retirement	SAC	6/30/2019	-	
	11	Mahany, Donald	1FIAC-AF-DNAC1	Associate Dean, Fire Technology	Retirement	SAC	1/2/2020	107,108	
	11	Miller, Rebecca	15MHS-AF-DNAC	Associate Dean, Health Science/Nursing	Retirement	SAC	6/30/2020	(27,952)	1,233,542
	11	Rose, Linda	1PRES-AF-PRES	President, SAC	Retirement	SAC	6/30/2020	142,131	
	11	Sotelo, Sergio R.	10AD-AF-DN3	Dean, Instr & Std Svcs	Retirement	CEC	6/30/2020	56,135	
	11	Steckler, Mary	1NURS-FF-IN	Instructor, Nursing	Promotion	SAC	6/30/2021	172,144	
	11	Stowers, Deon	1CUST-UF-SUPR	Custodial Supervisor	Probational Dismissal	SAC	8/13/2020	90,286	
	11	Virgoe, Brad	1CJA-AF-DIR	Director of Criminal Justice	Resignation	SAC	6/30/2021	137,353	
	11	Wall, Brenda L.	1PAG-UF-OFDR	Public Information Officer	Resignation	SAC	5/18/2020	5,421	
	11	Waterman, Patricia J.	1ART-FF-IN	Instructor, Art	Retirement	SAC	6/9/2019	160,346	
	11	Arteaga, Elizabeth	2CAR-AF-DNAC	Associate Dean, Business and Career Technical Education	Promotion	SCC	2/24/2020	222,725	
	11	Carrera, Cheryl	2MATH-FF-IN	Instructor, Math	Retirement	SCC	12/15/2019	160,346	
	11	Coto, Jennifer	2ESS-AF-DN	Dean, Enrollment & Support Services	Change of Assignment	SCC	10/13/2020	42,718	
	11	Flores, Marilyn	2ACA-AF-VP	VP, Academic Affairs-SCC	Interim Assignment	SCC	7/1/2020	276,143	
	11	Geissler, Joseph	2LIB-NF-LIB	Librarian	Deceased	SCC	3/9/2019	160,346	1,306,070
	11	Hernandez, John	2PRES-AF-PRES	President, SCC	Resignation	SCC	7/31/2020	25,151	
	11	Nguyen, Steven	2CHEM-FF-IN	Chemistry Instructor	Resignation	SCC	8/19/2019	160,346	
	11	Vakil, David	2HSS-AF-DN	Dean, Arts, Humanities and Social Sciences	Resignation	SCC	6/30/2020	233,677	
	11	Vargas Navarro, Jose F.	20AD-AF-VP	VP, Continuing Ed	Interim Assignment	OEC	7/1/2020	24,619	
								3,617,835	
Fund	Classified	Position ID	Title	Reasons	Site	Effective Date	Notes	2021-22 Estimated Annual Budgeted Sal/Ben	Total Unr. General Fund by Site
	11	Andrade Cortes, Jorge L.	5ACCT-CF-ANYS	Senior Accounting Analyst	Resignation	District	9/27/2019	147,644	
	11	Ayala, Jose A.	5YSP-CM-DSO6	P/T District Safety Officer	Resignation	District	8/30/2020	20,909	
	11	Francis, DiemChau T.	5PAY-F-SPPA1	Payroll Specialist	Resignation	District	5/29/2020	-	
	11	Intermediate Clerk	REORG#1193	Intermediate Clerk	REORG#1193	District	7/4/2019	-	446,728
	11	Lee, Patrick	5SSP-CM-DSO8	P/T District Safety Officer	Resignation	District	1/24/2021	20,908	
	11	Medrano, Miranda M.	5GCOM-CF-GRPH2	Graphic Designer	Termination	District	3/24/2020	115,848	
	11	Nguyen, James V.	5DMC-CF-CUSR	Senior Custodian/Utility Worker	Probational Dismissal	District	8/6/2019	90,235	
	11	Pita, Lazaro R.	5YSP-CM-DSO5	P/T District Safety Officer	Resignation	District	11/23/2019	26,356	
	11	Shijima, Phil L.	5PARK-CM-DSO16	District Safety Officer	Resignation	District	2/11/2021	24,828	
	11	Amaton, Jose	1CUST-CM-CUS4	P/T Custodian	Resignation	SAC	1/29/2021	20,582	
	11	Benavides, Ricardo	1CUST-CF-CUS4	Custodian	Retirement	SAC	1/15/2020	87,910	
	11	Diaz, Claudia R.	10AD-CF-CLAD4	Administrative Clerk	Promotion	CEC	4/5/2020	99,195	
25%-fd 11		Fernandez Gonzalez, Irma	1EOPS-CF-ASCN1	Counseling Assistant	Medical Layoff	SAC	2/14/2020	21,358	
75%-fd 12		Flores, Rodrigo	1CUST-CF-CUS9	Custodian	Promotion	SAC	1/4/2021	87,910	
		Hayes, Charles F.	1CUST-CF-CUS11	Custodian	Retirement	SAC	6/1/2020	87,910	

Vacant Funded Positions for FY2021-22- Projected Annual Salary and Benefits Savings
As of August 9, 2021

Fund	Management/ Academic/ Confidential	Position ID	Title	Reasons	Site	Effective Date	Notes	2021-22 Estimated Annual Budgeted Sal/Ben	Total Unr. General Fund by Site
86%-fd 11	P/T Instructional Center Technician	REORG#1162	F/T Instructional Center Technician	REORG#1162	SAC	7/1/2020	P/T Instructional Center Technician Reorg#1162	77,601	
14%-fd 12	Reorg#1162								
35%-fd 11									
65%-fd 31	Miranda Zamora, Cristina	1AUX-CF-SPAS3	Auxiliary Services Specialist	Promotion	SAC	11/19/2019		34,720	
	11 Molina Valdez, Jorge A.	1CUST-CF-CUS1	Custodian	Promotion	SAC	1/4/2021		87,910	
	11 Munoz, Edward J.	1ADMS-CM-ACT	Accountant	Termination	SAC	7/14/2020		37,849	1,118,669
	11 Rabot, Irene	1LIB-CF-TEC2B	Library Technician II	Resignation	SAC	6/4/2021		95,926	
	11 Roman, Alfonso W	1GRDS-CF-WKR6	Gardener/Utility Worker	Medical Layoff	SAC	4/19/2021		110,763	
	11 Shirley, Jacqueline K.	1CNLS-CF-CLIN	Intermediate Clerk	Retirement	SAC	2/27/2020	CL20-1396	85,427	
40%-fd 11									
60%-fd 12	Student Services Specialist	REORG#1190	Student Services Specialist	Retirement	SAC	12/29/2019	Reorg#1190 (Nguyen, Cang)	36,096	
	11 Talamantes, Edgar	1GRDS-CF-WKR3	Gardener/Utility Worker	Promotion	SAC	12/14/2020	CL21-00055	92,953	
	11 Taylor, Katherine A.	1ADM-CM-SPC1D	P/T Admissions/Records Specialist I	Retirement	SAC	10/1/2020		27,760	
	11 Velazquez, Kimberly S.	1CNLS-CM-ASCN6	Counseling Assistant	Promotion	SAC	7/6/2020		26,799	
	Bennett, Lauren A.	2ADM-CF-SPC1A	Admission Records Specialist I	Resignation	SCC	10/23/2020		87,685	
14%-fd 11									
86%-fd 12	Berganza, Leyvi C	205S-CF-SPOR1	High School & Community Outreach Specialist	Promotion	OEC	3/19/2017		15,858	
	11 Flores, Jazmine N	2ADM-CF-SPC2	Admission Records Specialist II	Resignation	SCC	1/8/2021		92,953	446,438
	11 Gitonga, Kanana	2INTL-CF-CORD	International Student Coordinator	Retirement	SCC	1/31/2019		126,965	
	11 Samodumov, Stephan	2CUS-CM-CUS5	P/T Custodian	Resignation	SCC	7/17/2021		23,782	
	11 Tran, Kieu-Loan T.	2ADM-CF-SPC3	Admission Records Specialist III	Promotion	SCC	3/1/2020		99,195	
								2,011,836	
TOTAL								5,629,671	

RANCHO SANTIAGO COMMUNITY COLLEGE DISTRICT

MEASURE Q

Projects Cost Summary

07/31/21 on 08/10/21

Special Project Numbers	Description	Project Allocation	Total PY Expenditures	FY 2021-2022		Cumulative Exp & Enc	Project Balance	% Spent
				Expenditures	Encumbrances			
ACTIVE PROJECTS								
SANTA ANA COLLEGE								
3035/3056	Johnson Student Center	59,548,222	57,166,064	1,078	2,290,339	59,457,481	90,741	100%
	Agency Cost		479,276	-	3,443	482,719		
	Professional Services		5,273,249	-	800,297	6,073,546		
	Construction Services		31,161,950	-	2,409,819	33,571,769		
	Furniture and Equipment		84,233	1,078	1,685,475	1,770,786		
3049	Science Center & Building J Demolition	70,130,861	58,630,167	-	3,852,617	62,482,784	7,648,077	89%
	Agency Cost		430,871	-	1,696	432,567		
	Professional Services		8,613,856	-	610,985	9,224,841		
	Construction Services		45,942,968	-	2,739,143	48,682,111		
	Furniture and Equipment		816,152	-	860,049	1,676,201		
TOTAL ACTIVE PROJECTS		129,679,083	115,796,231	1,078	6,142,956	121,940,265	7,738,818	94%
CLOSED PROJECTS								
3032	Dunlap Hall Renovation	12,620,659	12,620,659	-	-	12,620,659	0	100%
	Agency Cost		559	-	-	559		
	Professional Services		1,139,116	-	-	1,139,116		
	Construction Services		11,480,984	-	-	11,480,984		
	Furniture and Equipment		-	-	-	-		
3042	Central Plant Infrastructure	57,266,535	57,266,535	-	-	57,266,535	0	100%
	Agency Cost		416,740	-	-	416,740		
	Professional Services		9,593,001	-	-	9,593,001		
	Construction Services		47,216,357	-	-	47,216,357		
	Furniture and Equipment		40,437	-	-	40,437		
3043	17th & Bristol Street Parking Lot	198,141	198,141	-	-	198,141	0	100%
	Agency Cost		16,151	-	-	16,151		
	Professional Services		128,994	-	-	128,994		
	Construction Services		52,996	-	-	52,996		
	Furniture and Equipment		-	-	-	-		
TOTAL CLOSED PROJECTS		70,085,335	70,085,334	-	-	70,085,334	0	100%
GRAND TOTAL ALL PROJECTS		199,764,418	185,881,565	1,078	6,142,956	192,025,599	7,738,818	96%
SOURCE OF FUNDS								
	ORIGINAL Bond Proceeds		198,000,000					
	ACTUAL Bond Proceeds Recon Adjust.		(1,614,579)					
	Interest Earned		2,993,115					
	Interest/Expense (FY20/21)		385,881					
	Totals		199,764,418					

Rancho Santiago Community College
FD 11/13 Combined -- Unrestricted General Fund Cash Flow Summary
FY 2021-22, 2020-21, 2019-20
YTD Actuals- July 31, 2021

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
Beginning Fund Balance	\$65,764,563	\$62,236,393	\$62,236,393	\$62,236,393	\$62,236,393	\$62,236,393	\$62,236,393	\$62,236,393	\$62,236,393	\$62,236,393	\$62,236,393	\$62,236,393
Total Revenues	7,379,590	0	0	0	0	0	0	0	0	0	0	0
Total Expenditures	10,101,541	0	0	0	0	0	0	0	0	0	0	0
Change in Fund Balance	(2,721,951)	0	0	0	0	0	0	0	0	0	0	0
Ending Fund Balance	63,042,612	62,236,393	62,236,393	62,236,393	62,236,393	62,236,393	62,236,393	62,236,393	62,236,393	62,236,393	62,236,393	62,236,393
FY 2020/2021												
	July Actual	August Actual	September Actual	October Actual	November Actual	December Actual	January Actual	February Actual	March Actual	April Actual	May Actual	June Actual
Beginning Fund Balance	\$38,043,629	\$37,890,520	\$21,377,062	\$29,621,168	\$20,972,596	\$18,331,844	\$40,829,056	\$35,611,009	\$21,137,122	\$19,535,152	\$23,813,198	\$15,243,357
Total Revenues	9,803,314	(1,484,159)	24,214,797	7,145,358	15,876,235	37,159,108	7,568,219	1,329,565	13,748,589	19,224,264	5,986,870	58,955,542
Total Expenditures	9,956,422	15,029,299	15,970,692	15,793,930	18,516,988	14,661,896	12,786,266	15,803,453	15,350,560	14,946,217	14,556,711	27,828,832
Change in Fund Balance	(153,109)	(16,513,458)	8,244,105	(8,648,571)	(2,640,753)	22,497,212	(5,218,047)	(14,473,888)	(1,601,970)	4,278,047	(8,569,841)	31,126,710
Ending Fund Balance	37,890,520	21,377,062	29,621,168	20,972,596	18,331,844	40,829,056	35,611,009	21,137,122	19,535,152	23,813,198	15,243,357	46,370,067
FY 2019/2020												
	July Actual	August Actual	September Actual	October Actual	November Actual	December Actual	January Actual	February Actual	March Actual	April Actual	May Actual	June Actual
Beginning Fund Balance	\$38,759,045	\$46,756,827	\$39,862,144	\$42,643,395	\$31,406,449	\$32,285,576	\$51,748,699	\$45,395,701	\$27,255,963	\$27,628,258	\$31,992,321	\$23,555,194
Total Revenues	18,530,608	6,957,617	17,893,333	6,103,920	18,289,460	35,095,906	8,486,077	1,438,315	15,146,041	20,661,983	7,845,575	41,652,047
Total Expenditures	10,532,826	13,852,300	15,112,081	17,340,866	17,410,333	15,632,783	14,839,075	19,578,053	14,773,746	16,297,921	16,282,702	27,163,612
Change in Fund Balance	7,997,782	(6,894,683)	2,781,251	(11,236,947)	879,127	19,463,123	(6,352,998)	(18,139,738)	372,295	4,364,063	(8,437,127)	14,488,435
Ending Fund Balance	46,756,827	39,862,144	42,643,395	31,406,449	32,285,576	51,748,699	45,395,701	27,255,963	27,628,258	31,992,321	23,555,194	38,043,629



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DISTRICTWIDE ENROLLMENT MANAGEMENT WORKGROUP (DEMW) MEETING

AGENDA

August 5, 2021 12:00pm-1:30pm

<https://cccconfer.zoom.us/j/94269728458> or dial 1-669-900-6833, 94269728458#

- I. Welcome
- II. *Action Items – June 4, 2021 – Informational
- III. Update on Status of Right Sizing Project Enrique Perez
- IV. Digging Deeper Into Fall Enrique Perez / Nga Pham
 - a. Trend Reports Last 5 Years
- V. Report on Summer & Fall Targets Dr. Jeff Lamb
- VI. Report on Summer & Fall Targets Martin Stringer
- VII. Other

Next meeting: Friday, September 3, 2021

**item attached*

Purpose of workgroup: to discuss strategic enrollment management related topics and issues from a districtwide perspective and learn how to better leverage resources districtwide to help our enrollment.

Workgroup Members:

Enrique Perez, Matthew Beyersdorf, Ashly Bootman, Corinna Evett, Jorge Forero, Jesse Gonzalez, Dr. Vaniethia Hubbard, Dr. James Kennedy, Dr. Jeff Lamb, Thao Nguyen, William Nguyen, Nga Pham, Craig Rutan, Sarah Santoyo, John Steffens, Martin Stringer, and Aaron Voelcker



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DISTRICTWIDE ENROLLMENT MANAGEMENT WORKGROUP (DEMW) MEETING

Action Items

June 4, 2021 12:00pm-1:30pm via Zoom

Members Present:

Enrique Perez, Corinna Evett, Jorge Forero, Jesse Gonzalez, Dr. Vaniethia Hubbard, Dr. Jeff Lamb, Janice Love, Thao Nguyen, William Nguyen, Nga Pham, Craig Rutan, Sarah Santoyo, John Steffens, Martin Stringer, and Aaron Voelcker

- I. Welcome
Mr. Perez provided welcoming remarks.
- II. *Action Items – May 7, 2021 – Informational
- III. Update on Status of Right Sizing Project
Mr. Perez reported on discussion to be held at Monday's Chancellor's Cabinet of college's efficiency and other right sizing goals; colleges looking at goals for next 3-5 yrs.
- IV. Update on Telephone Campaign - Fall 2020
 - Dr. Hubbard shared screen of Summary of Results for Enrollment Management-Phone Call Campaign as of Dec. 2, 2020; number of calls made produced 59% registered for spring.
 - Outreach and other depts. assisted with efforts; HERF funds can be used on recruitment efforts; all had same script to work off of when connecting with students.
 - Mr. Voelcker shared what customer service efforts being done different with this campaign; connecting students to correct resources in timely manner; a lot of hand holding; contacting students directly asking how they're doing and what college can do to help with enrollment; giving them direct link to dept. for help needed.
 - The customer service experience is key.
 - Dr. Hubbard will share file with Ms. Duenez to share with group.
- V. Report on Summer & Fall Targets
 - Dr. Lamb reported on options for fall, anticipating a flat target for fall, increases to police academy cohorts and online sheriff academies; waitlists for other classes; reported on dual enrollment and summer online doing well.
 - SAC needs structural adjustments, more staffing required, advocating for dollars, and joint marketing efforts with SAUSD.
 - Reported on possible high school seniors 'summer melt', delays in enrolling after graduation.
 - Distance Educations is strong; looking to get a course designer for transition to online and assist with accessibility.

- SAC just finished Enrollment Management plan; EM committee will help to coordinate marketing and semester start timelines.
- FTES trends for last summer and fall were discussed; it was suggested to look deeper at spring now that semester has ended.
- Ms. Pham will pull summer and fall trend reports for last 5yrs to place on next meeting agenda.
- Dr. Hubbard reported on plans to modify plan for non-payment drop; looking at thresholds, Outreach campaign and student assistance for financial aid.

VI. Report on Summer & Fall Targets

- Mr. Stringer shared screen of SCC: Summer and Fall Predictions for 2020/2021. Will forward report to Ms. Duenez to share with group.
- Mr. Gonzalez will work on producing report to break down modality that fills best, most popular and in demand.
- Mr. Stringer reported on active efforts being made to increase summer enrollment; texts direct to students, TV commercials, and stressed that SAC campaign efforts need to be duplicated at SCC; 8week offerings are very popular.
- Reported on need for providing a space/quiet environment where students can come to a quiet environment to take an online class.
- Discussion ensued on strategies and timeline to copy SAC's efforts.
- A marketing report was done with student media preferences; this report is what should be done using the plan and marketing for fall.
- Ms. Duenez will forward report to group.

VII. Other

- a. New meeting dates proposed for July and August due to summer 4/10 schedule:
- | | |
|-------------------|---------------------------|
| Friday, July 2: | move to Thursday, July 8 |
| Friday, August 6: | move to Thursday August 5 |
- Next meeting: new July date to be determined*

Ms. Duenez will forward group calendar invites for revised July and August dates.

**item attached*

Purpose of workgroup: to discuss strategic enrollment management related topics and issues from a districtwide perspective and learn how to better leverage resources districtwide to help our enrollment.

Fiscal Resources Committee
Via Zoom Video Conference Call
1:30 p.m. – 3:00 p.m.

Meeting Minutes for July 8,2021

FRC Members Present: Iris Ingram, Morrie Barembaum, Steven Deeley, Safa Hamid, Yara Hernandez, Bart Hoffman, Cristina Morones, William Nguyen, Adam O'Connor, Enrique Perez, Craig Rutan, Arleen Satele, Roy Shahbazian and Vanessa Urbina

FRC Members Absent: Noemi Guzman,

Alternates/Guests Present: Erika Almaraz, Jason Bui, Kelvin Leeds, Vaniethia Hubbard, Jonathan Medina, Thao Nguyen, and Barbie Yniguez

1. Welcome: Adam O'Connor called the meeting to order at 1:32 p.m. via zoom and introduced new Vice Chancellor, Iris Ingram. Introductions followed.
2. State/District Budget Update
 - 2020-21 Second Principal Apportionment Background Memo/Information posted June 28, 2021
 - 2020-21 Second Principal Apportionment Exhibit "C"-Statewide posted June 28, 2021
 - 2020-21 Second Principal Apportionment Exhibit "C"-RSCCD posted June 28, 2021
 - 2019-20 Recalculation Apportionment Exhibit "C"-Statewide posted June 28, 2021
 - 2019-20 Recalculation Apportionment Exhibit "C"-RSCCD posted June 28, 2021
 - Final State Budget 2021-22 report link: <http://www.ebudget.ca.gov>
 - [SSC – Financial Projection Dartboard – 2021-22 May Revision Budget](#)
 - [SSC – Top Legislative Issues-May 28, 2021](#)
 - [SSC – State Revenues Continue to outpace Projections](#)
 - [SSC – Legislative Budget Committees Pass Major Budget Pieces](#)
 - [SSC – Ask SSC...Does the Legislature's 2021-22 State Budget Agreement Reduce The School Employees Fund Contribution Rate?](#)
 - [SSC – 2021-22 CalSTRS Employer Rate Set at 16.92%](#)
 - [SSC – Top Legislative Issues for 2021-June 11, 2021](#)
 - [SSC – Ask SSC... What's the Revenue Difference Between the Governor and the Legislature?](#)
 - [SSC – Legislature Passes 2021-22 State Budget](#)
 - [SSC – Chancellor's Office Releases Phase II of the SCFF Dashboard](#)
 - [SSC – Top Legislative Issues for 2021-June 24, 2021](#)
 - [SSC – Partial 2021-22 State Budget Deal Unveiled](#)
 - [SSC – By the Way Governor Newsom Signs State Budget Bill](#)
 - [CCCCO – 2021-22 Budget Agreement: At-A-Glance Summary](#)

O'Connor noted the final State budget is not yet complete. While the above link will connect to the correct webpage, the final State budget is not yet uploaded. It will hopefully follow soon.

Ingram discussed the P2 report noting little changes from P1. The total compensational revenue (TCR) is projected at \$174 million. The good news is the increased COLA at 5.07% which increases the internal deficit factor with respect to budget expenses. Also half-percent growth was maintained. All other increases are one-time funds and difficult to plan. Ingram shared that hold harmless (HH) will be extended by one year while the State develops a plan for addressing the "fiscal cliff" once HH ends. This will create a soft landing for community colleges due to declining enrollments, college resizing, stability and restoration. The State will repay all deferrals from last year; which doesn't affect the budget but vital to cash flow. There are additional one-time increases to various programs such as

Student Equity and Achievement Program (SEAP) received COLA at 1.7% and an increase to base allocation which began last fiscal year and continues. One time augmentation for faculty to increase part-time faculty hours and number of full-time faculty. However, the FON still needs to be worked out by the Board of Governors and what the potential impact will be to the colleges. A lot of money is being distributed in terms of one-time grants for basic needs and affordability to encourage students to return to the campus through the Emergency Financial Aid Process and ongoing food and housing insecurity matters. Additional funding to Strong Workforce Program, Adult Education and deferred maintenance. The budget projections are bright, but they are one-time. Calbright College continues implementation as an online college; however, there is a policy bill requesting the repeal of that campus. The final adopted budget will be presented to the Board of Trustees in September with firm numbers. However, caution was expressed that community colleges in general do not know their complete budget until late in the fall. Ingram clarified the importance of the tentative budget that was previously approved to allow for expenditures on July 1.

The above articles were referenced for further information and review. Discussion ensued about reduction of the 2% deficit factor to .764% which translates to additional revenue. Budget Assumptions for 2021-22 still include a 2% deficit factor, however, the P2 as noted on page 10 of meeting materials related to the year that just ended 2020-21. That deficit has gone down to .76% and therefore a booking of \$2.1 million additional one-time revenue will be included at the close of books for 2020-21. On the 2019-20 recal, the deficit came down along with additional corrections to FTES that will account for a booking of an additional \$4.5 million in revenue. All total \$6.6 million of one-time funds will be booked at year-end. That could change again with final recal for 2020-21. These will be booked according to the model, unless the Chancellor chooses to do anything else. The expectation is the Governor will sign budget within the next two weeks. There are still trailer bills that could affect the budget, these numbers can be updated all through the process prior to final submission of the adopted budget.

Details related to the FON and number of faculty required to hire has not yet been resolved. Following a brief discussion, it was determined that future planning for faculty hires would be best considered by the POE (Planning and Organizational Effectiveness) committee. FRC would determine funding if the number of faculty is set. The colleges could consider vacated faculty positions as a result of the SRPs to be ready for faculty hires if a number is presented to support FON. With both SRP I and II, RSCCD is over FON for the next year. The district is hold harmless and therefore does not need the emergency conditions waiver which props up FTES and FON. Perez suggested Co-Chair Shahbazian could make a request to discuss the FON/faculty hires at the next POE meeting.

3. 2021-22 Proposed Adopted Budget Assumptions – Action Item

O'Connor reviewed the adopted budget assumptions which include changes from the previous tentative budget assumptions as follows:

- Increased COLA at 5.07% and bringing \$8.8 million in new ongoing revenue to RSCCD. It was previously at \$7 million.
- Deficit Factor at 2% changes slightly with an increase of \$1.7 million.
- Scheduled Maintenance now estimated at \$11 million.
- No other expenditures other than 5.07% COLA.
- Unemployment rate is now at .50% which equates to \$528,937
- HEERF Lost Revenue/Indirect is used to balance the budget on a one-time basis. The need for these funds is now at \$2.3 million.

There was brief discussion with confirmation that there is no language in the collective bargaining agreements that tie salary to COLA. Both FARSCCD and CSEA have three-year agreements with annual salary increases through 2021-22. Future negotiations are pending.

It was moved by Bart Hoffman to approve the 2021/22 Proposed Adopted Budget Assumptions as presented. The motion was seconded by Arleen Satele. Brief discussion ensued focusing on the deficit

factor and O’Connor clarified once the State budget is confirmed, a joint statement from the Chancellor’s Office as well as the LAO will be distributed with the projected deficit factor guidance. The motion carried unanimously. The assumptions will now go to District Council for review and recommendation on July 19, 2021.

4. Continued Discussion of SCFF and Review of BAM

- BAM Simulation Review Based on SAC Proposed Language Change – Action Item

The workgroup met but was unable to agree to a joint recommendation, so instead both SAC and SCC reviewed and discussed opposing proposals.

Hoffman reviewed SAC’s proposal to add a \$600,000 cap to the District’s BAM language concerning the shifting of revenue from one college to the other during periods when the District is held harmless. The intent of the proposal is to not decimate a college when enrollment is down, reward a college that has grown, and continue to hold colleges accountable to their enrollment targets.

Satele reviewed the workgroup discussion focus points, the original language and the recommendation to keep the current BAM language. Each college will offset any shortfall by utilizing their ending balance or other available sources of funding. In addition, the workgroup recommends the entire allocation model be reviewed next fiscal year. This model has been effective since 2012 and it really needs to be reviewed again. SCC does not support change to the language at this time.

O’Connor restated his opinion that the BAM language remain as is and not take any incentive away from a college for generating as much FTES as possible. Additionally, he pointed out that FRC has spent well over a year reviewing the entire BAM so it is unclear what the workgroup means to review the entire BAM next fiscal year. The BAM is already reviewed annually. Discussion ensued regarding workgroup’s focus on BAM, specific to the distribution of other additional district services/institutional costs to ensure the process is working as intended for projects such as right sizing of the district. Meaning if the colleges shrink and the District stays the same. In the current model, planning for increasing expenditures is clearly laid out, but the planning of decreasing of such entities is less understood. O’Connor confirmed the specific topic for future discussion of the BAM annual review cycle. It is not about the allocations to the campuses, but really about how the money gets distributed and if there are savings at the end of year and how it gets redistributed. O’Connor confirmed that is reflected in the current BAM language.

It was moved by Bart Hoffman to approve the SAC proposed changes to the BAM language. It was seconded by Cristina Morones. A roll-call vote was taken and the motion failed as follows:

Yes - 4	No - 8	Abstain – 1	Not Present
Bart Hoffman	Arleen Satele	Iris Ingram	Yara Hernandez
William Nguyen	Steven Deeley		
Roy Shahbazian	Craig Rutan		
Vanessa Urbina	Cristina Morones		
	Safa Hamid		
	Adam O’Connor		
	Enrique Perez		
	Morrie Barembaum		

O’Connor confirmed that updated P2 data will be shared with FRC as requested by W. Nguyen. T. Nguyen confirmed final FTES data will be available for the next FRC meeting.

5. Standing Report from District Council - Craig Rutan
Craig Rutan provided a brief report on the actions of District Council that included approving the tentative budget that has since been approved by the Board of Trustees. Additionally, District Council approved revised job description for the Vice Chancellor of Educational Services and reorganization request for Human Resources. Next District Council meeting is July 19.
6. Informational Handouts
 - District-wide expenditure report link: <https://intranet.rscsd.edu>
 - Vacant Funded Position List as of June 29, 2021
 - Measure “Q” Project Cost Summary May 31, 2021
 - Monthly Cash Flow Summary as of May 31, 2021
 - [SAC Planning and Budget Committee Agendas and Minutes](#)
 - [SCC Budget Committee Agendas and Minutes](#)
 - [Districtwide Enrollment Management Workgroup Minutes](#)

Additional handouts were referenced for information purposes.

7. Approval of FRC Minutes – May 20, 2021
A motion by Arleen Satele was seconded by Vanessa Urbina to approve the minutes of the May 20, 2021 meeting as presented. There were no questions, comments, corrections, or opposition and the motion passed unanimously.
8. Other
O’Connor confirmed discussion with Assistant Vice Chancellor Matsumoto regarding request from Shahbazian related to increasing additional funding for ADA compliance. A recommendation will be presented at a future meeting.

Next FRC Committee Meeting:

The next FRC meeting is scheduled for Wednesday, August 18, 2021, 1:30-3:00 p.m. and will include the full adopted budget for review and approval based on assumption approved today and any additional updates.

It was moved by Morrie Barembaum and seconded by Bart Hoffman to adjourn the meeting at 2:31p.m. The motion carried unanimously.